

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coatesville Area SD	COUNTY : Chester	AUN : 124151902
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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%

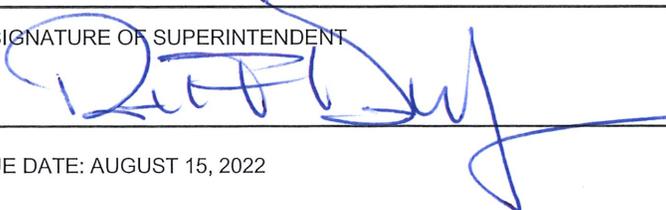
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes No

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

Total Budgeted Expenditures	\$208300003
Ending Unassigned Fund Balance	\$-1695002
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-0.81%

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 20 June 2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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 06/14/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Charter Schools tuition/enrollment continue to be a financial strain on the the District. The district also continues to experience increases in special education costs and increased pension costs.
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.	Charter Schools tuition/enrollment continue to be a financial strain on the the District. The district also continues to experience increases in special education costs and increased pension costs.

ITEM

AMOUNTS

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

(1,695,000)

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

(\$1,695,000)

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

130,728,926

7000 Revenue from State Sources

59,673,103

8000 Revenue from Federal Sources

17,897,971

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$208,300,000

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$206,605,000

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	113,574,026
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	10,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,800,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,334,900
6910 Rentals	150,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	210,000

REVENUE FROM LOCAL SOURCES \$130,728,926

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	28,864,060
7112 Basic Education Funding-Social Security	1,682,617
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	6,395,700
7311 Pupil Transportation Subsidy	5,490,211
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,460,305
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,845,282
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	4,896,757
7505 Ready to Learn Block Grant	1,103,925
7820 State Share of Retirement Contributions	7,664,246

REVENUE FROM STATE SOURCES \$59,673,103

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,844,886
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	217,705
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	64,680
8517 NCLB, Title IV - 21st Century Schools	140,747
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	124,889
8742 Governor's Emergency Education Relief Fund (GEER)	107,624
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,100,000

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	11,400,000
8751 ARP ESSER Learning Loss	776,542
8752 ARP ESSER Summer Programs	155,309
8753 ARP ESSER Afterschool Programs	155,309
8754 ARP ESSER Homeless Children and Youth Funds	87,264
8755 ARP ESSER Emergency Relief for Other Educational Entities	353,017
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	70,000
REVENUE FROM FEDERAL SOURCES	\$17,897,972
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	208,300,001

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$113,574,026
Amount of Tax Relief for Homestead Exclusions	<u>\$4,896,757</u>
Total Approx. Tax Revenue:	\$118,470,783
Approx. Tax Levy for Tax Rate Calculation:	\$124,448,363

Chester

Total

2021-22 Data		
a. Assessed Value	\$2,967,550,849	\$2,967,550,849
b. Real Estate Mills	39.6910	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,643,015,631	\$4,643,015,631
d. Assessed Value	\$3,019,198,985	\$3,019,198,985
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$117,785,061	\$117,785,061
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$117,785,061	\$117,785,061
(f Total * g)		
i. Base Mills Subject to Index	39.6910	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$124,448,363	\$124,448,363
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	41.2190	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$124,448,363	\$124,448,363
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$119,551,606
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$113,574,026
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$113,574,026
Amount of Tax Relief for Homestead Exclusions	<u>\$4,896,757</u>
Total Approx. Tax Revenue:	\$118,470,783
Approx. Tax Levy for Tax Rate Calculation:	\$124,448,363

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.4374	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$125,107,756	\$125,107,756
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	\$7,962.35	
Number of Homestead/Farmstead Properties	14920	14920
Median Assessed Value of Homestead Properties		\$123,750

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$113,574,026
Amount of Tax Relief for Homestead Exclusions	<u>\$4,896,757</u>
Total Approx. Tax Revenue:	\$118,470,783
Approx. Tax Levy for Tax Rate Calculation:	\$124,448,363

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,896,757	Lowering RE Tax Rate	\$0	\$4,896,757
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,896,757

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>
Chester	3,019,198,985	41.2190	124,448,363			95.00000%	
Totals:	3,019,198,985		124,448,363	4,896,757	119,551,606	95.00000%	113,574,026

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	80,000
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 80,000 80,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,300,000	9,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 10,800,000 10,800,000

Total Act 511, Current Taxes 10,880,000

Act 511 Tax Limit -->	4,643,015,631	X	12	55,716,188
	Market Value		Mills	(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> Chester	39.6910	41.2190	3.85%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	75,151,612
1200 Special Programs - Elementary / Secondary	64,758,314
1300 Vocational Education	3,424,530
1400 Other Instructional Programs - Elementary / Secondary	102,444
1500 Nonpublic School Programs	118,837
Total Instruction	\$143,555,737
2000 Support Services	
2100 Support Services - Students	4,280,163
2200 Support Services - Instructional Staff	3,414,707
2300 Support Services - Administration	7,493,590
2400 Support Services - Pupil Health	1,070,485
2500 Support Services - Business	1,595,437
2600 Operation and Maintenance of Plant Services	9,174,585
2700 Student Transportation Services	9,321,986
2800 Support Services - Central	3,432,473
2900 Other Support Services	95,125
Total Support Services	\$39,878,551
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,853,877
3300 Community Services	268,340
Total Operation of Non-Instructional Services	\$2,122,217
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	3,100,000
Total Facilities Acquisition, Construction and Improvement Services	\$3,100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	16,769,940
5900 Budgetary Reserve	873,555
Total Other Expenditures and Financing Uses	\$19,643,495
Total Estimated Expenditures and Other Financing Uses	\$208,300,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,141,689
200 Personnel Services - Employee Benefits	17,455,589
300 Purchased Professional and Technical Services	1,219,300
400 Purchased Property Services	13,100
500 Other Purchased Services	28,184,990
600 Supplies	1,859,010
700 Property	251,214
800 Other Objects	26,720
Total Regular Programs - Elementary / Secondary	\$75,151,612
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,584,025
200 Personnel Services - Employee Benefits	3,794,523
300 Purchased Professional and Technical Services	18,367,900
500 Other Purchased Services	36,576,000
600 Supplies	421,671
700 Property	13,695
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$64,758,314
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	144,956
200 Personnel Services - Employee Benefits	83,864
400 Purchased Property Services	600
500 Other Purchased Services	3,166,988
600 Supplies	28,122
Total Vocational Education	\$3,424,530
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	53,913
200 Personnel Services - Employee Benefits	25,325
300 Purchased Professional and Technical Services	10,206
500 Other Purchased Services	10,000
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$102,444
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	109,032
600 Supplies	9,805
Total Nonpublic School Programs	\$118,837
Total Instruction	\$143,555,737
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,282,323
200 Personnel Services - Employee Benefits	1,583,450
300 Purchased Professional and Technical Services	330,500

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,500
600 Supplies	47,090
800 Other Objects	35,300
Total Support Services - Students	\$4,280,163
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,673,819
200 Personnel Services - Employee Benefits	1,286,192
300 Purchased Professional and Technical Services	126,744
400 Purchased Property Services	1,000
500 Other Purchased Services	2,000
600 Supplies	323,452
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$3,414,707
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,470,516
200 Personnel Services - Employee Benefits	2,168,962
300 Purchased Professional and Technical Services	938,550
400 Purchased Property Services	139,892
500 Other Purchased Services	72,300
600 Supplies	93,934
800 Other Objects	609,436
Total Support Services - Administration	\$7,493,590
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	563,008
200 Personnel Services - Employee Benefits	360,109
300 Purchased Professional and Technical Services	107,215
400 Purchased Property Services	9,100
600 Supplies	31,053
Total Support Services - Pupil Health	\$1,070,485
2500 Support Services - Business	
100 Personnel Services - Salaries	762,210
200 Personnel Services - Employee Benefits	505,227
300 Purchased Professional and Technical Services	105,000
500 Other Purchased Services	31,000
600 Supplies	39,500
800 Other Objects	152,500
Total Support Services - Business	\$1,595,437
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,186,538
200 Personnel Services - Employee Benefits	1,621,802
300 Purchased Professional and Technical Services	117,525
400 Purchased Property Services	2,659,395
500 Other Purchased Services	508,500
600 Supplies	2,018,950
700 Property	31,200

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	30,675
Total Operation and Maintenance of Plant Services	\$9,174,585
2700 Student Transportation Services	
100 Personnel Services - Salaries	57,747
200 Personnel Services - Employee Benefits	48,083
300 Purchased Professional and Technical Services	266,610
500 Other Purchased Services	8,915,546
600 Supplies	23,500
700 Property	10,000
800 Other Objects	500
Total Student Transportation Services	\$9,321,986
2800 Support Services - Central	
100 Personnel Services - Salaries	406,354
200 Personnel Services - Employee Benefits	330,196
300 Purchased Professional and Technical Services	698,174
400 Purchased Property Services	553,172
500 Other Purchased Services	643,718
600 Supplies	655,669
700 Property	135,000
800 Other Objects	10,190
Total Support Services - Central	\$3,432,473
2900 Other Support Services	
500 Other Purchased Services	95,125
Total Other Support Services	\$95,125
Total Support Services	\$39,878,551
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	954,506
200 Personnel Services - Employee Benefits	478,771
300 Purchased Professional and Technical Services	134,056
400 Purchased Property Services	21,988
500 Other Purchased Services	135,500
600 Supplies	102,733
700 Property	3,173
800 Other Objects	23,150
Total Student Activities	\$1,853,877
3300 Community Services	
100 Personnel Services - Salaries	42,492
200 Personnel Services - Employee Benefits	28,073
500 Other Purchased Services	80,136
600 Supplies	117,639
Total Community Services	\$268,340
Total Operation of Non-Instructional Services	\$2,122,217

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	3,100,000
Total Facilities Acquisition, Construction and Improvement Services	\$3,100,000
Total Facilities Acquisition, Construction and Improvement Services	\$3,100,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,056,791
900 Other Uses of Funds	11,713,149
Total Debt Service / Other Expenditures and Financing Uses	\$16,769,940
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,873,555
Total Budgetary Reserve	\$2,873,555
Total Other Expenditures and Financing Uses	\$19,643,495
TOTAL EXPENDITURES	\$208,300,000

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	3,000,000	1,000,000
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	753,400	650,000
Other Capital Projects Fund	19,800,000	18,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,111,000	1,150,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	164,380	
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	178,000	165,000
Other Agency Fund	142,900	
Permanent Fund		

Total Cash and Short-Term Investments	\$26,149,680	\$21,465,500
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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	\$26,149,680	\$21,465,500
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	173,391,000	156,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,000,000	13,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$187,891,000	\$171,600,000

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$187,891,000	\$171,600,000

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	\$187,891,000	\$171,600,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,695,002)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$1,695,002)
5900 Budgetary Reserve	2,873,558
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,178,556