FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

Gene	eral Fund Budget Approval			
Date of Adoption of	the General Fund Budget:	05/11/2022		
luc La			6-22-22	7
President of the Board - Original Signature Required			Date	
Secretary of the Board - Original Signature Required			<u> () - みみ - み</u> Date	2
······································				
Daren R. Johnste			6-22-2	2
Chief School Administrator - Original Signature Required			Date	
Jennifer M Sleppy			(724)254-2666	Extn :4850
Contact Person			Telephone	Extension
			Telephone	Extension
sleppy.j@pennsmanor.org				
Email Address				

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Penns Manor Area SD	Indiana	128326303

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

Χ

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		
e Estimated Ending Unaccigned Fund Delance is within the Unit of the Unit			
e Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	X	

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

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 :	County :	AUN Number :
Penns Manor Area SD	Indiana	128326303

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	Lord an	DATE UBB/BB

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

LEA : 128326303 Penns Manor Area SD

Printed 6/23/2022 2:25:02 PM

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.	Staff in this function are primarily instructional assistants whose salary is less than the benefits they earn
	Function 2200, Object 100: \$123,947.00 Function 2200, Object 200: \$125,237.00	
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	The committed fund balance is reserved to

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

Page - 1 of 1

Estimated Revenues and Other Financing Sources: Budget Summary 2022-2023 Final General Fund Budget LEA: 128326303 Penns Manor Area SD Page - 1 of 1 Printed 6/23/2022 2:25:04 PM **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 \$4,006,564 **During The Fiscal Year 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** \$18,818,257 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$22,824,821

Penns Manor Area SD LEA: 128326303

Printed 6/23/2022 2:25:06 PM

Page - 1 of 2

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	
REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula	7,490,631
	7,490,631 380,000
7111 Basic Education Funding-Formula	
7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security	380,000
7111 Basic Education Funding-Formula7112 Basic Education Funding-Social Security7160 Tuition for Orphans Subsidy	380,000 5,000
7111 Basic Education Funding-Formula7112 Basic Education Funding-Social Security7160 Tuition for Orphans Subsidy7220 Vocational Education	380,000 5,000 57,072
 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7220 Vocational Education 7240 Driver Education - Student 	380,000 5,000 57,072 1,000
 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7220 Vocational Education 7240 Driver Education - Student 7271 Special Education funds for School-Aged Pupils 	380,000 5,000 57,072 1,000 827,432
 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7220 Vocational Education 7240 Driver Education - Student 7271 Special Education funds for School-Aged Pupils 7292 Pre-K Counts 	380,000 5,000 57,072 1,000 827,432 105,000
 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7220 Vocational Education 7240 Driver Education - Student 7271 Special Education funds for School-Aged Pupils 7292 Pre-K Counts 7311 Pupil Transportation Subsidy 	380,000 5,000 57,072 1,000 827,432 105,000 1,106,454
 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7220 Vocational Education 7240 Driver Education - Student 7271 Special Education funds for School-Aged Pupils 7292 Pre-K Counts 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 	380,000 5,000 57,072 1,000 827,432 105,000 1,106,454 20,000
 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7220 Vocational Education 7240 Driver Education - Student 7271 Special Education funds for School-Aged Pupils 7292 Pre-K Counts 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 	380,000 5,000 57,072 1,000 827,432 105,000 1,106,454 20,000 290,000
 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7220 Vocational Education 7240 Driver Education - Student 7271 Special Education funds for School-Aged Pupils 7292 Pre-K Counts 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 	380,000 5,000 57,072 1,000 827,432 105,000 1,106,454 20,000 290,000 14,000
 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7160 Tuition for Orphans Subsidy 7220 Vocational Education 7240 Driver Education - Student 7271 Special Education funds for School-Aged Pupils 7292 Pre-K Counts 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 	380,000 5,000 57,072 1,000 827,432 105,000 1,106,454 20,000 290,000 14,000 345,600

REVENUE FROM FEDERAL SOURCES

REVENUE FROM STATE SOURCES

8514 NCLB,	itle I - Improving the Academic Achievement of the
Disadvantage	

Amount

\$12,622,159

263,447

LEA : 128326303 Penns Manor Area SD

Printed 6/23/2022 2:25:06 PM

Page - 2 of 2

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	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

<u>Amount</u>

AUN: 128326303 Penns Manor Area SD Printed 6/23/2022 2:25:12 PM Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 1 of 3

Act 1	Index (current): 5.0%		
Calc	ulation Method:	Rate	
Appr	ox. Tax Revenue from RE Taxes:	\$3,682,530	
Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:		<u>\$345,600</u>	
		\$4,028,130	Total
		\$4,437,300 Indiana	
		mana	
	2021-22 Data	\$000 571 400	\$000 F74 400
	a. Assessed Value	\$288,571,100	\$288,571,100
	b. Real Estate Mills	15.3768	
Ι.	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
	2021-22 Calculations		
	f. 2021-22 Tax Levy	\$4,437,300	\$4,437,300
	(a * b)		
	2022-23 Calculations		
١١.	g. Percent of Total Market Value	100.0000%	100.00000%
	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		
	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	
III.	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$4,437,300	\$4,437,300
	(I / 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)		Page 8

Page 8

2022-2023	Final	General	Fund	Budget	
		001101 01		Buugot	

AUN: 128326303 Penns Manor Area SD Printed 6/23/2022 2:25:12 PM

Act 1 Index (current): 5.0%

Calcu	lation Method:	Rate	
Appro	ox. Tax Revenue from RE Taxes:	\$3,682,530	
Amou	Int of Tax Relief for Homestead Exclusions	<u>\$345,600</u>	
Total	Approx. Tax Revenue:	\$4,028,130	
	ox. Tax Levy for Tax Rate Calculation:	\$4,437,300	
		Indiana	Total
l	ndex Maximums		
	p. Maximum Mills Based On Index	16.1456	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$4,659,154	\$4,659,154
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

li	formation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$14,835.00	
v.	Number of Homestead/Farmstead Properties	1515	1515
	Median Assessed Value of Homestead Properties		\$97,000

2022-2023 Final General Fund Budget Real Estate Tax Rate (RETR) Report					
AUN: 128326303 Penns Manor Area SD			Multi-County Rebalancir	ng Based on Methodolo [,]	ogy of Section 672.1 of School Code
Printed 6/23/2022 2:25:12 PM					Page - 3 of 3
Act 1 Index (current): 5.0%					,
Calculation Method:	Rate				
	¢2 692 520				
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: Homester	ad Exclusions	\$345,600	Lowering RE Tax Rate	\$0	\$345,600
Prior Year State Property Tax Reduction Allocation used fo	r: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$345,600

LEA : 128326303 Penns Manor Area SD Printed 6/23/2022 2:25:14 PM

Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

Page - 1 of 1

CODE

6111 <u>Curre</u>	ent Real Estate Taxes	Amount of Tax			Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy Gene	erated by Mills Homestead E	xclusions Exclusion	ons Percent Collecte	d Generated By Mills
Indiana	288,571,100 15.3768	4,437,300		90.0000	0%
Totals:	288,571,100	4,437,300 -	345,600 =	4,091,700 X 90.0000	0% = 3,682,530
		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00			13,500
6140	Current Act 511 Taxes- Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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)

Printed 6/23/2022 2:25:16 PM

Page - 1 of 1

Тах		Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index	Index	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Indiana	15.3768	15.3768	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
Curre	ent Act 511 Taxes- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
Curre	ent Act 511 Taxes- Proportional Assessments									
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%				

LEA : 128326303 Penns Manor Area SD	
Printed 6/23/2022 2:25:18 PM	Page - 1 of 1
Description	<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

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 128326303 Penns Manor Area SD	
Printed 6/23/2022 2:25:18 PM	Page - 1 of 3
Description	Amount
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 600 Supplies	622,000
700 Property	110,114 6,000
800 Other Objects	9,550
Total Regular Programs - Elementary / Secondary	\$6,766,915
1200 Special Programs - Elementary / Secondary	
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 600 Supplies	591,400
800 Supplies 800 Other Objects	21,550 3,120
Total Special Programs - Elementary / Secondary	3,120 \$3,025,571
1300 Vocational Education	**;***;-**
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	014.000
200 Personnel Services - Employee Benefits	314,280
300 Purchased Professional and Technical Services	204,544 5,000
500 Other Purchased Services	750
Total Other Instructional Programs - Elementary / Secondary	\$524,574
1500 Nonpublic School Programs	
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 600 Supplies	450
Total Pre-Kindergarten	3,200 \$90,475
Total Instruction	\$11,399,059
2000 Support Services	\$11,555,055
2000 Support Services	

LEA : 128326303 Penns Manor Area SD	
Printed 6/23/2022 2:25:18 PM	Page - 2 of 3
Description	Amount
2100 Support Services - Students	
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	100.047
200 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	123,947 125,237
300 Purchased Professional and Technical Services	7,976
600 Supplies	7,900
Total Support Services - Instructional Staff	\$265,060
2300 Support Services - Administration	
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 800 Other Objects	19,900 21 800
Total Support Services - Administration	21,800 \$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 300 Purchased Professional and Technical Services	98,368 58,100
500 Other Purchased Services	75,000
600 Supplies	2,700
800 Other Objects	4,000
Total Support Services - Business	\$378,744
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	395,716
200 Personnel Services - Employee Benefits	349,557
300 Purchased Professional and Technical Services 400 Purchased Property Services	49,000
500 Other Purchased Services	170,200 2,000
600 Supplies	399,900
700 Property Page 15	20,000

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 128326303 Penns Manor Area SD	
Printed 6/23/2022 2:25:18 PM	Page - 3 of 3
Description	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,386,373
2700 Student Transportation Services	
500 Other Purchased Services	1,214,300
Total Student Transportation Services	\$1,214,300
2800 Support Services - Central	
100 Personnel Services - Salaries	195,258
200 Personnel Services - Employee Benefits	148,000
300 Purchased Professional and Technical Services 400 Purchased Property Services	130,174
600 Supplies	14,038 164,608
Total Support Services - Central	\$652,078
2900 Other Support Services	
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 Student Activities	
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 800 Other Objects	41,000 80,725
Total Student Activities	\$568,561
Total Operation of Non-Instructional Services	\$568,561
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,133,960
Total Interfund Transfers - Out	\$1,133,960
5900 Budgetary Reserve	
800 Other Objects	167,480
Total Budgetary Reserve	\$167,480
Total Other Expenditures and Financing Uses	\$1,301,440
TOTAL EXPENDITURES	\$19,147,942

2022-2023 Final General Fund Budget	Schedule Of Cash And Investments (CAIN		
LEA : 128326303 Penns Manor Area SD			
Printed 6/23/2022 2:25:19 PM		Page - 1 of 2	
Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection	
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
Long-Term Investments	06/30/2022 Estimate	06/30/2023 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	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

2022-2023 Final General Fund Budget		Schedule Of Cash And Invest	ments (CAIN)
LEA : 128326303 Penns Manor Area SD			
Printed 6/23/2022 2:25:19 PM			Page - 2 of 2
Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection	
Permanent Fund			
Total Long-Term Investments	\$500,000	\$500,000	
TOTAL CASH AND INVESTMENTS	\$6,873,403	\$6,743,403	

LEA : 128326303 Penns Manor Area SD

Printed 6/23/2022 2:25:21 PM

Page - 1 of 6

9019 Port Praye 7,05,000 7,0000 9020 Exceed/Second Agreements Payable 7,0000 7,0000 9030 Lease-Purchase Colligations 10,010 420,000 9050 Advanced Compensate Advancess 40,010 420,000 9050 Other Post-Enginyment Bendits (OPEB) 31,061,000 7,0000 9050 Other Post-Enginyment Bendits (OPEB) 31,061,000 7,0000 9050 Dente Post-Enginyment Bendits (OPEB) 31,061,000 7,0000 9050 Dente Post-Enginyment Bendits (OPEB) 31,061,010 7,0000 9050 Dente Post-Enginyment Bendits (OPEB) 51,051,010 7,0000 9050 Dente Post-Enginyment Bendits (OPEB) 51,051,010 7,0000 9050 Machandrated Compensated Advances 51,051,010 7,0000 9050 Machandrated Advances 51,051,010 51,051,010 51,051,010 9050 M	Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0500 Lesse-Purchase Odlgations 40,019 420,000 650 0540 Accumulated Compensated Absences 410,919 420,000 650 0560 Other Poet-Endproyment Benefits (OPE) 2,491,000 2,300,000 650 0ther Poet-Endproyment Benefits (OPE) 2,000,000 650 0ther Poet-Endproyment Benefits (OPE) 2,000,000 650 0ther Poet-Endproyment Benefits (OPE) 0100 050 0ther Poet-Endproyment Benefits (OPE) 0100 050 0ther Poet-Endproyment Benefits (OPE)	General Fund		-
0500 Lesse-Purchase Odlgations 40,019 420,000 650 0540 Accumulated Compensated Absences 410,919 420,000 650 0560 Other Poet-Endproyment Benefits (OPE) 2,491,000 2,300,000 650 0ther Poet-Endproyment Benefits (OPE) 2,000,000 650 0ther Poet-Endproyment Benefits (OPE) 2,000,000 650 0ther Poet-Endproyment Benefits (OPE) 0100 050 0ther Poet-Endproyment Benefits (OPE) 0100 050 0ther Poet-Endproyment Benefits (OPE)	0510 Bonds Payable	8,750,000	7,890,000
930 losse-Purchase Obligations 410,919 420,000 0560 Autority Lesse Obligations 2,491,000 2,309,000 0590 Obter Post-Employment Benefits (OPEB) 310,601,000 310,601,000 0500 Obter Post-Employment Benefits (OPEB) 310,601,000 310,601,000 0510 Bonds Payabia 511,651,910 310,601,000 0510 Bonds Payabia 511,651,910 310,601,000 0540 Accurulated Compensated Absences 550,500,500,500,500,500,500,500,500,500			
950 Authority Lease Obligations 2,491,00 2,090,00 959 Other Noncurrent Labilities \$10,651,919 \$10,651,919 Total Cerral Fund \$10,651,919 \$10,610,000 Public Purpose (Expandabo) Trust Fund \$10,651,919 \$10,610,000 0510 Bords Payable \$10,600,800,800,800 \$10,600,800,800,800,800,800,800,800,800,80			
6360 2491,000 2,30,000 6393 Other Noncurrent Liabilities 510,651,09 510,651,09 Partial For the Standing Agreements Payable 6101 Bods Payable 510,651,09 510,651,09 6202 Excended-Term Financing Agreements Payable 550,0000 550,0000 550,0000 550,0000 550,0000 550,0000 550,00000 550,00000 550,00000 550,00000 550,00000 550,00000 550,000000 550,000000 550,000000 550,0000000000000000 550,0000000000000000000000000000000000	0540 Accumulated Compensated Absences	410,919	420,000
0599 Other Noncurrent Liabilities \$11,651,919 \$10,601,000 Public Purpose (Expendable) Trust Fund	0550 Authority Lease Obligations		
Total General Fund \$11,851,919 \$10,810,000 Public Purpose (Expendiable) Trus Fund	0560 Other Post-Employment Benefits (OPEB)	2,491,000	2,300,000
Public Purpose (Expendable) Trust Fund Public Purpose (Expendable) Trust Fund 0510 Bonds Payable Description 0520 Extended-Term Financing Agreements Payable Description 0540 Accumulated Compensated Absences Description 0560 Other Post-Employment Benefits (OPEB) Description 0560 Other Post-Employment Benefits (OPEB) Description 0510 Bonds Payable Description 0510 Bonds Payable Description 0510 Bonds Payable Description 0520 Extended-Term Financing Agreements Payable Description 0530 Lasse-Purchase Obligations Description 0540 Accumulated Compensated Absences Description 0550 Authority Lasse Obligations Description	0599 Other Noncurrent Liabilities		
0510 Bonds Payable 0520 Extended-Tem Financing Agreements Payable 0531 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 0540 Columbiated Compensated Absences 0540 Extended-Tem Financing Agreements Payable 0541 Bonds Payable 0542 Extended-Tem Financing Agreements Payable 0543 Lease-Purchase Obligations 0544 Accumulated Compensated Absences 0555 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Destrophoryment Benefits (OPEB) 0589 Other Voncurrent Liabilities Total Utber Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Tem Financing Agreements Payable 0531 Bonds Payable 054	Total General Fund	\$11,651,919	\$10,610,000
0520 Extended-Term Financing Agreements Payable 000 0530 Lease-Purchase Obligations 000 0540 Acturnity Lease Obligations 000 0550 Othority Lease Obligations 000 0599 Other Nonument Liabilities 000 Total Fublic Purpose (Expendable) Trust Fund Other Comptroller Approved Special Revenue Funds 0510 Bonds Payable 000 0520 Extended-Term Financing Agreements Payable 000 0520 Extended-Term Financing Agreements Payable 000 0520 Extended-Term Financing Agreements Payable 000 0530 Lease-Purchase Obligations 000 0540 Accumulated Compensated Absences 000 0550 Authority Lease Obligations 000 0560 Other Post-Employment Benefits (OPEB) 000 0570 Bonds Payable 000 0580 Dender Post-Employment Benefits (OPEB) 000 0590 Dender Post-Employment Payable 000 0510 Bonds Payable 0000 0520 Extended-Term Financing Agreements Payable	Public Purpose (Expendable) Trust Fund		
0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities TotalPublic Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0544 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Other Post-Employment Benefits (OPEB) 0540 Accumulated Compensated Absences 0540 Other Noncurrent Liabilities Total Uter Comptroller Approved Special Revenue Funds Athetic / School-Sponsored Extra Curricular Activities Fund 0540 Accumulated Compensated Absences 0541 Bonds Payable 0542 Extended-Term Financing Agreements Payable 0543 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0541 Bonds Payable 0542 Extended-Term Financing Agreements Payable 0543 Lease-Purcha	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Labilities 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0530 Lease-Purchase Obligations 0541 Accumulated Compensated Absences 0542 Authority Lease Obligations 0543 Uther Noncurrent Labilities 0540 Authority Lease Obligations 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Other Noncurrent Labilities 0580 Authority Lease Obligations 0590 Other Noncurrent Labilities 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0551	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0550 0560 Other Post-Employment Benefits (OPEB) 0500 0570 Putarbuilies 0500 Data Public Purpose (Expendable) Trust Fund Deter Jurpose (Expendable) Trust Fund Deter Jurpose (Expendable) Trust Fund Other Jourse Approved Special Revenue Funds 0510 Bonds Payable 0500 0520 Extended-Tem Financing Agreements Payable 0500 0530 Lease-Purchase Obligations 0500 0540 Accumulated Compensated Absences 0500 0550 Authority Lease Obligations 0500 0560 Other Post-Employment Benefits (OPEB) 0500 0550 Authority Lease Obligations 0500 0560 Other Post-Employment Benefits (OPEB) 0500 0570 Detamorent Liabilities 0510 0580 Extende-Tem Financing Agreements Payable 0520 0590 Extende-Tem Financing Agreements Payable 0520 0590 Extende-Tem Financing Agreements Payable 0520 0590 Extende-Tem Financing Agreements Payable 0520 <td>0530 Lease-Purchase Obligations</td> <td></td> <td></td>	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total 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 Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Funds Total Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 05310 Bease-Purchase Obligations 0540 Accumulated Compensated Absences 05510 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Othority Lease Obligations 0540 Othority Lease Obligations	0540 Accumulated Compensated Absences		
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 Vier Comptroller-Approved Special Revenue Funds Athetic / School-Sponsored Extra Curricular Activities Fund 0550 Authority Lease Obligations 05510 Bonds Payable 05520 Extended-Term Financing Agreements Payable 05531 Bease-Purchase Obligations 05540 Autority Lease Obligations 05550 Extended-Term Financing Agreements Payable 05531 Lease-Purchase Obligations 05540 Accumulated Compensated Absences 05550 Authority Lease Obligations 05560 Other Post-Employment Benefits (OPEB) 05560 Other Noncurrent Liabilities 05560 Other Noncurrent Liabilities	0550 Authority Lease Obligations		
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 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Suthority Lease Obligations 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0550 Other Noncurrent Liabilities	0560 Other Post-Employment Benefits (OPEB)		
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 0520 Autority Lease Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations </td <td>0599 Other Noncurrent Liabilities</td> <td></td> <td></td>	0599 Other Noncurrent Liabilities		
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) 0590 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 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB)	Total Public Purpose (Expendable) Trust Fund		
0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0590Other Noncurrent LiabilitiesTotal ver Comproller-Approved Special Revenue FundsAthletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0550Authority Lease Obligations0550Authority Lease Obligations0550Authority Lease Obligations0550Other Post-Employment Benefits (OPEB)0550Other Noncurrent LiabilitiesTotal Athletic / School-Sponsored Extra Curricular Activities Fund	Other Comptroller-Approved Special Revenue Funds		
0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent LiabilitiesTotal other Comptroller-Approved Special Revenue FundsAthletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0540Accumulated Compensated Absences0550Other Post-Employment Benefits (OPEB)0560Other Post-Employment Benefits (OPEB)0570Other Post-Employment Benefits (OPEB)0580Other Post-Employment Benefits (OPEB)0590Other Noncurrent LiabilitiesTotal Athletic / School-Sponsored Extra Curricular Activities Fund	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Uter 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) 0569 Other Noncurrent Liabilities	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Autherit / 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) 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total H-Hetic / School-Sponsored Extra Curricular Activities Fund	0530 Lease-Purchase 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) 0560 Other Post-Employment Benefits (OPEB) 0560 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
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	0550 Authority Lease Obligations		
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	0560 Other Post-Employment Benefits (OPEB)		
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	0599 Other Noncurrent Liabilities		
0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent LiabilitiesTotal Activities Fund	Total Other Comptroller-Approved Special Revenue Funds		
 bstended-Term Financing Agreements Payable bstended-	Athletic / School-Sponsored Extra Curricular Activities Fund		
 bission <	0510 Bonds Payable		
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	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund			
0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund			
Total Athletic / School-Sponsored Extra Curricular Activities Fund			
Capital Basania Fund & 600 \$1950			
Capital Reserve Fund - § 690, §1850	Capital Reserve Fund - § 690, §1850		

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

LEA : 128326303 Penns Manor Area SD

Printed 6/23/2022 2:25:21 PM

Long-Term Indebtedness

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

Page - 2 of 6

06/30/2022 Estimate

LEA : 128326303 Penns Manor Area SD

Printed 6/23/2022 2:25:21 PM

Long-Term Indebtedness

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

Page - 3 of 6

06/30/2022 Estimate

LEA : 128326303 Penns Manor Area SD

Printed 6/23/2022 2:25:21 PM

Long-Term Indebtedness

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

Page - 4 of 6

06/30/2022 Estimate

Schedule Of Indebtedness (DEBT)

Page - 5 of 6

2022-2023 Final General Fund Budget		Schedule Of Indebted
LEA : 128326303 Penns Manor Area SD		
Printed 6/23/2022 2:25:21 PM		l
Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
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

Page - 6 of 6

2022-2023 Final General Fund Budget

LEA : 128326303 Penns Manor Area SD

Printed 6/23/2022 2:25:21 PM

Short-Term Payables

(06/30/2022	Estimate	

Short-Term Payables	00/30/2022 EStimate	00/30/2023 FT0jection
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

2022-2023 Final General Fund Budget	Fund Balance Summary (FBS)
LEA : 128326303 Penns Manor Area SD	
Printed 6/23/2022 2:25:22 PM	Page - 1 of 1
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