

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023



President of the Board - Original Signature Required

6-12-23

Date



Secretary of the Board - Original Signature Required

6/13/23

Date



Chief School Administrator - Original Signature Required

6/12/23

Date

Holly Albert

Contact Person

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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 :	COUNTY :	AUN :
Ephrata Area SD	Lancaster	113362603

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	\$84450707
Ending Unassigned Fund Balance	\$5900770
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.98%

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 6/14/23
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DUE DATE: AUGUST 15, 2023

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

24 PS 8-687(a)(1)

(03/2006)

School District Name : Ephrata Area SD	County : Lancaster	AUN Number : 113362603
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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 5-11-2023
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate: 0.00	Our school board has voted to eliminate per capita taxes in the 23-24 fiscal 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.	This is the total of our unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance amounts are set asides for retirement, health care, and OPEB costs.
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 the total of our unassigned fund balance.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	148,189
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	1,610,845
0850 Unassigned Fund Balance	6,547,488
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,608,333</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	54,569,557
7000 Revenue from State Sources	27,029,397
8000 Revenue from Federal Sources	2,205,035
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$83,803,989</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$103,412,322</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,854,257
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	123,180
6150 Current Act 511 Taxes - Proportional Assessments	5,830,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	957,121
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	1,000
6960 Services Provided Other Local Governmental Units / LEAs	110,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	64,999
REVENUE FROM LOCAL SOURCES	\$54,569,557
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,632,324
7112 Basic Education Funding-Social Security	1,300,000
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	2,948,864
7311 Pupil Transportation Subsidy	1,065,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,298,145
7505 Ready to Learn Block Grant	515,064
7820 State Share of Retirement Contributions	6,100,000
REVENUE FROM STATE SOURCES	\$27,029,397
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	768,233
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	119,766
8517 Title IV - 21st Century Schools	60,638
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,106,398

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	150,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,205,035
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,803,989

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,854,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,298,145</u>	
Total Approx. Tax Revenue:	\$47,152,402	
Approx. Tax Levy for Tax Rate Calculation:	\$48,485,759	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$2,549,273,307	\$2,549,273,307
b. Real Estate Mills	18.2300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,417,021,180	\$2,417,021,180
d. Assessed Value	\$2,576,289,014	\$2,576,289,014
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$46,473,252	\$46,473,252
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$46,473,252	\$46,473,252
(f Total * g)		
i. Base Mills Subject to Index	18.2300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.17435%	97.17435%
k. Tax Levy Needed	\$48,485,759	\$48,485,759
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,485,759	\$48,485,759
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,187,614
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,854,257
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,854,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,298,145</u>	
Total Approx. Tax Revenue:	\$47,152,402	
Approx. Tax Levy for Tax Rate Calculation:	\$48,485,759	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.1597	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,360,925	\$49,360,925
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	\$8,964.00	
Number of Homestead/Farmstead Properties	7730	7730
Median Assessed Value of Homestead Properties		\$177,102

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,854,257
Amount of Tax Relief for Homestead Exclusions	<u>\$1,298,145</u>
Total Approx. Tax Revenue:	\$47,152,402
Approx. Tax Levy for Tax Rate Calculation:	\$48,485,759
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,298,145	Lowering RE Tax Rate	\$0	\$1,298,145
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,298,145

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>						
Lancaster	2,576,289,014	18.8200	48,485,759				97.17435%		
Totals:	2,576,289,014		48,485,759	-	1,298,145	=	47,187,614	X	97.17435% = 45,854,257
				<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			\$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							0		0
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%		5,000,000		5,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		830,000		830,000
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							5,830,000		5,830,000
Total Act 511, Current Taxes									5,830,000
Act 511 Tax Limit -->					2,417,021,180	X	12		29,004,254
					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> Lancaster	18.2300	18.8200	3.24%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,821,324
1200 Special Programs - Elementary / Secondary	13,587,990
1300 Vocational Education	1,042,000
1400 Other Instructional Programs - Elementary / Secondary	372,241
1800 Pre-Kindergarten	134,432
Total Instruction	\$49,957,987
2000 Support Services	
2100 Support Services - Students	4,372,632
2200 Support Services - Instructional Staff	2,985,760
2300 Support Services - Administration	4,443,825
2400 Support Services - Pupil Health	800,439
2500 Support Services - Business	1,142,623
2600 Operation and Maintenance of Plant Services	6,835,779
2700 Student Transportation Services	3,176,509
2800 Support Services - Central	3,470,574
2900 Other Support Services	32,000
Total Support Services	\$27,260,141
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,713,279
3300 Community Services	17,100
Total Operation of Non-Instructional Services	\$1,730,379
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,502,200
Total Other Expenditures and Financing Uses	\$5,502,200
Total Estimated Expenditures and Other Financing Uses	\$84,450,707

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		18,844,806
200 Personnel Services - Employee Benefits		12,718,908
300 Purchased Professional and Technical Services		560,050
400 Purchased Property Services		112,633
500 Other Purchased Services		1,232,700
600 Supplies		1,336,852
700 Property		8,500
800 Other Objects		6,875
Total Regular Programs - Elementary / Secondary		\$34,821,324
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		5,567,015
200 Personnel Services - Employee Benefits		3,598,320
300 Purchased Professional and Technical Services		2,712,650
500 Other Purchased Services		1,646,900
600 Supplies		62,180
800 Other Objects		925
Total Special Programs - Elementary / Secondary		\$13,587,990
1300 <u>Vocational Education</u>		
500 Other Purchased Services		960,000
600 Supplies		2,000
800 Other Objects		80,000
Total Vocational Education		\$1,042,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		219,183
200 Personnel Services - Employee Benefits		114,458
300 Purchased Professional and Technical Services		20,000
500 Other Purchased Services		10,300
600 Supplies		8,300
Total Other Instructional Programs - Elementary / Secondary		\$372,241
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		80,463
200 Personnel Services - Employee Benefits		50,369
600 Supplies		3,600
Total Pre-Kindergarten		\$134,432
Total Instruction		\$49,957,987
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		2,527,311
200 Personnel Services - Employee Benefits		1,751,803
300 Purchased Professional and Technical Services		29,963
400 Purchased Property Services		13,655
500 Other Purchased Services		15,200

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Description	Amount
600 Supplies	32,200
800 Other Objects	2,500
Total Support Services - Students	\$4,372,632
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,403,143
200 Personnel Services - Employee Benefits	1,230,217
300 Purchased Professional and Technical Services	105,000
500 Other Purchased Services	16,600
600 Supplies	230,800
Total Support Services - Instructional Staff	\$2,985,760
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,296,589
200 Personnel Services - Employee Benefits	1,701,454
300 Purchased Professional and Technical Services	190,000
400 Purchased Property Services	6,252
500 Other Purchased Services	159,530
600 Supplies	49,800
800 Other Objects	40,200
Total Support Services - Administration	\$4,443,825
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	458,763
200 Personnel Services - Employee Benefits	276,466
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	800
500 Other Purchased Services	5,550
600 Supplies	30,775
700 Property	3,000
800 Other Objects	585
Total Support Services - Pupil Health	\$800,439
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	555,250
200 Personnel Services - Employee Benefits	404,973
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	9,500
500 Other Purchased Services	12,400
600 Supplies	20,500
800 Other Objects	30,000
Total Support Services - Business	\$1,142,623
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,959,939
200 Personnel Services - Employee Benefits	1,558,440
300 Purchased Professional and Technical Services	220,000
400 Purchased Property Services	761,700
500 Other Purchased Services	243,200
600 Supplies	2,007,500

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Description	Amount
700 Property	85,000
Total Operation and Maintenance of Plant Services	\$6,835,779
2700 Student Transportation Services	
100 Personnel Services - Salaries	65,959
200 Personnel Services - Employee Benefits	39,350
400 Purchased Property Services	1,000
500 Other Purchased Services	2,773,400
600 Supplies	296,500
800 Other Objects	300
Total Student Transportation Services	\$3,176,509
2800 Support Services - Central	
100 Personnel Services - Salaries	826,411
200 Personnel Services - Employee Benefits	554,361
300 Purchased Professional and Technical Services	67,000
400 Purchased Property Services	91,000
500 Other Purchased Services	54,550
600 Supplies	1,203,550
700 Property	671,012
800 Other Objects	2,690
Total Support Services - Central	\$3,470,574
2900 Other Support Services	
500 Other Purchased Services	32,000
Total Other Support Services	\$32,000
Total Support Services	\$27,260,141
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	913,259
200 Personnel Services - Employee Benefits	432,860
300 Purchased Professional and Technical Services	152,851
400 Purchased Property Services	3,900
500 Other Purchased Services	107,100
600 Supplies	70,534
700 Property	14,000
800 Other Objects	18,775
Total Student Activities	\$1,713,279
3300 Community Services	
800 Other Objects	17,100
Total Community Services	\$17,100
Total Operation of Non-Instructional Services	\$1,730,379
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	957,200
900 Other Uses of Funds	4,545,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$5,502,200
Total Other Expenditures and Financing Uses	\$5,502,200
TOTAL EXPENDITURES	\$84,450,707

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 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		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	23,000,000	24,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	11,000,000	8,000,000
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	\$34,000,000	\$32,500,000
TOTAL CASH AND INVESTMENTS	\$34,000,000	\$32,500,000

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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	27,185,000	22,640,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,664,976	1,164,976
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,162,787	10,162,787
0599 Other Noncurrent Liabilities		
Total General Fund	\$38,012,763	\$33,967,763
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

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

<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		

<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	\$38,012,763	\$33,967,763

LEA : 113362603 Ephrata 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	\$38,012,763	\$33,967,763

LEA : 113362603 Ephrata Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	148,189
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	1,610,845
0850 Unassigned Fund Balance	5,900,770
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,961,615
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,109,804