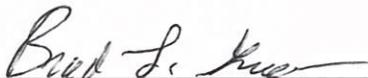


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5/16/2022

Date



Secretary of the Board - Original Signature Required

5/16/2022

Date



Chief School Administrator - Original Signature Required

5/16/22

Date

Tina Darchicourt

Contact Person

(717)258-6484

Extn :2306

Telephone

Extension

tdarchicourt@smsd.us

Email Address

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Middleton SD	County : Cumberland	AUN Number : 115218303
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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 5/16/2022
---	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Middleton SD	County : Cumberland	AUN Number : 115218303
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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 5/16/2022
---	-------------------

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.	Although not equal to zero, fund balance is below the 8% requirement.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This fund balance is committed to future healthcare costs.

<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	5,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,243,288
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,993,288</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,691,790
7000 Revenue from State Sources	11,265,800
8000 Revenue from Federal Sources	1,487,720
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,445,310</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$49,438,598</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,148,210
6112 Interim Real Estate Taxes	120,000
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	226,900
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	6,206,680
6400 Delinquencies on Taxes Levied / Assessed by the LEA	300,500
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	343,000
6910 Rentals	5,000
6940 Tuition from Patrons	157,000
6990 Refunds and Other Miscellaneous Revenue	13,500
REVENUE FROM LOCAL SOURCES	\$29,691,790
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,894,560
7112 Basic Education Funding-Social Security	606,965
7220 Vocational Education	51,000
7271 Special Education funds for School-Aged Pupils	1,147,231
7311 Pupil Transportation Subsidy	610,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	231,654
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	678,640
7505 Ready to Learn Block Grant	208,431
7820 State Share of Retirement Contributions	2,760,319
REVENUE FROM STATE SOURCES	\$11,265,800
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	232,402
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,560
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,713
8517 NCLB, Title IV - 21st Century Schools	15,650
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	290,829

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	895,566
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REVENUE FROM FEDERAL SOURCES	\$1,487,720
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,445,310
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Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,148,210	
Amount of Tax Relief for Homestead Exclusions	<u>\$678,640</u>	
Total Approx. Tax Revenue:	\$22,826,850	
Approx. Tax Levy for Tax Rate Calculation:	\$23,764,121	
	Cumberland	Total

2021-22 Data		
a. Assessed Value	\$2,024,301,222	\$2,024,301,222
b. Real Estate Mills	11.4292	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,734,719,082	\$1,734,719,082
d. Assessed Value	\$2,010,892,200	\$2,010,892,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$23,136,144	\$23,136,144
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$23,136,144	\$23,136,144
(f Total * g)		
i. Base Mills Subject to Index	11.4292	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.94000%	95.94000%
k. Tax Levy Needed	\$23,764,121	\$23,764,121
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	11.8177	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,764,121	\$23,764,121
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,085,481
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,148,210
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$22,148,210	
Amount of Tax Relief for Homestead Exclusions		<u>\$678,640</u>	
Total Approx. Tax Revenue:		\$22,826,850	
Approx. Tax Levy for Tax Rate Calculation:		\$23,764,121	
	Cumberland		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.8177		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,764,121	\$23,764,121	
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	\$12,833.00		
Number of Homestead/Farmstead Properties	4474	4474	
Median Assessed Value of Homestead Properties			\$208,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,148,210
Amount of Tax Relief for Homestead Exclusions	<u>\$678,640</u>
Total Approx. Tax Revenue:	\$22,826,850
Approx. Tax Levy for Tax Rate Calculation:	\$23,764,121
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$678,640	Lowering RE Tax Rate	\$0	\$678,640
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$678,640

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>
Cumberland	2,010,892,200	11.8177	23,764,121			95.94000%	
Totals:	2,010,892,200		23,764,121	678,640 =	23,085,481 X	95.94000% =	22,148,210

	<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	\$5.00	\$0.00	45,000
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 45,000 45,000

	<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	1.100%	0.000%	5,516,680	5,516,680
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	690,000	690,000
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 6,206,680 6,206,680

Total Act 511, Current Taxes 6,251,680

Act 511 Tax Limit -->	1,734,719,082 X	12	20,816,629
	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> Cumberland	11.4292	11.8177	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,632,589
1200 Special Programs - Elementary / Secondary	5,475,284
1300 Vocational Education	448,249
1500 Nonpublic School Programs	14,608
1600 Adult Education Programs	84,134
Total Instruction	\$24,654,864
2000 Support Services	
2100 Support Services - Students	1,584,370
2200 Support Services - Instructional Staff	1,925,916
2300 Support Services - Administration	2,805,380
2400 Support Services - Pupil Health	679,909
2500 Support Services - Business	744,892
2600 Operation and Maintenance of Plant Services	3,315,439
2700 Student Transportation Services	1,821,463
2800 Support Services - Central	194,913
2900 Other Support Services	32,000
Total Support Services	\$13,104,282
3000 Operation of Non-Instructional Services	
3200 Student Activities	974,975
Total Operation of Non-Instructional Services	\$974,975
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,141,914
5200 Interfund Transfers - Out	1,566,954
Total Other Expenditures and Financing Uses	\$3,708,868
Total Estimated Expenditures and Other Financing Uses	\$42,442,989

2022-2023 Final General Fund Budget

LEA : 115218303 South Middleton SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,166,537
200 Personnel Services - Employee Benefits	6,461,377
300 Purchased Professional and Technical Services	586,514
400 Purchased Property Services	117,855
500 Other Purchased Services	1,484,762
600 Supplies	786,026
800 Other Objects	29,518
Total Regular Programs - Elementary / Secondary	\$18,632,589
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,898,958
200 Personnel Services - Employee Benefits	1,473,623
300 Purchased Professional and Technical Services	808,940
500 Other Purchased Services	1,249,163
600 Supplies	44,400
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$5,475,284
1300 <u>Vocational Education</u>	
500 Other Purchased Services	448,249
Total Vocational Education	\$448,249
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,682
600 Supplies	1,926
Total Nonpublic School Programs	\$14,608
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	84,134
Total Adult Education Programs	\$84,134
Total Instruction	\$24,654,864
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	838,019
200 Personnel Services - Employee Benefits	635,201
300 Purchased Professional and Technical Services	29,565
500 Other Purchased Services	5,650
600 Supplies	68,727
800 Other Objects	7,208
Total Support Services - Students	\$1,584,370
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	721,192
200 Personnel Services - Employee Benefits	646,581
300 Purchased Professional and Technical Services	77,654
400 Purchased Property Services	55,244

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	94,514
600 Supplies	300,534
700 Property	30,000
800 Other Objects	197
Total Support Services - Instructional Staff	\$1,925,916
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,396,806
200 Personnel Services - Employee Benefits	1,009,693
300 Purchased Professional and Technical Services	256,300
400 Purchased Property Services	700
500 Other Purchased Services	19,318
600 Supplies	81,324
800 Other Objects	41,239
Total Support Services - Administration	\$2,805,380
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	286,490
200 Personnel Services - Employee Benefits	243,792
300 Purchased Professional and Technical Services	136,070
400 Purchased Property Services	370
600 Supplies	12,787
800 Other Objects	400
Total Support Services - Pupil Health	\$679,909
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	375,527
200 Personnel Services - Employee Benefits	236,880
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	12,870
600 Supplies	82,615
800 Other Objects	2,000
Total Support Services - Business	\$744,892
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	629,403
200 Personnel Services - Employee Benefits	493,377
400 Purchased Property Services	1,521,181
500 Other Purchased Services	109,716
600 Supplies	555,500
800 Other Objects	6,262
Total Operation and Maintenance of Plant Services	\$3,315,439
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	140,081
200 Personnel Services - Employee Benefits	43,262
500 Other Purchased Services	1,630,491
600 Supplies	7,629
Total Student Transportation Services	\$1,821,463

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	93,275
200 Personnel Services - Employee Benefits	68,723
300 Purchased Professional and Technical Services	32,446
800 Other Objects	469
Total Support Services - Central	\$194,913
2900 Other Support Services	
500 Other Purchased Services	32,000
Total Other Support Services	\$32,000
Total Support Services	\$13,104,282
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	482,518
200 Personnel Services - Employee Benefits	215,162
300 Purchased Professional and Technical Services	64,050
400 Purchased Property Services	4,000
500 Other Purchased Services	89,430
600 Supplies	91,070
800 Other Objects	28,745
Total Student Activities	\$974,975
Total Operation of Non-Instructional Services	\$974,975
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	786,914
900 Other Uses of Funds	1,355,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,141,914
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,566,954
Total Interfund Transfers - Out	\$1,566,954
Total Other Expenditures and Financing Uses	\$3,708,868
TOTAL EXPENDITURES	\$42,442,989

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,315,799	8,315,799
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	561,117	561,117
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	501,530	501,530
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	202,130	202,130
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	201,424	201,424
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,782,000	\$9,782,000
--	--------------------	--------------------

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 **\$9,782,000** **\$9,782,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	31,586,150	31,586,150
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 General Fund	\$31,586,150	\$31,586,150

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	\$31,586,150	\$31,586,150

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	\$31,586,150	\$31,586,150
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,245,609
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,995,609

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,995,609
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