

**FINAL GENERAL FUND BUDGET****Fiscal Year 2022-2023****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 05/23/2022****President of the Board - Original Signature Required****Date****Secretary of the Board - Original Signature Required****Date****Chief School Administrator - Original Signature Required****Date****Susan L Fisher****(814)676-1867****Extn :1024****Contact Person****Telephone****Extension****sfisher@mail.ocasd.org****Email Address**

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	1,939,262	
0850 Unassigned Fund Balance	7,925,844	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,865,106</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,562,033	
7000 Revenue from State Sources	25,276,488	
8000 Revenue from Federal Sources	2,810,295	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$34,648,816</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,513,922</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,384,642
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	9,000
6120 Current Per Capita Taxes, Section 679	27,050
6140 Current Act 511 Taxes - Flat Rate Assessments	45,050
6150 Current Act 511 Taxes - Proportional Assessments	1,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	411,200
6500 Earnings on Investments	20,010
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	454,081
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,562,033</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	14,731,563
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	1,682,385
7311 Pupil Transportation Subsidy	925,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,175,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	1,341,337
7505 Ready to Learn Block Grant	486,703
7810 State Share of Social Security and Medicare Taxes	722,000
7820 State Share of Retirement Contributions	3,150,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,276,488</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,257,933
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,317
8517 NCLB, Title IV - 21st Century Schools	69,501
8519 NCLB, Title VI - Flexibility and Accountability	46,289
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	861,783

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	476,472
REVENUE FROM FEDERAL SOURCES	\$2,810,295
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,648,816

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,384,642

Amount of Tax Relief for Homestead Exclusions

\$1,341,337

Total Approx. Tax Revenue:

\$5,725,979

Approx. Tax Levy for Tax Rate Calculation:

\$6,242,898

Venango

Total

**2021-22 Data**

a. Assessed Value	\$375,688,830	\$375,688,830
b. Real Estate Mills	16.6100	

**I. 2022-23 Data**

c. 2020 STEB Market Value	\$389,118,336	\$389,118,336
d. Assessed Value	\$375,851,790	\$375,851,790
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy	\$6,240,191	\$6,240,191
(a * b)		

**2022-23 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,240,191	\$6,240,191
(f Total * g)		
i. Base Mills Subject to Index	16.6100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	89.45400%	89.45400%
k. Tax Levy Needed	\$6,242,898	\$6,242,898
(Approx. Tax Levy * g)		

**I. 2022-23 Real Estate Tax Rate**

16.6100

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills	\$6,242,898	\$6,242,898
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,901,561
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$4,384,642
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,384,642	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,341,337</u>	
Total Approx. Tax Revenue:	\$5,725,979	
Approx. Tax Levy for Tax Rate Calculation:	\$6,242,898	
	Venango	Total

## Index Maximums

p. Maximum Mills Based On Index	17.4737	
( $i * (1 + \text{Index})$ )		
q. Mills In Excess of Index	0.0000	
(if $(l > p)$ , $(l - p)$ )		
r. Maximum Tax Levy Based On Index	\$6,567,521	\$6,567,521
( $p / 1000 * d$ )		
IV. s. Millage Rate within Index?	Yes	
(If $l > p$ Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if $(m > r)$ , $(m - r)$ )		
u. Tax Revenue In Excess of Index	\$0	\$0
( $t * \text{Est. Pct. Collection}$ )		

## Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$23,219.00	
Number of Homestead/Farmstead Properties	3478	3478
Median Assessed Value of Homestead Properties		\$49,815

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,384,642
Amount of Tax Relief for Homestead Exclusions	<u>\$1,341,337</u>
Total Approx. Tax Revenue:	\$5,725,979
Approx. Tax Levy for Tax Rate Calculation:	\$6,242,898
	Venango

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,341,337	Lowering RE Tax Rate	\$0	\$1,341,337
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,341,337

## CODE

## 6111 Current Real Estate Taxes

6111 <u>Current Real Estate Taxes</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>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Venango	375,851,790	16.6100	6,242,898			89.45400%			
<b>Totals:</b>	<b>375,851,790</b>		<b>6,242,898</b>	<b>-</b>	<b>1,341,337</b>	<b>=</b>	<b>4,901,561 X</b>	<b>89.45400% =</b>	<b>4,384,642</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			27,050
6140 Current Act 511 Taxes- Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,050	27,050
6142 Current Act 511 Occupation Taxes- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	18,000	18,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>45,050</b>	<b>45,050</b>
6150 Current Act 511 Taxes- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,085,000	1,085,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000	65,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>1,150,000</b>	<b>1,150,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,195,050</b>
<b>Act 511 Tax Limit →</b>		<b>389,118,336 X</b>	<b>12</b>	<b>4,669,420</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



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>									
	Venango	16.6100	16.6100	0.00%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes—Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes—Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,661,894
1200 Special Programs - Elementary / Secondary	4,533,192
1300 Vocational Education	2,164,425
1400 Other Instructional Programs - Elementary / Secondary	42,830
1500 Nonpublic School Programs	35,000
<b>Total Instruction</b>	<b>\$22,437,341</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	889,690
2200 Support Services - Instructional Staff	1,834,520
2300 Support Services - Administration	2,286,342
2400 Support Services - Pupil Health	399,034
2500 Support Services - Business	441,243
2600 Operation and Maintenance of Plant Services	2,824,283
2700 Student Transportation Services	1,885,192
2800 Support Services - Central	40,932
2900 Other Support Services	32,948
<b>Total Support Services</b>	<b>\$10,634,184</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	794,671
3300 Community Services	76,189
<b>Total Operation of Non-Instructional Services</b>	<b>\$870,860</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,137,546
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,262,546</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$37,204,931</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,815,667
200 Personnel Services - Employee Benefits	5,549,430
300 Purchased Professional and Technical Services	330,976
400 Purchased Property Services	6,500
500 Other Purchased Services	1,473,905
600 Supplies	458,066
700 Property	7,350
800 Other Objects	20,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,661,894</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,788,018
200 Personnel Services - Employee Benefits	1,354,539
300 Purchased Professional and Technical Services	1,106,976
500 Other Purchased Services	206,900
600 Supplies	56,459
700 Property	20,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,533,192</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	489,162
200 Personnel Services - Employee Benefits	353,684
400 Purchased Property Services	2,650
500 Other Purchased Services	1,262,914
600 Supplies	47,264
700 Property	8,751
<b>Total Vocational Education</b>	<b>\$2,164,425</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,830
500 Other Purchased Services	1,500
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$42,830</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	35,000
<b>Total Nonpublic School Programs</b>	<b>\$35,000</b>
<b>Total Instruction</b>	<b>\$22,437,341</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	492,554
200 Personnel Services - Employee Benefits	370,093
300 Purchased Professional and Technical Services	10,350
500 Other Purchased Services	1,900
600 Supplies	14,193

<u>Description</u>	<u>Amount</u>
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$889,690</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	831,697
200 Personnel Services - Employee Benefits	609,077
300 Purchased Professional and Technical Services	70,815
500 Other Purchased Services	7,520
600 Supplies	118,416
700 Property	196,995
<b>Total Support Services - Instructional Staff</b>	<b>\$1,834,520</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	990,545
200 Personnel Services - Employee Benefits	1,048,247
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	12,000
600 Supplies	36,550
700 Property	5,000
800 Other Objects	34,000
<b>Total Support Services - Administration</b>	<b>\$2,286,342</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	174,759
200 Personnel Services - Employee Benefits	170,507
300 Purchased Professional and Technical Services	27,950
500 Other Purchased Services	4,125
600 Supplies	14,800
700 Property	6,893
<b>Total Support Services - Pupil Health</b>	<b>\$399,034</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	220,624
200 Personnel Services - Employee Benefits	176,319
300 Purchased Professional and Technical Services	10,100
500 Other Purchased Services	2,000
600 Supplies	31,000
800 Other Objects	1,200
<b>Total Support Services - Business</b>	<b>\$441,243</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	67,446
200 Personnel Services - Employee Benefits	136,187
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	2,072,450
500 Other Purchased Services	93,500
600 Supplies	375,500
700 Property	68,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,824,283</b>

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,192
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,875,000
600 Supplies	1,500
<b>Total Student Transportation Services</b>	<b>\$1,885,192</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	13,338
200 Personnel Services - Employee Benefits	6,337
500 Other Purchased Services	21,257
<b>Total Support Services - Central</b>	<b>\$40,932</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	14,948
600 Supplies	18,000
<b>Total Other Support Services</b>	<b>\$32,948</b>
<b>Total Support Services</b>	<b>\$10,634,184</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	374,252
200 Personnel Services - Employee Benefits	183,690
300 Purchased Professional and Technical Services	60,249
400 Purchased Property Services	12,200
500 Other Purchased Services	85,580
600 Supplies	21,044
700 Property	46,116
800 Other Objects	11,540
<b>Total Student Activities</b>	<b>\$794,671</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	49,500
200 Personnel Services - Employee Benefits	21,689
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$76,189</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$870,860</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	177,546
900 Other Uses of Funds	2,960,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,137,546</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,262,546</b>
<b>TOTAL EXPENDITURES</b>	<b>\$37,204,931</b>

**Cash and Short-Term Investments****06/30/2022 Estimate****06/30/2023 Projection**

General Fund	7,000,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	351,000	376,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	4,000,000	
Food Service / Cafeteria Operations Fund	900,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	115,000
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments****\$12,366,000****\$8,391,000****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

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$12,366,000	\$8,391,000



**Long-Term Indebtedness****06/30/2022 Estimate****06/30/2023 Projection****General Fund**

0510 Bonds Payable	15,160,000	12,200,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	825,000	850,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total General Fund****\$15,985,000****\$13,050,000****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

<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	\$15,985,000	\$13,050,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$15,985,000</b>	<b>\$13,050,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,939,262
0850 Unassigned Fund Balance	5,369,729
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,308,991
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,408,991