

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2021



President of the Board - Original Signature Required

Date



Secretary of the Board - Original Signature Required

Date

6/23/21



Chief School Administrator - Original Signature Required

Date

6/23/21

Laura Shola

Contact Person

(724)356-2218

Extn :3315

Telephone

Extension

sholal@avellasd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Avella Area SD	COUNTY : Washington	AUN : 101630504
-------------------------------------	------------------------	--------------------

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 2021-2022 (compared to 2020-2021)?

Yes ☒
No ☐

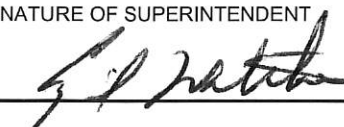
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$11945719
Ending Unassigned Fund Balance	\$1243661
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.41%

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 7/6/21
--	----------------

DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Avella Area SD	County : Washington	AUN Number : 101630504
---	-------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/19/21
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$13,250.00 . Provide a justification.	There are no salaries to report for this function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$13,250.00	There are no salaries to report for this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount reserved is an immaterial amount at less than .3% of the budget. If an unexpected emergency occurs the money will be utilized.
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.	Cash flow needed during July and August for payroll and payables when minimal revenue is received. The District's increased expenditures exceed the revenues received with future obstacles to confront.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for necessary technology upgrades.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for retirement obligations and athletic activity 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	300,000	
0840 Assigned Fund Balance	421,292	
0850 Unassigned Fund Balance	1,580,310	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,301,602</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,862,478	
7000 Revenue from State Sources	6,863,152	
8000 Revenue from Federal Sources	609,470	
9000 Other Financing Sources	276,520	
Total Estimated Revenues And Other Financing Sources		<u>\$11,611,620</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$13,913,222</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,706,099
6113 Public Utility Realty Taxes	3,182
6114 Payments in Lieu of Current Taxes - State / Local	435
6120 Current Per Capita Taxes, Section 679	11,045
6140 Current Act 511 Taxes - Flat Rate Assessments	11,045
6150 Current Act 511 Taxes - Proportional Assessments	479,210
6400 Delinquencies on Taxes Levied / Assessed by the LEA	241,530
6500 Earnings on Investments	4,320
6700 Revenues from LEA Activities	29,195
6800 Revenues from Intermediary Sources / Pass-Through Funds	226,626
6910 Rentals	39,155
6920 Contributions and Donations from Private Sources	24,800
6940 Tuition from Patrons	32,296
6990 Refunds and Other Miscellaneous Revenue	53,540
REVENUE FROM LOCAL SOURCES	\$3,862,478
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,331,221
7112 Basic Education Funding-Social Security	198,738
7160 Tuition for Orphans Subsidy	13,245
7220 Vocational Education	8,351
7271 Special Education funds for School-Aged Pupils	575,223
7311 Pupil Transportation Subsidy	431,883
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,930
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,640
7340 State Property Tax Reduction Allocation	251,516
7505 Ready to Learn Block Grant	105,057
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000
7820 State Share of Retirement Contributions	931,348
REVENUE FROM STATE SOURCES	\$6,863,152
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	83,276
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	14,449
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	40,740

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	172,465
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	215,894
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,460
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,186
REVENUE FROM FEDERAL SOURCES	\$609,470
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	276,520
OTHER FINANCING SOURCES	\$276,520
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,611,620

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,706,099	
Amount of Tax Relief for Homestead Exclusions	<u>\$253,016</u>	
Total Approx. Tax Revenue:	\$2,959,115	
Approx. Tax Levy for Tax Rate Calculation:	\$3,256,456	
	Washington	Total

2020-21 Data		
a. Assessed Value	\$283,391,040	\$283,391,040
b. Real Estate Mills	11.1397	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$243,306,588	\$243,306,588
d. Assessed Value	\$281,627,180	\$281,627,180
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$3,156,891	\$3,156,891
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$3,156,891	\$3,156,891
(f Total * g)		
i. Base Mills Subject to Index	11.1397	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.10000%	90.10000%
k. Tax Levy Needed	\$3,256,456	\$3,256,456
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	11.5630	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,256,455	\$3,256,455
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,003,439
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,706,099
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,706,099	
Amount of Tax Relief for Homestead Exclusions	<u>\$253,016</u>	
Total Approx. Tax Revenue:	\$2,959,115	
Approx. Tax Levy for Tax Rate Calculation:	\$3,256,456	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.5630	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,256,455	\$3,256,455
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	\$21,327.00	
Number of Homestead/Farmstead Properties	1026	1026
Median Assessed Value of Homestead Properties		\$140,400

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,706,099	
Amount of Tax Relief for Homestead Exclusions	<u>\$253,016</u>	
Total Approx. Tax Revenue:	\$2,959,115	
Approx. Tax Levy for Tax Rate Calculation:	\$3,256,456	
	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$251,516	Lowering RE Tax Rate	\$0	\$251,516
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,500			\$1,500
Amount of Tax Relief from State/Local Sources				\$253,016

CODE									
6111 <u>Current Real Estate Taxes</u>									
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>		
Washington	281,627,180	11.5630	3,256,455			90.10000%			
Totals:	281,627,180		3,256,455	-	253,016	=	3,003,439	X	90.10000% = 2,706,099
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					11,045
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>			<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	11,800			11,045
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						11,800			11,045
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%	95,840,000			479,210
6152	Current Act 511 Occupation Taxes			0.000	0.000	0			0
6153	Current Act 511 Real Estate Transfer Taxes			0.000%	0.000%	0			0
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						95,840,000			479,210
Total Act 511, Current Taxes									490,255
Act 511 Tax Limit -->					243,306,588	X	12	2,919,679	
					Market Value		Mills	(511 Limit)	

LEA : 101630504 Avella 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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Washington	11.1397	11.5630	3.80%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

LEA : 101630504 Avella Area SD

Printed 7/6/2021 1:12:26 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,902,276
1200 Special Programs - Elementary / Secondary	1,345,510
1300 Vocational Education	734,555
1400 Other Instructional Programs - Elementary / Secondary	2,363
Total Instruction	\$6,984,704
2000 Support Services	
2100 Support Services - Students	194,749
2200 Support Services - Instructional Staff	349,901
2300 Support Services - Administration	1,095,855
2400 Support Services - Pupil Health	141,653
2500 Support Services - Business	301,451
2600 Operation and Maintenance of Plant Services	1,002,983
2700 Student Transportation Services	746,549
2800 Support Services - Central	13,250
2900 Other Support Services	6,254
Total Support Services	\$3,852,645
3000 Operation of Non-Instructional Services	
3200 Student Activities	443,325
3300 Community Services	400
Total Operation of Non-Instructional Services	\$443,725
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	47,500
Total Facilities Acquisition, Construction and Improvement Services	\$47,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	305,875
5200 Interfund Transfers - Out	281,270
5900 Budgetary Reserve	30,000
Total Other Expenditures and Financing Uses	\$617,145
Total Estimated Expenditures and Other Financing Uses	\$11,945,719

LEA : 101630504 Avella Area SD

Printed 7/6/2021 1:12:28 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,669,027
200 Personnel Services - Employee Benefits	1,884,916
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	7,774
500 Other Purchased Services	255,284
600 Supplies	83,580
800 Other Objects	695
Total Regular Programs - Elementary / Secondary	\$4,902,276
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	477,160
200 Personnel Services - Employee Benefits	356,775
300 Purchased Professional and Technical Services	280,305
500 Other Purchased Services	213,548
600 Supplies	15,275
800 Other Objects	2,447
Total Special Programs - Elementary / Secondary	\$1,345,510
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	240,247
200 Personnel Services - Employee Benefits	187,557
400 Purchased Property Services	610
500 Other Purchased Services	288,191
600 Supplies	17,493
800 Other Objects	457
Total Vocational Education	\$734,555
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	750
200 Personnel Services - Employee Benefits	478
500 Other Purchased Services	435
600 Supplies	300
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$2,363
Total Instruction	\$6,984,704
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	101,586
200 Personnel Services - Employee Benefits	51,550
300 Purchased Professional and Technical Services	36,099
500 Other Purchased Services	3,154
600 Supplies	2,300
800 Other Objects	60
Total Support Services - Students	\$194,749
2200 <u>Support Services - Instructional Staff</u>	

LEA : 101630504 Avella Area SD

Printed 7/6/2021 1:12:28 PM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	79,853
200 Personnel Services - Employee Benefits	68,569
300 Purchased Professional and Technical Services	55,453
400 Purchased Property Services	7,309
500 Other Purchased Services	17,050
600 Supplies	76,119
700 Property	45,548
Total Support Services - Instructional Staff	\$349,901
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	572,365
200 Personnel Services - Employee Benefits	391,107
300 Purchased Professional and Technical Services	41,343
400 Purchased Property Services	4,245
500 Other Purchased Services	35,175
600 Supplies	39,114
700 Property	2,500
800 Other Objects	10,006
Total Support Services - Administration	\$1,095,855
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	74,865
200 Personnel Services - Employee Benefits	53,241
300 Purchased Professional and Technical Services	4,040
400 Purchased Property Services	663
500 Other Purchased Services	661
600 Supplies	2,594
700 Property	5,589
Total Support Services - Pupil Health	\$141,653
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	167,711
200 Personnel Services - Employee Benefits	113,975
300 Purchased Professional and Technical Services	14,215
400 Purchased Property Services	950
500 Other Purchased Services	3,250
600 Supplies	875
800 Other Objects	475
Total Support Services - Business	\$301,451
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	392,195
200 Personnel Services - Employee Benefits	262,814
300 Purchased Professional and Technical Services	10,165
400 Purchased Property Services	106,293
500 Other Purchased Services	41,024
600 Supplies	187,492
700 Property	3,000
Total Operation and Maintenance of Plant Services	\$1,002,983

LEA : 101630504 Avella Area SD

Printed 7/6/2021 1:12:28 PM

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	743,360
600 Supplies	3,189
Total Student Transportation Services	\$746,549
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	13,250
Total Support Services - Central	\$13,250
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,254
Total Other Support Services	\$6,254
Total Support Services	\$3,852,645
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	155,070
200 Personnel Services - Employee Benefits	58,376
300 Purchased Professional and Technical Services	89,140
400 Purchased Property Services	21,500
500 Other Purchased Services	71,254
600 Supplies	33,068
700 Property	10,100
800 Other Objects	4,817
Total Student Activities	\$443,325
3300 <u>Community Services</u>	
600 Supplies	400
Total Community Services	\$400
Total Operation of Non-Instructional Services	\$443,725
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,500
700 Property	42,000
Total Facilities Acquisition, Construction and Improvement Services	\$47,500
Total Facilities Acquisition, Construction and Improvement Services	\$47,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	70,875
900 Other Uses of Funds	235,000
Total Debt Service / Other Expenditures and Financing Uses	\$305,875
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	281,270
Total Interfund Transfers - Out	\$281,270
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	30,000
Total Budgetary Reserve	\$30,000
Total Other Expenditures and Financing Uses	\$617,145
TOTAL EXPENDITURES	\$11,945,719

LEA : 101630504 Avella Area SD

Printed 7/6/2021 1:12:29 PM

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,475,140	2,401,850
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	57,840	61,520
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,736	49,380
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,583,716	\$2,512,750

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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 : 101630504 Avella Area SD

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,583,716	\$2,512,750

LEA : 101630504 Avella Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	5,980,000	5,745,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	43,692	40,851
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,964,581	4,821,740
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,988,273	\$10,607,591
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 101630504 Avella Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 101630504 Avella Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

LEA : 101630504 Avella Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

LEA : 101630504 Avella Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase 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	\$10,988,273	\$10,607,591

LEA : 101630504 Avella Area SD

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	891,140	914,810
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	8,745	7,460
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	\$899,885	\$922,270
TOTAL INDEBTEDNESS	\$11,888,158	\$11,529,861

LEA : 101630504 Avella Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	423,842
0850 Unassigned Fund Balance	1,243,661
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,967,503
5900 Budgetary Reserve	30,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,997,503