

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023

President of the Board - Original Signature Required

Date

6/23/2023

Secretary of the Board - Original Signature Required

Date

6/23/2023

Chief School Administrator - Original Signature Required

Colette Vickers

Contact Person

cvickers@clasd.net

Email Address

Date

6/23/2023

(814)764-5111

Extn :316

Telephone

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 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 2023-2024 (compared to 2022-2023)?

Yes
No

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

Total Budgeted Expenditures	\$19334335
Ending Unassigned Fund Balance	\$1356845
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.01%

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 6/22/23
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 6/22/2023
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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>
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.	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
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimating the board will commit these funds for future rising costs in technology, capital projects, healthcare, etc

<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	4,585,081
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,478,605
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,063,686</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,717,200
7000 Revenue from State Sources	10,153,774
8000 Revenue from Federal Sources	422,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,292,974</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,356,660</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,168,068
6113 Public Utility Realty Taxes	5,200
6114 Payments in Lieu of Current Taxes - State / Local	72,000
6120 Current Per Capita Taxes, Section 679	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	36,500
6150 Current Act 511 Taxes - Proportional Assessments	781,932
6400 Delinquencies on Taxes Levied / Assessed by the LEA	225,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	162,000
6990 Refunds and Other Miscellaneous Revenue	26,000

REVENUE FROM LOCAL SOURCES \$5,717,200

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,831,151
7112 Basic Education Funding-Social Security	343,858
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	85,182
7271 Special Education funds for School-Aged Pupils	767,511
7311 Pupil Transportation Subsidy	840,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,500
7340 State Property Tax Reduction Allocation	416,489
7505 Ready to Learn Block Grant	158,575
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	145,000
7820 State Share of Retirement Contributions	1,523,508

REVENUE FROM STATE SOURCES \$10,153,774

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	242,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,000
8517 Title IV - 21st Century Schools	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$422,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,292,974
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Act 1 Index (current): 5.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,168,500

Amount of Tax Relief for Homestead Exclusions

\$416,489

Total Approx. Tax Revenue:

\$4,584,989

Approx. Tax Levy for Tax Rate Calculation:

\$4,812,982

Clarion

Jefferson

Total

	Clarion	Jefferson	Total
2022-23 Data			
a. Assessed Value	\$65,729,905	\$21,600,810	\$87,330,715
b. Real Estate Mills	59.1100	40.8900	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$241,976,420	\$55,215,788	\$297,192,208
d. Assessed Value	\$66,291,498	\$21,961,090	\$88,252,588
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$3,885,295	\$883,257	\$4,768,552
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	81.42085%	18.57915%	100.00000%
II.			
h. Rebalanced 2022-23 Tax Levy	\$3,882,596	\$885,956	\$4,768,552
(f Total * g)			
i. Base Mills Subject to Index	59.1100	41.0149	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.00000%	94.00000%	94.81421%
k. Tax Levy Needed	\$3,918,771	\$894,211	\$4,812,982
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate			
(k / d * 1000)	59.1100	40.7100	
III.			
m. Tax Levy Generated by Mills	\$3,918,490	\$894,036	\$4,812,526
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,396,037
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,168,068
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,168,500

Amount of Tax Relief for Homestead Exclusions

\$416,489

Total Approx. Tax Revenue:

\$4,584,989

Approx. Tax Levy for Tax Rate Calculation:

\$4,812,982

	Clarion	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	62.5383	43.3937	
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)	\$4,145,758	\$952,973	\$5,098,731
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	\$3,952.00	\$5,713.00	
Number of Homestead/Farmstead Properties	1419	364	1783
Median Assessed Value of Homestead Properties			\$13,955

Act 1 Index (current): 5.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,168,500

Amount of Tax Relief for Homestead Exclusions

\$416,489

Total Approx. Tax Revenue:

\$4,584,989

Approx. Tax Levy for Tax Rate Calculation:

\$4,812,982

Clarion

Jefferson

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$416,489

Lowering RE Tax Rate

\$0

\$416,489

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$416,489

CODE

6111 Current Real Estate Taxes

<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	66,291,498	59.1100	3,918,490			95.00000%	
Jefferson	21,961,090	40.7100	894,036			94.00000%	
Totals:	88,252,588		4,812,526	- 416,489 =	4,396,037 X	94.81421% =	4,168,068

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		15,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	15,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	21,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			36,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	681,932
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			781,932
Total Act 511, Current Taxes			818,432
	Act 511 Tax Limit -->	297,192,208 X	12
		Market Value	Mills
			3,566,306
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Clarion	59.1100	59.1100	0.00%	Yes	5.8%			
	Jefferson	41.0149	40.7100	-0.73%	Yes	5.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%			

LEA : 106161703 Clarion-Limestone Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,179,997
1200 Special Programs - Elementary / Secondary	2,472,269
1300 Vocational Education	784,370
1400 Other Instructional Programs - Elementary / Secondary	40,558
1500 Nonpublic School Programs	40,600
Total Instruction	\$10,517,794
2000 Support Services	
2100 Support Services - Students	448,572
2200 Support Services - Instructional Staff	374,287
2300 Support Services - Administration	1,251,308
2400 Support Services - Pupil Health	197,371
2500 Support Services - Business	353,088
2600 Operation and Maintenance of Plant Services	1,378,969
2700 Student Transportation Services	949,509
2800 Support Services - Central	210,420
2900 Other Support Services	11,487
Total Support Services	\$5,175,011
3000 Operation of Non-Instructional Services	
3200 Student Activities	388,980
3300 Community Services	1,100
Total Operation of Non-Instructional Services	\$390,080
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	451,450
5200 Interfund Transfers - Out	2,800,000
Total Other Expenditures and Financing Uses	\$3,251,450
Total Estimated Expenditures and Other Financing Uses	\$19,334,335

2023-2024 Final General Fund Budget

LEA : 106161703 Clarion-Limestone Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,822,933
200 Personnel Services - Employee Benefits	2,560,809
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	16,895
500 Other Purchased Services	455,257
600 Supplies	262,415
700 Property	3,000
800 Other Objects	6,688
Total Regular Programs - Elementary / Secondary	\$7,179,997
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	791,882
200 Personnel Services - Employee Benefits	659,419
300 Purchased Professional and Technical Services	689,925
500 Other Purchased Services	320,364
600 Supplies	10,679
Total Special Programs - Elementary / Secondary	\$2,472,269
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	273,746
200 Personnel Services - Employee Benefits	176,890
400 Purchased Property Services	3,000
500 Other Purchased Services	218,028
600 Supplies	112,706
Total Vocational Education	\$784,370
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,958
500 Other Purchased Services	30,600
Total Other Instructional Programs - Elementary / Secondary	\$40,558
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,600
500 Other Purchased Services	38,000
Total Nonpublic School Programs	\$40,600
Total Instruction	\$10,517,794
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	221,883
200 Personnel Services - Employee Benefits	149,544
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	2,645
600 Supplies	8,500
Total Support Services - Students	\$448,572

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	62,705
200 Personnel Services - Employee Benefits	41,978
300 Purchased Professional and Technical Services	16,850
400 Purchased Property Services	3,000
500 Other Purchased Services	2,772
600 Supplies	84,946
700 Property	162,036
Total Support Services - Instructional Staff	\$374,287
2300 Support Services - Administration	
100 Personnel Services - Salaries	621,450
200 Personnel Services - Employee Benefits	463,374
300 Purchased Professional and Technical Services	101,800
400 Purchased Property Services	1,920
500 Other Purchased Services	14,600
600 Supplies	10,853
800 Other Objects	37,311
Total Support Services - Administration	\$1,251,308
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	106,108
200 Personnel Services - Employee Benefits	83,238
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	710
500 Other Purchased Services	440
600 Supplies	3,875
Total Support Services - Pupil Health	\$197,371
2500 Support Services - Business	
100 Personnel Services - Salaries	192,098
200 Personnel Services - Employee Benefits	125,365
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	3,600
600 Supplies	14,125
800 Other Objects	900
Total Support Services - Business	\$353,088
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	541,677
200 Personnel Services - Employee Benefits	394,840
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	101,700
500 Other Purchased Services	60,531
600 Supplies	278,721
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,378,969
2700 Student Transportation Services	
400 Purchased Property Services	2,000

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	947,009
600 Supplies	500
Total Student Transportation Services	\$949,509
2800 Support Services - Central	
100 Personnel Services - Salaries	124,511
200 Personnel Services - Employee Benefits	85,385
600 Supplies	524
Total Support Services - Central	\$210,420
2900 Other Support Services	
500 Other Purchased Services	11,487
Total Other Support Services	\$11,487
Total Support Services	\$5,175,011
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	84,079
200 Personnel Services - Employee Benefits	34,569
300 Purchased Professional and Technical Services	91,482
400 Purchased Property Services	3,450
500 Other Purchased Services	112,830
600 Supplies	43,550
800 Other Objects	19,020
Total Student Activities	\$388,980
3300 Community Services	
600 Supplies	1,100
Total Community Services	\$1,100
Total Operation of Non-Instructional Services	\$390,080
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	211,450
900 Other Uses of Funds	240,000
Total Debt Service / Other Expenditures and Financing Uses	\$451,450
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,800,000
Total Interfund Transfers - Out	\$2,800,000
Total Other Expenditures and Financing Uses	\$3,251,450
TOTAL EXPENDITURES	\$19,334,335

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	6,063,686	2,973,686
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	916,098	16,098
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	131,172	140,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	721,645	722,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	33,507	33,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,866,108	\$3,885,284

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$7,866,108	\$3,885,284
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	6,135,000	5,895,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,135,000	\$5,895,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$6,135,000	\$5,895,000
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Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$6,135,000	\$5,895,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,665,480
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,356,845
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,022,325

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,022,325
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