

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

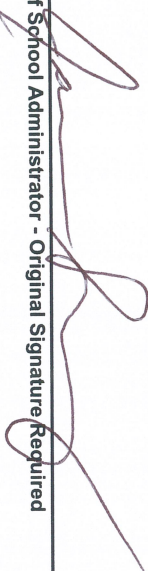
Date of Adoption of the General Fund Budget: 06/14/2023

  
President of the Board - Original Signature Required

Date 14 June 23

  
Secretary of the Board - Original Signature Required

Date 15 June 2023

  
Chief School Administrator - Original Signature Required

Date 6-26-23

Christine Krankota

Contact Person

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conneaut SD	COUNTY : Crawford	AUN : 105201033
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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 2023-2024 (compared to 2022-2023 )?

Yes ☒  
No ☐


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$44901941
Ending Unassigned Fund Balance	\$3028459
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.74%

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 6/15/23
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DUE DATE: AUGUST 15, 2023



# **CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

(03/2006)

24 PS 6-687(a)(1)

<b>School District Name :</b> Conneaut SD	<b>County :</b> Crawford	<b>AUN Number :</b> 105201033
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 24 Mar 2023
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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>
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1400, Object 100: \$15,676.00 Function 1400, Object 200: \$27,414.00	Increases in health insurance costs have caused benefit costs to exceed wage costs in this function.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2600, Object 100: \$393,949.00 Function 2600, Object 200: \$400,392.00	Increases in health insurance costs have caused benefit costs to exceed wage costs in this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District maintains a budgetary reserve for unanticipated 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 maintains an unassigned fund balance.
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 maintains a committed fund balance.

<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	144,227	
0820 Restricted Fund Balance	108,720	
0830 Committed Fund Balance	8,797,445	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,780,837	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$11,578,282</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	18,620,767	
7000 Revenue from State Sources	22,466,808	
8000 Revenue from Federal Sources	4,061,988	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$45,149,563</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$56,727,845</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,051,176
6113 Public Utility Realty Taxes	15,659
6114 Payments in Lieu of Current Taxes - State / Local	110,728
6120 Current Per Capita Taxes, Section 679	39,500
6140 Current Act 511 Taxes - Flat Rate Assessments	39,500
6150 Current Act 511 Taxes - Proportional Assessments	1,875,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,514,000
6500 Earnings on Investments	274,464
6700 Revenues from LEA Activities	20,340
6800 Revenues from Intermediary Sources / Pass-Through Funds	428,700
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	39,000
6940 Tuition from Patrons	125,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6990 Refunds and Other Miscellaneous Revenue	45,700
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,620,767</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,055,682
7112 Basic Education Funding-Social Security	559,756
7160 Tuition for Orphans Subsidy	2,500
7220 Vocational Education	75,000
7271 Special Education funds for School-Aged Pupils	1,967,033
7311 Pupil Transportation Subsidy	2,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	727,017
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	1,223,365
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	426,026
7820 State Share of Retirement Contributions	2,912,429
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,466,808</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	951,718
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	107,215

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	69,717
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	932,437
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,731,669
8751 ARP ESSER Learning Loss	117,125
8753 ARP ESSER Afterschool Programs	2,107
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,061,988</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,149,563</b>

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,051,176	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,492</u>	
Total Approx. Tax Revenue:	\$15,274,668	
Approx. Tax Levy for Tax Rate Calculation:	\$16,332,283	
	Crawford	Total

2022-23 Data		
a. Assessed Value	\$302,582,402	\$302,582,402
b. Real Estate Mills	51.5500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$994,190,890	\$994,190,890
d. Assessed Value	\$304,991,281	\$304,991,281
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,598,123	\$15,598,123
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$15,598,123	\$15,598,123
(f Total * g)		
i. Base Mills Subject to Index	51.5500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$16,332,283	\$16,332,283
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	53.5500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,332,283	\$16,332,283
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,108,791
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,051,176
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,051,176	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,492</u>	
Total Approx. Tax Revenue:	\$15,274,668	
Approx. Tax Levy for Tax Rate Calculation:	\$16,332,283	
	Crawford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	54.3852	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,587,012	\$16,587,012
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	\$4,967.00	
Number of Homestead/Farmstead Properties	4629	4629
Median Assessed Value of Homestead Properties		\$26,001

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,051,176
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,492</u>
Total Approx. Tax Revenue:	\$15,274,668
Approx. Tax Levy for Tax Rate Calculation:	\$16,332,283
	Crawford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,223,365	Lowering RE Tax Rate	\$0	\$1,223,365
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$127			\$127
Amount of Tax Relief from State/Local Sources				\$1,223,492

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>		
Crawford	304,991,281	53.5500	16,332,283				93.00000%		
<b>Totals:</b>	<b>304,991,281</b>		<b>16,332,283</b>	-	1,223,492	=	15,108,791	X	93.00000% = 14,051,176
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					39,500
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	39,500	39,500		
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		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>39,500</b>	<b>39,500</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%	1,600,000	1,600,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	275,000	275,000		
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>1,875,000</b>	<b>1,875,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>1,914,500</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>994,190,890</b>		<b>X</b>	<b>12</b>	<b>11,930,291</b>	
				<b>Market Value</b>			<b>Mills</b>	<b>(511 Limit)</b>	

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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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Crawford	51.5500	53.5500	3.88%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,534,598
1200 Special Programs - Elementary / Secondary	5,434,161
1300 Vocational Education	2,990,278
1400 Other Instructional Programs - Elementary / Secondary	211,585
1500 Nonpublic School Programs	21,500
<b>Total Instruction</b>	<b>\$24,192,122</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,500,459
2200 Support Services - Instructional Staff	1,239,537
2300 Support Services - Administration	2,711,527
2400 Support Services - Pupil Health	635,481
2500 Support Services - Business	513,520
2600 Operation and Maintenance of Plant Services	3,602,204
2700 Student Transportation Services	4,053,000
2800 Support Services - Central	1,001,168
2900 Other Support Services	53,000
<b>Total Support Services</b>	<b>\$15,309,896</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,174,892
3300 Community Services	7,251
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,182,143</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	472,680
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$472,680</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,630,100
5900 Budgetary Reserve	115,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,745,100</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,901,941</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,672,783
200 Personnel Services - Employee Benefits	5,952,853
300 Purchased Professional and Technical Services	294,800
400 Purchased Property Services	21,200
500 Other Purchased Services	940,188
600 Supplies	637,561
700 Property	12,657
800 Other Objects	2,556
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,534,598</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,065,877
200 Personnel Services - Employee Benefits	1,404,934
300 Purchased Professional and Technical Services	1,362,059
500 Other Purchased Services	535,919
600 Supplies	64,300
800 Other Objects	1,072
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,434,161</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	864,117
200 Personnel Services - Employee Benefits	636,157
300 Purchased Professional and Technical Services	24,725
400 Purchased Property Services	8,660
500 Other Purchased Services	1,383,720
600 Supplies	72,899
<b>Total Vocational Education</b>	<b>\$2,990,278</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,676
200 Personnel Services - Employee Benefits	27,414
500 Other Purchased Services	168,000
800 Other Objects	495
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$211,585</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	21,500
<b>Total Nonpublic School Programs</b>	<b>\$21,500</b>
<b>Total Instruction</b>	<b>\$24,192,122</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	788,465
200 Personnel Services - Employee Benefits	599,957
300 Purchased Professional and Technical Services	32,350
500 Other Purchased Services	28,210
600 Supplies	49,202



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Description	Amount
800 Other Objects	2,275
<b>Total Support Services - Students</b>	<b>\$1,500,459</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	604,233
200 Personnel Services - Employee Benefits	485,541
300 Purchased Professional and Technical Services	32,410
400 Purchased Property Services	400
500 Other Purchased Services	44,631
600 Supplies	71,122
700 Property	700
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,239,537</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,310,624
200 Personnel Services - Employee Benefits	907,472
300 Purchased Professional and Technical Services	357,694
400 Purchased Property Services	3,325
500 Other Purchased Services	43,917
600 Supplies	62,150
800 Other Objects	26,345
<b>Total Support Services - Administration</b>	<b>\$2,711,527</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	294,090
200 Personnel Services - Employee Benefits	282,166
300 Purchased Professional and Technical Services	37,080
400 Purchased Property Services	1,960
500 Other Purchased Services	4,139
600 Supplies	16,046
<b>Total Support Services - Pupil Health</b>	<b>\$635,481</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	222,238
200 Personnel Services - Employee Benefits	202,905
300 Purchased Professional and Technical Services	27,000
500 Other Purchased Services	4,077
600 Supplies	43,550
800 Other Objects	13,750
<b>Total Support Services - Business</b>	<b>\$513,520</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	393,949
200 Personnel Services - Employee Benefits	400,392
300 Purchased Professional and Technical Services	127,127
400 Purchased Property Services	1,645,972
500 Other Purchased Services	215,350
600 Supplies	813,514
700 Property	4,600

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,602,204</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	4,053,000
<b>Total Student Transportation Services</b>	<b>\$4,053,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	291,745
200 Personnel Services - Employee Benefits	211,423
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	11,500
500 Other Purchased Services	100,850
600 Supplies	259,700
700 Property	100,000
800 Other Objects	950
<b>Total Support Services - Central</b>	<b>\$1,001,168</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	53,000
<b>Total Other Support Services</b>	<b>\$53,000</b>
<b>Total Support Services</b>	<b>\$15,309,896</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	494,295
200 Personnel Services - Employee Benefits	172,455
300 Purchased Professional and Technical Services	98,780
400 Purchased Property Services	59,521
500 Other Purchased Services	128,190
600 Supplies	144,495
700 Property	71,125
800 Other Objects	6,031
<b>Total Student Activities</b>	<b>\$1,174,892</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	5,000
800 Other Objects	2,251
<b>Total Community Services</b>	<b>\$7,251</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,182,143</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	472,680
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$472,680</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$472,680</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	745,100
900 Other Uses of Funds	2,885,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,630,100</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	115,000
<b>Total Budgetary Reserve</b>	<b>\$115,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,745,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$44,901,941</b>

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,831,229	12,078,850
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	745,915	115,958
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	160,000	175,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	260,000	265,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,077,144	\$12,714,808

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,500,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 105201033     Conneaut SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,500,000	\$4,500,000
TOTAL CASH AND INVESTMENTS	\$17,577,144	\$17,214,808

LEA : 105201033      Conneaut SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	18,895,000	15,845,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,068,943	1,075,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,397,903	19,500,000
0599 Other Noncurrent Liabilities	40,974,617	41,000,000
<b>Total General Fund</b>	<b>\$80,336,463</b>	<b>\$77,420,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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>		



LEA : 105201033      Conneaut SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

LEA : 105201033     Conneaut SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

LEA : 105201033     Conneaut SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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>\$80,336,463</b>	<b>\$77,420,000</b>

LEA : 105201033     Conneaut SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,885,000	3,050,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$2,885,000	\$3,050,000
TOTAL INDEBTEDNESS	\$83,221,463	\$80,470,000

LEA : 105201033     Conneaut SD

Account Description	Amounts
0810 Nonspendable Fund Balance	144,227
0820 Restricted Fund Balance	108,720
0830 Committed Fund Balance	8,797,445
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,028,459
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,825,904
5900 Budgetary Reserve	115,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,193,851