

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

6/13/2022
Date


Secretary of the Board - Original Signature Required

6/13/2022
Date


Chief School Administrator - Original Signature Required

6/13/22
Date

MARK BOYER

(610)374-0739 Extn :1105

Contact Person

Telephone

Extension

mboyer@wyoarea.org

Email Address

FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyomissing Area SD	COUNTY : Berks	AUN : 114069353
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes ☒

No ☐

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


Total Budgeted Expenditures	\$41251189
Ending Unassigned Fund Balance	\$2447195
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.93%

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 6/13/22
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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 : Wyomissing Area SD	County : Berks	AUN Number : 114069353
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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 6/13/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve set up for additional unforeseen special education costs, possible long term substitute teachers due to enrollment increases and inflationary cost increases.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is set aside by the Board of Directors as the remaining fund balance that is not committed or assigned. This fund balance is set aside for future use to be spent on one time expenditures or cover future budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is set aside by the Board of Directors for various one-time purchases and to help supplement the cost increase for PSERS (Retirement) rate changes. One time purchases include curricular needs and fixed asset purchases.
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 set aside by the Board of Directors for the budget deficit

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	5,233	
0820 Restricted Fund Balance	57,457	
0830 Committed Fund Balance	8,395,568	
0840 Assigned Fund Balance	247,090	
0850 Unassigned Fund Balance	3,260,058	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,902,716</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	31,562,084	
7000 Revenue from State Sources	8,113,100	
8000 Revenue from Federal Sources	1,534,466	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$41,209,650</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$53,112,366</u>

LEA : 114069353 Wyomissing Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,627,771
6112 Interim Real Estate Taxes	24,075
6113 Public Utility Realty Taxes	28,356
6114 Payments in Lieu of Current Taxes - State / Local	408,500
6120 Current Per Capita Taxes, Section 679	29,500
6140 Current Act 511 Taxes - Flat Rate Assessments	94,050
6150 Current Act 511 Taxes - Proportional Assessments	3,559,174
6400 Delinquencies on Taxes Levied / Assessed by the LEA	305,649
6500 Earnings on Investments	34,469
6700 Revenues from LEA Activities	31,687
6800 Revenues from Intermediary Sources / Pass-Through Funds	289,338
6990 Refunds and Other Miscellaneous Revenue	129,515
REVENUE FROM LOCAL SOURCES	\$31,562,084
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,250,594
7112 Basic Education Funding-Social Security	691,670
7160 Tuition for Orphans Subsidy	21,309
7271 Special Education funds for School-Aged Pupils	894,637
7311 Pupil Transportation Subsidy	270,362
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,934
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	19,519
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,671
7340 State Property Tax Reduction Allocation	611,539
7505 Ready to Learn Block Grant	139,739
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	291
7820 State Share of Retirement Contributions	3,137,835
REVENUE FROM STATE SOURCES	\$8,113,100
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	287,145
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	51,359
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,630
8517 NCLB, Title IV - 21St Century Schools	19,941
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	45,544
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	830,180

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	24,005
8752 ARP ESSER Summer Programs	4,801
8753 ARP ESSER Afterschool Programs	4,801
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	244,451
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,609
REVENUE FROM FEDERAL SOURCES	\$1,534,466
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,209,650

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,627,771	
Amount of Tax Relief for Homestead Exclusions	<u>\$611,539</u>	
Total Approx. Tax Revenue:	\$27,239,310	
Approx. Tax Levy for Tax Rate Calculation:	\$28,034,578	
	Berks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$841,277,250	\$841,277,250
b. Real Estate Mills	32.5441	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,172,534,411	\$1,172,534,411
d. Assessed Value	\$844,542,200	\$844,542,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$27,378,611	\$27,378,611
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$27,378,611	\$27,378,611
(f Total * g)		
i. Base Mills Subject to Index	32.5441	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.10000%	97.10000%
k. Tax Levy Needed	\$28,034,578	\$28,034,578
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	33.1950	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,034,578	\$28,034,578
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,423,039
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,627,771
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,627,771	
Amount of Tax Relief for Homestead Exclusions	<u>\$611,539</u>	
Total Approx. Tax Revenue:	\$27,239,310	
Approx. Tax Levy for Tax Rate Calculation:	\$28,034,578	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.8133	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,556,759	\$28,556,759
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	\$7,410.00	
Number of Homestead/Farmstead Properties	2486	2486
Median Assessed Value of Homestead Properties		\$128,100

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,627,771
Amount of Tax Relief for Homestead Exclusions	<u>\$611,539</u>
Total Approx. Tax Revenue:	\$27,239,310
Approx. Tax Levy for Tax Rate Calculation:	\$28,034,578
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$611,539	Lowering RE Tax Rate	\$0	\$611,539
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$611,539

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 114069353 Wyomissing Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/14/2022 2:20:56 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Berks	844,542,200	33.1950	28,034,578			97.10000%	
Totals:	844,542,200		28,034,578	-	611,539 =	27,423,039 X	97.10000% = 26,627,771
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	29,500		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	29,500	29,500
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	64,550	64,550
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						94,050	94,050
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,722,467	2,722,467
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000	436,707	436,707
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						3,559,174	3,559,174
Total Act 511, Current Taxes							3,653,224
Act 511 Tax Limit -->				1,172,534,411 X	12	14,070,413	
				Market Value	Mills	(511 Limit)	

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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>									
	Berks	32.5441	33.1950	2.01%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,807,395
1200 Special Programs - Elementary / Secondary	6,488,926
1300 Vocational Education	525,288
1400 Other Instructional Programs - Elementary / Secondary	28,063
Total Instruction	\$23,849,672
2000 Support Services	
2100 Support Services - Students	1,497,120
2200 Support Services - Instructional Staff	1,301,286
2300 Support Services - Administration	2,655,984
2400 Support Services - Pupil Health	543,314
2500 Support Services - Business	734,474
2600 Operation and Maintenance of Plant Services	2,953,093
2700 Student Transportation Services	1,150,831
2800 Support Services - Central	1,318,419
2900 Other Support Services	27,500
Total Support Services	\$12,182,021
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,101,903
3300 Community Services	73,532
3400 Scholarships and Awards	700
Total Operation of Non-Instructional Services	\$1,176,135
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,473,361
5200 Interfund Transfers - Out	296,000
5900 Budgetary Reserve	274,000
Total Other Expenditures and Financing Uses	\$4,043,361
Total Estimated Expenditures and Other Financing Uses	\$41,251,189

LEA : 114069353 Wyomissing Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,603,352
200 Personnel Services - Employee Benefits	5,931,567
300 Purchased Professional and Technical Services	443,047
400 Purchased Property Services	8,940
500 Other Purchased Services	427,264
600 Supplies	386,050
700 Property	1,000
800 Other Objects	6,175
Total Regular Programs - Elementary / Secondary	\$16,807,395
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,946,407
200 Personnel Services - Employee Benefits	2,187,468
300 Purchased Professional and Technical Services	389,277
500 Other Purchased Services	935,674
600 Supplies	30,100
Total Special Programs - Elementary / Secondary	\$6,488,926
1300 <u>Vocational Education</u>	
500 Other Purchased Services	525,288
Total Vocational Education	\$525,288
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,636
200 Personnel Services - Employee Benefits	8,427
Total Other Instructional Programs - Elementary / Secondary	\$28,063
Total Instruction	\$23,849,672
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	883,206
200 Personnel Services - Employee Benefits	506,274
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	680
600 Supplies	66,555
800 Other Objects	405
Total Support Services - Students	\$1,497,120
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	609,846
200 Personnel Services - Employee Benefits	469,735
300 Purchased Professional and Technical Services	107,645
400 Purchased Property Services	3,500
500 Other Purchased Services	4,000
600 Supplies	106,560
Total Support Services - Instructional Staff	\$1,301,286

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<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,329,213
200 Personnel Services - Employee Benefits	837,622
300 Purchased Professional and Technical Services	260,582
400 Purchased Property Services	40,531
500 Other Purchased Services	35,562
600 Supplies	29,624
800 Other Objects	122,850
Total Support Services - Administration	\$2,655,984
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	297,105
200 Personnel Services - Employee Benefits	182,039
300 Purchased Professional and Technical Services	58,900
600 Supplies	4,990
800 Other Objects	280
Total Support Services - Pupil Health	\$543,314
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	399,187
200 Personnel Services - Employee Benefits	254,906
300 Purchased Professional and Technical Services	15,300
400 Purchased Property Services	11,300
500 Other Purchased Services	3,050
600 Supplies	35,411
800 Other Objects	15,320
Total Support Services - Business	\$734,474
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	979,190
200 Personnel Services - Employee Benefits	732,822
300 Purchased Professional and Technical Services	128,000
400 Purchased Property Services	663,991
500 Other Purchased Services	115,551
600 Supplies	306,439
700 Property	25,500
800 Other Objects	1,600
Total Operation and Maintenance of Plant Services	\$2,953,093
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	1,900
500 Other Purchased Services	1,117,135
600 Supplies	31,546
800 Other Objects	250
Total Student Transportation Services	\$1,150,831
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	431,784
200 Personnel Services - Employee Benefits	287,867
300 Purchased Professional and Technical Services	12,846

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	248,375
600 Supplies	260,473
700 Property	75,000
800 Other Objects	2,074
Total Support Services - Central	\$1,318,419
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,500
Total Other Support Services	\$27,500
Total Support Services	\$12,182,021
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	525,836
200 Personnel Services - Employee Benefits	276,066
300 Purchased Professional and Technical Services	74,135
400 Purchased Property Services	13,890
500 Other Purchased Services	101,931
600 Supplies	85,398
700 Property	2,410
800 Other Objects	22,237
Total Student Activities	\$1,101,903
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	67,748
200 Personnel Services - Employee Benefits	5,784
Total Community Services	\$73,532
3400 <u>Scholarships and Awards</u>	
800 Other Objects	700
Total Scholarships and Awards	\$700
Total Operation of Non-Instructional Services	\$1,176,135
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,304,991
900 Other Uses of Funds	2,168,370
Total Debt Service / Other Expenditures and Financing Uses	\$3,473,361
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	296,000
Total Interfund Transfers - Out	\$296,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	274,000
Total Budgetary Reserve	\$274,000
Total Other Expenditures and Financing Uses	\$4,043,361
TOTAL EXPENDITURES	\$41,251,189

LEA : 114069353 Wyomissing Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,185,687	8,873,273
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	14,135,338	1,768,172
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	655,817	516,305
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	54,987	53,427
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	56,085	46,594
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,087,914	\$11,257,771

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<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	\$25,087,914	\$11,257,771

LEA : 114069353 Wyomissing Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	59,630,901	56,344,819
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	209,547	30,008
0540 Accumulated Compensated Absences	446,212	321,366
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	37,545	38,044
0599 Other Noncurrent Liabilities		
Total General Fund	\$60,324,205	\$56,734,237
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$60,324,205	\$56,734,237

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$60,324,205	\$56,734,237

Account Description	Amounts
0810 Nonspendable Fund Balance	5,233
0820 Restricted Fund Balance	57,457
0830 Committed Fund Balance	9,396,568
0840 Assigned Fund Balance	17,414
0850 Unassigned Fund Balance	2,447,195
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,861,177
5900 Budgetary Reserve	274,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,197,867