

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Peggy Hughes

President of the Board - Original Signature Required

6-13-2022

Date

Sharon A. Goble

Secretary of the Board - Original Signature Required

6.13.2022

Date

William Clark

Chief School Administrator - Original Signature Required

6-13-2022

Date

Mary Ann Boardman

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeast Bradford SD	COUNTY : Bradford	AUN : 117083004
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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	\$17193498
Ending Unassigned Fund Balance	\$1527619
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.88%

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

6-13-2022.

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northeast Bradford SD	County : Bradford	AUN Number : 117083004
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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 <i>Peggy Hughes</i>	DATE <i>6-13-2022</i>
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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>
5220	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1300, Object 100: \$30,375.00 Function 1300, Object 200: \$40,326.00	Object code 200 (benefits) includes retirement incentive.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$315,922.00 Function 2600, Object 200: \$332,238.00	Benefits are extremely high versus wages
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is for unplanned necessary 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.	The budgetary reserve is for unplanned necessary expenditures.
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 budgetary reserve is for unplanned necessary 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.	The budgetary reserve is for unplanned necessary expenditures.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	967,688
0840 Assigned Fund Balance	3,079,500
0850 Unassigned Fund Balance	1,527,619
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,574,807</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,986,860
7000 Revenue from State Sources	9,545,757
8000 Revenue from Federal Sources	2,211,881
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,744,498</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,319,305</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,450,244
6112 Interim Real Estate Taxes	6,000
6113 Public Utility Realty Taxes	4,250
6114 Payments in Lieu of Current Taxes - State / Local	6,900
6140 Current Act 511 Taxes - Flat Rate Assessments	12,500
6150 Current Act 511 Taxes - Proportional Assessments	765,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	317,000
6500 Earnings on Investments	34,766
6700 Revenues from LEA Activities	18,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	169,600
6910 Rentals	177,500
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	4,500
6990 Refunds and Other Miscellaneous Revenue	19,000

REVENUE FROM LOCAL SOURCES \$4,986,860

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,286,001
7112 Basic Education Funding-Social Security	279,981
7220 Vocational Education	54,489
7271 Special Education funds for School-Aged Pupils	642,383
7311 Pupil Transportation Subsidy	637,433
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	29,700
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,200
7340 State Property Tax Reduction Allocation	124,737
7505 Ready to Learn Block Grant	165,568
7820 State Share of Retirement Contributions	1,307,265

REVENUE FROM STATE SOURCES \$9,545,757

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	111,428
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,235
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,891
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	955
8517 NCLB, Title IV - 21st Century Schools	350,552

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	431,194
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	898,126
8751 ARP ESSER Learning Loss	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	31,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000

REVENUE FROM FEDERAL SOURCES \$2,211,881

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 16,744,498

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$3,450,244

Amount of Tax Relief for Homestead Exclusions \$124,737

Total Approx. Tax Revenue: \$3,574,981

Approx. Tax Levy for Tax Rate Calculation: \$3,834,677

Bradford

Total

2021-22 Data		
a. Assessed Value	\$92,186,995	\$92,186,995
b. Real Estate Mills	39.5771	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$321,334,383	\$321,334,383
d. Assessed Value	\$92,453,545	\$92,453,545
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,648,494	\$3,648,494
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,648,494	\$3,648,494
(f Total * g)		
i. Base Mills Subject to Index	39.5771	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$3,834,677	\$3,834,677
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	41.4768	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,834,677	\$3,834,677
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,709,940
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,450,244
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,450,244

Amount of Tax Relief for Homestead Exclusions

\$124,737

Total Approx. Tax Revenue:

\$3,574,981

Approx. Tax Levy for Tax Rate Calculation:

\$3,834,677

Bradford

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	41.4768	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,834,677	\$3,834,677
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	\$2,315.00	
Number of Homestead/Farmstead Properties	1299	1299
Median Assessed Value of Homestead Properties		\$22,000

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,450,244
Amount of Tax Relief for Homestead Exclusions	<u>\$124,737</u>
Total Approx. Tax Revenue:	\$3,574,981
Approx. Tax Levy for Tax Rate Calculation:	\$3,834,677
	Bradford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$124,737	Lowering RE Tax Rate	\$0		\$124,737
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$124,737

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>
Bradford	92,453,545	41.4768	3,834,677			93.00000%	
Totals:	92,453,545		3,834,677	- 124,737 =	3,709,940 X	93.00000% =	3,450,244

	<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>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	12,500
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			12,500
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	450,600
6152 Current Act 511 Occupation Taxes	0.2070	0.000	240,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			765,600
Total Act 511, Current Taxes			778,100
Act 511 Tax Limit -->		321,334,383 X	12
		Market Value	Mills
			3,856,013
			(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> Bradford	39.5771	41.4768	4.80%	Yes	4.8%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6152	Current Act 511 Occupation Taxes	0.2070	0.2070	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,872,453
1200 Special Programs - Elementary / Secondary	2,124,902
1300 Vocational Education	398,602
1500 Nonpublic School Programs	4,000
Total Instruction	\$9,399,957
2000 Support Services	
2100 Support Services - Students	699,837
2200 Support Services - Instructional Staff	330,666
2300 Support Services - Administration	1,185,951
2400 Support Services - Pupil Health	160,121
2500 Support Services - Business	474,073
2600 Operation and Maintenance of Plant Services	985,860
2700 Student Transportation Services	1,086,994
2800 Support Services - Central	369,717
Total Support Services	\$5,293,219
3000 Operation of Non-Instructional Services	
3200 Student Activities	354,778
3400 Scholarships and Awards	4,160
Total Operation of Non-Instructional Services	\$358,938
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,256,758
Total Facilities Acquisition, Construction and Improvement Services	\$1,256,758
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	80,048
5200 Interfund Transfers - Out	704,578
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$884,626
Total Estimated Expenditures and Other Financing Uses	\$17,193,498

2022-2023 Final General Fund Budget

LEA : 117083004 Northeast Bradford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,643,091
200 Personnel Services - Employee Benefits	2,657,223
300 Purchased Professional and Technical Services	195,200
400 Purchased Property Services	15,433
500 Other Purchased Services	243,950
600 Supplies	117,151
800 Other Objects	405
Total Regular Programs - Elementary / Secondary	\$6,872,453
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	877,360
200 Personnel Services - Employee Benefits	695,750
300 Purchased Professional and Technical Services	361,067
500 Other Purchased Services	185,950
600 Supplies	4,775
Total Special Programs - Elementary / Secondary	\$2,124,902
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	30,375
200 Personnel Services - Employee Benefits	40,326
500 Other Purchased Services	311,851
600 Supplies	11,820
800 Other Objects	4,230
Total Vocational Education	\$398,602
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,000
Total Nonpublic School Programs	\$4,000
Total Instruction	\$9,399,957
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	319,936
200 Personnel Services - Employee Benefits	240,301
300 Purchased Professional and Technical Services	114,400
400 Purchased Property Services	1,500
500 Other Purchased Services	3,200
600 Supplies	20,500
Total Support Services - Students	\$699,837
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	109,750
200 Personnel Services - Employee Benefits	57,854
300 Purchased Professional and Technical Services	151,837
500 Other Purchased Services	3,500
600 Supplies	6,500
800 Other Objects	1,225

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$330,666
2300 Support Services - Administration	
100 Personnel Services - Salaries	598,525
200 Personnel Services - Employee Benefits	460,726
300 Purchased Professional and Technical Services	76,900
500 Other Purchased Services	24,480
600 Supplies	14,600
800 Other Objects	10,720
Total Support Services - Administration	\$1,185,951
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	91,099
200 Personnel Services - Employee Benefits	64,872
300 Purchased Professional and Technical Services	1,020
600 Supplies	3,000
800 Other Objects	130
Total Support Services - Pupil Health	\$160,121
2500 Support Services - Business	
100 Personnel Services - Salaries	173,817
200 Personnel Services - Employee Benefits	150,226
300 Purchased Professional and Technical Services	33,600
500 Other Purchased Services	98,226
600 Supplies	16,975
800 Other Objects	1,229
Total Support Services - Business	\$474,073
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	315,922
200 Personnel Services - Employee Benefits	332,238
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	108,100
500 Other Purchased Services	500
600 Supplies	216,100
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$985,860
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	3,600
500 Other Purchased Services	1,078,394
600 Supplies	1,000
800 Other Objects	500
Total Student Transportation Services	\$1,086,994
2800 Support Services - Central	
100 Personnel Services - Salaries	73,495
200 Personnel Services - Employee Benefits	54,630
300 Purchased Professional and Technical Services	4,625

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	13,600
600 Supplies	187,173
700 Property	36,194
Total Support Services - Central	\$369,717
Total Support Services	\$5,293,219
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	161,615
200 Personnel Services - Employee Benefits	75,642
300 Purchased Professional and Technical Services	45,910
400 Purchased Property Services	450
500 Other Purchased Services	36,161
600 Supplies	24,450
800 Other Objects	10,550
Total Student Activities	\$354,778
3400 <u>Scholarships and Awards</u>	
800 Other Objects	4,160
Total Scholarships and Awards	\$4,160
Total Operation of Non-Instructional Services	\$358,938
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,256,758
Total Facilities Acquisition, Construction and Improvement Services	\$1,256,758
Total Facilities Acquisition, Construction and Improvement Services	\$1,256,758
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	80,048
Total Debt Service / Other Expenditures and Financing Uses	\$80,048
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	704,578
Total Interfund Transfers - Out	\$704,578
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$884,626
TOTAL EXPENDITURES	\$17,193,498

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,800,000	6,300,000
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	480,000	550,000
Other Capital Projects Fund	3,500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000	2,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	70,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,852,000	\$6,922,000

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 **\$10,852,000** **\$6,922,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	5,635,000	5,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	957,115	957,115
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,892,858	1,892,858
0599 Other Noncurrent Liabilities	78,250	

Total General Fund	\$8,563,223	\$8,149,973
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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		
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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		
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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		
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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$8,563,223	\$8,149,973

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	138,000	138,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	16,000	16,000
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	\$154,000	\$154,000
TOTAL INDEBTEDNESS	\$8,717,223	\$8,303,973

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	967,688
0840 Assigned Fund Balance	2,630,500
0850 Unassigned Fund Balance	1,527,619
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,125,807
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,225,807