

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 05/15/2026**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sean A Daubert

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pennridge SD	COUNTY : Bucks	AUN : 122098103
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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	\$165250509
Ending Unassigned Fund Balance	\$9698521
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.86%

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**

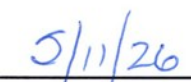
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pennridge SD	County : Bucks	AUN Number : 122098103
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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.	District budgets a reserve in order to guard against unknown expenditures that may occur.
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 unassigned fund balance is for unanticipated expenditures.

<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	704,058	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,698,521	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,698,521</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	122,252,863	
7000 Revenue from State Sources	40,931,210	
8000 Revenue from Federal Sources	2,066,436	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$165,250,509</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$174,949,030</u>

LEA : 122098103 Pennridge SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	90,462,794
6112 Interim Real Estate Taxes	650,003
6113 Public Utility Realty Taxes	102,000
6114 Payments in Lieu of Current Taxes - State / Local	170,000
6140 Current Act 511 Taxes - Flat Rate Assessments	95,000
6150 Current Act 511 Taxes - Proportional Assessments	25,279,909
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	2,400,000
6700 Revenues from LEA Activities	220,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,224,086
6910 Rentals	225,000
6940 Tuition from Patrons	169,000
6980 Revenue from Community Services Activities	16,000
6990 Refunds and Other Miscellaneous Revenue	239,071
REVENUE FROM LOCAL SOURCES	\$122,252,863
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,831,248
7160 Tuition for Orphans Subsidy	50,000
7170 School Improvement Grants	4,289,968
7311 Pupil Transportation Subsidy	1,391,817
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	891,569
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	4,158,539
7360 Safe Schools	215,724
7531 Ready to Learn-Foundation	625,645
7532 Ready to Learn-Adequacy Supplement	268,985
7810 State Share of Social Security and Medicare Taxes	2,868,894
7820 State Share of Retirement Contributions	12,208,821
REVENUE FROM STATE SOURCES	\$40,931,210
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	700,166
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	133,397
8516 Title III - Language Instruction for English Learners and Immigrant Students	41,607

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	55,266
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,000
REVENUE FROM FEDERAL SOURCES	\$2,066,436
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	165,250,509

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$90,462,794	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,158,539</u>	
Total Approx. Tax Revenue:	\$94,621,333	
Approx. Tax Levy for Tax Rate Calculation:	\$97,256,757	
	Bucks	Total
<hr/>		
2025-26 Data		
a. Assessed Value	\$671,283,880	\$671,283,880
b. Real Estate Mills	140.1892	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$6,880,739,221	\$6,880,739,221
d. Assessed Value	\$673,547,040	\$673,547,040
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2025-26 Calculations		
f. 2025-26 Tax Levy	\$94,106,750	\$94,106,750
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$94,106,750	\$94,106,750
(f Total * g)		
i. Base Mills Subject to Index	140.1892	
(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	97.16920%	97.16920%
k. Tax Levy Needed	\$97,256,757	\$97,256,757
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	144.3949	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$97,256,757	\$97,256,757
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$93,098,218
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$90,462,794
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$90,462,794	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,158,539</u>	
Total Approx. Tax Revenue:	\$94,621,333	
Approx. Tax Levy for Tax Rate Calculation:	\$97,256,757	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	145.0958	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$97,728,847	\$97,728,847
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	\$2,347.74	
Number of Homestead/Farmstead Properties	12267	12267
Median Assessed Value of Homestead Properties		\$31,800

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$90,462,794
Amount of Tax Relief for Homestead Exclusions	<u>\$4,158,539</u>
Total Approx. Tax Revenue:	\$94,621,333
Approx. Tax Levy for Tax Rate Calculation:	\$97,256,757
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,158,539	Lowering RE Tax Rate	\$0	\$4,158,539
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,158,539

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>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>						
Bucks	673,547,040	144.3949	97,256,757				97.16920%		
Totals:	673,547,040		97,256,757	-	4,158,539	=	93,098,218	X	97.16920% = 90,462,794
				<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		95,000		95,000
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							95,000		95,000
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			1.000%	0.000%		23,379,909		23,379,909
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,900,000		1,900,000
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							25,279,909		25,279,909
Total Act 511, Current Taxes									25,374,909
Act 511 Tax Limit -->					6,880,739,221	X	12		82,568,871
					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>									
	Bucks	140.1892	144.3949	3.01%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,764,679
1200 Special Programs - Elementary / Secondary	31,880,652
1300 Vocational Education	4,335,711
1400 Other Instructional Programs - Elementary / Secondary	160,949
Total Instruction	\$103,141,991
2000 Support Services	
2100 Support Services - Students	7,547,111
2200 Support Services - Instructional Staff	4,851,621
2300 Support Services - Administration	10,107,955
2400 Support Services - Pupil Health	2,162,847
2500 Support Services - Business	1,017,339
2600 Operation and Maintenance of Plant Services	12,192,525
2700 Student Transportation Services	8,348,338
2800 Support Services - Central	2,755,012
2900 Other Support Services	293,749
Total Support Services	\$49,276,497
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,860,592
3300 Community Services	82,422
Total Operation of Non-Instructional Services	\$1,943,014
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,474,850
5200 Interfund Transfers - Out	4,076,503
5900 Budgetary Reserve	337,654
Total Other Expenditures and Financing Uses	\$10,889,007
Total Estimated Expenditures and Other Financing Uses	\$165,250,509

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,675,946
200 Personnel Services - Employee Benefits	21,805,225
300 Purchased Professional and Technical Services	2,970,102
400 Purchased Property Services	1,175,000
500 Other Purchased Services	2,066,891
600 Supplies	2,049,805
800 Other Objects	21,710
Total Regular Programs - Elementary / Secondary	\$66,764,679
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,788,797
200 Personnel Services - Employee Benefits	8,257,289
300 Purchased Professional and Technical Services	5,905,400
400 Purchased Property Services	27,156
500 Other Purchased Services	3,076,110
600 Supplies	214,807
800 Other Objects	611,093
Total Special Programs - Elementary / Secondary	\$31,880,652
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,326,867
600 Supplies	8,584
800 Other Objects	260
Total Vocational Education	\$4,335,711
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	61,902
200 Personnel Services - Employee Benefits	25,947
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	58,100
Total Other Instructional Programs - Elementary / Secondary	\$160,949
Total Instruction	\$103,141,991
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,702,699
200 Personnel Services - Employee Benefits	2,764,180
300 Purchased Professional and Technical Services	9,234
500 Other Purchased Services	10,155
600 Supplies	57,908
800 Other Objects	2,935
Total Support Services - Students	\$7,547,111
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,530,696
200 Personnel Services - Employee Benefits	1,592,652
300 Purchased Professional and Technical Services	295,374

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	11,779
600	Supplies	394,445
800	Other Objects	26,675
Total Support Services - Instructional Staff		\$4,851,621
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	5,548,829
200	Personnel Services - Employee Benefits	3,290,951
300	Purchased Professional and Technical Services	863,111
400	Purchased Property Services	59,877
500	Other Purchased Services	156,122
600	Supplies	165,014
800	Other Objects	24,051
Total Support Services - Administration		\$10,107,955
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	834,363
200	Personnel Services - Employee Benefits	497,582
300	Purchased Professional and Technical Services	800,000
600	Supplies	30,902
Total Support Services - Pupil Health		\$2,162,847
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	593,220
200	Personnel Services - Employee Benefits	388,169
300	Purchased Professional and Technical Services	11,800
500	Other Purchased Services	8,150
600	Supplies	7,500
800	Other Objects	8,500
Total Support Services - Business		\$1,017,339
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	4,650,575
200	Personnel Services - Employee Benefits	3,065,728
300	Purchased Professional and Technical Services	636,389
400	Purchased Property Services	607,810
500	Other Purchased Services	710,800
600	Supplies	2,271,813
700	Property	235,000
800	Other Objects	14,410
Total Operation and Maintenance of Plant Services		\$12,192,525
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	3,907,474
200	Personnel Services - Employee Benefits	1,852,383
300	Purchased Professional and Technical Services	19,500
400	Purchased Property Services	56,000
500	Other Purchased Services	1,448,371
600	Supplies	1,062,850
800	Other Objects	1,760

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$8,348,338
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,022,609
200 Personnel Services - Employee Benefits	606,836
300 Purchased Professional and Technical Services	100,188
400 Purchased Property Services	371,750
500 Other Purchased Services	163,900
600 Supplies	489,529
800 Other Objects	200
Total Support Services - Central	\$2,755,012
2900 <u>Other Support Services</u>	
400 Purchased Property Services	225,000
500 Other Purchased Services	68,749
Total Other Support Services	\$293,749
Total Support Services	\$49,276,497
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	939,898
200 Personnel Services - Employee Benefits	256,123
300 Purchased Professional and Technical Services	116,330
400 Purchased Property Services	40,000
500 Other Purchased Services	145,600
600 Supplies	297,401
700 Property	12,100
800 Other Objects	53,140
Total Student Activities	\$1,860,592
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	56,645
200 Personnel Services - Employee Benefits	25,777
Total Community Services	\$82,422
Total Operation of Non-Instructional Services	\$1,943,014
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	594,850
900 Other Uses of Funds	5,880,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,474,850
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,076,503
Total Interfund Transfers - Out	\$4,076,503
5900 <u>Budgetary Reserve</u>	
800 Other Objects	337,654

<u>Description</u>		<u>Amount</u>
Total Budgetary Reserve		\$337,654
Total Other Expenditures and Financing Uses		\$10,889,007
TOTAL EXPENDITURES		\$165,250,509

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	34,055,461	34,055,461
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	11,126,104	9,606,607
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,834,801	2,834,801
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	9,067,217	9,067,217
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	261,994	261,994
Other Agency Fund	17,910	17,910
Permanent Fund		
Total Cash and Short-Term Investments	\$57,363,487	\$55,843,990

<u>Long-Term Investments</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		
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	\$57,363,487	\$55,843,990

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	15,553,465	9,272,721
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	3,026,824	3,026,824
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,022,131	14,022,131
0599 Other Noncurrent Liabilities	182,904,834	182,904,834
Total General Fund	\$215,507,254	\$209,226,510
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>06/30/2026 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		

LEA : 122098103 Pennridge SD

<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	12,972	12,972
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	227,965	227,965
0599 Other Noncurrent Liabilities	2,973,166	2,973,166
Total Food Service / Cafeteria Operations Fund	\$3,214,103	\$3,214,103
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 : 122098103 Pennridge SD

<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		

LEA : 122098103 Pennridge SD

<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	\$218,721,357	\$212,440,613

LEA : 122098103 Pennridge 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		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$218,721,357	\$212,440,613

Account Description	Amounts
0810 Nonspendable Fund Balance	704,058
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,698,521
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,698,521
5900 Budgetary Reserve	337,654
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,740,233