

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Annville-Cleona SD	COUNTY : Lebanon	AUN : 113380303
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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%

Would 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	\$30239500
Ending Unassigned Fund Balance	\$2249554
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.43%

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 06/13/2022
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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)

School District Name : Annville-Cleona SD	County : Lebanon	AUN Number : 113380303
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$352,172.00 Function 2200, Object 200: \$437,028.00	Past practice is that tuition reimbursement for all employees is posted to the 2200-240. If these dollar amounts were distributed out to all function codes the expense in the 200 object would be less than the 100 object for function 2200.
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 below or equal to the 8% maximum.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is reserved for pension stabilization and health care stop loss.
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 assigned funds are a precaution to have available should COVID-19 costs exceed budget.

<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	10,334
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	2,583,976
0850 Unassigned Fund Balance	2,249,554
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,333,530</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,391,463
7000 Revenue from State Sources	10,544,037
8000 Revenue from Federal Sources	1,304,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,239,500</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,573,030</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	14,234,608
6112 Interim Real Estate Taxes	135,000
6113 Public Utility Realty Taxes	16,355
6150 Current Act 511 Taxes - Proportional Assessments	3,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	22,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	280,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$18,391,463

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,000,000
7112 Basic Education Funding-Social Security	470,000
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	1,050,000
7311 Pupil Transportation Subsidy	650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	186,026
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,200
7340 State Property Tax Reduction Allocation	330,391
7360 Safe Schools	300,000
7505 Ready to Learn Block Grant	189,420
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7820 State Share of Retirement Contributions	2,160,000

REVENUE FROM STATE SOURCES \$10,544,037

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	201,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,500
8517 NCLB, Title IV - 21st Century Schools	15,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	500,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	40,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,304,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,239,500
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Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,234,608	
Amount of Tax Relief for Homestead Exclusions	<u>\$330,391</u>	
Total Approx. Tax Revenue:	\$14,564,999	
Approx. Tax Levy for Tax Rate Calculation:	\$15,078,308	
	Lebanon	Total

2021-22 Data		
a. Assessed Value	\$936,176,801	\$936,176,801
b. Real Estate Mills	15.1035	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$832,803,479	\$832,803,479
d. Assessed Value	\$964,585,750	\$964,585,750
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$14,139,546	\$14,139,546
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$14,139,546	\$14,139,546
(f Total * g)		
i. Base Mills Subject to Index	15.1035	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.51945%	96.51945%
k. Tax Levy Needed	\$15,078,308	\$15,078,308
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.6319	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,078,308	\$15,078,308
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,747,917
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,234,608
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$14,234,608	
Amount of Tax Relief for Homestead Exclusions		<u>\$330,391</u>	
Total Approx. Tax Revenue:		\$14,564,999	
Approx. Tax Levy for Tax Rate Calculation:		\$15,078,308	
	Lebanon		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	15.7378		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,180,458		\$15,180,458
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	\$6,768.00		
Number of Homestead/Farmstead Properties	3123		3123
Median Assessed Value of Homestead Properties			\$163,400

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,234,608
Amount of Tax Relief for Homestead Exclusions	<u>\$330,391</u>
Total Approx. Tax Revenue:	\$14,564,999
Approx. Tax Levy for Tax Rate Calculation:	\$15,078,308

Lebanon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$330,391	Lowering RE Tax Rate	\$0	\$330,391
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$330,391

CODE

6111 Current Real Estate Taxes

<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>
Lebanon	964,585,750	15.6319	15,078,308			96.51945%	
Totals:	964,585,750		15,078,308	330,391 =	14,747,917 X	96.51945% =	14,234,608

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes -- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes -- Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.900%	0.000%	2,900,000	2,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
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 3,200,000 3,200,000

Total Act 511, Current Taxes 3,200,000

Act 511 Tax Limit -->	832,803,479 X	12	9,993,642
	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> Lebanon	15.1035	15.6319	3.50%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,159,932
1200 Special Programs - Elementary / Secondary	4,304,291
1300 Vocational Education	589,400
1400 Other Instructional Programs - Elementary / Secondary	33,479
Total Instruction	\$17,087,102
2000 Support Services	
2100 Support Services - Students	1,212,392
2200 Support Services - Instructional Staff	891,294
2300 Support Services - Administration	1,999,942
2400 Support Services - Pupil Health	273,287
2500 Support Services - Business	489,612
2600 Operation and Maintenance of Plant Services	2,257,277
2700 Student Transportation Services	1,280,623
2800 Support Services - Central	903,414
2900 Other Support Services	12,000
Total Support Services	\$9,319,841
3000 Operation of Non-Instructional Services	
3200 Student Activities	884,296
Total Operation of Non-Instructional Services	\$884,296
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,648,261
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$2,948,261
Total Estimated Expenditures and Other Financing Uses	\$30,239,500

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,973,411
200 Personnel Services - Employee Benefits	4,072,735
300 Purchased Professional and Technical Services	4,767
400 Purchased Property Services	60,590
500 Other Purchased Services	579,586
600 Supplies	453,143
700 Property	7,000
800 Other Objects	8,700
Total Regular Programs - Elementary / Secondary	\$12,159,932
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,494,121
200 Personnel Services - Employee Benefits	846,495
300 Purchased Professional and Technical Services	1,035,000
500 Other Purchased Services	890,425
600 Supplies	38,200
800 Other Objects	50
Total Special Programs - Elementary / Secondary	\$4,304,291
1300 <u>Vocational Education</u>	
500 Other Purchased Services	589,400
Total Vocational Education	\$589,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,362
200 Personnel Services - Employee Benefits	6,917
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	200
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$33,479
Total Instruction	\$17,087,102
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	750,367
200 Personnel Services - Employee Benefits	413,074
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	2,100
600 Supplies	43,612
800 Other Objects	539
Total Support Services - Students	\$1,212,392
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	352,172
200 Personnel Services - Employee Benefits	437,028
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	7,400

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	7,400
600 Supplies	81,294
700 Property	2,000
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$891,294
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,084,534
200 Personnel Services - Employee Benefits	656,918
300 Purchased Professional and Technical Services	165,250
500 Other Purchased Services	44,158
600 Supplies	33,882
800 Other Objects	15,200
Total Support Services - Administration	\$1,999,942
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	157,433
200 Personnel Services - Employee Benefits	100,804
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	400
500 Other Purchased Services	350
600 Supplies	9,400
700 Property	1,000
800 Other Objects	400
Total Support Services - Pupil Health	\$273,287
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	226,245
200 Personnel Services - Employee Benefits	184,117
300 Purchased Professional and Technical Services	26,500
400 Purchased Property Services	20,000
500 Other Purchased Services	12,500
600 Supplies	10,250
700 Property	2,500
800 Other Objects	7,500
Total Support Services - Business	\$489,612
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	737,110
200 Personnel Services - Employee Benefits	445,967
300 Purchased Professional and Technical Services	104,000
400 Purchased Property Services	677,400
500 Other Purchased Services	1,000
600 Supplies	247,300
700 Property	44,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,257,277
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	29,592

2022-2023 Final General Fund Budget

LEA : 113380303 Annville-Cleona SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	13,431
500 Other Purchased Services	1,237,500
600 Supplies	100
Total Student Transportation Services	\$1,280,623
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	194,632
200 Personnel Services - Employee Benefits	131,382
300 Purchased Professional and Technical Services	105,300
500 Other Purchased Services	108,500
600 Supplies	73,100
700 Property	290,500
Total Support Services - Central	\$903,414
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$9,319,841
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	386,130
200 Personnel Services - Employee Benefits	155,551
300 Purchased Professional and Technical Services	68,111
400 Purchased Property Services	23,250
500 Other Purchased Services	120,704
600 Supplies	66,100
700 Property	32,500
800 Other Objects	31,950
Total Student Activities	\$884,296
Total Operation of Non-Instructional Services	\$884,296
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,273,261
900 Other Uses of Funds	1,375,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,648,261
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$2,948,261
TOTAL EXPENDITURES	\$30,239,500

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,000,000	8,000,000
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	2,400,000	2,200,000
Other Capital Projects Fund	7,800,000	8,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	155,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	85,500	86,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	66,500	67,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,507,000	\$18,363,500

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$18,507,000** **\$18,363,500**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	32,445,000	31,070,000
0520 Extended-Term Financing Agreements Payable	147,761	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	550,189	575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,177,070	4,177,070
0599 Other Noncurrent Liabilities		
Total General Fund	\$37,320,020	\$35,822,070

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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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	\$37,320,020	\$35,822,070

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$37,320,020	\$35,822,070
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Account Description	Amounts
0810 Nonspendable Fund Balance	10,334
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	2,583,976
0850 Unassigned Fund Balance	2,249,554
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,333,530

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,343,864
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