

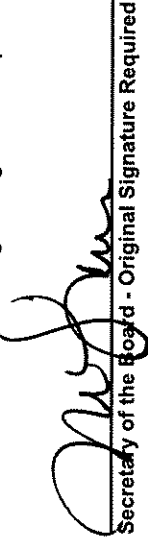
# FINAL GENERAL FUND BUDGET

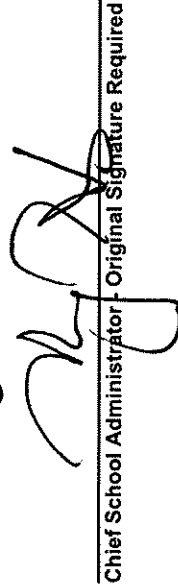
Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

John Zahorchak

\_\_\_\_\_  
Contact Person

jzahor@phsd.k12.pa.us

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Date

6-30-23

\_\_\_\_\_  
Date

6-29-23

\_\_\_\_\_  
Date

6/29/23

(412)793-7000

\_\_\_\_\_  
Telephone

Extn :1231

\_\_\_\_\_  
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Hills SD	COUNTY : Allegheny	AUN : 103027352
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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      x

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

Total Budgeted Expenditures	\$97312600
Ending Unassigned Fund Balance	\$8111804
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.33%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes  
No      x

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/30/23
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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 : Penn Hills SD	County : Allegheny	AUN Number : 103027352
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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 6/30/23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated expense
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.	Reserve for unanticipated expense
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserve for future capital needs.

<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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	8,111,804
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,111,804</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	52,768,971
7000 Revenue from State Sources	38,385,494
8000 Revenue from Federal Sources	6,158,135
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$97,312,600</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$109,424,404</u></b>

LEA : 103027352      Penn Hills SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	42,643,048
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	40,000
6150 Current Act 511 Taxes - Proportional Assessments	6,308,307
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,401,000
6500 Earnings on Investments	440,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	897,920
6910 Rentals	21,500
6920 Contributions and Donations from Private Sources	585,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	317,196
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$52,768,971</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	19,533,987
7112 Basic Education Funding-Social Security	1,173,613
7271 Special Education funds for School-Aged Pupils	4,410,442
7311 Pupil Transportation Subsidy	3,079,999
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	763,105
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	2,974,046
7360 Safe Schools	323,556
7501 PA Accountability Grants	850,686
7820 State Share of Retirement Contributions	5,216,060
<b>REVENUE FROM STATE SOURCES</b>	<b>\$38,385,494</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,687,584
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	189,441
8517 Title IV - 21st Century Schools	122,400
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,657,109
8751 ARP ESSER Learning Loss	42,361
8752 ARP ESSER Summer Programs	41,080
8753 ARP ESSER Afterschool Programs	82,160

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$6,158,135</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>97,312,600</b>

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,643,048	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,974,046</u>	
Total Approx. Tax Revenue:	\$45,617,094	
Approx. Tax Levy for Tax Rate Calculation:	\$49,930,334	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$1,631,574,104	\$1,631,574,104
b. Real Estate Mills	30.5965	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,524,247,674	\$1,524,247,674
d. Assessed Value	\$1,631,896,904	\$1,631,896,904
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$49,920,457	\$49,920,457
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$49,920,457	\$49,920,457
(f Total * g)		
i. Base Mills Subject to Index	30.5965	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.81435%	90.81435%
k. Tax Levy Needed	\$49,930,334	\$49,930,334
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	30.5965	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,930,334	\$49,930,334
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,956,288
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,643,048
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,643,048	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,974,046</u>	
Total Approx. Tax Revenue:	\$45,617,094	
Approx. Tax Levy for Tax Rate Calculation:	\$49,930,334	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.3405	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,776,362	\$52,776,362
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	\$8,451.62	
Number of Homestead/Farmstead Properties	11501	11501
Median Assessed Value of Homestead Properties		\$75,000

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,643,048
Amount of Tax Relief for Homestead Exclusions	<u>\$2,974,046</u>
Total Approx. Tax Revenue:	\$45,617,094
Approx. Tax Levy for Tax Rate Calculation:	\$49,930,334
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,974,046	Lowering RE Tax Rate	\$0	\$2,974,046
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,974,046

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>		
Allegheny	1,631,896,904	30.5965	49,930,334				90.81435%		
<b>Totals:</b>				<b>1,631,896,904</b>	<b>49,930,334</b>	-	2,974,046	=	46,956,288 X
							90.81435%	=	42,643,048

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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> Allegheny <u>Current Act 511 Taxes – Flat Rate Assessments</u>	30.5965	30.5965	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6155	Current Act 511 Business Privilege Taxes	0.0100	0.0100	0.00%	Yes	5.7%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	35,405,889
1200 Special Programs - Elementary / Secondary	20,044,323
1300 Vocational Education	1,803,661
1400 Other Instructional Programs - Elementary / Secondary	273,720
1500 Nonpublic School Programs	227,634
<b>Total Instruction</b>	<b>\$57,755,227</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,700,498
2200 Support Services - Instructional Staff	2,752,738
2300 Support Services - Administration	3,229,403
2400 Support Services - Pupil Health	752,226
2500 Support Services - Business	651,229
2600 Operation and Maintenance of Plant Services	8,958,457
2700 Student Transportation Services	8,011,577
2800 Support Services - Central	537,344
2900 Other Support Services	45,000
<b>Total Support Services</b>	<b>\$27,638,472</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	968,702
3300 Community Services	126,226
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,094,928</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,573,973
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,823,973</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$97,312,600</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	14,437,356
200 Personnel Services - Employee Benefits	10,100,657
300 Purchased Professional and Technical Services	438,000
400 Purchased Property Services	1,600
500 Other Purchased Services	9,884,326
600 Supplies	290,800
700 Property	253,150
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$35,405,889</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,174,237
200 Personnel Services - Employee Benefits	3,130,825
300 Purchased Professional and Technical Services	1,318,758
500 Other Purchased Services	10,400,503
600 Supplies	20,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,044,323</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	718,182
200 Personnel Services - Employee Benefits	393,479
500 Other Purchased Services	680,000
600 Supplies	10,000
700 Property	2,000
<b>Total Vocational Education</b>	<b>\$1,803,661</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	158,720
600 Supplies	75,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$273,720</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	208,234
600 Supplies	19,400
<b>Total Nonpublic School Programs</b>	<b>\$227,634</b>
<b>Total Instruction</b>	<b>\$57,755,227</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,599,972
200 Personnel Services - Employee Benefits	1,097,526
600 Supplies	3,000
<b>Total Support Services - Students</b>	<b>\$2,700,498</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	898,195
200 Personnel Services - Employee Benefits	576,831

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	68,360
400	Purchased Property Services	165,420
500	Other Purchased Services	5,000
600	Supplies	848,932
700	Property	190,000
<b>Total Support Services - Instructional Staff</b>		<b>\$2,752,738</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,635,596
200	Personnel Services - Employee Benefits	991,858
300	Purchased Professional and Technical Services	531,500
500	Other Purchased Services	17,050
600	Supplies	24,699
800	Other Objects	28,700
<b>Total Support Services - Administration</b>		<b>\$3,229,403</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	341,010
200	Personnel Services - Employee Benefits	225,216
300	Purchased Professional and Technical Services	180,000
600	Supplies	6,000
<b>Total Support Services - Pupil Health</b>		<b>\$752,226</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	268,771
200	Personnel Services - Employee Benefits	190,708
300	Purchased Professional and Technical Services	35,000
500	Other Purchased Services	4,750
600	Supplies	136,000
800	Other Objects	16,000
<b>Total Support Services - Business</b>		<b>\$651,229</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	2,392,522
200	Personnel Services - Employee Benefits	1,618,254
300	Purchased Professional and Technical Services	2,199,072
400	Purchased Property Services	710,240
500	Other Purchased Services	319,369
600	Supplies	1,457,000
700	Property	262,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$8,958,457</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	48,958
200	Personnel Services - Employee Benefits	44,467
300	Purchased Professional and Technical Services	8,000
500	Other Purchased Services	7,048,612
600	Supplies	861,540
<b>Total Student Transportation Services</b>		<b>\$8,011,577</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	308,712
200 Personnel Services - Employee Benefits	228,632
<b>Total Support Services - Central</b>	<b>\$537,344</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	45,000
<b>Total Other Support Services</b>	<b>\$45,000</b>
<b>Total Support Services</b>	<b>\$27,638,472</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	457,946
200 Personnel Services - Employee Benefits	220,056
300 Purchased Professional and Technical Services	187,050
500 Other Purchased Services	16,500
600 Supplies	73,650
700 Property	8,500
800 Other Objects	5,000
<b>Total Student Activities</b>	<b>\$968,702</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	110,000
600 Supplies	16,226
<b>Total Community Services</b>	<b>\$126,226</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,094,928</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	10,573,973
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,573,973</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,823,973</b>
<b>TOTAL EXPENDITURES</b>	<b>\$97,312,600</b>



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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	27,000,000	27,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,750,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	135,000	125,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$30,385,000</b>	<b>\$28,125,000</b>

<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	\$30,385,000	\$28,125,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	215,321,040	204,870,567
0520 Extended-Term Financing Agreements Payable	988,000	988,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	2,617,526	2,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,320,000	12,460,000
0599 Other Noncurrent Liabilities	69,000,000	69,000,000
<b>Total General Fund</b>	<b>\$301,246,566</b>	<b>\$289,918,567</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>		

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<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>		

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<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>\$301,246,566</b>	<b>\$289,918,567</b>

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<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	\$301,246,566	\$289,918,567



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	8,111,804
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,111,804
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,361,804