

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023



President of the Board - Original Signature Required6-19-23

Date

Secretary of the Board - Original Signature Required6-19-2023

Date

Chief School Administrator - Original Signature Required6.19.23

Date

John A Abplanalp

Contact Person

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coudersport Area SD	COUNTY : Potter	AUN : 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 2023-2024 (compared to 2022-2023)?

Yes

☐

No

☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$16391059
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 6.19.23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Coudersport Area SD	County : Potter	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/15/23
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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 0840 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	5,162,432	
0840 Assigned Fund Balance	1,264,997	
0850 Unassigned Fund Balance	496,149	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,923,578</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,144,528	
7000 Revenue from State Sources	8,686,036	
8000 Revenue from Federal Sources	296,057	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,126,621</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,050,199</u>

LEA : 109531304 Coudersport Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,523,047
6113 Public Utility Realty Taxes	5,350
6114 Payments in Lieu of Current Taxes - State / Local	86,247
6120 Current Per Capita Taxes, Section 679	12,950
6140 Current Act 511 Taxes - Flat Rate Assessments	40,300
6150 Current Act 511 Taxes - Proportional Assessments	743,165
6400 Delinquencies on Taxes Levied / Assessed by the LEA	306,550
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	130,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	21,400
6990 Refunds and Other Miscellaneous Revenue	10,519
REVENUE FROM LOCAL SOURCES	\$6,144,528
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,062,365
7112 Basic Education Funding-Social Security	271,335
7220 Vocational Education	77,273
7271 Special Education funds for School-Aged Pupils	682,466
7292 Pre-K Counts	244,400
7311 Pupil Transportation Subsidy	231,886
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,080
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	316,398
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,381
7340 State Property Tax Reduction Allocation	319,686
7360 Safe Schools	107,726
7505 Ready to Learn Block Grant	133,604
7820 State Share of Retirement Contributions	1,223,436
REVENUE FROM STATE SOURCES	\$8,686,036
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	249,774
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	29,973

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	16,310
REVENUE FROM FEDERAL SOURCES	\$296,057
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,126,621

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,523,047	
Amount of Tax Relief for Homestead Exclusions	<u>\$321,294</u>	
Total Approx. Tax Revenue:	\$4,844,341	
Approx. Tax Levy for Tax Rate Calculation:	\$5,156,621	
	Potter	Total

2022-23 Data		
a. Assessed Value	\$115,209,020	\$115,209,020
b. Real Estate Mills	44.3400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$356,382,216	\$356,382,216
d. Assessed Value	\$116,297,270	\$116,297,270
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,108,368	\$5,108,368
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,108,368	\$5,108,368
(f Total * g)		
i. Base Mills Subject to Index	44.3400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.54170%	93.54170%
k. Tax Levy Needed	\$5,156,621	\$5,156,621
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	44.3400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,156,621	\$5,156,621
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,835,327
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,523,047
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,523,047	
Amount of Tax Relief for Homestead Exclusions	<u>\$321,294</u>	
Total Approx. Tax Revenue:	\$4,844,341	
Approx. Tax Levy for Tax Rate Calculation:	\$5,156,621	
	Potter	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	46.8230	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,445,387	\$5,445,387
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	\$5,362.20	
Number of Homestead/Farmstead Properties	1355	1355
Median Assessed Value of Homestead Properties		\$31,595

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,523,047
Amount of Tax Relief for Homestead Exclusions	<u>\$321,294</u>
Total Approx. Tax Revenue:	\$4,844,341
Approx. Tax Levy for Tax Rate Calculation:	\$5,156,621
	Potter
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$319,686	Lowering RE Tax Rate	\$0	\$319,686
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,608			\$1,608
Amount of Tax Relief from State/Local Sources				\$321,294

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	116,297,270	44.3400	5,156,621			93.54170%			
Totals:	116,297,270		5,156,621	- 321,294	= 4,835,327	X 93.54170%	=	4,523,047	
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,950				
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	12,950		
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	28,000	27,350		
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						44,900	40,300		
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%	568,000	565,000		
6152	Current Act 511 Occupation Taxes			25.0000	0.000	65,300	48,165		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	130,000	130,000		
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						763,300	743,165		
Total Act 511, Current Taxes							783,465		
Act 511 Tax Limit -->					356,382,216	X	12	4,276,587	
					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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Potter	44.3400	44.3400	0.00%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,830,538
1200 Special Programs - Elementary / Secondary	1,864,545
1300 Vocational Education	482,693
1400 Other Instructional Programs - Elementary / Secondary	35,793
1800 Pre-Kindergarten	416,694
Total Instruction	\$9,630,263
2000 Support Services	
2100 Support Services - Students	416,628
2200 Support Services - Instructional Staff	283,645
2300 Support Services - Administration	1,256,308
2400 Support Services - Pupil Health	220,517
2500 Support Services - Business	378,763
2600 Operation and Maintenance of Plant Services	1,272,996
2700 Student Transportation Services	559,800
2800 Support Services - Central	510,958
2900 Other Support Services	49,068
Total Support Services	\$4,948,683
3000 Operation of Non-Instructional Services	
3200 Student Activities	545,899
3300 Community Services	12,100
Total Operation of Non-Instructional Services	\$557,999
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,159,114
5900 Budgetary Reserve	95,000
Total Other Expenditures and Financing Uses	\$1,254,114
Total Estimated Expenditures and Other Financing Uses	\$16,391,059

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,471,901
200 Personnel Services - Employee Benefits	2,483,298
300 Purchased Professional and Technical Services	153,700
400 Purchased Property Services	23,574
500 Other Purchased Services	510,602
600 Supplies	186,336
800 Other Objects	1,127
Total Regular Programs - Elementary / Secondary	\$6,830,538
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,530
200 Personnel Services - Employee Benefits	8,486
300 Purchased Professional and Technical Services	1,446,381
500 Other Purchased Services	395,648
600 Supplies	500
Total Special Programs - Elementary / Secondary	\$1,864,545
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	203,722
200 Personnel Services - Employee Benefits	132,006
400 Purchased Property Services	865
500 Other Purchased Services	131,397
600 Supplies	13,203
800 Other Objects	1,500
Total Vocational Education	\$482,693
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,700
200 Personnel Services - Employee Benefits	11,093
Total Other Instructional Programs - Elementary / Secondary	\$35,793
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	250,079
200 Personnel Services - Employee Benefits	140,383
400 Purchased Property Services	200
500 Other Purchased Services	5,541
600 Supplies	20,491
Total Pre-Kindergarten	\$416,694
Total Instruction	\$9,630,263
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	197,550
200 Personnel Services - Employee Benefits	153,625
300 Purchased Professional and Technical Services	55,821
400 Purchased Property Services	375
500 Other Purchased Services	2,103

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<u>Description</u>		<u>Amount</u>
600	Supplies	7,064
800	Other Objects	90
Total Support Services - Students		\$416,628
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	155,713
200	Personnel Services - Employee Benefits	102,675
300	Purchased Professional and Technical Services	2,000
400	Purchased Property Services	2,000
500	Other Purchased Services	3,788
600	Supplies	17,224
800	Other Objects	245
Total Support Services - Instructional Staff		\$283,645
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	625,285
200	Personnel Services - Employee Benefits	451,297
300	Purchased Professional and Technical Services	48,969
400	Purchased Property Services	12,509
500	Other Purchased Services	72,110
600	Supplies	34,684
800	Other Objects	11,454
Total Support Services - Administration		\$1,256,308
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	114,600
200	Personnel Services - Employee Benefits	95,515
300	Purchased Professional and Technical Services	2,110
400	Purchased Property Services	550
500	Other Purchased Services	1,415
600	Supplies	6,327
Total Support Services - Pupil Health		\$220,517
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	186,535
200	Personnel Services - Employee Benefits	144,114
300	Purchased Professional and Technical Services	38,060
400	Purchased Property Services	3,561
500	Other Purchased Services	617
600	Supplies	4,326
700	Property	1,150
800	Other Objects	400
Total Support Services - Business		\$378,763
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	429,500
200	Personnel Services - Employee Benefits	339,642
300	Purchased Professional and Technical Services	110,752
400	Purchased Property Services	146,375
500	Other Purchased Services	23,216

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<u>Description</u>	<u>Amount</u>
600 Supplies	212,921
700 Property	10,500
800 Other Objects	90
Total Operation and Maintenance of Plant Services	\$1,272,996
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	558,500
600 Supplies	1,300
Total Student Transportation Services	\$559,800
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	87,327
200 Personnel Services - Employee Benefits	48,429
300 Purchased Professional and Technical Services	122,652
400 Purchased Property Services	11,244
600 Supplies	46,633
700 Property	194,673
Total Support Services - Central	\$510,958
2900 <u>Other Support Services</u>	
500 Other Purchased Services	49,068
Total Other Support Services	\$49,068
Total Support Services	\$4,948,683
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	206,121
200 Personnel Services - Employee Benefits	91,989
300 Purchased Professional and Technical Services	24,525
400 Purchased Property Services	19,000
500 Other Purchased Services	48,684
600 Supplies	147,180
800 Other Objects	8,400
Total Student Activities	\$545,899
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	2,500
600 Supplies	9,600
Total Community Services	\$12,100
Total Operation of Non-Instructional Services	\$557,999
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	163,806
900 Other Uses of Funds	995,308
Total Debt Service / Other Expenditures and Financing Uses	\$1,159,114
5900 <u>Budgetary Reserve</u>	
800 Other Objects	95,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$95,000
Total Other Expenditures and Financing Uses	\$1,254,114
TOTAL EXPENDITURES	\$16,391,059

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,718,250	2,117,750
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	7,100	7,188
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	750,000	560,000
Other Capital Projects Fund		
Debt Service Fund	1,116	1,116
Food Service / Cafeteria Operations Fund	522,000	425,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	120,000	115,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,118,466	\$3,226,054

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,725,000	3,725,000
Public Purpose (Expendable) Trust Fund	10,500	10,500
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	500,000	500,000
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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,235,500	\$4,235,500
TOTAL CASH AND INVESTMENTS	\$8,353,966	\$7,461,554

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	9,080,112	8,084,804
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	63,250	64,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,100,000	3,125,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,243,362	\$11,274,304
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$12,243,362	\$11,274,304

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$12,243,362	\$11,274,304

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,394,701
0840 Assigned Fund Balance	1,264,439
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,659,140
5900 Budgetary Reserve	95,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,754,140