

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Cawlyn R Strickland

President of the Board - Original Signature Required

6-22-22

Date

M. D. Egly

Secretary of the Board - Original Signature Required

6-23-22

Date

Bened L. McLaughlin

Chief School Administrator - Original Signature Required

6/23/2022

Date

Maurice Egly

Contact Person

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Extn :1004

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Loyalsock Township SD	COUNTY : Lycoming	AUN : 117414203
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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.

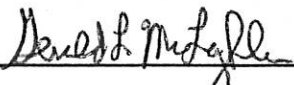
Total Budgeted Expenditures	\$26250496
Ending Unassigned Fund Balance	\$2099370
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/23/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(e)(1)

(03/2006)

School District Name : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 <i>Carolyn R. Strickland</i>	DATE 5-11-2022
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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.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments including special education and other unforeseeable expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds have been set aside for future retirement rate increases and other post retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The board assigned fund balance to cover the cost of computer leases over the next three years.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	840,274
0850 Unassigned Fund Balance	3,278,357
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,113,631</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,373,000
7000 Revenue from State Sources	7,728,332
8000 Revenue from Federal Sources	1,330,211
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,431,543</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,545,174</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,985,000
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	140,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,240,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	285,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	435,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	7,500
6940 Tuition from Patrons	42,500
6990 Refunds and Other Miscellaneous Revenue	28,000

REVENUE FROM LOCAL SOURCES \$16,373,000

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,700,000
7112 Basic Education Funding-Social Security	375,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	810,000
7311 Pupil Transportation Subsidy	135,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	497,656
7505 Ready to Learn Block Grant	139,676
7820 State Share of Retirement Contributions	1,675,000

REVENUE FROM STATE SOURCES \$7,728,332

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	643,711
8751 ARP ESSER Learning Loss	107,000

Amount

REVENUE FROM FEDERAL SOURCES

8752 ARP ESSER Summer Programs	21,000
8753 ARP ESSER Afterschool Programs	21,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000

REVENUE FROM FEDERAL SOURCES **\$1,330,211**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **25,431,543**

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,985,000
Amount of Tax Relief for Homestead Exclusions	<u>\$498,068</u>
Total Approx. Tax Revenue:	\$11,483,068
Approx. Tax Levy for Tax Rate Calculation:	\$11,831,536

Lycoming

Total

2021-22 Data		
a. Assessed Value	\$770,915,380	\$770,915,380
b. Real Estate Mills	15.1000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$920,806,838	\$920,806,838
d. Assessed Value	\$770,784,080	\$770,784,080
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,640,822	\$11,640,822
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,640,822	\$11,640,822
(f Total * g)		
i. Base Mills Subject to Index	15.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.92532%	96.92532%
k. Tax Levy Needed	\$11,831,536	\$11,831,536
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,831,536	\$11,831,536
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,333,468
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,985,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,985,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$498,068</u>	
Total Approx. Tax Revenue:	\$11,483,068	
Approx. Tax Levy for Tax Rate Calculation:	\$11,831,536	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.7342	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,127,671	\$12,127,671
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	\$10,740.72	
Number of Homestead/Farmstead Properties	3021	3021
Median Assessed Value of Homestead Properties		\$130,780

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,985,000
Amount of Tax Relief for Homestead Exclusions	<u>\$498,068</u>
Total Approx. Tax Revenue:	\$11,483,068
Approx. Tax Levy for Tax Rate Calculation:	\$11,831,536
	Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$497,656	Lowering RE Tax Rate	\$497,656
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$412		\$412
Amount of Tax Relief from State/Local Sources			\$498,068

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>
Lycoming	770,784,080	15.3500	11,831,536			96.92532%	
Totals:	770,784,080		11,831,536	498,068 =	11,333,468 X	96.92532% =	10,985,000

	<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>Estimated Revenue</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	30,000
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			30,000
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	1.150%	0.000%	3,340,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	550,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	350,000
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			4,240,000
Total Act 511, Current Taxes			4,270,000
Act 511 Tax Limit -->		920,806,838 X	12
		Market Value	Mills
			11,049,682
			(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> Lycoming	15.1000	15.3500	1.66%	Yes	4.2%				
	<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	4.2%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,215,146
1200 Special Programs - Elementary / Secondary	3,187,281
1300 Vocational Education	275,000
1400 Other Instructional Programs - Elementary / Secondary	395,375
1700 Higher Education Programs for Secondary Students	1,500
Total Instruction	\$15,074,302
2000 Support Services	
2100 Support Services - Students	919,374
2200 Support Services - Instructional Staff	616,864
2300 Support Services - Administration	1,793,455
2400 Support Services - Pupil Health	252,423
2500 Support Services - Business	485,895
2600 Operation and Maintenance of Plant Services	2,205,052
2700 Student Transportation Services	498,952
2800 Support Services - Central	669,233
2900 Other Support Services	1,500
Total Support Services	\$7,442,748
3000 Operation of Non-Instructional Services	
3200 Student Activities	680,396
3300 Community Services	41,000
Total Operation of Non-Instructional Services	\$721,396
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	25,000
5200 Interfund Transfers - Out	2,987,050
Total Other Expenditures and Financing Uses	\$3,012,050
Total Estimated Expenditures and Other Financing Uses	\$26,250,496

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	6,006,104
200 Personnel Services - Employee Benefits	3,820,467
300 Purchased Professional and Technical Services	277,500
400 Purchased Property Services	35,000
500 Other Purchased Services	763,300
600 Supplies	311,900
800 Other Objects	875
Total Regular Programs - Elementary / Secondary	\$11,215,146
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,404,785
200 Personnel Services - Employee Benefits	987,796
300 Purchased Professional and Technical Services	752,400
500 Other Purchased Services	12,500
600 Supplies	29,600
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$3,187,281
1300 <u>Vocational Education</u>	
500 Other Purchased Services	275,000
Total Vocational Education	\$275,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	173,898
200 Personnel Services - Employee Benefits	81,477
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	70,000
Total Other Instructional Programs - Elementary / Secondary	\$395,375
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$15,074,302
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	557,007
200 Personnel Services - Employee Benefits	336,417
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	500
600 Supplies	5,125
800 Other Objects	15,325
Total Support Services - Students	\$919,374
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	321,043
200 Personnel Services - Employee Benefits	270,921

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	500
500 Other Purchased Services	6,600
600 Supplies	8,900
800 Other Objects	900
Total Support Services - Instructional Staff	\$616,864
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	881,907
200 Personnel Services - Employee Benefits	596,818
300 Purchased Professional and Technical Services	220,000
400 Purchased Property Services	1,300
500 Other Purchased Services	15,630
600 Supplies	58,200
800 Other Objects	19,600
Total Support Services - Administration	\$1,793,455
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	145,424
200 Personnel Services - Employee Benefits	90,799
300 Purchased Professional and Technical Services	13,700
500 Other Purchased Services	150
600 Supplies	2,350
Total Support Services - Pupil Health	\$252,423
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	248,370
200 Personnel Services - Employee Benefits	196,745
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	2,000
500 Other Purchased Services	1,280
600 Supplies	11,000
800 Other Objects	1,500
Total Support Services - Business	\$485,895
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	870,029
200 Personnel Services - Employee Benefits	602,423
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	148,660
500 Other Purchased Services	113,940
600 Supplies	450,500
700 Property	3,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$2,205,052
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	204,265
200 Personnel Services - Employee Benefits	101,187
300 Purchased Professional and Technical Services	18,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	16,500
500 Other Purchased Services	36,000
600 Supplies	120,000
800 Other Objects	3,000
Total Student Transportation Services	\$498,952
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	228,783
200 Personnel Services - Employee Benefits	168,355
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	10,000
500 Other Purchased Services	1,750
600 Supplies	245,345
Total Support Services - Central	\$669,233
2900 <u>Other Support Services</u>	
600 Supplies	1,500
Total Other Support Services	\$1,500
Total Support Services	\$7,442,748
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	316,027
200 Personnel Services - Employee Benefits	137,789
300 Purchased Professional and Technical Services	69,800
400 Purchased Property Services	10,000
500 Other Purchased Services	35,730
600 Supplies	96,050
800 Other Objects	15,000
Total Student Activities	\$680,396
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	13,000
800 Other Objects	3,000
Total Community Services	\$41,000
Total Operation of Non-Instructional Services	\$721,396
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	25,000
Total Debt Service / Other Expenditures and Financing Uses	\$25,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,987,050
Total Interfund Transfers - Out	\$2,987,050
Total Other Expenditures and Financing Uses	\$3,012,050
TOTAL EXPENDITURES	\$26,250,496

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,000,000	7,750,000
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	1,250,000	1,350,000
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	60,000	55,000
Pension Trust Fund		
Activity Fund	95,000	105,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,405,000	\$9,260,000

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 **\$9,405,000** **\$9,260,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	28,234,843	25,234,843
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	200,000	200,000
0540 Accumulated Compensated Absences	190,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,500,000	1,500,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$30,124,843	\$27,134,843
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$30,124,843	\$27,134,843

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	\$30,124,843	\$27,134,843
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	1,199,808
0850 Unassigned Fund Balance	2,099,870
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,294,678

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,294,678
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