

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

6/21/2022
Date



Secretary of the Board - Original Signature Required

6/21/2022
Date



Chief School Administrator - Original Signature Required

6/21/2022
Date

Douglas C Lindner

(570)946-8203 Extn :

Contact Person

Telephone Extension

linddoug@sulcosd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Sullivan County SD	COUNTY : Sullivan	AUN : 117576303
---	----------------------	--------------------

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	\$17529457
Ending Unassigned Fund Balance	\$1430170
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.15%

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 6/21/2022
--	-------------------

DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Sullivan County SD	County : Sullivan
AUN Number : 117576303	

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 5-17-2022
---	------------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is for unexpected or exceptional expenses related to services usually related to our special needs population.
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 Estimated Ending Unassigned Fund Balance is the residual amount remaining in unspent accounts after the end of the fiscal year. This Unassigned Fund Balance is the amount required to maintain uninterrupted operation of the District.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance is the amount in a PSERS reserve account that the District utilizes to offset the yearly PSERS increase. This fund is being drawn down using a calculation derived by the increase in PSERS yearly expense.

<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	369,200
0840 Assigned Fund Balance	319,066
0850 Unassigned Fund Balance	1,295,171
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,983,437</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,311,711
7000 Revenue from State Sources	5,808,360
8000 Revenue from Federal Sources	1,090,319
9000 Other Financing Sources	135,000
Total Estimated Revenues And Other Financing Sources	<u>\$17,345,390</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,328,827</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	8,747,683
6112 Interim Real Estate Taxes	32,751
6113 Public Utility Realty Taxes	8,830
6114 Payments in Lieu of Current Taxes - State / Local	160,654
6150 Current Act 511 Taxes - Proportional Assessments	667,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	328,230
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	70,000
6940 Tuition from Patrons	26,932
6990 Refunds and Other Miscellaneous Revenue	239,131

REVENUE FROM LOCAL SOURCES \$10,311,711

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,065,969
7240 Driver Education - Student	1,100
7271 Special Education funds for School-Aged Pupils	451,316
7311 Pupil Transportation Subsidy	455,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	43,514
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,220
7340 State Property Tax Reduction Allocation	261,354
7505 Ready to Learn Block Grant	51,245
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,500
7810 State Share of Social Security and Medicare Taxes	255,183
7820 State Share of Retirement Contributions	1,202,959

REVENUE FROM STATE SOURCES \$5,808,360

REVENUE FROM FEDERAL SOURCES

8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	158,111
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	83,600
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	427,686
8751 ARP ESSER Learning Loss	106,922
8752 ARP ESSER Summer Programs	19,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	19,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
REVENUE FROM FEDERAL SOURCES	\$1,090,319
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	135,000
OTHER FINANCING SOURCES	\$135,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,345,390

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,747,683	
Amount of Tax Relief for Homestead Exclusions	<u>\$261,354</u>	
Total Approx. Tax Revenue:	\$9,009,037	
Approx. Tax Levy for Tax Rate Calculation:	\$9,373,524	
	Sullivan	Total

2021-22 Data		
a. Assessed Value	\$675,583,260	\$675,583,260
b. Real Estate Mills	13.3400	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$910,789,773	\$910,789,773
d. Assessed Value	\$679,733,460	\$679,733,460
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$9,012,281	\$9,012,281
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,012,281	\$9,012,281
(f Total * g)		
i. Base Mills Subject to Index	13.3400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$9,373,524	\$9,373,524
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.7900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,373,524	\$9,373,524
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,112,170
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,747,683
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,747,683	
Amount of Tax Relief for Homestead Exclusions	<u>\$261,354</u>	
Total Approx. Tax Revenue:	\$9,009,037	
Approx. Tax Levy for Tax Rate Calculation:	\$9,373,524	
	Sullivan	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.7935	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,375,903	\$9,375,903
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	\$12,189.00	
Number of Homestead/Farmstead Properties	1564	1564
Median Assessed Value of Homestead Properties		\$94,100

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,747,683
Amount of Tax Relief for Homestead Exclusions	<u>\$261,354</u>
Total Approx. Tax Revenue:	\$9,009,037
Approx. Tax Levy for Tax Rate Calculation:	\$9,373,524
	Sullivan

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$261,354	Lowering RE Tax Rate	\$0	\$261,354
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$261,354

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>
Sullivan	679,733,460	13.7900	9,373,524			96.00000%	
Totals:	679,733,460		9,373,524	- 261,354	= 9,112,170	X 96.00000%	= 8,747,683

	<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%	0.000%	492,500	492,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
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 667,500 667,500

Total Act 511, Current Taxes 667,500

Act 511 Tax Limit -->	910,789,773	X	12	10,929,477
	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> Sullivan	13.3400	13.7900	3.38%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	6,568,785
1200 Special Programs - Elementary / Secondary	2,343,456
1300 Vocational Education	842,418
1400 Other Instructional Programs - Elementary / Secondary	260,684
Total Instruction	\$10,015,343
2000 Support Services	
2100 Support Services - Students	485,160
2200 Support Services - Instructional Staff	819,774
2300 Support Services - Administration	1,351,352
2400 Support Services - Pupil Health	226,246
2500 Support Services - Business	298,662
2600 Operation and Maintenance of Plant Services	1,284,922
2700 Student Transportation Services	1,264,500
2800 Support Services - Central	295,894
Total Support Services	\$6,026,510
3000 Operation of Non-Instructional Services	
3200 Student Activities	548,937
3300 Community Services	449
Total Operation of Non-Instructional Services	\$549,386
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	368,575
5200 Interfund Transfers - Out	305,543
5900 Budgetary Reserve	264,100
Total Other Expenditures and Financing Uses	\$938,218
Total Estimated Expenditures and Other Financing Uses	\$17,529,457

2022-2023 Final General Fund Budget

LEA : 117576303 Sullivan County SD

Printed 6/23/2022 10:17:32 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,260,160
200 Personnel Services - Employee Benefits	2,519,177
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	18,705
500 Other Purchased Services	477,125
600 Supplies	286,458
800 Other Objects	160
Total Regular Programs - Elementary / Secondary	\$6,568,785
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	936,307
200 Personnel Services - Employee Benefits	841,971
300 Purchased Professional and Technical Services	259,045
400 Purchased Property Services	395
500 Other Purchased Services	286,605
600 Supplies	18,653
800 Other Objects	480
Total Special Programs - Elementary / Secondary	\$2,343,456
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	341,873
200 Personnel Services - Employee Benefits	240,788
400 Purchased Property Services	1,410
500 Other Purchased Services	212,716
600 Supplies	45,631
Total Vocational Education	\$842,418
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	73,849
200 Personnel Services - Employee Benefits	49,167
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	4,900
500 Other Purchased Services	55,440
600 Supplies	2,328
Total Other Instructional Programs - Elementary / Secondary	\$260,684
Total Instruction	\$10,015,343
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	196,829
200 Personnel Services - Employee Benefits	170,894
300 Purchased Professional and Technical Services	97,100
400 Purchased Property Services	4,875
500 Other Purchased Services	3,883
600 Supplies	11,529
800 Other Objects	50

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$485,160
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	352,221
200 Personnel Services - Employee Benefits	341,338
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	36,210
500 Other Purchased Services	23,200
600 Supplies	54,281
800 Other Objects	10,024
Total Support Services - Instructional Staff	\$819,774
2300 Support Services - Administration	
100 Personnel Services - Salaries	669,164
200 Personnel Services - Employee Benefits	438,187
300 Purchased Professional and Technical Services	76,100
400 Purchased Property Services	18,600
500 Other Purchased Services	74,265
600 Supplies	53,086
800 Other Objects	21,950
Total Support Services - Administration	\$1,351,352
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	112,617
200 Personnel Services - Employee Benefits	97,781
300 Purchased Professional and Technical Services	6,450
400 Purchased Property Services	2,388
500 Other Purchased Services	500
600 Supplies	6,385
800 Other Objects	125
Total Support Services - Pupil Health	\$226,246
2500 Support Services - Business	
100 Personnel Services - Salaries	143,546
200 Personnel Services - Employee Benefits	118,958
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	2,500
500 Other Purchased Services	4,158
600 Supplies	7,000
800 Other Objects	5,500
Total Support Services - Business	\$298,662
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	377,353
200 Personnel Services - Employee Benefits	364,359
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	217,350
500 Other Purchased Services	46,000
600 Supplies	184,260
700 Property	25,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,600
Total Operation and Maintenance of Plant Services	\$1,284,922
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,200
500 Other Purchased Services	1,259,950
800 Other Objects	350
Total Student Transportation Services	\$1,264,500
2800 Support Services - Central	
100 Personnel Services - Salaries	107,193
200 Personnel Services - Employee Benefits	57,921
400 Purchased Property Services	55,319
500 Other Purchased Services	43,461
600 Supplies	32,000
Total Support Services - Central	\$295,894
Total Support Services	\$6,026,510
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	252,252
200 Personnel Services - Employee Benefits	110,088
300 Purchased Professional and Technical Services	83,900
500 Other Purchased Services	63,912
600 Supplies	34,600
800 Other Objects	4,185
Total Student Activities	\$548,937
3300 Community Services	
500 Other Purchased Services	400
600 Supplies	49
Total Community Services	\$449
Total Operation of Non-Instructional Services	\$549,386
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	128,280
900 Other Uses of Funds	240,295
Total Debt Service / Other Expenditures and Financing Uses	\$368,575
5200 Interfund Transfers - Out	
900 Other Uses of Funds	305,543
Total Interfund Transfers - Out	\$305,543
5900 Budgetary Reserve	
800 Other Objects	264,100

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$264,100
Total Other Expenditures and Financing Uses	\$938,218
TOTAL EXPENDITURES	\$17,529,457

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,650,000	1,464,517
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	306,610	264,655
Other Capital Projects Fund	1,297,700	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
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	\$3,279,310	\$1,954,172
--	--------------------	--------------------

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		

<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	\$3,279,310	\$1,954,172

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	3,830,000	3,665,000
0520 Extended-Term Financing Agreements Payable		920,000
0530 Lease-Purchase Obligations		15,000
0540 Accumulated Compensated Absences	405,000	368,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,235,000	\$4,968,000
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		

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	\$4,235,000	\$4,968,000

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	\$4,235,000	\$4,968,000
---------------------------	--------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	369,200
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,430,170
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,799,370
5900 Budgetary Reserve	264,100
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,063,470