

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Nancy C Solderich

Contact Person

nsolderich@mohawk.k12.pa.us

Email Address

Date

06/13/2023

Date

6/13/2023

Date

6-13-2023

(724)667-7782 Extn :1310

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mohawk Area SD	COUNTY : Lawrence	AUN : 104375003
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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	\$28331265
Ending Unassigned Fund Balance	\$1393880
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.91%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-13-2023
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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)

School District Name : Mohawk Area SD	County : Lawrence	AUN Number : 104375003
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Mark E. Hiler</i>	DATE <i>06/13/2023</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$40,000.00 Function 1400, Object 200: \$226,511.00	Benefits include retiree OPEB expenses
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is established for any unbudgeted expenses to buildings and equipment for the fiscal year.
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 would only be used if our anticipated ending net fiscal year is less than budgeted.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been established to assist in the PSERS ER contributions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies have been assigned for Debt Service and OPEB.

<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	2,682,000
0840 Assigned Fund Balance	4,410,750
0850 Unassigned Fund Balance	2,193,880
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,286,630</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,682,500
7000 Revenue from State Sources	17,875,891
8000 Revenue from Federal Sources	972,874
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,531,265</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,817,895</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,206,627
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	7,910
6114 Payments in Lieu of Current Taxes - State / Local	397
6120 Current Per Capita Taxes, Section 679	25,500
6140 Current Act 511 Taxes - Flat Rate Assessments	25,500
6150 Current Act 511 Taxes - Proportional Assessments	1,223,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	593,000
6500 Earnings on Investments	190,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,566
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$8,682,500
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,870,174
7112 Basic Education Funding-Social Security	563,312
7160 Tuition for Orphans Subsidy	65,000
7220 Vocational Education	134,475
7271 Special Education funds for School-Aged Pupils	1,348,118
7311 Pupil Transportation Subsidy	720,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,625
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	388,078
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,166
7340 State Property Tax Reduction Allocation	608,734
7360 Safe Schools	195,568
7505 Ready to Learn Block Grant	307,754
7509 Supplemental Equipment Grants	13,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	7,000
7820 State Share of Retirement Contributions	2,617,887
REVENUE FROM STATE SOURCES	\$17,875,891
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	304,369

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,060
8517 Title IV - 21st Century Schools	23,063
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	100,382
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	400,000
8751 ARP ESSER Learning Loss	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$972,874
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,531,265

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,206,627	
Amount of Tax Relief for Homestead Exclusions	<u>\$613,242</u>	
Total Approx. Tax Revenue:	\$6,819,869	
Approx. Tax Levy for Tax Rate Calculation:	\$7,359,576	
	Lawrence	Total

2022-23 Data		
a. Assessed Value	\$513,679,129	\$513,679,129
b. Real Estate Mills	14.3700	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$629,632,361	\$629,632,361
d. Assessed Value	\$512,148,660	\$512,148,660
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,381,569	\$7,381,569
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,381,569	\$7,381,569
(f Total * g)		
i. Base Mills Subject to Index	14.3700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$7,359,576	\$7,359,576
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	14.3700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,359,576	\$7,359,576
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,746,334
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,206,627
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,206,627	
Amount of Tax Relief for Homestead Exclusions	<u>\$613,242</u>	
Total Approx. Tax Revenue:	\$6,819,869	
Approx. Tax Levy for Tax Rate Calculation:	\$7,359,576	
	Lawrence	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2034	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,786,401	\$7,786,401
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	\$15,701.00	
Number of Homestead/Farmstead Properties	2718	2718
Median Assessed Value of Homestead Properties		\$81,700

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,206,627
Amount of Tax Relief for Homestead Exclusions	<u>\$613,242</u>
Total Approx. Tax Revenue:	\$6,819,869
Approx. Tax Levy for Tax Rate Calculation:	\$7,359,576
	Lawrence
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$608,734	Lowering RE Tax Rate	\$0	\$608,734
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,508			\$4,508
Amount of Tax Relief from State/Local Sources				\$613,242

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>			
Lawrence	512,148,660	14.3700	7,359,576			92.00000%			
Totals:	512,148,660		7,359,576	-	613,242	=	6,746,334 X	92.00000% =	6,206,627
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			25,500		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	25,500	25,500		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						25,500	25,500		
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%	1,103,000	1,103,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000		
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						1,223,000	1,223,000		
Total Act 511, Current Taxes							1,248,500		
Act 511 Tax Limit -->				629,632,361	X	12	7,555,588		
				Market Value		Mills	(511 Limit)		

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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> Lawrence	14.3700	14.3700	0.00%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,009,635
1200 Special Programs - Elementary / Secondary	3,487,939
1300 Vocational Education	885,274
1400 Other Instructional Programs - Elementary / Secondary	764,323
Total Instruction	\$17,147,171
2000 Support Services	
2100 Support Services - Students	728,122
2200 Support Services - Instructional Staff	661,077
2300 Support Services - Administration	1,771,701
2400 Support Services - Pupil Health	330,638
2500 Support Services - Business	198,202
2600 Operation and Maintenance of Plant Services	2,333,514
2700 Student Transportation Services	1,319,786
2800 Support Services - Central	397,327
2900 Other Support Services	14,176
Total Support Services	\$7,754,543
3000 Operation of Non-Instructional Services	
3200 Student Activities	829,667
Total Operation of Non-Instructional Services	\$829,667
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,643,505
5900 Budgetary Reserve	956,379
Total Other Expenditures and Financing Uses	\$2,599,884
Total Estimated Expenditures and Other Financing Uses	\$28,331,265

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,542,380
200 Personnel Services - Employee Benefits	4,365,849
300 Purchased Professional and Technical Services	254,950
400 Purchased Property Services	81,749
500 Other Purchased Services	18,262
600 Supplies	729,920
800 Other Objects	16,525
Total Regular Programs - Elementary / Secondary	\$12,009,635
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,619,138
200 Personnel Services - Employee Benefits	1,003,721
300 Purchased Professional and Technical Services	96,100
400 Purchased Property Services	400
500 Other Purchased Services	692,151
600 Supplies	51,924
800 Other Objects	24,505
Total Special Programs - Elementary / Secondary	\$3,487,939
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	244,711
200 Personnel Services - Employee Benefits	171,681
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	600
500 Other Purchased Services	439,730
600 Supplies	22,552
800 Other Objects	3,000
Total Vocational Education	\$885,274
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	226,511
500 Other Purchased Services	497,812
Total Other Instructional Programs - Elementary / Secondary	\$764,323
Total Instruction	\$17,147,171
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	355,942
200 Personnel Services - Employee Benefits	248,413
300 Purchased Professional and Technical Services	100,643
400 Purchased Property Services	1,831
500 Other Purchased Services	1,000
600 Supplies	17,653
800 Other Objects	2,640
Total Support Services - Students	\$728,122

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	277,323
200 Personnel Services - Employee Benefits	207,033
300 Purchased Professional and Technical Services	43,240
500 Other Purchased Services	5,200
600 Supplies	127,231
800 Other Objects	1,050
Total Support Services - Instructional Staff	\$661,077
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	916,821
200 Personnel Services - Employee Benefits	552,584
300 Purchased Professional and Technical Services	89,690
400 Purchased Property Services	13,965
500 Other Purchased Services	73,255
600 Supplies	106,274
800 Other Objects	19,112
Total Support Services - Administration	\$1,771,701
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	182,461
200 Personnel Services - Employee Benefits	122,606
300 Purchased Professional and Technical Services	12,227
400 Purchased Property Services	1,840
500 Other Purchased Services	1,480
600 Supplies	9,894
800 Other Objects	130
Total Support Services - Pupil Health	\$330,638
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	81,848
200 Personnel Services - Employee Benefits	54,182
300 Purchased Professional and Technical Services	18,520
400 Purchased Property Services	13,308
500 Other Purchased Services	5,000
600 Supplies	23,944
800 Other Objects	1,400
Total Support Services - Business	\$198,202
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	752,284
200 Personnel Services - Employee Benefits	521,699
300 Purchased Professional and Technical Services	74,672
400 Purchased Property Services	167,780
500 Other Purchased Services	173,045
600 Supplies	639,944
800 Other Objects	4,090
Total Operation and Maintenance of Plant Services	\$2,333,514
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	566,049
200 Personnel Services - Employee Benefits	235,635
300 Purchased Professional and Technical Services	2,227
400 Purchased Property Services	119,530
500 Other Purchased Services	89,000
600 Supplies	300,345
800 Other Objects	7,000
Total Student Transportation Services	\$1,319,786
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	135,656
200 Personnel Services - Employee Benefits	80,187
300 Purchased Professional and Technical Services	81,901
400 Purchased Property Services	35,824
500 Other Purchased Services	38,247
600 Supplies	25,312
800 Other Objects	200
Total Support Services - Central	\$397,327
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,176
Total Other Support Services	\$14,176
Total Support Services	\$7,754,543
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	399,621
200 Personnel Services - Employee Benefits	147,507
300 Purchased Professional and Technical Services	63,637
400 Purchased Property Services	19,600
500 Other Purchased Services	58,290
600 Supplies	124,237
800 Other Objects	16,775
Total Student Activities	\$829,667
Total Operation of Non-Instructional Services	\$829,667
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	102,505
900 Other Uses of Funds	1,541,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,643,505
5900 <u>Budgetary Reserve</u>	
800 Other Objects	956,379
Total Budgetary Reserve	\$956,379
Total Other Expenditures and Financing Uses	\$2,599,884
TOTAL EXPENDITURES	\$28,331,265

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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	9,286,630	8,486,630
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	3,800,000	720,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	720,000	700,000
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	\$13,806,630	\$9,906,630

<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		

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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	\$13,806,630	\$9,906,630

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	7,500,000	5,937,000
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 General Fund	\$7,500,000	\$5,937,000
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		

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<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		

<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		

<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		

<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	\$7,500,000	\$5,937,000

<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	\$7,500,000	\$5,937,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,682,000
0840 Assigned Fund Balance	4,410,750
0850 Unassigned Fund Balance	1,393,880
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,486,630
5900 Budgetary Reserve	956,379
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,443,009