

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2026



President of the Board - Original Signature Required6/16/26

Date

Secretary of the Board - Original Signature Required06/16/2026

Date

Chief School Administrator - Original Signature Required6/16/2026

DateSidney M Clark

Contact Person(814)267-4649 Extn :237

Telephone Extensionsclark@sssd.com

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2026-2027 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 2026-2027 (compared to 2025-2026) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$9486211
Ending Unassigned Fund Balance	\$915735
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.65%

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

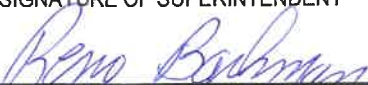
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/2026
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DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 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 5/12/26
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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.	750,000 - Capital Reserve, 400,000 - OPEB

<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	84,148	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,080,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,540,647	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,620,647</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,354,029	
7000 Revenue from State Sources	3,383,262	
8000 Revenue from Federal Sources	194,008	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$7,931,299</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$11,551,946</u>

LEA : 108567404 Shanksville-Stonycreek SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,445,049
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	505,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	140,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	3,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	72,180
6920 Contributions and Donations from Private Sources	7,500
REVENUE FROM LOCAL SOURCES	\$4,354,029
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	220,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	4,000
7340 State Property Tax Reduction Allocation	300,433
7360 Safe Schools	100,000
7531 Ready to Learn-Foundation	35,845
7532 Ready to Learn-Adequacy Supplement	50,000
7810 State Share of Social Security and Medicare Taxes	117,971
7820 State Share of Retirement Contributions	559,105
REVENUE FROM STATE SOURCES	\$3,383,262
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	87,200
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	11,397
8517 Title IV - 21st Century Schools	10,000
8519 Title V - Flexibility and Accountability	24,187
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,224
REVENUE FROM FEDERAL SOURCES	\$194,008
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	7,931,299

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,445,049	
Amount of Tax Relief for Homestead Exclusions	<u>\$300,433</u>	
Total Approx. Tax Revenue:	\$3,745,482	
Approx. Tax Levy for Tax Rate Calculation:	\$4,004,787	
	Somerset	Total

2025-26 Data		
a. Assessed Value	\$103,690,570	\$103,690,570
b. Real Estate Mills	37.0400	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$422,857,301	\$422,857,301
d. Assessed Value	\$104,481,790	\$104,481,790
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$3,840,699	\$3,840,699
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$3,840,699	\$3,840,699
(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	\$4,004,787	\$4,004,787
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	38.3300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,004,787	\$4,004,787
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,704,354
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,445,049
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,445,049	
Amount of Tax Relief for Homestead Exclusions	<u>\$300,433</u>	
Total Approx. Tax Revenue:	\$3,745,482	
Approx. Tax Levy for Tax Rate Calculation:	\$4,004,787	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.3364	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,005,456	\$4,005,456
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	\$9,134.00	
Number of Homestead/Farmstead Properties	872	872
Median Assessed Value of Homestead Properties		\$34,250

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,445,049
Amount of Tax Relief for Homestead Exclusions	<u>\$300,433</u>
Total Approx. Tax Revenue:	\$3,745,482
Approx. Tax Levy for Tax Rate Calculation:	\$4,004,787
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$300,433	Lowering RE Tax Rate	\$0	\$300,433
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$300,433

2026-2027 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 6/17/2026 9:50:27 AM				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	104,481,790	38.3300	4,004,787			93.00000%	
Totals:	104,481,790		4,004,787	- 300,433	= 3,704,354	X 93.00000%	= 3,445,049
				<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%	73,000,000	365,000
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						353,000,000	505,000
Total Act 511, Current Taxes							511,000
Act 511 Tax Limit -->				422,857,301	X	12	5,074,288
				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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Somerset	37.0400	38.3300	3.49%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		3,178,076
1200 Special Programs - Elementary / Secondary		596,839
1300 Vocational Education		292,120
1400 Other Instructional Programs - Elementary / Secondary		4,501
1800 Pre-Kindergarten		165,005
Total Instruction		\$4,236,541
2000 Support Services		
2100 Support Services - Students		222,323
2200 Support Services - Instructional Staff		352,918
2300 Support Services - Administration		644,764
2400 Support Services - Pupil Health		73,793
2500 Support Services - Business		306,848
2600 Operation and Maintenance of Plant Services		918,818
2700 Student Transportation Services		537,575
2900 Other Support Services		2,600
Total Support Services		\$3,059,639
3000 Operation of Non-Instructional Services		
3200 Student Activities		169,431
3300 Community Services		2,600
3400 Scholarships and Awards		1,000
Total Operation of Non-Instructional Services		\$173,031
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		9,000
5200 Interfund Transfers - Out		838,000
5900 Budgetary Reserve		1,170,000
Total Other Expenditures and Financing Uses		\$2,017,000
Total Estimated Expenditures and Other Financing Uses		\$9,486,211

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,715,990
200 Personnel Services - Employee Benefits	1,373,311
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	\$3,178,076
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	237,222
200 Personnel Services - Employee Benefits	169,617
300 Purchased Professional and Technical Services	161,000
400 Purchased Property Services	27,000
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$596,839
1300 <u>Vocational Education</u>	
500 Other Purchased Services	292,120
Total Vocational Education	\$292,120
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,051
400 Purchased Property Services	100
600 Supplies	300
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$4,501
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	85,107
200 Personnel Services - Employee Benefits	79,098
500 Other Purchased Services	100
600 Supplies	700
Total Pre-Kindergarten	\$165,005
Total Instruction	\$4,236,541
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	129,004
200 Personnel Services - Employee Benefits	86,069
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	100
600 Supplies	500
800 Other Objects	3,650
Total Support Services - Students	\$222,323

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	143,274
200 Personnel Services - Employee Benefits	101,444
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	28,850
600 Supplies	35,000
700 Property	6,350
800 Other Objects	13,000
Total Support Services - Instructional Staff	\$352,918
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	360,703
200 Personnel Services - Employee Benefits	210,061
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	18,300
600 Supplies	11,000
800 Other Objects	12,700
Total Support Services - Administration	\$644,764
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	50,200
200 Personnel Services - Employee Benefits	20,618
500 Other Purchased Services	100
600 Supplies	1,850
800 Other Objects	1,025
Total Support Services - Pupil Health	\$73,793
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	131,796
200 Personnel Services - Employee Benefits	117,952
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	5,600
600 Supplies	3,500
800 Other Objects	12,000
Total Support Services - Business	\$306,848
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	299,965
200 Personnel Services - Employee Benefits	298,353
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	120,000
500 Other Purchased Services	60,000
600 Supplies	130,000
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	\$918,818
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	1,250
500 Other Purchased Services	535,000
600 Supplies	125

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200
Total Student Transportation Services	\$537,575
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,600
Total Other Support Services	\$2,600
Total Support Services	\$3,059,639
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	64,389
200 Personnel Services - Employee Benefits	29,542
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,000
500 Other Purchased Services	25,000
600 Supplies	25,000
800 Other Objects	12,500
Total Student Activities	\$169,431
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	600
800 Other Objects	1,000
Total Community Services	\$2,600
3400 <u>Scholarships and Awards</u>	
800 Other Objects	1,000
Total Scholarships and Awards	\$1,000
Total Operation of Non-Instructional Services	\$173,031
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,000
900 Other Uses of Funds	8,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	838,000
Total Interfund Transfers - Out	\$838,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,170,000
Total Budgetary Reserve	\$1,170,000
Total Other Expenditures and Financing Uses	\$2,017,000
TOTAL EXPENDITURES	\$9,486,211

LEA : 108567404 Shanksville-Stonycreek SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	3,579,423	2,253,296
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 Cash and Short-Term Investments	\$3,579,423	\$2,253,296

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,579,423	\$2,253,296

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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		

LEA : 108567404 Shanksville-Stonycreek SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	23,494	18,667
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	\$23,494	\$18,667
TOTAL INDEBTEDNESS	\$23,494	\$18,667

Account Description	Amounts
0810 Nonspendable Fund Balance	84,148
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,150,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	915,735
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,065,735
5900 Budgetary Reserve	1,170,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,319,883