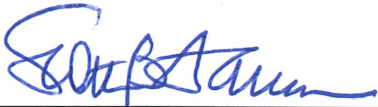


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/20/2022

\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date 6-28-2022\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date 6-28-2022\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date 6-28-2022

Barbara A Beveridge

\_\_\_\_\_  
Contact Person

(814)744-8536

Extn :

\_\_\_\_\_  
Telephone\_\_\_\_\_  
Extension

bbeveridge@nccsd.org

\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022 )?

Yes

☐

No

☒

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

Total Budgeted Expenditures	\$11185717
Ending Unassigned Fund Balance	\$1258372
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.24%

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

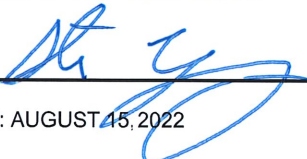
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-28-2022
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DUE DATE: AUGUST 15, 2022

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

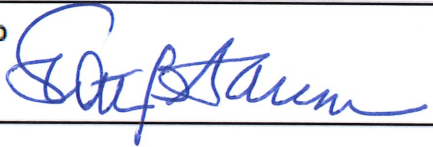
24 PS 6-687(a)(1)

(03/2006)

<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> 5-9-2022
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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 2022-2023
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	1,460,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,460,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,606,486	
7000 Revenue from State Sources	6,406,928	
8000 Revenue from Federal Sources	1,071,489	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$11,084,903</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$12,544,903</u></b>

LEA : 106167504     North Clarion County SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,676,780
6113 Public Utility Realty Taxes	3,100
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	11,616
6140 Current Act 511 Taxes - Flat Rate Assessments	11,616
6150 Current Act 511 Taxes - Proportional Assessments	551,209
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	166,465
6910 Rentals	400
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	40,200
6990 Refunds and Other Miscellaneous Revenue	1,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,606,486</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,049,741
7271 Special Education funds for School-Aged Pupils	443,625
7292 Pre-K Counts	245,000
7311 Pupil Transportation Subsidy	390,000
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	50,500
7810 State Share of Social Security and Medicare Taxes	170,000
7820 State Share of Retirement Contributions	775,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,406,928</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	19,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	208,102
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,693
8517 NCLB, Title IV - 21st Century Schools	17,664
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	246,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	389,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	126,030
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,071,489</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>11,084,903</b>

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,676,780	
Amount of Tax Relief for Homestead Exclusions	<u>\$170,767</u>	
Total Approx. Tax Revenue:	\$2,847,547	
Approx. Tax Levy for Tax Rate Calculation:	\$3,080,310	
	Clarion	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$61,490,961	\$61,490,961
b. Real Estate Mills	47.6529	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$256,576,239	\$256,576,239
d. Assessed Value	\$61,797,898	\$61,797,898
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$2,930,223	\$2,930,223
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,930,223	\$2,930,223
(f Total * g)		
i. Base Mills Subject to Index	47.6529	
(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	92.00000%	92.00000%
k. Tax Levy Needed	\$3,080,310	\$3,080,310
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	49.8449	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,080,310	\$3,080,310
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,909,543
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,676,780
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,676,780	
Amount of Tax Relief for Homestead Exclusions	<u>\$170,767</u>	
Total Approx. Tax Revenue:	\$2,847,547	
Approx. Tax Levy for Tax Rate Calculation:	\$3,080,310	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	49.8449	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,080,310	\$3,080,310
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	\$2,437.00	
Number of Homestead/Farmstead Properties	1378	1378
Median Assessed Value of Homestead Properties		\$16,773

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,676,780
Amount of Tax Relief for Homestead Exclusions	<u>\$170,767</u>
Total Approx. Tax Revenue:	\$2,847,547
Approx. Tax Levy for Tax Rate Calculation:	\$3,080,310
	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

2022-2023 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 6/28/2022 2:56:35 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Clarion	61,797,898	49.8449	3,080,310			92.00000%	
Totals:	61,797,898		3,080,310	- 170,767	= 2,909,543	X 92.00000%	= 2,676,780
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	11,616		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	12,765	11,616
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						12,765	11,616
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	440,000	440,000
6152	Current Act 511 Occupation Taxes			180.0000	0.000	73,566	66,209
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	45,000	45,000
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						558,566	551,209
Total Act 511, Current Taxes							562,825
Act 511 Tax Limit -->				256,576,239	X	12	3,078,915
				Market Value		Mills	(511 Limit)

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>									
	Clarion	47.6529	49.8449	4.60%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6152	Current Act 511 Occupation Taxes	180.0000	180.0000	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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	4,693,623
1200 Special Programs - Elementary / Secondary	1,318,292
1300 Vocational Education	333,949
1400 Other Instructional Programs - Elementary / Secondary	216,052
1500 Nonpublic School Programs	13,121
1800 Pre-Kindergarten	245,000
<b>Total Instruction</b>	<b>\$6,820,037</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	430,840
2200 Support Services - Instructional Staff	232,765
2300 Support Services - Administration	796,037
2400 Support Services - Pupil Health	158,133
2500 Support Services - Business	202,006
2600 Operation and Maintenance of Plant Services	865,305
2700 Student Transportation Services	743,583
2800 Support Services - Central	157,626
2900 Other Support Services	10,390
<b>Total Support Services</b>	<b>\$3,596,685</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	155,945
3300 Community Services	900
<b>Total Operation of Non-Instructional Services</b>	<b>\$156,845</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	185,900
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$185,900</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	314,100
5200 Interfund Transfers - Out	72,150
5900 Budgetary Reserve	40,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$426,250</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$11,185,717</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	3,146,883
200 Personnel Services - Employee Benefits	1,131,121
300 Purchased Professional and Technical Services	227,360
400 Purchased Property Services	5,400
500 Other Purchased Services	87,824
600 Supplies	92,835
800 Other Objects	2,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,693,623</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	454,728
200 Personnel Services - Employee Benefits	388,488
300 Purchased Professional and Technical Services	345,719
400 Purchased Property Services	4,500
500 Other Purchased Services	118,837
600 Supplies	5,770
800 Other Objects	250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,318,292</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	333,949
<b>Total Vocational Education</b>	<b>\$333,949</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	112,627
200 Personnel Services - Employee Benefits	102,150
500 Other Purchased Services	400
600 Supplies	875
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$216,052</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	7,144
200 Personnel Services - Employee Benefits	3,104
500 Other Purchased Services	2,873
<b>Total Nonpublic School Programs</b>	<b>\$13,121</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	116,121
200 Personnel Services - Employee Benefits	116,119
600 Supplies	12,760
<b>Total Pre-Kindergarten</b>	<b>\$245,000</b>
<b>Total Instruction</b>	<b>\$6,820,037</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	223,157
200 Personnel Services - Employee Benefits	197,683

LEA : 106167504 North Clarion County SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,200
500 Other Purchased Services	1,000
600 Supplies	3,800
<b>Total Support Services - Students</b>	<b>\$430,840</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	88,252
200 Personnel Services - Employee Benefits	73,150
300 Purchased Professional and Technical Services	59,651
500 Other Purchased Services	762
600 Supplies	10,950
<b>Total Support Services - Instructional Staff</b>	<b>\$232,765</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	373,955
200 Personnel Services - Employee Benefits	250,082
300 Purchased Professional and Technical Services	107,340
400 Purchased Property Services	5,000
500 Other Purchased Services	36,110
600 Supplies	9,350
800 Other Objects	14,200
<b>Total Support Services - Administration</b>	<b>\$796,037</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	83,684
200 Personnel Services - Employee Benefits	69,399
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	300
600 Supplies	1,950
<b>Total Support Services - Pupil Health</b>	<b>\$158,133</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	91,270
200 Personnel Services - Employee Benefits	91,268
300 Purchased Professional and Technical Services	8,008
400 Purchased Property Services	500
500 Other Purchased Services	3,400
600 Supplies	5,560
700 Property	1,600
800 Other Objects	400
<b>Total Support Services - Business</b>	<b>\$202,006</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	294,609
200 Personnel Services - Employee Benefits	252,708
300 Purchased Professional and Technical Services	57,497
400 Purchased Property Services	105,660
500 Other Purchased Services	25,700
600 Supplies	81,131
700 Property	48,000

LEA : 106167504     North Clarion County SD

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Description	Amount
Total Operation and Maintenance of Plant Services	\$865,305
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	56,285
200 Personnel Services - Employee Benefits	26,998
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	4,000
500 Other Purchased Services	537,300
600 Supplies	25,000
700 Property	90,000
Total Student Transportation Services	\$743,583
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	62,173
200 Personnel Services - Employee Benefits	49,979
300 Purchased Professional and Technical Services	20,139
400 Purchased Property Services	2,000
500 Other Purchased Services	4,860
600 Supplies	13,475
700 Property	5,000
Total Support Services - Central	\$157,626
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,390
Total Other Support Services	\$10,390
Total Support Services	\$3,596,685
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	103,457
200 Personnel Services - Employee Benefits	40,238
500 Other Purchased Services	5,000
800 Other Objects	7,250
Total Student Activities	\$155,945
3300 <u>Community Services</u>	
800 Other Objects	900
Total Community Services	\$900
Total Operation of Non-Instructional Services	\$156,845
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	185,900
Total Facilities Acquisition, Construction and Improvement Services	\$185,900
Total Facilities Acquisition, Construction and Improvement Services	\$185,900
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	314,100



<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$314,100
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	72,150
Total Interfund Transfers - Out	\$72,150
5900 <u>Budgetary Reserve</u>	
800 Other Objects	40,000
Total Budgetary Reserve	\$40,000
Total Other Expenditures and Financing Uses	\$426,250
TOTAL EXPENDITURES	\$11,185,717

LEA : 106167504     North Clarion County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,460,000	1,360,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	65,000	55,000
Athletic / School-Sponsored Extra Curricular Activities Fund	1,200	400
Capital Reserve Fund - § 690, §1850	185,000	300,000
Capital Reserve Fund - § 1431	4,406,000	2,373,955
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,117,200</b>	<b>\$4,089,355</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 : 106167504     North Clarion County 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	\$6,117,200	\$4,089,355

LEA : 106167504     North Clarion County 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		
0520 Extended-Term Financing Agreements Payable	6,283,804	5,969,782
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	40,688	25,501
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,324,492</b>	<b>\$5,995,283</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		

<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		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
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 : 106167504     North Clarion County 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		

<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 Permanent Fund		
Total Long-Term Indebtedness	\$6,324,492	\$5,995,283



<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$6,324,492	\$5,995,283

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	100,814
0850 Unassigned Fund Balance	1,258,372
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,359,186
5900 Budgetary Reserve	40,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,399,186