


FINAL GENERAL FUND BUDGET

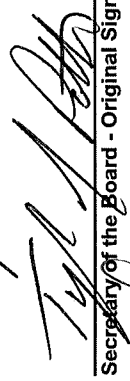
Fiscal Year 2023-2024

General Fund Budget Approval

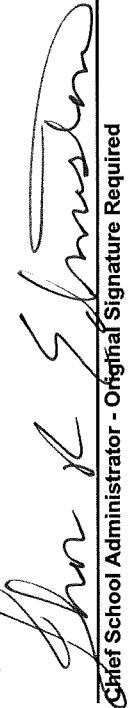
Date of Adoption of the General Fund Budget: 5/22/2023


President of the Board - Original Signature Required

5/22/2023
Date


Secretary of the Board - Original Signature Required

5/22/2023
Date


Chief School Administrator - Original Signature Required

5/22/2023
Date

Tyler J Potts
Contact Person

(570)649-5138 Telephone
Extn :5004 Extension

tpotts@wrsd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Warrior Run SD	Northumberland	116498003

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	\$27120646
Ending Unassigned Fund Balance	\$1611614
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.94%

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 5-22-2023
---	-------------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

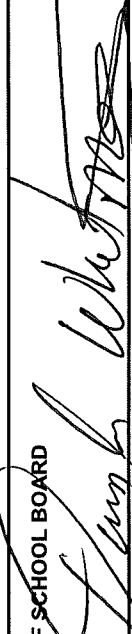
24 PS 6-687(a)(1)

(03/2006)

School District Name : Warrior Run SD	County : Northumberland	AUN Number : 116498003
--	----------------------------	---------------------------

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 4/24/2023
---	-------------------

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.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments and any other unforeseeable expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Contingency for continued increase in PSERS retirement rate as well as for future projects and technology.

<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	
0840 Assigned Fund Balance	11,783,991
0850 Unassigned Fund Balance	1,998,109
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,782,100</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,690,171
7000 Revenue from State Sources	12,471,980
8000 Revenue from Federal Sources	582,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,744,151</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,526,251</u>

LEA : 116498003 Warrior Run SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,748,106
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	10,800
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	33,133
6140 Current Act 511 Taxes - Flat Rate Assessments	33,132
6150 Current Act 511 Taxes - Proportional Assessments	3,645,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$13,690,171
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,295,304
7112 Basic Education Funding-Social Security	395,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,200,852
7311 Pupil Transportation Subsidy	670,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	147,478
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	501,919
7505 Ready to Learn Block Grant	259,427
7820 State Share of Retirement Contributions	1,900,000
REVENUE FROM STATE SOURCES	\$12,471,980
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	472,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,000
8517 Title IV - 21st Century Schools	40,000
REVENUE FROM FEDERAL SOURCES	\$582,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,744,151

Act 1 Index (current): 5.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,750,000		
Amount of Tax Relief for Homestead Exclusions	\$501,966		
Total Approx. Tax Revenue:	\$9,251,966		
Approx. Tax Levy for Tax Rate Calculation:	\$9,935,927		

	Montour	Northumberland	Union	Total
2022-23 Data				
a. Assessed Value	\$154,459,840	\$91,467,732	\$55,899,510	\$301,827,082
b. Real Estate Mills	14.9200	74.3600	13.6500	
I. 2023-24 Data				
c. 2021 STEB Market Value	\$177,517,520	\$528,598,957	\$57,373,925	\$763,490,402
d. Assessed Value	\$155,066,540	\$92,239,712	\$60,212,010	\$307,518,262
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2022-23 Calculations				
f. 2022-23 Tax Levy	\$2,304,541	\$6,801,541	\$763,028	\$9,869,110
(a * b)				
2023-24 Calculations				
g. Percent of Total Market Value	23.25079%	69.23453%	7.51469%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,294,646	\$6,832,832	\$741,633	\$9,869,111
(f Total * g)				
i. Base Mills Subject to Index	14.9200	74.7021	13.6500	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	92.75000%	92.75000%	92.75000%	92.75001%
k. Tax Levy Needed	\$2,310,182	\$6,879,092	\$746,654	\$9,935,928
(Approx. Tax Levy * g)				
I. 2023-24 Real Estate Tax Rate	14.8900	74.5700	12.4000	
(k / d * 1000)				
m. Tax Levy Generated by Mills	\$2,308,941	\$6,878,315	\$746,629	\$9,933,885
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$9,431,919
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$8,748,106
(n * Est. Pct. Collection)				

Act 1 Index (current): 5.4%

Calculation Method:RevenueSection 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:2

Approx. Tax Revenue from RE Taxes:\$8,750,000

Amount of Tax Relief for Homestead Exclusions\$501,966

Total Approx. Tax Revenue:\$9,251,966

Approx. Tax Levy for Tax Rate Calculation:\$9,935,927

	Montour	Northumberland	Union	Total
Index Maxiums				
p. Maximum Mills Based On Index (i * (1 + Index))	15.7256	78.7360	14.3871	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,438,514	\$7,262,586	\$866,276	\$10,567,376
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief				
V. Assessed Value Exclusion per Homestead	\$10,293.00	\$2,055.00	\$12,354.00	
Number of Homestead/Farmstead Properties	675	2496	142	3313
Median Assessed Value of Homestead Properties				\$86,225

Act 1 Index (current): 5.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,750,000

Amount of Tax Relief for Homestead Exclusions

\$501,966

Total Approx. Tax Revenue:

\$9,251,966

Approx. Tax Levy for Tax Rate Calculation:

\$9,935,927

	Montour	Northumberland	Union	Total
--	---------	----------------	-------	-------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$501,919	Lowering RE Tax Rate	\$0	\$501,919
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$47			\$47
Amount of Tax Relief from State/Local Sources				\$501,966

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>		
Montour	155,066,540	14.8900	2,308,941				92.75000%		
Northumberland	92,239,712	74.5700	6,878,315				92.75000%		
Union	60,212,010	12.4000	746,629				92.75000%		
Totals:	307,518,262		9,933,885	-	501,966	=	9,431,919	X	92.75001% = 8,748,106
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					33,133
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	33,132	33,132		
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						33,132	33,132		
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			1.300%	0.000%	3,500,000	3,500,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	145,000	145,000		
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						3,645,000	3,645,000		
Total Act 511, Current Taxes							3,678,132		
				Act 511 Tax Limit -->	763,490,402	X	12	9,161,885	
					Market Value		Mills	(511 Limit)	

LEA : 116498003 Warrior Run 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>									
	Montour	14.9200	14.8900	-0.19%	Yes	5.4%				
	Northumberland	74.7021	74.5700	-0.16%	Yes	5.4%				
	Union	13.6500	12.4000	-9.14%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.300%	1.300%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

LEA : 116498003 Warrior Run SD

Printed 5/25/2023 1:15:14 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,702,839
1200 Special Programs - Elementary / Secondary	3,190,675
1300 Vocational Education	422,000
1400 Other Instructional Programs - Elementary / Secondary	20,000
Total Instruction	\$15,335,514
2000 Support Services	
2100 Support Services - Students	1,015,752
2200 Support Services - Instructional Staff	868,637
2300 Support Services - Administration	1,313,428
2400 Support Services - Pupil Health	404,115
2500 Support Services - Business	438,050
2600 Operation and Maintenance of Plant Services	2,271,589
2700 Student Transportation Services	1,705,486
2800 Support Services - Central	571,137
Total Support Services	\$8,588,194
3000 Operation of Non-Instructional Services	
3200 Student Activities	574,840
Total Operation of Non-Instructional Services	\$574,840
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,222,098
Total Other Expenditures and Financing Uses	\$2,222,098
Total Estimated Expenditures and Other Financing Uses	\$27,120,646

LEA : 116498003 Warrior Run SD

Printed 5/25/2023 1:15:15 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,112,432
200 Personnel Services - Employee Benefits	4,191,024
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	33,080
500 Other Purchased Services	721,540
600 Supplies	380,958
800 Other Objects	13,805
Total Regular Programs - Elementary / Secondary	\$11,702,839
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,714,219
200 Personnel Services - Employee Benefits	1,152,806
300 Purchased Professional and Technical Services	284,000
500 Other Purchased Services	4,100
600 Supplies	35,050
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$3,190,675
1300 <u>Vocational Education</u>	
500 Other Purchased Services	422,000
Total Vocational Education	\$422,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	\$20,000
Total Instruction	\$15,335,514
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	629,343
200 Personnel Services - Employee Benefits	359,735
300 Purchased Professional and Technical Services	16,500
500 Other Purchased Services	500
600 Supplies	9,674
Total Support Services - Students	\$1,015,752
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	410,202
200 Personnel Services - Employee Benefits	392,010
300 Purchased Professional and Technical Services	25,000
600 Supplies	41,125
800 Other Objects	300
Total Support Services - Instructional Staff	\$868,637
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	699,400
200 Personnel Services - Employee Benefits	489,374

LEA : 116498003 Warrior Run SD

Printed 5/25/2023 1:15:15 PM

<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	50,000
500	Other Purchased Services	21,000
600	Supplies	38,654
800	Other Objects	15,000
Total Support Services - Administration		\$1,313,428
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	216,585
200	Personnel Services - Employee Benefits	176,711
300	Purchased Professional and Technical Services	5,085
400	Purchased Property Services	75
600	Supplies	5,659
Total Support Services - Pupil Health		\$404,115
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	200,814
200	Personnel Services - Employee Benefits	163,469
300	Purchased Professional and Technical Services	32,800
400	Purchased Property Services	1,631
500	Other Purchased Services	5,000
600	Supplies	24,336
800	Other Objects	10,000
Total Support Services - Business		\$438,050
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	652,357
200	Personnel Services - Employee Benefits	549,932
400	Purchased Property Services	242,000
500	Other Purchased Services	213,400
600	Supplies	528,400
700	Property	85,500
Total Operation and Maintenance of Plant Services		\$2,271,589
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,657,433
600	Supplies	3,900
700	Property	44,153
Total Student Transportation Services		\$1,705,486
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	217,061
200	Personnel Services - Employee Benefits	169,224
400	Purchased Property Services	24,535
600	Supplies	160,317
Total Support Services - Central		\$571,137
Total Support Services		\$8,588,194
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	247,750

LEA : 116498003 Warrior Run SD

Printed 5/25/2023 1:15:15 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	111,285
300 Purchased Professional and Technical Services	85,870
400 Purchased Property Services	10,000
500 Other Purchased Services	65,705
600 Supplies	40,430
800 Other Objects	13,800
Total Student Activities	\$574,840
Total Operation of Non-Instructional Services	\$574,840
4000 Facilities Acquisition, Construction and Improvement Services	
<u>4000 Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	300,000
700 Property	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
5000 Other Expenditures and Financing Uses	
<u>5100 Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,207,098
900 Other Uses of Funds	1,015,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,222,098
Total Other Expenditures and Financing Uses	\$2,222,098
TOTAL EXPENDITURES	\$27,120,646

LEA : 116498003 Warrior Run SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	10,000,000	10,000,000
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	17,400,000	17,400,000
Other Capital Projects Fund	3,000,000	500,000
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	180,000	180,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,580,000	\$28,080,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 116498003 Warrior Run 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	\$30,580,000	\$28,080,000

LEA : 116498003 Warrior Run SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	34,920,000	33,905,000
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	\$34,920,000	\$33,905,000
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 : 116498003 Warrior Run 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		

<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		

LEA : 116498003 Warrior Run 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	\$34,920,000	\$33,905,000

LEA : 116498003 Warrior Run 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	\$34,920,000	\$33,905,000

LEA : 116498003 Warrior Run SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,793,991
0850 Unassigned Fund Balance	1,611,614
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,405,605
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,405,605