

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/13/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date 6-22-2022  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date 6-22-2022  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date 6.22.22

John Abplanalp

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

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

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Coudersport Area SD	<b>COUNTY :</b> Potter	<b>AUN :</b> 109531304
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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	\$16435659
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6.22.22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Coudersport Area SD	<b>County :</b> Potter	<b>AUN Number :</b> 109531304
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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> 	<b>DATE</b> 5/16/22
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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.	The 5900 Budgetary Reserve Account is being used to budget for expenses that are contingent upon certain conditions for which the district would like to reserve funds
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The 0830 Committed Fund Balance is made up of commitments for Health Insurance costs, Retirement Commitments, Capital Projects, Technology, Curriculum and Personnel costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The 0810 Assigned Fund Balance is assigned current budget deficit projections.

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	4,342,515	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,340,270	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,682,785</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,948,869	
7000 Revenue from State Sources	8,016,135	
8000 Revenue from Federal Sources	1,205,681	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,170,685</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,853,470</u>

LEA : 109531304     Coudersport Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,477,417
6113 Public Utility Realty Taxes	5,400
6114 Payments in Lieu of Current Taxes - State / Local	86,067
6120 Current Per Capita Taxes, Section 679	13,134
6140 Current Act 511 Taxes - Flat Rate Assessments	39,635
6150 Current Act 511 Taxes - Proportional Assessments	715,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	373,866
6500 Earnings on Investments	20,250
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	130,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	23,100
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,948,869</b>
<b>REVENUE FROM STATE SOURCES</b>	
7112 Basic Education Funding-Social Security	4,659,375
7220 Vocational Education	74,181
7271 Special Education funds for School-Aged Pupils	654,030
7292 Pre-K Counts	165,000
7311 Pupil Transportation Subsidy	263,385
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,620
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	324,856
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,200
7340 State Property Tax Reduction Allocation	319,117
7501 PA Accountability Grants	133,604
7810 State Share of Social Security and Medicare Taxes	257,187
7820 State Share of Retirement Contributions	1,147,580
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,016,135</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	214,095
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	31,740
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	15,604

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	944,242
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,205,681</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>15,170,685</b>

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,477,417	
Amount of Tax Relief for Homestead Exclusions	<u>\$319,123</u>	
Total Approx. Tax Revenue:	\$4,796,540	
Approx. Tax Levy for Tax Rate Calculation:	\$5,108,368	
	Potter	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$114,504,890	\$114,504,890
b. Real Estate Mills	42.8400	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$355,000,316	\$355,000,316
d. Assessed Value	\$115,209,020	\$115,209,020
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,905,389	\$4,905,389
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$4,905,389	\$4,905,389
(f Total * g)		
i. Base Mills Subject to Index	42.8400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.48900%	93.48900%
k. Tax Levy Needed	\$5,108,368	\$5,108,368
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	44.3400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,108,368	\$5,108,368
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,789,245
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,477,417
(n * Est. Pct. Collection)		
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Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,477,417	
Amount of Tax Relief for Homestead Exclusions	<u>\$319,123</u>	
Total Approx. Tax Revenue:	\$4,796,540	
Approx. Tax Levy for Tax Rate Calculation:	\$5,108,368	
	Potter	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.8106	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,162,585	\$5,162,585
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	\$5,282.00	
Number of Homestead/Farmstead Properties	1365	1365
Median Assessed Value of Homestead Properties		\$31,540

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,477,417
Amount of Tax Relief for Homestead Exclusions	<u>\$319,123</u>
Total Approx. Tax Revenue:	\$4,796,540
Approx. Tax Levy for Tax Rate Calculation:	\$5,108,368

	Potter	Total		
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$319,117	Lowering RE Tax Rate	\$0	\$319,117
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6			\$6
Amount of Tax Relief from State/Local Sources				\$319,123

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 109531304     Coudersport Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Potter	115,209,020	44.3400	5,108,368			93.48900%	
Totals:	115,209,020		5,108,368	- 319,123	= 4,789,245	X 93.48900%	= 4,477,417
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	13,134		
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	16,900	13,135
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	27,500	26,500
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
Total Current Act 511 Taxes– Flat Rate Assessments						44,400	39,635
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%	555,700	550,000
6152	Current Act 511 Occupation Taxes			25.0000	0.000	65,750	50,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	125,000	115,000
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						746,450	715,000
Total Act 511, Current Taxes							754,635
Act 511 Tax Limit -->				355,000,316		X 12	4,260,004
				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>									
	Potter	42.8400	44.3400	3.51%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,750,473
1200 Special Programs - Elementary / Secondary	1,631,617
1300 Vocational Education	605,122
1400 Other Instructional Programs - Elementary / Secondary	18,345
1800 Pre-Kindergarten	13,318
<b>Total Instruction</b>	<b>\$9,018,875</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	391,491
2200 Support Services - Instructional Staff	412,094
2300 Support Services - Administration	1,074,189
2400 Support Services - Pupil Health	211,447
2500 Support Services - Business	343,911
2600 Operation and Maintenance of Plant Services	1,286,482
2700 Student Transportation Services	536,450
2800 Support Services - Central	391,181
2900 Other Support Services	50,562
<b>Total Support Services</b>	<b>\$4,697,807</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	457,213
3300 Community Services	19,600
<b>Total Operation of Non-Instructional Services</b>	<b>\$476,813</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,190,267
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	51,897
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,242,164</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,435,659</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,495,235
200 Personnel Services - Employee Benefits	2,464,622
300 Purchased Professional and Technical Services	196,960
400 Purchased Property Services	22,970
500 Other Purchased Services	378,646
600 Supplies	191,593
700 Property	69
800 Other Objects	378
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,750,473</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	141,400
200 Personnel Services - Employee Benefits	104,697
300 Purchased Professional and Technical Services	1,254,387
500 Other Purchased Services	130,633
600 Supplies	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,631,617</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	260,470
200 Personnel Services - Employee Benefits	196,284
300 Purchased Professional and Technical Services	1,678
400 Purchased Property Services	865
500 Other Purchased Services	133,147
600 Supplies	11,178
800 Other Objects	1,500
<b>Total Vocational Education</b>	<b>\$605,122</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,775
200 Personnel Services - Employee Benefits	5,570
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$18,345</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	200
600 Supplies	10,193
700 Property	2,425
<b>Total Pre-Kindergarten</b>	<b>\$13,318</b>
<b>Total Instruction</b>	<b>\$9,018,875</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	191,268
200 Personnel Services - Employee Benefits	149,723
300 Purchased Professional and Technical Services	40,032
400 Purchased Property Services	375

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	4,004
600	Supplies	6,089
<b>Total Support Services - Students</b>		<b>\$391,491</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	228,035
200	Personnel Services - Employee Benefits	156,841
300	Purchased Professional and Technical Services	2,500
400	Purchased Property Services	2,000
500	Other Purchased Services	5,646
600	Supplies	15,618
700	Property	1,100
800	Other Objects	354
<b>Total Support Services - Instructional Staff</b>		<b>\$412,094</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	541,891
200	Personnel Services - Employee Benefits	369,426
300	Purchased Professional and Technical Services	46,869
400	Purchased Property Services	6,608
500	Other Purchased Services	66,075
600	Supplies	35,091
800	Other Objects	8,229
<b>Total Support Services - Administration</b>		<b>\$1,074,189</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	109,400
200	Personnel Services - Employee Benefits	90,709
300	Purchased Professional and Technical Services	2,110
400	Purchased Property Services	825
500	Other Purchased Services	2,128
600	Supplies	6,275
<b>Total Support Services - Pupil Health</b>		<b>\$211,447</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	175,174
200	Personnel Services - Employee Benefits	135,241
300	Purchased Professional and Technical Services	23,920
400	Purchased Property Services	3,849
500	Other Purchased Services	517
600	Supplies	4,260
700	Property	550
800	Other Objects	400
<b>Total Support Services - Business</b>		<b>\$343,911</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	438,152
200	Personnel Services - Employee Benefits	413,163
300	Purchased Professional and Technical Services	61,737
400	Purchased Property Services	138,410

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	21,080
600	Supplies	203,350
700	Property	10,500
800	Other Objects	90
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,286,482</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	535,200
600	Supplies	1,250
<b>Total Student Transportation Services</b>		<b>\$536,450</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	87,743
200	Personnel Services - Employee Benefits	71,001
300	Purchased Professional and Technical Services	53,653
400	Purchased Property Services	12,244
600	Supplies	68,290
700	Property	98,250
<b>Total Support Services - Central</b>		<b>\$391,181</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	50,562
<b>Total Other Support Services</b>		<b>\$50,562</b>
<b>Total Support Services</b>		<b>\$4,697,807</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	176,287
200	Personnel Services - Employee Benefits	76,861
300	Purchased Professional and Technical Services	23,908
400	Purchased Property Services	4,200
500	Other Purchased Services	50,264
600	Supplies	94,922
700	Property	22,371
800	Other Objects	8,400
<b>Total Student Activities</b>		<b>\$457,213</b>
<b>3300 <u>Community Services</u></b>		
500	Other Purchased Services	19,600
<b>Total Community Services</b>		<b>\$19,600</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$476,813</b>
<b>5000 Other Expenditures and Financing Uses</b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800	Other Objects	206,673
900	Other Uses of Funds	983,594
<b>Total Debt Service / Other Expenditures and Financing Uses</b>		<b>\$1,190,267</b>
<b>5200 <u>Interfund Transfers - Out</u></b>		
900	Other Uses of Funds	1,000,000



<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	51,897
Total Budgetary Reserve	\$51,897
Total Other Expenditures and Financing Uses	\$2,242,164
TOTAL EXPENDITURES	\$16,435,659

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,530,023	4,014,055
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	930,941	950,000
Other Capital Projects Fund	4,500,000	
Debt Service Fund	1,153	1,250
Food Service / Cafeteria Operations Fund	134,548	61,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	528,002	325,000
Private Purpose Trust Fund	120,455	120,455
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,745,122	\$5,471,760

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	1,725,000	500,000
Public Purpose (Expendable) Trust Fund	58,198	58,198
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	225,000	
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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,008,198	\$558,198
TOTAL CASH AND INVESTMENTS	\$12,753,320	\$6,029,958

LEA : 109531304     Coudersport Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	10,063,706	9,080,112
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	65,500	68,400
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,700,000	2,800,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$12,829,206</b>	<b>\$11,948,512</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		

<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 Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
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	\$12,829,206	\$11,948,512



<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		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$12,829,206	\$11,948,512

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,981,125
0840 Assigned Fund Balance	1,436,686
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,417,811
5900 Budgetary Reserve	51,897
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,469,708