

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2022

President of the Board - Original Signature RequiredDate

7/13/22

Secretary of the Board - Original Signature RequiredDate

7/14/22

Chief School Administrator - Original Signature RequiredDate

7/14/22

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Clarion-Limestone Area SD	COUNTY : Clarion	AUN : 106161703
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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 ☒

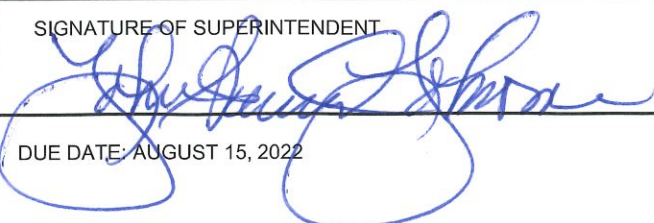
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$15564264
Ending Unassigned Fund Balance	\$1775543
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.40%

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 7/14/22
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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)

School District Name : Clarion-Limestone Area SD	County : Clarion	AUN Number : 106161703
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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 7/13/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$32,756.00 Function 2700, Object 200: \$36,380.00</p>	<p>The salary is for a full-time employee and the benefit amount includes salary benefits and full-time healthcare benefits (health, dental, life, vision, income protection).</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>This reserve will be used to fund any unexpected expenditures due to unforeseen circumstances (emergencies) such as major equipment malfunctions, building repairs due to storms, etc.</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>Estimating the board will commit these funds for future rising costs in retirement, technology, capital projects, healthcare, and elementary gymnasium project</p>

<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	4,534,036	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,472,526	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,006,562</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,402,494	
7000 Revenue from State Sources	9,226,124	
8000 Revenue from Federal Sources	738,663	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,367,281</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,373,843</u>

LEA : 106161703 Clarion-Limestone Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,125,507
6113 Public Utility Realty Taxes	5,200
6114 Payments in Lieu of Current Taxes - State / Local	53,305
6120 Current Per Capita Taxes, Section 679	15,893
6140 Current Act 511 Taxes - Flat Rate Assessments	49,331
6150 Current Act 511 Taxes - Proportional Assessments	723,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	210,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	16,089
6800 Revenues from Intermediary Sources / Pass-Through Funds	144,593
6990 Refunds and Other Miscellaneous Revenue	19,576
REVENUE FROM LOCAL SOURCES	\$5,402,494
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,367,962
7112 Basic Education Funding-Social Security	348,878
7220 Vocational Education	53,000
7271 Special Education funds for School-Aged Pupils	702,449
7311 Pupil Transportation Subsidy	657,036
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,620
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,787
7340 State Property Tax Reduction Allocation	416,491
7505 Ready to Learn Block Grant	158,575
7509 Supplemental Equipment Grants	4,054
7820 State Share of Retirement Contributions	1,496,272
REVENUE FROM STATE SOURCES	\$9,226,124
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	278,620
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,690
8517 NCLB, Title IV - 21st Century Schools	20,924
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	363,413
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	31,065
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,951
REVENUE FROM FEDERAL SOURCES	\$738,663
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,367,281

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,125,750		
Amount of Tax Relief for Homestead Exclusions	<u>\$422,535</u>		
Total Approx. Tax Revenue:	\$4,548,285		
Approx. Tax Levy for Tax Rate Calculation:	\$4,768,808		

	Clarion	Jefferson	Total
2021-22 Data			
a. Assessed Value	\$65,383,817	\$21,683,340	\$87,067,157
b. Real Estate Mills	60.5500	39.4300	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$242,206,665	\$55,063,552	\$297,270,217
d. Assessed Value	\$65,729,905	\$21,600,810	\$87,330,715
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$3,958,990	\$854,974	\$4,813,964
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	81.47694%	18.52306%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,922,271	\$891,693	\$4,813,964
(f Total * g)			
i. Base Mills Subject to Index	60.5500	41.1234	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.00000%	99.00000%	94.92615%
k. Tax Levy Needed	\$3,885,479	\$883,329	\$4,768,808
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	59.1100	40.8900	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,885,295	\$883,257	\$4,768,552
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,346,017
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,125,507
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,125,750		
Amount of Tax Relief for Homestead Exclusions	<u>\$422,535</u>		
Total Approx. Tax Revenue:	\$4,548,285		
Approx. Tax Levy for Tax Rate Calculation:	\$4,768,808		

	Clarion	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	63.4564	43.0973	
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)	\$4,170,983	\$930,937	\$5,101,920
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	\$3,910.00	\$5,653.00	
Number of Homestead/Farmstead Properties	1470	358	1828
Median Assessed Value of Homestead Properties			\$26,745

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,125,750		
Amount of Tax Relief for Homestead Exclusions	<u>\$422,535</u>		
Total Approx. Tax Revenue:	\$4,548,285		
Approx. Tax Levy for Tax Rate Calculation:	\$4,768,808		

	Clarion	Jefferson		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$416,491	Lowering RE Tax Rate	\$0	\$416,491
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$6,044			\$6,044
Amount of Tax Relief from State/Local Sources					\$422,535

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 106161703 Clarion-Limestone Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Clarion	65,729,905	59.1100	3,885,295			94.00000%	
Jefferson	21,600,810	40.8900	883,257			99.00000%	
Totals:	87,330,715		4,768,552	-	422,535 =	4,346,017 X	94.92615% = 4,125,507
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	15,893		
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	15,893	15,893
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	33,438	33,438
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						49,331	49,331
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%	627,000	627,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	96,000	96,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						723,000	723,000
Total Act 511, Current Taxes							772,331
Act 511 Tax Limit -->				297,270,217 X	12	3,567,243	
				Market Value	Mills	(511 Limit)	

LEA : 106161703 Clarion-Limestone Area SD

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>									
	Clarion	60.5500	59.1100	-2.36%	Yes	4.8%				
	Jefferson	41.1234	40.8900	-0.55%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,917,804
1200 Special Programs - Elementary / Secondary	2,012,534
1300 Vocational Education	799,526
1400 Other Instructional Programs - Elementary / Secondary	60,079
Total Instruction	\$9,789,943
2000 Support Services	
2100 Support Services - Students	647,621
2200 Support Services - Instructional Staff	713,924
2300 Support Services - Administration	1,001,703
2400 Support Services - Pupil Health	222,964
2500 Support Services - Business	202,003
2600 Operation and Maintenance of Plant Services	1,257,450
2700 Student Transportation Services	980,036
2800 Support Services - Central	5,923
2900 Other Support Services	12,290
Total Support Services	\$5,043,914
3000 Operation of Non-Instructional Services	
3200 Student Activities	349,190
Total Operation of Non-Instructional Services	\$349,190
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	381,217
Total Other Expenditures and Financing Uses	\$381,217
Total Estimated Expenditures and Other Financing Uses	\$15,564,264

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,692,992
200 Personnel Services - Employee Benefits	2,554,539
400 Purchased Property Services	5,915
500 Other Purchased Services	390,770
600 Supplies	258,464
800 Other Objects	15,124
Total Regular Programs - Elementary / Secondary	\$6,917,804
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	795,795
200 Personnel Services - Employee Benefits	641,762
300 Purchased Professional and Technical Services	269,115
500 Other Purchased Services	294,175
600 Supplies	11,337
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$2,012,534
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	292,637
200 Personnel Services - Employee Benefits	216,941
300 Purchased Professional and Technical Services	710
400 Purchased Property Services	3,750
500 Other Purchased Services	252,086
600 Supplies	28,632
800 Other Objects	4,770
Total Vocational Education	\$799,526
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	53,149
200 Personnel Services - Employee Benefits	6,330
500 Other Purchased Services	600
Total Other Instructional Programs - Elementary / Secondary	\$60,079
Total Instruction	\$9,789,943
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	316,518
200 Personnel Services - Employee Benefits	254,675
300 Purchased Professional and Technical Services	60,250
500 Other Purchased Services	4,645
600 Supplies	11,088
800 Other Objects	445
Total Support Services - Students	\$647,621
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	274,716
200 Personnel Services - Employee Benefits	189,362

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	25,420
400	Purchased Property Services	3,000
500	Other Purchased Services	1,990
600	Supplies	123,670
700	Property	95,706
800	Other Objects	60
Total Support Services - Instructional Staff		\$713,924
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	495,436
200	Personnel Services - Employee Benefits	385,564
300	Purchased Professional and Technical Services	70,250
400	Purchased Property Services	4,455
500	Other Purchased Services	20,320
600	Supplies	14,643
800	Other Objects	11,035
Total Support Services - Administration		\$1,001,703
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	119,127
200	Personnel Services - Employee Benefits	95,489
300	Purchased Professional and Technical Services	3,700
400	Purchased Property Services	755
500	Other Purchased Services	440
600	Supplies	3,453
Total Support Services - Pupil Health		\$222,964
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	119,326
200	Personnel Services - Employee Benefits	60,548
300	Purchased Professional and Technical Services	1,650
400	Purchased Property Services	1,040
500	Other Purchased Services	2,150
600	Supplies	16,624
800	Other Objects	665
Total Support Services - Business		\$202,003
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	488,798
200	Personnel Services - Employee Benefits	369,885
300	Purchased Professional and Technical Services	3,700
400	Purchased Property Services	75,200
500	Other Purchased Services	54,907
600	Supplies	259,160
700	Property	5,300
800	Other Objects	500
Total Operation and Maintenance of Plant Services		\$1,257,450
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	32,756

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	36,380
300	Purchased Professional and Technical Services	6,400
400	Purchased Property Services	4,000
500	Other Purchased Services	900,000
600	Supplies	500
Total Student Transportation Services		\$980,036
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	4,120
200	Personnel Services - Employee Benefits	1,803
Total Support Services - Central		\$5,923
2900 <u>Other Support Services</u>		
500	Other Purchased Services	12,290
Total Other Support Services		\$12,290
Total Support Services		\$5,043,914
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	104,420
200	Personnel Services - Employee Benefits	43,317
300	Purchased Professional and Technical Services	72,247
400	Purchased Property Services	4,970
500	Other Purchased Services	70,752
600	Supplies	38,799
800	Other Objects	14,685
Total Student Activities		\$349,190
Total Operation of Non-Instructional Services		\$349,190
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	226,217
900	Other Uses of Funds	155,000
Total Debt Service / Other Expenditures and Financing Uses		\$381,217
Total Other Expenditures and Financing Uses		\$381,217
TOTAL EXPENDITURES		\$15,564,264

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,205,000	3,200,000
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	200,000	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000	2,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	77,000	77,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	19,000	25,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,503,000	\$3,454,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	637,839	637,839
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$637,839	\$637,839
TOTAL CASH AND INVESTMENTS	\$5,140,839	\$4,091,839

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	6,681,748	6,681,748
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	430,000	440,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,149,000	3,149,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,260,748	\$10,270,748
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 106161703 Clarion-Limestone Area SD

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$10,260,748	\$10,270,748

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$10,260,748	\$10,270,748

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,034,036
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,775,543
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,809,579
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,809,579