

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023



President of the Board - Original Signature Required

6/27/23

Date



Secretary of the Board - Original Signature Required

6/27/23

Date



Chief School Administrator - Original Signature Required

6/27/23

Date

Ken Marx

Contact Person

(570)449-2737

Extn :

Telephone

Extension

ken.marx@jtasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jim Thorpe Area SD	COUNTY : Carbon	AUN : 121135003
---	--------------------	--------------------

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	\$49421805
Ending Unassigned Fund Balance	\$2829784
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.72%

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 6/27/23
---	-----------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Jim Thorpe Area SD	County : Carbon	AUN Number : 121135003
--	--------------------	---------------------------

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 5/17/2023
---	-------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$391,569.00</div> <div>Function 2200, Object 200: \$397,652.00</div>	<div>The Function 2200, Object 200 includes \$90,000 of Teacher Tuition Reimbursement.</div>
8080	<div>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.</div>	<div>As Board Approved</div>
8160	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>As Board Approved.</div>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	9,000,000	
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$11,000,000
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,058,741	
7000 Revenue from State Sources	11,244,848	
8000 Revenue from Federal Sources	548,000	
9000 Other Financing Sources	400,000	
Total Estimated Revenues And Other Financing Sources		\$46,251,589
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$57,251,589

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,315,141
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	23,600
6120 Current Per Capita Taxes, Section 679	28,500
6140 Current Act 511 Taxes - Flat Rate Assessments	59,000
6150 Current Act 511 Taxes - Proportional Assessments	2,854,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,010,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	58,000
REVENUE FROM LOCAL SOURCES	\$34,058,741
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,850,000
7112 Basic Education Funding-Social Security	650,000
7160 Tuition for Orphans Subsidy	202,500
7271 Special Education funds for School-Aged Pupils	1,040,000
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	931,737
7505 Ready to Learn Block Grant	219,000
7820 State Share of Retirement Contributions	2,851,611
REVENUE FROM STATE SOURCES	\$11,244,848
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	411,413
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,816
8517 Title IV - 21st Century Schools	35,771
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	\$548,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	400,000
OTHER FINANCING SOURCES	\$400,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,251,589

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,315,141	
Amount of Tax Relief for Homestead Exclusions	<u>\$931,737</u>	
Total Approx. Tax Revenue:	\$29,246,878	
Approx. Tax Levy for Tax Rate Calculation:	\$31,054,227	
	Carbon	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$668,949,069	\$668,949,069
b. Real Estate Mills	45.5200	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,568,340,773	\$1,568,340,773
d. Assessed Value	\$682,210,606	\$682,210,606
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$30,450,562	\$30,450,562
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$30,450,562	\$30,450,562
(f Total * g)		
i. Base Mills Subject to Index	45.5200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$31,054,227	\$31,054,227
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	45.5200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,054,227	\$31,054,227
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,122,490
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,315,141
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,315,141	
Amount of Tax Relief for Homestead Exclusions	<u>\$931,737</u>	
Total Approx. Tax Revenue:	\$29,246,878	
Approx. Tax Levy for Tax Rate Calculation:	\$31,054,227	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.7960	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,606,938	\$32,606,938
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	\$4,858.53	
Number of Homestead/Farmstead Properties	4213	4213
Median Assessed Value of Homestead Properties		\$49,400

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,315,141
Amount of Tax Relief for Homestead Exclusions	<u>\$931,737</u>
Total Approx. Tax Revenue:	\$29,246,878
Approx. Tax Levy for Tax Rate Calculation:	\$31,054,227
	Carbon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$931,737	Lowering RE Tax Rate	\$0	\$931,737
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$931,737

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121135003 Jim Thorpe Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/29/2023 12:59:04 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Carbon	682,210,606	45.5200	31,054,227			94.00000%	
Totals:	682,210,606		31,054,227	-	931,737 =	30,122,490 X	94.00000% = 28,315,141
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	28,500		
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	28,500	28,500
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	30,000	30,000
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			\$3.00	\$0.00	500	500
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						59,000	59,000
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%	1,750,000	1,750,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,000,000	1,000,000
6154	Current Act 511 Amusement Taxes			2.500%	0.000%	104,500	104,500
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						2,854,500	2,854,500
Total Act 511, Current Taxes							2,913,500
Act 511 Tax Limit -->				1,568,340,773 X		12	18,820,089
				Market Value		Mills	(511 Limit)

LEA : 121135003 Jim Thorpe Area 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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Carbon	45.5200	45.5200	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$3.00	\$3.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6154	Current Act 511 Amusement Taxes	2.500%	2.500%	0.00%	Yes	5.0%				

LEA : 121135003 Jim Thorpe Area SD

Printed 6/29/2023 12:59:06 PM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		20,444,189
1200 Special Programs - Elementary / Secondary		9,298,531
1300 Vocational Education		1,953,425
1400 Other Instructional Programs - Elementary / Secondary		336,700
1600 Adult Education Programs		230,000
1800 Pre-Kindergarten		195,094
Total Instruction		\$32,457,939
2000 Support Services		
2100 Support Services - Students		1,090,844
2200 Support Services - Instructional Staff		852,721
2300 Support Services - Administration		2,021,351
2400 Support Services - Pupil Health		326,777
2500 Support Services - Business		727,035
2600 Operation and Maintenance of Plant Services		3,285,927
2700 Student Transportation Services		2,526,000
2800 Support Services - Central		748,460
2900 Other Support Services		40,000
Total Support Services		\$11,619,115
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,005,572
3300 Community Services		10,000
Total Operation of Non-Instructional Services		\$1,015,572
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		4,329,179
Total Other Expenditures and Financing Uses		\$4,329,179
Total Estimated Expenditures and Other Financing Uses		\$49,421,805

LEA : 121135003 Jim Thorpe Area SD

Printed 6/29/2023 12:59:07 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,844,121
200 Personnel Services - Employee Benefits	6,867,918
300 Purchased Professional and Technical Services	1,650
500 Other Purchased Services	4,351,500
600 Supplies	364,000
800 Other Objects	15,000
Total Regular Programs - Elementary / Secondary	\$20,444,189
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,354,658
200 Personnel Services - Employee Benefits	2,265,813
300 Purchased Professional and Technical Services	3,015,300
500 Other Purchased Services	1,628,760
600 Supplies	33,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$9,298,531
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	407,403
200 Personnel Services - Employee Benefits	290,032
500 Other Purchased Services	1,236,290
600 Supplies	18,200
700 Property	1,500
Total Vocational Education	\$1,953,425
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	71,000
200 Personnel Services - Employee Benefits	45,700
500 Other Purchased Services	220,000
Total Other Instructional Programs - Elementary / Secondary	\$336,700
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	230,000
Total Adult Education Programs	\$230,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	97,872
200 Personnel Services - Employee Benefits	85,072
500 Other Purchased Services	2,150
600 Supplies	10,000
Total Pre-Kindergarten	\$195,094
Total Instruction	\$32,457,939
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	584,760
200 Personnel Services - Employee Benefits	473,084

LEA : 121135003 Jim Thorpe Area SD

Printed 6/29/2023 12:59:07 PM

<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	15,000
500	Other Purchased Services	3,000
600	Supplies	13,500
800	Other Objects	1,500
Total Support Services - Students		\$1,090,844
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	391,569
200	Personnel Services - Employee Benefits	397,652
300	Purchased Professional and Technical Services	8,000
400	Purchased Property Services	4,500
500	Other Purchased Services	6,000
600	Supplies	44,000
800	Other Objects	1,000
Total Support Services - Instructional Staff		\$852,721
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	995,361
200	Personnel Services - Employee Benefits	684,190
300	Purchased Professional and Technical Services	146,500
400	Purchased Property Services	65,000
500	Other Purchased Services	50,700
600	Supplies	38,500
800	Other Objects	41,100
Total Support Services - Administration		\$2,021,351
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	180,042
200	Personnel Services - Employee Benefits	135,335
300	Purchased Professional and Technical Services	1,500
400	Purchased Property Services	3,700
600	Supplies	6,200
Total Support Services - Pupil Health		\$326,777
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	292,235
200	Personnel Services - Employee Benefits	279,300
300	Purchased Professional and Technical Services	30,000
400	Purchased Property Services	21,000
500	Other Purchased Services	9,000
600	Supplies	92,500
800	Other Objects	3,000
Total Support Services - Business		\$727,035
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,033,484
200	Personnel Services - Employee Benefits	983,143
300	Purchased Professional and Technical Services	100,000
400	Purchased Property Services	381,800
500	Other Purchased Services	196,000

LEA : 121135003 Jim Thorpe Area SD

Printed 6/29/2023 12:59:07 PM

<u>Description</u>	<u>Amount</u>
600 Supplies	536,500
700 Property	50,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$3,285,927
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	5,000
500 Other Purchased Services	2,471,000
600 Supplies	50,000
Total Student Transportation Services	\$2,526,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	239,764
200 Personnel Services - Employee Benefits	206,696
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	25,000
500 Other Purchased Services	100,000
600 Supplies	95,000
700 Property	15,000
800 Other Objects	2,000
Total Support Services - Central	\$748,460
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$11,619,115
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	419,104
200 Personnel Services - Employee Benefits	280,468
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	5,000
500 Other Purchased Services	133,000
600 Supplies	89,000
800 Other Objects	19,000
Total Student Activities	\$1,005,572
3300 <u>Community Services</u>	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$1,015,572
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	655,755
900 Other Uses of Funds	3,673,424

LEA : 121135003 Jim Thorpe Area SD

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,329,179
Total Other Expenditures and Financing Uses	\$4,329,179
TOTAL EXPENDITURES	\$49,421,805

LEA : 121135003 Jim Thorpe Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	10,000,000	7,000,000
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	500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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	\$10,600,000	\$7,100,000

<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		

LEA : 121135003 Jim Thorpe Area SD

Printed 6/29/2023 12:59:08 PM

<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	\$10,600,000	\$7,100,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	21,000,000	19,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	1,000,000	1,000,000
0540 Accumulated Compensated Absences	1,013,460	1,013,460
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,226,199	11,226,199
0599 Other Noncurrent Liabilities		
Total General Fund	\$34,239,659	\$32,239,659
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		

<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	\$34,239,659	\$32,239,659

LEA : 121135003 Jim Thorpe 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	\$34,239,659	\$32,239,659

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	2,829,784
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,829,784
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,829,784