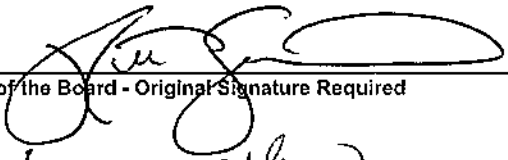


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

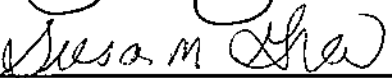
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2022



President of the Board - Original Signature Required

5/19/2022
Date



Secretary of the Board - Original Signature Required

5/19/2022
Date



Chief School Administrator - Original Signature Required

5/20/2022
Date

TREVOR CARRINGTON

Contact Person

(717)235-4811

Extn :

Telephone

Extension

trevor.carrington@sycsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern York County SD	COUNTY : York	AUN : 112676503
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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 x

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$62904230
Ending Unassigned Fund Balance	\$3155336
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.01%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes x
No

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

SIGNATURE OF SUPERINTENDENT 	DATE May 20, 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 : Southern York County SD	County : York	AUN Number : 112676503
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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 4/14/2022
--	--------------------------

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.	This amount represents contingency funds for emergencies that are unable to be budgeted.
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.	This represents fund balance and contingency utilization.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance represents funds that are assigned for future capital projects.

<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	
0840 Assigned Fund Balance	13,121,012
0850 Unassigned Fund Balance	3,155,336
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,276,348</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,285,913
7000 Revenue from State Sources	19,246,497
8000 Revenue from Federal Sources	1,871,820
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$61,404,230</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$77,680,578</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,687,517
6112 Interim Real Estate Taxes	375,000
6113 Public Utility Realty Taxes	35,000
6150 Current Act 511 Taxes - Proportional Assessments	6,127,912
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	256,631
6700 Revenues from LEA Activities	129,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	49,753
REVENUE FROM LOCAL SOURCES	\$40,285,913
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,393,040
7112 Basic Education Funding-Social Security	1,009,619
7160 Tuition for Orphans Subsidy	12,018
7271 Special Education funds for School-Aged Pupils	2,008,797
7311 Pupil Transportation Subsidy	990,398
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,410
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	318,995
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	1,335,622
7360 Safe Schools	14,000
7505 Ready to Learn Block Grant	386,378
7820 State Share of Retirement Contributions	4,694,220
REVENUE FROM STATE SOURCES	\$19,246,497
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,896
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,305
8517 NCLB, Title IV - 21st Century Schools	22,791
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	404,529

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 1,034,299

REVENUE FROM FEDERAL SOURCES \$1,871,820

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 61,404,230

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$31,687,517

Amount of Tax Relief for Homestead Exclusions \$1,335,695

Total Approx. Tax Revenue: \$33,023,212

Approx. Tax Levy for Tax Rate Calculation: \$34,213,098

York

Total

2021-22 Data		
a. Assessed Value	\$1,698,181,314	\$1,698,181,314
b. Real Estate Mills	19.9100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,767,614,985	\$1,767,614,985
d. Assessed Value	\$1,718,387,664	\$1,718,387,664
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$33,810,790	\$33,810,790
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$33,810,790	\$33,810,790
(f Total * g)		
i. Base Mills Subject to Index	19.9100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.38084%	96.38084%
k. Tax Levy Needed	\$34,213,098	\$34,213,098
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,213,098	\$34,213,098
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,877,403
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,687,517
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,687,517	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,335,695</u>	
Total Approx. Tax Revenue:	\$33,023,212	
Approx. Tax Levy for Tax Rate Calculation:	\$34,213,098	

	York	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.7462	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,650,014	\$35,650,014
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	\$11,462.00	
Number of Homestead/Farmstead Properties	5859	5859
Median Assessed Value of Homestead Properties		\$181,560

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,687,517
Amount of Tax Relief for Homestead Exclusions	<u>\$1,335,695</u>
Total Approx. Tax Revenue:	\$33,023,212
Approx. Tax Levy for Tax Rate Calculation:	\$34,213,098

York	Total
-------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,335,622	Lowering RE Tax Rate	\$0	\$1,335,622
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$73			\$73
Amount of Tax Relief from State/Local Sources				\$1,335,695

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>
York	1,718,387,664	19.9100	34,213,098			96.38084%	
Totals:	1,718,387,664		34,213,098	- 1,335,695	= 32,877,403	X 96.38084%	= 31,687,517

	<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	0.800%	0.000%	697,239,000	5,577,912
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000,000	550,000
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 807,239,000 6,127,912

Total Act 511, Current Taxes 6,127,912

Act 511 Tax Limit -->	1,767,614,985	X	12	21,211,380
	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> York	19.9100	19.9100	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.800%	0.800%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,896,537
1200 Special Programs - Elementary / Secondary	9,259,236
1300 Vocational Education	1,054,700
1400 Other Instructional Programs - Elementary / Secondary	199,536
1500 Nonpublic School Programs	1,000
1700 Higher Education Programs for Secondary Students	40,000
Total Instruction	\$35,451,009
2000 Support Services	
2100 Support Services - Students	2,345,449
2200 Support Services - Instructional Staff	2,460,596
2300 Support Services - Administration	3,874,989
2400 Support Services - Pupil Health	962,985
2500 Support Services - Business	1,277,131
2600 Operation and Maintenance of Plant Services	5,230,810
2700 Student Transportation Services	2,759,187
2800 Support Services - Central	1,781,891
2900 Other Support Services	6,000
Total Support Services	\$20,699,038
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,186,320
3300 Community Services	23,702
Total Operation of Non-Instructional Services	\$1,210,022
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	5,344,161
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$5,544,161
Total Estimated Expenditures and Other Financing Uses	\$62,904,230

2022-2023 Final General Fund Budget

LEA : 112676503 Southern York County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,058,054
200 Personnel Services - Employee Benefits	8,248,184
300 Purchased Professional and Technical Services	346,183
400 Purchased Property Services	93,205
500 Other Purchased Services	824,947
600 Supplies	1,258,464
700 Property	53,000
800 Other Objects	14,500
Total Regular Programs - Elementary / Secondary	\$24,896,537
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,697,115
200 Personnel Services - Employee Benefits	2,257,383
300 Purchased Professional and Technical Services	1,509,199
500 Other Purchased Services	1,754,455
600 Supplies	41,084
Total Special Programs - Elementary / Secondary	\$9,259,236
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,054,700
Total Vocational Education	\$1,054,700
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,289
200 Personnel Services - Employee Benefits	35,278
300 Purchased Professional and Technical Services	22,850
500 Other Purchased Services	63,724
600 Supplies	7,395
Total Other Instructional Programs - Elementary / Secondary	\$199,536
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	1,000
Total Nonpublic School Programs	\$1,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	40,000
Total Higher Education Programs for Secondary Students	\$40,000
Total Instruction	\$35,451,009
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,370,656
200 Personnel Services - Employee Benefits	829,017
300 Purchased Professional and Technical Services	68,826
500 Other Purchased Services	70,100
600 Supplies	6,850
Total Support Services - Students	\$2,345,449

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,294,174
200 Personnel Services - Employee Benefits	965,528
300 Purchased Professional and Technical Services	119,410
600 Supplies	81,484
Total Support Services - Instructional Staff	\$2,460,596
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,231,957
200 Personnel Services - Employee Benefits	1,318,735
300 Purchased Professional and Technical Services	234,962
500 Other Purchased Services	80,235
600 Supplies	9,100
Total Support Services - Administration	\$3,874,989
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	444,854
200 Personnel Services - Employee Benefits	281,898
300 Purchased Professional and Technical Services	228,433
400 Purchased Property Services	1,500
600 Supplies	6,300
Total Support Services - Pupil Health	\$962,985
2500 Support Services - Business	
100 Personnel Services - Salaries	651,040
200 Personnel Services - Employee Benefits	393,650
300 Purchased Professional and Technical Services	44,220
400 Purchased Property Services	9,000
500 Other Purchased Services	152,358
600 Supplies	24,150
800 Other Objects	2,713
Total Support Services - Business	\$1,277,131
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,835,651
200 Personnel Services - Employee Benefits	1,234,681
300 Purchased Professional and Technical Services	171,238
400 Purchased Property Services	603,207
500 Other Purchased Services	151,052
600 Supplies	1,089,981
700 Property	145,000
Total Operation and Maintenance of Plant Services	\$5,230,810
2700 Student Transportation Services	
100 Personnel Services - Salaries	84,710
200 Personnel Services - Employee Benefits	62,181
500 Other Purchased Services	2,460,296
600 Supplies	152,000
Total Student Transportation Services	\$2,759,187

2022-2023 Final General Fund Budget

LEA : 112676503 Southern York County SD

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	525,722
200 Personnel Services - Employee Benefits	398,619
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	161,950
500 Other Purchased Services	8,000
600 Supplies	350,600
700 Property	267,200
800 Other Objects	800
Total Support Services - Central	\$1,781,891
2900 Other Support Services	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$20,699,038
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	559,782
200 Personnel Services - Employee Benefits	268,283
300 Purchased Professional and Technical Services	46,650
400 Purchased Property Services	23,700
500 Other Purchased Services	172,025
600 Supplies	58,125
700 Property	28,950
800 Other Objects	28,805
Total Student Activities	\$1,186,320
3300 Community Services	
100 Personnel Services - Salaries	8,800
200 Personnel Services - Employee Benefits	3,745
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	6,657
600 Supplies	1,000
Total Community Services	\$23,702
Total Operation of Non-Instructional Services	\$1,210,022
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,344,161
Total Interfund Transfers - Out	\$5,344,161
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$5,544,161
TOTAL EXPENDITURES	\$62,904,230

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	20,300,000	18,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	110,000	110,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,000	10,000
Other Capital Projects Fund	41,500,000	11,375,000
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	376,224	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,500	9,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,314,724	\$30,514,000

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	\$62,314,724	\$30,514,000
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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	63,528,000	61,794,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	135,451	32,820
0540 Accumulated Compensated Absences	1,194,379	1,150,880
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,622,738	6,641,497
0599 Other Noncurrent Liabilities		
Total General Fund	\$71,480,568	\$69,619,197

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$71,480,568	\$69,619,197

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,703,000	1,734,000
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		
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	\$1,703,000	\$1,734,000
TOTAL INDEBTEDNESS	\$73,183,568	\$71,353,197

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,621,012
0850 Unassigned Fund Balance	3,155,336
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,776,348
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,976,348