

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Sayre Area SD	County : Bradford	AUN Number : 117086003
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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 5/17/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Sayre Area SD	Bradford	117086003

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	\$24148438
Ending Unassigned Fund Balance	\$1670071
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.91%

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
	6/22/23

DUE DATE: AUGUST 15, 2023

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023


President of the Board - Original Signature Required

Date 6/19/23


Secretary of the Board - Original Signature Required

Date 6/19/23


Chief School Administrator - Original Signature Required

Date 6/20/23

Barry Claypool

(570)888-6121 Extn :1310

Contact Person

Telephone Extension

bclaypool@sayresd.org

Email Address

<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 reserve will be transferred as needed to cover unexpected expenditures
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.	Budgetary reserve will be transferred as needed to cover unexpected expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents: 1. Professional staffing contingency \$100,000 2. Capital Expenditures \$100,000

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	49,999	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	200,000	
0850 Unassigned Fund Balance	1,656,526	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,856,526</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,234,295	
7000 Revenue from State Sources	12,079,580	
8000 Revenue from Federal Sources	2,848,108	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,161,983</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,018,509</u>

LEA : 117086003 Sayre Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,480,494
6113 Public Utility Realty Taxes	8,222
6114 Payments in Lieu of Current Taxes - State / Local	307,165
6150 Current Act 511 Taxes - Proportional Assessments	1,698,182
6400 Delinquencies on Taxes Levied / Assessed by the LEA	279,571
6500 Earnings on Investments	127,400
6700 Revenues from LEA Activities	21,263
6800 Revenues from Intermediary Sources / Pass-Through Funds	233,839
6910 Rentals	2,114
6940 Tuition from Patrons	22,125
6980 Revenue from Community Services Activities	10,088
6990 Refunds and Other Miscellaneous Revenue	43,832
REVENUE FROM LOCAL SOURCES	\$9,234,295
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,202,662
7112 Basic Education Funding-Social Security	427,978
7170 School Improvement Grants	50,000
7240 Driver Education - Student	1,262
7271 Special Education funds for School-Aged Pupils	1,114,796
7311 Pupil Transportation Subsidy	230,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,167
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,894
7340 State Property Tax Reduction Allocation	739,053
7360 Safe Schools	114,400
7505 Ready to Learn Block Grant	201,990
7820 State Share of Retirement Contributions	1,939,378
REVENUE FROM STATE SOURCES	\$12,079,580
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	384,448
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,702
8517 Title IV - 21st Century Schools	632,631
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,765,676

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	20,651
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,848,108
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,161,983

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,480,494	
Amount of Tax Relief for Homestead Exclusions	<u>\$739,053</u>	
Total Approx. Tax Revenue:	\$7,219,547	
Approx. Tax Levy for Tax Rate Calculation:	\$7,608,026	
	Bradford	Total

2022-23 Data		
a. Assessed Value	\$134,321,558	\$134,321,558
b. Real Estate Mills	56.5180	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$378,155,003	\$378,155,003
d. Assessed Value	\$133,280,071	\$133,280,071
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,591,586	\$7,591,586
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,591,586	\$7,591,586
(f Total * g)		
i. Base Mills Subject to Index	56.5180	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.34444%	94.34444%
k. Tax Levy Needed	\$7,608,026	\$7,608,026
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	57.0830	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,608,026	\$7,608,026
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,868,973
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,480,494
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,480,494	
Amount of Tax Relief for Homestead Exclusions	<u>\$739,053</u>	
Total Approx. Tax Revenue:	\$7,219,547	
Approx. Tax Levy for Tax Rate Calculation:	\$7,608,026	
	Bradford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	59.8525	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,977,145	\$7,977,145
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	\$7,897.00	
Number of Homestead/Farmstead Properties	1643	1643
Median Assessed Value of Homestead Properties		\$23,000

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,480,494
Amount of Tax Relief for Homestead Exclusions	<u>\$739,053</u>
Total Approx. Tax Revenue:	\$7,219,547
Approx. Tax Levy for Tax Rate Calculation:	\$7,608,026
	Bradford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$739,053	Lowering RE Tax Rate	\$0	\$739,053
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$739,053

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>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>				<u>Percent Collected</u>		
Bradford	133,280,071	57.0830	7,608,026				94.34444%		
Totals:				133,280,071	7,608,026	-	739,053	=	6,868,973 X 94.34444% = 6,480,494
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
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			\$0.00	\$0.00	0	0		
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		
Total Current Act 511 Taxes – Flat Rate Assessments						0	0		
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%	0.500%	1,583,413	1,583,413		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	114,769	114,769		
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						1,698,182	1,698,182		
Total Act 511, Current Taxes							1,698,182		
Act 511 Tax Limit -->					378,155,003 X	12	4,537,860		
					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> Bradford	56.5180	57.0830	1.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%	0.500%	0.500%	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,574,309
1200 Special Programs - Elementary / Secondary	4,091,702
1300 Vocational Education	535,745
1400 Other Instructional Programs - Elementary / Secondary	830,942
Total Instruction	\$14,032,698
2000 Support Services	
2100 Support Services - Students	1,062,803
2200 Support Services - Instructional Staff	526,459
2300 Support Services - Administration	1,481,942
2400 Support Services - Pupil Health	199,583
2500 Support Services - Business	700,773
2600 Operation and Maintenance of Plant Services	2,261,387
2700 Student Transportation Services	510,041
2800 Support Services - Central	479,603
Total Support Services	\$7,222,591
3000 Operation of Non-Instructional Services	
3200 Student Activities	499,217
3300 Community Services	42,945
Total Operation of Non-Instructional Services	\$542,162
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,290,987
5900 Budgetary Reserve	60,000
Total Other Expenditures and Financing Uses	\$2,350,987
Total Estimated Expenditures and Other Financing Uses	\$24,148,438

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,271,345
200 Personnel Services - Employee Benefits	3,262,842
300 Purchased Professional and Technical Services	457,000
400 Purchased Property Services	7,208
500 Other Purchased Services	371,712
600 Supplies	139,075
700 Property	59,447
800 Other Objects	5,680
Total Regular Programs - Elementary / Secondary	\$8,574,309
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,453,827
200 Personnel Services - Employee Benefits	1,300,713
300 Purchased Professional and Technical Services	628,167
500 Other Purchased Services	644,520
600 Supplies	13,675
700 Property	50,700
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$4,091,702
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	133,430
200 Personnel Services - Employee Benefits	66,882
500 Other Purchased Services	314,279
600 Supplies	16,456
700 Property	4,698
Total Vocational Education	\$535,745
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	513,383
200 Personnel Services - Employee Benefits	154,432
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	84,000
600 Supplies	49,127
Total Other Instructional Programs - Elementary / Secondary	\$830,942
Total Instruction	\$14,032,698
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	529,645
200 Personnel Services - Employee Benefits	402,266
300 Purchased Professional and Technical Services	106,696
500 Other Purchased Services	15,695
600 Supplies	5,672
700 Property	300
800 Other Objects	2,529

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,062,803
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	181,748
200 Personnel Services - Employee Benefits	172,211
300 Purchased Professional and Technical Services	30,380
400 Purchased Property Services	80
500 Other Purchased Services	3,094
600 Supplies	101,555
700 Property	37,391
Total Support Services - Instructional Staff	\$526,459
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	713,274
200 Personnel Services - Employee Benefits	621,841
300 Purchased Professional and Technical Services	74,000
400 Purchased Property Services	240
500 Other Purchased Services	23,939
600 Supplies	12,827
700 Property	7,700
800 Other Objects	28,121
Total Support Services - Administration	\$1,481,942
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	98,472
200 Personnel Services - Employee Benefits	92,996
300 Purchased Professional and Technical Services	1,700
400 Purchased Property Services	200
500 Other Purchased Services	131
600 Supplies	2,035
700 Property	4,049
Total Support Services - Pupil Health	\$199,583
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	288,174
200 Personnel Services - Employee Benefits	238,874
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	350
500 Other Purchased Services	108,375
600 Supplies	30,900
700 Property	600
800 Other Objects	3,500
Total Support Services - Business	\$700,773
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	729,519
200 Personnel Services - Employee Benefits	693,168
300 Purchased Professional and Technical Services	94,000
400 Purchased Property Services	223,300
500 Other Purchased Services	33,000

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Description	Amount
600 Supplies	458,500
700 Property	29,800
800 Other Objects	100
Total Operation and Maintenance of Plant Services	\$2,261,387
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	68,703
200 Personnel Services - Employee Benefits	26,538
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	4,300
500 Other Purchased Services	360,000
600 Supplies	30,000
700 Property	20,000
Total Student Transportation Services	\$510,041
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	314,603
400 Purchased Property Services	25,000
600 Supplies	65,000
700 Property	75,000
Total Support Services - Central	\$479,603
Total Support Services	\$7,222,591
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	217,163
200 Personnel Services - Employee Benefits	50,937
300 Purchased Professional and Technical Services	1,420
400 Purchased Property Services	5,200
500 Other Purchased Services	141,169
600 Supplies	20,623
700 Property	45,500
800 Other Objects	17,205
Total Student Activities	\$499,217
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	32,985
200 Personnel Services - Employee Benefits	5,860
500 Other Purchased Services	1,200
600 Supplies	2,300
800 Other Objects	600
Total Community Services	\$42,945
Total Operation of Non-Instructional Services	\$542,162
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,290,987
Total Interfund Transfers - Out	\$2,290,987

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<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		60,000
Total Budgetary Reserve		\$60,000
Total Other Expenditures and Financing Uses		\$2,350,987
TOTAL EXPENDITURES		\$24,148,438

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	3,009,712	2,922,519
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,800,000	3,297,037
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	145,000	145,000
Pension Trust Fund		
Activity Fund	99,000	99,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,053,712	\$6,463,556

<u>Long-Term Investments</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		

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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		
TOTAL CASH AND INVESTMENTS	\$5,053,712	\$6,463,556

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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	10,870,000	10,495,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	369,244	369,244
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,271,752	7,271,752
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,510,996	\$18,135,996
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		

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<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		

LEA : 117086003 Sayre Area SD

<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		

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<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	\$18,510,996	\$18,135,996

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<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	\$18,510,996	\$18,135,996

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Account Description	Amounts
0810 Nonspendable Fund Balance	49,999
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	200,000
0850 Unassigned Fund Balance	1,670,071
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,870,071
5900 Budgetary Reserve	60,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,980,070