

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

Cassandra Heine

Date

6/30/2022

Secretary of the Board - Original Signature Required

Christina S. Potha

Date

6/30/2022

Chief School Administrator - Original Signature Required

Misty S. Slawik, Ed.D.

Date

6/30/2022

Peggy Gillespie

(724)845-8742

Extn :

Contact Person

Telephone

Extension

peggy.gillespie@kiskiaarea.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kiski Area SD	COUNTY : Westmoreland	AUN : 107654403
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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	\$66830000
Ending Unassigned Fund Balance	\$4389699
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.56%

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 <i>Misty L. Slawic, Ed. D.</i>	DATE <i>6/20/2022</i>
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DUE DATE: AUGUST 15, 2022

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

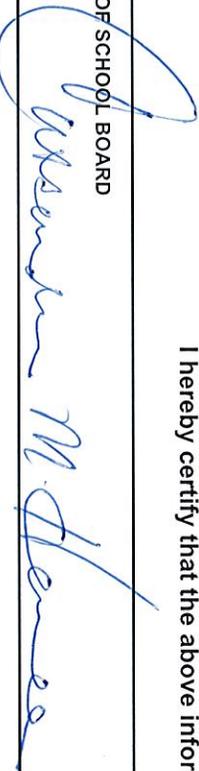
24 PS 6-687(a)(1)

(03/2006)

School District Name : Kiski Area SD	County : Westmoreland	AUN Number : 107654403
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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 5/16/2022
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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>
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 for future budget appropriations and unanticipated expenses such as special education 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.	Committed Fund Balance for future retirement and other personnel expenses, future security building needs and future athletic capital improvements.

<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	1,849,771
0840 Assigned Fund Balance	2,126,066
0850 Unassigned Fund Balance	4,593,633
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,569,470</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,904,891
7000 Revenue from State Sources	32,458,166
8000 Revenue from Federal Sources	4,127,693
9000 Other Financing Sources	9,250
Total Estimated Revenues And Other Financing Sources	<u>\$64,500,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$73,069,470</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	20,709,384
6112 Interim Real Estate Taxes	354,616
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	19,000
6120 Current Per Capita Taxes, Section 679	71,000
6140 Current Act 511 Taxes - Flat Rate Assessments	71,000
6150 Current Act 511 Taxes - Proportional Assessments	3,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,625,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	122,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	743,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	48,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	321,891

REVENUE FROM LOCAL SOURCES \$27,904,891

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	17,282,000
7112 Basic Education Funding-Social Security	1,175,000
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	3,000,000
7311 Pupil Transportation Subsidy	2,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	801,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,470,721
7505 Ready to Learn Block Grant	630,145
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	4,000
7820 State Share of Retirement Contributions	5,300,000

REVENUE FROM STATE SOURCES \$32,458,166

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	35,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	826,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	135,000

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	275,900
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,553,293
8747 ARP ECF - Emergency Connectivity Fund	20,000
8751 ARP ESSER Learning Loss	161,000
8752 ARP ESSER Summer Programs	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	69,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

REVENUE FROM FEDERAL SOURCES \$4,127,693

OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing	9,250
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OTHER FINANCING SOURCES \$9,250

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 64,500,000

Act 1 Index (current): 4.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,710,000

Amount of Tax Relief for Homestead Exclusions

\$1,473,300

Total Approx. Tax Revenue:

\$22,183,300

Approx. Tax Levy for Tax Rate Calculation:

\$24,115,529

Armstrong

Westmoreland

Total

2021-22 Data			
a. Assessed Value	\$37,768,906	\$239,066,540	\$276,835,446
b. Real Estate Mills	45.4000	90.6000	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$99,095,836	\$1,369,420,600	\$1,468,516,436
d. Assessed Value	\$38,025,289	\$240,305,130	\$278,330,419
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$1,714,708	\$21,659,429	\$23,374,137
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	6.74802%	93.25198%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,577,291	\$21,796,846	\$23,374,137
(f Total * g)			
i. Base Mills Subject to Index	45.4000	91.1748	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.00000%	91.50000%	91.46626%
k. Tax Levy Needed	\$1,627,321	\$22,488,208	\$24,115,529
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	42.7900	93.5800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,627,102	\$22,487,754	\$24,114,856
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,641,556
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,709,384
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,710,000

Amount of Tax Relief for Homestead Exclusions

\$1,473,300

Total Approx. Tax Revenue:

\$22,183,300

Approx. Tax Levy for Tax Rate Calculation:

\$24,115,529

Armstrong

Westmoreland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	47.5338	95.4600	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,807,486	\$22,939,528	\$24,747,014
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,337.00	\$1,983.00	
Number of Homestead/Farmstead Properties	708	7241	7949
Median Assessed Value of Homestead Properties			\$18,405

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$20,710,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,473,300</u>			
Total Approx. Tax Revenue:	\$22,183,300			
Approx. Tax Levy for Tax Rate Calculation:	\$24,115,529			
	Armstrong	Westmoreland		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,470,721	Lowering RE Tax Rate	\$0	\$1,470,721
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,579			\$2,579
Amount of Tax Relief from State/Local Sources				\$1,473,300

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>
Armstrong	38,025,289	42.7900	1,627,102			91.00000%	
Westmoreland	240,305,130	93.5800	22,487,754			91.50000%	
Totals:	278,330,419		24,114,856	- 1,473,300 =	22,641,556 X	91.46626% =	20,709,384

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		71,000
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	\$5.00	\$0.00	71,000
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			71,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,275,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	375,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			3,650,000
Total Act 511, Current Taxes			3,721,000
Act 511 Tax Limit -->		1,468,516,436 X	12
		Market Value	Mills
			17,622,197
			(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>									
	Armstrong	45.4000	42.7900	-5.73%	Yes	4.7%				
	Westmoreland	91.1748	93.5800	2.64%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,173,190
1200 Special Programs - Elementary / Secondary	8,219,126
1300 Vocational Education	1,705,000
1400 Other Instructional Programs - Elementary / Secondary	171,128
1500 Nonpublic School Programs	16,000
Total Instruction	\$41,284,444
2000 Support Services	
2100 Support Services - Students	1,684,971
2200 Support Services - Instructional Staff	1,523,554
2300 Support Services - Administration	4,559,926
2400 Support Services - Pupil Health	819,395
2500 Support Services - Business	617,269
2600 Operation and Maintenance of Plant Services	5,843,314
2700 Student Transportation Services	3,911,428
2800 Support Services - Central	181,918
2900 Other Support Services	12,500
Total Support Services	\$19,154,275
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,509,306
3300 Community Services	23,550
Total Operation of Non-Instructional Services	\$1,532,856
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	370,000
Total Facilities Acquisition, Construction and Improvement Services	\$370,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,468,425
5200 Interfund Transfers - Out	20,000
Total Other Expenditures and Financing Uses	\$4,488,425
Total Estimated Expenditures and Other Financing Uses	\$66,830,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,379,447
200 Personnel Services - Employee Benefits	10,746,095
300 Purchased Professional and Technical Services	108,200
400 Purchased Property Services	4,885
500 Other Purchased Services	1,579,653
600 Supplies	2,248,849
700 Property	104,561
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$31,173,190
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,102,502
200 Personnel Services - Employee Benefits	1,348,374
300 Purchased Professional and Technical Services	2,839,700
500 Other Purchased Services	1,901,850
600 Supplies	26,500
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$8,219,126
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,705,000
Total Vocational Education	\$1,705,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,000
200 Personnel Services - Employee Benefits	9,978
300 Purchased Professional and Technical Services	93,150
500 Other Purchased Services	34,000
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$171,128
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	16,000
Total Nonpublic School Programs	\$16,000
Total Instruction	\$41,284,444
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	962,742
200 Personnel Services - Employee Benefits	642,124
300 Purchased Professional and Technical Services	2,865
500 Other Purchased Services	5,970
600 Supplies	13,170
800 Other Objects	58,100
Total Support Services - Students	\$1,684,971
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	683,211
200 Personnel Services - Employee Benefits	520,194
300 Purchased Professional and Technical Services	135,410
500 Other Purchased Services	50,789
600 Supplies	128,150
700 Property	3,300
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$1,523,554
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,448,505
200 Personnel Services - Employee Benefits	1,495,013
300 Purchased Professional and Technical Services	415,000
400 Purchased Property Services	21,820
500 Other Purchased Services	83,473
600 Supplies	61,765
800 Other Objects	34,350
Total Support Services - Administration	\$4,559,926
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	459,567
200 Personnel Services - Employee Benefits	326,953
300 Purchased Professional and Technical Services	21,780
400 Purchased Property Services	510
500 Other Purchased Services	860
600 Supplies	9,725
Total Support Services - Pupil Health	\$819,395
2500 Support Services - Business	
100 Personnel Services - Salaries	306,959
200 Personnel Services - Employee Benefits	228,160
300 Purchased Professional and Technical Services	56,300
500 Other Purchased Services	16,300
600 Supplies	6,500
700 Property	2,000
800 Other Objects	1,050
Total Support Services - Business	\$617,269
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,004,396
200 Personnel Services - Employee Benefits	1,316,251
300 Purchased Professional and Technical Services	153,450
400 Purchased Property Services	789,777
500 Other Purchased Services	442,260
600 Supplies	1,092,480
700 Property	31,500
800 Other Objects	13,200
Total Operation and Maintenance of Plant Services	\$5,843,314
2700 Student Transportation Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	49,800
200 Personnel Services - Employee Benefits	20,549
500 Other Purchased Services	3,838,179
600 Supplies	2,750
800 Other Objects	150
Total Student Transportation Services	\$3,911,428
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	121,373
200 Personnel Services - Employee Benefits	60,545
Total Support Services - Central	\$181,918
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,500
Total Other Support Services	\$12,500
Total Support Services	\$19,154,275
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	684,661
200 Personnel Services - Employee Benefits	302,725
300 Purchased Professional and Technical Services	150,100
400 Purchased Property Services	35,300
500 Other Purchased Services	164,245
600 Supplies	116,400
700 Property	39,200
800 Other Objects	16,675
Total Student Activities	\$1,509,306
3300 <u>Community Services</u>	
500 Other Purchased Services	16,000
600 Supplies	7,550
Total Community Services	\$23,550
Total Operation of Non-Instructional Services	\$1,532,856
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	370,000
Total Facilities Acquisition, Construction and Improvement Services	\$370,000
Total Facilities Acquisition, Construction and Improvement Services	\$370,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,903,425
900 Other Uses of Funds	2,565,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,468,425
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	20,000

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$20,000
Total Other Expenditures and Financing Uses	\$4,488,425
TOTAL EXPENDITURES	\$66,830,000

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Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	12,700,000	11,700,000
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	600,000	600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	105,500	103,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,805,500	\$12,653,000

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		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$13,805,500	\$12,653,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	43,070,000	40,505,000
0520 Extended-Term Financing Agreements Payable	3,800	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,000,000	12,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$56,373,800	\$54,405,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$56,373,800	\$54,405,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,025,000	7,025,000
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	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$7,325,000	\$7,325,000
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TOTAL INDEBTEDNESS	\$63,698,800	\$61,730,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,849,771
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,389,699
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,239,470

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,239,470
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