

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

David J Marsiglio

(570)784-5000

Extn :

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bloomsburg Area SD	COUNTY : Columbia	AUN : 116191203
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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 2026-2027 (compared to 2025-2026)?

Yes

☒

No

☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$41143088
Ending Unassigned Fund Balance	\$3167311
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.69%

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

Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bloomsburg Area SD	County : Columbia	AUN Number : 116191203
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district maintains a fund balance for contingencies that is within the allowable 8 percent of budgeted expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district maintains a fund balance for contingencies that is within the allowable 8 percent of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board of Directors have approved the following committed funds for PSERS retirement \$4,000,000, compensated absences \$1,000,000, OPEB liabilities \$1,000,000.

<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	8,121,705	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,878,295	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,874,323	
7000 Revenue from State Sources	16,631,554	
8000 Revenue from Federal Sources	674,522	
9000 Other Financing Sources	2,130,000	
Total Estimated Revenues And Other Financing Sources		<u>\$39,310,399</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$50,310,399</u>

LEA : 116191203 Bloomsburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,509,426
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	130,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	4,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	475,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	309,897
6910 Rentals	19,000
6940 Tuition from Patrons	35,000
6960 Services Provided Other Local Governmental Units / LEAs	62,000
6990 Refunds and Other Miscellaneous Revenue	80,000
REVENUE FROM LOCAL SOURCES	\$19,874,323
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,203,087
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,220,810
7311 Pupil Transportation Subsidy	710,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	131,529
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	849,488
7360 Safe Schools	185,000
7505 Ready to Learn Block Grant	1,546,417
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	800,000
7810 State Share of Social Security and Medicare Taxes	547,543
7820 State Share of Retirement Contributions	2,404,180
REVENUE FROM STATE SOURCES	\$16,631,554
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	513,996
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,766
8517 Title IV - 21st Century Schools	38,760
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$674,522
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	30,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	2,100,000
OTHER FINANCING SOURCES	\$2,130,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,310,399

AUN: 116191203 Bloomsburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,509,426	
Amount of Tax Relief for Homestead Exclusions	~~\$849,488~~	
Total Approx. Tax Revenue:	\$14,358,914	
Approx. Tax Levy for Tax Rate Calculation:	\$15,221,218	
	Columbia	Total

2025-26 Data		
a. Assessed Value	\$267,865,572	\$267,865,572
b. Real Estate Mills	54.7800	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,184,998,092	\$1,184,998,092
d. Assessed Value	\$268,073,583	\$268,073,583
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$14,673,676	\$14,673,676
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$14,673,676	\$14,673,676
(f Total * g)		
i. Base Mills Subject to Index	54.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$15,221,218	\$15,221,218
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	56.7800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,221,218	\$15,221,218
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,371,730
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,509,426
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,509,426	
Amount of Tax Relief for Homestead Exclusions	~~\$849,488~~	
Total Approx. Tax Revenue:	\$14,358,914	
Approx. Tax Levy for Tax Rate Calculation:	\$15,221,218	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.1903	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,331,209	\$15,331,209
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	\$5,563.93	
Number of Homestead/Farmstead Properties	2692	2692
Median Assessed Value of Homestead Properties		\$34,570

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,509,426
Amount of Tax Relief for Homestead Exclusions	<u>\$849,488</u>
Total Approx. Tax Revenue:	\$14,358,914
Approx. Tax Levy for Tax Rate Calculation:	\$15,221,218
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$849,488	Lowering RE Tax Rate	\$849,488
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$849,488

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Columbia	268,073,583	56.7800	15,221,218				94.00000%	
Totals:	268,073,583		15,221,218	-	849,488	=	14,371,730	X 94.00000% = 13,509,426
				<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			\$5.00	\$0.00	50,000	50,000	
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						50,000	50,000	
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			1.060%	0.000%	4,200,000	4,200,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000	
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						4,600,000	4,600,000	
Total Act 511, Current Taxes							4,650,000	
Act 511 Tax Limit -->					1,184,998,092	X	12	14,219,977
					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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Columbia <u>Current Act 511 Taxes – Flat Rate Assessments</u>	54.7800	56.7800	3.66%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	1.060%	1.060%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,536,831
1200 Special Programs - Elementary / Secondary	5,368,006
1300 Vocational Education	1,863,809
1400 Other Instructional Programs - Elementary / Secondary	95,510
1500 Nonpublic School Programs	10,000
1700 Higher Education Programs for Secondary Students	150,000
Total Instruction	\$22,024,156
2000 Support Services	
2100 Support Services - Students	1,314,768
2200 Support Services - Instructional Staff	1,007,985
2300 Support Services - Administration	2,258,283
2400 Support Services - Pupil Health	426,392
2500 Support Services - Business	581,029
2600 Operation and Maintenance of Plant Services	7,182,128
2700 Student Transportation Services	1,506,524
2800 Support Services - Central	1,277,326
Total Support Services	\$15,554,435
3000 Operation of Non-Instructional Services	
3200 Student Activities	766,317
3300 Community Services	15,500
Total Operation of Non-Instructional Services	\$781,817
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	600,000
5200 Interfund Transfers - Out	1,982,680
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$2,782,680
Total Estimated Expenditures and Other Financing Uses	\$41,143,088

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,858,400
200 Personnel Services - Employee Benefits	5,355,717
300 Purchased Professional and Technical Services	22,160
400 Purchased Property Services	45,592
500 Other Purchased Services	856,264
600 Supplies	381,381
800 Other Objects	17,317
Total Regular Programs - Elementary / Secondary	\$14,536,831
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,959,474
200 Personnel Services - Employee Benefits	1,388,665
300 Purchased Professional and Technical Services	449,500
500 Other Purchased Services	1,545,000
600 Supplies	22,562
800 Other Objects	2,805
Total Special Programs - Elementary / Secondary	\$5,368,006
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	231,071
200 Personnel Services - Employee Benefits	118,401
300 Purchased Professional and Technical Services	3,700
500 Other Purchased Services	1,470,107
600 Supplies	37,780
800 Other Objects	2,750
Total Vocational Education	\$1,863,809
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	65,100
600 Supplies	410
Total Other Instructional Programs - Elementary / Secondary	\$95,510
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	118,000
600 Supplies	32,000
Total Higher Education Programs for Secondary Students	\$150,000
Total Instruction	\$22,024,156
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	704,163
200 Personnel Services - Employee Benefits	442,835

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	126,151
500 Other Purchased Services	200
600 Supplies	40,636
800 Other Objects	783
Total Support Services - Students	\$1,314,768
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	518,096
200 Personnel Services - Employee Benefits	443,205
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	4,328
600 Supplies	38,231
800 Other Objects	625
Total Support Services - Instructional Staff	\$1,007,985
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,118,446
200 Personnel Services - Employee Benefits	831,978
300 Purchased Professional and Technical Services	131,769
400 Purchased Property Services	11,100
500 Other Purchased Services	75,130
600 Supplies	68,379
800 Other Objects	21,481
Total Support Services - Administration	\$2,258,283
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	234,393
200 Personnel Services - Employee Benefits	182,717
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	827
600 Supplies	8,255
Total Support Services - Pupil Health	\$426,392
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	317,188
200 Personnel Services - Employee Benefits	192,656
300 Purchased Professional and Technical Services	13,255
400 Purchased Property Services	4,000
500 Other Purchased Services	3,160
600 Supplies	46,860
800 Other Objects	3,910
Total Support Services - Business	\$581,029
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	835,257
200 Personnel Services - Employee Benefits	589,158
300 Purchased Professional and Technical Services	141,625
400 Purchased Property Services	402,820
500 Other Purchased Services	198,025
600 Supplies	884,848

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<u>Description</u>	<u>Amount</u>
700 Property	4,121,705
800 Other Objects	8,690
Total Operation and Maintenance of Plant Services	\$7,182,128
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	21,450
200 Personnel Services - Employee Benefits	15,074
500 Other Purchased Services	1,470,000
Total Student Transportation Services	\$1,506,524
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	252,875
200 Personnel Services - Employee Benefits	198,037
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	6,000
500 Other Purchased Services	81,100
600 Supplies	625,214
700 Property	65,000
800 Other Objects	2,100
Total Support Services - Central	\$1,277,326
Total Support Services	\$15,554,435
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	264,045
200 Personnel Services - Employee Benefits	119,844
300 Purchased Professional and Technical Services	112,127
400 Purchased Property Services	27,700
500 Other Purchased Services	97,450
600 Supplies	120,500
700 Property	13,046
800 Other Objects	11,605
Total Student Activities	\$766,317
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	9,500
Total Community Services	\$15,500
Total Operation of Non-Instructional Services	\$781,817
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	600,000
Total Debt Service / Other Expenditures and Financing Uses	\$600,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,982,680
Total Interfund Transfers - Out	\$1,982,680
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,782,680
TOTAL EXPENDITURES	\$41,143,088

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	15,300,000	11,500,000
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	1,800,000	1,200,000
Other Capital Projects Fund		
Debt Service Fund	1,500	1,530
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	\$17,101,500	\$12,701,530

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
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>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,101,500	\$12,701,530

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	24,276,281	22,415,331
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,400,000	2,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,676,281	\$26,115,331
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$27,676,281	\$26,115,331

LEA : 116191203 Bloomsburg Area SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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	1,859,025	1,860,950
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	\$1,859,025	\$1,860,950
TOTAL INDEBTEDNESS	\$29,535,306	\$27,976,281

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,167,311
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,167,311
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,367,311