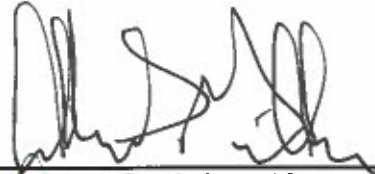


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

June 18 2024
Date

Secretary of the Board - Original Signature Required

6/18/24
Date

Chief School Administrator - Original Signature Required

6/19/24
Date

Hillary Lambert

Contact Person

(814)447-5529

Extn :2603

Telephone

Extension

hlambert@shcsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Huntingdon County SD	COUNTY : Huntingdon	AUN : 111317503
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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 2024-2025 (compared to 2023-2024) ?

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$19943607
Ending Unassigned Fund Balance	\$675000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.38%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/19/24
--	-----------------

DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Southern Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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, 2024
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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>
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$1,500.00 Function 2800, Object 200: \$12,870.00</div>	Object 240 is tuition reimbursement for School District Administration.
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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future healthcare insurance increases, retirement contributions, technology and instructional materials, and capital improvements.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	200,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,600,000	
0850 Unassigned Fund Balance	675,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,275,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,523,834	
7000 Revenue from State Sources	13,017,941	
8000 Revenue from Federal Sources	401,832	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$19,943,607</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,218,607</u>

LEA : 111317503 Southern Huntingdon County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,358,686
6113 Public Utility Realty Taxes	4,650
6114 Payments in Lieu of Current Taxes - State / Local	27,421
6120 Current Per Capita Taxes, Section 679	13,800
6140 Current Act 511 Taxes - Flat Rate Assessments	13,800
6150 Current Act 511 Taxes - Proportional Assessments	935,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	402,400
6500 Earnings on Investments	304,800
6700 Revenues from LEA Activities	54,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,948
6910 Rentals	2,775
6940 Tuition from Patrons	121,500
6990 Refunds and Other Miscellaneous Revenue	13,904
REVENUE FROM LOCAL SOURCES	\$6,523,834
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,200,000
7112 Basic Education Funding-Social Security	305,000
7160 Tuition for Orphans Subsidy	82,000
7220 Vocational Education	44,382
7271 Special Education funds for School-Aged Pupils	915,481
7311 Pupil Transportation Subsidy	1,197,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,250
7340 State Property Tax Reduction Allocation	427,835
7360 Safe Schools	133,120
7505 Ready to Learn Block Grant	238,273
7509 Supplemental Equipment Grants	6,000
7820 State Share of Retirement Contributions	1,450,000
REVENUE FROM STATE SOURCES	\$13,017,941
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	338,844
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,759
8517 Title IV - 21st Century Schools	20,729

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,500
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$401,832
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,943,607

Act 1 Index (current): 7.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,358,686	
Amount of Tax Relief for Homestead Exclusions	<u>\$431,026</u>	
Total Approx. Tax Revenue:	\$4,789,712	
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,010	
	Huntingdon	Total

2023-24 Data		
a. Assessed Value	\$112,976,800	\$112,976,800
b. Real Estate Mills	42.5548	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$574,256,546	\$574,256,546
d. Assessed Value	\$115,395,440	\$115,395,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$4,807,705	\$4,807,705
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$4,807,705	\$4,807,705
(f Total * g)		
i. Base Mills Subject to Index	42.5548	
(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	\$5,274,010	\$5,274,010
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	45.7038	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,274,010	\$5,274,010
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,842,984
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,358,686
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,358,686	
Amount of Tax Relief for Homestead Exclusions	<u>\$431,026</u>	
Total Approx. Tax Revenue:	\$4,789,712	
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,010	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.7038	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,274,010	\$5,274,010
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	\$4,183.00	
Number of Homestead/Farmstead Properties	2266	2266
Median Assessed Value of Homestead Properties		\$26,400

Act 1 Index (current): 7.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,358,686
Amount of Tax Relief for Homestead Exclusions	<u>\$431,026</u>
Total Approx. Tax Revenue:	\$4,789,712
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,010
	Huntingdon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$427,835	Lowering RE Tax Rate	\$0	\$427,835
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,191			\$3,191
Amount of Tax Relief from State/Local Sources				\$431,026

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>		
Huntingdon	115,395,440	45.7038	5,274,010				90.00000%		
Totals:	115,395,440		5,274,010	-	431,026	=	4,842,984	X	90.00000% = 4,358,686
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	13,800				
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	13,800	13,800		
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						13,800	13,800		
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%	825,000	825,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	110,000	110,000		
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						935,000	935,000		
Total Act 511, Current Taxes							948,800		
Act 511 Tax Limit -->					574,256,546	X	12	6,891,079	
					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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Huntingdon	42.5548	45.7038	7.40%	Yes	7.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,649,306
1200 Special Programs - Elementary / Secondary	3,125,394
1300 Vocational Education	883,684
1400 Other Instructional Programs - Elementary / Secondary	66,900
Total Instruction	\$11,725,284
2000 Support Services	
2100 Support Services - Students	1,106,918
2200 Support Services - Instructional Staff	1,006,524
2300 Support Services - Administration	1,291,816
2400 Support Services - Pupil Health	133,620
2500 Support Services - Business	431,497
2600 Operation and Maintenance of Plant Services	1,891,949
2700 Student Transportation Services	1,586,559
2800 Support Services - Central	14,370
Total Support Services	\$7,463,253
3000 Operation of Non-Instructional Services	
3200 Student Activities	476,037
Total Operation of Non-Instructional Services	\$476,037
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	279,033
Total Other Expenditures and Financing Uses	\$279,033
Total Estimated Expenditures and Other Financing Uses	\$19,943,607

LEA : 111317503 Southern Huntingdon County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,039,353
200 Personnel Services - Employee Benefits	2,685,711
300 Purchased Professional and Technical Services	81,650
400 Purchased Property Services	47,752
500 Other Purchased Services	432,913
600 Supplies	357,035
800 Other Objects	4,892
Total Regular Programs - Elementary / Secondary	\$7,649,306
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,100,524
200 Personnel Services - Employee Benefits	745,421
300 Purchased Professional and Technical Services	88,500
500 Other Purchased Services	1,169,574
600 Supplies	21,375
Total Special Programs - Elementary / Secondary	\$3,125,394
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	208,285
200 Personnel Services - Employee Benefits	111,009
500 Other Purchased Services	547,520
600 Supplies	14,070
800 Other Objects	2,800
Total Vocational Education	\$883,684
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	66,900
Total Other Instructional Programs - Elementary / Secondary	\$66,900
Total Instruction	\$11,725,284
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	457,436
200 Personnel Services - Employee Benefits	324,952
300 Purchased Professional and Technical Services	308,530
600 Supplies	15,500
800 Other Objects	500
Total Support Services - Students	\$1,106,918
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	342,644
200 Personnel Services - Employee Benefits	292,325
300 Purchased Professional and Technical Services	144,385
400 Purchased Property Services	5,000
500 Other Purchased Services	25,080
600 Supplies	146,190
700 Property	50,900

LEA : 111317503 Southern Huntingdon County SD

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Description	Amount
Total Support Services - Instructional Staff	\$1,006,524
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	616,084
200 Personnel Services - Employee Benefits	451,662
300 Purchased Professional and Technical Services	121,550
500 Other Purchased Services	36,440
600 Supplies	35,950
800 Other Objects	30,130
Total Support Services - Administration	\$1,291,816
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	65,146
200 Personnel Services - Employee Benefits	54,589
300 Purchased Professional and Technical Services	4,700
500 Other Purchased Services	250
600 Supplies	6,000
800 Other Objects	2,935
Total Support Services - Pupil Health	\$133,620
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	211,437
200 Personnel Services - Employee Benefits	191,486
500 Other Purchased Services	1,624
600 Supplies	25,675
800 Other Objects	1,275
Total Support Services - Business	\$431,497
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	374,980
200 Personnel Services - Employee Benefits	211,824
300 Purchased Professional and Technical Services	145,124
400 Purchased Property Services	415,996
500 Other Purchased Services	205,610
600 Supplies	532,890
800 Other Objects	5,525
Total Operation and Maintenance of Plant Services	\$1,891,949
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	600
200 Personnel Services - Employee Benefits	250
500 Other Purchased Services	1,574,209
600 Supplies	11,500
Total Student Transportation Services	\$1,586,559
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	12,870
Total Support Services - Central	\$14,370
Total Support Services	\$7,463,253

LEA : 111317503 Southern Huntingdon County SD

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<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	231,101
200 Personnel Services - Employee Benefits	96,381
300 Purchased Professional and Technical Services	14,005
400 Purchased Property Services	10,000
500 Other Purchased Services	55,050
600 Supplies	60,000
800 Other Objects	9,500
Total Student Activities	\$476,037
Total Operation of Non-Instructional Services	\$476,037
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	279,033
Total Interfund Transfers - Out	\$279,033
Total Other Expenditures and Financing Uses	\$279,033
TOTAL EXPENDITURES	\$19,943,607

LEA : 111317503 Southern Huntingdon County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	6,500,000	6,500,000
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	2,250,000	2,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,870,000	\$9,120,000

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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		

LEA : 111317503 Southern Huntingdon County SD

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,870,000	\$9,120,000

LEA : 111317503 Southern Huntingdon County SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	250,000	265,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$250,000	\$265,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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 : 111317503 Southern Huntingdon County SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$250,000	\$265,000

LEA : 111317503 Southern Huntingdon County SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$250,000	\$265,000

Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,600,000
0850 Unassigned Fund Balance	675,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,275,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,475,000