

FINAL GENERAL FUND BUDGET

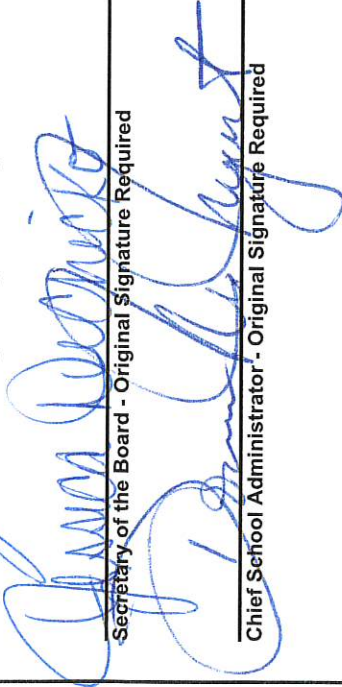
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Gary Ceccarelli

Contact Person

ceccarellig@tigerweb.org

Email Address

6/15/23

Date

6/15/23

Date

6/15/23

Date

(724)843-3420

Telephone

Extn :1203

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Big Beaver Falls Area SD	COUNTY : Beaver	AUN : 127041503
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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	\$36427410
Ending Unassigned Fund Balance	\$2533443
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.95%

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

6/15/23

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 : Big Beaver Falls Area SD	County : Beaver	AUN Number : 127041503
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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 5/11/2023
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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>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$19,000.00</div> <div>Function 2200, Object 200: \$32,098.00</div>	Para-professionals receive full benefits and have lower salaries
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.	Ending unassigned fund balance will be used to offset any unexpected costs or additional needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance will be used to offset future retirement contributions

ITEM	AMOUNTS	
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	3,702,000	
0850 Unassigned Fund Balance	2,533,443	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,235,443</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,657,922	
7000 Revenue from State Sources	23,005,208	
8000 Revenue from Federal Sources	4,764,280	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$36,427,410</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,662,853</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,013,935
6113 Public Utility Realty Taxes	7,940
6114 Payments in Lieu of Current Taxes - State / Local	83,804
6120 Current Per Capita Taxes, Section 679	19,021
6140 Current Act 511 Taxes - Flat Rate Assessments	44,521
6150 Current Act 511 Taxes - Proportional Assessments	1,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	760,541
6500 Earnings on Investments	195,942
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	364,218
6910 Rentals	1,000
6940 Tuition from Patrons	2,000
REVENUE FROM LOCAL SOURCES	\$8,657,922
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,965,245
7112 Basic Education Funding-Social Security	605,000
7160 Tuition for Orphans Subsidy	18,000
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	1,895,642
7292 Pre-K Counts	400,000
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,974
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,937
7340 State Property Tax Reduction Allocation	1,254,163
7505 Ready to Learn Block Grant	384,341
7820 State Share of Retirement Contributions	3,256,406
REVENUE FROM STATE SOURCES	\$23,005,208
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	15,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	899,188
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	81,377
8517 Title IV - 21st Century Schools	68,715
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,300,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$4,764,280
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,427,410

Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,013,935	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,254,163</u>	
Total Approx. Tax Revenue:	\$7,268,098	
Approx. Tax Levy for Tax Rate Calculation:	\$8,314,900	
	Beaver	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$117,983,852	\$117,983,852
b. Real Estate Mills	71.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$373,890,039	\$373,890,039
d. Assessed Value	\$117,111,272	\$117,111,272
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,376,853	\$8,376,853
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$8,376,853	\$8,376,853
(f Total * g)		
i. Base Mills Subject to Index	71.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.17432%	85.17432%
k. Tax Levy Needed	\$8,314,900	\$8,314,900
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	71.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,314,900	\$8,314,900
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,060,737
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,013,935
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,013,935	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,254,163</u>	
Total Approx. Tax Revenue:	\$7,268,098	
Approx. Tax Levy for Tax Rate Calculation:	\$8,314,900	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	75.4730	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,838,739	\$8,838,739
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	\$7,345.00	
Number of Homestead/Farmstead Properties	2428	2428
Median Assessed Value of Homestead Properties		\$17,500

Act 1 Index (current): 6.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,013,935
Amount of Tax Relief for Homestead Exclusions	<u>\$1,254,163</u>
Total Approx. Tax Revenue:	\$7,268,098
Approx. Tax Levy for Tax Rate Calculation:	\$8,314,900
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,254,163	Lowering RE Tax Rate	\$0	\$1,254,163
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,254,163

2023-2024 Final General Fund Budget				Local Education Agency Tax Data							
LEA : 127041503 Big Beaver Falls Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)							
Printed 6/16/2023 8:51:56 AM				Page - 1 of 1							
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>				
Beaver	117,111,272	71.0000	8,314,900			85.17432%					
Totals:	117,111,272		8,314,900	-	1,254,163	=	7,060,737	X	85.17432%	=	6,013,935
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	19,021						
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	19,021	19,021				
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	22,000	22,000				
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			\$75.00	\$0.00	3,500	3,500				
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0				
Total Current Act 511 Taxes – Flat Rate Assessments						44,521	44,521				
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%	930,000	930,000				
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000				
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0				
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0				
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0				
6157	Current Act 511 Mercantile Taxes			0.5000	0.7500	75,000	75,000				
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0				
Total Current Act 511 Taxes – Proportional Assessments						1,125,000	1,125,000				
Total Act 511, Current Taxes							1,169,521				
Act 511 Tax Limit -->					373,890,039	X	12	4,486,680			
					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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes									
	Beaver	71.0000	71.0000	0.00%	Yes	6.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	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%				
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	\$75.00	\$75.00	0.00%	Yes	6.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					6.3%				
	Current Act 511 Taxes – Proportional Assessments									
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	0.5000	0.5000	0.00%	Yes	6.3%	0.7500	0.7500	0.01%	Yes
6159	Current Act 511 Taxes, Other Proportional Assessments					6.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,783,841
1200 Special Programs - Elementary / Secondary	4,791,990
1300 Vocational Education	852,779
1400 Other Instructional Programs - Elementary / Secondary	352,082
1800 Pre-Kindergarten	319,927
Total Instruction	\$21,100,619
2000 Support Services	
2100 Support Services - Students	1,719,078
2200 Support Services - Instructional Staff	53,398
2300 Support Services - Administration	2,272,818
2400 Support Services - Pupil Health	563,894
2500 Support Services - Business	550,041
2600 Operation and Maintenance of Plant Services	3,259,763
2700 Student Transportation Services	1,680,000
2800 Support Services - Central	941,845
2900 Other Support Services	7,500
Total Support Services	\$11,048,337
3000 Operation of Non-Instructional Services	
3200 Student Activities	772,324
3300 Community Services	297,030
Total Operation of Non-Instructional Services	\$1,069,354
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,280,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,280,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,929,100
Total Other Expenditures and Financing Uses	\$1,929,100
Total Estimated Expenditures and Other Financing Uses	\$36,427,410

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,007,875
200 Personnel Services - Employee Benefits	4,984,908
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	2,047,737
600 Supplies	703,321
Total Regular Programs - Elementary / Secondary	\$14,783,841
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,629,920
200 Personnel Services - Employee Benefits	1,401,421
300 Purchased Professional and Technical Services	1,156,000
500 Other Purchased Services	520,350
600 Supplies	84,014
800 Other Objects	285
Total Special Programs - Elementary / Secondary	\$4,791,990
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	259,070
200 Personnel Services - Employee Benefits	160,109
500 Other Purchased Services	420,000
600 Supplies	13,600
Total Vocational Education	\$852,779
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	143,785
200 Personnel Services - Employee Benefits	106,297
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	1,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$352,082
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	170,016
200 Personnel Services - Employee Benefits	135,602
500 Other Purchased Services	3,860
600 Supplies	10,449
Total Pre-Kindergarten	\$319,927
Total Instruction	\$21,100,619
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,005,951
200 Personnel Services - Employee Benefits	693,110
500 Other Purchased Services	1,000
600 Supplies	18,743
800 Other Objects	274

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,719,078
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	19,000
200 Personnel Services - Employee Benefits	32,098
500 Other Purchased Services	2,300
Total Support Services - Instructional Staff	\$53,398
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,188,475
200 Personnel Services - Employee Benefits	754,938
300 Purchased Professional and Technical Services	181,000
400 Purchased Property Services	60,000
500 Other Purchased Services	25,000
600 Supplies	48,405
800 Other Objects	15,000
Total Support Services - Administration	\$2,272,818
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	255,575
200 Personnel Services - Employee Benefits	175,803
300 Purchased Professional and Technical Services	128,927
500 Other Purchased Services	200
600 Supplies	3,389
Total Support Services - Pupil Health	\$563,894
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	257,311
200 Personnel Services - Employee Benefits	177,230
300 Purchased Professional and Technical Services	58,600
400 Purchased Property Services	1,400
500 Other Purchased Services	43,000
600 Supplies	2,000
800 Other Objects	10,500
Total Support Services - Business	\$550,041
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,269,653
200 Personnel Services - Employee Benefits	919,610
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	320,000
500 Other Purchased Services	90,500
600 Supplies	583,000
700 Property	65,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,259,763
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,600,000
600 Supplies	80,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,680,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	225,368
200 Personnel Services - Employee Benefits	153,444
300 Purchased Professional and Technical Services	71,225
400 Purchased Property Services	11,000
500 Other Purchased Services	48,204
600 Supplies	331,604
700 Property	100,000
800 Other Objects	1,000
Total Support Services - Central	\$941,845
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,500
Total Other Support Services	\$7,500
Total Support Services	\$11,048,337
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	318,162
200 Personnel Services - Employee Benefits	158,127
300 Purchased Professional and Technical Services	52,330
400 Purchased Property Services	62,500
500 Other Purchased Services	57,500
600 Supplies	96,605
800 Other Objects	27,100
Total Student Activities	\$772,324
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	2,030
300 Purchased Professional and Technical Services	250,000
600 Supplies	15,000
800 Other Objects	10,000
Total Community Services	\$297,030
Total Operation of Non-Instructional Services	\$1,069,354
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,280,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,280,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,280,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	569,900
900 Other Uses of Funds	1,359,200

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,929,100
Total Other Expenditures and Financing Uses	\$1,929,100
TOTAL EXPENDITURES	\$36,427,410

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	6,235,443	6,235,443
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	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,635,443	\$6,635,443

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		
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		
TOTAL CASH AND INVESTMENTS	\$6,635,443	\$6,635,443

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	10,937,812	9,467,981
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	334,655	330,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,272,467	\$9,797,981
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		

<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		

<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	\$11,272,467	\$9,797,981

<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	\$11,272,467	\$9,797,981

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,702,000
0850 Unassigned Fund Balance	2,533,443
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,235,443
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,235,443