

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/08/2025

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

BRIAN COONEY

(610)932-6600

Extn : _____

Contact Person

Telephone

Extension

BCOONEY@OXFORDASD.ORG

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Oxford Area SD	COUNTY : Chester	AUN : 124156703
-------------------------------------	---------------------	--------------------

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 ☒

No ☐

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

Total Budgeted Expenditures	\$91664342
Ending Unassigned Fund Balance	\$818580
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.89%

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
-----------------------------	------

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 : Oxford Area SD	County : Chester	AUN Number : 124156703
--	-----------------------------------	---

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
--	-------------

DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$2,366,017.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover unpredictable changes in cost of goods and service (less than 1% of 2025-26 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.	Less than 1% of 2025-26 budgeted 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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,662,789
0840 Assigned Fund Balance	443,070
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,105,859</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	49,790,266
7000 Revenue from State Sources	34,938,097
8000 Revenue from Federal Sources	1,583,700
9000 Other Financing Sources	65,000
Total Estimated Revenues And Other Financing Sources	<u>\$86,377,063</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$92,482,922</u>

LEA : 124156703 Oxford Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,278,966
6112 Interim Real Estate Taxes	370,380
6113 Public Utility Realty Taxes	37,670
6150 Current Act 511 Taxes - Proportional Assessments	4,009,470
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,556,200
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	146,710
6800 Revenues from Intermediary Sources / Pass-Through Funds	607,990
6910 Rentals	53,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	1,300
6990 Refunds and Other Miscellaneous Revenue	168,580
REVENUE FROM LOCAL SOURCES	\$49,790,266
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,827,170
7112 Basic Education Funding-Social Security	1,131,560
7160 Tuition for Orphans Subsidy	48,500
7271 Special Education funds for School-Aged Pupils	3,193,750
7311 Pupil Transportation Subsidy	1,457,590
7312 Nonpublic and Charter School Pupil Transportation Subsidy	198,660
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	872,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,500
7340 State Property Tax Reduction Allocation	2,366,017
7360 Safe Schools	172,000
7531 Ready to Learn-Foundation	572,690
7532 Ready to Learn-Adequacy Supplement	2,568,400
7820 State Share of Retirement Contributions	5,467,260
REVENUE FROM STATE SOURCES	\$34,938,097
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,172,560
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	136,140
8516 Title III - Language Instruction for English Learners and Immigrant Students	95,830
8517 Title IV - 21st Century Schools	67,330

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	111,840
REVENUE FROM FEDERAL SOURCES	\$1,583,700
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	65,000
OTHER FINANCING SOURCES	\$65,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	86,377,063

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,278,966	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,366,017</u>	
Total Approx. Tax Revenue:	\$44,644,983	
Approx. Tax Levy for Tax Rate Calculation:	\$46,492,672	
	Chester	Total

2024-25 Data		
a. Assessed Value	\$1,202,490,211	\$1,202,490,211
b. Real Estate Mills	36.9607	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,038,122,463	\$2,038,122,463
d. Assessed Value	\$1,209,515,113	\$1,209,515,113
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$44,444,880	\$44,444,880
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$44,444,880	\$44,444,880
(f Total * g)		
i. Base Mills Subject to Index	36.9607	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81276%	95.81276%
k. Tax Levy Needed	\$46,492,672	\$46,492,672
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	38.4391	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,492,672	\$46,492,672
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,126,655
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,278,966
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,278,966	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,366,017</u>	
Total Approx. Tax Revenue:	\$44,644,983	
Approx. Tax Levy for Tax Rate Calculation:	\$46,492,672	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.9935	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,163,228	\$47,163,228
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	\$10,658.00	
Number of Homestead/Farmstead Properties	5775	5775
Median Assessed Value of Homestead Properties		\$120,870

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,278,966
Amount of Tax Relief for Homestead Exclusions	<u>\$2,366,017</u>
Total Approx. Tax Revenue:	\$44,644,983
Approx. Tax Levy for Tax Rate Calculation:	\$46,492,672
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,366,017	Lowering RE Tax Rate	\$0	\$2,366,017
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,366,017

<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>					
Chester	1,209,515,113	38.4391	46,492,672				95.81276%	
Totals:	1,209,515,113		46,492,672	-	2,366,017	=	44,126,655	X 95.81276% = 42,278,966
				<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%		3,324,470	3,324,470
6152	Current Act 511 Occupation Taxes			0.00000	0.00000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		685,000	685,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0	0
6155	Current Act 511 Business Privilege Taxes			0.00000	0.00000		0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0	0
6157	Current Act 511 Mercantile Taxes			0.00000	0.00000		0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0.00000	0		0	0
Total Current Act 511 Taxes – Proportional Assessments							4,009,470	4,009,470
Total Act 511, Current Taxes								4,009,470
Act 511 Tax Limit -->					2,038,122,463	X	12	24,457,470
					Market Value		Mills	(511 Limit)

LEA : 124156703 Oxford Area SD

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> Chester	36.9607	38.4391	4.00%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					5.5%				
6141	Current Act 511 Per Capita Taxes					5.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.5%				
6143	Current Act 511 Local Services Taxes					5.5%				
6144	Current Act 511 Trailer Taxes					5.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6152	Current Act 511 Occupation Taxes					5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6154	Current Act 511 Amusement Taxes					5.5%				
6155	Current Act 511 Business Privilege Taxes					5.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.5%				
6157	Current Act 511 Mercantile Taxes					5.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.5%				

LEA : 124156703 Oxford Area SD

Printed 4/9/2025 2:22:07 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,107,352
1200 Special Programs - Elementary / Secondary	21,194,535
1300 Vocational Education	2,852,940
1400 Other Instructional Programs - Elementary / Secondary	582,125
1500 Nonpublic School Programs	42,000
Total Instruction	\$60,778,952
2000 Support Services	
2100 Support Services - Students	2,362,580
2200 Support Services - Instructional Staff	1,928,297
2300 Support Services - Administration	4,578,269
2400 Support Services - Pupil Health	874,139
2500 Support Services - Business	803,510
2600 Operation and Maintenance of Plant Services	6,035,984
2700 Student Transportation Services	4,625,768
2800 Support Services - Central	2,344,692
2900 Other Support Services	18,500
Total Support Services	\$23,571,739
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,326,398
3300 Community Services	29,410
Total Operation of Non-Instructional Services	\$1,355,808
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,757,843
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$5,957,843
Total Estimated Expenditures and Other Financing Uses	\$91,664,342

LEA : 124156703 Oxford Area SD

Printed 4/9/2025 2:22:08 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,016,450
200 Personnel Services - Employee Benefits	10,543,118
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	125,531
500 Other Purchased Services	7,454,912
600 Supplies	1,154,463
700 Property	345,775
800 Other Objects	17,103
Total Regular Programs - Elementary / Secondary	\$36,107,352
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,701,765
200 Personnel Services - Employee Benefits	3,003,279
300 Purchased Professional and Technical Services	9,356,091
400 Purchased Property Services	2,500
500 Other Purchased Services	4,056,250
600 Supplies	60,500
700 Property	12,050
800 Other Objects	2,100
Total Special Programs - Elementary / Secondary	\$21,194,535
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,852,940
Total Vocational Education	\$2,852,940
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	280,384
200 Personnel Services - Employee Benefits	136,741
300 Purchased Professional and Technical Services	97,000
500 Other Purchased Services	68,000
Total Other Instructional Programs - Elementary / Secondary	\$582,125
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	42,000
Total Nonpublic School Programs	\$42,000
Total Instruction	\$60,778,952
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,295,781
200 Personnel Services - Employee Benefits	839,739
300 Purchased Professional and Technical Services	174,500
500 Other Purchased Services	20,130
600 Supplies	28,490
700 Property	500
800 Other Objects	3,440

LEA : 124156703 Oxford Area SD

Printed 4/9/2025 2:22:08 PM

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,362,580
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	976,974
200 Personnel Services - Employee Benefits	623,256
300 Purchased Professional and Technical Services	192,423
400 Purchased Property Services	3,300
500 Other Purchased Services	16,655
600 Supplies	99,650
700 Property	8,900
800 Other Objects	7,139
Total Support Services - Instructional Staff	\$1,928,297
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,479,546
200 Personnel Services - Employee Benefits	1,693,327
300 Purchased Professional and Technical Services	152,150
400 Purchased Property Services	14,560
500 Other Purchased Services	183,036
600 Supplies	24,450
700 Property	1,450
800 Other Objects	29,750
Total Support Services - Administration	\$4,578,269
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	503,488
200 Personnel Services - Employee Benefits	311,695
300 Purchased Professional and Technical Services	35,800
400 Purchased Property Services	625
500 Other Purchased Services	6,231
600 Supplies	10,350
700 Property	5,500
800 Other Objects	450
Total Support Services - Pupil Health	\$874,139
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	457,804
200 Personnel Services - Employee Benefits	309,456
300 Purchased Professional and Technical Services	2,050
500 Other Purchased Services	25,600
600 Supplies	4,200
700 Property	2,000
800 Other Objects	2,400
Total Support Services - Business	\$803,510
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	918,323
200 Personnel Services - Employee Benefits	620,315
300 Purchased Professional and Technical Services	1,550,171
400 Purchased Property Services	1,446,175

LEA : 124156703 Oxford Area SD

Printed 4/9/2025 2:22:08 PM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	186,500
600 Supplies	1,269,000
700 Property	45,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,035,984
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	3,000
500 Other Purchased Services	4,222,873
600 Supplies	389,595
700 Property	10,000
800 Other Objects	300
Total Student Transportation Services	\$4,625,768
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	866,406
200 Personnel Services - Employee Benefits	574,261
300 Purchased Professional and Technical Services	213,315
400 Purchased Property Services	22,500
500 Other Purchased Services	147,460
600 Supplies	238,750
700 Property	280,000
800 Other Objects	2,000
Total Support Services - Central	\$2,344,692
2900 <u>Other Support Services</u>	
500 Other Purchased Services	18,500
Total Other Support Services	\$18,500
Total Support Services	\$23,571,739
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	502,097
200 Personnel Services - Employee Benefits	237,285
300 Purchased Professional and Technical Services	127,955
400 Purchased Property Services	24,748
500 Other Purchased Services	190,535
600 Supplies	20,958
700 Property	170,445
800 Other Objects	52,375
Total Student Activities	\$1,326,398
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,055
200 Personnel Services - Employee Benefits	3,355
300 Purchased Professional and Technical Services	10,000
600 Supplies	8,000
Total Community Services	\$29,410
Total Operation of Non-Instructional Services	\$1,355,808

LEA : 124156703 Oxford Area SD

Printed 4/9/2025 2:22:08 PM

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	687,843
900 Other Uses of Funds	5,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,757,843
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$5,957,843
TOTAL EXPENDITURES	\$91,664,342

LEA : 124156703 Oxford Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	6,105,859	818,567
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	425,000	350,000
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 Cash and Short-Term Investments	\$6,530,859	\$1,168,567

<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		

LEA : 124156703 Oxford Area SD

<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	\$6,530,859	\$1,168,567

LEA : 124156703 Oxford Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	11,415,975	5,393,400
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 General Fund	\$11,415,975	\$5,393,400
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

LEA : 124156703 Oxford Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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 : 124156703 Oxford Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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 : 124156703 Oxford Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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 : 124156703 Oxford Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$11,415,975	\$5,393,400

LEA : 124156703 Oxford Area SD

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$11,415,975	\$5,393,400

LEA : 124156703 Oxford Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	818,580
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$818,580
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,018,580