

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/30/2026**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Pamela R Mondock

(724)887-2003

Extn :

Contact Person

Telephone

Extension

mondockp@southmoreland.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southmoreland SD	COUNTY : Westmoreland	AUN : 107657503
---------------------------------------	--------------------------	--------------------

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	\$38822487
Ending Unassigned Fund Balance	\$2800294
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.21%

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
-----------------------------	------

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 : Southmoreland SD	County : Westmoreland	AUN Number : 107657503
--	--	---

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
--	-------------

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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We have a contingency fund to cover unexpected expenditures of \$110,000.00.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance equals \$2,699,119.00.
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 what makes up the Assigned Fund balance: Capital Improvements : \$1,600,000.00, Cyber Charter Expenses: \$647,342 and finally Tax Refunds:\$207,463.00.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,454,806
0850 Unassigned Fund Balance	2,796,260
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,251,066</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,402,721
7000 Revenue from State Sources	21,741,886
8000 Revenue from Federal Sources	681,914
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,826,521</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,077,587</u>

LEA : 107657503 Southmoreland SD

Printed 6/22/2026 4:47:30 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,072,121
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	12,600
6114 Payments in Lieu of Current Taxes - State / Local	252,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	2,390,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	705,000
6500 Earnings on Investments	220,000
6700 Revenues from LEA Activities	57,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	465,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	45,000
6990 Refunds and Other Miscellaneous Revenue	75,500
REVENUE FROM LOCAL SOURCES	\$16,402,721
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,170,470
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,756,580
7311 Pupil Transportation Subsidy	1,053,431
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	715,785
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,500
7340 State Property Tax Reduction Allocation	1,634,369
7360 Safe Schools	175,000
7532 Ready to Learn-Adequacy Supplement	2,000,000
7810 State Share of Social Security and Medicare Taxes	673,345
7820 State Share of Retirement Contributions	2,485,006
REVENUE FROM STATE SOURCES	\$21,741,886
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	572,477
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	94,437
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$681,914
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,826,521

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$12,073,663		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,634,369</u>		
Total Approx. Tax Revenue:	\$13,708,032		
Approx. Tax Levy for Tax Rate Calculation:	\$14,176,611		

	Fayette	Westmoreland	Total
2025-26 Data			
a. Assessed Value	\$86,086,430	\$123,487,320	\$209,573,750
b. Real Estate Mills	17.8400	97.7000	
I. 2026-27 Data			
c. 2024 STEB Market Value	\$129,553,846	\$968,315,858	\$1,097,869,704
d. Assessed Value	\$86,204,270	\$124,157,370	\$210,361,640
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy	\$1,535,782	\$12,064,711	\$13,600,493
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value	11.80048%	88.19952%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$1,604,923	\$11,995,570	\$13,600,493
(f Total * g)			
i. Base Mills Subject to Index	18.6431	97.7000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.50000%	96.50000%	96.26399%
k. Tax Levy Needed	\$1,672,908	\$12,503,703	\$14,176,611
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	19.4000	100.7000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,672,363	\$12,502,647	\$14,175,010
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$12,540,641
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$12,072,121
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$12,073,663		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,634,369</u>		
Total Approx. Tax Revenue:	\$13,708,032		
Approx. Tax Levy for Tax Rate Calculation:	\$14,176,611		

	Fayette	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.5193	102.2919	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,682,647	\$12,700,293	\$14,382,940
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$20,463.00	\$3,942.00	
Number of Homestead/Farmstead Properties	737	3380	4117
Median Assessed Value of Homestead Properties			\$55,185

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$12,073,663		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,634,369</u>		
Total Approx. Tax Revenue:	\$13,708,032		
Approx. Tax Levy for Tax Rate Calculation:	\$14,176,611		
	Fayette	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,634,369	Lowering RE Tax Rate	\$0	\$1,634,369
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,634,369

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>		
Fayette	86,204,270	19.4000	1,672,363				94.50000%		
Westmoreland	124,157,370	100.7000	12,502,647				96.50000%		
Totals:	210,361,640		14,175,010	-	1,634,369	=	12,540,641	X	96.26399% = 12,072,121
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00				0	
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			\$0.00		\$0.00		0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00		55,000	55,000
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								55,000	55,000
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%		2,170,000	2,170,000
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		220,000	220,000
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								2,390,000	2,390,000
Total Act 511, Current Taxes									2,445,000
Act 511 Tax Limit -->				1,097,869,704		X		12	13,174,436
				Market Value				Mills	(511 Limit)

LEA : 107657503 Southmoreland 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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Fayette	18.6431	19.4000	4.06%	Yes	4.7%				
	Westmoreland	97.7000	100.7000	3.08%	Yes	4.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

LEA : 107657503 Southmoreland SD

Printed 6/22/2026 4:47:35 PM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		16,103,276
1200 Special Programs - Elementary / Secondary		5,630,702
1300 Vocational Education		785,305
1400 Other Instructional Programs - Elementary / Secondary		146,950
1500 Nonpublic School Programs		12,000
Total Instruction		\$22,678,233
2000 Support Services		
2100 Support Services - Students		1,251,192
2200 Support Services - Instructional Staff		425,315
2300 Support Services - Administration		2,285,904
2400 Support Services - Pupil Health		358,708
2500 Support Services - Business		483,550
2600 Operation and Maintenance of Plant Services		3,527,861
2700 Student Transportation Services		2,773,922
2800 Support Services - Central		372,682
Total Support Services		\$11,479,134
3000 Operation of Non-Instructional Services		
3200 Student Activities		973,203
3300 Community Services		25,506
Total Operation of Non-Instructional Services		\$998,709
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		3,556,411
5900 Budgetary Reserve		110,000
Total Other Expenditures and Financing Uses		\$3,666,411
Total Estimated Expenditures and Other Financing Uses		\$38,822,487

LEA : 107657503 Southmoreland SD

Printed 6/22/2026 4:47:36 PM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,370,534
200 Personnel Services - Employee Benefits		5,806,494
300 Purchased Professional and Technical Services		556,250
400 Purchased Property Services		3,300
500 Other Purchased Services		879,520
600 Supplies		484,928
800 Other Objects		2,250
Total Regular Programs - Elementary / Secondary		\$16,103,276
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,206,927
200 Personnel Services - Employee Benefits		1,620,730
300 Purchased Professional and Technical Services		611,475
500 Other Purchased Services		1,154,325
600 Supplies		29,465
800 Other Objects		7,780
Total Special Programs - Elementary / Secondary		\$5,630,702
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		52,886
200 Personnel Services - Employee Benefits		33,046
500 Other Purchased Services		699,373
Total Vocational Education		\$785,305
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
300 Purchased Professional and Technical Services		51,950
500 Other Purchased Services		95,000
Total Other Instructional Programs - Elementary / Secondary		\$146,950
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		12,000
Total Nonpublic School Programs		\$12,000
Total Instruction		\$22,678,233
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		643,374
200 Personnel Services - Employee Benefits		544,773
300 Purchased Professional and Technical Services		35,994
500 Other Purchased Services		7,235
600 Supplies		18,603
800 Other Objects		1,213
Total Support Services - Students		\$1,251,192
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		241,850
200 Personnel Services - Employee Benefits		157,100

LEA : 107657503 Southmoreland SD

Printed 6/22/2026 4:47:36 PM

<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	1,020
400	Purchased Property Services	500
500	Other Purchased Services	900
600	Supplies	23,885
800	Other Objects	60
Total Support Services - Instructional Staff		\$425,315
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,230,643
200	Personnel Services - Employee Benefits	847,357
300	Purchased Professional and Technical Services	94,930
400	Purchased Property Services	1,550
500	Other Purchased Services	66,675
600	Supplies	22,449
800	Other Objects	22,300
Total Support Services - Administration		\$2,285,904
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	168,738
200	Personnel Services - Employee Benefits	157,112
300	Purchased Professional and Technical Services	18,300
400	Purchased Property Services	770
500	Other Purchased Services	1,300
600	Supplies	12,388
800	Other Objects	100
Total Support Services - Pupil Health		\$358,708
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	249,793
200	Personnel Services - Employee Benefits	184,596
300	Purchased Professional and Technical Services	18,600
400	Purchased Property Services	15,500
500	Other Purchased Services	7,600
600	Supplies	6,161
800	Other Objects	1,300
Total Support Services - Business		\$483,550
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,223,406
200	Personnel Services - Employee Benefits	965,021
300	Purchased Professional and Technical Services	52,979
400	Purchased Property Services	345,080
500	Other Purchased Services	330,825
600	Supplies	587,400
700	Property	16,385
800	Other Objects	6,765
Total Operation and Maintenance of Plant Services		\$3,527,861
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	129,290

LEA : 107657503 Southmoreland SD

Printed 6/22/2026 4:47:36 PM

Description	Amount
200 Personnel Services - Employee Benefits	83,709
400 Purchased Property Services	5,750
500 Other Purchased Services	2,400,883
600 Supplies	80,290
700 Property	74,000
Total Student Transportation Services	\$2,773,922
2800 Support Services - Central	
100 Personnel Services - Salaries	94,700
200 Personnel Services - Employee Benefits	44,013
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	22,850
500 Other Purchased Services	6,300
600 Supplies	73,900
700 Property	100,919
Total Support Services - Central	\$372,682
Total Support Services	\$11,479,134
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	399,511
200 Personnel Services - Employee Benefits	173,984
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	26,500
500 Other Purchased Services	158,100
600 Supplies	102,991
700 Property	17,500
800 Other Objects	21,817
Total Student Activities	\$973,203
3300 Community Services	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,506
Total Community Services	\$25,506
Total Operation of Non-Instructional Services	\$998,709
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	894,411
900 Other Uses of Funds	2,662,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,556,411
5900 Budgetary Reserve	
800 Other Objects	110,000
Total Budgetary Reserve	\$110,000
Total Other Expenditures and Financing Uses	\$3,666,411
TOTAL EXPENDITURES	\$38,822,487

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	2,485,000	2,361,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	157,308	130,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	7,017,800	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,171,750	895,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,831,858	\$3,386,000

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 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 : 107657503 Southmoreland SD

Printed 6/22/2026 4:47:37 PM

<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	\$10,831,858	\$3,386,000

LEA : 107657503 Southmoreland SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	33,037,385	29,478,932
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	\$33,037,385	\$29,478,932
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		

<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		

LEA : 107657503 Southmoreland SD

<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	\$33,037,385	\$29,478,932

LEA : 107657503 Southmoreland SD

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$33,037,385	\$29,478,932

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,454,806
0850 Unassigned Fund Balance	2,800,294
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,255,100
5900 Budgetary Reserve	110,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,365,100