

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/02/2022

  
President of the Board - Original Signature Required

Date 6/13/2022

  
Secretary of the Board - Original Signature Required

Date 6/13/2022

  
Chief School Administrator - Original Signature Required

Date 6/13/2022

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berwick Area SD	COUNTY : Columbia	AUN : 116191103
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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 ☐

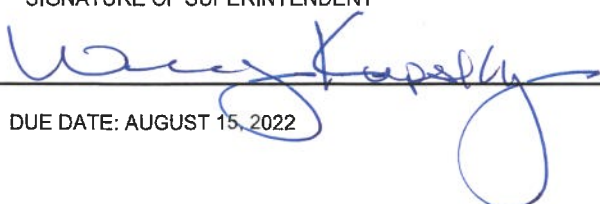
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$53975304
Ending Unassigned Fund Balance	\$3283960
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.08%

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 6/13/2022
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Berwick Area SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116191103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved funds for Transportation, Athletic & Extracurricular County, Regional, District and State competitions.
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.	Reserved funds for emergent operational and safety needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$2,500,000 committed for payment of costs related to debt service and/or future PSERS costs and/or Medical benefits.
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 for scholarships and awards maintained by the District

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	36,916	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	174,180	
0850 Unassigned Fund Balance	3,124,780	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,798,960</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	21,302,940	
7000 Revenue from State Sources	26,533,808	
8000 Revenue from Federal Sources	6,138,556	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$53,975,304</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$59,774,264</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,861,471
6112 Interim Real Estate Taxes	42,000
6113 Public Utility Realty Taxes	17,560
6114 Payments in Lieu of Current Taxes - State / Local	5,536
6140 Current Act 511 Taxes - Flat Rate Assessments	41,000
6150 Current Act 511 Taxes - Proportional Assessments	2,487,625
6400 Delinquencies on Taxes Levied / Assessed by the LEA	904,337
6500 Earnings on Investments	65,100
6700 Revenues from LEA Activities	59,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	654,900
6910 Rentals	31,750
6920 Contributions and Donations from Private Sources	59,840
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	22,171
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$21,302,940</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,281,771
7112 Basic Education Funding-Social Security	921,960
7160 Tuition for Orphans Subsidy	14,270
7220 Vocational Education	3,000
7271 Special Education funds for School-Aged Pupils	2,589,190
7311 Pupil Transportation Subsidy	932,230
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	362,460
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,381,651
7505 Ready to Learn Block Grant	549,482
7820 State Share of Retirement Contributions	4,432,009
<b>REVENUE FROM STATE SOURCES</b>	<b>\$26,533,808</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	971,170
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	128,196
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,340
8517 NCLB, Title IV - 21st Century Schools	65,605

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,689,331
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,780,387
8751 ARP ESSER Learning Loss	124,106
8752 ARP ESSER Summer Programs	60,045
8753 ARP ESSER Afterschool Programs	25,030
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	254,346
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	26,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$6,138,556</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>53,975,304</b>

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,864,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,381,651</u>		
Total Approx. Tax Revenue:	\$18,245,651		
Approx. Tax Levy for Tax Rate Calculation:	\$19,202,834		

	Columbia	Luzerne	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$200,639,527	\$799,003,500	\$999,643,027
b. Real Estate Mills	46.1900	11.3700	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$678,268,662	\$649,570,841	\$1,327,839,503
d. Assessed Value	\$200,541,235	\$798,613,000	\$999,154,235
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$9,267,540	\$9,084,670	\$18,352,210
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	51.08062%	48.91938%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,374,423	\$8,977,787	\$18,352,210
(f Total * g)			
i. Base Mills Subject to Index	46.7227	11.3700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.58770%	96.76040%	94.62896%
k. Tax Levy Needed	\$9,808,927	\$9,393,907	\$19,202,834
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>48.9100</b>	<b>11.7600</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$9,808,472	\$9,391,689	\$19,200,161
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,818,510
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,861,471
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.7%

Calculation Method: Revenue      Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$16,864,000

Amount of Tax Relief for Homestead Exclusions \$1,381,651

Total Approx. Tax Revenue: \$18,245,651

Approx. Tax Levy for Tax Rate Calculation: \$19,202,834

	Columbia	Luzerne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	48.9186	11.9043	
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)	\$9,810,196	\$9,506,929	\$19,317,125
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	\$5,188.00	\$21,570.00	
Number of Homestead/Farmstead Properties	3223	2308	5531
Median Assessed Value of Homestead Properties			\$87,719

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,864,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,381,651</u>		
Total Approx. Tax Revenue:	\$18,245,651		
Approx. Tax Levy for Tax Rate Calculation:	\$19,202,834		
	Columbia	Luzerne	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,381,651	Lowering RE Tax Rate	\$1,381,651
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$1,381,651

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>		
Columbia	200,541,235	48.9100	9,808,472				92.58770%		
Luzerne	798,613,000	11.7600	9,391,689				96.76040%		
<b>Totals:</b>	<b>999,154,235</b>		<b>19,200,161</b>	-	1,381,651	=	17,818,510	X	94.62896% = 16,861,471
				<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	41,000	41,000		
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		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>41,000</b>	<b>41,000</b>		
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%	2,212,625	2,212,625		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	275,000	275,000		
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		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>2,487,625</b>	<b>2,487,625</b>		
<b>Total Act 511, Current Taxes</b>							<b>2,528,625</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>1,327,839,503</b>	<b>X</b>	<b>12</b>	<b>15,934,074</b>	
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

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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>									
	Columbia	46.7227	48.9100	4.69%	Yes	4.7%				
	Luzerne	11.3700	11.7600	3.44%	Yes	4.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		22,010,331
1200 Special Programs - Elementary / Secondary		7,667,648
1300 Vocational Education		5,149,919
1400 Other Instructional Programs - Elementary / Secondary		101,855
1500 Nonpublic School Programs		8,230
1700 Higher Education Programs for Secondary Students		45,000
<b>Total Instruction</b>		<b>\$34,982,983</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		1,971,186
2200 Support Services - Instructional Staff		1,663,445
2300 Support Services - Administration		2,059,987
2400 Support Services - Pupil Health		715,931
2500 Support Services - Business		706,559
2600 Operation and Maintenance of Plant Services		4,532,458
2700 Student Transportation Services		2,472,202
2800 Support Services - Central		1,381,765
<b>Total Support Services</b>		<b>\$15,503,533</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		960,679
3300 Community Services		14,297
3400 Scholarships and Awards		22,725
<b>Total Operation of Non-Instructional Services</b>		<b>\$997,701</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		133,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$133,000</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		2,095,087
5900 Budgetary Reserve		263,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$2,358,087</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$53,975,304</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,091,035
200 Personnel Services - Employee Benefits	8,250,324
300 Purchased Professional and Technical Services	173,412
400 Purchased Property Services	8,000
500 Other Purchased Services	1,288,880
600 Supplies	192,880
800 Other Objects	5,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$22,010,331</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,454,188
200 Personnel Services - Employee Benefits	2,639,774
300 Purchased Professional and Technical Services	212,520
500 Other Purchased Services	1,224,330
600 Supplies	134,896
800 Other Objects	1,940
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,667,648</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	513,437
200 Personnel Services - Employee Benefits	394,776
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	4,199,816
600 Supplies	41,640
<b>Total Vocational Education</b>	<b>\$5,149,919</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	68,800
200 Personnel Services - Employee Benefits	29,580
500 Other Purchased Services	2,650
600 Supplies	825
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$101,855</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,230
<b>Total Nonpublic School Programs</b>	<b>\$8,230</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	45,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$45,000</b>
<b>Total Instruction</b>	<b>\$34,982,983</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,105,881
200 Personnel Services - Employee Benefits	822,465
300 Purchased Professional and Technical Services	29,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,860
600 Supplies	8,625
800 Other Objects	1,355
<b>Total Support Services - Students</b>	<b>\$1,971,186</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	360,859
200 Personnel Services - Employee Benefits	275,310
300 Purchased Professional and Technical Services	29,928
500 Other Purchased Services	9,994
600 Supplies	985,764
800 Other Objects	1,590
<b>Total Support Services - Instructional Staff</b>	<b>\$1,663,445</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,125,947
200 Personnel Services - Employee Benefits	682,420
300 Purchased Professional and Technical Services	147,700
500 Other Purchased Services	39,400
600 Supplies	36,800
800 Other Objects	27,720
<b>Total Support Services - Administration</b>	<b>\$2,059,987</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	399,257
200 Personnel Services - Employee Benefits	298,464
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	1,710
600 Supplies	9,000
<b>Total Support Services - Pupil Health</b>	<b>\$715,931</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	306,033
200 Personnel Services - Employee Benefits	241,780
300 Purchased Professional and Technical Services	76,400
500 Other Purchased Services	2,300
600 Supplies	79,496
800 Other Objects	550
<b>Total Support Services - Business</b>	<b>\$706,559</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,410,785
200 Personnel Services - Employee Benefits	1,178,186
300 Purchased Professional and Technical Services	299,787
400 Purchased Property Services	369,795
500 Other Purchased Services	370,620
600 Supplies	902,735
800 Other Objects	550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,532,458</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	49,679
200 Personnel Services - Employee Benefits	42,680
500 Other Purchased Services	2,379,343
600 Supplies	500
<b>Total Student Transportation Services</b>	<b>\$2,472,202</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	321,613
200 Personnel Services - Employee Benefits	164,199
300 Purchased Professional and Technical Services	85,267
500 Other Purchased Services	156,371
600 Supplies	653,755
800 Other Objects	560
<b>Total Support Services - Central</b>	<b>\$1,381,765</b>
<b>Total Support Services</b>	<b>\$15,503,533</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	373,832
200 Personnel Services - Employee Benefits	166,964
300 Purchased Professional and Technical Services	170,418
400 Purchased Property Services	18,135
500 Other Purchased Services	100,635
600 Supplies	111,884
800 Other Objects	18,811
<b>Total Student Activities</b>	<b>\$960,679</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,297
300 Purchased Professional and Technical Services	1,000
600 Supplies	9,000
<b>Total Community Services</b>	<b>\$14,297</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	22,725
<b>Total Scholarships and Awards</b>	<b>\$22,725</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$997,701</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	25,000
700 Property	108,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$133,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$133,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	



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<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,085,087
900 Other Uses of Funds	1,010,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,095,087</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	263,000
<b>Total Budgetary Reserve</b>	<b>\$263,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,358,087</b>
<b>TOTAL EXPENDITURES</b>	<b>\$53,975,304</b>

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,790,000	4,500,000
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	12,575,000	5,475,800
Debt Service Fund		
Food Service / Cafeteria Operations Fund	325,000	300,000
Child Care Operations Fund		
Other Enterprise Funds	1,675	1,650
Internal Service Fund		
Private Purpose Trust Fund	225,000	185,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	9,000	9,200
Permanent Fund		
Total Cash and Short-Term Investments	\$17,925,675	\$10,471,650

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		

LEA : 116191103     Berwick Area SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,925,675	\$10,471,650

LEA : 116191103     Berwick Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	67,115,424	64,682,375
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$67,115,424</b>	<b>\$64,682,375</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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

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

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 116191103     Berwick Area SD			
Printed 6/22/2022 8:37:25 AM		Page - 5 of 6	
<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$67,115,424</b>	<b>\$64,682,375</b>	



<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	\$67,115,424	\$64,682,375

Account Description	Amounts
0810 Nonspendable Fund Balance	36,916
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	15,000
0850 Unassigned Fund Balance	3,283,960
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,798,960
5900 Budgetary Reserve	263,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,098,876