

## FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

### General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

*Carole Heine*

Date

*6/30/2022*

Secretary of the Board - Original Signature Required

*Christina D. Potha*

Date

*6/30/2022*

Chief School Administrator - Original Signature Required

*Misty S. Slawik, Ed.D.*

Date

*6/30/2022*

Peggy Gillespie

Contact Person

(724)845-8742

Extn :

Telephone

Extension

peggy.gillespie@kiskiarea.com

Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kiski Area SD	COUNTY : Westmoreland	AUN : 107654403
------------------------------------	--------------------------	--------------------

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 2022-2023 (compared to 2021-2022 )?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$66830000
Ending Unassigned Fund Balance	\$4389699
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.56%

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. Slawic, Ed. D.</i>	DATE  <i>6/20/2022</i>
---	------------------------------

DUE DATE: AUGUST 15, 2022

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Kiski Area SD	County : Westmoreland	AUN Number : 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  5/16/2022
--	-----------------------

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 for future budget appropriations and unanticipated expenses such as special education costs.
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 for future retirement and other personnel expenses, future security building needs and future athletic capital improvements.

<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	1,849,771	
0840 Assigned Fund Balance	2,126,066	
0850 Unassigned Fund Balance	4,593,633	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$8,569,470</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	27,904,891	
7000 Revenue from State Sources	32,458,166	
8000 Revenue from Federal Sources	4,127,693	
9000 Other Financing Sources	9,250	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$64,500,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$73,069,470</u></b>

LEA : 107654403      Kiski Area SD

Printed 6/21/2022 10:15:11 AM

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,709,384
6112 Interim Real Estate Taxes	354,616
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	19,000
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	3,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,625,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	122,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	743,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	48,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	321,891
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,904,891</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	17,282,000
7112 Basic Education Funding-Social Security	1,175,000
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	3,000,000
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	1,470,721
7505 Ready to Learn Block Grant	630,145
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	4,000
7820 State Share of Retirement Contributions	5,300,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$32,458,166</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	35,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	826,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	135,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 NCLB, Title IV - 21st Century Schools	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	275,900
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,553,293
8747 ARP ECF - Emergency Connectivity Fund	20,000
8751 ARP ESSER Learning Loss	161,000
8752 ARP ESSER Summer Programs	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	69,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,127,693</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	9,250
<b>OTHER FINANCING SOURCES</b>	<b>\$9,250</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>64,500,000</b>

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,710,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,473,300</u>		
Total Approx. Tax Revenue:	\$22,183,300		
Approx. Tax Levy for Tax Rate Calculation:	\$24,115,529		
	Armstrong	Westmoreland	Total

2021-22 Data			
a. Assessed Value	\$37,768,906	\$239,066,540	\$276,835,446
b. Real Estate Mills	45.4000	90.6000	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$99,095,836	\$1,369,420,600	\$1,468,516,436
d. Assessed Value	\$38,025,289	\$240,305,130	\$278,330,419
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$1,714,708	\$21,659,429	\$23,374,137
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	6.74802%	93.25198%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,577,291	\$21,796,846	\$23,374,137
(f Total * g)			
i. Base Mills Subject to Index	45.4000	91.1748	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.00000%	91.50000%	91.46626%
k. Tax Levy Needed	\$1,627,321	\$22,488,208	\$24,115,529
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	42.7900	93.5800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,627,102	\$22,487,754	\$24,114,856
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,641,556
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,709,384
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,710,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,473,300</u>		
Total Approx. Tax Revenue:	\$22,183,300		
Approx. Tax Levy for Tax Rate Calculation:	\$24,115,529		
	Armstrong	Westmoreland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	47.5338	95.4600	
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)	\$1,807,486	\$22,939,528	\$24,747,014
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	\$4,337.00	\$1,983.00	
Number of Homestead/Farmstead Properties	708	7241	7949
Median Assessed Value of Homestead Properties			\$18,405

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,710,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,473,300</u>		
Total Approx. Tax Revenue:	\$22,183,300		
Approx. Tax Levy for Tax Rate Calculation:	\$24,115,529		
	Armstrong	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,470,721	Lowering RE Tax Rate	\$0	\$1,470,721
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,579			\$2,579
Amount of Tax Relief from State/Local Sources				\$1,473,300

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>		
Armstrong	38,025,289	42.7900	1,627,102				91.00000%		
Westmoreland	240,305,130	93.5800	22,487,754				91.50000%		
<b>Totals:</b>	<b>278,330,419</b>		<b>24,114,856</b>	-	1,473,300	=	22,641,556	X	91.46626% = 20,709,384
				<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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>								<b>71,000</b> <b>71,000</b>	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u> <u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%		3,275,000 3,275,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000		0 0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		375,000 375,000	
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>3,650,000</b> <b>3,650,000</b>	
<b>Total Act 511, Current Taxes</b>								<b>3,721,000</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>1,468,516,436</b>		<b>X</b>		<b>12</b> <b>17,622,197</b>	
				<b>Market Value</b>				<b>Mills</b> <b>(511 Limit)</b>	

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Armstrong	45.4000	42.7900	-5.73%	Yes	4.7%				
	Westmoreland	91.1748	93.5800	2.64%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

LEA : 107654403      Kiski Area SD

Printed 6/21/2022 10:15:20 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	31,173,190
1200 Special Programs - Elementary / Secondary	8,219,126
1300 Vocational Education	1,705,000
1400 Other Instructional Programs - Elementary / Secondary	171,128
1500 Nonpublic School Programs	16,000
<b>Total Instruction</b>	<b>\$41,284,444</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,684,971
2200 Support Services - Instructional Staff	1,523,554
2300 Support Services - Administration	4,559,926
2400 Support Services - Pupil Health	819,395
2500 Support Services - Business	617,269
2600 Operation and Maintenance of Plant Services	5,843,314
2700 Student Transportation Services	3,911,428
2800 Support Services - Central	181,918
2900 Other Support Services	12,500
<b>Total Support Services</b>	<b>\$19,154,275</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,509,306
3300 Community Services	23,550
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,532,856</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	370,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$370,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,468,425
5200 Interfund Transfers - Out	20,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,488,425</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$66,830,000</b>

LEA : 107654403      Kiski Area SD

Printed 6/21/2022 10:15:22 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,379,447
200 Personnel Services - Employee Benefits	10,746,095
300 Purchased Professional and Technical Services	108,200
400 Purchased Property Services	4,885
500 Other Purchased Services	1,579,653
600 Supplies	2,248,849
700 Property	104,561
800 Other Objects	1,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$31,173,190</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,102,502
200 Personnel Services - Employee Benefits	1,348,374
300 Purchased Professional and Technical Services	2,839,700
500 Other Purchased Services	1,901,850
600 Supplies	26,500
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,219,126</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,705,000
<b>Total Vocational Education</b>	<b>\$1,705,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	31,000
200 Personnel Services - Employee Benefits	9,978
300 Purchased Professional and Technical Services	93,150
500 Other Purchased Services	34,000
600 Supplies	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$171,128</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	16,000
<b>Total Nonpublic School Programs</b>	<b>\$16,000</b>
<b>Total Instruction</b>	<b>\$41,284,444</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	962,742
200 Personnel Services - Employee Benefits	642,124
300 Purchased Professional and Technical Services	2,865
500 Other Purchased Services	5,970
600 Supplies	13,170
800 Other Objects	58,100
<b>Total Support Services - Students</b>	<b>\$1,684,971</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

LEA : 107654403      Kiski Area SD

Printed 6/21/2022 10:15:22 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	683,211
200 Personnel Services - Employee Benefits	520,194
300 Purchased Professional and Technical Services	135,410
500 Other Purchased Services	50,789
600 Supplies	128,150
700 Property	3,300
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,523,554</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,448,505
200 Personnel Services - Employee Benefits	1,495,013
300 Purchased Professional and Technical Services	415,000
400 Purchased Property Services	21,820
500 Other Purchased Services	83,473
600 Supplies	61,765
800 Other Objects	34,350
<b>Total Support Services - Administration</b>	<b>\$4,559,926</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	459,567
200 Personnel Services - Employee Benefits	326,953
300 Purchased Professional and Technical Services	21,780
400 Purchased Property Services	510
500 Other Purchased Services	860
600 Supplies	9,725
<b>Total Support Services - Pupil Health</b>	<b>\$819,395</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	306,959
200 Personnel Services - Employee Benefits	228,160
300 Purchased Professional and Technical Services	56,300
500 Other Purchased Services	16,300
600 Supplies	6,500
700 Property	2,000
800 Other Objects	1,050
<b>Total Support Services - Business</b>	<b>\$617,269</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,004,396
200 Personnel Services - Employee Benefits	1,316,251
300 Purchased Professional and Technical Services	153,450
400 Purchased Property Services	789,777
500 Other Purchased Services	442,260
600 Supplies	1,092,480
700 Property	31,500
800 Other Objects	13,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,843,314</b>
<b>2700 <u>Student Transportation Services</u></b>	

LEA : 107654403      Kiski Area SD

Printed 6/21/2022 10:15:22 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	49,800
200 Personnel Services - Employee Benefits	20,549
500 Other Purchased Services	3,838,179
600 Supplies	2,750
800 Other Objects	150
<b>Total Student Transportation Services</b>	<b>\$3,911,428</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	121,373
200 Personnel Services - Employee Benefits	60,545
<b>Total Support Services - Central</b>	<b>\$181,918</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,500
<b>Total Other Support Services</b>	<b>\$12,500</b>
<b>Total Support Services</b>	<b>\$19,154,275</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	684,661
200 Personnel Services - Employee Benefits	302,725
300 Purchased Professional and Technical Services	150,100
400 Purchased Property Services	35,300
500 Other Purchased Services	164,245
600 Supplies	116,400
700 Property	39,200
800 Other Objects	16,675
<b>Total Student Activities</b>	<b>\$1,509,306</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	16,000
600 Supplies	7,550
<b>Total Community Services</b>	<b>\$23,550</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,532,856</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	370,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$370,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$370,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,903,425
900 Other Uses of Funds	2,565,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,468,425</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	20,000



LEA : 107654403      Kiski Area SD

Printed 6/21/2022 10:15:22 AM

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$20,000
Total Other Expenditures and Financing Uses	\$4,488,425
TOTAL EXPENDITURES	\$66,830,000

LEA : 107654403      Kiski Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	12,700,000	11,700,000
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	600,000	600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	105,500	103,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,805,500</b>	<b>\$12,653,000</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$13,805,500	\$12,653,000

LEA : 107654403      Kiski Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	43,070,000	40,505,000
0520 Extended-Term Financing Agreements Payable	3,800	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,000,000	12,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$56,373,800</b>	<b>\$54,405,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 107654403      Kiski Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 107654403      Kiski Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

LEA : 107654403      Kiski Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 107654403     Kiski Area SD			
Printed 6/21/2022 10:15:24 AM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase 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>\$56,373,800</b>	<b>\$54,405,000</b>	



LEA : 107654403      Kiski Area SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,025,000	7,025,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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 Short-Term Payables	\$7,325,000	\$7,325,000
TOTAL INDEBTEDNESS	\$63,698,800	\$61,730,000

LEA : 107654403      Kiski Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,849,771
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,389,699
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,239,470
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,239,470