

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 RequiredDate 6/19/2023

Secretary of the Board - Original Signature RequiredDate 6/19/2023

Chief School Administrator - Original Signature RequiredDate 6/19/2023

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
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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	\$101713225
Ending Unassigned Fund Balance	\$7102253
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.98%

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

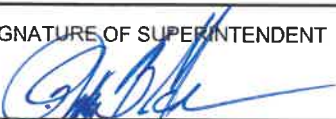

Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn Manor SD	County : Lancaster	AUN Number : 113365203
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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 May 15, 2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District is reserving a larger amount than normal to deal with unexpected pandemic related 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.	Good Business Practice - within the range recommended by local auditors
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 School Board has adopted a resolution for the commitment of fund balance for Learning Loss Pool (\$3,500,000) and Future Facilities Repairs (\$13,051,636)

<u>ITEM</u>	<u>AMOUNTS</u>
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	16,551,636
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,119,926
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$23,671,562</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	67,505,601
7000 Revenue from State Sources	32,001,653
8000 Revenue from Federal Sources	2,188,298
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$101,695,552</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$125,367,114</u>

LEA : 113365203 Penn Manor SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	54,449,143
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	51,000
6114 Payments in Lieu of Current Taxes - State / Local	270,000
6150 Current Act 511 Taxes - Proportional Assessments	8,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	1,350,250
6700 Revenues from LEA Activities	57,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,210,000
6910 Rentals	40,000
6940 Tuition from Patrons	105,000
6990 Refunds and Other Miscellaneous Revenue	582,408
REVENUE FROM LOCAL SOURCES	\$67,505,601
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,764,047
7112 Basic Education Funding-Social Security	1,523,963
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	75,415
7250 Migratory Children	1,500
7271 Special Education funds for School-Aged Pupils	3,876,635
7311 Pupil Transportation Subsidy	1,725,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	165,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	646,122
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,632,771
7505 Ready to Learn Block Grant	620,860
7820 State Share of Retirement Contributions	6,778,340
REVENUE FROM STATE SOURCES	\$32,001,653
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	939,835
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	155,010
8517 Title IV - 21st Century Schools	70,803
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	877,238
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	135,412

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,188,298
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,695,552

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,449,143	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,771</u>	
Total Approx. Tax Revenue:	\$56,081,914	
Approx. Tax Levy for Tax Rate Calculation:	\$57,816,311	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$3,214,403,400	\$3,214,403,400
b. Real Estate Mills	17.9363	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,021,120,474	\$3,021,120,474
d. Assessed Value	\$3,223,424,600	\$3,223,424,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$57,654,504	\$57,654,504
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$57,654,504	\$57,654,504
(f Total * g)		
i. Base Mills Subject to Index	17.9363	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.91298%	96.91298%
k. Tax Levy Needed	\$57,816,311	\$57,816,311
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.9363	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,816,311	\$57,816,311
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,183,540
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$54,449,143
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,449,143	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,771</u>	
Total Approx. Tax Revenue:	\$56,081,914	
Approx. Tax Levy for Tax Rate Calculation:	\$57,816,311	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.8689	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,822,476	\$60,822,476
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	\$8,836.00	
Number of Homestead/Farmstead Properties	10330	10330
Median Assessed Value of Homestead Properties		\$181,900

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$54,449,143
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,771</u>
Total Approx. Tax Revenue:	\$56,081,914
Approx. Tax Levy for Tax Rate Calculation:	\$57,816,311
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,632,771	Lowering RE Tax Rate	\$0	\$1,632,771
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,632,771

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>		
Lancaster	3,223,424,600	17.9363	57,816,311				96.91298%		
Totals:		3,223,424,600	57,816,311	-	1,632,771	=	56,183,540	X	96.91298% = 54,449,143
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00		0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00		\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments							0	0	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%	7,000,000	7,000,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	1,100,000	1,100,000	
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							8,100,000	8,100,000	
Total Act 511, Current Taxes								8,100,000	
Act 511 Tax Limit -->				3,021,120,474		X	12	36,253,446	
				Market Value			Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Lancaster	17.9363	17.9363	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,326,182
1200 Special Programs - Elementary / Secondary	17,314,591
1300 Vocational Education	2,497,943
1400 Other Instructional Programs - Elementary / Secondary	130,346
Total Instruction	\$62,269,062
2000 Support Services	
2100 Support Services - Students	3,232,662
2200 Support Services - Instructional Staff	907,552
2300 Support Services - Administration	7,153,462
2400 Support Services - Pupil Health	1,016,706
2500 Support Services - Business	1,123,635
2600 Operation and Maintenance of Plant Services	6,891,127
2700 Student Transportation Services	4,605,083
2800 Support Services - Central	2,103,650
2900 Other Support Services	42,278
Total Support Services	\$27,076,155
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,714,397
3300 Community Services	25,070
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	\$1,741,967
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,133,803
5200 Interfund Transfers - Out	515,000
5900 Budgetary Reserve	977,238
Total Other Expenditures and Financing Uses	\$10,626,041
Total Estimated Expenditures and Other Financing Uses	\$101,713,225

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,332,288
200 Personnel Services - Employee Benefits	14,372,659
300 Purchased Professional and Technical Services	700,500
400 Purchased Property Services	198,667
500 Other Purchased Services	1,312,224
600 Supplies	739,484
700 Property	669,100
800 Other Objects	1,260
Total Regular Programs - Elementary / Secondary	\$42,326,182
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,414,704
200 Personnel Services - Employee Benefits	2,504,251
300 Purchased Professional and Technical Services	8,185,036
400 Purchased Property Services	80,000
500 Other Purchased Services	2,074,200
600 Supplies	55,900
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$17,314,591
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	398,016
200 Personnel Services - Employee Benefits	182,949
500 Other Purchased Services	1,908,478
600 Supplies	7,500
700 Property	1,000
Total Vocational Education	\$2,497,943
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	33,846
500 Other Purchased Services	14,500
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$130,346
Total Instruction	\$62,269,062
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,029,382
200 Personnel Services - Employee Benefits	1,136,145
400 Purchased Property Services	49,400
500 Other Purchased Services	3,450
600 Supplies	8,585
800 Other Objects	5,700
Total Support Services - Students	\$3,232,662
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	490,641
200 Personnel Services - Employee Benefits	277,681
300 Purchased Professional and Technical Services	22,974
400 Purchased Property Services	500
500 Other Purchased Services	35,230
600 Supplies	80,526
Total Support Services - Instructional Staff	\$907,552
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,615,155
200 Personnel Services - Employee Benefits	3,066,379
300 Purchased Professional and Technical Services	296,000
400 Purchased Property Services	14,500
500 Other Purchased Services	115,878
600 Supplies	19,150
800 Other Objects	26,400
Total Support Services - Administration	\$7,153,462
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	647,160
200 Personnel Services - Employee Benefits	338,046
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,500
600 Supplies	14,000
Total Support Services - Pupil Health	\$1,016,706
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	633,189
200 Personnel Services - Employee Benefits	437,946
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	10,500
500 Other Purchased Services	10,500
600 Supplies	6,000
800 Other Objects	1,000
Total Support Services - Business	\$1,123,635
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,261,791
200 Personnel Services - Employee Benefits	1,839,614
300 Purchased Professional and Technical Services	127,000
400 Purchased Property Services	598,160
500 Other Purchased Services	502,062
600 Supplies	1,527,000
700 Property	35,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,891,127
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	84,456
200 Personnel Services - Employee Benefits	37,327

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Description	Amount
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	8,000
500 Other Purchased Services	4,472,500
600 Supplies	1,000
Total Student Transportation Services	\$4,605,083
2800 Support Services - Central	
100 Personnel Services - Salaries	1,172,825
200 Personnel Services - Employee Benefits	610,825
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	183,500
500 Other Purchased Services	70,000
600 Supplies	11,000
700 Property	25,000
800 Other Objects	2,000
Total Support Services - Central	\$2,103,650
2900 Other Support Services	
500 Other Purchased Services	42,278
Total Other Support Services	\$42,278
Total Support Services	\$27,076,155
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	858,479
200 Personnel Services - Employee Benefits	468,918
300 Purchased Professional and Technical Services	78,300
400 Purchased Property Services	71,500
500 Other Purchased Services	5,500
600 Supplies	152,300
700 Property	9,300
800 Other Objects	70,100
Total Student Activities	\$1,714,397
3300 Community Services	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	1,770
600 Supplies	14,800
Total Community Services	\$25,070
3400 Scholarships and Awards	
600 Supplies	2,500
Total Scholarships and Awards	\$2,500
Total Operation of Non-Instructional Services	\$1,741,967
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,033,803
900 Other Uses of Funds	5,100,000

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$9,133,803
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	515,000
Total Interfund Transfers - Out	\$515,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	977,238
Total Budgetary Reserve	\$977,238
Total Other Expenditures and Financing Uses	\$10,626,041
TOTAL EXPENDITURES	\$101,713,225

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	25,000,000	25,000,000
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	2,000,000	2,000,000
Other Capital Projects Fund	2,500	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,127,500	\$28,625,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$29,127,500	\$28,625,000

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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	100,715,000	95,615,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$100,715,000	\$95,615,000
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		

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<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 : 113365203 Penn Manor 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		

<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 : 113365203 Penn Manor 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	\$100,715,000	\$95,615,000

LEA : 113365203 Penn Manor SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,250,000	1,250,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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 Short-Term Payables	\$1,260,000	\$1,260,000
TOTAL INDEBTEDNESS	\$101,975,000	\$96,875,000

LEA : 113365203 Penn Manor SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,551,636
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,102,253
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,653,889
5900 Budgetary Reserve	977,238
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,631,127