

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/14/2023**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christine Krankota

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conneaut SD	COUNTY : Crawford	AUN : 105201033
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes ☒

No ☐

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

Total Budgeted Expenditures	\$44901941
Ending Unassigned Fund Balance	\$3028459
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.74%

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
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Conneaut SD	County : Crawford	AUN Number : 105201033
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$15,676.00 Function 1400, Object 200: \$27,414.00	Increases in health insurance costs have caused benefit costs to exceed wage costs in this function.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$393,949.00 Function 2600, Object 200: \$400,392.00	Increases in health insurance costs have caused benefit costs to exceed wage costs in this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District maintains a budgetary reserce for unanticipated expenditures.
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.	The District maintains an unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District maintains a committed fund balance.

<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	144,227
0820 Restricted Fund Balance	108,720
0830 Committed Fund Balance	8,797,445
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,780,837
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,578,282</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,620,767
7000 Revenue from State Sources	22,466,808
8000 Revenue from Federal Sources	4,061,988
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$45,149,563</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$56,727,845</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,051,176
6113 Public Utility Realty Taxes	15,659
6114 Payments in Lieu of Current Taxes - State / Local	110,728
6120 Current Per Capita Taxes, Section 679	39,500
6140 Current Act 511 Taxes - Flat Rate Assessments	39,500
6150 Current Act 511 Taxes - Proportional Assessments	1,875,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,514,000
6500 Earnings on Investments	274,464
6700 Revenues from LEA Activities	20,340
6800 Revenues from Intermediary Sources / Pass-Through Funds	428,700
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	39,000
6940 Tuition from Patrons	125,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6990 Refunds and Other Miscellaneous Revenue	45,700
REVENUE FROM LOCAL SOURCES	\$18,620,767
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,055,682
7112 Basic Education Funding-Social Security	559,756
7160 Tuition for Orphans Subsidy	2,500
7220 Vocational Education	75,000
7271 Special Education funds for School-Aged Pupils	1,967,033
7311 Pupil Transportation Subsidy	2,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	727,017
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	1,223,365
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	426,026
7820 State Share of Retirement Contributions	2,912,429
REVENUE FROM STATE SOURCES	\$22,466,808
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	951,718
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	107,215

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	69,717
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	932,437
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,731,669
8751 ARP ESSER Learning Loss	117,125
8753 ARP ESSER Afterschool Programs	2,107
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$4,061,988
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,149,563

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,051,176	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,492</u>	
Total Approx. Tax Revenue:	\$15,274,668	
Approx. Tax Levy for Tax Rate Calculation:	\$16,332,283	
	Crawford	Total

2022-23 Data		
a. Assessed Value	\$302,582,402	\$302,582,402
b. Real Estate Mills	51.5500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$994,190,890	\$994,190,890
d. Assessed Value	\$304,991,281	\$304,991,281
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,598,123	\$15,598,123
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$15,598,123	\$15,598,123
(f Total * g)		
i. Base Mills Subject to Index	51.5500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$16,332,283	\$16,332,283
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	53.5500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,332,283	\$16,332,283
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,108,791
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,051,176
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,051,176	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,492</u>	
Total Approx. Tax Revenue:	\$15,274,668	
Approx. Tax Levy for Tax Rate Calculation:	\$16,332,283	
	Crawford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	54.3852	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,587,012	\$16,587,012
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	\$4,967.00	
Number of Homestead/Farmstead Properties	4629	4629
Median Assessed Value of Homestead Properties		\$26,001

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,051,176
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,492</u>
Total Approx. Tax Revenue:	\$15,274,668
Approx. Tax Levy for Tax Rate Calculation:	\$16,332,283
	Crawford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,223,365	Lowering RE Tax Rate	\$0	\$1,223,365
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$127			\$127
Amount of Tax Relief from State/Local Sources				\$1,223,492

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>		
Crawford	304,991,281	53.5500	16,332,283			93.00000%		
Totals:	304,991,281		16,332,283	-	1,223,492 =	15,108,791 X	93.00000% = 14,051,176	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	39,500			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	39,500	39,500	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						39,500	39,500	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,600,000	1,600,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	275,000	275,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						1,875,000	1,875,000	
Total Act 511, Current Taxes							1,914,500	
				Act 511 Tax Limit -->	994,190,890 X	12	11,930,291	
					Market Value	Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Crawford	51.5500	53.5500	3.88%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,534,598
1200 Special Programs - Elementary / Secondary	5,434,161
1300 Vocational Education	2,990,278
1400 Other Instructional Programs - Elementary / Secondary	211,585
1500 Nonpublic School Programs	21,500
Total Instruction	\$24,192,122
2000 Support Services	
2100 Support Services - Students	1,500,459
2200 Support Services - Instructional Staff	1,239,537
2300 Support Services - Administration	2,711,527
2400 Support Services - Pupil Health	635,481
2500 Support Services - Business	513,520
2600 Operation and Maintenance of Plant Services	3,602,204
2700 Student Transportation Services	4,053,000
2800 Support Services - Central	1,001,168
2900 Other Support Services	53,000
Total Support Services	\$15,309,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,174,892
3300 Community Services	7,251
Total Operation of Non-Instructional Services	\$1,182,143
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	472,680
Total Facilities Acquisition, Construction and Improvement Services	\$472,680
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,630,100
5900 Budgetary Reserve	115,000
Total Other Expenditures and Financing Uses	\$3,745,100
Total Estimated Expenditures and Other Financing Uses	\$44,901,941

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		7,672,783
200 Personnel Services - Employee Benefits		5,952,853
300 Purchased Professional and Technical Services		294,800
400 Purchased Property Services		21,200
500 Other Purchased Services		940,188
600 Supplies		637,561
700 Property		12,657
800 Other Objects		2,556
Total Regular Programs - Elementary / Secondary		\$15,534,598
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,065,877
200 Personnel Services - Employee Benefits		1,404,934
300 Purchased Professional and Technical Services		1,362,059
500 Other Purchased Services		535,919
600 Supplies		64,300
800 Other Objects		1,072
Total Special Programs - Elementary / Secondary		\$5,434,161
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		864,117
200 Personnel Services - Employee Benefits		636,157
300 Purchased Professional and Technical Services		24,725
400 Purchased Property Services		8,660
500 Other Purchased Services		1,383,720
600 Supplies		72,899
Total Vocational Education		\$2,990,278
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		15,676
200 Personnel Services - Employee Benefits		27,414
500 Other Purchased Services		168,000
800 Other Objects		495
Total Other Instructional Programs - Elementary / Secondary		\$211,585
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		21,500
Total Nonpublic School Programs		\$21,500
Total Instruction		\$24,192,122
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		788,465
200 Personnel Services - Employee Benefits		599,957
300 Purchased Professional and Technical Services		32,350
500 Other Purchased Services		28,210
600 Supplies		49,202

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,275
Total Support Services - Students	\$1,500,459
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	604,233
200 Personnel Services - Employee Benefits	485,541
300 Purchased Professional and Technical Services	32,410
400 Purchased Property Services	400
500 Other Purchased Services	44,631
600 Supplies	71,122
700 Property	700
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,239,537
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,310,624
200 Personnel Services - Employee Benefits	907,472
300 Purchased Professional and Technical Services	357,694
400 Purchased Property Services	3,325
500 Other Purchased Services	43,917
600 Supplies	62,150
800 Other Objects	26,345
Total Support Services - Administration	\$2,711,527
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	294,090
200 Personnel Services - Employee Benefits	282,166
300 Purchased Professional and Technical Services	37,080
400 Purchased Property Services	1,960
500 Other Purchased Services	4,139
600 Supplies	16,046
Total Support Services - Pupil Health	\$635,481
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	222,238
200 Personnel Services - Employee Benefits	202,905
300 Purchased Professional and Technical Services	27,000
500 Other Purchased Services	4,077
600 Supplies	43,550
800 Other Objects	13,750
Total Support Services - Business	\$513,520
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	393,949
200 Personnel Services - Employee Benefits	400,392
300 Purchased Professional and Technical Services	127,127
400 Purchased Property Services	1,645,972
500 Other Purchased Services	215,350
600 Supplies	813,514
700 Property	4,600

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Description	Amount
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$3,602,204
2700 Student Transportation Services	
500 Other Purchased Services	4,053,000
Total Student Transportation Services	\$4,053,000
2800 Support Services - Central	
100 Personnel Services - Salaries	291,745
200 Personnel Services - Employee Benefits	211,423
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	11,500
500 Other Purchased Services	100,850
600 Supplies	259,700
700 Property	100,000
800 Other Objects	950
Total Support Services - Central	\$1,001,168
2900 Other Support Services	
500 Other Purchased Services	53,000
Total Other Support Services	\$53,000
Total Support Services	\$15,309,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	494,295
200 Personnel Services - Employee Benefits	172,455
300 Purchased Professional and Technical Services	98,780
400 Purchased Property Services	59,521
500 Other Purchased Services	128,190
600 Supplies	144,495
700 Property	71,125
800 Other Objects	6,031
Total Student Activities	\$1,174,892
3300 Community Services	
300 Purchased Professional and Technical Services	5,000
800 Other Objects	2,251
Total Community Services	\$7,251
Total Operation of Non-Instructional Services	\$1,182,143
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	472,680
Total Facilities Acquisition, Construction and Improvement Services	\$472,680
Total Facilities Acquisition, Construction and Improvement Services	\$472,680
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	745,100
900 Other Uses of Funds	2,885,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,630,100
5900 <u>Budgetary Reserve</u>	
800 Other Objects	115,000
Total Budgetary Reserve	\$115,000
Total Other Expenditures and Financing Uses	\$3,745,100
TOTAL EXPENDITURES	\$44,901,941

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	11,831,229	12,078,850
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	745,915	115,958
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	160,000	175,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	260,000	265,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,077,144	\$12,714,808
<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,500,000	4,500,000
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		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,500,000	\$4,500,000
TOTAL CASH AND INVESTMENTS	\$17,577,144	\$17,214,808

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	18,895,000	15,845,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,068,943	1,075,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,397,903	19,500,000
0599 Other Noncurrent Liabilities	40,974,617	41,000,000
Total General Fund	\$80,336,463	\$77,420,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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<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		

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<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	\$80,336,463	\$77,420,000

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,885,000	3,050,000
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		
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	\$2,885,000	\$3,050,000
TOTAL INDEBTEDNESS	\$83,221,463	\$80,470,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	144,227
0820 Restricted Fund Balance	108,720
0830 Committed Fund Balance	8,797,445
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,028,459
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,825,904
5900 Budgetary Reserve	115,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,193,851