

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

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



President of the Board - Original Signature RequiredDate 6/12/23

Secretary of the Board - Original Signature RequiredDate 6/12/23

Chief School Administrator - Original Signature RequiredDate 6/12/2023

Kerriann Horan

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Contact Person

Telephone

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 : Wallenpaupack Area SD	COUNTY : Pike	AUN : 119648303
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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	\$88856965
Ending Unassigned Fund Balance	\$3413435
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.84%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

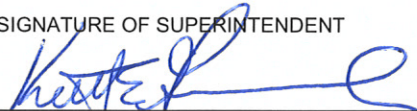
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/23
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DUE DATE: AUGUST 15, 2023

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

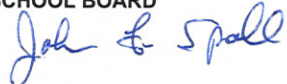
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallenpaupack Area SD	County : Pike	AUN Number : 119648303
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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 5/8/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Due to the many uncertainties facing the District with recent events to our county, these funds are necessary for unforeseen expenses to the District.
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.	To offset future tax increases due to continued cost associated with special education, cyber school cost and contractual obligations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Health Insurance, PSERS and GASB. The Board approved a resolution to commit funds to handle increases with our self funded health insurance and increases projected by PSERS Retirement 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	8,281,442
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,039,868
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,321,310</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,211,441
7000 Revenue from State Sources	21,873,397
8000 Revenue from Federal Sources	3,545,694
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$86,630,532</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$99,951,842</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	54,375,453
6112 Interim Real Estate Taxes	83,000
6113 Public Utility Realty Taxes	53,000
6114 Payments in Lieu of Current Taxes - State / Local	80,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,262,496
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	842,092
6910 Rentals	26,400
6940 Tuition from Patrons	675,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$61,211,441
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,944,531
7112 Basic Education Funding-Social Security	1,451,480
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	130,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	1,986,078
7311 Pupil Transportation Subsidy	1,900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,500
7340 State Property Tax Reduction Allocation	1,711,035
7505 Ready to Learn Block Grant	307,523
7820 State Share of Retirement Contributions	6,339,750
REVENUE FROM STATE SOURCES	\$21,873,397
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	773,884
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	98,199
8517 Title IV - 21st Century Schools	51,829
8521 Vocational Education - Operating Expenditures	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,371,782

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$3,545,694
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	86,630,532

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$54,375,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,711,035</u>		
Total Approx. Tax Revenue:	\$56,086,535		
Approx. Tax Levy for Tax Rate Calculation:	\$60,495,359		

	Pike	Wayne	Total
2022-23 Data			
a. Assessed Value	\$499,882,940	\$1,245,075,013	\$1,744,957,953
b. Real Estate Mills	78.3000	15.5536	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$2,800,508,374	\$1,389,053,498	\$4,189,561,872
d. Assessed Value	\$503,645,950	\$2,011,298,565	\$2,514,944,515
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$39,140,834	\$19,365,399	\$58,506,233
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	66.84490%	33.15510%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$39,108,433	\$19,397,800	\$58,506,233
(f Total * g)			
i. Base Mills Subject to Index	78.3000	9.6444	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%	92.50000%
k. Tax Levy Needed	\$40,438,062	\$20,057,297	\$60,495,359
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	80.2906	9.9723	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$40,438,036	\$20,057,273	\$60,495,309
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$58,784,274
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$54,375,453
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

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Total Approx. Tax Revenue:	\$56,086,535		
Approx. Tax Levy for Tax Rate Calculation:	\$60,495,359		

	Pike	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	81.5103	9.9723	
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)	\$41,052,332	\$20,057,273	\$61,109,605
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	\$3,021.00	\$24,327.00	
Number of Homestead/Farmstead Properties	4947	2142	7089
Median Assessed Value of Homestead Properties			\$51,000

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$54,375,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,711,035</u>		
Total Approx. Tax Revenue:	\$56,086,535		
Approx. Tax Levy for Tax Rate Calculation:	\$60,495,359		

	Pike	Wayne		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,711,035	Lowering RE Tax Rate	\$0	\$1,711,035
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,711,035

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Pike	503,645,950	80.2906	40,438,036				92.50000%	
Wayne	2,011,298,565	9.9723	20,057,273				92.50000%	
Totals:	2,514,944,515		60,495,309	-	1,711,035	=	58,784,274	X
							92.50000%	=
								54,375,453
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,400,000	1,400,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						1,400,000	1,400,000	
Total Act 511, Current Taxes							1,400,000	
Act 511 Tax Limit -->					4,189,561,872	X	12	50,274,742
					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>									
	Pike	78.3000	80.2906	2.55%	Yes	4.1%				
	Wayne	9.6444	9.9723	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes					4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,815,018
1200 Special Programs - Elementary / Secondary	12,847,642
1300 Vocational Education	1,559,031
1400 Other Instructional Programs - Elementary / Secondary	220,327
Total Instruction	\$51,442,018
2000 Support Services	
2100 Support Services - Students	4,569,290
2200 Support Services - Instructional Staff	2,789,304
2300 Support Services - Administration	4,157,815
2400 Support Services - Pupil Health	786,047
2500 Support Services - Business	973,450
2600 Operation and Maintenance of Plant Services	6,434,059
2700 Student Transportation Services	5,403,235
2800 Support Services - Central	1,740,696
2900 Other Support Services	213,210
Total Support Services	\$27,067,106
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,322,579
3300 Community Services	596,524
Total Operation of Non-Instructional Services	\$3,919,103
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,278,738
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$6,428,738
Total Estimated Expenditures and Other Financing Uses	\$88,856,965

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,149,903
200 Personnel Services - Employee Benefits	14,722,175
300 Purchased Professional and Technical Services	590,678
400 Purchased Property Services	11,536
500 Other Purchased Services	1,606,239
600 Supplies	731,706
800 Other Objects	2,781
Total Regular Programs - Elementary / Secondary	\$36,815,018
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,743,497
200 Personnel Services - Employee Benefits	4,847,167
300 Purchased Professional and Technical Services	651,500
400 Purchased Property Services	2,112
500 Other Purchased Services	1,549,258
600 Supplies	53,373
800 Other Objects	735
Total Special Programs - Elementary / Secondary	\$12,847,642
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	837,538
200 Personnel Services - Employee Benefits	594,335
400 Purchased Property Services	13,822
500 Other Purchased Services	824
600 Supplies	112,302
800 Other Objects	210
Total Vocational Education	\$1,559,031
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	118,884
200 Personnel Services - Employee Benefits	91,558
500 Other Purchased Services	8,825
600 Supplies	1,060
Total Other Instructional Programs - Elementary / Secondary	\$220,327
Total Instruction	\$51,442,018
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,590,112
200 Personnel Services - Employee Benefits	1,888,932
300 Purchased Professional and Technical Services	47,200
400 Purchased Property Services	541
500 Other Purchased Services	9,785
600 Supplies	28,806
800 Other Objects	3,914
Total Support Services - Students	\$4,569,290

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,396,279
200 Personnel Services - Employee Benefits	1,301,250
300 Purchased Professional and Technical Services	6,206
400 Purchased Property Services	1,236
500 Other Purchased Services	10,815
600 Supplies	70,428
800 Other Objects	3,090
Total Support Services - Instructional Staff	\$2,789,304
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,243,989
200 Personnel Services - Employee Benefits	1,553,477
300 Purchased Professional and Technical Services	157,366
400 Purchased Property Services	2,575
500 Other Purchased Services	119,076
600 Supplies	43,782
800 Other Objects	37,550
Total Support Services - Administration	\$4,157,815
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	416,689
200 Personnel Services - Employee Benefits	320,851
300 Purchased Professional and Technical Services	28,800
400 Purchased Property Services	2,472
600 Supplies	17,235
Total Support Services - Pupil Health	\$786,047
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	472,590
200 Personnel Services - Employee Benefits	368,684
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	2,120
500 Other Purchased Services	62,780
600 Supplies	10,176
800 Other Objects	1,600
Total Support Services - Business	\$973,450
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,158,971
200 Personnel Services - Employee Benefits	2,102,161
300 Purchased Professional and Technical Services	143,100
400 Purchased Property Services	1,019,666
500 Other Purchased Services	157,330
600 Supplies	852,306
800 Other Objects	525
Total Operation and Maintenance of Plant Services	\$6,434,059
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	52,000

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Description	Amount
200 Personnel Services - Employee Benefits	46,208
400 Purchased Property Services	11,550
500 Other Purchased Services	4,789,905
600 Supplies	495,572
700 Property	8,000
Total Student Transportation Services	\$5,403,235
2800 Support Services - Central	
100 Personnel Services - Salaries	628,768
200 Personnel Services - Employee Benefits	430,182
300 Purchased Professional and Technical Services	151,368
400 Purchased Property Services	43,248
500 Other Purchased Services	21,630
600 Supplies	464,450
800 Other Objects	1,050
Total Support Services - Central	\$1,740,696
2900 Other Support Services	
500 Other Purchased Services	78,280
800 Other Objects	134,930
Total Other Support Services	\$213,210
Total Support Services	\$27,067,106
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,937,097
200 Personnel Services - Employee Benefits	880,451
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	41,097
500 Other Purchased Services	230,795
600 Supplies	123,745
800 Other Objects	32,394
Total Student Activities	\$3,322,579
3300 Community Services	
100 Personnel Services - Salaries	356,380
200 Personnel Services - Employee Benefits	197,532
300 Purchased Professional and Technical Services	2,142
500 Other Purchased Services	7,910
600 Supplies	32,560
Total Community Services	\$596,524
Total Operation of Non-Instructional Services	\$3,919,103
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,654,838
900 Other Uses of Funds	623,900
Total Debt Service / Other Expenditures and Financing Uses	\$6,278,738

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<u>Description</u>		<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		50,000
Total Interfund Transfers - Out		\$50,000
5900 <u>Budgetary Reserve</u>		
800 Other Objects		100,000
Total Budgetary Reserve		\$100,000
Total Other Expenditures and Financing Uses		\$6,428,738
TOTAL EXPENDITURES		\$88,856,965

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,875,000	4,750,000
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	730,050	650,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,605,050	\$5,400,000

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	\$5,605,050	\$5,400,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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

LEA : 119648303 Wallenpaupack Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,875,000	4,750,000
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	730,050	650,000
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	\$5,605,050	\$5,400,000
TOTAL INDEBTEDNESS	\$5,605,050	\$5,400,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,681,442
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,413,435
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,094,877
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,194,877