

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2022


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Christopher A Snyder

Contact Person

csnyder@scasd.us

Email Address


Date


Date


Date

(570)356-3502

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Columbia Area SD	COUNTY : Columbia	AUN : 116197503
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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	\$24005862
Ending Unassigned Fund Balance	\$502502
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.09%

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 05-20-2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

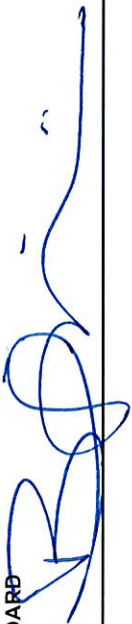
24 PS 6-687(a)(1)

(03/2006)

School District Name : Southern Columbia Area SD	County : Columbia	AUN Number : 116197503
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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 4/26/22
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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.	The planned budget reduces the unassigned fund balance by \$183,955 to balance the budget.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed for increases in retirement.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds have been assigned for potential increases in health care, retirement, buildings and grounds and renovations.

<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	7,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	103,000	
0840 Assigned Fund Balance	800,000	
0850 Unassigned Fund Balance	736,458	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,639,458</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,071,575	
7000 Revenue from State Sources	9,333,787	
8000 Revenue from Federal Sources	366,544	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,771,906</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,411,364</u>

LEA : 116197503 Southern Columbia Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,844,402
6112 Interim Real Estate Taxes	10,200
6113 Public Utility Realty Taxes	11,475
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	4,000,000
6150 Current Act 511 Taxes - Proportional Assessments	150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	241,191
6990 Refunds and Other Miscellaneous Revenue	344,307
REVENUE FROM LOCAL SOURCES	\$14,071,575
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,880,606
7160 Tuition for Orphans Subsidy	20,400
7271 Special Education funds for School-Aged Pupils	863,835
7311 Pupil Transportation Subsidy	782,528
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	226,553
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,500
7340 State Property Tax Reduction Allocation	372,149
7505 Ready to Learn Block Grant	201,916
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,100
7810 State Share of Social Security and Medicare Taxes	346,159
7820 State Share of Retirement Contributions	1,609,041
REVENUE FROM STATE SOURCES	\$9,333,787
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	213,574
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	34,229
8517 NCLB, Title IV - 21St Century Schools	18,741
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$366,544
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,771,906

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,844,702		
Amount of Tax Relief for Homestead Exclusions	<u>\$372,149</u>		
Total Approx. Tax Revenue:	\$9,216,851		
Approx. Tax Levy for Tax Rate Calculation:	\$9,985,956		
	Columbia	Northumberland	Total

2021-22 Data			
a. Assessed Value	\$109,490,046	\$57,911,135	\$167,401,181
b. Real Estate Mills	53.3700	70.8400	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$429,202,311	\$300,202,268	\$729,404,579
d. Assessed Value	\$110,471,102	\$58,194,155	\$168,665,257
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$5,843,484	\$4,102,425	\$9,945,909
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	58.84283%	41.15717%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,852,454	\$4,093,455	\$9,945,909
(f Total * g)			
i. Base Mills Subject to Index	53.4519	70.8400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$5,876,019	\$4,109,937	\$9,985,956
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	53.1900	70.6200	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,875,958	\$4,109,671	\$9,985,629
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,613,480
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,844,402
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,844,702		
Amount of Tax Relief for Homestead Exclusions	<u>\$372,149</u>		
Total Approx. Tax Revenue:	\$9,216,851		
Approx. Tax Levy for Tax Rate Calculation:	\$9,985,956		
	Columbia	Northumberland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	55.7503	73.8861	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,158,797	\$4,299,739	\$10,458,536
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,153.00	\$1,622.00	
Number of Homestead/Farmstead Properties	1897	1334	3231
Median Assessed Value of Homestead Properties			\$30,223

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,844,702		
Amount of Tax Relief for Homestead Exclusions	<u>\$372,149</u>		
Total Approx. Tax Revenue:	\$9,216,851		
Approx. Tax Levy for Tax Rate Calculation:	\$9,985,956		
	Columbia	Northumberland	Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$372,149	Lowering RE Tax Rate	\$0	\$372,149
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$372,149

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>			
Columbia	110,471,102	53.1900	5,875,958			92.00000%			
Northumberland	58,194,155	70.6200	4,109,671			92.00000%			
Totals:			168,665,257	9,985,629	- 372,149 =	9,613,480 X	92.00000%	=	8,844,402
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6130	<u>Current Taxpayer Relief Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%	266,666,700			4,000,000
Total Current Taxpayer Relief Taxes– Proportional Assessments						266,666,700		4,000,000	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0			0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0			0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0			0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0			0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0			0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0			0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0			0
Total Current Act 511 Taxes– Flat Rate Assessments						0		0	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0			0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0			0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	30,000,000			150,000
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						30,000,000		150,000	
Total Act 511, Current Taxes								150,000	
Act 511 Tax Limit -->				729,404,579 X		12		8,752,855	
				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>									
	Columbia	53.4519	53.1900	-0.47%	Yes	4.3%				
	Northumberland	70.8400	70.6200	-0.30%	Yes	4.3%				
	<u>Current Taxpayer Relief Taxes– Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,222,636
1200 Special Programs - Elementary / Secondary	3,027,858
1300 Vocational Education	1,546,107
1400 Other Instructional Programs - Elementary / Secondary	37,611
1800 Pre-Kindergarten	2,500
Total Instruction	\$13,836,712
2000 Support Services	
2100 Support Services - Students	759,446
2200 Support Services - Instructional Staff	487,463
2300 Support Services - Administration	1,315,810
2400 Support Services - Pupil Health	223,006
2500 Support Services - Business	375,213
2600 Operation and Maintenance of Plant Services	1,777,023
2700 Student Transportation Services	1,918,018
2800 Support Services - Central	539,035
Total Support Services	\$7,395,014
3000 Operation of Non-Instructional Services	
3200 Student Activities	124,035
Total Operation of Non-Instructional Services	\$124,035
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,084,161
5200 Interfund Transfers - Out	565,940
Total Other Expenditures and Financing Uses	\$2,650,101
Total Estimated Expenditures and Other Financing Uses	\$24,005,862

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,102,186
200 Personnel Services - Employee Benefits	3,210,804
300 Purchased Professional and Technical Services	44,500
400 Purchased Property Services	35,000
500 Other Purchased Services	542,700
600 Supplies	272,446
700 Property	11,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$9,222,636
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,495,455
200 Personnel Services - Employee Benefits	1,084,996
300 Purchased Professional and Technical Services	335,305
500 Other Purchased Services	76,000
600 Supplies	33,602
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	\$3,027,858
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	388,322
200 Personnel Services - Employee Benefits	277,068
500 Other Purchased Services	860,042
600 Supplies	17,425
700 Property	2,000
800 Other Objects	1,250
Total Vocational Education	\$1,546,107
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,692
200 Personnel Services - Employee Benefits	3,419
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	25,000
Total Other Instructional Programs - Elementary / Secondary	\$37,611
1800 <u>Pre-Kindergarten</u>	
600 Supplies	2,500
Total Pre-Kindergarten	\$2,500
Total Instruction	\$13,836,712
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	456,214
200 Personnel Services - Employee Benefits	277,046
300 Purchased Professional and Technical Services	541
500 Other Purchased Services	6,000
600 Supplies	7,870

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<u>Description</u>	<u>Amount</u>
700 Property	7,000
800 Other Objects	4,775
Total Support Services - Students	\$759,446
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	217,834
200 Personnel Services - Employee Benefits	190,072
300 Purchased Professional and Technical Services	64,707
500 Other Purchased Services	1,000
600 Supplies	13,200
700 Property	250
800 Other Objects	400
Total Support Services - Instructional Staff	\$487,463
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	657,370
200 Personnel Services - Employee Benefits	433,691
300 Purchased Professional and Technical Services	141,500
400 Purchased Property Services	10,600
500 Other Purchased Services	13,200
600 Supplies	37,555
800 Other Objects	21,894
Total Support Services - Administration	\$1,315,810
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	128,623
200 Personnel Services - Employee Benefits	84,463
300 Purchased Professional and Technical Services	5,000
600 Supplies	3,920
700 Property	1,000
Total Support Services - Pupil Health	\$223,006
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	152,589
200 Personnel Services - Employee Benefits	120,519
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	8,250
600 Supplies	55,855
700 Property	1,000
800 Other Objects	33,000
Total Support Services - Business	\$375,213
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	549,041
200 Personnel Services - Employee Benefits	407,841
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	285,718
500 Other Purchased Services	160,500
600 Supplies	282,673
700 Property	38,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,750
Total Operation and Maintenance of Plant Services	\$1,777,023
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	33,998
200 Personnel Services - Employee Benefits	12,763
500 Other Purchased Services	1,863,257
600 Supplies	8,000
Total Student Transportation Services	\$1,918,018
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	172,110
200 Personnel Services - Employee Benefits	136,306
600 Supplies	31,316
700 Property	199,303
Total Support Services - Central	\$539,035
Total Support Services	\$7,395,014
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	48,898
200 Personnel Services - Employee Benefits	22,557
600 Supplies	45,080
700 Property	7,000
800 Other Objects	500
Total Student Activities	\$124,035
Total Operation of Non-Instructional Services	\$124,035
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	839,161
900 Other Uses of Funds	1,245,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,084,161
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	565,940
Total Interfund Transfers - Out	\$565,940
Total Other Expenditures and Financing Uses	\$2,650,101
TOTAL EXPENDITURES	\$24,005,862

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	750,000	1,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	100,000	175,000
Other Capital Projects Fund	50,000	100,000
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	\$900,000	\$1,525,000

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$900,000	\$1,525,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	28,747,263	30,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	68,000	72,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,815,263	\$30,072,000
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		

<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 116197503 Southern Columbia Area SD			
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<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	\$28,815,263	\$30,072,000	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$28,815,263	\$30,072,000

Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	103,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	502,502
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,405,502
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,412,502