

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Potter SD	COUNTY : Potter	AUN : 109535504
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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	\$11871852
Ending Unassigned Fund Balance	\$1345024
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.32%

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
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DUE DATE: AUGUST 15, 2022

FEDERAL BUREAU OF INVESTIGATION
U. S. DEPARTMENT OF JUSTICE

Date: _____

Organization	Address	City	State	Zip
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Organization: _____
Address: _____
City: _____ State: _____ Zip: _____

Name: _____

Phone: _____

Mr.

Mr. _____

Ms.

Ms. _____

Mrs.

Mrs. _____

Miss

Miss _____

Mr.

Mr. _____

Ms.

Ms. _____

Mrs.

Mrs. _____

Miss

Miss _____

Mr.

Mr. _____

Organization: _____

Address: _____

City: _____

State: _____

Zip: _____

Name: _____

Organization: _____



**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 Northern Potter SD	COUNTY NAME Potter	AUN 109535504
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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 proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 9, 2022
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

**RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET, 4th FLOOR
HARRISBURG, PA 17126-0333**

5/13/2013 3:30:49 PM

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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% of the budget is below the 12%.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount of committed fund balance agrees with amount approved by the School Board

<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	2,534,940
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,645,566
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,180,506</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,612,125
7000 Revenue from State Sources	7,431,954
8000 Revenue from Federal Sources	742,848
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,786,927</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,967,433</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,937,035
6113 Public Utility Realty Taxes	3,426
6114 Payments in Lieu of Current Taxes - State / Local	37,464
6120 Current Per Capita Taxes, Section 679	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	359,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	208,000
6500 Earnings on Investments	17,000
6700 Revenues from LEA Activities	6,500
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	21,000
6990 Refunds and Other Miscellaneous Revenue	3,700

REVENUE FROM LOCAL SOURCES \$3,612,125

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,710,395
7220 Vocational Education	69,000
7271 Special Education funds for School-Aged Pupils	476,745
7311 Pupil Transportation Subsidy	444,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	219,321
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,687
7340 State Property Tax Reduction Allocation	296,591
7505 Ready to Learn Block Grant	114,077
7810 State Share of Social Security and Medicare Taxes	210,000
7820 State Share of Retirement Contributions	883,138

REVENUE FROM STATE SOURCES \$7,431,954

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	368,935
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,900
8517 NCLB, Title IV - 21st Century Schools	27,845
8519 NCLB, Title VI - Flexibility and Accountability	11,786
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	87,082
8751 ARP ESSER Learning Loss	181,800
8752 ARP ESSER Summer Programs	15,000
8753 ARP ESSER Afterschool Programs	15,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,500
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$742,848
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,786,927
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Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,937,035	
Amount of Tax Relief for Homestead Exclusions	<u>\$296,591</u>	
Total Approx. Tax Revenue:	\$3,233,626	
Approx. Tax Levy for Tax Rate Calculation:	\$3,454,651	
	Potter	Total

2021-22 Data		
a. Assessed Value	\$87,443,698	\$87,443,698
b. Real Estate Mills	37.5100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$289,293,946	\$289,293,946
d. Assessed Value	\$88,050,248	\$88,050,248
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,280,013	\$3,280,013
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,280,013	\$3,280,013
(f Total * g)		
i. Base Mills Subject to Index	37.5100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00124%	93.00124%
k. Tax Levy Needed	\$3,454,651	\$3,454,651
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	39.2350	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,454,651	\$3,454,651
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,158,060
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,937,035
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,937,035	
Amount of Tax Relief for Homestead Exclusions	<u>\$296,591</u>	
Total Approx. Tax Revenue:	\$3,233,626	
Approx. Tax Levy for Tax Rate Calculation:	\$3,454,651	
	Potter	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	39.2354	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,454,687	\$3,454,687
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	\$6,637.00	
Number of Homestead/Farmstead Properties	1139	1139
Median Assessed Value of Homestead Properties		\$30,000

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,937,035
Amount of Tax Relief for Homestead Exclusions	<u>\$296,591</u>
Total Approx. Tax Revenue:	\$3,233,626
Approx. Tax Levy for Tax Rate Calculation:	\$3,454,651

Potter	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$296,591	Lowering RE Tax Rate	\$0	\$296,591
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$296,591

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>
Potter	88,050,248	39.2350	3,454,651			93.00124%	
Totals:	88,050,248		3,454,651	- 296,591	= 3,158,060	X 93.00124%	= 2,937,035

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		9,000
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	\$5.00	\$0.00	9,000
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 9,000 9,000

	<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	0.500%	0.000%	240,000	240,000
6152 Current Act 511 Occupation Taxes	500.0000	0.000	50,000	50,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	69,000	69,000
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 359,000 359,000

Total Act 511, Current Taxes 368,000

Act 511 Tax Limit -->	289,293,946 X	12	3,471,527
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Potter	37.5100	39.2350	4.60%	Yes	4.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%			
6152	Current Act 511 Occupation Taxes	500.0000	500.0000	0.00%	Yes	4.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,453,772
1200 Special Programs - Elementary / Secondary	1,551,140
1300 Vocational Education	369,845
1400 Other Instructional Programs - Elementary / Secondary	3,558
Total Instruction	\$7,378,315
2000 Support Services	
2100 Support Services - Students	273,243
2200 Support Services - Instructional Staff	320,205
2300 Support Services - Administration	996,167
2400 Support Services - Pupil Health	117,495
2500 Support Services - Business	326,073
2600 Operation and Maintenance of Plant Services	992,838
2700 Student Transportation Services	685,491
2800 Support Services - Central	17,987
2900 Other Support Services	42,957
Total Support Services	\$3,772,456
3000 Operation of Non-Instructional Services	
3200 Student Activities	207,003
Total Operation of Non-Instructional Services	\$207,003
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	38,000
Total Facilities Acquisition, Construction and Improvement Services	\$38,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	474,078
5200 Interfund Transfers - Out	2,000
Total Other Expenditures and Financing Uses	\$476,078
Total Estimated Expenditures and Other Financing Uses	\$11,871,852

2022-2023 Final General Fund Budget

LEA : 109535504 Northern Potter SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,726,484
200 Personnel Services - Employee Benefits	1,926,375
300 Purchased Professional and Technical Services	260,660
400 Purchased Property Services	18,500
500 Other Purchased Services	326,273
600 Supplies	194,580
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$5,453,772
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	604,609
200 Personnel Services - Employee Benefits	417,460
300 Purchased Professional and Technical Services	275,000
500 Other Purchased Services	233,279
600 Supplies	20,792
Total Special Programs - Elementary / Secondary	\$1,551,140
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	122,400
200 Personnel Services - Employee Benefits	85,925
500 Other Purchased Services	149,650
600 Supplies	11,870
Total Vocational Education	\$369,845
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	858
500 Other Purchased Services	700
Total Other Instructional Programs - Elementary / Secondary	\$3,558
Total Instruction	\$7,378,315
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	151,477
200 Personnel Services - Employee Benefits	113,228
300 Purchased Professional and Technical Services	550
500 Other Purchased Services	3,704
600 Supplies	3,650
800 Other Objects	634
Total Support Services - Students	\$273,243
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	128,108
200 Personnel Services - Employee Benefits	108,747
300 Purchased Professional and Technical Services	73,600
400 Purchased Property Services	1,350
500 Other Purchased Services	550

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	7,350
800 Other Objects	500
Total Support Services - Instructional Staff	\$320,205
2300 Support Services - Administration	
100 Personnel Services - Salaries	553,943
200 Personnel Services - Employee Benefits	343,874
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	7,400
500 Other Purchased Services	7,200
600 Supplies	17,250
800 Other Objects	14,500
Total Support Services - Administration	\$996,167
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	57,992
200 Personnel Services - Employee Benefits	48,100
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,000
500 Other Purchased Services	1,000
600 Supplies	5,703
800 Other Objects	200
Total Support Services - Pupil Health	\$117,495
2500 Support Services - Business	
100 Personnel Services - Salaries	171,926
200 Personnel Services - Employee Benefits	129,547
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	7,300
500 Other Purchased Services	4,300
600 Supplies	2,000
800 Other Objects	5,000
Total Support Services - Business	\$326,073
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	284,720
200 Personnel Services - Employee Benefits	260,868
400 Purchased Property Services	69,400
500 Other Purchased Services	79,450
600 Supplies	296,400
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$992,838
2700 Student Transportation Services	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	6,145
500 Other Purchased Services	665,046
600 Supplies	300
Total Student Transportation Services	\$685,491

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	3,487
800 Other Objects	500
Total Support Services - Central	\$17,987
2900 Other Support Services	
500 Other Purchased Services	42,957
Total Other Support Services	\$42,957
Total Support Services	\$3,772,456
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	91,663
200 Personnel Services - Employee Benefits	38,840
500 Other Purchased Services	49,000
600 Supplies	18,000
700 Property	5,000
800 Other Objects	4,500
Total Student Activities	\$207,003
Total Operation of Non-Instructional Services	\$207,003
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	38,000
Total Facilities Acquisition, Construction and Improvement Services	\$38,000
Total Facilities Acquisition, Construction and Improvement Services	\$38,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	81,078
900 Other Uses of Funds	393,000
Total Debt Service / Other Expenditures and Financing Uses	\$474,078
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,000
Total Interfund Transfers - Out	\$2,000
Total Other Expenditures and Financing Uses	\$476,078
TOTAL EXPENDITURES	\$11,871,852

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	4,300,000	4,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	415,262	
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 Cash and Short-Term Investments	\$4,715,262	\$4,400,000

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	\$4,715,262	\$4,400,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	2,429,272	2,361,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	168,063	206,889
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,202,548	1,281,047
0599 Other Noncurrent Liabilities	15,017,000	15,658,000

Total General Fund	\$18,816,883	\$19,506,936
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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

<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	\$18,816,883	\$19,506,936

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	\$18,816,883	\$19,506,936
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,750,557
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,345,024
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,095,581

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,095,581
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