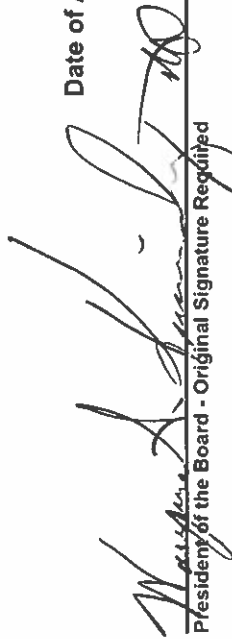


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Valerie Brooks

(724)627-8151

Extn :1221

Contact Person

Telephone

Extension

vbrooks@cgsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 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	\$35017520
Ending Unassigned Fund Balance	\$7326117
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	20.92%

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 JUNE 27, 2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

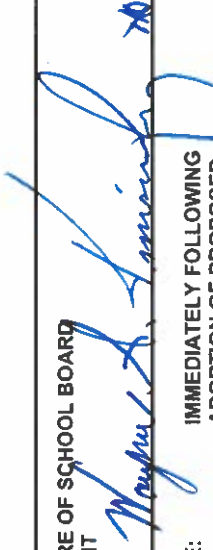
24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 <u>June 30, 2023</u>
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$10,000.00 . Provide a justification.	New tuition reimbursements paid to teachers per CBA
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: \$853,261.00 Function 2300, Object 200: \$1,022,604.00	Retiree benefits payments included here.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$10,000.00	New tuition reimbursements paid to teachers per CBA
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount entered for unforeseen expenditures
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	4,575,821	
0850 Unassigned Fund Balance	2,692,259	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,268,080</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,535,181	
7000 Revenue from State Sources	17,678,052	
8000 Revenue from Federal Sources	862,324	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$35,075,557</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,343,637</u>

LEA : 101301403 Central Greene SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,444,581
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	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	33,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	521,000
6910 Rentals	40,000
6990 Refunds and Other Miscellaneous Revenue	301,000
REVENUE FROM LOCAL SOURCES	\$16,535,181
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,912,886
7112 Basic Education Funding-Social Security	488,164
7220 Vocational Education	68,000
7271 Special Education funds for School-Aged Pupils	2,258,695
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	437,433
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	1,160,742
7505 Ready to Learn Block Grant	352,907
7820 State Share of Retirement Contributions	2,244,225
REVENUE FROM STATE SOURCES	\$17,678,052
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	562,074
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,210
8517 NCLB, Title IV - 21St Century Schools	42,590
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	76,450
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$862,324
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,075,557

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,444,581	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,160,742</u>	
Total Approx. Tax Revenue:	\$14,605,323	
Approx. Tax Levy for Tax Rate Calculation:	\$15,312,933	
	Greene	Total

2021-22 Data		
a. Assessed Value	\$534,410,212	\$534,410,212
b. Real Estate Mills	29.1175	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$853,681,492	\$853,681,492
d. Assessed Value	\$525,901,377	\$525,901,377
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,560,689	\$15,560,689
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,560,689	\$15,560,689
(f Total * g)		
i. Base Mills Subject to Index	29.1175	
(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%	95.00000%
k. Tax Levy Needed	\$15,312,933	\$15,312,933
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	29.1175	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,312,933	\$15,312,933
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,152,191
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,444,581
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,444,581	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,160,742</u>	
Total Approx. Tax Revenue:	\$14,605,323	
Approx. Tax Levy for Tax Rate Calculation:	\$15,312,933	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.3986	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,986,666	\$15,986,666
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	\$13,275.00	
Number of Homestead/Farmstead Properties	3003	3003
Median Assessed Value of Homestead Properties		\$60,640

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,444,581
Amount of Tax Relief for Homestead Exclusions	<u>\$1,160,742</u>
Total Approx. Tax Revenue:	\$14,605,323
Approx. Tax Levy for Tax Rate Calculation:	\$15,312,933
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,160,742	Lowering RE Tax Rate	\$0	\$1,160,742
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,160,742

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>						
Greene	525,901,377	29.1175	15,312,933				95.00000%		
Totals:	525,901,377		15,312,933	-	1,160,742	=	14,152,191	X	95.00000% = 13,444,581
				<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%		1,200,000		1,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		300,000		300,000
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							1,500,000		1,500,000
Total Act 511, Current Taxes									1,500,000
Act 511 Tax Limit -->					853,681,492	X	12		10,244,178
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Greene <u>Current Act 511 Taxes– Proportional Assessments</u>	29.1175	29.1175	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,434,820
1200 Special Programs - Elementary / Secondary	6,275,154
1300 Vocational Education	1,667,153
1400 Other Instructional Programs - Elementary / Secondary	45,980
Total Instruction	\$20,423,107
2000 Support Services	
2100 Support Services - Students	738,741
2200 Support Services - Instructional Staff	680,642
2300 Support Services - Administration	2,620,663
2400 Support Services - Pupil Health	381,058
2500 Support Services - Business	513,311
2600 Operation and Maintenance of Plant Services	3,086,733
2700 Student Transportation Services	2,311,200
2800 Support Services - Central	11,000
2900 Other Support Services	25,000
Total Support Services	\$10,368,348
3000 Operation of Non-Instructional Services	
3200 Student Activities	798,546
3300 Community Services	5,230
Total Operation of Non-Instructional Services	\$803,776
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,191,427
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	80,862
Total Other Expenditures and Financing Uses	\$3,422,289
Total Estimated Expenditures and Other Financing Uses	\$35,017,520

LEA : 101301403 Central Greene SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,869,142
200 Personnel Services - Employee Benefits	4,471,870
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	5,950
500 Other Purchased Services	956,400
600 Supplies	119,956
800 Other Objects	502
Total Regular Programs - Elementary / Secondary	\$12,434,820
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,366,770
200 Personnel Services - Employee Benefits	1,686,445
300 Purchased Professional and Technical Services	1,178,000
400 Purchased Property Services	30,000
500 Other Purchased Services	975,250
600 Supplies	37,614
700 Property	800
800 Other Objects	275
Total Special Programs - Elementary / Secondary	\$6,275,154
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	443,520
200 Personnel Services - Employee Benefits	294,642
400 Purchased Property Services	750
500 Other Purchased Services	913,949
600 Supplies	14,292
Total Vocational Education	\$1,667,153
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,505
500 Other Purchased Services	40,750
600 Supplies	225
Total Other Instructional Programs - Elementary / Secondary	\$45,980
Total Instruction	\$20,423,107
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	449,437
200 Personnel Services - Employee Benefits	287,741
500 Other Purchased Services	300
600 Supplies	850
800 Other Objects	413
Total Support Services - Students	\$738,741
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	214,280

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	140,262
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	10,000
500 Other Purchased Services	4,300
600 Supplies	173,500
800 Other Objects	1,300
Total Support Services - Instructional Staff	\$680,642
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	853,261
200 Personnel Services - Employee Benefits	1,022,604
300 Purchased Professional and Technical Services	110,400
400 Purchased Property Services	6,850
500 Other Purchased Services	58,050
600 Supplies	16,010
700 Property	32,638
800 Other Objects	520,850
Total Support Services - Administration	\$2,620,663
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	220,213
200 Personnel Services - Employee Benefits	142,766
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	309
500 Other Purchased Services	300
600 Supplies	7,470
Total Support Services - Pupil Health	\$381,058
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	245,862
200 Personnel Services - Employee Benefits	123,449
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	113,300
500 Other Purchased Services	950
600 Supplies	22,500
700 Property	500
800 Other Objects	750
Total Support Services - Business	\$513,311
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,077,510
200 Personnel Services - Employee Benefits	819,673
300 Purchased Professional and Technical Services	42,350
400 Purchased Property Services	243,400
500 Other Purchased Services	249,100
600 Supplies	636,200
700 Property	15,500
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$3,086,733

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	7,000
500 Other Purchased Services	2,300,000
600 Supplies	4,200
Total Student Transportation Services	\$2,311,200
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	10,000
300 Purchased Professional and Technical Services	1,000
Total Support Services - Central	\$11,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,368,348
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	334,033
200 Personnel Services - Employee Benefits	167,367
300 Purchased Professional and Technical Services	80,200
400 Purchased Property Services	13,470
500 Other Purchased Services	124,995
600 Supplies	51,891
800 Other Objects	26,590
Total Student Activities	\$798,546
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	230
600 Supplies	2,000
Total Community Services	\$5,230
Total Operation of Non-Instructional Services	\$803,776
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	983,921
900 Other Uses of Funds	2,207,506
Total Debt Service / Other Expenditures and Financing Uses	\$3,191,427
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	80,862

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$80,862
Total Other Expenditures and Financing Uses	\$3,422,289
TOTAL EXPENDITURES	\$35,017,520

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	9,764,301	9,764,301
Public Purpose (Expendable) Trust Fund	10,852	10,852
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	242,648	5,000
Other Capital Projects Fund	3,843,571	1,000,000
Debt Service Fund	2,738,092	2,740,000
Food Service / Cafeteria Operations Fund	40,955	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	3,064,291	3,070,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,704,710	\$16,595,153

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 : 101301403 Central Greene 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	\$19,704,710	\$16,595,153

LEA : 101301403 Central Greene SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	38,044,703	35,083,067
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	577,716	577,716
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,772,200	1,772,200
0599 Other Noncurrent Liabilities		
Total General Fund	\$40,394,619	\$37,432,983
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 101301403 Central Greene SD

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 101301403 Central Greene SD			
Printed 6/30/2022 8:13:38 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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$40,394,619	\$37,432,983	

<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	\$40,394,619	\$37,432,983

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,326,117
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,326,117
5900 Budgetary Reserve	80,862
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,406,979