

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2022



President of the Board - Original Signature Required

6-29-2022

Date



Secretary of the Board - Original Signature Required

6-29-2022

Date



Chief School Administrator - Original Signature Required

6-29-2022

Date

Samantha Williams

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022)? Yes ☐
No ☒

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

Total Budgeted Expenditures	\$74058844
Ending Unassigned Fund Balance	\$6843275
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.24%

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 6-29-2022
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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)

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 5/3/2022
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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>
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: \$261,610.37 C x 2%: \$34,425.96</p>	<p>Maximum homestead exlcusion reached based on 50% median assessed vauue of homestead properties.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary Reserve reperesents possible additional staffing needs based upon enrollment.</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>Ending Unassigned Fund Balance is maintained for any revenues that were budgeted that may not be received.</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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,694,192	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,694,192</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,487,768	
7000 Revenue from State Sources	37,613,592	
8000 Revenue from Federal Sources	22,917,630	
9000 Other Financing Sources	188,937	
Total Estimated Revenues And Other Financing Sources		<u>\$72,207,927</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$80,902,119</u>

LEA : 108112502 Greater Johnstown SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,918,472
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	33,250
6140 Current Act 511 Taxes - Flat Rate Assessments	108,250
6150 Current Act 511 Taxes - Proportional Assessments	2,710,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	740,000
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	26,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	772,796
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	5,000
6960 Services Provided Other Local Governmental Units / LEAs	50,000
6990 Refunds and Other Miscellaneous Revenue	74,000
REVENUE FROM LOCAL SOURCES	\$11,487,768
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	22,170,436
7112 Basic Education Funding-Social Security	1,166,762
7220 Vocational Education	480,000
7271 Special Education funds for School-Aged Pupils	2,763,707
7292 Pre-K Counts	1,015,000
7311 Pupil Transportation Subsidy	1,211,933
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,550
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	857,708
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,000
7340 State Property Tax Reduction Allocation	1,721,298
7505 Ready to Learn Block Grant	674,415
7820 State Share of Retirement Contributions	5,377,783
REVENUE FROM STATE SOURCES	\$37,613,592
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	95,585
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	121,176
8513 IDEA, Section 619	6,900

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,366,734
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	268,111
8517 NCLB, Title IV - 21St Century Schools	655,305
8521 Vocational Education - Operating Expenditures	113,226
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	244,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,857,858
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	10,906,983
8751 ARP ESSER Learning Loss	704,295
8752 ARP ESSER Summer Programs	140,859
8753 ARP ESSER Afterschool Programs	150,000
8754 ARP ESSER Homeless Children and Youth Funds	36,598
8755 ARP ESSER Emergency Relief for Other Educational Entities	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,000
REVENUE FROM FEDERAL SOURCES	\$22,917,630
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	188,937
OTHER FINANCING SOURCES	\$188,937
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	72,207,927

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$6,918,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,721,298</u>	
Total Approx. Tax Revenue:	\$8,640,198	
Approx. Tax Levy for Tax Rate Calculation:	\$9,966,918	
	Cambria	Total

2021-22 Data		
a. Assessed Value	\$206,701,460	\$206,701,460
b. Real Estate Mills	48.6200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$675,961,445	\$675,961,445
d. Assessed Value	\$204,985,760	\$204,985,760
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$10,049,825	\$10,049,825
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$10,049,825	\$10,049,825
(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	83.91000%	83.91000%
k. Tax Levy Needed	\$9,966,918	\$9,966,918
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	48.6200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,966,408	\$9,966,408
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,245,110
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,918,472
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$6,918,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,721,298</u>	
Total Approx. Tax Revenue:	\$8,640,198	
Approx. Tax Levy for Tax Rate Calculation:	\$9,966,918	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	51.1482	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,484,653	\$10,484,653
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,530.00	
Number of Homestead/Farmstead Properties	5429	5429
Median Assessed Value of Homestead Properties		\$11,060

Act 1 Index (current): 5.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$6,918,900
Amount of Tax Relief for Homestead Exclusions	<u>\$1,721,298</u>
Total Approx. Tax Revenue:	\$8,640,198
Approx. Tax Levy for Tax Rate Calculation:	\$9,966,918
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,721,298	Lowering RE Tax Rate	\$0	\$1,721,298
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,721,298

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108112502 Greater Johnstown SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/30/2022 11:04:15 AM				Page - 1 of 1			
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>
Cambria	204,985,760	48.6200	9,966,408			83.91000%	
Totals:	204,985,760		9,966,408	- 1,721,298	= 8,245,110	X 83.91000%	= 6,918,472
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	33,250		
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	33,250	33,250
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	45,000	45,000
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						108,250	108,250
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%	1,300,000	1,300,000
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	125,000	125,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.0000	635,000	635,000
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0050	0.0000	650,000	650,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0
Total Current Act 511 Taxes– Proportional Assessments						2,710,000	2,710,000
Total Act 511, Current Taxes							2,818,250
Act 511 Tax Limit -->				675,961,445	X	12	8,111,537
				Market Value		Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Cambria	48.6200	48.6200	0.00%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6144	Current Act 511 Trailer Taxes					5.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.2%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes					5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6154	Current Act 511 Amusement Taxes					5.2%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	5.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.2%				
6157	Current Act 511 Mercantile Taxes	0.0050	0.0050	0.00%	Yes	5.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,732,137
1200 Special Programs - Elementary / Secondary	9,473,910
1300 Vocational Education	1,334,284
1400 Other Instructional Programs - Elementary / Secondary	771,045
1500 Nonpublic School Programs	168,152
1700 Higher Education Programs for Secondary Students	215,000
1800 Pre-Kindergarten	1,015,000
Total Instruction	\$39,709,528
2000 Support Services	
2100 Support Services - Students	1,542,468
2200 Support Services - Instructional Staff	1,744,373
2300 Support Services - Administration	2,948,441
2400 Support Services - Pupil Health	1,233,011
2500 Support Services - Business	632,879
2600 Operation and Maintenance of Plant Services	4,548,230
2700 Student Transportation Services	2,997,754
2800 Support Services - Central	239,478
2900 Other Support Services	5,000
Total Support Services	\$15,891,634
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,102,875
3300 Community Services	71,598
Total Operation of Non-Instructional Services	\$1,174,473
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,478,006
Total Facilities Acquisition, Construction and Improvement Services	\$12,478,006
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,650,097
5200 Interfund Transfers - Out	5,106
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$4,805,203
Total Estimated Expenditures and Other Financing Uses	\$74,058,844

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,878,561
200 Personnel Services - Employee Benefits	8,077,415
300 Purchased Professional and Technical Services	1,799,024
400 Purchased Property Services	82,265
500 Other Purchased Services	1,725,240
600 Supplies	4,130,565
700 Property	37,067
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$26,732,137
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,716,202
200 Personnel Services - Employee Benefits	2,874,502
300 Purchased Professional and Technical Services	846,730
400 Purchased Property Services	515
500 Other Purchased Services	1,853,315
600 Supplies	111,716
700 Property	70,930
Total Special Programs - Elementary / Secondary	\$9,473,910
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	708,606
200 Personnel Services - Employee Benefits	460,402
500 Other Purchased Services	88,741
600 Supplies	75,186
800 Other Objects	1,349
Total Vocational Education	\$1,334,284
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	282,987
200 Personnel Services - Employee Benefits	170,744
300 Purchased Professional and Technical Services	118,654
400 Purchased Property Services	120,000
500 Other Purchased Services	59,190
600 Supplies	18,970
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$771,045
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

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	154,346
800	Other Objects	849,654
Total Pre-Kindergarten		\$1,015,000
Total Instruction		\$39,709,528
2000 Support Services		
2100 <u>Support Services - Students</u>		
100	Personnel Services - Salaries	849,068
200	Personnel Services - Employee Benefits	593,025
300	Purchased Professional and Technical Services	87,710
500	Other Purchased Services	5,500
600	Supplies	7,165
Total Support Services - Students		\$1,542,468
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	520,443
200	Personnel Services - Employee Benefits	345,543
300	Purchased Professional and Technical Services	391,044
500	Other Purchased Services	228,350
600	Supplies	255,493
800	Other Objects	3,500
Total Support Services - Instructional Staff		\$1,744,373
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,581,182
200	Personnel Services - Employee Benefits	1,045,856
300	Purchased Professional and Technical Services	237,500
500	Other Purchased Services	44,243
600	Supplies	10,910
800	Other Objects	28,750
Total Support Services - Administration		\$2,948,441
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	199,003
200	Personnel Services - Employee Benefits	96,472
300	Purchased Professional and Technical Services	913,348
600	Supplies	24,188
Total Support Services - Pupil Health		\$1,233,011
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	313,578
200	Personnel Services - Employee Benefits	205,000
300	Purchased Professional and Technical Services	25,850
500	Other Purchased Services	80,951
600	Supplies	5,500
800	Other Objects	2,000
Total Support Services - Business		\$632,879
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	820,969

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	642,076
300 Purchased Professional and Technical Services	570,987
400 Purchased Property Services	1,288,888
500 Other Purchased Services	370,650
600 Supplies	843,200
700 Property	10,000
800 Other Objects	1,460
Total Operation and Maintenance of Plant Services	\$4,548,230
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,994,754
600 Supplies	3,000
Total Student Transportation Services	\$2,997,754
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	41,134
200 Personnel Services - Employee Benefits	28,859
300 Purchased Professional and Technical Services	153,500
400 Purchased Property Services	5,735
500 Other Purchased Services	10,000
600 Supplies	250
Total Support Services - Central	\$239,478
2900 <u>Other Support Services</u>	
600 Supplies	5,000
Total Other Support Services	\$5,000
Total Support Services	\$15,891,634
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	391,723
200 Personnel Services - Employee Benefits	155,047
300 Purchased Professional and Technical Services	54,907
400 Purchased Property Services	71,082
500 Other Purchased Services	266,016
600 Supplies	132,600
700 Property	15,000
800 Other Objects	16,500
Total Student Activities	\$1,102,875
3300 <u>Community Services</u>	
600 Supplies	71,598
Total Community Services	\$71,598
Total Operation of Non-Instructional Services	\$1,174,473
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	12,478,006

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$12,478,006
Total Facilities Acquisition, Construction and Improvement Services	\$12,478,006
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	397,393
900 Other Uses of Funds	4,252,704
Total Debt Service / Other Expenditures and Financing Uses	\$4,650,097
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,106
Total Interfund Transfers - Out	\$5,106
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$4,805,203
TOTAL EXPENDITURES	\$74,058,844

LEA : 108112502 Greater Johnstown SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,500,000	6,003,309
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	2,415,000	2,420,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
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	\$10,915,000	\$9,423,309

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		

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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		
TOTAL CASH AND INVESTMENTS	\$10,915,000	\$9,423,309

LEA : 108112502 Greater Johnstown SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	49,531,059	45,336,559
0520 Extended-Term Financing Agreements Payable	1,324,357	1,324,357
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,950,000	2,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$52,805,416	\$48,760,916
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$52,805,416	\$48,760,916

<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	\$52,805,416	\$48,760,916

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,843,275
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,843,275
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,993,275