

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 05/04/2022



President of the Board - Original Signature Required

6-8-22

Date



Secretary of the Board - Original Signature Required

6-8-22

Date



Chief School Administrator - Original Signature Required

6/8/22

Date

Shannon Brant

Contact Person

(814)634-5123

Extn :327

Telephone

Extension

sbrant@masd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Meyersdale Area SD	COUNTY : Somerset	AUN : 108565203
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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	\$17989544
Ending Unassigned Fund Balance	\$2211217
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.29%

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 6/8/22
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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)

<b>School District Name :</b> Meyersdale Area SD	<b>County :</b> Somerset	<b>AUN Number :</b> 108565203
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/12/2022
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$145,494.00</div> <div>Function 2800, Object 200: \$146,516.00</div>	District pays high amount of benefits and amounts were budgeted for 2834 (non-instr. certified positions for tuition reimbursement)
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$850,000 is the budgetary reserve for 2022-23. \$280,000 is earmarked for possible cyber/charter expenses and \$570,000 for potential ongoing COVID expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The unassigned fund balance will be used to balance the budget or be set aside to fund future unfunded mandates.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district has committed fund balances for equipment, athletic projects, band uniforms, PSERS, declining revenue and health insurance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district has assigned fund balances for PSERS.

<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	23,441	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,097,807	
0840 Assigned Fund Balance	100,000	
0850 Unassigned Fund Balance	3,356,757	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,554,564</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,211,772	
7000 Revenue from State Sources	11,538,075	
8000 Revenue from Federal Sources	2,094,157	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,844,004</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$23,398,568</u></b>

LEA : 108565203      Meyersdale Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,083,235
6112 Interim Real Estate Taxes	7,000
6113 Public Utility Realty Taxes	2,800
6114 Payments in Lieu of Current Taxes - State / Local	4,500
6120 Current Per Capita Taxes, Section 679	15,725
6140 Current Act 511 Taxes - Flat Rate Assessments	15,725
6150 Current Act 511 Taxes - Proportional Assessments	625,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	239,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	12,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	189,837
6910 Rentals	2,600
6920 Contributions and Donations from Private Sources	750
6990 Refunds and Other Miscellaneous Revenue	3,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,211,772</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,987,246
7112 Basic Education Funding-Social Security	250,000
7220 Vocational Education	15,148
7271 Special Education funds for School-Aged Pupils	769,901
7311 Pupil Transportation Subsidy	450,875
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,545
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	240,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	265,576
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	198,784
7820 State Share of Retirement Contributions	1,300,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,538,075</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	435,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,000
8517 NCLB, Title IV - 21St Century Schools	32,000
8519 NCLB, Title VI - Flexibility and Accountability	15,800

LEA : 108565203     Meyersdale Area SD

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,558,857
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,094,157</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,844,004</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,083,235	
Amount of Tax Relief for Homestead Exclusions	<u>\$265,576</u>	
Total Approx. Tax Revenue:	\$2,348,811	
Approx. Tax Levy for Tax Rate Calculation:	\$2,521,111	
	Somerset	Total

2021-22 Data		
a. Assessed Value	\$105,524,990	\$105,524,990
b. Real Estate Mills	23.8800	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$307,435,374	\$307,435,374
d. Assessed Value	\$105,574,160	\$105,574,160
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$2,519,937	\$2,519,937
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,519,937	\$2,519,937
(f Total * g)		
i. Base Mills Subject to Index	23.8800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.36103%	92.36103%
k. Tax Levy Needed	\$2,521,111	\$2,521,111
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.8800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,521,111	\$2,521,111
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,255,535
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,083,235
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,083,235	
Amount of Tax Relief for Homestead Exclusions	<u>\$265,576</u>	
Total Approx. Tax Revenue:	\$2,348,811	
Approx. Tax Levy for Tax Rate Calculation:	\$2,521,111	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.0262	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,642,120	\$2,642,120
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	\$6,356.00	
Number of Homestead/Farmstead Properties	1776	1776
Median Assessed Value of Homestead Properties		\$21,915

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,083,235
Amount of Tax Relief for Homestead Exclusions	<u>\$265,576</u>
Total Approx. Tax Revenue:	\$2,348,811
Approx. Tax Levy for Tax Rate Calculation:	\$2,521,111
	Somerset
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$265,576	Lowering RE Tax Rate	\$0	\$265,576
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$265,576

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108565203    Meyersdale Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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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>
Somerset	105,574,160	23.8800	2,521,111			92.36103%	
Totals:	105,574,160		2,521,111	- 265,576	= 2,255,535	X 92.36103%	= 2,083,235
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	15,725		
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	17,000	15,725
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						17,000	15,725
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%	575,000	575,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	50,000	50,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total    Current Act 511 Taxes – Proportional Assessments						625,000	625,000
Total Act 511, Current Taxes							640,725
Act 511 Tax Limit    -->				307,435,374    X		12	3,689,224
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Somerset	23.8800	23.8800	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,116,831
1200 Special Programs - Elementary / Secondary	1,545,765
1300 Vocational Education	579,956
1400 Other Instructional Programs - Elementary / Secondary	92,165
<b>Total Instruction</b>	<b>\$9,334,717</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	765,708
2200 Support Services - Instructional Staff	326,551
2300 Support Services - Administration	1,085,191
2400 Support Services - Pupil Health	185,832
2500 Support Services - Business	253,224
2600 Operation and Maintenance of Plant Services	1,803,999
2700 Student Transportation Services	638,388
2800 Support Services - Central	562,069
2900 Other Support Services	2,825
<b>Total Support Services</b>	<b>\$5,623,787</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	461,708
3300 Community Services	700
<b>Total Operation of Non-Instructional Services</b>	<b>\$462,408</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,055,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,055,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	663,632
5900 Budgetary Reserve	850,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,513,632</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,989,544</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	3,817,304
200 Personnel Services - Employee Benefits	2,665,118
300 Purchased Professional and Technical Services	145,050
400 Purchased Property Services	17,366
500 Other Purchased Services	161,000
600 Supplies	310,083
800 Other Objects	910
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,116,831</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	667,219
200 Personnel Services - Employee Benefits	473,528
300 Purchased Professional and Technical Services	42,650
500 Other Purchased Services	337,000
600 Supplies	25,368
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,545,765</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	56,910
200 Personnel Services - Employee Benefits	27,953
300 Purchased Professional and Technical Services	1,650
500 Other Purchased Services	492,341
600 Supplies	1,102
<b>Total Vocational Education</b>	<b>\$579,956</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,532
200 Personnel Services - Employee Benefits	7,438
300 Purchased Professional and Technical Services	1,545
500 Other Purchased Services	54,500
600 Supplies	12,150
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$92,165</b>
<b>Total Instruction</b>	<b>\$9,334,717</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	322,190
200 Personnel Services - Employee Benefits	194,729
300 Purchased Professional and Technical Services	232,000
500 Other Purchased Services	50
600 Supplies	16,739
<b>Total Support Services - Students</b>	<b>\$765,708</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	167,474
200 Personnel Services - Employee Benefits	126,262
300 Purchased Professional and Technical Services	8,400

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	3,377
500	Other Purchased Services	1,900
600	Supplies	19,138
<b>Total Support Services - Instructional Staff</b>		<b>\$326,551</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	583,823
200	Personnel Services - Employee Benefits	392,365
300	Purchased Professional and Technical Services	56,100
400	Purchased Property Services	3,688
500	Other Purchased Services	12,325
600	Supplies	24,620
800	Other Objects	12,270
<b>Total Support Services - Administration</b>		<b>\$1,085,191</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	85,624
200	Personnel Services - Employee Benefits	58,998
300	Purchased Professional and Technical Services	36,700
600	Supplies	4,510
<b>Total Support Services - Pupil Health</b>		<b>\$185,832</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	155,493
200	Personnel Services - Employee Benefits	85,276
300	Purchased Professional and Technical Services	600
400	Purchased Property Services	5,438
500	Other Purchased Services	2,700
600	Supplies	3,450
800	Other Objects	267
<b>Total Support Services - Business</b>		<b>\$253,224</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	499,728
200	Personnel Services - Employee Benefits	376,501
400	Purchased Property Services	371,764
500	Other Purchased Services	106,000
600	Supplies	388,321
700	Property	61,500
800	Other Objects	185
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,803,999</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	638,388
<b>Total Student Transportation Services</b>		<b>\$638,388</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	145,494
200	Personnel Services - Employee Benefits	146,516
300	Purchased Professional and Technical Services	3,360

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,485
500 Other Purchased Services	21,640
600 Supplies	237,574
<b>Total Support Services - Central</b>	<b>\$562,069</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	2,825
<b>Total Other Support Services</b>	<b>\$2,825</b>
<b>Total Support Services</b>	<b>\$5,623,787</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	212,454
200 Personnel Services - Employee Benefits	95,879
300 Purchased Professional and Technical Services	44,369
400 Purchased Property Services	5,850
500 Other Purchased Services	36,176
600 Supplies	59,100
800 Other Objects	7,880
<b>Total Student Activities</b>	<b>\$461,708</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	100
800 Other Objects	600
<b>Total Community Services</b>	<b>\$700</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$462,408</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	1,055,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,055,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,055,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	58,659
900 Other Uses of Funds	604,973
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$663,632</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	850,000
<b>Total Budgetary Reserve</b>	<b>\$850,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,513,632</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,989,544</b>



LEA : 108565203     Meyersdale Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	6,826,254	6,421,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	379,350	379,600
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,500	24,050
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	36,000	38,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,262,104</b>	<b>\$6,862,650</b>

<u>Long-Term Investments</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		

LEA : 108565203     Meyersdale 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	\$7,262,104	\$6,862,650

LEA : 108565203     Meyersdale Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	1,871,800	1,243,850
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,454,000	1,550,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,325,800</b>	<b>\$2,793,850</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		

<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 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		

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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		
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	\$3,325,800	\$2,793,850

LEA : 108565203     Meyersdale Area SD

<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	\$3,325,800	\$2,793,850



Account Description	Amounts
0810    Nonspendable Fund Balance	23,441
0820    Restricted Fund Balance	
0830    Committed Fund Balance	3,097,807
0840    Assigned Fund Balance	100,000
0850    Unassigned Fund Balance	2,211,217
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,409,024
5900    Budgetary Reserve	850,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,282,465