

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022

Angela J. Varner  
President of the Board - Original Signature Required

[Signature]  
Secretary of the Board - Original Signature Required

[Signature]  
Chief School Administrator - Original Signature Required

RICHARD MEILY

Contact Person

rmeily@jcsdk12.org

Email Address

6/16/22  
Date

6-16-22  
Date

6/16/22  
Date

(717)436-2111

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Juniata County SD	COUNTY : Juniata	AUN : 111343603
--	---------------------	--------------------

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	\$44937090
Ending Unassigned Fund Balance	\$2875800
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.39%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

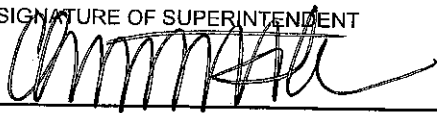
☒

No

☐

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

SIGNATURE OF SUPERINTENDENT



DATE

8/3/22

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 : Juniata County SD	County : Juniata
AUN Number : 111343603	

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 <div style="font-family: cursive; font-size: 1.2em; margin-top: 10px;">Angela J. Varner</div>	DATE <div style="font-family: cursive; font-size: 1.2em; margin-top: 10px;">5/16/22</div>
---	--

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	FUTURE COST
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	COMMITTED FOR FUTURE COST

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,564,905
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,875,800
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,440,705</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,940,752
7000 Revenue from State Sources	20,522,777
8000 Revenue from Federal Sources	4,473,561
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$44,937,090</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$56,377,795</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,283,329
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	17,564
6114 Payments in Lieu of Current Taxes - State / Local	48,100
6120 Current Per Capita Taxes, Section 679	70,000
6140 Current Act 511 Taxes - Flat Rate Assessments	210,000
6150 Current Act 511 Taxes - Proportional Assessments	2,887,514
6400 Delinquencies on Taxes Levied / Assessed by the LEA	471,350
6500 Earnings on Investments	72,000
6700 Revenues from LEA Activities	72,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	618,645
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	1,250
6960 Services Provided Other Local Governmental Units / LEAs	60,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,940,752</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,733,129
7160 Tuition for Orphans Subsidy	130,000
7220 Vocational Education	90,000
7250 Migratory Children	425
7271 Special Education funds for School-Aged Pupils	1,810,648
7311 Pupil Transportation Subsidy	2,660,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	102,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	317,581
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	656,509
7505 Ready to Learn Block Grant	451,696
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810 State Share of Social Security and Medicare Taxes	628,281
7820 State Share of Retirement Contributions	2,859,008
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,522,777</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	907,965

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	129,483
8517 NCLB, Title IV - 21St Century Schools	68,599
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,110,386
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	257,128
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,473,561</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,937,090</b>

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,283,329	
Amount of Tax Relief for Homestead Exclusions	<u>\$656,509</u>	
Total Approx. Tax Revenue:	\$15,939,838	
Approx. Tax Levy for Tax Rate Calculation:	\$16,710,426	
	Juniata	Total

2021-22 Data		
a. Assessed Value	\$239,048,857	\$239,048,857
b. Real Estate Mills	67.7120	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,606,034,167	\$1,606,034,167
d. Assessed Value	\$240,795,692	\$240,795,692
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$16,186,476	\$16,186,476
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$16,186,476	\$16,186,476
(f Total * g)		
i. Base Mills Subject to Index	67.7120	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.20000%	95.20000%
k. Tax Levy Needed	\$16,710,426	\$16,710,426
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	69.3967	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,710,426	\$16,710,426
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,053,917
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,283,329
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,283,329	
Amount of Tax Relief for Homestead Exclusions	<u>\$656,509</u>	
Total Approx. Tax Revenue:	\$15,939,838	
Approx. Tax Levy for Tax Rate Calculation:	\$16,710,426	
	Juniata	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	70.6913	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,022,161	\$17,022,161
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	\$1,563.00	
Number of Homestead/Farmstead Properties	6059	6059
Median Assessed Value of Homestead Properties		\$20,500

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,283,329
Amount of Tax Relief for Homestead Exclusions	<u>\$656,509</u>
Total Approx. Tax Revenue:	\$15,939,838
Approx. Tax Levy for Tax Rate Calculation:	\$16,710,426
	Juniata
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$656,509	Lowering RE Tax Rate	\$0	\$656,509
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$656,509

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>						
Juniata	240,795,692	69.3967	16,710,426					95.20000%	
Totals:	240,795,692		16,710,426	-	656,509	=	16,053,917	X 95.20000%	= 15,283,329
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	70,000				
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	73,000	70,000		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	150,000	140,000		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
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						223,000	210,000		
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%	2,502,014	2,502,014		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	340,000	340,000		
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	45,500	45,500		
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						2,887,514	2,887,514		
Total Act 511, Current Taxes							3,097,514		
Act 511 Tax Limit -->					1,606,034,167	X	12	19,272,410	
					Market Value		Mills	(511 Limit)	

LEA : 111343603     Juniata County SD

Printed 8/25/2022 8:09:12 AM

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> Juniata	67.7120	69.3967	2.49%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.4%				

LEA : 111343603     Juniata County SD

Printed 8/25/2022 8:09:14 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,664,091
1200 Special Programs - Elementary / Secondary	7,296,370
1300 Vocational Education	2,018,436
1400 Other Instructional Programs - Elementary / Secondary	266,220
1500 Nonpublic School Programs	26,324
<b>Total Instruction</b>	<b>\$27,271,441</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,346,040
2200 Support Services - Instructional Staff	928,176
2300 Support Services - Administration	2,617,823
2400 Support Services - Pupil Health	714,160
2500 Support Services - Business	653,941
2600 Operation and Maintenance of Plant Services	2,518,031
2700 Student Transportation Services	3,590,000
<b>Total Support Services</b>	<b>\$12,368,171</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	657,876
3300 Community Services	6,056
<b>Total Operation of Non-Instructional Services</b>	<b>\$663,932</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,700,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,700,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,933,546
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,933,546</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,937,090</b>

LEA : 111343603     Juniata County SD

Printed 8/25/2022 8:09:14 AM

<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		8,744,751
200 Personnel Services - Employee Benefits		6,142,532
300 Purchased Professional and Technical Services		155,200
400 Purchased Property Services		564,056
500 Other Purchased Services		1,512,502
600 Supplies		526,050
700 Property		17,500
800 Other Objects		1,500
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$17,664,091</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		3,211,985
200 Personnel Services - Employee Benefits		2,169,763
300 Purchased Professional and Technical Services		221,200
500 Other Purchased Services		1,626,122
600 Supplies		66,800
800 Other Objects		500
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$7,296,370</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		740,284
200 Personnel Services - Employee Benefits		508,532
300 Purchased Professional and Technical Services		3,350
500 Other Purchased Services		715,500
600 Supplies		38,420
700 Property		10,850
800 Other Objects		1,500
<b>Total Vocational Education</b>		<b>\$2,018,436</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		17,000
200 Personnel Services - Employee Benefits		7,220
300 Purchased Professional and Technical Services		165,000
500 Other Purchased Services		77,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$266,220</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		13,264
200 Personnel Services - Employee Benefits		13,060
<b>Total Nonpublic School Programs</b>		<b>\$26,324</b>
<b>Total Instruction</b>		<b>\$27,271,441</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		705,361
200 Personnel Services - Employee Benefits		558,829
500 Other Purchased Services		1,250

LEA : 111343603     Juniata County SD

Printed 8/25/2022 8:09:14 AM

<u>Description</u>	<u>Amount</u>
600 Supplies	78,350
800 Other Objects	2,250
<b>Total Support Services - Students</b>	<b>\$1,346,040</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	239,836
200 Personnel Services - Employee Benefits	239,835
300 Purchased Professional and Technical Services	321,200
400 Purchased Property Services	550
600 Supplies	26,515
700 Property	100,000
800 Other Objects	240
<b>Total Support Services - Instructional Staff</b>	<b>\$928,176</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,402,902
200 Personnel Services - Employee Benefits	914,721
300 Purchased Professional and Technical Services	230,000
500 Other Purchased Services	26,750
600 Supplies	18,200
800 Other Objects	25,250
<b>Total Support Services - Administration</b>	<b>\$2,617,823</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	374,343
200 Personnel Services - Employee Benefits	328,317
400 Purchased Property Services	1,000
600 Supplies	10,500
<b>Total Support Services - Pupil Health</b>	<b>\$714,160</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	311,344
200 Personnel Services - Employee Benefits	231,597
300 Purchased Professional and Technical Services	84,000
500 Other Purchased Services	1,250
800 Other Objects	25,750
<b>Total Support Services - Business</b>	<b>\$653,941</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	849,824
200 Personnel Services - Employee Benefits	490,707
300 Purchased Professional and Technical Services	85,500
400 Purchased Property Services	208,000
500 Other Purchased Services	260,000
600 Supplies	612,000
800 Other Objects	12,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,518,031</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,500,000

LEA : 111343603     Juniata County SD

Printed 8/25/2022 8:09:14 AM

<u>Description</u>	<u>Amount</u>
700 Property	90,000
<b>Total Student Transportation Services</b>	<b>\$3,590,000</b>
<b>Total Support Services</b>	<b>\$12,368,171</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	195,250
200 Personnel Services - Employee Benefits	83,126
300 Purchased Professional and Technical Services	165,000
400 Purchased Property Services	15,000
500 Other Purchased Services	129,500
600 Supplies	65,000
800 Other Objects	5,000
<b>Total Student Activities</b>	<b>\$657,876</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,056
600 Supplies	2,500
<b>Total Community Services</b>	<b>\$6,056</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$663,932</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	1,700,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,700,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,700,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,428,906
900 Other Uses of Funds	1,504,640
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,933,546</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,933,546</b>
<b>TOTAL EXPENDITURES</b>	<b>\$44,937,090</b>



**Cash and Short-Term Investments**

**06/30/2022 Estimate**                      **06/30/2023 Projection**

General Fund	7,950,000	7,950,000
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	2,400,000	2,400,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,350,000</b>	<b>\$10,350,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**                      **06/30/2023 Projection**

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

LEA : 111343603     Juniata County SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,350,000	\$10,350,000

LEA : 111343603     Juniata County SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	56,299,526	54,934,727
0520 Extended-Term Financing Agreements Payable	342,802	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	391,684	302,188
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$57,034,012</b>	<b>\$55,236,915</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 111343603     Juniata County 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		
<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-Purchase 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-Purchase 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-Purchase 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>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 111343603     Juniata County SD

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

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

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 111343603     Juniata County SD			
Printed 8/25/2022 8:09:17 AM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$57,034,012</b>	<b>\$55,236,915</b>	

LEA : 111343603     Juniata County SD

<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	\$57,034,012	\$55,236,915



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,564,905
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,875,800
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,440,705
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,440,705