

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2022



President of the Board - Original Signature Required

Date 6/29/2022

Secretary of the Board - Original Signature Required

Date 6/29/2022

Chief School Administrator - Original Signature Required

Date 6/29/2022

James R Dzurica

Contact Person

(724)547-4100

Extn :6960

Telephone

Extension

jdzurica@mpasd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Pleasant Area SD	COUNTY : Westmoreland	AUN : 107655903
---	--------------------------	--------------------

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	\$36293075
Ending Unassigned Fund Balance	\$4798873
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	13.22%

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 6/29/2022
--	-------------------

DUE DATE: AUGUST 15, 2022

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


(03/2006)

24 PS 6-687(a)(1)

<b>School District Name :</b> Mount Pleasant Area SD	<b>County :</b> Westmoreland	<b>AUN Number :</b> 107655903
---	---------------------------------	----------------------------------

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/11/2022
---	--------------------------

**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.	Future General Fund Operational Use and Capital Improvements
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.	Prudent fiscal management, unforeseen changes to the budget, improvements and repairs to district facilities.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,068,552	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,068,552</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	17,272,802	
7000 Revenue from State Sources	17,111,281	
8000 Revenue from Federal Sources	1,639,313	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$36,023,396</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$41,091,948</u></b>

LEA : 107655903      Mount Pleasant Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,387,362
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	26,000
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,000
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	924,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	68,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	415,000
6910 Rentals	46,440
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	190,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,272,802</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,812,198
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,669,853
7311 Pupil Transportation Subsidy	910,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	38,000
7340 State Property Tax Reduction Allocation	1,051,870
7505 Ready to Learn Block Grant	344,360
7810 State Share of Social Security and Medicare Taxes	585,000
7820 State Share of Retirement Contributions	2,665,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,111,281</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	406,919
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,256
8517 NCLB, Title IV - 21st Century Schools	31,498
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	994,640
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,639,313</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,023,396</b>

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,387,362	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,051,870</u>	
Total Approx. Tax Revenue:	\$14,439,232	
Approx. Tax Levy for Tax Rate Calculation:	\$15,218,391	
	Westmoreland	Total

2021-22 Data		
a. Assessed Value	\$164,847,360	\$164,847,360
b. Real Estate Mills	91.8200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,017,263,691	\$1,017,263,691
d. Assessed Value	\$165,741,570	\$165,741,570
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,136,285	\$15,136,285
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,136,285	\$15,136,285
(f Total * g)		
i. Base Mills Subject to Index	91.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$15,218,391	\$15,218,391
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	91.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,218,391	\$15,218,391
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,166,521
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,387,362
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,387,362	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,051,870</u>	
Total Approx. Tax Revenue:	\$14,439,232	
Approx. Tax Levy for Tax Rate Calculation:	\$15,218,391	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	95.9519	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,903,219	\$15,903,219
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	\$2,276.91	
Number of Homestead/Farmstead Properties	5038	5038
Median Assessed Value of Homestead Properties		\$16,580



Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,387,362
Amount of Tax Relief for Homestead Exclusions	<u>\$1,051,870</u>
Total Approx. Tax Revenue:	\$14,439,232
Approx. Tax Levy for Tax Rate Calculation:	\$15,218,391
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,051,870	Lowering RE Tax Rate	\$0	\$1,051,870
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,051,870

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Westmoreland	165,741,570	91.8200	15,218,391				94.50000%		
<b>Totals:</b>	<b>165,741,570</b>		<b>15,218,391</b>	-	1,051,870	=	14,166,521	X	94.50000% = 13,387,362
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					28,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	28,000	28,000		
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	24,000	24,000		
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		
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>				<b>52,000</b>			<b>52,000</b>		
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%	1,850,000	1,850,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	225,000	225,000		
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		
<b>Total Current Act 511 Taxes– Proportional Assessments</b>				<b>2,075,000</b>			<b>2,075,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>2,127,000</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>1,017,263,691</b>		<b>X</b>	<b>12</b>	<b>12,207,164</b>	
				<b>Market Value</b>			<b>Mills</b>	<b>(511 Limit)</b>	

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> Westmoreland	91.8200	91.8200	0.00%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

LEA : 107655903     Mount Pleasant Area SD

Printed 7/1/2022 8:20:35 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,959,754
1200 Special Programs - Elementary / Secondary	5,450,444
1300 Vocational Education	1,580,395
1400 Other Instructional Programs - Elementary / Secondary	660,553
<b>Total Instruction</b>	<b>\$21,651,146</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	971,576
2200 Support Services - Instructional Staff	306,505
2300 Support Services - Administration	2,158,779
2400 Support Services - Pupil Health	331,220
2500 Support Services - Business	329,562
2600 Operation and Maintenance of Plant Services	3,200,653
2700 Student Transportation Services	2,373,618
2800 Support Services - Central	734,234
2900 Other Support Services	8,235
<b>Total Support Services</b>	<b>\$10,414,382</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	799,888
3300 Community Services	3,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$802,888</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,276,659
5200 Interfund Transfers - Out	70,000
5900 Budgetary Reserve	78,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,424,659</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,293,075</b>

LEA : 107655903     Mount Pleasant Area SD

Printed 7/1/2022 8:20:36 AM

<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		7,258,918
200 Personnel Services - Employee Benefits		4,680,780
300 Purchased Professional and Technical Services		356,780
400 Purchased Property Services		45,573
500 Other Purchased Services		873,500
600 Supplies		565,903
700 Property		166,000
800 Other Objects		12,300
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$13,959,754</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		1,478,758
200 Personnel Services - Employee Benefits		924,576
300 Purchased Professional and Technical Services		1,375,110
500 Other Purchased Services		1,672,000
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$5,450,444</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		535,027
200 Personnel Services - Employee Benefits		315,008
500 Other Purchased Services		718,360
600 Supplies		12,000
<b>Total Vocational Education</b>		<b>\$1,580,395</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		341,320
200 Personnel Services - Employee Benefits		228,233
500 Other Purchased Services		91,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$660,553</b>
<b>Total Instruction</b>		<b>\$21,651,146</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		573,088
200 Personnel Services - Employee Benefits		388,635
300 Purchased Professional and Technical Services		4,500
400 Purchased Property Services		2,153
500 Other Purchased Services		1,000
600 Supplies		2,000
800 Other Objects		200
<b>Total Support Services - Students</b>		<b>\$971,576</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		177,859
200 Personnel Services - Employee Benefits		81,591
300 Purchased Professional and Technical Services		20,000
400 Purchased Property Services		7,055

LEA : 107655903 Mount Pleasant Area SD

Printed 7/1/2022 8:20:36 AM

Description	Amount
500 Other Purchased Services	2,190
600 Supplies	16,180
700 Property	1,630
Total Support Services - Instructional Staff	\$306,505
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,216,828
200 Personnel Services - Employee Benefits	658,213
300 Purchased Professional and Technical Services	169,200
400 Purchased Property Services	11,288
500 Other Purchased Services	52,670
600 Supplies	24,020
800 Other Objects	26,560
Total Support Services - Administration	\$2,158,779
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	176,107
200 Personnel Services - Employee Benefits	136,913
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	1,000
500 Other Purchased Services	130
600 Supplies	8,870
Total Support Services - Pupil Health	\$331,220
2500 Support Services - Business	
100 Personnel Services - Salaries	202,583
200 Personnel Services - Employee Benefits	115,112
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,867
500 Other Purchased Services	500
600 Supplies	5,000
700 Property	1,500
Total Support Services - Business	\$329,562
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,187,887
200 Personnel Services - Employee Benefits	766,946
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	721,000
500 Other Purchased Services	149,920
600 Supplies	276,000
700 Property	83,600
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$3,200,653
2700 Student Transportation Services	
500 Other Purchased Services	2,373,618
Total Student Transportation Services	\$2,373,618
2800 Support Services - Central	

LEA : 107655903     Mount Pleasant Area SD

Printed 7/1/2022 8:20:36 AM

<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	170,305
200	Personnel Services - Employee Benefits	99,681
300	Purchased Professional and Technical Services	12,500
400	Purchased Property Services	6,500
500	Other Purchased Services	87,000
600	Supplies	336,298
700	Property	21,950
<b>Total Support Services - Central</b>		<b>\$734,234</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	8,235
<b>Total Other Support Services</b>		<b>\$8,235</b>
<b>Total Support Services</b>		<b>\$10,414,382</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	336,711
200	Personnel Services - Employee Benefits	146,477
300	Purchased Professional and Technical Services	72,000
400	Purchased Property Services	25,000
500	Other Purchased Services	86,000
600	Supplies	91,200
700	Property	24,500
800	Other Objects	18,000
<b>Total Student Activities</b>		<b>\$799,888</b>
<b>3300 <u>Community Services</u></b>		
600	Supplies	3,000
<b>Total Community Services</b>		<b>\$3,000</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$802,888</b>
<b>5000 Other Expenditures and Financing Uses</b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800	Other Objects	723,362
900	Other Uses of Funds	2,553,297
<b>Total Debt Service / Other Expenditures and Financing Uses</b>		<b>\$3,276,659</b>
<b>5200 <u>Interfund Transfers - Out</u></b>		
900	Other Uses of Funds	70,000
<b>Total Interfund Transfers - Out</b>		<b>\$70,000</b>
<b>5900 <u>Budgetary Reserve</u></b>		
800	Other Objects	78,000
<b>Total Budgetary Reserve</b>		<b>\$78,000</b>
<b>Total Other Expenditures and Financing Uses</b>		<b>\$3,424,659</b>
<b>TOTAL EXPENDITURES</b>		<b>\$36,293,075</b>

LEA : 107655903     Mount Pleasant Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,500,000	9,000,000
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	1,000	1,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,315,000	1,300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,936,000</b>	<b>\$10,421,000</b>

<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		



LEA : 107655903     Mount Pleasant Area SD

Printed 7/1/2022 8:20:37 AM

<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	\$10,936,000	\$10,421,000

LEA : 107655903     Mount Pleasant Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	28,750,000	26,480,000
0520 Extended-Term Financing Agreements Payable	1,271,197	1,092,647
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,788,273	1,590,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$31,809,470</b>	<b>\$29,162,647</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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 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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 107655903     Mount Pleasant Area SD			
Printed 7/1/2022 8:20:38 AM		Page - 5 of 6	
<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$31,809,470</b>	<b>\$29,162,647</b>	

<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	\$31,809,470	\$29,162,647

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,798,873
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,798,873
5900 Budgetary Reserve	78,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,876,873