

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature RequiredDate 06/08/2023Secretary of the Board - Original Signature RequiredDate 06/08/2023Chief School Administrator - Original Signature RequiredDate 06/08/23Samantha Williams

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greater Johnstown SD	COUNTY : Cambria	AUN : 108112502
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes

☐

No

☒

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

Total Budgeted Expenditures	\$64232999
Ending Unassigned Fund Balance	\$8618418
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	13.41%

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 06/08/23
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Greater Johnstown SD	County : Cambria	AUN Number : 108112502
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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 05/02/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$284,311.28 C x 2%: \$34,432.82</p>	Maximum homestead exclusion reached based on 0% median assessed value of homestead properties.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve represents possible additional staffing or maintenance needs based on enrollment.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Ending Unassigned Fund Balance is maintained for any revenues that were budgeted that may not be received.

<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	8,623,512	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,623,512</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,421,030	
7000 Revenue from State Sources	41,118,243	
8000 Revenue from Federal Sources	11,499,695	
9000 Other Financing Sources	188,937	
Total Estimated Revenues And Other Financing Sources		<u>\$64,227,905</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$72,851,417</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,009,008
6112 Interim Real Estate Taxes	10,812
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	103,000
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	787,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	48,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	741,760
6910 Rentals	14,400
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	25,000
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	191,050
REVENUE FROM LOCAL SOURCES	\$11,421,030
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	24,978,745
7112 Basic Education Funding-Social Security	1,218,099
7220 Vocational Education	419,562
7271 Special Education funds for School-Aged Pupils	3,359,762
7292 Pre-K Counts	1,015,000
7311 Pupil Transportation Subsidy	1,275,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	858,245
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,000
7340 State Property Tax Reduction Allocation	1,721,641
7505 Ready to Learn Block Grant	674,415
7509 Supplemental Equipment Grants	35,000
7820 State Share of Retirement Contributions	5,413,774
REVENUE FROM STATE SOURCES	\$41,118,243
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	190,300
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	61,560

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	6,940
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,001,841
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	256,634
8517 Title IV - 21st Century Schools	669,933
8521 Vocational Education - Operating Expenditures	110,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	244,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	557,495
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,764,969
8746 ARP IDEA	80,046
8751 ARP ESSER Learning Loss	846,542
8752 ARP ESSER Summer Programs	57,403
8753 ARP ESSER Afterschool Programs	216,257
8754 ARP ESSER Homeless Children and Youth Funds	52,728
8755 ARP ESSER Emergency Relief for Other Educational Entities	73,047
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,000
REVENUE FROM FEDERAL SOURCES	\$11,499,695
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	188,937
OTHER FINANCING SOURCES	\$188,937
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,227,905

Act 1 Index (current): 6.4%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$7,010,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,721,641</u>	
Total Approx. Tax Revenue:	\$8,731,641	
Approx. Tax Levy for Tax Rate Calculation:	\$9,863,337	
	Cambria	Total

2022-23 Data		
a. Assessed Value	\$204,985,760	\$204,985,760
b. Real Estate Mills	48.6200	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$672,079,204	\$672,079,204
d. Assessed Value	\$202,842,140	\$202,842,140
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$9,966,408	\$9,966,408
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,966,408	\$9,966,408
(f Total * g)		
i. Base Mills Subject to Index	48.6200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.10000%	86.10000%
k. Tax Levy Needed	\$9,863,337	\$9,863,337
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	48.6200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,862,185	\$9,862,185
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,140,544
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,009,008
(n * Est. Pct. Collection)		

Act 1 Index (current):	6.4%		
Calculation Method:		Revenue	
Number of Decimals For Tax Rate Calculation:		2	
Approx. Tax Revenue from RE Taxes:		\$7,010,000	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,721,641</u>	
Total Approx. Tax Revenue:		\$8,731,641	
Approx. Tax Levy for Tax Rate Calculation:		\$9,863,337	
		Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index	51.7316	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$10,493,348	\$10,493,348
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,560.00	
Number of Homestead/Farmstead Properties	5317	5317
Median Assessed Value of Homestead Properties		\$11,120

Act 1 Index (current): 6.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$7,010,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,721,641</u>
Total Approx. Tax Revenue:	\$8,731,641
Approx. Tax Levy for Tax Rate Calculation:	\$9,863,337
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,721,641	Lowering RE Tax Rate	\$0	\$1,721,641
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,721,641

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>		
Cambria	202,842,140	48.6200	9,862,185			86.10000%		
Totals:	202,842,140		9,862,185	-	1,721,641 =	8,140,544 X	86.10000% = 7,009,008	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			36,000	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	36,000	36,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00	30,000	30,000	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	37,000	37,000	
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						103,000	103,000	
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%	1,500,000	1,500,000	
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	175,000	175,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			1.5000	0.0000	200,000	200,000	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.0050	0.0000	200,000	200,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0	
Total Current Act 511 Taxes – Proportional Assessments						2,075,000	2,075,000	
Total Act 511, Current Taxes							2,178,000	
Act 511 Tax Limit -->					672,079,204 X	12	8,064,950	
					Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes									
	Cambria	48.6200	48.6200	0.00%	Yes	6.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	6.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.4%				
6144	Current Act 511 Trailer Taxes					6.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					6.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					6.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					6.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6152	Current Act 511 Occupation Taxes					6.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6154	Current Act 511 Amusement Taxes					6.4%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	6.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					6.4%				
6157	Current Act 511 Mercantile Taxes	0.0050	0.0050	0.00%	Yes	6.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					6.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,793,643
1200 Special Programs - Elementary / Secondary	9,760,376
1300 Vocational Education	1,433,094
1400 Other Instructional Programs - Elementary / Secondary	826,767
1500 Nonpublic School Programs	168,152
1700 Higher Education Programs for Secondary Students	215,000
1800 Pre-Kindergarten	1,016,965
Total Instruction	\$41,213,997
2000 Support Services	
2100 Support Services - Students	1,519,481
2200 Support Services - Instructional Staff	1,539,220
2300 Support Services - Administration	3,095,817
2400 Support Services - Pupil Health	1,473,392
2500 Support Services - Business	608,781
2600 Operation and Maintenance of Plant Services	4,759,339
2700 Student Transportation Services	2,960,312
2800 Support Services - Central	249,983
2900 Other Support Services	15,000
Total Support Services	\$16,221,325
3000 Operation of Non-Instructional Services	
3200 Student Activities	995,214
3300 Community Services	87,728
Total Operation of Non-Instructional Services	\$1,082,942
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,114,735
5900 Budgetary Reserve	600,000
Total Other Expenditures and Financing Uses	\$5,714,735
Total Estimated Expenditures and Other Financing Uses	\$64,232,999

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,350,445
200 Personnel Services - Employee Benefits	8,211,417
300 Purchased Professional and Technical Services	483,750
400 Purchased Property Services	69,282
500 Other Purchased Services	2,753,976
600 Supplies	4,885,678
700 Property	37,095
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$27,793,643
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,374,484
200 Personnel Services - Employee Benefits	2,458,224
300 Purchased Professional and Technical Services	861,595
400 Purchased Property Services	2,715
500 Other Purchased Services	2,894,315
600 Supplies	88,997
700 Property	80,046
Total Special Programs - Elementary / Secondary	\$9,760,376
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	710,040
200 Personnel Services - Employee Benefits	435,864
500 Other Purchased Services	210,000
600 Supplies	75,190
800 Other Objects	2,000
Total Vocational Education	\$1,433,094
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	213,320
200 Personnel Services - Employee Benefits	154,519
300 Purchased Professional and Technical Services	150,589
400 Purchased Property Services	20,410
500 Other Purchased Services	164,100
600 Supplies	123,829
Total Other Instructional Programs - Elementary / Secondary	\$826,767
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	168,152
Total Nonpublic School Programs	\$168,152
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	215,000
Total Higher Education Programs for Secondary Students	\$215,000
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	1,965

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	154,346
800	Other Objects	849,654
Total Pre-Kindergarten		\$1,016,965
Total Instruction		\$41,213,997
2000 Support Services		
2100 <u>Support Services - Students</u>		
100	Personnel Services - Salaries	845,702
200	Personnel Services - Employee Benefits	558,454
300	Purchased Professional and Technical Services	102,660
500	Other Purchased Services	5,500
600	Supplies	7,165
Total Support Services - Students		\$1,519,481
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	495,012
200	Personnel Services - Employee Benefits	315,682
300	Purchased Professional and Technical Services	366,295
500	Other Purchased Services	176,950
600	Supplies	184,281
800	Other Objects	1,000
Total Support Services - Instructional Staff		\$1,539,220
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,705,717
200	Personnel Services - Employee Benefits	1,052,997
300	Purchased Professional and Technical Services	206,500
500	Other Purchased Services	85,693
600	Supplies	11,410
800	Other Objects	33,500
Total Support Services - Administration		\$3,095,817
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	214,195
200	Personnel Services - Employee Benefits	122,574
300	Purchased Professional and Technical Services	1,111,760
600	Supplies	24,863
Total Support Services - Pupil Health		\$1,473,392
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	305,049
200	Personnel Services - Employee Benefits	251,707
300	Purchased Professional and Technical Services	23,000
500	Other Purchased Services	16,475
600	Supplies	5,500
800	Other Objects	7,050
Total Support Services - Business		\$608,781
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	844,834

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	625,256
300 Purchased Professional and Technical Services	823,550
400 Purchased Property Services	1,250,469
500 Other Purchased Services	231,100
600 Supplies	938,170
700 Property	45,000
800 Other Objects	960
Total Operation and Maintenance of Plant Services	\$4,759,339
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,957,312
600 Supplies	3,000
Total Student Transportation Services	\$2,960,312
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	41,656
200 Personnel Services - Employee Benefits	38,342
300 Purchased Professional and Technical Services	154,000
400 Purchased Property Services	5,735
500 Other Purchased Services	10,000
600 Supplies	250
Total Support Services - Central	\$249,983
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	5,000
Total Other Support Services	\$15,000
Total Support Services	\$16,221,325
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	314,038
200 Personnel Services - Employee Benefits	161,623
300 Purchased Professional and Technical Services	74,980
400 Purchased Property Services	66,066
500 Other Purchased Services	201,346
600 Supplies	140,365
700 Property	15,000
800 Other Objects	21,796
Total Student Activities	\$995,214
3300 <u>Community Services</u>	
600 Supplies	87,728
Total Community Services	\$87,728
Total Operation of Non-Instructional Services	\$1,082,942
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	345,779

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	4,768,956
Total Debt Service / Other Expenditures and Financing Uses	\$5,114,735
5900 Budgetary Reserve	
800 Other Objects	600,000
Total Budgetary Reserve	\$600,000
Total Other Expenditures and Financing Uses	\$5,714,735
TOTAL EXPENDITURES	\$64,232,999

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	7,780,435	7,765,419
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	1,642,245	1,646,046
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,064,300	3,088,393
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	\$12,486,980	\$12,499,858

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 108112502 Greater Johnstown SD

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$12,486,980	\$12,499,858

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	36,230,201	32,000,541
0520 Extended-Term Financing Agreements Payable	1,324,357	1,324,357
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	2,100,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$39,654,558	\$36,324,898
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$39,654,558	\$36,324,898

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$39,654,558	\$36,324,898

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,618,418
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,618,418
5900 Budgetary Reserve	600,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,218,418