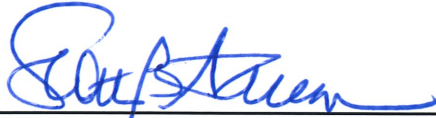


**FINAL GENERAL FUND BUDGET**


Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023



President of the Board - Original Signature Required

Date 6-21-2023

Secretary of the Board - Original Signature Required

Date 6-21-2023

Chief School Administrator - Original Signature Required

Date 6-21-2023

Barbara A Beveridge

Contact Person

(814)744-8536

Extn :

Telephone

Extension

bbeveridge@nccsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Clarion County SD	COUNTY : Clarion	AUN : 106167504
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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%

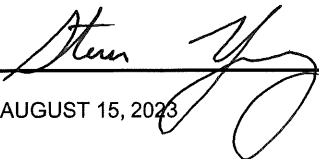
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?      Yes        x    
No

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

Total Budgeted Expenditures	\$11060980
Ending Unassigned Fund Balance	\$1322650
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.95%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes        x    
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7-19-23
--	-----------------

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> North Clarion County SD	<b>County :</b> Clarion	<b>AUN Number :</b> 106167504
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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 8, 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover emergency situations - roofs, buildings, water/sewerage repairs
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.	This is the estimated fund balance expected at the end of Year 2023-2024
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is the estimated assigned fund balance that may come up through the year and approved by the district

<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		
0850 Unassigned Fund Balance	1,375,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,375,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,837,583	
7000 Revenue from State Sources	6,448,301	
8000 Revenue from Federal Sources	748,921	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$11,034,805</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$12,409,805</u></b>

LEA : 106167504     North Clarion County SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,845,955
6112 Interim Real Estate Taxes	3,200
6114 Payments in Lieu of Current Taxes - State / Local	15,100
6120 Current Per Capita Taxes, Section 679	11,589
6140 Current Act 511 Taxes - Flat Rate Assessments	11,589
6150 Current Act 511 Taxes - Proportional Assessments	617,970
6400 Delinquencies on Taxes Levied / Assessed by the LEA	108,600
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	166,466
6910 Rentals	400
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	35,200
6990 Refunds and Other Miscellaneous Revenue	1,514
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,837,583</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,803,604
7271 Special Education funds for School-Aged Pupils	433,633
7292 Pre-K Counts	308,000
7311 Pupil Transportation Subsidy	460,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	170,767
7505 Ready to Learn Block Grant	91,295
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	185,002
7810 State Share of Social Security and Medicare Taxes	175,000
7820 State Share of Retirement Contributions	800,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,448,301</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	19,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	177,012
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	20,697
8517 Title IV - 21st Century Schools	16,182
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	389,000

LEA : 106167504     North Clarion County SD

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	117,388
8752 ARP ESSER Summer Programs	4,321
8753 ARP ESSER Afterschool Programs	4,321
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$748,921</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>11,034,805</b>

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,845,955	
Amount of Tax Relief for Homestead Exclusions	<u>\$170,767</u>	
Total Approx. Tax Revenue:	\$3,016,722	
Approx. Tax Levy for Tax Rate Calculation:	\$3,279,062	
	Clarion	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$61,797,898	\$61,797,898
b. Real Estate Mills	49.8449	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$258,675,634	\$258,675,634
d. Assessed Value	\$62,237,819	\$62,237,819
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,080,310	\$3,080,310
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$3,080,310	\$3,080,310
(f Total * g)		
i. Base Mills Subject to Index	49.8449	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.55999%	91.55999%
k. Tax Levy Needed	\$3,279,062	\$3,279,062
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	52.6860	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,279,062	\$3,279,062
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,108,295
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,845,955
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,845,955	
Amount of Tax Relief for Homestead Exclusions	<u>\$170,767</u>	
Total Approx. Tax Revenue:	\$3,016,722	
Approx. Tax Levy for Tax Rate Calculation:	\$3,279,062	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	52.6860	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,279,062	\$3,279,062
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	\$2,373.00	
Number of Homestead/Farmstead Properties	1339	1339
Median Assessed Value of Homestead Properties		\$19,490

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,845,955
Amount of Tax Relief for Homestead Exclusions	<u>\$170,767</u>
Total Approx. Tax Revenue:	\$3,016,722
Approx. Tax Levy for Tax Rate Calculation:	\$3,279,062
	Clarion
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$170,767	Lowering RE Tax Rate	\$0	\$170,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$170,767

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 106167504     North Clarion County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/19/2023 9:40:45 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Clarion	62,237,819	52.6860	3,279,062			91.55999%	
<b>Totals:</b>	<b>62,237,819</b>		<b>3,279,062</b>	-            170,767    =	3,108,295   X	91.55999%    =	2,845,955
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			11,589
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	12,735	11,589
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
<b>Total   Current Act 511 Taxes – Flat Rate Assessments</b>						<b>12,735</b>	<b>11,589</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%	500,000	500,000
6152	Current Act 511 Occupation Taxes			180.0000	0.000	75,522	67,970
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	50,000	50,000
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>625,522</b>	<b>617,970</b>
<b>Total Act 511, Current Taxes</b>							<b>629,559</b>
<b>Act 511 Tax Limit    --&gt;</b>				<b>258,675,634   X</b>	<b>12</b>	<b>3,104,108</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> Clarion	49.8449	52.6860	5.70%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes	180.0000	180.0000	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

LEA : 106167504     North Clarion County SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,744,760
1200 Special Programs - Elementary / Secondary	1,323,565
1300 Vocational Education	360,875
1400 Other Instructional Programs - Elementary / Secondary	183,057
1500 Nonpublic School Programs	12,933
1800 Pre-Kindergarten	308,000
<b>Total Instruction</b>	<b>\$6,933,190</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	438,510
2200 Support Services - Instructional Staff	249,670
2300 Support Services - Administration	773,791
2400 Support Services - Pupil Health	159,656
2500 Support Services - Business	211,918
2600 Operation and Maintenance of Plant Services	798,385
2700 Student Transportation Services	691,412
2800 Support Services - Central	154,011
2900 Other Support Services	10,390
<b>Total Support Services</b>	<b>\$3,487,743</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	178,597
3300 Community Services	900
<b>Total Operation of Non-Instructional Services</b>	<b>\$179,497</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	20,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	315,400
5200 Interfund Transfers - Out	85,150
5900 Budgetary Reserve	40,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$440,550</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$11,060,980</b>

LEA : 106167504     North Clarion County SD

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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	2,436,217
200 Personnel Services - Employee Benefits	1,928,309
300 Purchased Professional and Technical Services	167,346
400 Purchased Property Services	8,366
500 Other Purchased Services	90,024
600 Supplies	83,603
700 Property	24,695
800 Other Objects	6,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,744,760</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	497,206
200 Personnel Services - Employee Benefits	376,536
300 Purchased Professional and Technical Services	379,403
400 Purchased Property Services	4,500
500 Other Purchased Services	61,115
600 Supplies	4,555
800 Other Objects	250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,323,565</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	360,875
<b>Total Vocational Education</b>	<b>\$360,875</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	151,713
200 Personnel Services - Employee Benefits	28,367
300 Purchased Professional and Technical Services	1,620
500 Other Purchased Services	400
600 Supplies	957
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$183,057</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	12,933
<b>Total Nonpublic School Programs</b>	<b>\$12,933</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	159,050
200 Personnel Services - Employee Benefits	102,675
300 Purchased Professional and Technical Services	20,160
500 Other Purchased Services	26,115
<b>Total Pre-Kindergarten</b>	<b>\$308,000</b>
<b>Total Instruction</b>	<b>\$6,933,190</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	229,816

LEA : 106167504     North Clarion County SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	197,955
300 Purchased Professional and Technical Services	5,200
500 Other Purchased Services	1,000
600 Supplies	4,539
<b>Total Support Services - Students</b>	<b>\$438,510</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	89,920
200 Personnel Services - Employee Benefits	74,151
300 Purchased Professional and Technical Services	53,446
600 Supplies	32,153
<b>Total Support Services - Instructional Staff</b>	<b>\$249,670</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	358,991
200 Personnel Services - Employee Benefits	248,020
300 Purchased Professional and Technical Services	105,870
400 Purchased Property Services	5,000
500 Other Purchased Services	36,110
600 Supplies	5,600
800 Other Objects	14,200
<b>Total Support Services - Administration</b>	<b>\$773,791</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	86,246
200 Personnel Services - Employee Benefits	68,299
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	300
600 Supplies	2,011
<b>Total Support Services - Pupil Health</b>	<b>\$159,656</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	100,816
200 Personnel Services - Employee Benefits	91,194
300 Purchased Professional and Technical Services	8,008
400 Purchased Property Services	500
500 Other Purchased Services	3,400
600 Supplies	6,000
700 Property	1,600
800 Other Objects	400
<b>Total Support Services - Business</b>	<b>\$211,918</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	286,578
200 Personnel Services - Employee Benefits	259,889
300 Purchased Professional and Technical Services	41,558
400 Purchased Property Services	105,660
500 Other Purchased Services	25,700
600 Supplies	77,000
700 Property	2,000

LEA : 106167504     North Clarion County SD

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$798,385</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	37,706
200 Personnel Services - Employee Benefits	17,033
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	4,000
500 Other Purchased Services	603,673
600 Supplies	25,000
<b>Total Student Transportation Services</b>	<b>\$691,412</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	64,849
200 Personnel Services - Employee Benefits	51,186
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	2,000
500 Other Purchased Services	6,360
600 Supplies	21,416
700 Property	5,000
<b>Total Support Services - Central</b>	<b>\$154,011</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	10,390
<b>Total Other Support Services</b>	<b>\$10,390</b>
<b>Total   Support Services</b>	<b>\$3,487,743</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	122,316
200 Personnel Services - Employee Benefits	44,031
500 Other Purchased Services	5,000
800 Other Objects	7,250
<b>Total Student Activities</b>	<b>\$178,597</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	900
<b>Total Community Services</b>	<b>\$900</b>
<b>Total   Operation of Non-Instructional Services</b>	<b>\$179,497</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	20,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>Total   Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	315,400
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$315,400</b>



LEA : 106167504     North Clarion County SD

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	85,150
<b>Total Interfund Transfers - Out</b>	<b>\$85,150</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	40,000
<b>Total Budgetary Reserve</b>	<b>\$40,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$440,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$11,060,980</b>

LEA : 106167504     North Clarion County SD

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,460,000	1,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	64,000	54,000
Athletic / School-Sponsored Extra Curricular Activities Fund	1,400	400
Capital Reserve Fund - § 690, §1850	327,000	300,000
Capital Reserve Fund - § 1431	2,190,000	1,000,000
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 Cash and Short-Term Investments	\$4,042,400	\$2,754,400

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		

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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	\$4,042,400	\$2,754,400

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	5,969,782	5,654,448
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	37,260	21,037
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,007,042</b>	<b>\$5,675,485</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>		

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<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>		

<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>		

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<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>\$6,007,042</b>	<b>\$5,675,485</b>



<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	\$6,007,042	\$5,675,485

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	26,175
0850 Unassigned Fund Balance	1,322,650
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,348,825
5900 Budgetary Reserve	40,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,388,825