

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

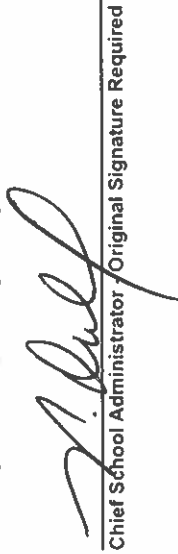
Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

6/23/2025  
Date

  
Secretary of the Board - Original Signature Required

6/23/2025  
Date

  
Chief School Administrator - Original Signature Required

6/23/2025  
Date

Brandon Studer

(814)479-3704 Extn :

Contact Person

Telephone

Extension

brandon.studer@ctasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conemaugh Township Area SD	COUNTY : Somerset	AUN : 108561803
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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 2025-2026 (compared to 2024-2025) ?

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

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$17839933
Ending Unassigned Fund Balance	\$151800
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.85%

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 6/23/2025
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DUE DATE: AUGUST 15, 2025

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2025-2026 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 	DATE 5/22/2025
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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 \$151,800 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 - \$1,606,000 Compensated Absences - \$257,009 PSER's - \$100,000 Negotiated Contract Costs - \$600,000 Health Care Increases - \$425,000 Capital Reserve Fund - \$1,011,000

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	3,999,009
0850 Unassigned Fund Balance	1,284,439
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,283,448</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,014,384
7000 Revenue from State Sources	11,401,089
8000 Revenue from Federal Sources	291,821
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,707,294</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,990,742</u>

LEA : 108561803     Conemaugh Township Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,190,384
6112 Interim Real Estate Taxes	15,000
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	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	1,033,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	285,000
6500 Earnings on Investments	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,014,384</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,213,666
7271 Special Education funds for School-Aged Pupils	847,865
7311 Pupil Transportation Subsidy	600,000
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	472,163
7360 Safe Schools	143,900
7505 Ready to Learn Block Grant	302,058
7810 State Share of Social Security and Medicare Taxes	367,000
7820 State Share of Retirement Contributions	1,318,675
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,401,089</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$291,821</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,707,294</b>

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,190,384	
Amount of Tax Relief for Homestead Exclusions	<u>\$472,163</u>	
Total Approx. Tax Revenue:	\$3,662,547	
Approx. Tax Levy for Tax Rate Calculation:	\$3,709,749	
	Somerset	Total

2024-25 Data		
a. Assessed Value	\$116,592,500	\$116,592,500
b. Real Estate Mills	30.0500	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$337,962,340	\$337,962,340
d. Assessed Value	\$116,805,690	\$116,805,690
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$3,503,605	\$3,503,605
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$3,503,605	\$3,503,605
(f Total * g)		
i. Base Mills Subject to Index	30.0500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.54206%	98.54206%
k. Tax Levy Needed	\$3,709,749	\$3,709,749
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	31.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,709,749	\$3,709,749
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,237,586
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,190,384
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,190,384	
Amount of Tax Relief for Homestead Exclusions	<u>\$472,163</u>	
Total Approx. Tax Revenue:	\$3,662,547	
Approx. Tax Levy for Tax Rate Calculation:	\$3,709,749	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.7628	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,710,076	\$3,710,076
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	\$6,781.00	
Number of Homestead/Farmstead Properties	2179	2179
Median Assessed Value of Homestead Properties		\$26,650



Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,190,384
Amount of Tax Relief for Homestead Exclusions	<u>\$472,163</u>
Total Approx. Tax Revenue:	\$3,662,547
Approx. Tax Levy for Tax Rate Calculation:	\$3,709,749
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$472,163	Lowering RE Tax Rate	\$0	\$472,163
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$472,163

2025-2026 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)			
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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	116,805,690	31.7600	3,709,749			98.54206%	
Totals:	116,805,690		3,709,749	- 472,163	= 3,237,586	X 98.54206%	= 3,190,384
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	17,500		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	17,000	17,000
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	5,000	5,000
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						22,000	22,000
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%	908,000	908,000
6152	Current Act 511 Occupation Taxes			250.00000	0.000	55,000	55,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000
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						1,033,000	1,033,000
Total Act 511, Current Taxes							1,055,000
Act 511 Tax Limit    -->				337,962,340	X	12	4,055,548
				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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Somerset	30.0500	31.7600	5.70%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes	250.00000	250.00000	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,018,411
1200 Special Programs - Elementary / Secondary	2,256,148
1300 Vocational Education	896,685
1400 Other Instructional Programs - Elementary / Secondary	48,470
<b>Total Instruction</b>	<b>\$10,219,714</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	769,744
2200 Support Services - Instructional Staff	459,828
2300 Support Services - Administration	1,279,471
2400 Support Services - Pupil Health	248,591
2500 Support Services - Business	444,729
2600 Operation and Maintenance of Plant Services	1,408,066
2700 Student Transportation Services	1,022,560
2800 Support Services - Central	175,000
<b>Total Support Services</b>	<b>\$5,807,989</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	692,337
<b>Total Operation of Non-Instructional Services</b>	<b>\$692,337</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,119,893
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,119,893</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,839,933</b>

LEA : 108561803     Conemaugh Township Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,626,875
200 Personnel Services - Employee Benefits	2,620,354
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	37,750
500 Other Purchased Services	314,010
600 Supplies	276,766
700 Property	10,674
800 Other Objects	1,982
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,018,411</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	776,430
200 Personnel Services - Employee Benefits	504,544
300 Purchased Professional and Technical Services	759,280
500 Other Purchased Services	156,020
600 Supplies	32,100
800 Other Objects	27,774
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,256,148</b>
<b>1300 <u>Vocational Education</u></b>	
600 Supplies	896,685
<b>Total Vocational Education</b>	<b>\$896,685</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	33,500
200 Personnel Services - Employee Benefits	13,970
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$48,470</b>
<b>Total Instruction</b>	<b>\$10,219,714</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	370,015
200 Personnel Services - Employee Benefits	221,706
300 Purchased Professional and Technical Services	161,368
400 Purchased Property Services	200
500 Other Purchased Services	6,855
600 Supplies	4,900
700 Property	1,000
800 Other Objects	3,700
<b>Total Support Services - Students</b>	<b>\$769,744</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	240,574
200 Personnel Services - Employee Benefits	177,964
300 Purchased Professional and Technical Services	15,516
400 Purchased Property Services	500

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	3,000
600	Supplies	19,533
700	Property	779
800	Other Objects	1,962
<b>Total Support Services - Instructional Staff</b>		<b>\$459,828</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	660,012
200	Personnel Services - Employee Benefits	473,355
300	Purchased Professional and Technical Services	47,600
400	Purchased Property Services	4,100
500	Other Purchased Services	38,000
600	Supplies	38,290
700	Property	1,464
800	Other Objects	16,650
<b>Total Support Services - Administration</b>		<b>\$1,279,471</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	143,272
200	Personnel Services - Employee Benefits	90,748
300	Purchased Professional and Technical Services	1,070
400	Purchased Property Services	200
500	Other Purchased Services	1,400
600	Supplies	11,801
700	Property	100
<b>Total Support Services - Pupil Health</b>		<b>\$248,591</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	220,735
200	Personnel Services - Employee Benefits	130,394
300	Purchased Professional and Technical Services	39,000
400	Purchased Property Services	500
500	Other Purchased Services	16,600
600	Supplies	32,500
800	Other Objects	5,000
<b>Total Support Services - Business</b>		<b>\$444,729</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	479,115
200	Personnel Services - Employee Benefits	251,851
300	Purchased Professional and Technical Services	59,200
400	Purchased Property Services	322,500
500	Other Purchased Services	63,800
600	Supplies	228,700
700	Property	1,000
800	Other Objects	1,900
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,408,066</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	1,006,560

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<u>Description</u>	<u>Amount</u>
600 Supplies	16,000
<b>Total Student Transportation Services</b>	<b>\$1,022,560</b>
<b>2800 <u>Support Services - Central</u></b>	
600 Supplies	140,000
700 Property	35,000
<b>Total Support Services - Central</b>	<b>\$175,000</b>
<b>Total Support Services</b>	<b>\$5,807,989</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	272,343
200 Personnel Services - Employee Benefits	22,787
300 Purchased Professional and Technical Services	51,324
400 Purchased Property Services	14,128
500 Other Purchased Services	156,975
600 Supplies	132,755
800 Other Objects	42,025
<b>Total Student Activities</b>	<b>\$692,337</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$692,337</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	252,628
900 Other Uses of Funds	867,265
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,119,893</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,119,893</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,839,933</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	1,284,439	151,800
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	1,011,000	656,500
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	152,000	100,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,457,439</b>	<b>\$918,300</b>

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,457,439	\$918,300

LEA : 108561803     Conemaugh Township Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	29,818,559	29,072,794
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	257,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,606,000	1,606,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$31,681,559</b>	<b>\$30,953,794</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

LEA : 108561803     Conemaugh Township Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$31,681,559</b>	<b>\$30,953,794</b>

LEA : 108561803      Conemaugh Township Area SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	870,265	1,119,893
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	\$870,265	\$1,119,893
TOTAL INDEBTEDNESS	\$32,551,824	\$32,073,687

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	3,999,009
0850 Unassigned Fund Balance	151,800
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,150,809
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,150,809