

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

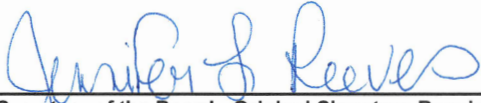
Date of Adoption of the General Fund Budget: 06/24/2024



President of the Board - Original Signature Required

Date

6/24/2024



Secretary of the Board - Original Signature Required

Date

6/24/2024



Chief School Administrator - Original Signature Required

Date

6/24/24

Tracy Detwiler

Contact Person

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Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Antietam SD	COUNTY : Berks	AUN : 114060503
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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 ☒
No ☐


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

Total Budgeted Expenditures	\$28635079
Ending Unassigned Fund Balance	\$2290800
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/24/24
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DUE DATE: AUGUST 15, 2024

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


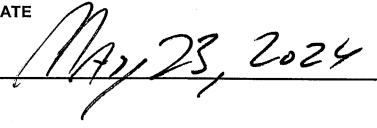
24 PS 6-687(a)(1)

(03/2006)

School District Name : Antietam SD	County : Berk	AUN Number : 114060503
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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 
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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.	To guard against unforeseen expenses that are out of the district's control.
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.	Amount according to district's fund balance policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For Capital Projects and PSERS increases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated fund balance usage to balance the 25 -26 budget.

<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	4,584,467
0840 Assigned Fund Balance	3,598,143
0850 Unassigned Fund Balance	2,262,171
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,444,781</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,584,717
7000 Revenue from State Sources	11,257,159
8000 Revenue from Federal Sources	739,634
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,581,510</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,026,291</u>

LEA : 114060503 Antietam SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,271,717
6112 Interim Real Estate Taxes	2,500
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	1,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	425,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$13,584,717
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,366,439
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	961,775
7311 Pupil Transportation Subsidy	110,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	52,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,500
7340 State Property Tax Reduction Allocation	689,278
7360 Safe Schools	144,279
7505 Ready to Learn Block Grant	167,132
7810 State Share of Social Security and Medicare Taxes	508,509
7820 State Share of Retirement Contributions	2,219,747
REVENUE FROM STATE SOURCES	\$11,257,159
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	333,811
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,165
8516 Title III - Language Instruction for English Learners and Immigrant Students	17,685
8517 Title IV - 21st Century Schools	20,973

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	324,000
REVENUE FROM FEDERAL SOURCES	\$739,634
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,581,510

Act 1 Index (current): 7.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,271,717	
Amount of Tax Relief for Homestead Exclusions	<u>\$689,278</u>	
Total Approx. Tax Revenue:	\$11,960,995	
Approx. Tax Levy for Tax Rate Calculation:	\$12,430,650	
	Berks	Total
<hr/>		
2023-24 Data		
a. Assessed Value	\$255,226,075	\$255,226,075
b. Real Estate Mills	46.3100	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$381,499,039	\$381,499,039
d. Assessed Value	\$254,935,400	\$254,935,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2023-24 Calculations		
f. 2023-24 Tax Levy	\$11,819,520	\$11,819,520
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$11,819,520	\$11,819,520
(f Total * g)		
i. Base Mills Subject to Index	46.3100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$12,430,650	\$12,430,650
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	48.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,430,650	\$12,430,650
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,741,372
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,271,717
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 7.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,271,717	
Amount of Tax Relief for Homestead Exclusions	<u>\$689,278</u>	
Total Approx. Tax Revenue:	\$11,960,995	
Approx. Tax Levy for Tax Rate Calculation:	\$12,430,650	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	49.9221	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,726,911	\$12,726,911
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	\$8,780.00	
Number of Homestead/Farmstead Properties	1611	1611
Median Assessed Value of Homestead Properties		\$79,000

Act 1 Index (current): 7.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,271,717
Amount of Tax Relief for Homestead Exclusions	<u>\$689,278</u>
Total Approx. Tax Revenue:	\$11,960,995
Approx. Tax Levy for Tax Rate Calculation:	\$12,430,650
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$689,278	Lowering RE Tax Rate	\$0	\$689,278
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$689,278

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>		
Berks	254,935,400	48.7600	12,430,650				96.00000%		
Totals:				254,935,400	12,430,650	-	689,278	=	11,741,372 X 96.00000% = 11,271,717
				<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%	1,050,000	1,050,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	125,000	125,000		
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						1,175,000	1,175,000		
Total Act 511, Current Taxes							1,175,000		
Act 511 Tax Limit -->					381,499,039 X	12	4,577,988		
					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>									
	Berks	46.3100	48.7600	5.30%	Yes	7.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,742,250
1200 Special Programs - Elementary / Secondary	6,574,018
1300 Vocational Education	390,000
1400 Other Instructional Programs - Elementary / Secondary	76,228
1500 Nonpublic School Programs	30,000
Total Instruction	\$17,812,496
2000 Support Services	
2100 Support Services - Students	867,209
2200 Support Services - Instructional Staff	869,218
2300 Support Services - Administration	2,274,241
2400 Support Services - Pupil Health	258,858
2500 Support Services - Business	522,042
2600 Operation and Maintenance of Plant Services	2,378,880
2700 Student Transportation Services	327,000
2800 Support Services - Central	751,054
2900 Other Support Services	9,000
Total Support Services	\$8,257,502
3000 Operation of Non-Instructional Services	
3200 Student Activities	540,359
3300 Community Services	26,000
Total Operation of Non-Instructional Services	\$566,359
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,898,722
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,998,722
Total Estimated Expenditures and Other Financing Uses	\$28,635,079

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,621,022
200 Personnel Services - Employee Benefits	3,815,707
300 Purchased Professional and Technical Services	117,500
400 Purchased Property Services	3,300
500 Other Purchased Services	361,471
600 Supplies	816,000
700 Property	5,000
800 Other Objects	2,250
Total Regular Programs - Elementary / Secondary	\$10,742,250
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,472,974
200 Personnel Services - Employee Benefits	1,054,394
300 Purchased Professional and Technical Services	1,422,750
400 Purchased Property Services	500
500 Other Purchased Services	2,574,000
600 Supplies	49,400
Total Special Programs - Elementary / Secondary	\$6,574,018
1300 <u>Vocational Education</u>	
500 Other Purchased Services	390,000
Total Vocational Education	\$390,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,400
200 Personnel Services - Employee Benefits	1,828
500 Other Purchased Services	70,000
Total Other Instructional Programs - Elementary / Secondary	\$76,228
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	30,000
Total Nonpublic School Programs	\$30,000
Total Instruction	\$17,812,496
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	493,386
200 Personnel Services - Employee Benefits	282,673
300 Purchased Professional and Technical Services	79,850
500 Other Purchased Services	1,700
600 Supplies	9,500
800 Other Objects	100
Total Support Services - Students	\$867,209
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	400,276
200 Personnel Services - Employee Benefits	376,592

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	24,000
400	Purchased Property Services	45,000
500	Other Purchased Services	2,250
600	Supplies	20,350
800	Other Objects	750
Total Support Services - Instructional Staff		\$869,218
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,055,276
200	Personnel Services - Employee Benefits	707,215
300	Purchased Professional and Technical Services	377,000
500	Other Purchased Services	78,750
600	Supplies	28,300
800	Other Objects	27,700
Total Support Services - Administration		\$2,274,241
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	120,581
200	Personnel Services - Employee Benefits	78,842
300	Purchased Professional and Technical Services	54,850
400	Purchased Property Services	1,000
500	Other Purchased Services	335
600	Supplies	3,000
800	Other Objects	250
Total Support Services - Pupil Health		\$258,858
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	276,295
200	Personnel Services - Employee Benefits	194,697
300	Purchased Professional and Technical Services	36,500
400	Purchased Property Services	4,000
500	Other Purchased Services	1,750
600	Supplies	4,000
800	Other Objects	4,800
Total Support Services - Business		\$522,042
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	671,276
200	Personnel Services - Employee Benefits	497,954
300	Purchased Professional and Technical Services	38,500
400	Purchased Property Services	660,000
500	Other Purchased Services	75,650
600	Supplies	435,000
800	Other Objects	500
Total Operation and Maintenance of Plant Services		\$2,378,880
2700 <u>Student Transportation Services</u>		
400	Purchased Property Services	5,000
500	Other Purchased Services	317,000
600	Supplies	5,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$327,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	187,968
200 Personnel Services - Employee Benefits	138,486
300 Purchased Professional and Technical Services	28,600
400 Purchased Property Services	20,000
500 Other Purchased Services	75,000
600 Supplies	290,000
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Central	\$751,054
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,000
Total Other Support Services	\$9,000
Total Support Services	\$8,257,502
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	245,302
200 Personnel Services - Employee Benefits	101,923
300 Purchased Professional and Technical Services	73,134
500 Other Purchased Services	74,600
600 Supplies	33,350
800 Other Objects	12,050
Total Student Activities	\$540,359
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,000
600 Supplies	1,000
Total Community Services	\$26,000
Total Operation of Non-Instructional Services	\$566,359
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	723,722
900 Other Uses of Funds	1,175,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,898,722
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,998,722
TOTAL EXPENDITURES	\$28,635,079

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<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	10,000,000	7,000,000
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	500,000	500,000
Other Capital Projects Fund	8,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,500,000	\$8,000,000

<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		

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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	\$18,500,000	\$8,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	24,355,000	23,180,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	250,000	225,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,605,000	\$23,405,000
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		

LEA : 114060503 Antietam 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 : 114060503 Antietam 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	\$24,605,000	\$23,405,000

LEA : 114060503 Antietam SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	950,000	950,000
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		
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	\$950,000	\$950,000
TOTAL INDEBTEDNESS	\$25,555,000	\$24,355,000

LEA : 114060503 Antietam SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,100,412
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,290,800
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,391,212
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,491,212