

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2020

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDateValerie BrooksContact Person(724)627-8151Extn :TelephoneExtensionvbrooks@cgsd.orgEmail Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Greene SD	COUNTY : Greene	AUN : 101301403
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020) ?

Yes ☐

No ☒

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$33292226
Ending Unassigned Fund Balance	\$5543712
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.7%

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 <i>Kelen K McCracken</i>	DATE <i>6/23/2020</i>
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DUE DATE: AUGUST 15, 2020

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Greene SD	County : Greene	AUN Number : 101301403
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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 6-16-2020
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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>
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$943,409.00 Function 2300, Object 200: \$1,241,422.00	Rising cost of healthcare and retirement.
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.	Amount available for expenditures prior to receiving tax revenue.

<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	
0840 Assigned Fund Balance	4,304,260
0850 Unassigned Fund Balance	2,215,939
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,520,199</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,160,767
7000 Revenue from State Sources	15,522,489
8000 Revenue from Federal Sources	632,483
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,315,739</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,835,938</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,030,840
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	200,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	33,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	537,327
6910 Rentals	40,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	301,000
REVENUE FROM LOCAL SOURCES	\$16,160,767
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,553,821
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	2,000
7271 Special Education funds for School-Aged Pupils	1,869,463
7311 Pupil Transportation Subsidy	720,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,362
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	920,936
7505 Ready to Learn Block Grant	352,907
7506 PAsmart Grants	35,000
7810 State Share of Social Security and Medicare Taxes	500,000
7820 State Share of Retirement Contributions	2,105,000
REVENUE FROM STATE SOURCES	\$15,522,489
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	420,164
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,874
8517 NCLB, Title IV - 21st Century Schools	31,945
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
REVENUE FROM FEDERAL SOURCES	\$632,483
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,315,739

Act 1 Index (current): 3.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$14,030,840	
Amount of Tax Relief for Homestead Exclusions		<u>\$920,936</u>	
Total Approx. Tax Revenue:		\$14,951,776	
Approx. Tax Levy for Tax Rate Calculation:		\$15,749,012	
		Greene	Total
<hr/>			
2019-20 Data			
a. Assessed Value		\$540,877,902	\$540,877,902
b. Real Estate Mills		29.1175	
I. 2020-21 Data			
c. 2018 STEB Market Value		\$817,341,890	\$817,341,890
d. Assessed Value		\$540,877,902	\$540,877,902
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy		\$15,749,012	\$15,749,012
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy		\$15,749,012	\$15,749,012
(f Total * g)			
i. Base Mills Subject to Index		29.1175	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		94.62347%	94.62347%
k. Tax Levy Needed		\$15,749,012	\$15,749,012
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate		29.1175	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$15,749,012	\$15,749,012
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$14,828,076
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,030,840
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,030,840	
Amount of Tax Relief for Homestead Exclusions	<u>\$920,936</u>	
Total Approx. Tax Revenue:	\$14,951,776	
Approx. Tax Levy for Tax Rate Calculation:	\$15,749,012	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.1074	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,284,427	\$16,284,427
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	\$10,333.00	
Number of Homestead/Farmstead Properties	3061	3061
Median Assessed Value of Homestead Properties		\$59,630

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,030,840
Amount of Tax Relief for Homestead Exclusions	<u>\$920,936</u>
Total Approx. Tax Revenue:	\$14,951,776
Approx. Tax Levy for Tax Rate Calculation:	\$15,749,012
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$920,936	Lowering RE Tax Rate	\$0	\$920,936
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$920,936

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>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>			<u>Percent Collected</u>		
Greene	540,877,902	29.1175	15,749,012			94.62347%		
Totals:	540,877,902		15,749,012	-	920,936	=	14,828,076 X 94.62347% = 14,030,840	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0	
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			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
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						0	0	
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%	650,000	650,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	200,000	200,000	
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						850,000	850,000	
Total Act 511, Current Taxes							850,000	
Act 511 Tax Limit -->					817,341,890 X	12	9,808,103	
					Market Value	Mills	(511 Limit)	

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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Greene <u>Current Act 511 Taxes – Proportional Assessments</u>	29.1175	29.1175	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

LEA : 101301403 Central Greene SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,483,742
1200 Special Programs - Elementary / Secondary	5,345,363
1300 Vocational Education	1,599,197
1400 Other Instructional Programs - Elementary / Secondary	51,203
Total Instruction	\$18,479,505
2000 Support Services	
2100 Support Services - Students	727,088
2200 Support Services - Instructional Staff	834,588
2300 Support Services - Administration	2,406,544
2400 Support Services - Pupil Health	371,397
2500 Support Services - Business	579,667
2600 Operation and Maintenance of Plant Services	3,280,713
2700 Student Transportation Services	2,575,936
2800 Support Services - Central	1,000
2900 Other Support Services	25,000
Total Support Services	\$10,801,933
3000 Operation of Non-Instructional Services	
3200 Student Activities	761,434
3300 Community Services	10,511
Total Operation of Non-Instructional Services	\$771,945
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,088,843
5200 Interfund Transfers - Out	150,000
Total Other Expenditures and Financing Uses	\$3,238,843
Total Estimated Expenditures and Other Financing Uses	\$33,292,226

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,426,764
200 Personnel Services - Employee Benefits	4,234,465
300 Purchased Professional and Technical Services	11,150
400 Purchased Property Services	6,070
500 Other Purchased Services	594,400
600 Supplies	210,413
800 Other Objects	480
Total Regular Programs - Elementary / Secondary	\$11,483,742
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,244,953
200 Personnel Services - Employee Benefits	1,602,521
300 Purchased Professional and Technical Services	914,000
400 Purchased Property Services	30,000
500 Other Purchased Services	527,000
600 Supplies	25,114
700 Property	1,500
800 Other Objects	275
Total Special Programs - Elementary / Secondary	\$5,345,363
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	398,420
200 Personnel Services - Employee Benefits	274,155
400 Purchased Property Services	2,750
500 Other Purchased Services	907,320
600 Supplies	15,652
700 Property	900
Total Vocational Education	\$1,599,197
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,953
500 Other Purchased Services	41,000
600 Supplies	250
Total Other Instructional Programs - Elementary / Secondary	\$51,203
Total Instruction	\$18,479,505
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	437,473
200 Personnel Services - Employee Benefits	288,003
500 Other Purchased Services	300
600 Supplies	1,142
800 Other Objects	170
Total Support Services - Students	\$727,088
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	269,958
200 Personnel Services - Employee Benefits	172,646
300 Purchased Professional and Technical Services	146,984
400 Purchased Property Services	500
500 Other Purchased Services	9,500
600 Supplies	233,200
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$834,588
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	943,409
200 Personnel Services - Employee Benefits	1,241,422
300 Purchased Professional and Technical Services	111,000
400 Purchased Property Services	6,900
500 Other Purchased Services	58,000
600 Supplies	9,773
700 Property	8,000
800 Other Objects	28,040
Total Support Services - Administration	\$2,406,544
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	211,182
200 Personnel Services - Employee Benefits	140,714
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	750
500 Other Purchased Services	300
600 Supplies	8,396
800 Other Objects	55
Total Support Services - Pupil Health	\$371,397
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	255,075
200 Personnel Services - Employee Benefits	123,642
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	163,300
500 Other Purchased Services	1,150
600 Supplies	24,600
700 Property	5,000
800 Other Objects	900
Total Support Services - Business	\$579,667
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,083,792
200 Personnel Services - Employee Benefits	860,771
300 Purchased Professional and Technical Services	42,350
400 Purchased Property Services	240,900
500 Other Purchased Services	245,600
600 Supplies	747,300
700 Property	55,500
800 Other Objects	4,500

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,280,713
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	7,000
500 Other Purchased Services	2,568,936
Total Student Transportation Services	\$2,575,936
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	1,000
Total Support Services - Central	\$1,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,801,933
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	313,919
200 Personnel Services - Employee Benefits	148,263
300 Purchased Professional and Technical Services	80,800
400 Purchased Property Services	13,527
500 Other Purchased Services	136,685
600 Supplies	45,270
800 Other Objects	22,970
Total Student Activities	\$761,434
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	400
600 Supplies	5,111
Total Community Services	\$10,511
Total Operation of Non-Instructional Services	\$771,945
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,195,143
900 Other Uses of Funds	1,893,700
Total Debt Service / Other Expenditures and Financing Uses	\$3,088,843
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
Total Other Expenditures and Financing Uses	\$3,238,843
TOTAL EXPENDITURES	\$33,292,226

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	6,520,199	5,543,713
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	253,929	253,929
Other Capital Projects Fund	1,881,153	1,881,153
Debt Service Fund	2,602,838	2,602,838
Food Service / Cafeteria Operations Fund	5,000	5,000
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	\$11,263,119	\$10,286,633

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,263,119	\$10,286,633

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	35,161,700	33,368,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	709,071	709,071
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,350,000	3,350,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$39,220,771	\$37,427,071
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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>06/30/2020 Estimate</u>	<u>06/30/2021 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		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 101301403 Central Greene SD			
Printed 6/24/2020 8:37:10 AM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$39,220,771	\$37,427,071	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$39,220,771	\$37,427,071

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,543,712
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,543,712
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,543,712