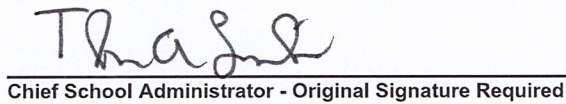


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval**

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

  
\_\_\_\_\_  
President of the Board - Original Signature RequiredDate 6/6/23  
\_\_\_\_\_  
Secretary of the Board - Original Signature RequiredDate 6/7/23  
\_\_\_\_\_  
Chief School Administrator - Original Signature RequiredDate 6/7/23

Susan Robertson

(814)938-5151

Extn :5003

Contact Person

Telephone

Extension

srobertson@Punxsy.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Punxsutawney Area SD	COUNTY : Jefferson	AUN : 106338003
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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	\$55681825
Ending Unassigned Fund Balance	\$2361120
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.24%

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 6/17/23
--	-----------------

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)

<b>School District Name :</b> Punxsutawney Area SD	<b>County :</b> Jefferson	<b>AUN Number :</b> 106338003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> APRIL 11, 2023
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$36,487.49 C x 2%: \$28,212.16</p>	HS-FS exclusions and reallocation of unused HS-FS funds were calculated the same as in all previous years. The reduction is close to the amount divided by the number of HS-FS, but is higher due to adding back in the unused exclusion/reduction amounts.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgeted for unexpected expenses. Exact functional appropriations were unknown at the time of budgeting. The proposed MHBG was budgeted as contingency funds in the 5900 section since exact use is not known at this time.
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.	Will be used to balance future budgets or for unexpected expenses.
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 Board committed \$3,750,000 for future repairs, roof replacement, maintenance and construction needs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned to the Athletic Fund

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	4,000,000
0840 Assigned Fund Balance	14,691
0850 Unassigned Fund Balance	5,061,201
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,075,892</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,041,093
7000 Revenue from State Sources	29,703,004
8000 Revenue from Federal Sources	10,987,647
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$52,731,744</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$61,807,636</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	7,472,210
6113 Public Utility Realty Taxes	10,866
6114 Payments in Lieu of Current Taxes - State / Local	25,059
6120 Current Per Capita Taxes, Section 679	45,315
6140 Current Act 511 Taxes - Flat Rate Assessments	45,315
6150 Current Act 511 Taxes - Proportional Assessments	2,685,452
6400 Delinquencies on Taxes Levied / Assessed by the LEA	793,746
6500 Earnings on Investments	205,958
6700 Revenues from LEA Activities	31,184
6800 Revenues from Intermediary Sources / Pass-Through Funds	486,955
6910 Rentals	12,479
6940 Tuition from Patrons	5,475
6990 Refunds and Other Miscellaneous Revenue	221,079
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,041,093</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	17,711,323
7112 Basic Education Funding-Social Security	688,014
7160 Tuition for Orphans Subsidy	107,575
7240 Driver Education - Student	1,484
7271 Special Education funds for School-Aged Pupils	2,206,480
7311 Pupil Transportation Subsidy	2,868,162
7312 Nonpublic and Charter School Pupil Transportation Subsidy	156,540
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	774,733
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,240
7340 State Property Tax Reduction Allocation	1,410,608
7360 Safe Schools	122,285
7505 Ready to Learn Block Grant	411,183
7820 State Share of Retirement Contributions	3,204,377
<b>REVENUE FROM STATE SOURCES</b>	<b>\$29,703,004</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,717,491
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	160,397
8517 Title IV - 21st Century Schools	194,110
8519 Title V - Flexibility and Accountability	54,370

LEA : 106338003     Punxsutawney Area SD

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	7,156,892
8751 ARP ESSER Learning Loss	106,968
8752 ARP ESSER Summer Programs	53,760
8753 ARP ESSER Afterschool Programs	98,613
8754 ARP ESSER Homeless Children and Youth Funds	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	370,172
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,874
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$10,987,647</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>52,731,744</b>

Act 1 Index (current): 5.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$7,472,432		
Amount of Tax Relief for Homestead Exclusions	\$1,410,608		
Total Approx. Tax Revenue:	\$8,883,040		
Approx. Tax Levy for Tax Rate Calculation:	\$9,713,310		

	Indiana	Jefferson	Total
2022-23 Data			
a. Assessed Value	\$177,975,800	\$324,246,150	\$502,221,950
b. Real Estate Mills	8.1030	25.2250	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$131,520,571	\$751,007,261	\$882,527,832
d. Assessed Value	\$177,245,400	\$328,146,290	\$505,391,690
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$1,442,138	\$8,179,109	\$9,621,247
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	14.90271%	85.09729%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,433,827	\$8,187,420	\$9,621,247
(f Total * g)			
i. Base Mills Subject to Index	8.1030	25.2506	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%
k. Tax Levy Needed	\$1,447,546	\$8,265,764	\$9,713,310
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	8.1660	25.1890	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$1,447,386	\$8,265,677	\$9,713,063
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$8,302,455
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$7,472,210
(n * Est. Pct. Collection)			



Act 1 Index (current): 5.6%

Calculation Method: Revenue      Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 3

Approx. Tax Revenue from RE Taxes: \$7,472,432

Amount of Tax Relief for Homestead Exclusions \$1,410,608

Total Approx. Tax Revenue: \$8,883,040

Approx. Tax Levy for Tax Rate Calculation: \$9,713,310

	Indiana	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	8.5567	26.6646	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,516,636	\$8,749,890	\$10,266,526
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$31,229.00	\$10,121.00	
Number of Homestead/Farmstead Properties	872	4804	5676
Median Assessed Value of Homestead Properties			\$111,150

Act 1 Index (current): 5.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$7,472,432		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,410,608</u>		
Total Approx. Tax Revenue:	\$8,883,040		
Approx. Tax Levy for Tax Rate Calculation:	\$9,713,310		
	Indiana	Jefferson	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,410,608	Lowering RE Tax Rate	\$0	\$1,410,608
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,410,608

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 106338003    Punxsutawney Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/8/2023 11:44:40 AM				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>
Indiana	177,245,400	8.1660	1,447,386			90.00000%	
Jefferson	328,146,290	25.1890	8,265,677			90.00000%	
Totals:	505,391,690		9,713,063	- 1,410,608	= 8,302,455	X 90.00000%	= 7,472,210
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	45,315		
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	62,980	45,315
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						62,980	45,315
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			1.000%	0.000%	1,998,700	1,998,700
6152	Current Act 511 Occupation Taxes			600.0000	0.000	639,600	424,560
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	262,192	262,192
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total    Current Act 511 Taxes – Proportional Assessments						2,900,492	2,685,452
Total Act 511, Current Taxes							2,730,767
Act 511 Tax Limit    -->				882,527,832	X	12	10,590,334
				Market Value		Mills	(511 Limit)

LEA : 106338003    Punxsutawney 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>									
	Indiana	8.1030	8.1660	0.78%	Yes	5.6%				
	Jefferson	25.2506	25.1890	-0.23%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.6%				
6152	Current Act 511 Occupation Taxes	600.0000	600.0000	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.6%				

LEA : 106338003      Punxsutawney Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,289,397
1200 Special Programs - Elementary / Secondary	8,752,224
1300 Vocational Education	2,895,144
1400 Other Instructional Programs - Elementary / Secondary	206,213
1500 Nonpublic School Programs	101,279
<b>Total Instruction</b>	<b>\$30,244,257</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,405,818
2200 Support Services - Instructional Staff	4,039,291
2300 Support Services - Administration	2,248,389
2400 Support Services - Pupil Health	523,671
2500 Support Services - Business	636,457
2600 Operation and Maintenance of Plant Services	3,576,306
2700 Student Transportation Services	3,893,721
2800 Support Services - Central	19,627
2900 Other Support Services	34,500
<b>Total Support Services</b>	<b>\$16,377,780</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	914,279
3300 Community Services	133,099
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,047,378</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	4,591,276
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,591,276</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,500
5200 Interfund Transfers - Out	3,097,350
5900 Budgetary Reserve	322,285
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,421,135</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$55,681,826</b>

LEA : 106338003     Punxsutawney Area SD

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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	8,547,734
200 Personnel Services - Employee Benefits	5,498,068
300 Purchased Professional and Technical Services	344,900
400 Purchased Property Services	14,945
500 Other Purchased Services	1,998,624
600 Supplies	1,884,476
800 Other Objects	650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,289,397</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,771,872
200 Personnel Services - Employee Benefits	1,819,558
300 Purchased Professional and Technical Services	427,250
400 Purchased Property Services	2,600
500 Other Purchased Services	3,563,475
600 Supplies	164,969
800 Other Objects	2,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,752,224</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	581,416
200 Personnel Services - Employee Benefits	320,111
400 Purchased Property Services	4,250
500 Other Purchased Services	1,933,133
600 Supplies	56,234
<b>Total Vocational Education</b>	<b>\$2,895,144</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	129,675
200 Personnel Services - Employee Benefits	55,188
500 Other Purchased Services	5,400
600 Supplies	15,950
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$206,213</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	31,730
200 Personnel Services - Employee Benefits	6,371
300 Purchased Professional and Technical Services	54,062
600 Supplies	9,116
<b>Total Nonpublic School Programs</b>	<b>\$101,279</b>
<b>Total Instruction</b>	<b>\$30,244,257</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	796,258
200 Personnel Services - Employee Benefits	438,160
300 Purchased Professional and Technical Services	75,127

LEA : 106338003     Punxsutawney Area SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,820
600 Supplies	88,378
800 Other Objects	1,075
<b>Total Support Services - Students</b>	<b>\$1,405,818</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,088,037
200 Personnel Services - Employee Benefits	663,292
300 Purchased Professional and Technical Services	246,816
400 Purchased Property Services	147,520
500 Other Purchased Services	38,965
600 Supplies	1,465,186
700 Property	385,000
800 Other Objects	4,475
<b>Total Support Services - Instructional Staff</b>	<b>\$4,039,291</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	950,982
200 Personnel Services - Employee Benefits	648,031
300 Purchased Professional and Technical Services	410,034
400 Purchased Property Services	2,500
500 Other Purchased Services	93,217
600 Supplies	30,395
800 Other Objects	113,230
<b>Total Support Services - Administration</b>	<b>\$2,248,389</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	274,645
200 Personnel Services - Employee Benefits	219,861
300 Purchased Professional and Technical Services	17,970
400 Purchased Property Services	1,671
500 Other Purchased Services	1,050
600 Supplies	8,344
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$523,671</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	348,590
200 Personnel Services - Employee Benefits	177,987
300 Purchased Professional and Technical Services	61,300
500 Other Purchased Services	15,225
600 Supplies	29,225
800 Other Objects	4,130
<b>Total Support Services - Business</b>	<b>\$636,457</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,028,878
200 Personnel Services - Employee Benefits	905,619
300 Purchased Professional and Technical Services	131,068
400 Purchased Property Services	473,978

LEA : 106338003     Punxsutawney Area SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	202,983
600 Supplies	807,430
700 Property	25,000
800 Other Objects	1,350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,576,306</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	43,095
200 Personnel Services - Employee Benefits	27,657
500 Other Purchased Services	3,764,369
600 Supplies	2,900
700 Property	55,000
800 Other Objects	700
<b>Total Student Transportation Services</b>	<b>\$3,893,721</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	19,627
<b>Total Support Services - Central</b>	<b>\$19,627</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	34,500
<b>Total Other Support Services</b>	<b>\$34,500</b>
<b>Total Support Services</b>	<b>\$16,377,780</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	420,843
200 Personnel Services - Employee Benefits	222,036
300 Purchased Professional and Technical Services	50,750
400 Purchased Property Services	27,980
500 Other Purchased Services	89,350
600 Supplies	90,255
800 Other Objects	13,065
<b>Total Student Activities</b>	<b>\$914,279</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	58,100
200 Personnel Services - Employee Benefits	22,162
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,075
600 Supplies	48,762
<b>Total Community Services</b>	<b>\$133,099</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,047,378</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
100 Personnel Services - Salaries	3,700
200 Personnel Services - Employee Benefits	1,576
300 Purchased Professional and Technical Services	271,800



LEA : 106338003     Punxsutawney Area SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	4,258,200
700 Property	56,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,591,276</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,591,276</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,500</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,097,350
<b>Total Interfund Transfers - Out</b>	<b>\$3,097,350</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	322,285
<b>Total Budgetary Reserve</b>	<b>\$322,285</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,421,135</b>
<b>TOTAL EXPENDITURES</b>	<b>\$55,681,826</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	9,075,892	5,061,201
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	329,234	588,258
Other Capital Projects Fund	2,003,523	764,973
Debt Service Fund		
Food Service / Cafeteria Operations Fund	560,129	242,459
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	526,030	530,030
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	57,746	57,454
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,552,554</b>	<b>\$7,244,375</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	\$12,552,554	\$7,244,375

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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	26,665,000	24,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	3,704,912	3,259,239
0540 Accumulated Compensated Absences	874,683	872,103
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,410,907	3,378,030
0599 Other Noncurrent Liabilities	44,122,305	38,660,921
<b>Total General Fund</b>	<b>\$78,777,807</b>	<b>\$70,860,293</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>		

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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>\$78,777,807</b>	<b>\$70,860,293</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	\$78,777,807	\$70,860,293

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,750,000
0840 Assigned Fund Balance	14,691
0850 Unassigned Fund Balance	2,361,119
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,125,810
5900 Budgetary Reserve	322,285
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,448,095