

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Robert C. Photos
President of the Board - Original Signature Required6-20-2022
DateBarbara K. Jones
Secretary of the Board - Original Signature Required6-20-2022
DateChristie E. Buggs
Chief School Administrator - Original Signature Required6-20-2022
Date

Thomas Showwaker

(717)359-4146 Extn :1243

Contact Person

Telephone Extension

showwaker@lasd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Littlestown Area SD	COUNTY : Adams	AUN : 112015203
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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 ☐

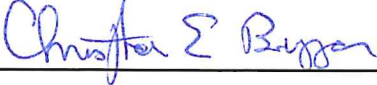
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$37374353
Ending Unassigned Fund Balance	\$827257
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.21%

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 6-20-2022
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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 : Littlestown Area SD	County : Adams	AUN Number : 112015203
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 
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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.	Budgetary Reserves is allocated for unanticipated expenses during the 2021-22 school year
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 for unanticipated expenditures in the future
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Technology Reserve - \$400,000. Future MS/HS Project - \$4,551,056. Future Health Care needs \$1,200,000. ESSERS Accrued Funding \$355,984.

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	6,507,040	
0850 Unassigned Fund Balance	1,891,943	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,398,983</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,599,871	
7000 Revenue from State Sources	13,441,195	
8000 Revenue from Federal Sources	1,093,601	
9000 Other Financing Sources	175,000	
Total Estimated Revenues And Other Financing Sources		<u>\$36,309,667</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,708,650</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,821,476
6112 Interim Real Estate Taxes	60,001
6113 Public Utility Realty Taxes	18,700
6120 Current Per Capita Taxes, Section 679	48,047
6140 Current Act 511 Taxes - Flat Rate Assessments	71,047
6150 Current Act 511 Taxes - Proportional Assessments	4,770,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	456,600
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	61,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	235,000
6910 Rentals	6,000
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$21,599,871
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,539,888
7112 Basic Education Funding-Social Security	567,996
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	38,000
7271 Special Education funds for School-Aged Pupils	1,349,136
7311 Pupil Transportation Subsidy	575,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	201,301
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,900
7340 State Property Tax Reduction Allocation	1,129,917
7505 Ready to Learn Block Grant	312,057
7820 State Share of Retirement Contributions	2,630,000
REVENUE FROM STATE SOURCES	\$13,441,195
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	254,163
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,406
8517 NCLB, Title IV - 21St Century Schools	19,032
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	771,000
REVENUE FROM FEDERAL SOURCES	\$1,093,601

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	175,000
OTHER FINANCING SOURCES	\$175,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,309,667

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,821,476	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,917</u>	
Total Approx. Tax Revenue:	\$16,951,393	
Approx. Tax Levy for Tax Rate Calculation:	\$17,610,621	
	Adams	Total

2021-22 Data		
a. Assessed Value	\$1,341,055,800	\$1,341,055,800
b. Real Estate Mills	12.9167	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,032,820,320	\$1,032,820,320
d. Assessed Value	\$1,349,897,000	\$1,349,897,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$17,322,015	\$17,322,015
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$17,322,015	\$17,322,015
(f Total * g)		
i. Base Mills Subject to Index	12.9167	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$17,610,621	\$17,610,621
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.0459	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,610,621	\$17,610,621
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,480,704
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,821,476
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,821,476	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,917</u>	
Total Approx. Tax Revenue:	\$16,951,393	
Approx. Tax Levy for Tax Rate Calculation:	\$17,610,621	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.4979	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,220,775	\$18,220,775
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	\$20,100.00	
Number of Homestead/Farmstead Properties	4281	4281
Median Assessed Value of Homestead Properties		\$212,500

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,821,476
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,917</u>
Total Approx. Tax Revenue:	\$16,951,393
Approx. Tax Levy for Tax Rate Calculation:	\$17,610,621
	Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,129,917	Lowering RE Tax Rate	\$0	\$1,129,917
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,129,917

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112015203 Littlestown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/23/2022 9:34:09 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Adams	1,349,897,000	13.0459	17,610,621			96.00000%	
Totals:	1,349,897,000		17,610,621	- 1,129,917	= 16,480,704	X 96.00000%	= 15,821,476
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	48,047		
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	57,500	48,047
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	25,000	23,000
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
Total Current Act 511 Taxes– Flat Rate Assessments						82,500	71,047
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1.100%	0.000%	4,500,000	4,420,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	350,000	350,000
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						4,850,000	4,770,000
Total Act 511, Current Taxes							4,841,047
Act 511 Tax Limit -->				1,032,820,320	X	12	12,393,844
				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>									
	Adams	12.9167	13.0459	1.01%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,378,583
1200 Special Programs - Elementary / Secondary	5,477,469
1300 Vocational Education	1,320,604
1400 Other Instructional Programs - Elementary / Secondary	381,493
1500 Nonpublic School Programs	12,000
Total Instruction	\$23,570,149
2000 Support Services	
2100 Support Services - Students	1,521,574
2200 Support Services - Instructional Staff	1,907,103
2300 Support Services - Administration	2,091,006
2400 Support Services - Pupil Health	367,309
2500 Support Services - Business	343,822
2600 Operation and Maintenance of Plant Services	2,350,379
2700 Student Transportation Services	1,467,443
2800 Support Services - Central	186,674
2900 Other Support Services	8,630
Total Support Services	\$10,243,940
3000 Operation of Non-Instructional Services	
3200 Student Activities	616,225
Total Operation of Non-Instructional Services	\$616,225
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,992,586
5200 Interfund Transfers - Out	851,453
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,944,039
Total Estimated Expenditures and Other Financing Uses	\$37,374,353

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,367,505
200 Personnel Services - Employee Benefits		5,588,048
300 Purchased Professional and Technical Services		218,785
400 Purchased Property Services		350
500 Other Purchased Services		1,444,020
600 Supplies		301,862
700 Property		456,975
800 Other Objects		1,038
Total Regular Programs - Elementary / Secondary		\$16,378,583
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,483,341
200 Personnel Services - Employee Benefits		1,144,347
300 Purchased Professional and Technical Services		1,876,817
500 Other Purchased Services		964,143
600 Supplies		8,821
Total Special Programs - Elementary / Secondary		\$5,477,469
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		570,889
200 Personnel Services - Employee Benefits		405,415
400 Purchased Property Services		1,895
500 Other Purchased Services		289,979
600 Supplies		51,946
800 Other Objects		480
Total Vocational Education		\$1,320,604
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		94,081
200 Personnel Services - Employee Benefits		60,282
300 Purchased Professional and Technical Services		15,530
400 Purchased Property Services		3,050
500 Other Purchased Services		205,750
600 Supplies		2,800
Total Other Instructional Programs - Elementary / Secondary		\$381,493
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		12,000
Total Nonpublic School Programs		\$12,000
Total Instruction		\$23,570,149
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		559,139
200 Personnel Services - Employee Benefits		402,097
300 Purchased Professional and Technical Services		551,000
500 Other Purchased Services		2,725

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<u>Description</u>	<u>Amount</u>
600 Supplies	6,333
800 Other Objects	280
Total Support Services - Students	\$1,521,574
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	775,002
200 Personnel Services - Employee Benefits	672,251
300 Purchased Professional and Technical Services	56,025
400 Purchased Property Services	4,000
500 Other Purchased Services	52,500
600 Supplies	212,184
700 Property	132,831
800 Other Objects	2,310
Total Support Services - Instructional Staff	\$1,907,103
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,122,238
200 Personnel Services - Employee Benefits	652,345
300 Purchased Professional and Technical Services	179,638
400 Purchased Property Services	1,200
500 Other Purchased Services	54,060
600 Supplies	57,525
700 Property	2,000
800 Other Objects	22,000
Total Support Services - Administration	\$2,091,006
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	188,384
200 Personnel Services - Employee Benefits	130,681
300 Purchased Professional and Technical Services	37,844
400 Purchased Property Services	250
500 Other Purchased Services	50
600 Supplies	9,340
800 Other Objects	760
Total Support Services - Pupil Health	\$367,309
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	162,375
200 Personnel Services - Employee Benefits	136,147
300 Purchased Professional and Technical Services	37,300
800 Other Objects	8,000
Total Support Services - Business	\$343,822
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	686,573
200 Personnel Services - Employee Benefits	460,341
300 Purchased Professional and Technical Services	265,500
400 Purchased Property Services	358,565
500 Other Purchased Services	51,450
600 Supplies	486,150

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<u>Description</u>	<u>Amount</u>
700 Property	39,000
800 Other Objects	2,800
Total Operation and Maintenance of Plant Services	\$2,350,379
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	354,667
200 Personnel Services - Employee Benefits	212,387
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	45,000
500 Other Purchased Services	690,689
600 Supplies	133,000
700 Property	29,000
800 Other Objects	700
Total Student Transportation Services	\$1,467,443
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	55,586
200 Personnel Services - Employee Benefits	53,987
300 Purchased Professional and Technical Services	14,101
400 Purchased Property Services	32,000
500 Other Purchased Services	3,000
600 Supplies	28,000
Total Support Services - Central	\$186,674
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,630
Total Other Support Services	\$8,630
Total Support Services	\$10,243,940
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	339,812
200 Personnel Services - Employee Benefits	114,959
300 Purchased Professional and Technical Services	85,766
400 Purchased Property Services	17,240
500 Other Purchased Services	13,750
600 Supplies	29,117
700 Property	6,335
800 Other Objects	9,246
Total Student Activities	\$616,225
Total Operation of Non-Instructional Services	\$616,225
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	906,958
900 Other Uses of Funds	1,085,628
Total Debt Service / Other Expenditures and Financing Uses	\$1,992,586
5200 <u>Interfund Transfers - Out</u>	

LEA : 112015203 Littlestown Area SD

Description	Amount
900 Other Uses of Funds	851,453
Total Interfund Transfers - Out	\$851,453
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,944,039
TOTAL EXPENDITURES	\$37,374,353

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	2,500,000	1,891,943
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	1,100,000	900,000
Other Capital Projects Fund		
Debt Service Fund	50,000	50,000
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	175,000	150,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,825,000	\$2,991,943

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		

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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		
TOTAL CASH AND INVESTMENTS	\$3,825,000	\$2,991,943

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	23,100,000	22,150,000
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 General Fund	\$23,100,000	\$22,150,000
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		

<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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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>
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	\$23,100,000	\$22,150,000

<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		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$23,100,000	\$22,150,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,507,040
0850 Unassigned Fund Balance	827,257
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,334,297
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,434,297