

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023


President of the Board - Original Signature Required

Date

6/20/23


Secretary of the Board - Original Signature Required

Date

6/20/23


Chief School Administrator - Original Signature Required

Date

6/20/23

Thomas L Kowalonek

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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 : Tulpehocken Area SD	COUNTY : Berks	AUN : 114068003
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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 ☒

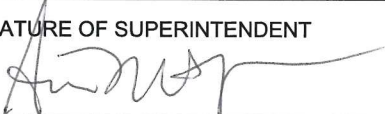
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$40221713
Ending Unassigned Fund Balance	\$3026658
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.52%

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 6/20/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Tulpehocken Area SD	County : Berks	AUN Number : 114068003
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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 6/20/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$43,807.00</div> <div>Function 2700, Object 200: \$44,100.00</div>	<div>Transportation salary is less than benefits.</div> <div>Medical coverage is family plan</div>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenses that occur during the year
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.	Budgetary reserve is for unanticipated expenses that occur during the year
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenses that occur during the year
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenses that occur during the year

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	5,537	
0820 Restricted Fund Balance	28,752	
0830 Committed Fund Balance	2,000,000	
0840 Assigned Fund Balance	251,736	
0850 Unassigned Fund Balance	3,029,658	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,281,394</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,193,014	
7000 Revenue from State Sources	11,445,322	
8000 Revenue from Federal Sources	1,580,377	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$40,218,713</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$45,500,107</u>

LEA : 114068003 Tulpehocken Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,632,390
6112 Interim Real Estate Taxes	350,924
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	3,800
6120 Current Per Capita Taxes, Section 679	34,100
6140 Current Act 511 Taxes - Flat Rate Assessments	34,100
6150 Current Act 511 Taxes - Proportional Assessments	2,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	309,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	1,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	288,000
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	21,600
6940 Tuition from Patrons	32,500
6960 Services Provided Other Local Governmental Units / LEAs	1,500
6990 Refunds and Other Miscellaneous Revenue	10,200
REVENUE FROM LOCAL SOURCES	\$27,193,014
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,868,000
7112 Basic Education Funding-Social Security	560,000
7160 Tuition for Orphans Subsidy	150,000
7220 Vocational Education	22,000
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,119,790
7299 Program Revenues Not Listed Previously in the 7200 Series	114,000
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	176,784
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	812,183
7505 Ready to Learn Block Grant	200,065
7509 Supplemental Equipment Grants	5,000
7820 State Share of Retirement Contributions	2,500,000
REVENUE FROM STATE SOURCES	\$11,445,322

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	391,377
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	56,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	4,000
8517 Title IV - 21st Century Schools	27,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	400,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,580,377
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,218,713

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,632,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$812,183</u>	
Total Approx. Tax Revenue:	\$24,444,573	
Approx. Tax Levy for Tax Rate Calculation:	\$25,864,673	
	Berks	Total

2022-23 Data		
a. Assessed Value	\$929,680,400	\$929,680,400
b. Real Estate Mills	25.9000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,361,387,039	\$1,361,387,039
d. Assessed Value	\$1,002,506,700	\$1,002,506,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$24,078,722	\$24,078,722
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$24,078,722	\$24,078,722
(f Total * g)		
i. Base Mills Subject to Index	25.9000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.33150%	94.33150%
k. Tax Levy Needed	\$25,864,673	\$25,864,673
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	25.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,864,673	\$25,864,673
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,052,490
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,632,390
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,632,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$812,183</u>	
Total Approx. Tax Revenue:	\$24,444,573	
Approx. Tax Levy for Tax Rate Calculation:	\$25,864,673	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.9619	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,029,485	\$27,029,485
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	\$10,469.00	
Number of Homestead/Farmstead Properties	3025	3025
Median Assessed Value of Homestead Properties		\$107,400

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,632,390
Amount of Tax Relief for Homestead Exclusions	<u>\$812,183</u>
Total Approx. Tax Revenue:	\$24,444,573
Approx. Tax Levy for Tax Rate Calculation:	\$25,864,673
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$812,183	Lowering RE Tax Rate	\$0	\$812,183
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$812,183

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>Percent Collected</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>						
Berks	1,002,506,700	25.8000	25,864,673				94.33150%		
Totals:	1,002,506,700		25,864,673	-	812,183	=	25,052,490	X	94.33150% = 23,632,390
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					34,100
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		34,100		34,100
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							34,100		34,100
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%		1,950,000		1,950,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		300,000		300,000
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							2,250,000		2,250,000
Total Act 511, Current Taxes									2,284,100
Act 511 Tax Limit -->					1,361,387,039	X	12		16,336,644
					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>									
	Berks	25.9000	25.8000	-0.37%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,330,678
1200 Special Programs - Elementary / Secondary	5,203,415
1300 Vocational Education	885,148
1400 Other Instructional Programs - Elementary / Secondary	307,691
1500 Nonpublic School Programs	8,000
Total Instruction	\$21,734,932
2000 Support Services	
2100 Support Services - Students	1,073,250
2200 Support Services - Instructional Staff	1,142,103
2300 Support Services - Administration	2,127,276
2400 Support Services - Pupil Health	345,216
2500 Support Services - Business	610,233
2600 Operation and Maintenance of Plant Services	3,850,005
2700 Student Transportation Services	2,504,807
2800 Support Services - Central	959,906
2900 Other Support Services	30,000
Total Support Services	\$12,642,796
3000 Operation of Non-Instructional Services	
3200 Student Activities	513,192
3300 Community Services	18,965
Total Operation of Non-Instructional Services	\$532,157
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,636,828
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	175,000
Total Other Expenditures and Financing Uses	\$5,311,828
Total Estimated Expenditures and Other Financing Uses	\$40,221,713

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,920,223
200 Personnel Services - Employee Benefits	5,179,146
300 Purchased Professional and Technical Services	261,000
400 Purchased Property Services	62,900
500 Other Purchased Services	1,201,850
600 Supplies	670,709
700 Property	29,550
800 Other Objects	5,300
Total Regular Programs - Elementary / Secondary	\$15,330,678
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,588,594
200 Personnel Services - Employee Benefits	1,695,644
300 Purchased Professional and Technical Services	206,500
500 Other Purchased Services	669,927
600 Supplies	39,600
700 Property	2,600
800 Other Objects	550
Total Special Programs - Elementary / Secondary	\$5,203,415
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	201,152
200 Personnel Services - Employee Benefits	131,629
400 Purchased Property Services	500
500 Other Purchased Services	522,367
600 Supplies	21,000
700 Property	6,000
800 Other Objects	2,500
Total Vocational Education	\$885,148
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	180,119
200 Personnel Services - Employee Benefits	104,372
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	2,500
500 Other Purchased Services	10,400
600 Supplies	3,800
Total Other Instructional Programs - Elementary / Secondary	\$307,691
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
600 Supplies	3,000
Total Nonpublic School Programs	\$8,000
Total Instruction	\$21,734,932
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	631,760
200 Personnel Services - Employee Benefits	408,410
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	11,130
600 Supplies	7,400
800 Other Objects	550
Total Support Services - Students	\$1,073,250
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	607,670
200 Personnel Services - Employee Benefits	411,733
300 Purchased Professional and Technical Services	41,650
500 Other Purchased Services	31,800
600 Supplies	44,450
700 Property	1,500
800 Other Objects	3,300
Total Support Services - Instructional Staff	\$1,142,103
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,084,034
200 Personnel Services - Employee Benefits	738,542
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	13,000
500 Other Purchased Services	78,500
600 Supplies	41,950
700 Property	4,500
800 Other Objects	31,750
Total Support Services - Administration	\$2,127,276
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	195,941
200 Personnel Services - Employee Benefits	123,570
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	3,900
500 Other Purchased Services	2,450
600 Supplies	14,550
700 Property	1,500
800 Other Objects	305
Total Support Services - Pupil Health	\$345,216
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	285,199
200 Personnel Services - Employee Benefits	177,484
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	400
500 Other Purchased Services	7,050
600 Supplies	83,000
700 Property	1,500
800 Other Objects	5,600

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Description	Amount
Total Support Services - Business	\$610,233
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,096,066
200 Personnel Services - Employee Benefits	740,889
300 Purchased Professional and Technical Services	35,500
400 Purchased Property Services	837,400
500 Other Purchased Services	151,550
600 Supplies	895,500
700 Property	87,000
800 Other Objects	6,100
Total Operation and Maintenance of Plant Services	\$3,850,005
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	43,807
200 Personnel Services - Employee Benefits	44,100
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	2,368,000
600 Supplies	8,600
800 Other Objects	300
Total Student Transportation Services	\$2,504,807
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	168,899
200 Personnel Services - Employee Benefits	120,607
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	30,000
500 Other Purchased Services	156,400
600 Supplies	280,500
700 Property	200,000
800 Other Objects	500
Total Support Services - Central	\$959,906
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$12,642,796
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	244,200
200 Personnel Services - Employee Benefits	85,642
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	2,500
500 Other Purchased Services	74,400
600 Supplies	48,450
700 Property	17,000
800 Other Objects	15,000
Total Student Activities	\$513,192

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<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,215
400 Purchased Property Services	500
600 Supplies	3,250
700 Property	1,000
Total Community Services	\$18,965
Total Operation of Non-Instructional Services	\$532,157
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,446,828
900 Other Uses of Funds	2,190,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,636,828
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	175,000
Total Budgetary Reserve	\$175,000
Total Other Expenditures and Financing Uses	\$5,311,828
TOTAL EXPENDITURES	\$40,221,713

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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	9,500,000	9,500,000
Public Purpose (Expendable) Trust Fund	62,000	62,000
Other Comptroller-Approved Special Revenue Funds	18,000	18,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	350,000
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	\$17,980,000	\$13,930,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,980,000	\$13,930,000

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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	7,660,000	65,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	61,000	40,000
0540 Accumulated Compensated Absences	820,000	810,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,222,200	4,580,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,763,200	\$70,430,000
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		

<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		

<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		

LEA : 114068003 Tulpehocken Area SD

<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	\$12,763,200	\$70,430,000

LEA : 114068003 Tulpehocken Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$12,763,200	\$70,430,000

LEA : 114068003 Tulpehocken Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	5,537
0820 Restricted Fund Balance	28,752
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	251,736
0850 Unassigned Fund Balance	3,026,658
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,278,394
5900 Budgetary Reserve	175,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,487,683