

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Karen Colangelo

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Extn :4123

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022) ?

Yes
 No

If yes, see information below, taken from the 2022-2023 General Fund Budget:

Total Budgeted Expenditures	\$36243898
Ending Unassigned Fund Balance	\$-7774924
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-21.45%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
 No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shamokin Area SD	County : Northumberland	AUN Number : 116496503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$210,281.00 Function 2400, Object 200: \$229,900.00	FT gross salary of 3 of our nurse assistants (LPN) is less than the total of the payroll benefits/taxes which include med/vis/dental/life insurance, H S A employer contribution and retirement. The total exceeds the gross salary.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Assigned estimate to offset expenditures that are unknow: repairs to infrastructure that are undetected at this time and may need to move to capital reserve due to age of capital equipment, offset instr. supplies and services, psers, healthcare, fees
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	It is an estimated unassigned fund balance: our district is working closely with PDE; current contact is Julie Harmatzis at PDE with regards to cash flow

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,840,867)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$2,840,867)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,915,385
7000 Revenue from State Sources	22,426,125
8000 Revenue from Federal Sources	1,968,331
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$31,309,841</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,468,974</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,397,385
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	2,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	564,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	85,000

REVENUE FROM LOCAL SOURCES \$6,915,385

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	13,947,742
7112 Basic Education Funding-Social Security	720,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,140,241
7292 Pre-K Counts	350,000
7311 Pupil Transportation Subsidy	790,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	70,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	443,501
7505 Ready to Learn Block Grant	514,641
7820 State Share of Retirement Contributions	3,250,000

REVENUE FROM STATE SOURCES \$22,426,125

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,216,530
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	130,000
8517 NCLB, Title IV - 21st Century Schools	64,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	192,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	92,128

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	170,691
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	25,982
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000

REVENUE FROM FEDERAL SOURCES	\$1,968,331
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,309,841

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,397,385
Amount of Tax Relief for Homestead Exclusions	<u>\$443,501</u>
Total Approx. Tax Revenue:	\$3,840,886
Approx. Tax Levy for Tax Rate Calculation:	\$4,440,425

	Northumberland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$116,377,428	\$116,377,428
b. Real Estate Mills	36.1200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$459,240,071	\$459,240,071
d. Assessed Value	\$116,884,038	\$116,884,038
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,203,553	\$4,203,553
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,203,553	\$4,203,553
(f Total * g)		
i. Base Mills Subject to Index	36.1200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$4,440,425	\$4,440,425
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	37.9900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,440,425	\$4,440,425
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,996,924
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,397,385
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,397,385	
Amount of Tax Relief for Homestead Exclusions	<u>\$443,501</u>	
Total Approx. Tax Revenue:	\$3,840,886	
Approx. Tax Levy for Tax Rate Calculation:	\$4,440,425	

	Northumberland	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	37.9982	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,441,383	\$4,441,383
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,648.00	
Number of Homestead/Farmstead Properties	4426	4426
Median Assessed Value of Homestead Properties		\$7,850

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,397,385
Amount of Tax Relief for Homestead Exclusions	<u>\$443,501</u>
Total Approx. Tax Revenue:	\$3,840,886
Approx. Tax Levy for Tax Rate Calculation:	\$4,440,425

	Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$443,501	Lowering RE Tax Rate	\$0	\$443,501
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$443,501

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Northumberland	116,884,038	37.9900	4,440,425			85.00000%	
Totals:	116,884,038		4,440,425	443,501	3,996,924	85.00000%	3,397,385

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	27,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			81,000
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,350,000
6152 Current Act 511 Occupation Taxes	200.0000	0.000	450,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	200,000
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			14,275,000
Total Act 511, Current Taxes			2,137,000
Act 511 Tax Limit -->		459,240,071 X	12
		Market Value	Mills
			5,510,881
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Northumberland	36.1200	37.9900	5.18%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.2%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.2%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	5.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,600,614
1200 Special Programs - Elementary / Secondary	5,885,771
1300 Vocational Education	1,457,737
1400 Other Instructional Programs - Elementary / Secondary	135,634
1500 Nonpublic School Programs	39,099
1800 Pre-Kindergarten	428,937
Total Instruction	\$24,547,792
2000 Support Services	
2100 Support Services - Students	649,998
2200 Support Services - Instructional Staff	453,218
2300 Support Services - Administration	1,838,937
2400 Support Services - Pupil Health	482,969
2500 Support Services - Business	907,050
2600 Operation and Maintenance of Plant Services	3,031,019
2700 Student Transportation Services	1,293,550
2800 Support Services - Central	502,423
Total Support Services	\$9,159,164
3000 Operation of Non-Instructional Services	
3200 Student Activities	703,309
3300 Community Services	14,767
Total Operation of Non-Instructional Services	\$718,076
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	855,877
5900 Budgetary Reserve	837,989
Total Other Expenditures and Financing Uses	\$1,693,866
Total Estimated Expenditures and Other Financing Uses	\$36,243,898

2022-2023 Final General Fund Budget

LEA : 116496503 Shamokin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,307,034
200 Personnel Services - Employee Benefits	6,007,906
300 Purchased Professional and Technical Services	406,701
400 Purchased Property Services	1,880
500 Other Purchased Services	2,296,968
600 Supplies	579,133
800 Other Objects	992
Total Regular Programs - Elementary / Secondary	\$16,600,614
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,644,007
200 Personnel Services - Employee Benefits	2,046,156
300 Purchased Professional and Technical Services	857,200
400 Purchased Property Services	3,200
500 Other Purchased Services	287,220
600 Supplies	47,188
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$5,885,771
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	234,475
200 Personnel Services - Employee Benefits	180,879
400 Purchased Property Services	3,100
500 Other Purchased Services	1,000,000
600 Supplies	39,283
Total Vocational Education	\$1,457,737
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,200
200 Personnel Services - Employee Benefits	25,984
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	25,450
Total Other Instructional Programs - Elementary / Secondary	\$135,634
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	39,099
Total Nonpublic School Programs	\$39,099
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	254,890
200 Personnel Services - Employee Benefits	174,047
Total Pre-Kindergarten	\$428,937
Total Instruction	\$24,547,792
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	377,729

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	260,519
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,300
600 Supplies	7,250
800 Other Objects	200
Total Support Services - Students	\$649,998
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	233,142
200 Personnel Services - Employee Benefits	185,376
300 Purchased Professional and Technical Services	31,000
500 Other Purchased Services	500
600 Supplies	2,600
800 Other Objects	600
Total Support Services - Instructional Staff	\$453,218
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	934,161
200 Personnel Services - Employee Benefits	670,256
300 Purchased Professional and Technical Services	180,150
400 Purchased Property Services	6,000
500 Other Purchased Services	9,610
600 Supplies	25,610
800 Other Objects	13,150
Total Support Services - Administration	\$1,838,937
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	210,281
200 Personnel Services - Employee Benefits	229,900
300 Purchased Professional and Technical Services	34,150
500 Other Purchased Services	300
600 Supplies	8,338
Total Support Services - Pupil Health	\$482,969
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	428,810
200 Personnel Services - Employee Benefits	315,690
300 Purchased Professional and Technical Services	61,300
400 Purchased Property Services	31,300
500 Other Purchased Services	18,800
600 Supplies	38,025
800 Other Objects	13,125
Total Support Services - Business	\$907,050
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,104,757
200 Personnel Services - Employee Benefits	806,327
300 Purchased Professional and Technical Services	8,800
400 Purchased Property Services	274,260
500 Other Purchased Services	267,568

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<u>Description</u>	<u>Amount</u>
600 Supplies	503,732
700 Property	65,000
800 Other Objects	575
Total Operation and Maintenance of Plant Services	\$3,031,019
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	1,290,850
Total Student Transportation Services	\$1,293,550
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	182,528
200 Personnel Services - Employee Benefits	155,329
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	14,538
500 Other Purchased Services	17,740
600 Supplies	61,088
700 Property	64,600
800 Other Objects	1,600
Total Support Services - Central	\$502,423
Total Support Services	\$9,159,164
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	329,017
200 Personnel Services - Employee Benefits	129,067
300 Purchased Professional and Technical Services	89,344
400 Purchased Property Services	27,300
500 Other Purchased Services	55,719
600 Supplies	59,000
800 Other Objects	13,862
Total Student Activities	\$703,309
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,767
600 Supplies	7,000
800 Other Objects	2,000
Total Community Services	\$14,767
Total Operation of Non-Instructional Services	\$718,076
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	404,877
900 Other Uses of Funds	451,000
Total Debt Service / Other Expenditures and Financing Uses	\$855,877
5900 Budgetary Reserve	
800 Other Objects	837,989
Total Budgetary Reserve	\$837,989
Total Other Expenditures and Financing Uses	\$1,693,866
TOTAL EXPENDITURES	\$36,243,898

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	100,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	480,000	380,000
Other Capital Projects Fund	2,750,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,200,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	245,000	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,775,000	\$2,715,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$5,775,000** **\$2,715,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	7,923,000	7,472,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	436,505	411,505
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,260,000	3,210,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,619,505	\$11,093,505

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$11,619,505	\$11,093,505

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$11,619,505	\$11,093,505
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	26,000	13,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$26,000	\$13,000
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$26,000	\$13,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	26,000	13,000
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$26,000	\$13,000
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$26,000	\$13,000
TOTAL EXPENDITURES	\$26,000	\$13,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$20,000	\$10,000
TOTAL REVENUES	\$20,000	\$10,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	20,000	10,000
Total Revenue from Local Sources	\$20,000	\$10,000
TOTAL REVENUES	\$20,000	\$10,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(7,774,924)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$7,774,924)
5900 Budgetary Reserve	837,989
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$6,936,935)