


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

6-14-2023

Date



Secretary of the Board - Original Signature Required

6-14-2023

Date



Chief School Administrator - Original Signature Required

6-14-2023

Date

Robert W Kachurak

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Weatherly Area SD	COUNTY : Carbon	AUN : 121139004
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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	\$16832711
Ending Unassigned Fund Balance	\$177388
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.05%

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

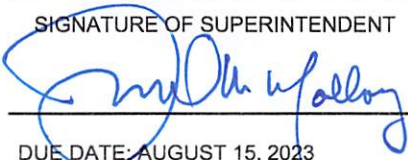
Yes

☒

No

☐

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

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

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Weatherly Area SD	County : Carbon	AUN Number : 121139004
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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 5/10/2023
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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>
5200	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1100, Object 100: \$2,823,945.00 Function 1100, Object 200: \$2,841,052.00	PSERS and healthcare benefits exceed salary
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$492,576.00 Function 1200, Object 200: \$574,631.00	PSERS and healthcare benefits exceed salary
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$104,968.00 Function 2200, Object 200: \$186,530.00	PSERS and healthcare benefits exceed salary
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$463,380.00 Function 2600, Object 200: \$566,302.00	PSERS and healthcare benefits exceed salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated expenditures.
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.	Projected unassigned Fund Balance is within the 10% requirement. \$16,832,711 x 9.5% = \$1,599,107.55
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Designated for unanticipated expenditures for self- insurance

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	200,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,250,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,450,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,740,814	
7000 Revenue from State Sources	7,263,133	
8000 Revenue from Federal Sources	656,152	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,660,099</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,110,099</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,632,405
6113 Public Utility Realty Taxes	6,900
6114 Payments in Lieu of Current Taxes - State / Local	14,221
6120 Current Per Capita Taxes, Section 679	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	689,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	203,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	11,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	98,240
6910 Rentals	1,500
6960 Services Provided Other Local Governmental Units / LEAs	18,000
6990 Refunds and Other Miscellaneous Revenue	26,548
REVENUE FROM LOCAL SOURCES	\$7,740,814
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,917,684
7112 Basic Education Funding-Social Security	200,000
7271 Special Education funds for School-Aged Pupils	586,118
7292 Pre-K Counts	300,000
7311 Pupil Transportation Subsidy	625,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	460,688
7360 Safe Schools	98,171
7505 Ready to Learn Block Grant	98,472
7820 State Share of Retirement Contributions	960,000
REVENUE FROM STATE SOURCES	\$7,263,133
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	9,389
8514 Title I - Improving the Academic Achievement of the Disadvantaged	129,985
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	19,896
8517 Title IV - 21st Century Schools	10,000
8519 Title V - Flexibility and Accountability	24,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	422,250
8751 ARP ESSER Learning Loss	29,023
8752 ARP ESSER Summer Programs	5,805
8753 ARP ESSER Afterschool Programs	5,804
REVENUE FROM FEDERAL SOURCES	\$656,152
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,660,099

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,632,405	
Amount of Tax Relief for Homestead Exclusions	<u>\$460,688</u>	
Total Approx. Tax Revenue:	\$7,093,093	
Approx. Tax Levy for Tax Rate Calculation:	\$7,454,683	
	Carbon	Total

2022-23 Data		
a. Assessed Value	\$141,485,473	\$141,485,473
b. Real Estate Mills	49.8400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$328,895,642	\$328,895,642
d. Assessed Value	\$145,202,224	\$145,202,224
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,051,636	\$7,051,636
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,051,636	\$7,051,636
(f Total * g)		
i. Base Mills Subject to Index	49.8400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.83000%	94.83000%
k. Tax Levy Needed	\$7,454,683	\$7,454,683
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	51.3400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,454,682	\$7,454,682
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,993,994
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,632,405
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,632,405	
Amount of Tax Relief for Homestead Exclusions	<u>\$460,688</u>	
Total Approx. Tax Revenue:	\$7,093,093	
Approx. Tax Levy for Tax Rate Calculation:	\$7,454,683	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	52.5812	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,634,907	\$7,634,907
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	\$7,005.00	
Number of Homestead/Farmstead Properties	1281	1281
Median Assessed Value of Homestead Properties		\$42,450

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,632,405
Amount of Tax Relief for Homestead Exclusions	<u>\$460,688</u>
Total Approx. Tax Revenue:	\$7,093,093
Approx. Tax Levy for Tax Rate Calculation:	\$7,454,683
	Carbon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$460,688	Lowering RE Tax Rate	\$0	\$460,688
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$460,688

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>		
Carbon	145,202,224	51.3400	7,454,682				94.83000%		
Totals:			145,202,224	7,454,682	-	460,688	=	6,993,994	X 94.83000% = 6,632,405
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00		12,000			
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	12,000	12,000	
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			\$25.00		\$0.00	1,000	1,000	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments							13,000	13,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%	525,000	525,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	150,000	150,000	
6154	Current Act 511 Amusement Taxes			5.000%		0.000%	14,000	14,000	
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							689,000	689,000	
Total Act 511, Current Taxes								702,000	
Act 511 Tax Limit -->				328,895,642		X	12	3,946,748	
				Market Value			Mills	(511 Limit)	

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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>									
	Carbon	49.8400	51.3400	3.01%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$25.00	\$25.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,559,434
1200 Special Programs - Elementary / Secondary	3,080,906
1300 Vocational Education	128,206
1400 Other Instructional Programs - Elementary / Secondary	54,879
1800 Pre-Kindergarten	343,463
Total Instruction	\$10,166,888
2000 Support Services	
2100 Support Services - Students	687,752
2200 Support Services - Instructional Staff	326,175
2300 Support Services - Administration	1,128,716
2400 Support Services - Pupil Health	207,820
2500 Support Services - Business	391,543
2600 Operation and Maintenance of Plant Services	1,565,939
2700 Student Transportation Services	798,565
2800 Support Services - Central	459,125
Total Support Services	\$5,565,635
3000 Operation of Non-Instructional Services	
3200 Student Activities	268,025
3400 Scholarships and Awards	2,400
Total Operation of Non-Instructional Services	\$270,425
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	729,763
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$829,763
Total Estimated Expenditures and Other Financing Uses	\$16,832,711

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,823,945
200 Personnel Services - Employee Benefits		2,841,052
300 Purchased Professional and Technical Services		46,600
400 Purchased Property Services		17,230
500 Other Purchased Services		792,627
600 Supplies		32,275
700 Property		3,325
800 Other Objects		2,380
Total Regular Programs - Elementary / Secondary		\$6,559,434
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		492,576
200 Personnel Services - Employee Benefits		574,631
300 Purchased Professional and Technical Services		797,872
400 Purchased Property Services		1,738
500 Other Purchased Services		1,210,211
600 Supplies		3,878
Total Special Programs - Elementary / Secondary		\$3,080,906
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		73,772
200 Personnel Services - Employee Benefits		49,876
400 Purchased Property Services		700
500 Other Purchased Services		600
600 Supplies		3,258
Total Vocational Education		\$128,206
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,500
200 Personnel Services - Employee Benefits		1,459
500 Other Purchased Services		49,020
600 Supplies		900
Total Other Instructional Programs - Elementary / Secondary		\$54,879
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		166,680
200 Personnel Services - Employee Benefits		166,674
500 Other Purchased Services		1,415
600 Supplies		8,694
Total Pre-Kindergarten		\$343,463
Total Instruction		\$10,166,888
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		299,100
200 Personnel Services - Employee Benefits		294,325
300 Purchased Professional and Technical Services		36,115

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	51,293
600 Supplies	4,600
800 Other Objects	2,319
Total Support Services - Students	\$687,752
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	104,968
200 Personnel Services - Employee Benefits	186,530
300 Purchased Professional and Technical Services	21,698
400 Purchased Property Services	210
500 Other Purchased Services	2,600
600 Supplies	9,457
800 Other Objects	712
Total Support Services - Instructional Staff	\$326,175
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	492,508
200 Personnel Services - Employee Benefits	458,618
300 Purchased Professional and Technical Services	126,060
400 Purchased Property Services	8,664
500 Other Purchased Services	18,135
600 Supplies	9,576
800 Other Objects	15,155
Total Support Services - Administration	\$1,128,716
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	109,434
200 Personnel Services - Employee Benefits	87,695
400 Purchased Property Services	350
500 Other Purchased Services	7,740
600 Supplies	2,601
Total Support Services - Pupil Health	\$207,820
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	185,360
200 Personnel Services - Employee Benefits	162,261
300 Purchased Professional and Technical Services	28,700
400 Purchased Property Services	2,262
500 Other Purchased Services	8,372
600 Supplies	2,363
800 Other Objects	2,225
Total Support Services - Business	\$391,543
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	463,380
200 Personnel Services - Employee Benefits	566,302
300 Purchased Professional and Technical Services	33,563
400 Purchased Property Services	100,754
500 Other Purchased Services	92,321
600 Supplies	307,059

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,560
Total Operation and Maintenance of Plant Services	\$1,565,939
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	798,565
Total Student Transportation Services	\$798,565
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	3,097
300 Purchased Professional and Technical Services	277,305
400 Purchased Property Services	9,000
500 Other Purchased Services	12,768
600 Supplies	123,079
700 Property	26,500
800 Other Objects	2,376
Total Support Services - Central	\$459,125
Total Support Services	\$5,565,635
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	125,095
200 Personnel Services - Employee Benefits	52,085
300 Purchased Professional and Technical Services	13,020
400 Purchased Property Services	3,280
500 Other Purchased Services	49,560
600 Supplies	20,650
800 Other Objects	4,335
Total Student Activities	\$268,025
3400 <u>Scholarships and Awards</u>	
600 Supplies	2,400
Total Scholarships and Awards	\$2,400
Total Operation of Non-Instructional Services	\$270,425
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	354,763
900 Other Uses of Funds	375,000
Total Debt Service / Other Expenditures and Financing Uses	\$729,763
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$829,763
TOTAL EXPENDITURES	\$16,832,711

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,174,349	3,674,349
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,000	3,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	640,000	640,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	135,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,967,349	\$4,452,349

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	\$4,967,349	\$4,452,349

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	11,150,000	10,775,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	50,000	50,000
0540 Accumulated Compensated Absences	124,588	110,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,379,310	1,480,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,703,898	\$12,415,000
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		

LEA : 121139004 Weatherly Area SD

<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		

LEA : 121139004 Weatherly Area SD

<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		

LEA : 121139004 Weatherly Area SD

<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		

LEA : 121139004 Weatherly Area SD

<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	\$12,703,898	\$12,415,000

LEA : 121139004 Weatherly Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$12,703,898	\$12,415,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	100,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	177,388
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$277,388
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$377,388