

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Union SD	<b>County :</b> Clarion	<b>AUN Number :</b> 106169003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>Brenda L. Brinker</i>	<b>DATE</b> <i>May 12, 2022</i>
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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.	
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.	Unassigned Fund Balance is not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is not equal to 0 to cover increasing insurance costs, PSERS, current debt, as well as, instability of the state budget funding. Union School District relies heavily on state funding.

ITEM AMOUNTS

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

0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,716,993
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,235,100

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** **\$4,952,093**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	2,570,116
7000 Revenue from State Sources	9,288,281
8000 Revenue from Federal Sources	796,804
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** **\$12,655,201**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$17,607,294**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,634,313
6113 Public Utility Reality Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	4,700
6120 Current Per Capita Taxes, Section 679	9,200
6140 Current Act 511 Taxes - Flat Rate Assessments	14,400
6150 Current Act 511 Taxes - Proportional Assessments	448,474
6400 Delinquencies on Taxes Levied / Assessed by the LEA	207,938
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	177,567
6910 Rentals	9,324
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$2,570,116</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,987,599
7112 Basic Education Funding-Social Security	310,393
7271 Special Education funds for School-Aged Pupils	743,185
7311 Pupil Transportation Subsidy	458,806
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,240
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	177,506
7505 Ready to Learn Block Grant	157,782
7820 State Share of Retirement Contributions	1,433,770
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,288,281</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	219,449
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,932
8517 NCLB, Title IV - 21St Century Schools	16,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	207,897
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	273,972
8751 ARP ESSER Learning Loss	18,252
8752 ARP ESSER Summer Programs	3,651
8753 ARP ESSER Afterschool Programs	3,651

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

**\$796,804**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**12,655,201**

Act 1 Index (current): 5.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$1,634,313**  
 Amount of Tax Relief for Homestead Exclusions **\$177,506**  
 Total Approx. Tax Revenue: **\$1,811,819**  
 Approx. Tax Levy for Tax Rate Calculation: **\$1,987,567**

Rate

Clarion **Total**

**2021-22 Data**

a. Assessed Value	\$36,608,344	\$36,608,344
b. Real Estate Mills	52.0232	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$111,450,412	\$111,450,412
d. Assessed Value	\$36,735,983	\$36,735,983
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy	\$1,904,483	\$1,904,483
(a * b)		

**2022-23 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,904,483	\$1,904,483
(f Total * g)		
i. Base Mills Subject to Index	52.0232	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	90.29050%	90.29050%
k. Tax Levy Needed	\$1,987,567	\$1,987,567
(Approx. Tax Levy * g)		

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

(k / d * 1000)	<b>54.1041</b>	
m. Tax Levy Generated by Mills	\$1,987,567	\$1,987,567
(l / 1000 * d)		

**III.**

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$1,810,061	\$1,810,061
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$1,634,313	\$1,634,313
(n * Est. Pct. Collection)		

AUN: 106169003 Union SD

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: \$1,634,313

Amount of Tax Relief for Homestead Exclusions \$177,506

Total Approx. Tax Revenue: \$1,811,819

Approx. Tax Levy for Tax Rate Calculation: \$1,987,567

Total

Clarion

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	54.7284	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,010,502	\$2,010,502
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	\$3,251.51	
Number of Homestead/Farmstead Properties	1009	1009
Median Assessed Value of Homestead Properties		\$13,660

AUN: 106169003 Union SD

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: \$1,634,313

Amount of Tax Relief for Homestead Exclusions \$177,506

Total Approx. Tax Revenue: \$1,811,819

Approx. Tax Levy for Tax Rate Calculation: \$1,987,567

Clarion

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$177,506

\$0

\$177,506

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$177,506**





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>									
	Clarion									
6120	Current Per Capita Taxes, Section 679	52.0232	54.1041	4.00%	Yes	5.2%				
	<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	\$5.00	\$5.00	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%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	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	5,430,751
1200 Special Programs - Elementary / Secondary	1,698,899
1300 Vocational Education	516,939
1400 Other Instructional Programs - Elementary / Secondary	2,258
1500 Nonpublic School Programs	2,400
<b>Total Instruction</b>	<b>\$7,651,247</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	614,392
2200 Support Services - Instructional Staff	194,384
2300 Support Services - Administration	1,066,223
2400 Support Services - Pupil Health	175,450
2500 Support Services - Business	143,163
2600 Operation and Maintenance of Plant Services	1,460,474
2700 Student Transportation Services	663,239
2800 Support Services - Central	388,517
2900 Other Support Services	4,535
<b>Total Support Services</b>	<b>\$4,710,377</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	380,802
3300 Community Services	10,352
<b>Total Operation of Non-Instructional Services</b>	<b>\$391,154</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	210,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$210,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	459,225
5200 Interfund Transfers - Out	181,004
<b>Total Other Expenditures and Financing Uses</b>	<b>\$640,229</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$13,603,007</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,615,663
200 Personnel Services - Employee Benefits	2,060,799
300 Purchased Professional and Technical Services	179,341
400 Purchased Property Services	11,000
500 Other Purchased Services	351,849
600 Supplies	169,449
700 Property	40,000
800 Other Objects	2,650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,430,751</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	644,522
200 Personnel Services - Employee Benefits	400,488
300 Purchased Professional and Technical Services	163,128
500 Other Purchased Services	473,085
600 Supplies	17,556
800 Other Objects	120
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,698,899</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	50,957
200 Personnel Services - Employee Benefits	31,622
300 Purchased Professional and Technical Services	1,527
500 Other Purchased Services	432,616
600 Supplies	217
<b>Total Vocational Education</b>	<b>\$516,939</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	658
500 Other Purchased Services	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,258</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	2,400
<b>Total Nonpublic School Programs</b>	<b>\$2,400</b>
<b>Total Instruction</b>	<b>\$7,651,247</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	314,195
200 Personnel Services - Employee Benefits	209,342
300 Purchased Professional and Technical Services	57,972
400 Purchased Property Services	400
500 Other Purchased Services	6,100
600 Supplies	25,883
800 Other Objects	500

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$614,392</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	89,740
200 Personnel Services - Employee Benefits	79,455
300 Purchased Professional and Technical Services	6,400
400 Purchased Property Services	300
500 Other Purchased Services	4,000
600 Supplies	1,973
700 Property	9,150
800 Other Objects	3,366
<b>Total Support Services - Instructional Staff</b>	<b>\$194,384</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	474,279
200 Personnel Services - Employee Benefits	431,938
300 Purchased Professional and Technical Services	48,777
400 Purchased Property Services	19,824
500 Other Purchased Services	19,700
600 Supplies	31,855
700 Property	30,000
800 Other Objects	9,850
<b>Total Support Services - Administration</b>	<b>\$1,066,223</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	90,406
200 Personnel Services - Employee Benefits	75,208
300 Purchased Professional and Technical Services	1,620
500 Other Purchased Services	900
600 Supplies	7,316
<b>Total Support Services - Pupil Health</b>	<b>\$175,450</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	62,401
200 Personnel Services - Employee Benefits	54,678
300 Purchased Professional and Technical Services	2,400
400 Purchased Property Services	11,500
500 Other Purchased Services	6,200
600 Supplies	3,984
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$143,163</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	542,639
200 Personnel Services - Employee Benefits	403,831
300 Purchased Professional and Technical Services	29,350
400 Purchased Property Services	76,106
500 Other Purchased Services	79,548
600 Supplies	218,100
700 Property	110,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,460,474</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	6,934
200 Personnel Services - Employee Benefits	6,055
500 Other Purchased Services	645,000
600 Supplies	5,250
<b>Total Student Transportation Services</b>	<b>\$663,239</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	126,920
200 Personnel Services - Employee Benefits	115,907
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	3,700
500 Other Purchased Services	6,600
600 Supplies	42,340
700 Property	89,350
800 Other Objects	200
<b>Total Support Services - Central</b>	<b>\$388,517</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	4,535
<b>Total Other Support Services</b>	<b>\$4,535</b>
<b>Total Support Services</b>	<b>\$4,710,377</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	93,107
200 Personnel Services - Employee Benefits	39,075
300 Purchased Professional and Technical Services	67,078
400 Purchased Property Services	8,000
500 Other Purchased Services	53,500
600 Supplies	81,517
700 Property	27,375
800 Other Objects	11,150
<b>Total Student Activities</b>	<b>\$380,802</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	5,400
200 Personnel Services - Employee Benefits	452
600 Supplies	4,000
800 Other Objects	500
<b>Total Community Services</b>	<b>\$10,352</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$391,154</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	210,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$210,000
Total Facilities Acquisition, Construction and Improvement Services	\$210,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	119,935
900 Other Uses of Funds	339,290
Total Debt Service / Other Expenditures and Financing Uses	\$459,225
5200 Interfund Transfers - Out	
900 Other Uses of Funds	181,004
Total Interfund Transfers - Out	\$181,004
Total Other Expenditures and Financing Uses	\$640,229
<b>TOTAL EXPENDITURES</b>	<b>\$13,603,007</b>

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	7,306,871	3,365,270
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	182,401	242,846
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 Cash and Short-Term Investments</b>	<b>\$ 7,489,272</b>	<b>\$ 3,608,116</b>

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<u>Long-Term Investments</u>		
General Fund	340,000	25,000
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		
Other Capital Projects Fund	182,401	242,486
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

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

06/30/2022 Estimate  
\$522,401  
\$8,011,673

06/30/2023 Projection  
\$267,486  
\$3,875,602

Long-Term Indebtedness

06/30/2022 Estimate      06/30/2023 Projection

**General Fund**

0510 Bonds Payable	6,837,022	6,169,430
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	100,375	90,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,276,591	5,642,591
0599 Other Noncurrent Liabilities		

**Total General Fund**      **\$12,213,988**      **\$11,902,921**

**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		

06/30/2022 Estimate      06/30/2023 Projection

**Long-Term Indebtedness**

- 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**

06/30/2022 Estimate      06/30/2023 Projection

**Long-Term Indebtedness**

**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

06/30/2022 Estimate      06/30/2023 Projection

Long-Term Indebtedness

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

<b>Total Permanent Fund</b>	<b>\$12,213,988</b>	
<b>Total Long-Term Indebtedness</b>		<b>\$11,902,921</b>

**Short-Term Payables**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
General Fund	459,225	667,592
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>\$459,225</b>	<b>\$667,592</b>

**TOTAL INDEBTEDNESS**

	<b>\$12,673,213</b>	<b>\$12,570,513</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,716,993
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	287,294
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,004,287</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,036,287</b>