

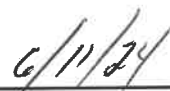
FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2024

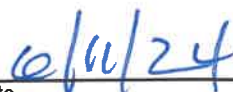


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sidney M Clark

Contact Person

(814)267-4649

Extn :237

Telephone_____
Extension

sclark@sssd.com

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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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 2024-2025 (compared to 2023-2024)?

Yes ☐

No ☐

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$8566577
Ending Unassigned Fund Balance	\$452944
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.28%

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 7/1/24
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shanksville-Stonycreek SD	County : Somerset	AUN Number : 108567404
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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 <i>05/16/2024</i>
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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.	Budgeting for potential, but not definite, plans for expenditures and for any potential emergencies.
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.	Money immediately available for unforeseen expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	850,000 - Capital Reserve, 400,000 - PSERS, 400,000 - OPEB, 200,000 - Technology, 230,000 - Curriculum

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,080,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,492,693	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,572,693</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,166,890	
7000 Revenue from State Sources	3,221,391	
8000 Revenue from Federal Sources	138,547	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$7,526,828</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$11,099,521</u>

LEA : 108567404 Shanksville-Stonycreek SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,282,390
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	4,000
6120 Current Per Capita Taxes, Section 679	6,000
6140 Current Act 511 Taxes - Flat Rate Assessments	6,000
6150 Current Act 511 Taxes - Proportional Assessments	440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	140,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	3,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	87,700
6920 Contributions and Donations from Private Sources	7,500
REVENUE FROM LOCAL SOURCES	\$4,166,890
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,765,408
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	230,000
7311 Pupil Transportation Subsidy	166,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	13,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	4,000
7340 State Property Tax Reduction Allocation	261,096
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	35,845
7810 State Share of Social Security and Medicare Taxes	114,060
7820 State Share of Retirement Contributions	581,482
REVENUE FROM STATE SOURCES	\$3,221,391
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	103,152
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	12,171
8517 Title IV - 21st Century Schools	10,000
8519 Title V - Flexibility and Accountability	12,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,224
REVENUE FROM FEDERAL SOURCES	\$138,547
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	7,526,828

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,282,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$261,096</u>	
Total Approx. Tax Revenue:	\$3,543,486	
Approx. Tax Levy for Tax Rate Calculation:	\$3,790,548	
	Somerset	Total

2023-24 Data		
a. Assessed Value	\$101,427,100	\$101,427,100
b. Real Estate Mills	37.0400	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$383,969,024	\$383,969,024
d. Assessed Value	\$102,336,610	\$102,336,610
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$3,756,860	\$3,756,860
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$3,756,860	\$3,756,860
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(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	\$3,790,548	\$3,790,548
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	37.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,790,548	\$3,790,548
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,529,452
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,282,390
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,282,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$261,096</u>	
Total Approx. Tax Revenue:	\$3,543,486	
Approx. Tax Levy for Tax Rate Calculation:	\$3,790,548	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	39.0031	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,991,445	\$3,991,445
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	\$8,225.00	
Number of Homestead/Farmstead Properties	870	870
Median Assessed Value of Homestead Properties		\$33,555

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,282,390
Amount of Tax Relief for Homestead Exclusions	<u>\$261,096</u>
Total Approx. Tax Revenue:	\$3,543,486
Approx. Tax Levy for Tax Rate Calculation:	\$3,790,548
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$261,096	Lowering RE Tax Rate	\$261,096
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$261,096

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108567404 Shanksville-Stonycreek SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/30/2024 12:15:37 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Somerset	102,336,610	37.0400	3,790,548			93.00000%	
Totals:	102,336,610		3,790,548	- 261,096	= 3,529,452	X 93.00000%	= 3,282,390
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	6,000		
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	14,000	6,000
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
Total Current Act 511 Taxes – Flat Rate Assessments						14,000	6,000
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%	60,000,000	300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	280,000,000	140,000
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						340,000,000	440,000
Total Act 511, Current Taxes							446,000
Act 511 Tax Limit -->				383,969,024	X	12	4,607,628
				Market Value		Mills	(511 Limit)

LEA : 108567404 Shanksville-Stonycreek 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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Somerset	37.0400	37.0400	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,892,388
1200 Special Programs - Elementary / Secondary	584,991
1300 Vocational Education	232,000
1400 Other Instructional Programs - Elementary / Secondary	3,563
1800 Pre-Kindergarten	144,541
Total Instruction	\$3,857,483
2000 Support Services	
2100 Support Services - Students	193,947
2200 Support Services - Instructional Staff	398,590
2300 Support Services - Administration	680,003
2400 Support Services - Pupil Health	67,838
2500 Support Services - Business	276,277
2600 Operation and Maintenance of Plant Services	802,161
2700 Student Transportation Services	487,865
2900 Other Support Services	2,500
Total Support Services	\$2,909,181
3000 Operation of Non-Instructional Services	
3200 Student Activities	174,550
3300 Community Services	2,600
3400 Scholarships and Awards	1,000
Total Operation of Non-Instructional Services	\$178,150
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	63,600
5200 Interfund Transfers - Out	778,000
5900 Budgetary Reserve	780,163
Total Other Expenditures and Financing Uses	\$1,621,763
Total Estimated Expenditures and Other Financing Uses	\$8,566,577

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,597,193
200 Personnel Services - Employee Benefits		1,206,420
300 Purchased Professional and Technical Services		10,800
400 Purchased Property Services		400
500 Other Purchased Services		16,500
600 Supplies		49,075
800 Other Objects		12,000
Total Regular Programs - Elementary / Secondary		\$2,892,388
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		237,716
200 Personnel Services - Employee Benefits		157,275
300 Purchased Professional and Technical Services		161,000
500 Other Purchased Services		27,000
600 Supplies		2,000
Total Special Programs - Elementary / Secondary		\$584,991
1300 <u>Vocational Education</u>		
500 Other Purchased Services		232,000
Total Vocational Education		\$232,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,800
200 Personnel Services - Employee Benefits		763
400 Purchased Property Services		300
600 Supplies		600
800 Other Objects		100
Total Other Instructional Programs - Elementary / Secondary		\$3,563
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		75,957
200 Personnel Services - Employee Benefits		67,584
500 Other Purchased Services		100
600 Supplies		900
Total Pre-Kindergarten		\$144,541
Total Instruction		\$3,857,483
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		88,010
200 Personnel Services - Employee Benefits		65,687
300 Purchased Professional and Technical Services		34,000
500 Other Purchased Services		100
600 Supplies		1,000
800 Other Objects		5,150
Total Support Services - Students		\$193,947

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	139,774
200 Personnel Services - Employee Benefits	84,366
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	28,850
600 Supplies	85,250
700 Property	6,350
800 Other Objects	18,000
Total Support Services - Instructional Staff	\$398,590
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	358,506
200 Personnel Services - Employee Benefits	242,177
300 Purchased Professional and Technical Services	42,100
500 Other Purchased Services	15,360
600 Supplies	9,650
800 Other Objects	12,210
Total Support Services - Administration	\$680,003
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	46,000
200 Personnel Services - Employee Benefits	18,863
500 Other Purchased Services	100
600 Supplies	1,850
800 Other Objects	1,025
Total Support Services - Pupil Health	\$67,838
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	120,612
200 Personnel Services - Employee Benefits	101,265
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	5,600
600 Supplies	3,500
800 Other Objects	9,300
Total Support Services - Business	\$276,277
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	269,956
200 Personnel Services - Employee Benefits	249,055
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	101,200
500 Other Purchased Services	42,450
600 Supplies	129,000
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	\$802,161
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	1,450
500 Other Purchased Services	485,000
600 Supplies	275

LEA : 108567404 Shanksville-Stonycreek SD

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Description	Amount
800 Other Objects	1,140
Total Student Transportation Services	\$487,865
2900 Other Support Services	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$2,909,181
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	67,335
200 Personnel Services - Employee Benefits	24,415
300 Purchased Professional and Technical Services	14,950
400 Purchased Property Services	2,300
500 Other Purchased Services	27,300
600 Supplies	31,050
800 Other Objects	7,200
Total Student Activities	\$174,550
3300 Community Services	
300 Purchased Professional and Technical Services	1,000
600 Supplies	600
800 Other Objects	1,000
Total Community Services	\$2,600
3400 Scholarships and Awards	
800 Other Objects	1,000
Total Scholarships and Awards	\$1,000
Total Operation of Non-Instructional Services	\$178,150
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	6,000
900 Other Uses of Funds	57,600
Total Debt Service / Other Expenditures and Financing Uses	\$63,600
5200 Interfund Transfers - Out	
900 Other Uses of Funds	778,000
Total Interfund Transfers - Out	\$778,000
5900 Budgetary Reserve	
800 Other Objects	780,163
Total Budgetary Reserve	\$780,163
Total Other Expenditures and Financing Uses	\$1,621,763
TOTAL EXPENDITURES	\$8,566,577

LEA : 108567404 Shanksville-Stonycreek SD

Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	4,358,028	2,235,701
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	3,941,569	5,128,746
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,120	28,357
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	66,736	61,257
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,391,453	\$7,454,061

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 108567404 Shanksville-Stonycreek SD

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,391,453	\$7,454,061

LEA : 108567404 Shanksville-Stonycreek SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General 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 General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

LEA : 108567404 Shanksville-Stonycreek SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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		

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<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	40,000	40,000
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	\$40,000	\$40,000
TOTAL INDEBTEDNESS	\$40,000	\$40,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,080,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	452,944
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,532,944
5900 Budgetary Reserve	780,163
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,313,107