

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

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

  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Linda Benson

Contact Person

lbenson@johnsonburgsd.net

Email Address

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

(814)965-2536

Telephone

Extn :3403

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Johnsonburg Area SD	COUNTY : Elk	AUN : 109243503
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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	\$11901209
Ending Unassigned Fund Balance	\$2363655
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	19.86%

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 6/20/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Johnsonburg Area SD	County : Elk	AUN Number : 109243503
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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 6/20/23
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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>
1540	<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: \$357,795.00 C x 2%: \$7,155.90</p>	<p>8669 x 1270 x .0325 = 357,813 357,813 - 357,795 = 18 is less than 2%</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$71,365.00 Function 2200, Object 200: \$94,316.00</p>	<p>2200 includes the salary and benefits for our librarian. The benefits are included in object 200 along with budgeted amounts of \$57,500 for tuition reimbursement and staff development.</p>
8080	<p>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.</p>	<p>To be used for future budgets.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>To be used for future facilities improvement expenses and technology updates.</p>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,600,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,343,379	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,943,379</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,741,400	
7000 Revenue from State Sources	8,412,523	
8000 Revenue from Federal Sources	246,429	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$11,400,352</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,343,731</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,707,500
6113 Public Utility Realty Taxes	2,500
6114 Payments in Lieu of Current Taxes - State / Local	48,000
6115 Payments in Lieu of Current Taxes - Federal	31,000
6120 Current Per Capita Taxes, Section 679	12,100
6140 Current Act 511 Taxes - Flat Rate Assessments	18,100
6150 Current Act 511 Taxes - Proportional Assessments	608,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	149,000
6500 Earnings on Investments	3,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	120,000
6920 Contributions and Donations from Private Sources	26,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	13,700
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$2,741,400</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,516,966
7112 Basic Education Funding-Social Security	236,000
7271 Special Education funds for School-Aged Pupils	576,348
7292 Pre-K Counts	150,000
7311 Pupil Transportation Subsidy	248,835
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	357,767
7360 Safe Schools	80,765
7505 Ready to Learn Block Grant	133,613
7820 State Share of Retirement Contributions	1,102,229
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,412,523</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	4,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	131,288
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	18,068
8517 Title IV - 21st Century Schools	10,328
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	38,688
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	15,531

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	28,526
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$246,429</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>11,400,352</b>

Act 1 Index (current): 6.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$1,701,000	\$6,500
Amount of Tax Relief for Homestead Exclusions		<u>\$357,795</u>	
Total Approx. Tax Revenue:		\$2,058,795	
Approx. Tax Levy for Tax Rate Calculation:		\$2,199,756	\$9,328
		Elk	Elk
			Oil/Gas/Mineral
2022-23 Data			
	a. Assessed Value	\$67,294,958	\$116,608
	b. Real Estate Mills	32.5000	80.0000
I.	2023-24 Data		
	c. 2021 STEB Market Value	\$166,600,186	\$166,600,186
	d. Assessed Value	\$67,684,809	\$116,608
	e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations			
	f. 2022-23 Tax Levy	\$2,187,086	\$9,329
	(a * b)		
2023-24 Calculations			
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2022-23 Tax Levy	\$2,187,086	\$9,329
	(f * g)		
	i. Base Mills Subject to Index	32.5000	80.0000
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	92.34725%	69.68000%
	k. Tax Levy Needed	\$2,199,756	\$9,328
	(Approx. Tax Levy * g)		
	I. 2023-24 Real Estate Tax Rate	32.5000	80.0000
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	\$2,199,756	\$9,329
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions	\$1,841,961	\$9,329
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills	\$1,701,000	\$6,500
	(n * Est. Pct. Collection)		



Act 1 Index (current): 6.0%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$1,701,000	\$6,500	
Amount of Tax Relief for Homestead Exclusions	<u>\$357,795</u>		
Total Approx. Tax Revenue:	\$2,058,795		
Approx. Tax Levy for Tax Rate Calculation:	\$2,199,756	\$9,328	
	Elk	Elk	Total
		Oil/Gas/Mineral	
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	34.4500	84.8000	
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)	\$2,331,742	\$9,888	\$2,341,630
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	\$8,669.00	\$0.00	
Number of Homestead/Farmstead Properties	1270		1270
Median Assessed Value of Homestead Properties			\$22,550

Act 1 Index (current): 6.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$1,701,000	\$6,500	
Amount of Tax Relief for Homestead Exclusions	<u>\$357,795</u>		
Total Approx. Tax Revenue:	\$2,058,795		
Approx. Tax Levy for Tax Rate Calculation:	\$2,199,756	\$9,328	
	Elk	Elk	Total
		Oil/Gas/Mineral	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$357,767	Lowering RE Tax Rate	\$0	\$357,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$28			\$28
Amount of Tax Relief from State/Local Sources				\$357,795

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>					
Elk	67,684,809	32.5000	2,199,756				92.34725%	
Elk	116,608	80.0000	9,329				69.68000%	
<b>Totals:</b>	<b>67,801,417</b>		<b>2,209,085</b>	-	357,795	=	1,851,290	X N/A = 1,707,500
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,100			
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	11,900	11,900	
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	6,200	6,200	
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>18,100</b>	<b>18,100</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%	423,000	423,000	
6152	Current Act 511 Occupation Taxes			850.0000	0.000	150,000	150,000	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	35,000	35,000	
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>608,000</b>	<b>608,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>626,100</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>333,200,372</b>	<b>X</b>	<b>12</b>	<b>3,998,404</b>
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	<u>Current Real Estate Taxes</u>									
	Elk	32.5000	32.5000	0.00%	Yes	6.0%				
	Oil/Gas/Mineral	80.0000	80.0000	0.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6152	Current Act 511 Occupation Taxes	850.0000	850.0000	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,643,924
1200 Special Programs - Elementary / Secondary	1,491,192
1300 Vocational Education	210,970
1400 Other Instructional Programs - Elementary / Secondary	218,384
1800 Pre-Kindergarten	148,162
<b>Total Instruction</b>	<b>\$6,712,632</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	405,203
2200 Support Services - Instructional Staff	183,681
2300 Support Services - Administration	932,745
2400 Support Services - Pupil Health	157,562
2500 Support Services - Business	442,534
2600 Operation and Maintenance of Plant Services	1,408,715
2700 Student Transportation Services	583,466
2800 Support Services - Central	166,500
2900 Other Support Services	23,856
<b>Total Support Services</b>	<b>\$4,304,262</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	262,336
<b>Total Operation of Non-Instructional Services</b>	<b>\$262,336</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	621,979
<b>Total Other Expenditures and Financing Uses</b>	<b>\$621,979</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$11,901,209</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	2,087,470
200 Personnel Services - Employee Benefits	1,513,856
300 Purchased Professional and Technical Services	148,218
400 Purchased Property Services	5,000
500 Other Purchased Services	445,500
600 Supplies	400,440
700 Property	43,000
800 Other Objects	440
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,643,924</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	678,834
200 Personnel Services - Employee Benefits	548,566
300 Purchased Professional and Technical Services	67,034
500 Other Purchased Services	182,500
600 Supplies	13,185
800 Other Objects	1,073
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,491,192</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	112,330
200 Personnel Services - Employee Benefits	96,640
600 Supplies	2,000
<b>Total Vocational Education</b>	<b>\$210,970</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	113,625
200 Personnel Services - Employee Benefits	89,821
300 Purchased Professional and Technical Services	14,438
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$218,384</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	71,042
200 Personnel Services - Employee Benefits	63,683
500 Other Purchased Services	12,437
600 Supplies	1,000
<b>Total Pre-Kindergarten</b>	<b>\$148,162</b>
<b>Total Instruction</b>	<b>\$6,712,632</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	234,121
200 Personnel Services - Employee Benefits	165,742
400 Purchased Property Services	1,315
500 Other Purchased Services	940
600 Supplies	2,480

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<u>Description</u>	<u>Amount</u>
800 Other Objects	605
<b>Total Support Services - Students</b>	<b>\$405,203</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	71,365
200 Personnel Services - Employee Benefits	94,316
300 Purchased Professional and Technical Services	17,000
600 Supplies	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$183,681</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	494,159
200 Personnel Services - Employee Benefits	323,626
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	4,850
500 Other Purchased Services	79,770
600 Supplies	10,580
800 Other Objects	10,760
<b>Total Support Services - Administration</b>	<b>\$932,745</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	79,195
200 Personnel Services - Employee Benefits	68,467
300 Purchased Professional and Technical Services	1,400
500 Other Purchased Services	100
600 Supplies	4,500
700 Property	3,700
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$157,562</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	202,305
200 Personnel Services - Employee Benefits	166,538
300 Purchased Professional and Technical Services	50,950
400 Purchased Property Services	2,246
500 Other Purchased Services	5,370
600 Supplies	14,000
800 Other Objects	1,125
<b>Total Support Services - Business</b>	<b>\$442,534</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	453,064
200 Personnel Services - Employee Benefits	370,691
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	63,300
500 Other Purchased Services	93,940
600 Supplies	314,500
700 Property	37,000
800 Other Objects	1,720
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,408,715</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	583,466
<b>Total Student Transportation Services</b>	<b>\$583,466</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	166,500
<b>Total Support Services - Central</b>	<b>\$166,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	23,856
<b>Total Other Support Services</b>	<b>\$23,856</b>
<b>Total Support Services</b>	<b>\$4,304,262</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	148,703
200 Personnel Services - Employee Benefits	53,983
500 Other Purchased Services	42,450
600 Supplies	17,200
<b>Total Student Activities</b>	<b>\$262,336</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$262,336</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	621,979
<b>Total Interfund Transfers - Out</b>	<b>\$621,979</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$621,979</b>
<b>TOTAL EXPENDITURES</b>	<b>\$11,901,209</b>



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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,248,682	4,747,822
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 Cash and Short-Term Investments	\$5,248,682	\$4,747,822

Long-Term Investments

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

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,248,682	\$4,747,822

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
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		
<b>Total General Fund</b>		
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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 and Other Right To Use 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 and Other Right To Use 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>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

LEA : 109243503     Johnsonburg Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1	1
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	\$1	\$1
TOTAL INDEBTEDNESS	\$1	\$1



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,078,867
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,363,655
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,442,522
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,442,522