

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Duane Taylor - Atty
President of the Board - Original Signature Required

6/24/2024
Date

Carl Miller
Secretary of the Board - Original Signature Required

6/24/2024
Date

Brandon Studer
Chief School Administrator - Original Signature Required

6/24/2024
Date

Brandon Studer

(814)479-3704 Extn :

Contact Person

Telephone Extension

brandon.studer@ctasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conemaugh Township Area SD	COUNTY : Somerset	AUN : 108561803
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lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted xpenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
ess Than or Equal to \$11,999,999	12.0%
etween \$12,000,000 and \$12,999,999	11.5%
etween \$13,000,000 and \$13,999,999	11.0%
etween \$14,000,000 and \$14,999,999	10.5%
etween \$15,000,000 and \$15,999,999	10.0%
etween \$16,000,000 and \$16,999,999	9.5%
etween \$17,000,000 and \$17,999,999	9.0%
etween \$18,000,000 and \$18,999,999	8.5%
reater Than or Equal to \$19,000,000	8.0%

id you raise property taxes in SY 2024-2025 (compared to 2023-2024)?

Yes ☒
No ☐

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

Total Budgeted Expenditures	\$17058923
Ending Unassigned Fund Balance	\$957270
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.61%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/2024
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Conemaugh Township Area SD	County : Somerset	AUN Number : 108561803
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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 <i>Susan Taylor - Stahl</i>	DATE <i>5/21/2024</i>
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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>
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 \$957,270 which is less than the 9% of the total budgeted expenditures.
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 Fund balances for: GASB 75 - \$1,687,000 Compensated Absences - \$269,203 PSER's - \$1,500,000 Negotiated Contract Costs - \$975,000 Health Care Increases - \$300,000 Capital Reserve Fund - \$1,478,000

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,209,203
0850 Unassigned Fund Balance	1,462,486
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,671,689</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,163,926
7000 Revenue from State Sources	11,097,960
8000 Revenue from Federal Sources	291,821
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,553,707</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,225,396</u>

LEA : 108561803 Conemaugh Township Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,092,767
6112 Interim Real Estate Taxes	146,859
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	18,300
6150 Current Act 511 Taxes - Proportional Assessments	958,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	337,500
6500 Earnings on Investments	280,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	230,000
6920 Contributions and Donations from Private Sources	80,000
REVENUE FROM LOCAL SOURCES	\$5,163,926
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,331,990
7112 Basic Education Funding-Social Security	809,749
7311 Pupil Transportation Subsidy	589,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	115,762
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	410,838
7360 Safe Schools	143,900
7501 PA Accountability Grants	171,816
7810 State Share of Social Security and Medicare Taxes	307,554
7820 State Share of Retirement Contributions	1,197,351
REVENUE FROM STATE SOURCES	\$11,097,960
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	174,604
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	26,057
8517 Title IV - 21st Century Schools	11,335
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	79,825
REVENUE FROM FEDERAL SOURCES	\$291,821
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,553,707

Act 1 Index (current): 7.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,092,767	
Amount of Tax Relief for Homestead Exclusions	<u>\$410,838</u>	
Total Approx. Tax Revenue:	\$3,503,605	
Approx. Tax Levy for Tax Rate Calculation:	\$3,503,605	
	Somerset	Total

2023-24 Data		
a. Assessed Value	\$116,183,000	\$116,183,000
b. Real Estate Mills	27.9600	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$337,372,420	\$337,372,420
d. Assessed Value	\$116,592,500	\$116,592,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$3,248,477	\$3,248,477
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$3,248,477	\$3,248,477
(f Total * g)		
i. Base Mills Subject to Index	27.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	100.00000%	100.00000%
k. Tax Levy Needed	\$3,503,605	\$3,503,605
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	30.0500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,503,605	\$3,503,605
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,092,767
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,092,767
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,092,767	
Amount of Tax Relief for Homestead Exclusions	<u>\$410,838</u>	
Total Approx. Tax Revenue:	\$3,503,605	
Approx. Tax Levy for Tax Rate Calculation:	\$3,503,605	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.0570	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,504,421	\$3,504,421
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	\$6,179.00	
Number of Homestead/Farmstead Properties	2229	2229
Median Assessed Value of Homestead Properties		\$26,475

Act 1 Index (current): 7.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,092,767
Amount of Tax Relief for Homestead Exclusions	<u>\$410,838</u>
Total Approx. Tax Revenue:	\$3,503,605
Approx. Tax Levy for Tax Rate Calculation:	\$3,503,605
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$410,838	Lowering RE Tax Rate	\$0	\$410,838
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$410,838

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108561803 Conemaugh Township Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 12/16/2024 9:17:20 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Somerset	116,592,500	30.0500	3,503,605			100.00000%	
Totals:	116,592,500		3,503,605	- 410,838	= 3,092,767	X 100.00000%	= 3,092,767
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	14,000		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	15,300	14,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	4,700	4,300
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						20,000	18,300
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%	900,000	823,500
6152	Current Act 511 Occupation Taxes			250.00000	0.000	47,000	43,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000	91,500
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						1,047,000	958,000
Total Act 511, Current Taxes							976,300
Act 511 Tax Limit -->				337,372,420	X	12	4,048,469
				Market Value		Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Somerset	27.9600	30.0500	7.48%	Yes	7.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.5%				
6152	Current Act 511 Occupation Taxes	250.0000	250.00000	0.00%	Yes	7.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.5%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		6,578,807
1200 Special Programs - Elementary / Secondary		1,966,741
1300 Vocational Education		964,570
1400 Other Instructional Programs - Elementary / Secondary		48,420
1500 Nonpublic School Programs		9,500
Total Instruction		\$9,568,038
2000 Support Services		
2100 Support Services - Students		775,856
2200 Support Services - Instructional Staff		433,107
2300 Support Services - Administration		1,231,269
2400 Support Services - Pupil Health		236,265
2500 Support Services - Business		448,506
2600 Operation and Maintenance of Plant Services		1,444,809
2700 Student Transportation Services		942,000
2800 Support Services - Central		240,000
Total Support Services		\$5,751,812
3000 Operation of Non-Instructional Services		
3200 Student Activities		877,573
Total Operation of Non-Instructional Services		\$877,573
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		861,500
Total Other Expenditures and Financing Uses		\$861,500
Total Estimated Expenditures and Other Financing Uses		\$17,058,923

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,510,855
200 Personnel Services - Employee Benefits		2,309,525
300 Purchased Professional and Technical Services		35,000
400 Purchased Property Services		35,750
500 Other Purchased Services		285,743
600 Supplies		384,915
700 Property		15,519
800 Other Objects		1,500
Total Regular Programs - Elementary / Secondary		\$6,578,807
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		747,117
200 Personnel Services - Employee Benefits		453,795
300 Purchased Professional and Technical Services		526,200
500 Other Purchased Services		205,988
600 Supplies		22,541
800 Other Objects		11,100
Total Special Programs - Elementary / Secondary		\$1,966,741
1300 <u>Vocational Education</u>		
600 Supplies		964,570
Total Vocational Education		\$964,570
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		33,500
200 Personnel Services - Employee Benefits		13,970
600 Supplies		950
Total Other Instructional Programs - Elementary / Secondary		\$48,420
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		9,500
Total Nonpublic School Programs		\$9,500
Total Instruction		\$9,568,038
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		381,331
200 Personnel Services - Employee Benefits		234,390
300 Purchased Professional and Technical Services		150,485
400 Purchased Property Services		200
500 Other Purchased Services		2,400
600 Supplies		5,800
700 Property		1,000
800 Other Objects		250
Total Support Services - Students		\$775,856
2200 <u>Support Services - Instructional Staff</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	232,530
200 Personnel Services - Employee Benefits	160,494
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	1,268
500 Other Purchased Services	3,000
600 Supplies	19,980
800 Other Objects	1,835
Total Support Services - Instructional Staff	\$433,107
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	649,006
200 Personnel Services - Employee Benefits	428,803
300 Purchased Professional and Technical Services	46,600
400 Purchased Property Services	4,100
500 Other Purchased Services	55,500
600 Supplies	34,610
700 Property	500
800 Other Objects	12,150
Total Support Services - Administration	\$1,231,269
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	137,762
200 Personnel Services - Employee Benefits	83,278
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	350
500 Other Purchased Services	1,400
600 Supplies	11,775
700 Property	700
Total Support Services - Pupil Health	\$236,265
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	214,302
200 Personnel Services - Employee Benefits	140,204
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	1,500
500 Other Purchased Services	20,000
600 Supplies	19,000
800 Other Objects	8,500
Total Support Services - Business	\$448,506
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	500,599
200 Personnel Services - Employee Benefits	264,910
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	338,150
500 Other Purchased Services	66,950
600 Supplies	247,500
700 Property	2,500
800 Other Objects	2,200

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,444,809
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	932,000
600 Supplies	10,000
Total Student Transportation Services	\$942,000
2800 <u>Support Services - Central</u>	
600 Supplies	205,150
700 Property	34,850
Total Support Services - Central	\$240,000
Total Support Services	\$5,751,812
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	441,822
200 Personnel Services - Employee Benefits	79,240
300 Purchased Professional and Technical Services	48,310
400 Purchased Property Services	14,045
500 Other Purchased Services	153,647
600 Supplies	105,966
800 Other Objects	34,543
Total Student Activities	\$877,573
Total Operation of Non-Instructional Services	\$877,573
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	317,000
900 Other Uses of Funds	544,500
Total Debt Service / Other Expenditures and Financing Uses	\$861,500
Total Other Expenditures and Financing Uses	\$861,500
TOTAL EXPENDITURES	\$17,058,923

LEA : 108561803 Conemaugh Township Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	1,462,486	957,270
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850	1,478,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	258,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,208,486	\$2,167,270

<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		

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<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	\$3,208,486	\$2,167,270

LEA : 108561803 Conemaugh Township Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	8,000,000	7,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,856,884	1,774,884
0540 Accumulated Compensated Absences	269,203	280,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,126,087	\$9,554,884
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

LEA : 108561803 Conemaugh Township Area SD

<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		

LEA : 108561803 Conemaugh Township Area SD

<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 : 108561803 Conemaugh Township Area 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	\$10,126,087	\$9,554,884

LEA : 108561803 Conemaugh Township Area SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	125,000	150,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	10,000
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	\$140,000	\$160,000
TOTAL INDEBTEDNESS	\$10,266,087	\$9,714,884

LEA : 108561803 Conemaugh Township Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,209,203
0850 Unassigned Fund Balance	957,270
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,166,473
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,166,473