

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024


**General Fund Budget Approval**

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required

June 15, 2023

Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

June 15, 2023

Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

June 15, 2023

Date

Jeanette Buriak

(814)371-2700

Extn :

Contact Person

Telephone

Extension

jburiak@dubois.school

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : DuBois Area SD	COUNTY : Clearfield	AUN : 106172003
-------------------------------------	------------------------	--------------------

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	\$72597800
Ending Unassigned Fund Balance	\$6181227
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.51%

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 05/17/2023
---	--------------------

DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b>  DuBois Area SD	<b>County :</b>  Clearfield	<b>AUN Number :</b>  106172003
---	-----------------------------------	--------------------------------------

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> <i>John Romagosa</i>	<b>DATE</b>  May 11, 2023
---	---------------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$218,437.00 Function 2800, Object 200: \$258,345.00</p>	<p>The healthcare costs for retirees is recorded in the 200 object code of function 2800. There are no corresponding salaries to report.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Funds are reserved for unforeseen contingencies.</p>
8080	<p>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.</p>	<p>Funds available for day to day expenditures.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Funds committed for facility repair, maintenance and security measures.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Funds assigned to Budget Appropriations, Cyber School Tuition Costs, Special Education, Private Placement, and additional measures necessary to prepare, prevent and respond to health and safety concerns.</p>

<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	5,996,000
0840 Assigned Fund Balance	11,231,274
0850 Unassigned Fund Balance	3,623,406
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$20,850,680</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,140,606
7000 Revenue from State Sources	35,021,599
8000 Revenue from Federal Sources	7,874,522
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$70,036,727</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$90,887,407</u></b>

LEA : 106172003     DuBois Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,746,528
6113 Public Utility Realty Taxes	24,225
6114 Payments in Lieu of Current Taxes - State / Local	252,295
6120 Current Per Capita Taxes, Section 679	64,939
6140 Current Act 511 Taxes - Flat Rate Assessments	143,439
6150 Current Act 511 Taxes - Proportional Assessments	4,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,675,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	80,680
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	48,000
6940 Tuition from Patrons	160,000
6980 Revenue from Community Services Activities	500
6990 Refunds and Other Miscellaneous Revenue	55,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,140,606</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	18,752,890
7112 Basic Education Funding-Social Security	1,131,195
7160 Tuition for Orphans Subsidy	290,000
7271 Special Education funds for School-Aged Pupils	3,500,000
7311 Pupil Transportation Subsidy	2,177,816
7312 Nonpublic and Charter School Pupil Transportation Subsidy	160,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	680,181
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,500
7340 State Property Tax Reduction Allocation	2,350,192
7360 Safe Schools	146,900
7505 Ready to Learn Block Grant	700,394
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	30,000
7820 State Share of Retirement Contributions	5,027,531
<b>REVENUE FROM STATE SOURCES</b>	<b>\$35,021,599</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	995,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,452,928

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	275,000
8517 Title IV - 21st Century Schools	98,000
8519 Title V - Flexibility and Accountability	55,500
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	15,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,996,594
8751 ARP ESSER Learning Loss	500,000
8752 ARP ESSER Summer Programs	100,000
8753 ARP ESSER Afterschool Programs	100,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,874,522</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>70,036,727</b>

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$19,749,390		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,350,192</u>		
Total Approx. Tax Revenue:	\$22,099,582		
Approx. Tax Levy for Tax Rate Calculation:	\$23,296,840		

	Clearfield	Jefferson	Total
<b>2022-23 Data</b>			
a. Assessed Value	\$208,061,859	\$108,051,605	\$316,113,464
b. Real Estate Mills	95.3400	29.1100	
<b>I. 2023-24 Data</b>			
c. 2021 STEB Market Value	\$1,405,255,812	\$224,179,947	\$1,629,435,759
d. Assessed Value	\$210,760,429	\$109,692,605	\$320,453,034
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy	\$19,836,618	\$3,145,382	\$22,982,000
(a * b)			
<b>2023-24 Calculations</b>			
g. Percent of Total Market Value	86.24187%	13.75813%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$19,820,107	\$3,161,893	\$22,982,000
(f Total * g)			
i. Base Mills Subject to Index	95.3400	29.2628	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.55000%	86.35000%	94.28425%
k. Tax Levy Needed	\$20,091,630	\$3,205,210	\$23,296,840
(Approx. Tax Levy * g)			
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>95.3200</b>	<b>29.2100</b>	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$20,089,684	\$3,204,121	\$23,293,805
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,943,613
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$19,746,528
(n * Est. Pct. Collection)			



Act 1 Index (current): 5.5%

Calculation Method: Revenue      Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$19,749,390

Amount of Tax Relief for Homestead Exclusions \$2,350,192

Total Approx. Tax Revenue: \$22,099,582

Approx. Tax Levy for Tax Rate Calculation: \$23,296,840

	Clearfield	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	100.5837	30.8722	
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)	\$21,199,064	\$3,386,452	\$24,585,516
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	\$3,189.00	\$10,407.00	
Number of Homestead/Farmstead Properties	5853	1878	7731
Median Assessed Value of Homestead Properties			\$25,500

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$19,749,390		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,350,192</u>		
Total Approx. Tax Revenue:	\$22,099,582		
Approx. Tax Levy for Tax Rate Calculation:	\$23,296,840		
	Clearfield	Jefferson	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,350,192	Lowering RE Tax Rate	\$0	\$2,350,192
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,350,192

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>Percent Collected</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>					
Clearfield	210,760,429	95.3200	20,089,684				95.55000%	
Jefferson	109,692,605	29.2100	3,204,121				86.35000%	
<b>Totals:</b>	<b>320,453,034</b>		<b>23,293,805</b>	-	2,350,192	=	20,943,613	X 94.28425% = 19,746,528

		<u>Rate</u>		<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00		64,939	
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	64,939	64,939
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	78,500	78,500
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>143,439</b>	<b>143,439</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%	3,525,000	3,525,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
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>4,275,000</b>	<b>4,275,000</b>
<b>Total Act 511, Current Taxes</b>					<b>4,418,439</b>

<b>Act 511 Tax Limit</b>	<b>--&gt;</b>	<b>1,629,435,759</b>	<b>X</b>	<b>12</b>	<b>19,553,229</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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Clearfield	95.3400	95.3200	-0.01%	Yes	5.5%				
	Jefferson	29.2628	29.2100	-0.17%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

LEA : 106172003     DuBois Area SD

Printed 6/26/2023 1:08:58 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,410,144
1200 Special Programs - Elementary / Secondary	10,789,108
1300 Vocational Education	3,501,663
1400 Other Instructional Programs - Elementary / Secondary	249,337
1500 Nonpublic School Programs	189,112
<b>Total Instruction</b>	<b>\$39,139,364</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,841,050
2200 Support Services - Instructional Staff	3,056,756
2300 Support Services - Administration	3,610,829
2400 Support Services - Pupil Health	832,543
2500 Support Services - Business	636,360
2600 Operation and Maintenance of Plant Services	6,047,792
2700 Student Transportation Services	3,664,170
2800 Support Services - Central	567,589
2900 Other Support Services	76,650
<b>Total Support Services</b>	<b>\$20,333,739</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	856,063
3300 Community Services	43,654
<b>Total Operation of Non-Instructional Services</b>	<b>\$899,717</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	6,340,250
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$6,340,250</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,384,730
5900 Budgetary Reserve	2,500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,884,730</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$72,597,800</b>

LEA : 106172003 DuBois Area SD

Printed 6/26/2023 1:08:59 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,434,444
200 Personnel Services - Employee Benefits	9,280,546
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	4,125
500 Other Purchased Services	688,325
600 Supplies	988,204
800 Other Objects	500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,410,144</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,645,938
200 Personnel Services - Employee Benefits	3,638,590
300 Purchased Professional and Technical Services	254,600
400 Purchased Property Services	110
500 Other Purchased Services	1,445,900
600 Supplies	803,920
700 Property	50
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,789,108</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	3,084,037
800 Other Objects	417,626
<b>Total Vocational Education</b>	<b>\$3,501,663</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	103,269
200 Personnel Services - Employee Benefits	56,906
300 Purchased Professional and Technical Services	84,762
500 Other Purchased Services	3,100
600 Supplies	900
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$249,337</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	163,112
600 Supplies	26,000
<b>Total Nonpublic School Programs</b>	<b>\$189,112</b>
<b>Total Instruction</b>	<b>\$39,139,364</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,106,126
200 Personnel Services - Employee Benefits	706,347
300 Purchased Professional and Technical Services	6,528
400 Purchased Property Services	2,500
500 Other Purchased Services	4,850
600 Supplies	13,999

LEA : 106172003 DuBois Area SD

Printed 6/26/2023 1:08:59 PM

Description	Amount
800 Other Objects	700
Total Support Services - Students	\$1,841,050
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	997,416
200 Personnel Services - Employee Benefits	725,718
300 Purchased Professional and Technical Services	178,085
400 Purchased Property Services	395,000
500 Other Purchased Services	28,600
600 Supplies	698,618
700 Property	31,619
800 Other Objects	1,700
Total Support Services - Instructional Staff	\$3,056,756
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,869,192
200 Personnel Services - Employee Benefits	1,510,447
300 Purchased Professional and Technical Services	145,000
400 Purchased Property Services	4,500
500 Other Purchased Services	38,000
600 Supplies	35,840
800 Other Objects	7,850
Total Support Services - Administration	\$3,610,829
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	424,470
200 Personnel Services - Employee Benefits	364,098
300 Purchased Professional and Technical Services	5,775
400 Purchased Property Services	200
500 Other Purchased Services	2,000
600 Supplies	26,000
700 Property	10,000
Total Support Services - Pupil Health	\$832,543
2500 Support Services - Business	
100 Personnel Services - Salaries	285,545
200 Personnel Services - Employee Benefits	216,060
300 Purchased Professional and Technical Services	22,250
400 Purchased Property Services	74,305
500 Other Purchased Services	11,250
600 Supplies	21,250
800 Other Objects	5,700
Total Support Services - Business	\$636,360
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,397,221
200 Personnel Services - Employee Benefits	1,776,496
300 Purchased Professional and Technical Services	57,735
400 Purchased Property Services	342,815
500 Other Purchased Services	228,675

LEA : 106172003 DuBois Area SD

Printed 6/26/2023 1:08:59 PM

Description	Amount
600 Supplies	1,038,700
700 Property	206,000
800 Other Objects	150
Total Operation and Maintenance of Plant Services	\$6,047,792
2700 Student Transportation Services	
100 Personnel Services - Salaries	55,500
200 Personnel Services - Employee Benefits	52,242
400 Purchased Property Services	15,000
500 Other Purchased Services	3,360,128
600 Supplies	181,000
800 Other Objects	300
Total Student Transportation Services	\$3,664,170
2800 Support Services - Central	
100 Personnel Services - Salaries	218,437
200 Personnel Services - Employee Benefits	258,345
300 Purchased Professional and Technical Services	2,100
500 Other Purchased Services	3,588
600 Supplies	83,994
800 Other Objects	1,125
Total Support Services - Central	\$567,589
2900 Other Support Services	
500 Other Purchased Services	63,650
600 Supplies	13,000
Total Other Support Services	\$76,650
Total Support Services	\$20,333,739
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	400,794
200 Personnel Services - Employee Benefits	200,535
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	16,375
500 Other Purchased Services	116,559
600 Supplies	73,300
800 Other Objects	12,000
Total Student Activities	\$856,063
3300 Community Services	
300 Purchased Professional and Technical Services	22,142
600 Supplies	21,512
Total Community Services	\$43,654
Total Operation of Non-Instructional Services	\$899,717
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	4,658,265



LEA : 106172003     DuBois Area SD

Printed 6/26/2023 1:08:59 PM

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	750,000
700 Property	931,985
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$6,340,250</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$6,340,250</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,494,730
900 Other Uses of Funds	1,890,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,384,730</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	2,500,000
<b>Total Budgetary Reserve</b>	<b>\$2,500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,884,730</b>
<b>TOTAL EXPENDITURES</b>	<b>\$72,597,800</b>

LEA : 106172003     DuBois Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	20,850,680	18,292,860
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	4,709,453	4,700,500
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,983,700	
Other Capital Projects Fund	5,340,970	5,340,970
Debt Service Fund		
Food Service / Cafeteria Operations Fund	625,000	375,000
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 Cash and Short-Term Investments	\$36,509,803	\$28,709,330

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

LEA : 106172003     DuBois Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$36,509,803	\$28,709,330

LEA : 106172003     DuBois Area 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	33,800,000	31,910,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,475,000	1,525,800
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,333,115	8,565,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$43,608,115</b>	<b>\$42,000,800</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 : 106172003     DuBois Area 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 : 106172003     DuBois Area 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 : 106172003     DuBois Area 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>\$43,608,115</b>	<b>\$42,000,800</b>



LEA : 106172003     DuBois Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$43,608,115	\$42,000,800

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	190,000	100,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	190,000	100,000
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$380,000</b>	<b>\$200,000</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$380,000</b>	<b>\$200,000</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	190,000	100,000
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$190,000</b>	<b>\$100,000</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	190,000	100,000
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$190,000</b>	<b>\$100,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

LEA : 106172003 DuBois Area SD

Printed 6/26/2023 1:09:03 PM

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$380,000</b>	<b>\$200,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$380,000</b>	<b>\$200,000</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$190,000	\$100,000
TOTAL REVENUES	\$190,000	\$100,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7160 Tuition for Orphans Subsidy	190,000	100,000
<b>Total Revenue from State Sources</b>	<b>\$190,000</b>	<b>\$100,000</b>
<b>TOTAL REVENUES</b>	<b>\$190,000</b>	<b>\$100,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,996,000
0840 Assigned Fund Balance	6,114,094
0850 Unassigned Fund Balance	6,179,513
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,289,607
5900 Budgetary Reserve	2,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,789,607