

## FINAL GENERAL FUND BUDGET

**Fiscal Year 2023-2024**

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget: 06/22/2023**

Steven Small

**President of the Board - Original Signature Required**

Date 6/22/23

Date \_\_\_\_\_

Susan C. Fischer

**Secretary of the Board - Original Signature Required**

6/22/23

Date \_\_\_\_\_

Paul Green, CEO  
Chief School Administrator - Original Signature

**Chief School Administrator - Original Signature Required**

Date 6/22/23

Date \_\_\_\_\_

Jack Hurst

**Contact Person**

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### Extension

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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 : Mahanoy Area SD	COUNTY : Schuylkill	AUN : 129544503
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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	\$24140919
Ending Unassigned Fund Balance	\$1354827
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.61%

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 
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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 6-687(a)(1)

(03/2006)

School District Name : Mahanoy Area SD	County : Schuylkill	AUN Number : 129544503
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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 5/17/23
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$269,325.00 Function 2200, Object 200: \$271,881.00	Object 200 exceeds 100 due to budgeting of object 240 tuition expense.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District believes it is prudent to budget for unexpected items not know at the time of budget development.
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.	The District's goal is to maintain an unassigned fund balance to provide protection from future unexpected events and to mitigate/curtail future tax increases when possible.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed fund balance for future OPEB liabilities and capital projects.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	137,078	
0830 Committed Fund Balance	3,400,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,597,288	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,997,288</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	6,041,630	
7000 Revenue from State Sources	15,649,231	
8000 Revenue from Federal Sources	961,023	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$22,651,884</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$27,649,172</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,991,400
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	986,880
6400 Delinquencies on Taxes Levied / Assessed by the LEA	630,200
6500 Earnings on Investments	100,250
6700 Revenues from LEA Activities	27,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	230,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	3,000
6960 Services Provided Other Local Governmental Units / LEAs	33,500
6980 Revenue from Community Services Activities	1,800
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,041,630</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,219,022
7112 Basic Education Funding-Social Security	491,389
7271 Special Education funds for School-Aged Pupils	1,368,059
7311 Pupil Transportation Subsidy	427,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	26,420
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,539
7340 State Property Tax Reduction Allocation	579,453
7505 Ready to Learn Block Grant	228,249
7820 State Share of Retirement Contributions	2,270,100
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,649,231</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	442,141
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,781
8732 ARRA - Qualified School Construction Bonds (QSCB)	100,798
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	258,303
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$961,023</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,651,884</b>

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,991,400	
Amount of Tax Relief for Homestead Exclusions	<u>\$579,453</u>	
Total Approx. Tax Revenue:	\$4,570,853	
Approx. Tax Levy for Tax Rate Calculation:	\$5,303,003	
	Schuylkill	Total

2022-23 Data		
a. Assessed Value	\$96,823,455	\$96,823,455
b. Real Estate Mills	53.8000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$218,758,690	\$218,758,690
d. Assessed Value	\$98,568,835	\$98,568,835
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,209,102	\$5,209,102
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,209,102	\$5,209,102
(f Total * g)		
i. Base Mills Subject to Index	53.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	84.50000%	84.50000%
k. Tax Levy Needed	\$5,303,003	\$5,303,003
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	53.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,303,003	\$5,303,003
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,723,550
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,991,400
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,991,400	
Amount of Tax Relief for Homestead Exclusions	<u>\$579,453</u>	
Total Approx. Tax Revenue:	\$4,570,853	
Approx. Tax Levy for Tax Rate Calculation:	\$5,303,003	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.1356	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,631,790	\$5,631,790
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	\$5,202.00	
Number of Homestead/Farmstead Properties	2107	2107
Median Assessed Value of Homestead Properties		\$12,673

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,991,400
Amount of Tax Relief for Homestead Exclusions	<u>\$579,453</u>
Total Approx. Tax Revenue:	\$4,570,853
Approx. Tax Levy for Tax Rate Calculation:	\$5,303,003
	Schuylkill
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$579,453	Lowering RE Tax Rate	\$579,453
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$579,453

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>		
Schuylkill	98,568,835	53.8000	5,303,003				84.50000%		
Totals:		98,568,835	5,303,003	-	579,453	=	4,723,550	X	84.50000% = 3,991,400
				<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	11,000	11,000	
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							11,000	11,000	
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%	750,000	750,000	
6152	Current Act 511 Occupation Taxes			130.0000		0.0000	189,380	189,380	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	45,000	45,000	
6154	Current Act 511 Amusement Taxes			5.000%		0.000%	2,500	2,500	
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							986,880	986,880	
Total Act 511, Current Taxes								997,880	
Act 511 Tax Limit -->						218,758,690	X	12	2,625,104
						Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Schuylkill	53.8000	53.8000	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6152	Current Act 511 Occupation Taxes	130.0000	130.0000	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	6.2%				

LEA : 129544503     Mahanoy Area SD

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		8,363,219
1200 Special Programs - Elementary / Secondary		3,480,035
1300 Vocational Education		384,522
1400 Other Instructional Programs - Elementary / Secondary		136,082
1500 Nonpublic School Programs		3,200
<b>Total Instruction</b>		<b>\$12,367,058</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		967,208
2200 Support Services - Instructional Staff		670,069
2300 Support Services - Administration		1,510,235
2400 Support Services - Pupil Health		298,130
2500 Support Services - Business		525,370
2600 Operation and Maintenance of Plant Services		2,054,828
2700 Student Transportation Services		1,158,246
2800 Support Services - Central		319,229
<b>Total Support Services</b>		<b>\$7,503,315</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		572,008
3300 Community Services		25,872
<b>Total Operation of Non-Instructional Services</b>		<b>\$597,880</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		1,504,877
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$1,504,877</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		867,789
5900 Budgetary Reserve		1,300,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$2,167,789</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$24,140,919</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,279,442
200 Personnel Services - Employee Benefits	3,337,287
300 Purchased Professional and Technical Services	216,000
400 Purchased Property Services	7,080
500 Other Purchased Services	203,800
600 Supplies	302,010
700 Property	3,500
800 Other Objects	14,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,363,219</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,241,138
200 Personnel Services - Employee Benefits	801,297
300 Purchased Professional and Technical Services	716,000
500 Other Purchased Services	696,050
600 Supplies	21,550
700 Property	4,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,480,035</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	384,522
<b>Total Vocational Education</b>	<b>\$384,522</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,082
300 Purchased Professional and Technical Services	84,000
500 Other Purchased Services	45,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$136,082</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,200
<b>Total Nonpublic School Programs</b>	<b>\$3,200</b>
<b>Total Instruction</b>	<b>\$12,367,058</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	535,266
200 Personnel Services - Employee Benefits	396,024
500 Other Purchased Services	7,950
600 Supplies	24,998
800 Other Objects	2,970
<b>Total Support Services - Students</b>	<b>\$967,208</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	269,325
200 Personnel Services - Employee Benefits	271,881

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	6,500
400	Purchased Property Services	4,411
500	Other Purchased Services	19,968
600	Supplies	72,134
700	Property	24,000
800	Other Objects	1,850
<b>Total Support Services - Instructional Staff</b>		<b>\$670,069</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	732,743
200	Personnel Services - Employee Benefits	558,769
300	Purchased Professional and Technical Services	72,000
400	Purchased Property Services	4,299
500	Other Purchased Services	58,554
600	Supplies	65,220
800	Other Objects	18,650
<b>Total Support Services - Administration</b>		<b>\$1,510,235</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	179,516
200	Personnel Services - Employee Benefits	104,459
300	Purchased Professional and Technical Services	600
400	Purchased Property Services	88
500	Other Purchased Services	1,320
600	Supplies	12,097
800	Other Objects	50
<b>Total Support Services - Pupil Health</b>		<b>\$298,130</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	271,378
200	Personnel Services - Employee Benefits	190,050
300	Purchased Professional and Technical Services	2,000
400	Purchased Property Services	313
500	Other Purchased Services	5,400
600	Supplies	44,729
800	Other Objects	11,500
<b>Total Support Services - Business</b>		<b>\$525,370</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	728,338
200	Personnel Services - Employee Benefits	533,673
300	Purchased Professional and Technical Services	8,200
400	Purchased Property Services	185,312
500	Other Purchased Services	100,813
600	Supplies	485,317
700	Property	12,500
800	Other Objects	675
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$2,054,828</b>
<b>2700 <u>Student Transportation Services</u></b>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	413,154
200 Personnel Services - Employee Benefits	235,752
400 Purchased Property Services	192,490
500 Other Purchased Services	220,870
600 Supplies	94,980
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$1,158,246</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	165,956
200 Personnel Services - Employee Benefits	102,530
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	1,000
500 Other Purchased Services	6,300
600 Supplies	13,443
800 Other Objects	7,000
<b>Total Support Services - Central</b>	<b>\$319,229</b>
<b>Total Support Services</b>	<b>\$7,503,315</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	298,041
200 Personnel Services - Employee Benefits	168,739
300 Purchased Professional and Technical Services	44,827
400 Purchased Property Services	16,000
500 Other Purchased Services	5,325
600 Supplies	26,500
800 Other Objects	12,576
<b>Total Student Activities</b>	<b>\$572,008</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,122
800 Other Objects	18,750
<b>Total Community Services</b>	<b>\$25,872</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$597,880</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	1,504,877
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,504,877</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,504,877</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	194,104
900 Other Uses of Funds	673,685
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$867,789</b>

<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		1,300,000
Total Budgetary Reserve		\$1,300,000
Total Other Expenditures and Financing Uses		\$2,167,789
TOTAL EXPENDITURES		\$24,140,919

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,400,000	3,900,000
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	800,000	600,000
Other Capital Projects Fund		
Debt Service Fund	680,000	500,000
Food Service / Cafeteria Operations Fund	125,000	130,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,080,000	\$5,205,000

Long-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		

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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	\$7,080,000	\$5,205,000

LEA : 129544503     Mahanoy Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	5,145,000	4,490,000
0520 Extended-Term Financing Agreements Payable	76,523	60,523
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	475,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,300,000	3,100,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,996,523</b>	<b>\$8,150,523</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$8,996,523</b>	<b>\$8,150,523</b>

<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	\$8,996,523	\$8,150,523

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	137,078
0830 Committed Fund Balance	2,153,426
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,354,827
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,508,253
5900 Budgetary Reserve	1,300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,945,331