

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

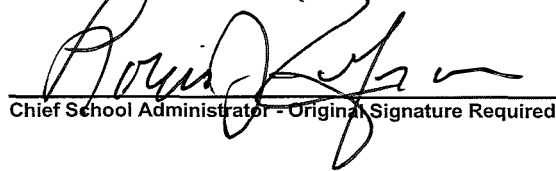
Date of Adoption of the General Fund Budget: 06/20/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/20/2022

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/20/2022

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/20/2022

MICHELLE A GOGOLSKI

\_\_\_\_\_  
Contact Person

(570)785-2406 Extn :  
\_\_\_\_\_  
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mgogolski@fcrsd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Forest City Regional SD	COUNTY : Susquehanna	AUN : 119583003
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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	\$17297695
Ending Unassigned Fund Balance	\$1103862
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.38%

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 6/22/2022
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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 : Forest City Regional SD	County : Susquehanna	AUN Number : 119583003
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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.

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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/10/2022
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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>
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.	These funds are to manage the future budget.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds are set for post-employment benefits, compensated absences, and PSERS contributions.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,113,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,189,920
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,302,920</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,424,568
7000 Revenue from State Sources	8,101,948
8000 Revenue from Federal Sources	1,685,121
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,211,637</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$22,514,557</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,367,068
6113 Public Utility Realty Taxes	6,600
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6120 Current Per Capita Taxes, Section 679	8,900
6140 Current Act 511 Taxes - Flat Rate Assessments	8,900
6150 Current Act 511 Taxes - Proportional Assessments	642,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	279,500
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	8,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,000
6920 Contributions and Donations from Private Sources	28,000
6940 Tuition from Patrons	34,000
6990 Refunds and Other Miscellaneous Revenue	12,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,424,568</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,640,115
7112 Basic Education Funding-Social Security	262,468
7160 Tuition for Orphans Subsidy	38,000
7271 Special Education funds for School-Aged Pupils	648,107
7272 Early Intervention	2,400
7292 Pre-K Counts	297,500
7311 Pupil Transportation Subsidy	1,035,814
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	316,495
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,900
7340 State Property Tax Reduction Allocation	471,105
7360 Safe Schools	42,000
7505 Ready to Learn Block Grant	121,293
7820 State Share of Retirement Contributions	1,209,751
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,101,948</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	181,094
8513 IDEA, Section 619	37,849
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	220,551

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,271
8517 NCLB, Title IV - 21st Century Schools	16,651
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	407,950
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	625,485
8753 ARP ESSER Afterschool Programs	64,270
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	95,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,685,121</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,211,637</b>

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$6,368,058			
Amount of Tax Relief for Homestead Exclusions	<u>\$471,105</u>			
Total Approx. Tax Revenue:	\$6,839,163			
Approx. Tax Levy for Tax Rate Calculation:	\$7,281,862			

	Lackawanna	Susquehanna	Wayne	Total
<b>2021-22 Data</b>				
a. Assessed Value	\$4,574,242	\$65,701,800	\$196,064,840	\$266,340,882
b. Real Estate Mills	99.0300	46.7800	17.4900	
<b>I. 2022-23 Data</b>				
c. 2020 STEB Market Value	\$30,545,004	\$204,016,466	\$221,622,826	\$456,184,296
d. Assessed Value	\$4,604,492	\$65,887,000	\$196,614,640	\$267,106,132
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
<b>2021-22 Calculations</b>				
f. 2021-22 Tax Levy	\$452,987	\$3,073,530	\$3,429,174	\$6,955,691
(a * b)				
<b>2022-23 Calculations</b>				
g. Percent of Total Market Value	6.69576%	44.72238%	48.58186%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$465,736	\$3,110,751	\$3,379,204	\$6,955,691
(f Total * g)				
i. Base Mills Subject to Index	101.8170	47.3465	17.4900	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
<b>Calculation of Tax Rates and Levies Generated</b>				
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%	93.50000%	93.50000%
k. Tax Levy Needed	\$487,576	\$3,256,622	\$3,537,664	\$7,281,862
(Approx. Tax Levy * g)				
I. 2022-23 Real Estate Tax Rate	<b>105.8900</b>	<b>49.4200</b>	<b>17.9900</b>	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$487,570	\$3,256,136	\$3,537,097	\$7,280,803
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$6,809,698
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$6,367,068
(n * Est. Pct. Collection)				



Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,368,058

Amount of Tax Relief for Homestead Exclusions

\$471,105

Total Approx. Tax Revenue:

\$6,839,163

Approx. Tax Levy for Tax Rate Calculation:

\$7,281,862

	Lackawanna	Susquehanna	Wayne	Total
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**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	106.2969	49.4297	18.2595	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$489,443	\$3,256,775	\$3,590,085	\$7,336,303
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$3,115.00	\$6,672.00	\$18,333.00	
Number of Homestead/Farmstead Properties	173	626	635	1434
Median Assessed Value of Homestead Properties				\$54,000

Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,368,058

Amount of Tax Relief for Homestead Exclusions

\$471,105

Total Approx. Tax Revenue:

\$6,839,163

Approx. Tax Levy for Tax Rate Calculation:

\$7,281,862

	Lackawanna	Susquehanna	Wayne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$471,105	Lowering RE Tax Rate	\$0	\$471,105
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$471,105</b>

CODE

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>				
Lackawanna	4,604,492	105.8900	487,570			93.50000%	
Susquehanna	65,887,000	49.4200	3,256,136			93.50000%	
Wayne	196,614,640	17.9900	3,537,097			93.50000%	
<b>Totals:</b>	<b>267,106,132</b>		<b>7,280,803</b>	<b>- 471,105 =</b>	<b>6,809,698 X</b>	<b>93.50000%</b>	<b>= 6,367,068</b>

	<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			8,900
6140 <u>Current Act 511 Taxes— Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	8,900	8,900
6142 Current Act 511 Occupation Taxes— Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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>8,900</b>	<b>8,900</b>
6150 <u>Current Act 511 Taxes— Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	490,000	490,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	152,000	152,000
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>642,000</b>	<b>642,000</b>
<b>Total Act 511, Current Taxes</b>				<b>650,900</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>456,184,296 X</b>	<b>12</b>	<b>5,474,212</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>									
	Lackawanna	101.8170	105.8900	4.01%	Yes	4.4%				
	Susquehanna	47.3465	49.4200	4.38%	Yes	4.4%				
	Wayne	17.4900	17.9900	2.86%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,037,678
1200 Special Programs - Elementary / Secondary	2,662,680
1300 Vocational Education	466,317
1400 Other Instructional Programs - Elementary / Secondary	14,077
1800 Pre-Kindergarten	550,030
<b>Total Instruction</b>	<b>\$10,730,782</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	549,863
2200 Support Services - Instructional Staff	264,936
2300 Support Services - Administration	1,047,935
2400 Support Services - Pupil Health	166,249
2500 Support Services - Business	316,976
2600 Operation and Maintenance of Plant Services	1,543,455
2700 Student Transportation Services	1,255,382
2800 Support Services - Central	455,812
2900 Other Support Services	14,000
<b>Total Support Services</b>	<b>\$5,614,608</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	256,924
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$257,424</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	694,881
<b>Total Other Expenditures and Financing Uses</b>	<b>\$694,881</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,297,695</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,762,985
200 Personnel Services - Employee Benefits	2,404,093
300 Purchased Professional and Technical Services	195,700
400 Purchased Property Services	44,000
500 Other Purchased Services	491,000
600 Supplies	137,700
800 Other Objects	2,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,037,678</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	979,383
200 Personnel Services - Employee Benefits	598,297
300 Purchased Professional and Technical Services	445,050
400 Purchased Property Services	3,100
500 Other Purchased Services	625,450
600 Supplies	11,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,662,680</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	60,295
200 Personnel Services - Employee Benefits	48,109
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	355,633
600 Supplies	280
<b>Total Vocational Education</b>	<b>\$466,317</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,850
200 Personnel Services - Employee Benefits	4,227
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,077</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	303,651
200 Personnel Services - Employee Benefits	195,029
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	2,500
600 Supplies	40,200
800 Other Objects	650
<b>Total Pre-Kindergarten</b>	<b>\$550,030</b>
<b>Total Instruction</b>	<b>\$10,730,782</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	305,622
200 Personnel Services - Employee Benefits	229,741
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	3,000

<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$549,863</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	128,536
200 Personnel Services - Employee Benefits	120,350
300 Purchased Professional and Technical Services	4,250
500 Other Purchased Services	2,600
600 Supplies	9,200
<b>Total Support Services - Instructional Staff</b>	<b>\$264,936</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	538,823
200 Personnel Services - Employee Benefits	357,958
300 Purchased Professional and Technical Services	54,650
400 Purchased Property Services	1,854
500 Other Purchased Services	54,100
600 Supplies	23,350
800 Other Objects	17,200
<b>Total Support Services - Administration</b>	<b>\$1,047,935</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	88,027
200 Personnel Services - Employee Benefits	67,997
300 Purchased Professional and Technical Services	3,850
400 Purchased Property Services	200
500 Other Purchased Services	2,175
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$166,249</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	162,022
200 Personnel Services - Employee Benefits	124,204
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	1,800
500 Other Purchased Services	2,300
600 Supplies	8,000
800 Other Objects	2,650
<b>Total Support Services - Business</b>	<b>\$316,976</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	364,540
200 Personnel Services - Employee Benefits	252,215
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	160,500
500 Other Purchased Services	56,900
600 Supplies	132,200
700 Property	511,000
800 Other Objects	100

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,543,455</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	27,772
200 Personnel Services - Employee Benefits	25,510
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,200,475
600 Supplies	125
<b>Total Student Transportation Services</b>	<b>\$1,255,382</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	135,810
200 Personnel Services - Employee Benefits	93,558
300 Purchased Professional and Technical Services	135,806
400 Purchased Property Services	8,000
500 Other Purchased Services	3,400
600 Supplies	52,238
700 Property	27,000
<b>Total Support Services - Central</b>	<b>\$455,812</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	14,000
<b>Total Other Support Services</b>	<b>\$14,000</b>
<b>Total Support Services</b>	<b>\$5,614,608</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	139,000
200 Personnel Services - Employee Benefits	61,174
300 Purchased Professional and Technical Services	2,800
500 Other Purchased Services	31,600
600 Supplies	18,850
800 Other Objects	3,500
<b>Total Student Activities</b>	<b>\$256,924</b>
<b>3300 Community Services</b>	
600 Supplies	500
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$257,424</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	694,881
<b>Total Interfund Transfers - Out</b>	<b>\$694,881</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$694,881</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,297,695</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
General Fund	3,050,000	3,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	240,000	25,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,910,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	216,000	208,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,496,000</b>	<b>\$3,413,000</b>

**Long-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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

\$6,496,000

\$3,413,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	10,225,043	10,128,866
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	60,000	60,000
0540 Accumulated Compensated Absences	320,000	345,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,850,000	1,862,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$12,455,043</b>	<b>\$12,395,866</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$12,455,043</b>	<b>\$12,395,866</b>

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**

\$12,455,043

\$12,395,866



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,113,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,103,862
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,216,862</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,216,862</b>
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