

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022

President of the Board - Original Signature RequiredDate 6/27/2022Secretary of the Board - Original Signature RequiredDate 6/27/2022Chief School Administrator - Original Signature RequiredDate 6/28/2022Judith BodamerContact PersonTelephone (814)362-3841 Extension Extn :2504JBODAMER@BRADFORDAREASCHOOLS.ORGEmail Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Bradford Area SD
COUNTY :	Mckean
AUN :	109420803

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	\$53801398
Ending Unassigned Fund Balance	\$3978818
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.39%

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
<i>Johnnie Ford</i>	4/28/22

DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bradford Area SD	County : McKean	AUN Number : 109420803
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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 5/9/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$431,468.00 Function 1800, Object 200: \$457,103.00	Support staffs health insurance benefits exceed their salaries
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We budget a Budgetary Reserve each year for "rainy day" needs and curriculum opportunities that may arise throughout the school year.
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.	We have an Unassigned Fund Balance that is available for use in Emergency situations that are not in our budgetary control.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Our Committed Fund Balance consist of funds that are committed toward Capital Projects, Health Care and Technology.

<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	7,273,734	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,656,582	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,930,316</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,440,670	
7000 Revenue from State Sources	27,943,458	
8000 Revenue from Federal Sources	12,264,594	
9000 Other Financing Sources	120,264	
Total Estimated Revenues And Other Financing Sources		<u>\$52,768,986</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$64,699,302</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,701,079
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	54,575
6150 Current Act 511 Taxes - Proportional Assessments	1,785,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,147,182
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	17,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	595,134
6910 Rentals	4,200
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$12,440,670
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,920,186
7112 Basic Education Funding-Social Security	931,195
7160 Tuition for Orphans Subsidy	135,000
7220 Vocational Education	271,739
7271 Special Education funds for School-Aged Pupils	2,573,932
7292 Pre-K Counts	822,500
7311 Pupil Transportation Subsidy	945,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,390
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,466
7340 State Property Tax Reduction Allocation	1,919,207
7505 Ready to Learn Block Grant	501,516
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	200,000
7820 State Share of Retirement Contributions	4,671,327
REVENUE FROM STATE SOURCES	\$27,943,458
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	10,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,336,292
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	143,867
8517 NCLB, Title IV - 21St Century Schools	224,371
8519 NCLB, Title VI - Flexibility and Accountability	94,400
8521 Vocational Education - Operating Expenditures	54,963

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	46,386
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,927,858
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	7,651,539
8751 ARP ESSER Learning Loss	368,801
8752 ARP ESSER Summer Programs	109,539
8753 ARP ESSER Afterschool Programs	109,540
8754 ARP ESSER Homeless Children and Youth Funds	42,011
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	131,027
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000
REVENUE FROM FEDERAL SOURCES	\$12,264,594
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	120,264
OTHER FINANCING SOURCES	\$120,264
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	52,768,986

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,701,079	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,919,207</u>	
Total Approx. Tax Revenue:	\$10,620,286	
Approx. Tax Levy for Tax Rate Calculation:	\$11,587,073	
	Mckean	Total

2021-22 Data		
a. Assessed Value	\$521,899,960	\$521,899,960
b. Real Estate Mills	22.1200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$555,576,242	\$555,576,242
d. Assessed Value	\$523,827,880	\$523,827,880
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,544,427	\$11,544,427
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,544,427	\$11,544,427
(f Total * g)		
i. Base Mills Subject to Index	22.1200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$11,587,073	\$11,587,073
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.1200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,587,073	\$11,587,073
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,667,866
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,701,079
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,701,079	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,919,207</u>	
Total Approx. Tax Revenue:	\$10,620,286	
Approx. Tax Levy for Tax Rate Calculation:	\$11,587,073	
	Mckean	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.2702	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,189,580	\$12,189,580
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	\$18,904.00	
Number of Homestead/Farmstead Properties	4670	4670
Median Assessed Value of Homestead Properties		\$48,475

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,701,079
Amount of Tax Relief for Homestead Exclusions	<u>\$1,919,207</u>
Total Approx. Tax Revenue:	\$10,620,286
Approx. Tax Levy for Tax Rate Calculation:	\$11,587,073
	Mckean
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,919,207	Lowering RE Tax Rate	\$0	\$1,919,207
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,919,207

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>Percent Collected</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>						
Mckean	523,827,880	22.1200	11,587,073				90.00000%		
Totals:	523,827,880		11,587,073	-	1,919,207	=	9,667,866	X	90.00000% = 8,701,079
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$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							0		0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		1,625,000		1,625,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		160,000		160,000
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							1,785,000		1,785,000
Total Act 511, Current Taxes									1,785,000
Act 511 Tax Limit -->					555,576,242	X	12		6,666,915
					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> Mckean	22.1200	22.1200	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,629,966
1200 Special Programs - Elementary / Secondary	4,744,476
1300 Vocational Education	1,247,698
1400 Other Instructional Programs - Elementary / Secondary	1,104,186
1500 Nonpublic School Programs	18,137
1700 Higher Education Programs for Secondary Students	20,000
1800 Pre-Kindergarten	902,095
Total Instruction	\$28,666,558
2000 Support Services	
2100 Support Services - Students	1,794,740
2200 Support Services - Instructional Staff	1,716,611
2300 Support Services - Administration	2,954,009
2400 Support Services - Pupil Health	713,740
2500 Support Services - Business	722,965
2600 Operation and Maintenance of Plant Services	4,369,520
2700 Student Transportation Services	2,500,090
2800 Support Services - Central	1,047,743
2900 Other Support Services	80,654
Total Support Services	\$15,900,072
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,024,871
3300 Community Services	19,351
Total Operation of Non-Instructional Services	\$1,044,222
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	35,000
Total Facilities Acquisition, Construction and Improvement Services	\$35,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	7,519,543
5900 Budgetary Reserve	636,003
Total Other Expenditures and Financing Uses	\$8,155,546
Total Estimated Expenditures and Other Financing Uses	\$53,801,398

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,826,253
200 Personnel Services - Employee Benefits	7,541,760
300 Purchased Professional and Technical Services	336,823
400 Purchased Property Services	89,805
500 Other Purchased Services	828,543
600 Supplies	1,176,241
700 Property	819,540
800 Other Objects	11,001
Total Regular Programs - Elementary / Secondary	\$20,629,966
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,006,830
200 Personnel Services - Employee Benefits	1,911,696
300 Purchased Professional and Technical Services	195,000
400 Purchased Property Services	1,000
500 Other Purchased Services	592,150
600 Supplies	36,250
800 Other Objects	1,550
Total Special Programs - Elementary / Secondary	\$4,744,476
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	640,032
200 Personnel Services - Employee Benefits	521,426
600 Supplies	77,244
700 Property	3,372
800 Other Objects	5,624
Total Vocational Education	\$1,247,698
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	126,226
200 Personnel Services - Employee Benefits	55,134
300 Purchased Professional and Technical Services	3,538
500 Other Purchased Services	904,294
600 Supplies	14,994
Total Other Instructional Programs - Elementary / Secondary	\$1,104,186
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,336
600 Supplies	3,801
Total Nonpublic School Programs	\$18,137
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	20,000
Total Higher Education Programs for Secondary Students	\$20,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	431,468
200 Personnel Services - Employee Benefits	457,103

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	100
600	Supplies	13,424
Total Pre-Kindergarten		\$902,095
Total Instruction		\$28,666,558
2000 Support Services		
2100 <u>Support Services - Students</u>		
100	Personnel Services - Salaries	919,007
200	Personnel Services - Employee Benefits	765,987
300	Purchased Professional and Technical Services	91,539
400	Purchased Property Services	3,000
500	Other Purchased Services	6,000
600	Supplies	9,207
Total Support Services - Students		\$1,794,740
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	514,952
200	Personnel Services - Employee Benefits	440,589
300	Purchased Professional and Technical Services	284,397
400	Purchased Property Services	20,000
500	Other Purchased Services	102,900
600	Supplies	283,273
700	Property	70,000
800	Other Objects	500
Total Support Services - Instructional Staff		\$1,716,611
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,542,296
200	Personnel Services - Employee Benefits	1,094,937
300	Purchased Professional and Technical Services	207,498
400	Purchased Property Services	17,622
500	Other Purchased Services	22,286
600	Supplies	41,800
800	Other Objects	27,570
Total Support Services - Administration		\$2,954,009
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	263,075
200	Personnel Services - Employee Benefits	249,465
300	Purchased Professional and Technical Services	179,700
400	Purchased Property Services	800
500	Other Purchased Services	100
600	Supplies	14,600
700	Property	6,000
Total Support Services - Pupil Health		\$713,740
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	359,870
200	Personnel Services - Employee Benefits	299,280

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	8,015
500	Other Purchased Services	39,200
600	Supplies	12,100
700	Property	1,000
800	Other Objects	3,500
Total Support Services - Business		\$722,965
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,553,897
200	Personnel Services - Employee Benefits	1,183,731
300	Purchased Professional and Technical Services	242,623
400	Purchased Property Services	372,889
500	Other Purchased Services	143,600
600	Supplies	775,080
700	Property	94,500
800	Other Objects	3,200
Total Operation and Maintenance of Plant Services		\$4,369,520
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	816,996
200	Personnel Services - Employee Benefits	678,627
300	Purchased Professional and Technical Services	205,323
400	Purchased Property Services	27,412
500	Other Purchased Services	78,350
600	Supplies	450,882
700	Property	239,000
800	Other Objects	3,500
Total Student Transportation Services		\$2,500,090
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	519,696
200	Personnel Services - Employee Benefits	441,602
300	Purchased Professional and Technical Services	52,695
500	Other Purchased Services	5,750
600	Supplies	24,500
800	Other Objects	3,500
Total Support Services - Central		\$1,047,743
2900 <u>Other Support Services</u>		
500	Other Purchased Services	80,654
Total Other Support Services		\$80,654
Total Support Services		\$15,900,072
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	498,573
200	Personnel Services - Employee Benefits	224,839
300	Purchased Professional and Technical Services	103,845
400	Purchased Property Services	28,690

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	31,320
600 Supplies	64,460
700 Property	57,715
800 Other Objects	15,429
Total Student Activities	\$1,024,871
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	424
600 Supplies	12,927
800 Other Objects	5,000
Total Community Services	\$19,351
Total Operation of Non-Instructional Services	\$1,044,222
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	35,000
Total Facilities Acquisition, Construction and Improvement Services	\$35,000
Total Facilities Acquisition, Construction and Improvement Services	\$35,000
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	7,519,543
Total Interfund Transfers - Out	\$7,519,543
5900 <u>Budgetary Reserve</u>	
800 Other Objects	636,003
Total Budgetary Reserve	\$636,003
Total Other Expenditures and Financing Uses	\$8,155,546
TOTAL EXPENDITURES	\$53,801,398

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	14,148,797	13,116,385
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	200,000	200,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,515,930	2,816,697
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,018,510	1,418,510
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	108,605	115,157
Investment Trust Fund	9,527	9,532
Pension Trust Fund		
Activity Fund	105,242	96,921
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,106,611	\$17,773,202

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<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	\$20,106,611	\$17,773,202

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	9,620,000	9,520,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	682,451	672,904
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,302,451	\$10,192,904
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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	\$10,302,451	\$10,192,904

<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	\$10,302,451	\$10,192,904

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,919,086
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,978,818
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,897,904
5900 Budgetary Reserve	636,003
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,533,907