

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Yma R. Buco-Steve
President of the Board - Original Signature Required

6-21-2023
Date

Deanne M. Budak
Secretary of the Board - Original Signature Required

6-21-2023
Date

Phillip Woods
Chief School Administrator - Original Signature Required

6-21-2023
Date

Phillip Woods

(724)857-7500 Extn : 1100

Contact Person

Telephone Extensio

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Aliquippa SD	COUNTY : Beaver	AUN : 127040503
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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 2023-2024 (compared to 2022-2023)?

Yes ☒
No ☐


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$30593745
Ending Unassigned Fund Balance	\$1206000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.94%

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 6/30/23
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Alliquippa SD	County : Beaver	AUN Number : 127040503
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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 6 - 21 - 2023
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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>
1530	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$388,992.24 C x 2%: \$18,874.92</p>	Two tier tax system: Buildings-43.5 mills, Land-268.0 mills
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$530,082.64 C x 2%: \$18,874.92</p>	Two tier tax system: Buildings-43.5 mills, Land-268.0 mills
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Monies set aside as Budgetary Contingencies to balance any potential budget shortfalls.
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.	ASD had been operating with a negative fund balance. Budgetary Reserve monies are set aside as Budgetary Contingencies to balance any potential budget shortfalls.

<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		
0840 Assigned Fund Balance	806,000	
0850 Unassigned Fund Balance	400,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,206,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,166,140	
7000 Revenue from State Sources	20,555,482	
8000 Revenue from Federal Sources	2,872,123	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$30,593,745</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,799,745</u>

LEA : 127040503 Aliquippa SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,370,454
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6120 Current Per Capita Taxes, Section 679	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	645,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	510,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	40,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	189,186
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	186,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$7,166,140
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,111,709
7271 Special Education funds for School-Aged Pupils	1,599,554
7311 Pupil Transportation Subsidy	511,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	766,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	943,746
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	314,428
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	51,302
7810 State Share of Social Security and Medicare Taxes	250,000
7820 State Share of Retirement Contributions	1,891,443
REVENUE FROM STATE SOURCES	\$20,555,482
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,025,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	52,703
8517 Title IV - 21st Century Schools	84,420
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	280,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,355,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	75,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,872,123
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,593,745

Act 1 Index (current): 6.3%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$1,668,241	\$3,702,213	
Amount of Tax Relief for Homestead Exclusions	<u>\$943,746</u>		
Total Approx. Tax Revenue:	\$2,611,987		
Approx. Tax Levy for Tax Rate Calculation:	\$2,953,675	\$4,460,498	
	Beaver Buildings	Beaver Land	Total
2022-23 Data			
a. Assessed Value	\$68,162,985	\$16,679,012	\$84,841,997
b. Real Estate Mills	42.5000	265.0000	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$268,583,309	\$268,583,309	\$537,166,618
d. Assessed Value	\$67,900,578	\$16,643,649	\$84,544,227
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$2,896,927	\$4,419,938	\$7,316,865
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2022-23 Tax Levy	\$2,896,927	\$4,419,938	\$7,316,865
(f * g)			
i. Base Mills Subject to Index	42.5000	265.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	83.00000%	83.00000%	
k. Tax Levy Needed	\$2,953,675	\$4,460,498	\$7,414,173
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	43.5000	268.0000	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$2,953,675	\$4,460,498	\$7,414,173
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$2,009,929	\$4,460,498	\$6,470,427
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$1,668,241	\$3,702,213	\$5,370,454
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.3%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$1,668,241	\$3,702,213	
Amount of Tax Relief for Homestead Exclusions	<u>\$943,746</u>		
Total Approx. Tax Revenue:	\$2,611,987		
Approx. Tax Levy for Tax Rate Calculation:	\$2,953,675	\$4,460,498	
	Beaver Buildings	Beaver Land	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	45.1775	281.6950	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,067,578	\$4,688,433	\$7,756,011
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$7,246.00	\$877.00	
Number of Homestead/Farmstead Properties	1760	1760	1760
Median Assessed Value of Homestead Properties			\$16,875

Act 1 Index (current): 6.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$1,668,241	\$3,702,213
Amount of Tax Relief for Homestead Exclusions	<u>\$943,746</u>	
Total Approx. Tax Revenue:	\$2,611,987	
Approx. Tax Levy for Tax Rate Calculation:	\$2,953,675	\$4,460,498

	Beaver Buildings	Beaver Land	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$943,746	\$943,746
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	\$0
Amount of Tax Relief from State/Local Sources			\$943,746

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>		
Beaver	67,900,578	43.5000	2,953,675				83.00000%		
Beaver	16,643,649	268.0000	4,460,498				83.00000%		
Totals:	84,544,227		7,414,173	-	943,746	=	6,470,427	X	N/A = 5,370,454
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00		10,000			
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		\$5.00		10,000	10,000
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00		0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00		\$0.00		0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00		\$0.00		0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00		0	0
Total Current Act 511 Taxes – Flat Rate Assessments								10,000	10,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%		525,000	525,000
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		75,000	75,000
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			1.0000		0.5000		45,000	45,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0		0	0
Total Current Act 511 Taxes – Proportional Assessments								645,000	645,000
Total Act 511, Current Taxes									655,000
Act 511 Tax Limit -->				537,166,618		X		12	6,445,999
				Market Value				Mills	(511 Limit)

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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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Buildings	42.5000	43.5000	2.36%	Yes	6.3%				
	Land	265.0000	268.0000	1.14%	Yes	6.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					6.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					6.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.3%	\$5.00	\$5.00	0.01%	Yes
6144	Current Act 511 Trailer Taxes					6.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					6.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					6.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					6.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6152	Current Act 511 Occupation Taxes					6.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6154	Current Act 511 Amusement Taxes					6.3%				
6155	Current Act 511 Business Privilege Taxes					6.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					6.3%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	6.3%	0.5000	0.5000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,848,290
1200 Special Programs - Elementary / Secondary	5,297,816
1300 Vocational Education	529,066
1400 Other Instructional Programs - Elementary / Secondary	155,868
1500 Nonpublic School Programs	31,270
Total Instruction	\$17,862,310
2000 Support Services	
2100 Support Services - Students	828,099
2200 Support Services - Instructional Staff	291,715
2300 Support Services - Administration	1,491,726
2400 Support Services - Pupil Health	293,812
2500 Support Services - Business	370,473
2600 Operation and Maintenance of Plant Services	2,938,799
2700 Student Transportation Services	1,774,287
2800 Support Services - Central	597,139
2900 Other Support Services	5,202
Total Support Services	\$8,591,252
3000 Operation of Non-Instructional Services	
3200 Student Activities	487,384
3300 Community Services	11,195
Total Operation of Non-Instructional Services	\$498,579
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	327,500
Total Facilities Acquisition, Construction and Improvement Services	\$327,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,014,104
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$3,314,104
Total Estimated Expenditures and Other Financing Uses	\$30,593,745

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,511,892
200 Personnel Services - Employee Benefits	3,257,135
300 Purchased Professional and Technical Services	104,040
400 Purchased Property Services	43,177
500 Other Purchased Services	3,126,074
600 Supplies	568,756
700 Property	234,095
800 Other Objects	3,121
Total Regular Programs - Elementary / Secondary	\$11,848,290
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,155,160
200 Personnel Services - Employee Benefits	740,774
300 Purchased Professional and Technical Services	781,965
500 Other Purchased Services	2,614,715
600 Supplies	4,162
800 Other Objects	1,040
Total Special Programs - Elementary / Secondary	\$5,297,816
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	183,705
200 Personnel Services - Employee Benefits	142,055
400 Purchased Property Services	1,040
500 Other Purchased Services	160,650
600 Supplies	33,813
700 Property	7,803
Total Vocational Education	\$529,066
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	23,908
300 Purchased Professional and Technical Services	7,283
500 Other Purchased Services	56,702
600 Supplies	2,975
Total Other Instructional Programs - Elementary / Secondary	\$155,868
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	31,270
Total Nonpublic School Programs	\$31,270
Total Instruction	\$17,862,310
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	397,969
200 Personnel Services - Employee Benefits	288,783
300 Purchased Professional and Technical Services	136,947
500 Other Purchased Services	1,150

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Description	Amount
600 Supplies	2,500
800 Other Objects	750
Total Support Services - Students	\$828,099
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	167,657
200 Personnel Services - Employee Benefits	97,603
300 Purchased Professional and Technical Services	26,455
Total Support Services - Instructional Staff	\$291,715
2300 Support Services - Administration	
100 Personnel Services - Salaries	731,057
200 Personnel Services - Employee Benefits	461,880
300 Purchased Professional and Technical Services	190,536
400 Purchased Property Services	16,830
500 Other Purchased Services	54,468
600 Supplies	28,795
800 Other Objects	8,160
Total Support Services - Administration	\$1,491,726
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	109,648
200 Personnel Services - Employee Benefits	99,892
300 Purchased Professional and Technical Services	79,070
600 Supplies	5,202
Total Support Services - Pupil Health	\$293,812
2500 Support Services - Business	
100 Personnel Services - Salaries	187,247
200 Personnel Services - Employee Benefits	142,081
300 Purchased Professional and Technical Services	12,240
400 Purchased Property Services	7,650
500 Other Purchased Services	2,295
600 Supplies	15,645
800 Other Objects	3,315
Total Support Services - Business	\$370,473
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	842,695
200 Personnel Services - Employee Benefits	624,827
300 Purchased Professional and Technical Services	185,819
400 Purchased Property Services	199,865
500 Other Purchased Services	84,614
600 Supplies	521,979
700 Property	476,919
800 Other Objects	2,081
Total Operation and Maintenance of Plant Services	\$2,938,799
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	7,803

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,766,484
Total Student Transportation Services	\$1,774,287
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	72,863
200 Personnel Services - Employee Benefits	57,460
300 Purchased Professional and Technical Services	187,495
400 Purchased Property Services	10,405
500 Other Purchased Services	6,242
600 Supplies	160,449
700 Property	101,185
800 Other Objects	1,040
Total Support Services - Central	\$597,139
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,202
Total Other Support Services	\$5,202
Total Support Services	\$8,591,252
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	172,852
200 Personnel Services - Employee Benefits	72,623
300 Purchased Professional and Technical Services	102,558
400 Purchased Property Services	14,566
500 Other Purchased Services	74,795
600 Supplies	32,720
700 Property	10,924
800 Other Objects	6,346
Total Student Activities	\$487,384
3300 <u>Community Services</u>	
500 Other Purchased Services	11,195
Total Community Services	\$11,195
Total Operation of Non-Instructional Services	\$498,579
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
500 Other Purchased Services	127,500
600 Supplies	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$327,500
Total Facilities Acquisition, Construction and Improvement Services	\$327,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,594,104
900 Other Uses of Funds	1,420,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,014,104

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<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		300,000
Total Budgetary Reserve		\$300,000
Total Other Expenditures and Financing Uses		\$3,314,104
TOTAL EXPENDITURES		\$30,593,745

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,000,000	2,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	41,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	19,152	15,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	1,000	1,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,061,152	\$2,061,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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	806,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$806,000	\$100,000
TOTAL CASH AND INVESTMENTS	\$2,867,152	\$2,161,000

LEA : 127040503 Aliquippa SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	51,612,980	49,302,693
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$51,612,980	\$49,302,693
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$51,612,980	\$49,302,693

LEA : 127040503 Aliquippa SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$51,612,980	\$49,302,693

LEA : 127040503 Aliquippa SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,206,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,206,000
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,506,000