

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022



President of the Board - Original Signature Required

Date

6/22/2022



Secretary of the Board - Original Signature Required

Date

6-22-22



Chief School Administrator - Original Signature Required

Date

06/22/2022

Brian Rinaldi

Contact Person

(570)457-6721

Telephone

Extn :122

Extension

brian.rinaldi@ofsd.cc

Email Address

DUE DATE: AUGUST 15, 2022

DATE <i>06/22/22</i>	SIGNATURE OF SUPERINTENDENT
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I hereby certify that the above information is accurate and complete.

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Total Budgeted Expenditures	\$16290584			
Ending Unassigned Fund Balance	\$774714			
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.75%			

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes	<input checked="" type="checkbox"/>			
No	<input type="checkbox"/>			

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%

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

SCHOOL DISTRICT : Old Forge SD	COUNTY : Lackawanna	AUN : 119356603
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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

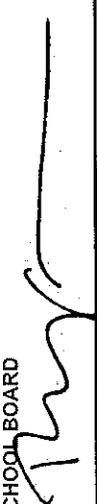
24 PS 6-687(a)(1)

(03/2006)

School District Name : Old Forge SD	County : Lackawanna	AUN Number : 119356603
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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 5/25/2022
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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>
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$973,027.00 Function 1200, Object 200: \$987,604.00	Part time positions include full healthcare benefits that exceed salary expense.
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: \$158,089.00 Function 2200, Object 200: \$186,158.00	Account includes clerical position where benefit costs exceed salary expense
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.	District had previous negative fund balance

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	375,056
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$375,056</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,468,178
7000 Revenue from State Sources	7,834,863
8000 Revenue from Federal Sources	387,201
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,690,242</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,065,298</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,546,473
6113 Public Utility Realty Taxes	7,150
6114 Payments in Lieu of Current Taxes - State / Local	19,550
6140 Current Act 511 Taxes - Flat Rate Assessments	9,500
6150 Current Act 511 Taxes - Proportional Assessments	1,116,880
6400 Delinquencies on Taxes Levied / Assessed by the LEA	534,000
6500 Earnings on Investments	12,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	198,250
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	12,500
6990 Refunds and Other Miscellaneous Revenue	10,125
REVENUE FROM LOCAL SOURCES	\$8,468,178
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,590,859
7112 Basic Education Funding-Social Security	270,975
7271 Special Education funds for School-Aged Pupils	709,343
7311 Pupil Transportation Subsidy	118,993
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,636
7340 State Property Tax Reduction Allocation	282,728
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	1,634,854
7506 PAsmart Grants	15,500
7820 State Share of Retirement Contributions	1,167,975
REVENUE FROM STATE SOURCES	\$7,834,863
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	17,121
8512 IDEA, Part B	5,671
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	323,669
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	32,014
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,726
REVENUE FROM FEDERAL SOURCES	\$387,201
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,690,242

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,546,473
Amount of Tax Relief for Homestead Exclusions	<u>\$282,728</u>
Total Approx. Tax Revenue:	\$6,829,201
Approx. Tax Levy for Tax Rate Calculation:	\$7,556,587

Lackawanna	Total
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2021-22 Data		
a. Assessed Value	\$51,851,381	\$51,851,381
b. Real Estate Mills	139.3519	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$443,026,365	\$443,026,365
d. Assessed Value	\$51,891,545	\$51,891,545
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,225,588	\$7,225,588
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,225,588	\$7,225,588
(f Total * g)		
i. Base Mills Subject to Index	139.3519	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$7,556,587	\$7,556,587
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	145.6227	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,556,587	\$7,556,587
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,273,859
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,546,473
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,546,473	
Amount of Tax Relief for Homestead Exclusions	<u>\$282,728</u>	
Total Approx. Tax Revenue:	\$6,829,201	
Approx. Tax Levy for Tax Rate Calculation:	\$7,556,587	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	145.6227	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,556,587	\$7,556,587
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	\$986.52	
Number of Homestead/Farmstead Properties	1968	1968
Median Assessed Value of Homestead Properties		\$13,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,546,473
Amount of Tax Relief for Homestead Exclusions	<u>\$282,728</u>
Total Approx. Tax Revenue:	\$6,829,201
Approx. Tax Levy for Tax Rate Calculation:	\$7,556,587
	Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$282,728	Lowering RE Tax Rate	\$0	\$282,728
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$282,728

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>
Lackawanna	51,891,545	145.6227	7,556,587			90.00000%	
Totals:	51,891,545		7,556,587	282,728	7,273,859	90.00000%	6,546,473

	<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	\$5.00	\$0.00	9,500
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			9,500
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%	1,045,880
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	71,000
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			1,116,880
Total Act 511, Current Taxes			1,126,380
Act 511 Tax Limit -->		443,026,365 X	12
		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> Lackawanna	139.3519	145.6227	4.50%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

LEA : 119356603 Old Forge SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,932,508
1200 Special Programs - Elementary / Secondary	3,400,282
1300 Vocational Education	741,731
1400 Other Instructional Programs - Elementary / Secondary	412,205
Total Instruction	\$10,486,726
2000 Support Services	
2100 Support Services - Students	513,232
2200 Support Services - Instructional Staff	355,006
2300 Support Services - Administration	1,107,861
2400 Support Services - Pupil Health	101,661
2500 Support Services - Business	459,834
2600 Operation and Maintenance of Plant Services	1,226,862
2700 Student Transportation Services	486,350
Total Support Services	\$4,250,806
3000 Operation of Non-Instructional Services	
3200 Student Activities	368,502
Total Operation of Non-Instructional Services	\$368,502
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,184,550
Total Other Expenditures and Financing Uses	\$1,184,550
Total Estimated Expenditures and Other Financing Uses	\$16,290,584

2022-2023 Final General Fund Budget

LEA : 119356603 Old Forge SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,285,634
200 Personnel Services - Employee Benefits	2,287,940
300 Purchased Professional and Technical Services	32,525
400 Purchased Property Services	44,280
500 Other Purchased Services	32,250
600 Supplies	222,040
700 Property	24,375
800 Other Objects	3,464
Total Regular Programs - Elementary / Secondary	\$5,932,508
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	973,027
200 Personnel Services - Employee Benefits	987,604
300 Purchased Professional and Technical Services	441,515
400 Purchased Property Services	8,950
500 Other Purchased Services	980,525
600 Supplies	8,661
Total Special Programs - Elementary / Secondary	\$3,400,282
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	203,854
200 Personnel Services - Employee Benefits	145,444
400 Purchased Property Services	1,000
500 Other Purchased Services	383,000
600 Supplies	8,433
Total Vocational Education	\$741,731
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	216,446
200 Personnel Services - Employee Benefits	159,010
500 Other Purchased Services	35,000
600 Supplies	1,749
Total Other Instructional Programs - Elementary / Secondary	\$412,205
Total Instruction	\$10,486,726
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	277,544
200 Personnel Services - Employee Benefits	213,598
300 Purchased Professional and Technical Services	10,950
400 Purchased Property Services	300
500 Other Purchased Services	2,000
600 Supplies	8,840
Total Support Services - Students	\$513,232
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	158,089

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	186,158
500 Other Purchased Services	1,300
600 Supplies	7,559
700 Property	1,400
800 Other Objects	500
Total Support Services - Instructional Staff	\$355,006
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	607,858
200 Personnel Services - Employee Benefits	360,323
300 Purchased Professional and Technical Services	62,100
400 Purchased Property Services	24,260
500 Other Purchased Services	13,800
600 Supplies	26,400
800 Other Objects	13,120
Total Support Services - Administration	\$1,107,861
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	51,664
200 Personnel Services - Employee Benefits	46,597
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	100
600 Supplies	1,800
Total Support Services - Pupil Health	\$101,661
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	188,214
200 Personnel Services - Employee Benefits	143,795
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	7,450
500 Other Purchased Services	1,750
600 Supplies	3,500
800 Other Objects	103,625
Total Support Services - Business	\$459,834
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	421,874
200 Personnel Services - Employee Benefits	299,688
400 Purchased Property Services	220,550
500 Other Purchased Services	174,150
600 Supplies	80,800
700 Property	29,725
800 Other Objects	75
Total Operation and Maintenance of Plant Services	\$1,226,862
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	486,350
Total Student Transportation Services	\$486,350
Total Support Services	\$4,250,806

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	196,450
200 Personnel Services - Employee Benefits	85,161
400 Purchased Property Services	48,260
500 Other Purchased Services	23,016
600 Supplies	15,100
800 Other Objects	515
Total Student Activities	\$368,502
Total Operation of Non-Instructional Services	\$368,502
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	6,000
900 Other Uses of Funds	1,178,550
Total Debt Service / Other Expenditures and Financing Uses	\$1,184,550
Total Other Expenditures and Financing Uses	\$1,184,550
TOTAL EXPENDITURES	\$16,290,584

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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

General Fund	366,254	475,889
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	177,250	69,250
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	\$543,504	\$545,139
TOTAL CASH AND INVESTMENTS	\$543,504	\$545,139

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	613,277	1,083,550
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	174,721	172,974
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,012,708	2,633,919
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,800,706	\$3,890,443

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	\$2,800,706	\$3,890,443

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	\$2,800,706	\$3,890,443
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	774,714
Total Ending Fund Balance - Committed, Assigned, and Unassigned	774,714
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	774,714