

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022



President of the Board - Original Signature Required6-23-22

Date

Secretary of the Board - Original Signature Required06-20-2022

Date

Chief School Administrator - Original Signature Required6-21-2022

Date

Toni M Valicenti

(412)824-8012 Extn :4157

Contact Person

Telephone Extension

tvalicenti@eawildcats.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Allegheny SD	COUNTY : Allegheny	AUN : 103022803
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes ☐
No ☒

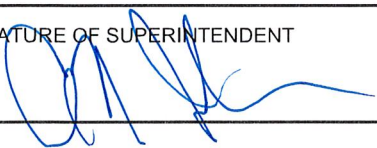
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$42145862
Ending Unassigned Fund Balance	\$-3524089
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-8.36%

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 6-21-22
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DUE DATE: AUGUST 15, 2022

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


(03/2006)

24 PS 6-687(a)(1)

School District Name : East Allegheny SD	County : Allegheny	AUN Number : 103022803
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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 6-23-22
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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>
1840	Act 511 Taxes: 6143 Rate has changed from previous year. 6143 Prior Year Rate: 6143 Current Year Rate: 5.00	The rate was the same 5.00 last year.
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 6151 Current Year Rate: 0.500%	The rate is the same as last year .500%
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 6153 Current Year Rate: 0.500%	The rate is the same as last year .500%
2020	Act 511 Taxes: 6155 Rate has changed from previous year. 6155 Prior Year Rate: 6155 Current Year Rate: 1.0000	The rate is the same as last year 1.0000
2040	Act 511 Taxes: 6156 Rate has changed from previous year. 6156 Prior Year Rate: 6156 Current Year Rate: 10.000%	The rate is the same as last year 10.000%
2060	Act 511 Taxes: 6157 Rate has changed from previous year. 6157 Prior Year Rate: 6157 Current Year Rate: 1.2500	The rate is the same as last year, 1.2500
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District currently carries a negative fund balance, therefore there are no funds to be estimated to be available in reserve.

<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	
0850 Unassigned Fund Balance	(3,524,089)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$3,524,089)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,787,674
7000 Revenue from State Sources	20,604,094
8000 Revenue from Federal Sources	3,754,094
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,145,862</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,621,773</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,908,547
6113 Public Utility Realty Taxes	16,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,000
6150 Current Act 511 Taxes - Proportional Assessments	1,710,900
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,095,000
6500 Earnings on Investments	495
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	526,000
6910 Rentals	157,032
6920 Contributions and Donations from Private Sources	8,000
6940 Tuition from Patrons	290,000
6990 Refunds and Other Miscellaneous Revenue	40,700
REVENUE FROM LOCAL SOURCES	\$17,787,674
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,203,960
7112 Basic Education Funding-Social Security	605,000
7271 Special Education funds for School-Aged Pupils	1,801,363
7299 Program Revenues Not Listed Previously in the 7200 Series	10,000
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	151,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	115,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	1,210,919
7360 Safe Schools	179,818
7505 Ready to Learn Block Grant	2,376,130
7506 PAsmart Grants	136,363
7820 State Share of Retirement Contributions	2,687,541
REVENUE FROM STATE SOURCES	\$20,604,094
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	722,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	84,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	9,000
8517 NCLB, Title IV - 21st Century Schools	49,850
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	670,577

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,143,667
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$3,754,094
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,145,862

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,908,547	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,210,919</u>	
Total Approx. Tax Revenue:	\$15,119,466	
Approx. Tax Levy for Tax Rate Calculation:	\$15,403,314	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$562,155,445	\$562,155,445
b. Real Estate Mills	26.9722	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$496,535,612	\$496,535,612
d. Assessed Value	\$571,081,120	\$571,081,120
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,162,569	\$15,162,569
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,162,569	\$15,162,569
(f Total * g)		
i. Base Mills Subject to Index	26.9722	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$15,403,314	\$15,403,314
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.9722	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,403,314	\$15,403,314
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,192,395
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,908,547
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,908,547	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,210,919</u>	
Total Approx. Tax Revenue:	\$15,119,466	
Approx. Tax Levy for Tax Rate Calculation:	\$15,403,314	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.3208	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,173,474	\$16,173,474
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	\$12,383.00	
Number of Homestead/Farmstead Properties	3627	3627
Median Assessed Value of Homestead Properties		\$66,100

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,908,547
Amount of Tax Relief for Homestead Exclusions	<u>\$1,210,919</u>
Total Approx. Tax Revenue:	\$15,119,466
Approx. Tax Levy for Tax Rate Calculation:	\$15,403,314
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,210,919	Lowering RE Tax Rate	\$0	\$1,210,919
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,210,919

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>						
Allegheny	571,081,120	26.9722	15,403,314				98.00000%		
Totals:	571,081,120		15,403,314	-	1,210,919	=	14,192,395	X	98.00000% = 13,908,547
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		20,000		20,000
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							20,000		20,000
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%		1,315,000		1,315,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		100,000		100,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			1.0000	0.000		105,000		105,000
6156	Current Act 511 Mechanical Device Taxes– Percentage			10.000%	0.000%		900		900
6157	Current Act 511 Mercantile Taxes			1.2500	0.000		190,000		190,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes– Proportional Assessments							1,710,900		1,710,900
Total Act 511, Current Taxes									1,730,900
Act 511 Tax Limit -->					496,535,612	X	12		5,958,427
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	26.9722	26.9722	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$0.00	\$5.00	New	No	5.0%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.000%	0.500%	New	No	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.500%	New	No	5.0%				
6155	Current Act 511 Business Privilege Taxes	0	1.0000	New	No	5.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	10.000%	New	No	5.0%				
6157	Current Act 511 Mercantile Taxes	0	1.2500	New	No	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,333,866
1200 Special Programs - Elementary / Secondary	6,024,281
1300 Vocational Education	696,866
1400 Other Instructional Programs - Elementary / Secondary	781,986
1500 Nonpublic School Programs	250
Total Instruction	\$24,837,249
2000 Support Services	
2100 Support Services - Students	1,857,754
2200 Support Services - Instructional Staff	1,208,374
2300 Support Services - Administration	1,635,562
2400 Support Services - Pupil Health	512,024
2500 Support Services - Business	506,246
2600 Operation and Maintenance of Plant Services	3,469,614
2700 Student Transportation Services	2,996,477
2800 Support Services - Central	42,750
2900 Other Support Services	29,700
Total Support Services	\$12,258,501
3000 Operation of Non-Instructional Services	
3200 Student Activities	577,092
3300 Community Services	5,420
Total Operation of Non-Instructional Services	\$582,512
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	143,050
Total Facilities Acquisition, Construction and Improvement Services	\$143,050
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,314,050
5200 Interfund Transfers - Out	10,500
Total Other Expenditures and Financing Uses	\$4,324,550
Total Estimated Expenditures and Other Financing Uses	\$42,145,862

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		6,648,484
200 Personnel Services - Employee Benefits		5,144,658
300 Purchased Professional and Technical Services		421,385
400 Purchased Property Services		128,437
500 Other Purchased Services		4,278,498
600 Supplies		422,460
700 Property		287,994
800 Other Objects		1,950
Total Regular Programs - Elementary / Secondary		\$17,333,866
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,212,505
200 Personnel Services - Employee Benefits		1,512,927
300 Purchased Professional and Technical Services		1,827,000
500 Other Purchased Services		416,799
600 Supplies		53,550
700 Property		1,500
Total Special Programs - Elementary / Secondary		\$6,024,281
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		179,013
200 Personnel Services - Employee Benefits		109,762
300 Purchased Professional and Technical Services		2,491
400 Purchased Property Services		10,900
500 Other Purchased Services		361,200
600 Supplies		27,500
700 Property		6,000
Total Vocational Education		\$696,866
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		371,016
200 Personnel Services - Employee Benefits		205,020
500 Other Purchased Services		200,000
600 Supplies		5,950
Total Other Instructional Programs - Elementary / Secondary		\$781,986
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		250
Total Nonpublic School Programs		\$250
Total Instruction		\$24,837,249
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		921,589
200 Personnel Services - Employee Benefits		639,510
300 Purchased Professional and Technical Services		275,255
400 Purchased Property Services		250

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,300
600 Supplies	15,850
800 Other Objects	4,000
Total Support Services - Students	\$1,857,754
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	560,806
200 Personnel Services - Employee Benefits	339,268
300 Purchased Professional and Technical Services	173,350
400 Purchased Property Services	15,500
500 Other Purchased Services	8,050
600 Supplies	43,100
700 Property	66,000
800 Other Objects	2,300
Total Support Services - Instructional Staff	\$1,208,374
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	759,038
200 Personnel Services - Employee Benefits	475,774
300 Purchased Professional and Technical Services	299,200
400 Purchased Property Services	2,400
500 Other Purchased Services	44,350
600 Supplies	10,150
700 Property	1,700
800 Other Objects	42,950
Total Support Services - Administration	\$1,635,562
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	180,148
200 Personnel Services - Employee Benefits	142,476
300 Purchased Professional and Technical Services	159,000
400 Purchased Property Services	400
500 Other Purchased Services	700
600 Supplies	17,300
700 Property	12,000
Total Support Services - Pupil Health	\$512,024
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	244,218
200 Personnel Services - Employee Benefits	158,363
300 Purchased Professional and Technical Services	44,300
400 Purchased Property Services	29,000
500 Other Purchased Services	18,600
600 Supplies	10,000
700 Property	1,200
800 Other Objects	565
Total Support Services - Business	\$506,246
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,076,250

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	765,046
300 Purchased Professional and Technical Services	256,500
400 Purchased Property Services	222,300
500 Other Purchased Services	142,050
600 Supplies	630,000
700 Property	376,038
800 Other Objects	1,430
Total Operation and Maintenance of Plant Services	\$3,469,614
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,977,250
800 Other Objects	19,227
Total Student Transportation Services	\$2,996,477
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	42,750
Total Support Services - Central	\$42,750
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,700
Total Other Support Services	\$29,700
Total Support Services	\$12,258,501
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	232,013
200 Personnel Services - Employee Benefits	61,842
300 Purchased Professional and Technical Services	53,612
400 Purchased Property Services	37,150
500 Other Purchased Services	15,250
600 Supplies	86,575
700 Property	84,000
800 Other Objects	6,650
Total Student Activities	\$577,092
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	3,500
600 Supplies	1,420
Total Community Services	\$5,420
Total Operation of Non-Instructional Services	\$582,512
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	143,050
Total Facilities Acquisition, Construction and Improvement Services	\$143,050
Total Facilities Acquisition, Construction and Improvement Services	\$143,050
5000 Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,861,050
900 Other Uses of Funds	2,453,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,314,050
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,500
Total Interfund Transfers - Out	\$10,500
Total Other Expenditures and Financing Uses	\$4,324,550
TOTAL EXPENDITURES	\$42,145,862

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	620,675	500,000
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	308,000	80,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$928,675	\$580,000

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	70,268	105,000
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund	270,000	150,000
Total Long-Term Investments	\$340,268	\$255,000
TOTAL CASH AND INVESTMENTS	\$1,268,943	\$835,000

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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	2,578,106	2,578,106
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 General Fund	\$2,578,106	\$2,578,106
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		

<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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$2,578,106	\$2,578,106

<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	\$2,578,106	\$2,578,106

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(3,524,089)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$3,524,089)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$3,524,089)