

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022

President of the Board - Original Signature Required

Shirley Luchaco

Secretary of the Board - Original Signature Required

David R. Johnson

Chief School Administrator - Original Signature Required

6/20/22

Date

6/20/2022

Date

6/21/22

Date

Barry Claypool

Contact Person

(570)888-6121

Telephone

Extn :1310

Extension

bclaypool@sayaresd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Sayre Area SD	COUNTY : Bradford	AUN : 117086003
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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	\$23688449
Ending Unassigned Fund Balance	\$1813199
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.65%

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 6/21/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Sayre Area SD	County : Bradford	AUN Number : 117086003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 18 May 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>
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.	Ending Unassigned Fund Balance of 7.65% is below the limit of 8% of budgeted expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance of \$100,000 is related to a professional staffing contingency

<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	32,012
0820 Restricted Fund Balance	419,855
0830 Committed Fund Balance	
0840 Assigned Fund Balance	200,000
0850 Unassigned Fund Balance	1,680,345
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,880,345</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,004,319
7000 Revenue from State Sources	11,373,334
8000 Revenue from Federal Sources	3,343,650
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,721,303</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,601,648</u>

LEA : 117086003 Sayre Area SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,375,051
6113 Public Utility Realty Taxes	8,217
6114 Payments in Lieu of Current Taxes - State / Local	343,906
6150 Current Act 511 Taxes - Proportional Assessments	1,606,227
6400 Delinquencies on Taxes Levied / Assessed by the LEA	304,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	33,271
6800 Revenues from Intermediary Sources / Pass-Through Funds	233,839
6910 Rentals	2,114
6940 Tuition from Patrons	22,125
6980 Revenue from Community Services Activities	19,976
6990 Refunds and Other Miscellaneous Revenue	45,593
REVENUE FROM LOCAL SOURCES	\$9,004,319
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,763,653
7112 Basic Education Funding-Social Security	413,172
7240 Driver Education - Student	2,520
7271 Special Education funds for School-Aged Pupils	943,016
7311 Pupil Transportation Subsidy	295,503
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,086
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,600
7340 State Property Tax Reduction Allocation	739,005
7505 Ready to Learn Block Grant	201,990
7820 State Share of Retirement Contributions	1,956,789
REVENUE FROM STATE SOURCES	\$11,373,334
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	384,448
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,511
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	33,349
8517 NCLB, Title IV - 21st Century Schools	600,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	530,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,723,842

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	33,500
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$3,343,650
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,721,303
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Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,375,051	
Amount of Tax Relief for Homestead Exclusions	<u>\$739,005</u>	
Total Approx. Tax Revenue:	\$7,114,056	
Approx. Tax Levy for Tax Rate Calculation:	\$7,591,586	
	Bradford	Total

2021-22 Data		
a. Assessed Value	\$133,882,058	\$133,882,058
b. Real Estate Mills	55.4100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$377,492,715	\$377,492,715
d. Assessed Value	\$134,321,558	\$134,321,558
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,418,405	\$7,418,405
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,418,405	\$7,418,405
(f Total * g)		
i. Base Mills Subject to Index	55.4100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.03138%	93.03138%
k. Tax Levy Needed	\$7,591,586	\$7,591,586
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	56.5180	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,591,586	\$7,591,586
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,852,581
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,375,051
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,375,051	
Amount of Tax Relief for Homestead Exclusions	<u>\$739,005</u>	
Total Approx. Tax Revenue:	\$7,114,056	
Approx. Tax Levy for Tax Rate Calculation:	\$7,591,586	
	Bradford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	58.1250	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,807,441	\$7,807,441
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,944.00	
Number of Homestead/Farmstead Properties	1650	1650
Median Assessed Value of Homestead Properties		\$23,000

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,375,051
Amount of Tax Relief for Homestead Exclusions	<u>\$739,005</u>
Total Approx. Tax Revenue:	\$7,114,056
Approx. Tax Levy for Tax Rate Calculation:	\$7,591,586
	Bradford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$739,005	Lowering RE Tax Rate	\$0	\$739,005
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$739,005

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	134,321,558	56.5180	7,591,586			93.03138%	
Totals:	134,321,558		7,591,586	- 739,005 =	6,852,581 X	93.03138% =	6,375,051

	<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	0.500%	0.500%	1,517,760	1,517,760
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	88,467	88,467
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 1,606,227 1,606,227

Total Act 511, Current Taxes 1,606,227

Act 511 Tax Limit -->	377,492,715 X	12	4,529,913
	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> Bradford	55.4100	56.5180	2.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%	0.500%	0.500%	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,468,295
1200 Special Programs - Elementary / Secondary	3,795,815
1300 Vocational Education	552,440
1400 Other Instructional Programs - Elementary / Secondary	667,831
1500 Nonpublic School Programs	1,800
Total Instruction	\$13,486,181
2000 Support Services	
2100 Support Services - Students	902,523
2200 Support Services - Instructional Staff	619,068
2300 Support Services - Administration	1,433,811
2400 Support Services - Pupil Health	190,907
2500 Support Services - Business	686,745
2600 Operation and Maintenance of Plant Services	2,171,173
2700 Student Transportation Services	487,376
2800 Support Services - Central	503,713
Total Support Services	\$6,995,316
3000 Operation of Non-Instructional Services	
3200 Student Activities	440,074
3300 Community Services	32,640
Total Operation of Non-Instructional Services	\$472,714
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,334,238
Total Other Expenditures and Financing Uses	\$2,334,238
Total Estimated Expenditures and Other Financing Uses	\$23,688,449

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,175,693
200 Personnel Services - Employee Benefits	3,151,464
300 Purchased Professional and Technical Services	461,188
400 Purchased Property Services	7,708
500 Other Purchased Services	343,688
600 Supplies	304,273
700 Property	21,601
800 Other Objects	2,680
Total Regular Programs - Elementary / Secondary	\$8,468,295
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,290,804
200 Personnel Services - Employee Benefits	1,177,729
300 Purchased Professional and Technical Services	675,317
500 Other Purchased Services	640,350
600 Supplies	11,245
700 Property	270
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$3,795,815
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	121,340
200 Personnel Services - Employee Benefits	103,388
500 Other Purchased Services	313,712
600 Supplies	14,000
Total Vocational Education	\$552,440
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	408,433
200 Personnel Services - Employee Benefits	127,398
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	84,000
600 Supplies	18,000
Total Other Instructional Programs - Elementary / Secondary	\$667,831
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,800
Total Nonpublic School Programs	\$1,800
Total Instruction	\$13,486,181
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	427,192
200 Personnel Services - Employee Benefits	319,031
300 Purchased Professional and Technical Services	117,246
500 Other Purchased Services	30,000
600 Supplies	7,625

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	300
800 Other Objects	1,129
Total Support Services - Students	\$902,523
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	309,299
200 Personnel Services - Employee Benefits	257,009
300 Purchased Professional and Technical Services	30,380
400 Purchased Property Services	80
500 Other Purchased Services	3,096
600 Supplies	19,204
Total Support Services - Instructional Staff	\$619,068
2300 Support Services - Administration	
100 Personnel Services - Salaries	697,033
200 Personnel Services - Employee Benefits	623,510
300 Purchased Professional and Technical Services	74,000
400 Purchased Property Services	240
500 Other Purchased Services	5,975
600 Supplies	8,290
700 Property	1,700
800 Other Objects	23,063
Total Support Services - Administration	\$1,433,811
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	93,011
200 Personnel Services - Employee Benefits	90,926
300 Purchased Professional and Technical Services	1,700
400 Purchased Property Services	200
500 Other Purchased Services	157
600 Supplies	1,719
700 Property	3,194
Total Support Services - Pupil Health	\$190,907
2500 Support Services - Business	
100 Personnel Services - Salaries	273,953
200 Personnel Services - Employee Benefits	261,117
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	200
500 Other Purchased Services	87,675
600 Supplies	31,900
700 Property	600
800 Other Objects	1,300
Total Support Services - Business	\$686,745
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	747,876
200 Personnel Services - Employee Benefits	726,097
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	212,300

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	34,500
600 Supplies	328,500
700 Property	29,800
800 Other Objects	100
Total Operation and Maintenance of Plant Services	\$2,171,173
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	68,646
200 Personnel Services - Employee Benefits	25,393
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	4,300
500 Other Purchased Services	368,437
700 Property	20,000
Total Student Transportation Services	\$487,376
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	293,213
400 Purchased Property Services	25,000
600 Supplies	50,500
700 Property	135,000
Total Support Services - Central	\$503,713
Total Support Services	\$6,995,316
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	220,044
200 Personnel Services - Employee Benefits	52,148
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	4,700
500 Other Purchased Services	110,022
600 Supplies	18,595
700 Property	19,500
800 Other Objects	14,065
Total Student Activities	\$440,074
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	28,740
200 Personnel Services - Employee Benefits	2,400
600 Supplies	1,500
Total Community Services	\$32,640
Total Operation of Non-Instructional Services	\$472,714
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
5000 Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,334,238
Total Interfund Transfers - Out	\$2,334,238
Total Other Expenditures and Financing Uses	\$2,334,238
TOTAL EXPENDITURES	\$23,688,449

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,624,333	2,643,132
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	585,000	185,000
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	140,000	140,000
Pension Trust Fund		
Activity Fund	92,000	92,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,441,333	\$3,060,132

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 **\$3,441,333** **\$3,060,132**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	11,225,000	10,870,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	385,763	385,763
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,132,741	7,132,741
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,743,504	\$18,388,504

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	\$18,743,504	\$18,388,504

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	\$18,743,504	\$18,388,504
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Account Description	Amounts
0810 Nonspendable Fund Balance	32,012
0820 Restricted Fund Balance	419,855
0830 Committed Fund Balance	
0840 Assigned Fund Balance	100,000
0850 Unassigned Fund Balance	1,813,199
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,913,199

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,365,066
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