

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2022

Judith Z. Sourbeer
President of the Board - Original Signature Required

[Signature]
Secretary of the Board - Original Signature Required

[Signature]
Chief School Administrator - Original Signature Required

6-10-2022
Date

6/10/2022
Date

[Signature]
Date

Mark Jannone
Contact Person

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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 : Canton Area SD	COUNTY : Bradford	AUN : 117081003
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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%

Would 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	\$20155127
Ending Unassigned Fund Balance	\$306220
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.51%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/10/2022
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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 : Canton Area SD	County : Bradford	AUN Number : 117081003
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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>Judy Sourbeer</i>	DATE 3/14/2022
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$205,396.00 Function 2200, Object 200: \$205,673.00	Since PDE moved tuition reimbursement to 2271, it is not unusual for the 200s to be greater than the 100s. Especially with healthcare benefits and gross retirement nearly equaling the 100s on their own.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$373,502.00 Function 2600, Object 200: \$396,087.00	Basically the result of lower paid employees with full healthcare benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Fund balance will be used for unexpected, unbudgeted expenditures.
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.	Fund balance will be used for unexpected, unbudgeted expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance will be used for unexpected, unbudgeted expenditures.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

10 Nonspendable Fund Balance

20 Restricted Fund Balance

30 Committed Fund Balance

40 Assigned Fund Balance

50 Unassigned Fund Balance

3,370,063

2,027,983

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

\$5,398,046

Estimated Revenues And Other Financing Sources

100 Revenue from Local Sources

100 Revenue from State Sources

100 Revenue from Federal Sources

100 Other Financing Sources

4,171,918

11,295,946

2,965,500

Total Estimated Revenues And Other Financing Sources

\$18,433,364

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$23,831,410

Amount

:VENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,915,294
6113 Public Utility Reality Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	90,000
6120 Current Per Capita Taxes, Section 679	12,024
6140 Current Act 511 Taxes - Flat Rate Assessments	12,024
6150 Current Act 511 Taxes - Proportional Assessments	520,399
6400 Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500 Earnings on Investments	22,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	212,796
6910 Rentals	1,500
6990 Refunds and Other Miscellaneous Revenue	87,881

:VENUE FROM LOCAL SOURCES \$4,171,918

:VENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,392,773
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	14,412
7271 Special Education funds for School-Aged Pupils	757,756
7311 Pupil Transportation Subsidy	592,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	246,900
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	375,792
7501 PA Accountability Grants	203,216
7810 State Share of Social Security and Medicare Taxes	377,138
7820 State Share of Retirement Contributions	1,300,959

:VENUE FROM STATE SOURCES \$11,295,946

:VENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	335,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8519 NCLB, Title VI - Flexibility and Accountability	16,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,554,000

:VENUE FROM FEDERAL SOURCES \$2,965,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 18,433,364

t 1 Index (current): 4.9%
 Calculation Method: Section 672.1 Method Choice: (a)(1)
 Number of Decimals For Tax Rate Calculation: 4
 prox. Tax Revenue from RE Taxes: \$2,915,301
 Amount of Tax Relief for Homestead Exclusions: \$375,792
 Total Approx. Tax Revenue: \$3,291,093
 prox. Tax Levy for Tax Rate Calculation: \$3,621,978

	Bradford	Lycoming	Tioga	Total
2021-22 Data				
a. Assessed Value	\$66,183,943	\$33,838,600	\$47,637,283	\$147,659,826
b. Real Estate Mills	35.2980	14.5163	16.7465	
2022-23 Data				
c. 2020 STEB Market Value	\$201,676,283	\$41,773,568	\$67,255,176	\$310,705,027
d. Assessed Value	\$66,440,793	\$33,731,300	\$47,339,653	\$147,511,746
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

2021-22 Calculations				
f. 2021-22 Tax Levy (a * b)	\$2,336,161	\$491,211	\$797,758	\$3,625,130
2022-23 Calculations				
g. Percent of Total Market Value	64.90924%	13.44477%	21.64599%	100.00000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$2,353,044	\$487,390	\$784,695	\$3,625,129
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	35.5530	14.5163	16.7465	

Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	90.46000%	85.40000%	90.58600%	89.80697%
k. Tax Levy Needed (k / d * 1000)	\$2,350,998	\$486,967	\$784,013	\$3,621,978
l. 2022-23 Real Estate Tax Rate	35.3848	14.4366	16.5614	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$2,350,994	\$486,965	\$784,011	\$3,621,970
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$3,246,178
o. Net Tax Revenue Generated By Mills (n * Est Prnt Collection)				\$2,915,294

t 1 Index (current): 4.9%
 Section 672.1 Method Choice: (a)(1)
 Revenue
 4
 \$2,915,301
 \$375,792
 \$3,291,093
 \$3,621,978

	Bradford	Lycoming	Tioga	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	37.2950	15.2275	17.5670	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,477,909	\$513,643	\$831,616	\$3,823,168
s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$7,431.00	\$18,215.00	\$15,878.00
Number of Homestead/Farmstead Properties	988	152	293
Median Assessed Value of Homestead Properties			1433
			\$64,800

Section 672.1 Method Choice: (a)(1)
 Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue: \$2,915,301
 Total Approx. Tax Revenue: \$3,291,093
 Total Approx. Tax Revenue: \$3,621,978

	Bradford	Lycoming	Tioga	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$375,792		\$375,792
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	Lowering RE Tax Rate	\$0
Amount of Tax Relief from State/Local Sources				\$375,792

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
11	County Name Taxable Assessed Value Real Estate Mills Tax Levy Generated by Mills			
	ford 66,440,793 35.3848 2,350,994			90.460000%
	oming 33,731,300 14.4366 486,965			85.400000%
	ga 47,339,653 16.5614 784,011			90.586000%
	147,511,746	375,792 =	3,246,178 X	89.80697% =
				2,915,294

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
120	\$5.00			12,024
140	Rate			Estimated Revenue
141	\$5.00	\$0.00	12,024	12,024
142	\$0.00	\$0.00	0	0
143	\$0.00	\$0.00	0	0
144	\$0.00	\$0.00	0	0
145	\$0.00	\$0.00	0	0
146	\$0.00	\$0.00	0	0
149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			12,024	12,024
150	Rate			Estimated Revenue
151	0.500%	0.000%	425,000	425,000
152	200.0000	0.0000	25,399	25,399
153	0.500%	0.000%	70,000	70,000
154	0.000%	0.000%	0	0
155	0.000	0.000	0	0
156	0.000%	0.000%	0	0
157	0.000	0.000	0	0
159	0	0	0	0

Total Current Act 511 Taxes - Proportional Assessments			520,399	520,399
Total Act 511, Current Taxes			12	3,728,460
	Act 511 Tax Limit ->	310,705,027 X	Mills	(511 Limit)
		Market Value		

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		
3111	<u>Current Real Estate Taxes</u>									
	Bradford	35.5530	35.3848	-0.46%	Yes	4.9%				
	Lycoming	14.5163	14.4366	-0.53%	Yes	4.9%				
	Tioga	16.7465	16.5614	-1.09%	Yes	4.9%				
3120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
3141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
3151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
3152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	4.9%				
3153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

Description	Amount
00 Instruction	
1100 Regular Programs - Elementary / Secondary	7,906,761
1200 Special Programs - Elementary / Secondary	2,288,531
1300 Vocational Education	308,411
1400 Other Instructional Programs - Elementary / Secondary	104,321
total Instruction	\$10,608,031
00 Support Services	
2100 Support Services - Students	464,931
2200 Support Services - Instructional Staff	440,831
2300 Support Services - Administration	1,056,201
2400 Support Services - Pupil Health	199,651
2500 Support Services - Business	433,961
2600 Operation and Maintenance of Plant Services	1,381,161
2700 Student Transportation Services	936,501
2800 Support Services - Central	286,921
total Support Services	\$5,200,181
00 Operation of Non-Instructional Services	
3200 Student Activities	482,771
total Operation of Non-Instructional Services	\$482,771
00 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,455,931
total Facilities Acquisition, Construction and Improvement Services	\$2,455,931
00 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	906,001
5900 Budgetary Reserve	502,201
total Other Expenditures and Financing Uses	\$1,408,201
total Estimated Expenditures and Other Financing Uses	\$20,155,121

<u>description</u>	<u>Amount</u>
100 Instruction	
100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,445,207
200 Personnel Services - Employee Benefits	2,937,726
300 Purchased Professional and Technical Services	22,150
400 Purchased Property Services	7,500
500 Other Purchased Services	194,400
600 Supplies	298,370
800 Other Objects	1,415
Total Regular Programs - Elementary / Secondary	\$7,906,768
200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,102,085
200 Personnel Services - Employee Benefits	916,596
300 Purchased Professional and Technical Services	195,878
400 Purchased Property Services	2,000
500 Other Purchased Services	51,200
600 Supplies	19,200
800 Other Objects	1,579
Total Special Programs - Elementary / Secondary	\$2,288,538
300 Vocational Education	
500 Other Purchased Services	308,411
Total Vocational Education	\$308,411
400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,320
300 Purchased Professional and Technical Services	100,000
Total Other Instructional Programs - Elementary / Secondary	\$104,320
Total Instruction	\$10,608,037
100 Support Services	
100 Support Services - Students	
100 Personnel Services - Salaries	247,409
200 Personnel Services - Employee Benefits	205,064
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	300
500 Other Purchased Services	4,000
600 Supplies	6,050
800 Other Objects	1,110
Total Support Services - Students	\$464,933
200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	205,396
200 Personnel Services - Employee Benefits	205,673
300 Purchased Professional and Technical Services	1,375
500 Other Purchased Services	15,720

Description	Amount
800 Other Objects	275
Total Support Services - Instructional Staff	\$440,839
300 Support Services - Administration	
100 Personnel Services - Salaries	535,969
200 Personnel Services - Employee Benefits	390,798
300 Purchased Professional and Technical Services	82,075
400 Purchased Property Services	285
500 Other Purchased Services	21,125
600 Supplies	18,550
800 Other Objects	7,400
Total Support Services - Administration	\$1,056,202
400 Support Services - Pupil Health	
100 Personnel Services - Salaries	108,530
200 Personnel Services - Employee Benefits	85,680
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	200
500 Other Purchased Services	1,150
600 Supplies	2,000
800 Other Objects	95
Total Support Services - Pupil Health	\$199,655
500 Support Services - Business	
100 Personnel Services - Salaries	223,626
200 Personnel Services - Employee Benefits	192,742
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	250
500 Other Purchased Services	4,200
600 Supplies	1,500
800 Other Objects	250
Total Support Services - Business	\$433,968
600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	373,502
200 Personnel Services - Employee Benefits	396,087
300 Purchased Professional and Technical Services	92,765
400 Purchased Property Services	238,158
500 Other Purchased Services	56,649
600 Supplies	224,000
Total Operation and Maintenance of Plant Services	\$1,381,161
700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	930,000
600 Supplies	4,500
Total Student Transportation Services	\$936,500
800 Support Services - Central	
100 Personnel Services - Salaries	89,413

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	61,458
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	7,000
500 Other Purchased Services	25,708
600 Supplies	73,343
total Support Services - Central	\$286,922
total Support Services	\$5,200,180
100 Operation of Non-Instructional Services	
200 <u>Student Activities</u>	
100 Personnel Services - Salaries	197,196
200 Personnel Services - Employee Benefits	86,647
300 Purchased Professional and Technical Services	75,700
400 Purchased Property Services	13,000
500 Other Purchased Services	47,900
600 Supplies	60,336
800 Other Objects	2,000
total Student Activities	\$482,779
total Operation of Non-Instructional Services	\$482,779
100 Facilities Acquisition, Construction and Improvement Services	
000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
500 Other Purchased Services	2,455,931
total Facilities Acquisition, Construction and Improvement Services	\$2,455,931
total Facilities Acquisition, Construction and Improvement Services	\$2,455,931
100 Other Expenditures and Financing Uses	
100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	906,000
total Debt Service / Other Expenditures and Financing Uses	\$906,000
900 <u>Budgetary Reserve</u>	
800 Other Objects	502,200
total Budgetary Reserve	\$502,200
total Other Expenditures and Financing Uses	\$1,408,200
TOTAL EXPENDITURES	\$20,155,127

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

5,398,046 4,398,000

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	60,000	50,000
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		

Long-Term Investments

06/30/2022 Estimate

\$5,458,046

\$4,448,000

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

\$5,458,046

\$4,448,000

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	3,348,953	2,448,953
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	215,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,563,953	\$2,658,953

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		

Other 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		

Long-Term Indebtedness

- 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

NEED 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 Enterprise Funds

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Indebtedness

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

0599 Other Post-Employment Benefits (OPEB)

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<u>Long-Term Indebtedness</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	\$3,563,953	\$2,658,953
Total Long-Term Indebtedness	\$3,563,953	\$2,658,953

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

OTAL INDEBTEDNESS

\$3,563,953

\$2,658,953

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,370,063
0840 Assigned Fund Balance	306,220
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,676,283
5900 Budgetary Reserve	502,200
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,178,483