

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required

Date

6/20/22

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

6/20/22

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

6/20/22

Ellen Neyman

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Extn :

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brookville Area SD	COUNTY : Jefferson	AUN : 106330803
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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 2022-2023 (compared to 2021-2022 )?

Yes

☐

No

☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$31292988
Ending Unassigned Fund Balance	\$2991533
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.55%

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

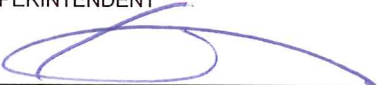
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/22
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Brookville Area SD	County : Jefferson	AUN Number : 106330803
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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 5/16/22
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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.	It is sound management practice to provide for operating contingencies through a BUDGETARY RESERVE. This amount represents potential use of Assigned and Committed Fund Balances and other calculated contingencies.
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.	In accordance with sound financial management and Board policy, the District attempts to maintain an Unassigned fund balance of at least 5% to cover unexpected changes in cash flow or any other financial matters.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount represents Board Commitment for PSERS Stabilization, OPEB Liability, and technology projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount represents a portion of fund balance related to the Athletic Ticket Fund implemented by the School District and 8th of 10 year band uniforms rotation assignment.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	273,576
0830 Committed Fund Balance	8,621,692
0840 Assigned Fund Balance	138,413
0850 Unassigned Fund Balance	5,298,289
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$14,058,394</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,312,621
7000 Revenue from State Sources	16,764,909
8000 Revenue from Federal Sources	3,129,982
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$29,207,512</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$43,265,906</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,656,621
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	1,447,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	266,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	8,000
6940 Tuition from Patrons	12,000
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,312,621</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,724,253
7112 Basic Education Funding-Social Security	411,883
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,282,000
7311 Pupil Transportation Subsidy	1,360,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	445,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	899,904
7505 Ready to Learn Block Grant	295,869
7820 State Share of Retirement Contributions	2,278,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,764,909</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	693,915
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,949
8517 NCLB, Title IV - 21st Century Schools	33,037
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,014,756
8751 ARP ESSER Learning Loss	87,727
8752 ARP ESSER Summer Programs	19,500

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8754 ARP ESSER Homeless Children and Youth Funds	17,543
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	145,555
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,129,982</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>29,207,512</b>

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,656,621	
Amount of Tax Relief for Homestead Exclusions	<u>\$899,904</u>	
Total Approx. Tax Revenue:	\$7,556,525	
Approx. Tax Levy for Tax Rate Calculation:	\$8,303,874	
	Jefferson	Total

2021-22 Data		
a. Assessed Value	\$259,814,420	\$259,814,420
b. Real Estate Mills	31.9647	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$669,944,589	\$669,944,589
d. Assessed Value	\$259,782,640	\$259,782,640
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,304,890	\$8,304,890
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,304,890	\$8,304,890
(f Total * g)		
i. Base Mills Subject to Index	31.9647	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.90610%	89.90610%
k. Tax Levy Needed	\$8,303,874	\$8,303,874
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	31.9647	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,303,874	\$8,303,874
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,403,970
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,656,621
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,656,621	
Amount of Tax Relief for Homestead Exclusions	<u>\$899,904</u>	
Total Approx. Tax Revenue:	\$7,556,525	
Approx. Tax Levy for Tax Rate Calculation:	\$8,303,874	
	Jefferson	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.4670	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,694,146	\$8,694,146
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	\$7,991.00	
Number of Homestead/Farmstead Properties	3570	3570
Median Assessed Value of Homestead Properties		\$32,190

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,656,621
Amount of Tax Relief for Homestead Exclusions	<u>\$899,904</u>
Total Approx. Tax Revenue:	\$7,556,525
Approx. Tax Levy for Tax Rate Calculation:	\$8,303,874
	Jefferson
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$899,904	Lowering RE Tax Rate	\$899,904
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$899,904

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Jefferson	259,782,640	31.9647	8,303,874			89.90610%		
<b>Totals:</b>	<b>259,782,640</b>		<b>8,303,874</b>	-	899,904 =	7,403,970 X	89.90610% = 6,656,621	
				<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	32,000	32,000	
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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>32,000</b>	<b>32,000</b>	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,062,000	1,062,000	
6152	Current Act 511 Occupation Taxes			2000.0000	0.000	255,000	255,000	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	130,000	130,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>1,447,000</b>	<b>1,447,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>1,479,000</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>669,944,589 X</b>	<b>12</b>	<b>8,039,335</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>  Jefferson  <u>Current Act 511 Taxes– Flat Rate Assessments</u>	31.9647	31.9647	0.00%	Yes	4.7%				
6143	<u>Current Act 511 Local Services Taxes</u>  <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes	2000.0000	2000.0000	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,844,930
1200 Special Programs - Elementary / Secondary	3,626,321
1300 Vocational Education	1,139,553
1400 Other Instructional Programs - Elementary / Secondary	355,896
1500 Nonpublic School Programs	2,000
<b>Total Instruction</b>	<b>\$15,968,700</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	776,916
2200 Support Services - Instructional Staff	1,240,697
2300 Support Services - Administration	1,552,918
2400 Support Services - Pupil Health	336,907
2500 Support Services - Business	625,277
2600 Operation and Maintenance of Plant Services	2,326,363
2700 Student Transportation Services	2,050,559
2800 Support Services - Central	351,082
2900 Other Support Services	25,091
<b>Total Support Services</b>	<b>\$9,285,810</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	635,397
3300 Community Services	11,704
<b>Total Operation of Non-Instructional Services</b>	<b>\$647,101</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	299,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$299,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	4,255,182
5900 Budgetary Reserve	837,195
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,092,377</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$31,292,988</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,876,369
200 Personnel Services - Employee Benefits	3,980,408
300 Purchased Professional and Technical Services	15,400
400 Purchased Property Services	2,453
500 Other Purchased Services	472,811
600 Supplies	496,539
800 Other Objects	950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,844,930</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,384,685
200 Personnel Services - Employee Benefits	929,496
300 Purchased Professional and Technical Services	961,600
500 Other Purchased Services	321,200
600 Supplies	24,935
800 Other Objects	4,405
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,626,321</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,139,553
<b>Total Vocational Education</b>	<b>\$1,139,553</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	68,006
200 Personnel Services - Employee Benefits	20,408
300 Purchased Professional and Technical Services	251,725
500 Other Purchased Services	13,300
600 Supplies	2,457
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$355,896</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,000
<b>Total Nonpublic School Programs</b>	<b>\$2,000</b>
<b>Total Instruction</b>	<b>\$15,968,700</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	414,680
200 Personnel Services - Employee Benefits	290,503
300 Purchased Professional and Technical Services	59,654
500 Other Purchased Services	3,375
600 Supplies	8,474
800 Other Objects	230
<b>Total Support Services - Students</b>	<b>\$776,916</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	425,471
200 Personnel Services - Employee Benefits	274,933
300 Purchased Professional and Technical Services	264,512
400 Purchased Property Services	23,023
500 Other Purchased Services	37,820
600 Supplies	160,488
700 Property	49,350
800 Other Objects	5,100
<b>Total Support Services - Instructional Staff</b>	<b>\$1,240,697</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	775,010
200 Personnel Services - Employee Benefits	529,714
300 Purchased Professional and Technical Services	113,024
400 Purchased Property Services	600
500 Other Purchased Services	70,555
600 Supplies	32,600
800 Other Objects	31,415
<b>Total Support Services - Administration</b>	<b>\$1,552,918</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	170,453
200 Personnel Services - Employee Benefits	102,494
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	239
500 Other Purchased Services	250
600 Supplies	7,349
800 Other Objects	122
<b>Total Support Services - Pupil Health</b>	<b>\$336,907</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	299,120
200 Personnel Services - Employee Benefits	255,852
400 Purchased Property Services	6,446
500 Other Purchased Services	12,300
600 Supplies	37,709
700 Property	5,700
800 Other Objects	8,150
<b>Total Support Services - Business</b>	<b>\$625,277</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	825,588
200 Personnel Services - Employee Benefits	553,150
300 Purchased Professional and Technical Services	85,819
400 Purchased Property Services	204,540
500 Other Purchased Services	128,700
600 Supplies	514,556
800 Other Objects	14,010
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,326,363</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	59,823
200 Personnel Services - Employee Benefits	28,836
500 Other Purchased Services	1,960,000
600 Supplies	1,900
<b>Total Student Transportation Services</b>	<b>\$2,050,559</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	199,956
200 Personnel Services - Employee Benefits	130,108
300 Purchased Professional and Technical Services	18,618
600 Supplies	2,000
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>\$351,082</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,091
<b>Total Other Support Services</b>	<b>\$25,091</b>
<b>Total Support Services</b>	<b>\$9,285,810</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	268,942
200 Personnel Services - Employee Benefits	148,555
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	15,800
500 Other Purchased Services	67,600
600 Supplies	58,500
800 Other Objects	6,000
<b>Total Student Activities</b>	<b>\$635,397</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	11,704
<b>Total Community Services</b>	<b>\$11,704</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$647,101</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	289,000
700 Property	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$299,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$299,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	4,255,182
<b>Total Interfund Transfers - Out</b>	<b>\$4,255,182</b>
<b>5900 <u>Budgetary Reserve</u></b>	



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<u>Description</u>	<u>Amount</u>
800 Other Objects	837,195
<b>Total Budgetary Reserve</b>	<b>\$837,195</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,092,377</b>
<b>TOTAL EXPENDITURES</b>	<b>\$31,292,988</b>

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	14,331,970	12,246,494
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	6,943,193	7,179,595
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	679,630	610,375
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	\$21,954,793	\$20,036,464

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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		

LEA : 106330803     Brookville Area SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$21,954,793	\$20,036,464

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	11,095,000	10,045,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	743,682	743,682
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,838,682</b>	<b>\$10,788,682</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 106330803     Brookville Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	14,214	14,214
0550 Authority Lease Obligations		

LEA : 106330803     Brookville Area SD

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$14,214	\$14,214
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$11,852,896	\$10,802,896



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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$11,852,896	\$10,802,896

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	3,807	
1200 Special Programs - Elementary / Secondary		3,319
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$3,807</b>	<b>\$3,319</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$3,807</b>	<b>\$3,319</b>

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	2,404	
200 Personnel Services - Employee Benefits	1,056	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	214	
600 Supplies	133	
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$3,807</b>	
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		2,096
200 Personnel Services - Employee Benefits		920
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		186
600 Supplies		117
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$3,319</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$3,807</b>	<b>\$3,319</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,807</b>	<b>\$3,319</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$722	\$630
TOTAL REVENUES	\$722	\$630

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	130	113
7820 State Share of Retirement Contributions	592	517
<b>Total Revenue from State Sources</b>	<b>\$722</b>	<b>\$630</b>
<b>TOTAL REVENUES</b>	<b>\$722</b>	<b>\$630</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	273,576
0830 Committed Fund Balance	8,834,994
0840 Assigned Fund Balance	146,391
0850 Unassigned Fund Balance	2,991,533
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,972,918
5900 Budgetary Reserve	837,195
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,083,689