

**FINAL GENERAL FUND BUDGET****Fiscal Year 2023-2024****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 06/15/2023**\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date JUN 15 2023\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date JUN 15 2023\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date JUN 15 2023

Chris D Reighard

\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Telephone Extension

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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 : Forest Hills SD	COUNTY : Cambria	AUN : 108112203
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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	\$30810000
Ending Unassigned Fund Balance	\$2276000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.38%

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 JUL - 7 2023
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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> Forest Hills SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108112203
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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> MAY 11 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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is within the legally permitted percentage of 8%
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance reflects balances retained for specific purposes at the discretion of the district administration.

<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	3,500,000	
0850 Unassigned Fund Balance	2,600,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,100,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	6,935,270	
7000 Revenue from State Sources	21,713,730	
8000 Revenue from Federal Sources	1,836,000	
9000 Other Financing Sources	1,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$30,486,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$36,586,000</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,275,000
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	5,600
6114 Payments in Lieu of Current Taxes - State / Local	11,670
6120 Current Per Capita Taxes, Section 679	21,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,000
6150 Current Act 511 Taxes - Proportional Assessments	1,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	186,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	33,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	430,000
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	105,000
6990 Refunds and Other Miscellaneous Revenue	4,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,935,270</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,522,792
7112 Basic Education Funding-Social Security	614,112
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,591,000
7311 Pupil Transportation Subsidy	1,293,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	202,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	1,039,088
7360 Safe Schools	275,000
7505 Ready to Learn Block Grant	397,738
7820 State Share of Retirement Contributions	2,695,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,713,730</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	401,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,000
8517 Title IV - 21st Century Schools	30,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,050,000
8751 ARP ESSER Learning Loss	100,000
8752 ARP ESSER Summer Programs	20,000
8753 ARP ESSER Afterschool Programs	20,000
8754 ARP ESSER Homeless Children and Youth Funds	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	142,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,836,000</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,486,000</b>

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,275,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,039,088</u>	
Total Approx. Tax Revenue:	\$5,314,088	
Approx. Tax Levy for Tax Rate Calculation:	\$5,532,017	
	Cambria	Total

2022-23 Data		
a. Assessed Value	\$102,527,570	\$102,527,570
b. Real Estate Mills	50.7500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$553,025,560	\$553,025,560
d. Assessed Value	\$102,940,400	\$102,940,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,203,274	\$5,203,274
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,203,274	\$5,203,274
(f Total * g)		
i. Base Mills Subject to Index	50.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.14951%	95.14951%
k. Tax Levy Needed	\$5,532,017	\$5,532,017
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	53.7400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,532,017	\$5,532,017
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,492,929
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,275,000
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,275,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,039,088</u>	
Total Approx. Tax Revenue:	\$5,314,088	
Approx. Tax Levy for Tax Rate Calculation:	\$5,532,017	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.7442	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,532,449	\$5,532,449
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	\$5,115.00	
Number of Homestead/Farmstead Properties	3780	3780
Median Assessed Value of Homestead Properties		\$15,040

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,275,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,039,088</u>
Total Approx. Tax Revenue:	\$5,314,088
Approx. Tax Levy for Tax Rate Calculation:	\$5,532,017
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,039,088	Lowering RE Tax Rate	\$0	\$1,039,088
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,039,088

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>						
Cambria	102,940,400	53.7400	5,532,017				95.14951%		
<b>Totals:</b>	<b>102,940,400</b>		<b>5,532,017</b>	-	1,039,088	=	4,492,929	X	95.14951% = 4,275,000
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					21,000
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		20,000		20,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00		19,000		19,000
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>39,000</b>		<b>39,000</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%		1,480,000		1,480,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		70,000		70,000
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>1,550,000</b>		<b>1,550,000</b>
<b>Total Act 511, Current Taxes</b>									<b>1,589,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>553,025,560</b>	<b>X</b>	<b>12</b>		<b>6,636,307</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>									
	Cambria	50.7500	53.7400	5.90%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,378,000
1200 Special Programs - Elementary / Secondary	3,658,000
1300 Vocational Education	1,581,000
1400 Other Instructional Programs - Elementary / Secondary	143,000
1800 Pre-Kindergarten	285,000
<b>Total Instruction</b>	<b>\$18,045,000</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	910,000
2200 Support Services - Instructional Staff	1,360,000
2300 Support Services - Administration	1,928,000
2400 Support Services - Pupil Health	433,000
2500 Support Services - Business	385,000
2600 Operation and Maintenance of Plant Services	2,739,000
2700 Student Transportation Services	2,100,000
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$9,860,000</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	957,000
3300 Community Services	14,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$971,000</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	450,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$450,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,484,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,484,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,810,000</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	6,335,000
200 Personnel Services - Employee Benefits	4,580,000
300 Purchased Professional and Technical Services	512,000
400 Purchased Property Services	34,000
500 Other Purchased Services	225,000
600 Supplies	690,000
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,378,000</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,684,000
200 Personnel Services - Employee Benefits	980,000
300 Purchased Professional and Technical Services	542,000
500 Other Purchased Services	400,000
600 Supplies	50,000
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,658,000</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	300,000
200 Personnel Services - Employee Benefits	184,000
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,050,000
500 Other Purchased Services	45,000
<b>Total Vocational Education</b>	<b>\$1,581,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	4,000
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	100,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$143,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	170,000
200 Personnel Services - Employee Benefits	95,000
600 Supplies	20,000
<b>Total Pre-Kindergarten</b>	<b>\$285,000</b>
<b>Total Instruction</b>	<b>\$18,045,000</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	495,000
200 Personnel Services - Employee Benefits	302,000
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	2,000
600 Supplies	16,000

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$910,000</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	492,000
200 Personnel Services - Employee Benefits	320,000
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	2,000
500 Other Purchased Services	25,000
600 Supplies	225,000
700 Property	185,000
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,360,000</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,080,000
200 Personnel Services - Employee Benefits	610,000
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	4,000
500 Other Purchased Services	42,000
600 Supplies	74,000
800 Other Objects	18,000
<b>Total Support Services - Administration</b>	<b>\$1,928,000</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	185,000
200 Personnel Services - Employee Benefits	132,000
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	1,000
600 Supplies	10,000
<b>Total Support Services - Pupil Health</b>	<b>\$433,000</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	194,000
200 Personnel Services - Employee Benefits	149,000
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	1,000
500 Other Purchased Services	6,000
600 Supplies	4,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$385,000</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	794,000
200 Personnel Services - Employee Benefits	640,000
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	166,000
500 Other Purchased Services	170,000
600 Supplies	697,000
700 Property	145,000
800 Other Objects	2,000

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,739,000</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,100,000
<b>Total Student Transportation Services</b>	<b>\$2,100,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$9,860,000</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	440,000
200 Personnel Services - Employee Benefits	155,000
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	175,000
600 Supplies	115,000
700 Property	10,000
800 Other Objects	17,000
<b>Total Student Activities</b>	<b>\$957,000</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,000
600 Supplies	1,000
800 Other Objects	4,000
<b>Total Community Services</b>	<b>\$14,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$971,000</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	450,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$450,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$450,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	634,000
900 Other Uses of Funds	850,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,484,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,484,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,810,000</b>



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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	6,500,000	6,300,000
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	1,968,000	400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	950,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	135,000	105,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,553,000</b>	<b>\$7,605,000</b>

<u>Long-Term Investments</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		

LEA : 108112203     Forest Hills SD

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<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	\$9,553,000	\$7,605,000

LEA : 108112203     Forest Hills 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	28,265,000	27,445,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	101,873	74,558
0540 Accumulated Compensated Absences	1,600,000	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,800,000	1,900,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$31,766,873</b>	<b>\$31,119,558</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>		

<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	50,000	55,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	70,000	75,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$120,000</b>	<b>\$130,000</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>		

<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>		

<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>\$31,886,873</b>	<b>\$31,249,558</b>

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<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	\$31,886,873	\$31,249,558



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,500,000
0850 Unassigned Fund Balance	2,276,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,776,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,776,000