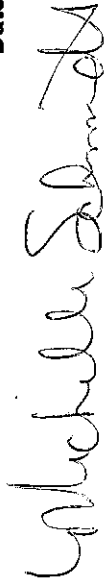


FINAL GENERAL FUND BUDGET

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

6/19/2023

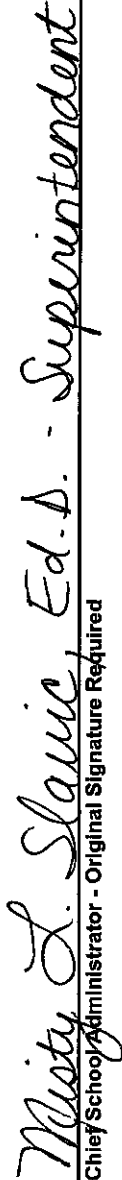
Date



Secretary of the Board - Original Signature Required

6/19/2023

Date



Chief School Administrator - Original Signature Required

6/19/2023

Date

Michael Lamb

Contact Person

(724)845-2022

Extn :

Telephone

Extension

wessel@kiskiarea.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kiski Area SD	COUNTY : Westmoreland	AUN : 107654403
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes

☒

No

☐

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

Total Budgeted Expenditures	\$65775570
Ending Unassigned Fund Balance	\$5073322
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.71%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <i>Misty L. Slavic, Ed.-D.</i>	DATE 6/19/2023
---	-------------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Kiski Area SD	Westmoreland	107654403

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	5/14/2023

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.	Ending unassigned fund balance is the result of cumulative surpluses from prior years. The District does not plan to use unassigned fund balance to balance the budget.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Ending committed fund balance is equal to commitments made by the Board for future PSERS, Healthcare and Capital items.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,073,315
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,873,315</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,229,276
7000 Revenue from State Sources	32,798,147
8000 Revenue from Federal Sources	3,748,154
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$65,775,577</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$72,648,892</u>

LEA : 107654403 Kiski Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,913,899
6112 Interim Real Estate Taxes	59,649
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	71,000
6140 Current Act 511 Taxes - Flat Rate Assessments	71,000
6150 Current Act 511 Taxes - Proportional Assessments	3,895,646
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,740,082
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	743,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	315,000
REVENUE FROM LOCAL SOURCES	\$29,229,276
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	17,030,413
7112 Basic Education Funding-Social Security	1,160,840
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	3,233,130
7311 Pupil Transportation Subsidy	2,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	801,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,470,805
7505 Ready to Learn Block Grant	630,145
7820 State Share of Retirement Contributions	5,676,514
REVENUE FROM STATE SOURCES	\$32,798,147
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	30,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	983,001
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	135,000
8517 Title IV - 21st Century Schools	65,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	25,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,299,653
8751 ARP ESSER Learning Loss	128,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$3,748,154
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,775,577

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$21,915,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,470,805</u>		
Total Approx. Tax Revenue:	\$23,385,805		
Approx. Tax Levy for Tax Rate Calculation:	\$25,421,625		
	Armstrong	Westmoreland	Total

2022-23 Data			
a. Assessed Value	\$38,025,289	\$240,305,130	\$278,330,419
b. Real Estate Mills	42.7900	93.5800	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$98,966,531	\$1,372,004,393	\$1,470,970,924
d. Assessed Value	\$38,023,317	\$239,665,740	\$277,689,057
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$1,627,102	\$22,487,754	\$24,114,856
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	6.72797%	93.27203%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,622,440	\$22,492,416	\$24,114,856
(f Total * g)			
i. Base Mills Subject to Index	42.7900	93.5994	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.50000%	91.50000%	91.50000%
k. Tax Levy Needed	\$1,710,359	\$23,711,266	\$25,421,625
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	44.9800	98.9300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,710,289	\$23,710,132	\$25,420,421
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$23,949,616
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$21,913,899
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$21,915,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,470,805</u>		
Total Approx. Tax Revenue:	\$23,385,805		
Approx. Tax Levy for Tax Rate Calculation:	\$25,421,625		
	Armstrong	Westmoreland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	45.2290	98.9345	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,719,757	\$23,711,210	\$25,430,967
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$4,139.00	\$1,894.00	
Number of Homestead/Farmstead Properties	695	7205	7900
Median Assessed Value of Homestead Properties			\$18,500

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$21,915,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,470,805</u>		
Total Approx. Tax Revenue:	\$23,385,805		
Approx. Tax Levy for Tax Rate Calculation:	\$25,421,625		
	Armstrong	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,470,805	Lowering RE Tax Rate	\$0	\$1,470,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,470,805

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>					
Armstrong	38,023,317	44.9800	1,710,289				91.50000%	
Westmoreland	239,665,740	98.9300	23,710,132				91.50000%	
Totals:	277,689,057		25,420,421	-	1,470,805	=	23,949,616	X 91.50000% = 21,913,899

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			71,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	71,000	71,000
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
Total Current Act 511 Taxes – Flat Rate Assessments				71,000	71,000

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,495,646	3,495,646
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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
Total Current Act 511 Taxes – Proportional Assessments				3,895,646	3,895,646
Total Act 511, Current Taxes					3,966,646

Act 511 Tax Limit -->		1,470,970,924	X	12	17,651,651
		Market Value		Mills	(511 Limit)

LEA : 107654403 Kiski Area SD

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>									
	Armstrong	42.7900	44.9800	5.12%	Yes	5.7%				
	Westmoreland	93.5994	98.9300	5.70%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

LEA : 107654403 Kiski Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,410,163
1200 Special Programs - Elementary / Secondary	7,196,728
1300 Vocational Education	1,851,583
1400 Other Instructional Programs - Elementary / Secondary	147,148
1500 Nonpublic School Programs	42,100
Total Instruction	\$39,647,722
2000 Support Services	
2100 Support Services - Students	1,480,467
2200 Support Services - Instructional Staff	1,667,439
2300 Support Services - Administration	4,479,580
2400 Support Services - Pupil Health	747,344
2500 Support Services - Business	629,408
2600 Operation and Maintenance of Plant Services	5,744,701
2700 Student Transportation Services	4,000,986
2800 Support Services - Central	193,293
2900 Other Support Services	16,562
Total Support Services	\$18,959,780
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,429,811
3300 Community Services	23,236
Total Operation of Non-Instructional Services	\$1,453,047
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,698,423
5200 Interfund Transfers - Out	16,598
Total Other Expenditures and Financing Uses	\$5,715,021
Total Estimated Expenditures and Other Financing Uses	\$65,775,570

LEA : 107654403 Kiski Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,845,177
200 Personnel Services - Employee Benefits	10,740,484
300 Purchased Professional and Technical Services	48,046
400 Purchased Property Services	4,148
500 Other Purchased Services	1,430,585
600 Supplies	1,333,056
700 Property	7,301
800 Other Objects	1,366
Total Regular Programs - Elementary / Secondary	\$30,410,163
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,004,345
200 Personnel Services - Employee Benefits	1,382,570
300 Purchased Professional and Technical Services	2,026,325
400 Purchased Property Services	1,768,710
500 Other Purchased Services	14,778
Total Special Programs - Elementary / Secondary	\$7,196,728
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,851,583
Total Vocational Education	\$1,851,583
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	32,615
200 Personnel Services - Employee Benefits	9,958
300 Purchased Professional and Technical Services	75,012
500 Other Purchased Services	28,395
600 Supplies	1,168
Total Other Instructional Programs - Elementary / Secondary	\$147,148
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	42,100
Total Nonpublic School Programs	\$42,100
Total Instruction	\$39,647,722
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	813,978
200 Personnel Services - Employee Benefits	639,115
300 Purchased Professional and Technical Services	6,077
500 Other Purchased Services	1,461
600 Supplies	5,051
800 Other Objects	14,785
Total Support Services - Students	\$1,480,467
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	873,555

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	520,780
300 Purchased Professional and Technical Services	105,368
500 Other Purchased Services	68,681
600 Supplies	96,903
800 Other Objects	2,152
Total Support Services - Instructional Staff	\$1,667,439
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,402,363
200 Personnel Services - Employee Benefits	1,557,757
300 Purchased Professional and Technical Services	341,229
400 Purchased Property Services	23,335
500 Other Purchased Services	77,977
600 Supplies	38,682
800 Other Objects	38,237
Total Support Services - Administration	\$4,479,580
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	371,659
200 Personnel Services - Employee Benefits	346,716
300 Purchased Professional and Technical Services	21,464
400 Purchased Property Services	433
500 Other Purchased Services	146
600 Supplies	6,926
Total Support Services - Pupil Health	\$747,344
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	327,410
200 Personnel Services - Employee Benefits	247,679
300 Purchased Professional and Technical Services	32,318
500 Other Purchased Services	16,459
600 Supplies	3,082
800 Other Objects	2,460
Total Support Services - Business	\$629,408
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,946,462
200 Personnel Services - Employee Benefits	1,361,429
300 Purchased Professional and Technical Services	114,859
400 Purchased Property Services	742,557
500 Other Purchased Services	418,480
600 Supplies	1,137,317
700 Property	10,272
800 Other Objects	13,325
Total Operation and Maintenance of Plant Services	\$5,744,701
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	50,676
200 Personnel Services - Employee Benefits	20,373
300 Purchased Professional and Technical Services	3,928,110

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,280
500 Other Purchased Services	547
Total Student Transportation Services	\$4,000,986
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	123,774
200 Personnel Services - Employee Benefits	60,982
600 Supplies	8,537
Total Support Services - Central	\$193,293
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,562
Total Other Support Services	\$16,562
Total Support Services	\$18,959,780
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	649,688
200 Personnel Services - Employee Benefits	303,875
300 Purchased Professional and Technical Services	167,197
400 Purchased Property Services	26,483
500 Other Purchased Services	155,385
600 Supplies	78,364
700 Property	38,951
800 Other Objects	9,868
Total Student Activities	\$1,429,811
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	11,318
500 Other Purchased Services	10,498
600 Supplies	1,420
Total Community Services	\$23,236
Total Operation of Non-Instructional Services	\$1,453,047
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,128,423
900 Other Uses of Funds	2,570,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,698,423
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	16,598
Total Interfund Transfers - Out	\$16,598
Total Other Expenditures and Financing Uses	\$5,715,021
TOTAL EXPENDITURES	\$65,775,570

LEA : 107654403 Kiski Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	10,000,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	15,600,000	12,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,900,000	\$21,750,000

<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 : 107654403 Kiski 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	\$25,900,000	\$21,750,000

LEA : 107654403 Kiski Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	40,505,000	56,155,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,335,000	1,335,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,000,000	17,500,000
0599 Other Noncurrent Liabilities	78,000,000	85,000,000
Total General Fund	\$135,840,000	\$159,990,000
Public Purpose (Expendable) Trust Fund		
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		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
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		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

LEA : 107654403 Kiski Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
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		
Total Other Capital Projects Fund		
Debt Service Fund		
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		
Total Debt Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
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		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
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		
Total Child Care Operations Fund		
Other Enterprise Funds		
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		
Total Other Enterprise Funds		
Internal Service Fund		
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		
Total Internal Service Fund		

LEA : 107654403 Kiski Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
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		
Total Private Purpose Trust Fund		
Investment Trust Fund		
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		
Total Investment Trust Fund		
Pension Trust Fund		
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		
Total Pension Trust Fund		
Activity Fund		
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		
Total Activity Fund		

LEA : 107654403 Kiski Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
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		
Total Other Agency Fund		
Permanent Fund		
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$135,840,000	\$159,990,000

LEA : 107654403 Kiski 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	\$135,840,000	\$159,990,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,073,322
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,873,322
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,873,322