

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/11/2022

_____
President of the Board - Original Signature Required

6-22-22

Date_____
Secretary of the Board - Original Signature Required

6-22-22

Date_____
Chief School Administrator - Original Signature Required

6-22-22

Date

Jennifer M Sleppy

Contact Person

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Extension

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penns Manor Area SD	COUNTY : Indiana	AUN : 128326303
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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 2022-2023 (compared to 2021-2022) ?

Yes ☐

No ☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

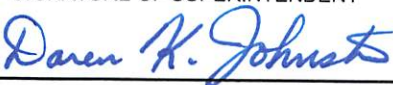
Total Budgeted Expenditures	\$19147942
Ending Unassigned Fund Balance	\$1352919
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.06%

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 6-22-22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Penns Manor Area SD	County : Indiana	AUN Number : 128326303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/22/22
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$123,947.00</div> <div>Function 2200, Object 200: \$125,237.00</div>	Staff in this function are primarily instructional assistants whose salary is less than the benefits they earn
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District budgets a reserve amount to be used for unforeseen, unbudgeted expenditures throughout the fiscal year.
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.	An unassigned fund balance is critical to the district to provide cash flow in times when the district is not receiving revenue.
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 committed fund balance is reserved to offset increases in PSERS, OPEB and other benefit related expenditures

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	214,255	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,703,296	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,303,268	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,006,564</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,280,613	
7000 Revenue from State Sources	12,622,159	
8000 Revenue from Federal Sources	728,485	
9000 Other Financing Sources	187,000	
Total Estimated Revenues And Other Financing Sources		<u>\$18,818,257</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,824,821</u>

LEA : 128326303 Penns Manor Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,682,530
6113 Public Utility Realty Taxes	4,000
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	870,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	355,000
6500 Earnings on Investments	1,000
6700 Revenues from LEA Activities	14,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	129,163
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	65,000
6980 Revenue from Community Services Activities	2,000
6990 Refunds and Other Miscellaneous Revenue	29,920
REVENUE FROM LOCAL SOURCES	\$5,280,613
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,490,631
7112 Basic Education Funding-Social Security	380,000
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	57,072
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	827,432
7292 Pre-K Counts	105,000
7311 Pupil Transportation Subsidy	1,106,454
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	290,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	345,600
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	194,325
7820 State Share of Retirement Contributions	1,760,645
REVENUE FROM STATE SOURCES	\$12,622,159
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	263,447

LEA : 128326303 Penns Manor Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,799
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	306,239
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$728,485
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	187,000
OTHER FINANCING SOURCES	\$187,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,818,257

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,682,530	
Amount of Tax Relief for Homestead Exclusions	<u>\$345,600</u>	
Total Approx. Tax Revenue:	\$4,028,130	
Approx. Tax Levy for Tax Rate Calculation:	\$4,437,300	
	Indiana	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$288,571,100	\$288,571,100
b. Real Estate Mills	15.3768	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$232,027,091	\$232,027,091
d. Assessed Value	\$288,571,100	\$288,571,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,437,300	\$4,437,300
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$4,437,300	\$4,437,300
(f Total * g)		
i. Base Mills Subject to Index	15.3768	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$4,437,300	\$4,437,300
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.3768	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,437,300	\$4,437,300
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,091,700
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,682,530
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,682,530	
Amount of Tax Relief for Homestead Exclusions	<u>\$345,600</u>	
Total Approx. Tax Revenue:	\$4,028,130	
Approx. Tax Levy for Tax Rate Calculation:	\$4,437,300	
	Indiana	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1456	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,659,154	\$4,659,154
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	\$14,835.00	
Number of Homestead/Farmstead Properties	1515	1515
Median Assessed Value of Homestead Properties		\$97,000

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,682,530
Amount of Tax Relief for Homestead Exclusions	<u>\$345,600</u>
Total Approx. Tax Revenue:	\$4,028,130
Approx. Tax Levy for Tax Rate Calculation:	\$4,437,300
	Indiana
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$345,600	Lowering RE Tax Rate	\$0	\$345,600
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$345,600

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>						
Indiana	288,571,100	15.3768	4,437,300				90.00000%		
Totals:	288,571,100		4,437,300	-	345,600	=	4,091,700	X	90.00000% = 3,682,530
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					13,500
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		13,500		13,500
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							13,500		13,500
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			0.750%	0.000%		830,000		830,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		40,000		40,000
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							870,000		870,000
Total Act 511, Current Taxes									883,500
Act 511 Tax Limit -->					232,027,091	X	12		2,784,325
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Indiana	15.3768	15.3768	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,766,915
1200 Special Programs - Elementary / Secondary	3,025,571
1300 Vocational Education	985,224
1400 Other Instructional Programs - Elementary / Secondary	524,574
1500 Nonpublic School Programs	6,300
1800 Pre-Kindergarten	90,475
Total Instruction	\$11,399,059
2000 Support Services	
2100 Support Services - Students	614,485
2200 Support Services - Instructional Staff	265,060
2300 Support Services - Administration	1,116,445
2400 Support Services - Pupil Health	228,797
2500 Support Services - Business	378,744
2600 Operation and Maintenance of Plant Services	1,386,373
2700 Student Transportation Services	1,214,300
2800 Support Services - Central	652,078
2900 Other Support Services	22,600
Total Support Services	\$5,878,882
3000 Operation of Non-Instructional Services	
3200 Student Activities	568,561
Total Operation of Non-Instructional Services	\$568,561
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,133,960
5900 Budgetary Reserve	167,480
Total Other Expenditures and Financing Uses	\$1,301,440
Total Estimated Expenditures and Other Financing Uses	\$19,147,942

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,434,153
200 Personnel Services - Employee Benefits	2,569,098
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	622,000
600 Supplies	110,114
700 Property	6,000
800 Other Objects	9,550
Total Regular Programs - Elementary / Secondary	\$6,766,915
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	994,493
200 Personnel Services - Employee Benefits	753,758
300 Purchased Professional and Technical Services	661,250
500 Other Purchased Services	591,400
600 Supplies	21,550
800 Other Objects	3,120
Total Special Programs - Elementary / Secondary	\$3,025,571
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	324,821
200 Personnel Services - Employee Benefits	233,523
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	383,555
600 Supplies	33,150
800 Other Objects	175
Total Vocational Education	\$985,224
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	314,280
200 Personnel Services - Employee Benefits	204,544
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	750
Total Other Instructional Programs - Elementary / Secondary	\$524,574
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,300
Total Nonpublic School Programs	\$6,300
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	50,430
200 Personnel Services - Employee Benefits	36,395
500 Other Purchased Services	450
600 Supplies	3,200
Total Pre-Kindergarten	\$90,475
Total Instruction	\$11,399,059
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	302,751
200 Personnel Services - Employee Benefits	217,379
300 Purchased Professional and Technical Services	85,700
500 Other Purchased Services	1,155
600 Supplies	7,300
800 Other Objects	200
Total Support Services - Students	\$614,485
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	123,947
200 Personnel Services - Employee Benefits	125,237
300 Purchased Professional and Technical Services	7,976
600 Supplies	7,900
Total Support Services - Instructional Staff	\$265,060
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	638,118
200 Personnel Services - Employee Benefits	392,827
300 Purchased Professional and Technical Services	29,000
500 Other Purchased Services	14,800
600 Supplies	19,900
800 Other Objects	21,800
Total Support Services - Administration	\$1,116,445
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	109,466
200 Personnel Services - Employee Benefits	76,731
300 Purchased Professional and Technical Services	39,500
500 Other Purchased Services	100
600 Supplies	3,000
Total Support Services - Pupil Health	\$228,797
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	140,576
200 Personnel Services - Employee Benefits	98,368
300 Purchased Professional and Technical Services	58,100
500 Other Purchased Services	75,000
600 Supplies	2,700
800 Other Objects	4,000
Total Support Services - Business	\$378,744
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	395,716
200 Personnel Services - Employee Benefits	349,557
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	170,200
500 Other Purchased Services	2,000
600 Supplies	399,900
700 Property	20,000

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,386,373
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,214,300
Total Student Transportation Services	\$1,214,300
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	195,258
200 Personnel Services - Employee Benefits	148,000
300 Purchased Professional and Technical Services	130,174
400 Purchased Property Services	14,038
600 Supplies	164,608
Total Support Services - Central	\$652,078
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,600
Total Other Support Services	\$22,600
Total Support Services	\$5,878,882
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	245,035
200 Personnel Services - Employee Benefits	107,200
300 Purchased Professional and Technical Services	38,600
400 Purchased Property Services	10,000
500 Other Purchased Services	46,001
600 Supplies	41,000
800 Other Objects	80,725
Total Student Activities	\$568,561
Total Operation of Non-Instructional Services	\$568,561
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,133,960
Total Interfund Transfers - Out	\$1,133,960
5900 <u>Budgetary Reserve</u>	
800 Other Objects	167,480
Total Budgetary Reserve	\$167,480
Total Other Expenditures and Financing Uses	\$1,301,440
TOTAL EXPENDITURES	\$19,147,942

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	4,130,000	4,000,000
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	2,243,403	2,243,403
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	\$6,373,403	\$6,243,403
<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	500,000	500,000
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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$500,000	\$500,000
TOTAL CASH AND INVESTMENTS	\$6,873,403	\$6,743,403

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	8,750,000	7,890,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	410,919	420,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,491,000	2,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,651,919	\$10,610,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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	\$11,651,919	\$10,610,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$11,651,919	\$10,610,000

Account Description	Amounts
0810 Nonspendable Fund Balance	214,255
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,323,960
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,352,919
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,676,879
5900 Budgetary Reserve	167,480
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,058,614