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 :	County :	AUN Number :
Montoursville Area SD	Lycoming	117415103

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
[signature]	5/24/22

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

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required	Date
Secretary of the Board - Original Signature Required	Date
Chief School Administrator - Original Signature Required	Date
Brandy N Smith Contact Person	(570)368-3500 Telephone · Extn :6210 Extension
bsmith@montoursville.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 :	COUNTY :	AUN :
Montoursville Area SD	Lycoming	117415103

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	$32926890
Ending Unassigned Fund Balance	$3442709
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.45%

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

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 :	County :	AUN Number :
Montoursville Area SD	Lycoming	117415103

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

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrences of events that are vaguely predictable, during budget presentations, which nonetheless may require 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.	The District is trying to maintain a small fund balance to help with a future increase in costs.
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 District established a committed fund balance to mitigate increases in Public School Employees' Retirement System employer contribution rate.

ITEM	AMOUNTS	
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	359,550	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,628,569	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$3,988,119**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,035,062	
7000 Revenue from State Sources	12,813,967	
8000 Revenue from Federal Sources	1,892,001	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$32,741,030**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$36,729,149**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,681,220
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	4,220,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	78,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	331,092
6910 Rentals	3,000
6940 Tuition from Patrons	86,250
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	**$18,035,062**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,156,416
7112 Basic Education Funding-Social Security	498,850
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,319,628
7311 Pupil Transportation Subsidy	480,113
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	120,736
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340 State Property Tax Reduction Allocation	646,419
7505 Ready to Learn Block Grant	264,755
7820 State Share of Retirement Contributions	2,258,050
REVENUE FROM STATE SOURCES	**$12,813,967**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	314,979
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,466
8517 NCLB, Title IV - 21St Century Schools	21,556
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	750,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000
REVENUE FROM FEDERAL SOURCES	**$1,892,001**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**32,741,030**

Act 1 Index (current): 4.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$12,681,220**
Amount of Tax Relief for Homestead Exclusions	**$647,782**
Total Approx. Tax Revenue:	**$13,329,002**
Approx. Tax Levy for Tax Rate Calculation:	**$14,031,045**

		Lycoming	**Total**
	2021-22 Data		
	a. Assessed Value	$824,269,680	$824,269,680
	b. Real Estate Mills	16.2300	
I.	**2022-23 Data**		
	c. 2020 STEB Market Value	$1,073,188,492	$1,073,188,492
	d. Assessed Value	$828,278,900	$828,278,900
	e. Assessed Value of New Constr/ Renov	$0	$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy	$13,377,897	$13,377,897
	(a * b)		
	2022-23 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2021-22 Tax Levy	$13,377,897	$13,377,897
	(f Total * g)		
	i. Base Mills Subject to Index	16.2300	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	94.75432%	94.75432%
	k. Tax Levy Needed	$14,031,045	$14,031,045
	(Approx. Tax Levy * g)		
	l. 2022-23 Real Estate Tax Rate	**16.9400**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$14,031,045	$14,031,045
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$13,383,263
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$12,681,220
	(n * Est. Pct. Collection)		

Act 1 Index (current): **4.4%**

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$12,681,220**	
Amount of Tax Relief for Homestead Exclusions	**$647,782**	
Total Approx. Tax Revenue:	**$13,329,002**	
Approx. Tax Levy for Tax Rate Calculation:	**$14,031,045**	
	Lycoming	**Total**
IV. **Index Maximums**		
p. Maximum Mills Based On Index (i * (1 + Index))	16.9441	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$14,034,441	$14,034,441
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
V. **Information Related to Property Tax Relief**		
Assessed Value Exclusion per Homestead	$9,924.00	
Number of Homestead/Farmstead Properties	3865	3865
Median Assessed Value of Homestead Properties		$120,070

Act 1 Index (current): 4.4%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$12,681,220**	
Amount of Tax Relief for Homestead Exclusions	**$647,782**	
Total Approx. Tax Revenue:	**$13,329,002**	
Approx. Tax Levy for Tax Rate Calculation:	**$14,031,045**	
	Lycoming	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$646,419	Lowering RE Tax Rate	$0	$646,419
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,363			$1,363
Amount of Tax Relief from State/Local Sources				**$647,782**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Lycoming	828,278,900	16.9400	14,031,045						94.75432%		
Totals:	**828,278,900**		**14,031,045**	-	647,782	=	13,383,263	X	94.75432%	=	12,681,220

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	4,000,000	4,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
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			**4,220,000**	**4,220,000**
	Total Act 511, Current Taxes				**4,220,000**
		Act 511 Tax Limit -->	**1,073,188,492 X**	**12**	**12,878,262**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2021-22 (Rebalanced)	Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2021-22 (Rebalanced)	Additional Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lycoming	16.2300	16.9400	4.38%	Yes	4.4%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

2022-2023 Final General Fund Budget

Estimated Expenditures and Other Financing Uses: Budget Summary

LEA : 117415103 Montoursville Area SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,039,004
1200 Special Programs - Elementary / Secondary	4,110,764
1300 Vocational Education	290,596
1400 Other Instructional Programs - Elementary / Secondary	358,675
Total Instruction	**$18,799,039**
2000 Support Services	
2100 Support Services - Students	961,937
2200 Support Services - Instructional Staff	1,212,841
2300 Support Services - Administration	2,062,074
2400 Support Services - Pupil Health	368,262
2500 Support Services - Business	490,184
2600 Operation and Maintenance of Plant Services	2,734,895
2700 Student Transportation Services	1,166,260
Total Support Services	**$8,996,453**
3000 Operation of Non-Instructional Services	
3200 Student Activities	682,348
Total Operation of Non-Instructional Services	**$682,348**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,449,050
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	**$4,449,050**
Total Estimated Expenditures and Other Financing Uses	**$32,926,890**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,935,253
200 Personnel Services - Employee Benefits	5,353,855
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	8,650
500 Other Purchased Services	481,150
600 Supplies	228,796
700 Property	20,900
800 Other Objects	5,400
Total Regular Programs - Elementary / Secondary	**$14,039,004**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,568,560
200 Personnel Services - Employee Benefits	940,123
300 Purchased Professional and Technical Services	1,119,681
500 Other Purchased Services	470,000
600 Supplies	9,700
700 Property	2,000
800 Other Objects	700
Total Special Programs - Elementary / Secondary	**$4,110,764**
1300 Vocational Education	
500 Other Purchased Services	290,596
Total Vocational Education	**$290,596**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,375
200 Personnel Services - Employee Benefits	12,700
300 Purchased Professional and Technical Services	245,000
400 Purchased Property Services	1,000
500 Other Purchased Services	68,500
600 Supplies	2,000
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	**$358,675**
Total Instruction	**$18,799,039**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	486,664
200 Personnel Services - Employee Benefits	323,340
300 Purchased Professional and Technical Services	143,058
500 Other Purchased Services	5,500
600 Supplies	3,150
800 Other Objects	225
Total Support Services - Students	**$961,937**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	467,008

Description	Amount
200 Personnel Services - Employee Benefits	304,256
300 Purchased Professional and Technical Services	26,448
400 Purchased Property Services	20,000
500 Other Purchased Services	59,190
600 Supplies	240,644
700 Property	95,295
Total Support Services - Instructional Staff	**$1,212,841**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,037,916
200 Personnel Services - Employee Benefits	734,873
300 Purchased Professional and Technical Services	192,410
400 Purchased Property Services	32,500
500 Other Purchased Services	34,775
600 Supplies	8,300
700 Property	4,800
800 Other Objects	16,500
Total Support Services - Administration	**$2,062,074**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	168,647
200 Personnel Services - Employee Benefits	110,180
300 Purchased Professional and Technical Services	78,060
400 Purchased Property Services	1,875
600 Supplies	6,000
700 Property	3,500
Total Support Services - Pupil Health	**$368,262**
2500 Support Services - Business	
100 Personnel Services - Salaries	233,206
200 Personnel Services - Employee Benefits	191,403
300 Purchased Professional and Technical Services	31,375
400 Purchased Property Services	9,000
500 Other Purchased Services	17,000
600 Supplies	3,000
700 Property	1,000
800 Other Objects	4,200
Total Support Services - Business	**$490,184**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	832,576
200 Personnel Services - Employee Benefits	613,285
300 Purchased Professional and Technical Services	104,700
400 Purchased Property Services	629,645
500 Other Purchased Services	142,524
600 Supplies	368,665
700 Property	40,000
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	**$2,734,895**

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	1,059,000
700 Property	1,000
Total Student Transportation Services	**$1,166,260**
Total Support Services	**$8,996,453**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	255,200
200 Personnel Services - Employee Benefits	109,900
300 Purchased Professional and Technical Services	69,240
400 Purchased Property Services	17,000
500 Other Purchased Services	142,244
600 Supplies	19,950
700 Property	45,600
800 Other Objects	23,214
Total Student Activities	**$682,348**
Total Operation of Non-Instructional Services	**$682,348**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,449,050
Total Interfund Transfers - Out	**$3,449,050**
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	**$1,000,000**
Total Other Expenditures and Financing Uses	**$4,449,050**
TOTAL EXPENDITURES	**$32,926,890**

LEA : 117415103 Montoursville Area SD

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Cash and Short-Term Investments	**06/30/2022 Estimate**	**06/30/2023 Projection**
General Fund	3,988,119	3,498,864
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	5,512,097	6,520,000
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		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$9,500,216**	**$10,018,864**

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	**$9,500,216**	**$10,018,864**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	35,570,000	35,215,000
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 General Fund	**$35,570,000**	**$35,215,000**
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		

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	**$35,570,000**	**$35,215,000**

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	**$35,570,000**	**$35,215,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,442,709
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$3,802,259**
5900 Budgetary Reserve	**1,000,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$4,802,259**