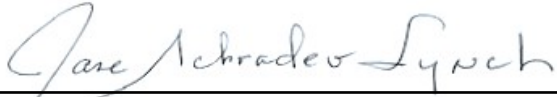


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

June 13, 2023

Date



Secretary of the Board - Original Signature Required

June 13, 2023

Date



Chief School Administrator - Original Signature Required

June 13, 2023

Date

Thomas E Greenwood

Contact Person

(215)441-6000

Extn :11010

Telephone

Extension

greeth@centennialsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Centennial SD	COUNTY : Bucks	AUN : 122092002
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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	\$140913929
Ending Unassigned Fund Balance	\$11088530
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.86%

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

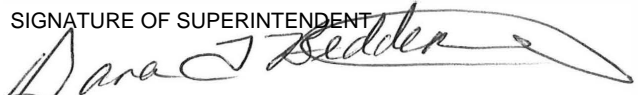
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE June 13, 2023
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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 : Centennial SD	County : Bucks	AUN Number : 122092002
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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 4/25/2023
---	---------------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	unanticipated 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.	Permitted by statute
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed balance is a Employer Retirement Rate Stabilization balance to address future mandated PSERS rate increases.

<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	2,347,862	
0850 Unassigned Fund Balance	10,936,392	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,284,254</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	100,923,973	
7000 Revenue from State Sources	36,199,253	
8000 Revenue from Federal Sources	3,018,988	
9000 Other Financing Sources	771,715	
Total Estimated Revenues And Other Financing Sources		<u>\$140,913,929</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$154,198,183</u>

LEA : 122092002 Centennial SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	84,171,989
6112 Interim Real Estate Taxes	510,572
6113 Public Utility Realty Taxes	159,588
6114 Payments in Lieu of Current Taxes - State / Local	1,707,207
6140 Current Act 511 Taxes - Flat Rate Assessments	108,524
6150 Current Act 511 Taxes - Proportional Assessments	10,630,210
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,458,980
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	62,187
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,125,000
6910 Rentals	140,058
6920 Contributions and Donations from Private Sources	41,568
6940 Tuition from Patrons	47,104
6990 Refunds and Other Miscellaneous Revenue	10,986
REVENUE FROM LOCAL SOURCES	\$100,923,973
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,929,664
7112 Basic Education Funding-Social Security	2,330,943
7160 Tuition for Orphans Subsidy	47,641
7271 Special Education funds for School-Aged Pupils	3,607,960
7311 Pupil Transportation Subsidy	392,099
7312 Nonpublic and Charter School Pupil Transportation Subsidy	369,908
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,038,767
7330 Health Services (Medical, Dental, Nurse, Act 25)	124,320
7340 State Property Tax Reduction Allocation	2,521,643
7505 Ready to Learn Block Grant	380,367
7820 State Share of Retirement Contributions	10,455,941
REVENUE FROM STATE SOURCES	\$36,199,253
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	757,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	135,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	64,000
8517 Title IV - 21st Century Schools	44,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,512,495
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	506,493
REVENUE FROM FEDERAL SOURCES	\$3,018,988
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	771,715
OTHER FINANCING SOURCES	\$771,715
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	140,913,929

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$84,171,989	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,521,643</u>	
Total Approx. Tax Revenue:	\$86,693,632	
Approx. Tax Levy for Tax Rate Calculation:	\$90,200,798	
	Bucks	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$563,522,940	\$563,522,940
b. Real Estate Mills	155.0581	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$4,870,738,438	\$4,870,738,438
d. Assessed Value	\$565,328,010	\$565,328,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$87,378,796	\$87,378,796
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$87,378,796	\$87,378,796
(f Total * g)		
i. Base Mills Subject to Index	155.0581	
(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	96.00000%	96.00000%
k. Tax Levy Needed	\$90,200,798	\$90,200,798
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	159.5548	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$90,200,798	\$90,200,798
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$87,679,155
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,171,989
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$84,171,989	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,521,643</u>	
Total Approx. Tax Revenue:	\$86,693,632	
Approx. Tax Levy for Tax Rate Calculation:	\$90,200,798	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	161.4154	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$91,252,647	\$91,252,647
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	\$1,373.45	
Number of Homestead/Farmstead Properties	11507	11507
Median Assessed Value of Homestead Properties		\$26,800

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$84,171,989
Amount of Tax Relief for Homestead Exclusions	<u>\$2,521,643</u>
Total Approx. Tax Revenue:	\$86,693,632
Approx. Tax Levy for Tax Rate Calculation:	\$90,200,798
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,521,643	Lowering RE Tax Rate	\$0	\$2,521,643
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,521,643

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>		
Bucks	565,328,010	159.5548	90,200,798			96.00000%		
Totals:	565,328,010		90,200,798	-	2,521,643	=	87,679,155 X 96.00000% = 84,171,989	
				<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			\$5.00	\$0.00	108,524	108,524	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						108,524	108,524	
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%	7,000,000	7,000,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,674,310	1,674,310	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.7500	0.000	1,007,904	1,007,904	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.7500	0.000	947,996	947,996	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						10,630,210	10,630,210	
Total Act 511, Current Taxes							10,738,734	
Act 511 Tax Limit -->					4,870,738,438 X	12	58,448,861	
					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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	155.0581	159.5548	2.91%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	4.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,463,004
1200 Special Programs - Elementary / Secondary	26,275,470
1300 Vocational Education	3,289,886
1400 Other Instructional Programs - Elementary / Secondary	13,600
Total Instruction	\$88,041,960
2000 Support Services	
2100 Support Services - Students	7,418,337
2200 Support Services - Instructional Staff	2,644,943
2300 Support Services - Administration	7,766,264
2400 Support Services - Pupil Health	1,301,907
2500 Support Services - Business	1,172,270
2600 Operation and Maintenance of Plant Services	9,201,253
2700 Student Transportation Services	5,904,428
2800 Support Services - Central	4,068,390
Total Support Services	\$39,477,792
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,847,516
3300 Community Services	82,958
Total Operation of Non-Instructional Services	\$1,930,474
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,963,703
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$11,463,703
Total Estimated Expenditures and Other Financing Uses	\$140,913,929

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,137,966
200 Personnel Services - Employee Benefits	19,977,983
300 Purchased Professional and Technical Services	925,189
400 Purchased Property Services	264,181
500 Other Purchased Services	1,422,140
600 Supplies	712,280
700 Property	22,800
800 Other Objects	465
Total Regular Programs - Elementary / Secondary	\$58,463,004
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,290,047
200 Personnel Services - Employee Benefits	5,049,560
300 Purchased Professional and Technical Services	6,978,826
400 Purchased Property Services	25,000
500 Other Purchased Services	4,783,352
600 Supplies	147,685
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$26,275,470
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,289,886
Total Vocational Education	\$3,289,886
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	1,000
600 Supplies	12,600
Total Other Instructional Programs - Elementary / Secondary	\$13,600
Total Instruction	\$88,041,960
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,004,168
200 Personnel Services - Employee Benefits	2,175,129
300 Purchased Professional and Technical Services	1,159,110
400 Purchased Property Services	70
500 Other Purchased Services	7,960
600 Supplies	69,400
800 Other Objects	2,500
Total Support Services - Students	\$7,418,337
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	778,204
200 Personnel Services - Employee Benefits	678,089
300 Purchased Professional and Technical Services	248,700
500 Other Purchased Services	13,000
600 Supplies	907,750

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<u>Description</u>	<u>Amount</u>
700 Property	18,000
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$2,644,943
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,623,174
200 Personnel Services - Employee Benefits	2,243,532
300 Purchased Professional and Technical Services	562,195
500 Other Purchased Services	179,960
600 Supplies	72,671
700 Property	16,610
800 Other Objects	68,122
Total Support Services - Administration	\$7,766,264
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	829,197
200 Personnel Services - Employee Benefits	436,559
300 Purchased Professional and Technical Services	22,421
500 Other Purchased Services	2,000
600 Supplies	11,730
Total Support Services - Pupil Health	\$1,301,907
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	536,158
200 Personnel Services - Employee Benefits	291,843
300 Purchased Professional and Technical Services	139,150
400 Purchased Property Services	62,210
500 Other Purchased Services	39,925
600 Supplies	82,020
800 Other Objects	20,964
Total Support Services - Business	\$1,172,270
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,283,362
200 Personnel Services - Employee Benefits	1,896,313
300 Purchased Professional and Technical Services	148,381
400 Purchased Property Services	1,509,222
500 Other Purchased Services	566,700
600 Supplies	733,055
700 Property	50,920
800 Other Objects	13,300
Total Operation and Maintenance of Plant Services	\$9,201,253
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,958,503
200 Personnel Services - Employee Benefits	1,261,360
300 Purchased Professional and Technical Services	18,042
400 Purchased Property Services	61,718
500 Other Purchased Services	875,055
600 Supplies	615,825

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<u>Description</u>	<u>Amount</u>
700 Property	109,515
800 Other Objects	4,410
Total Student Transportation Services	\$5,904,428
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	942,407
200 Personnel Services - Employee Benefits	541,715
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	780,000
500 Other Purchased Services	8,500
600 Supplies	577,900
700 Property	1,200,000
800 Other Objects	868
Total Support Services - Central	\$4,068,390
Total Support Services	\$39,477,792
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	920,192
200 Personnel Services - Employee Benefits	389,709
300 Purchased Professional and Technical Services	112,700
400 Purchased Property Services	35,790
500 Other Purchased Services	175,988
600 Supplies	167,920
700 Property	20,755
800 Other Objects	24,462
Total Student Activities	\$1,847,516
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	51,716
200 Personnel Services - Employee Benefits	31,242
Total Community Services	\$82,958
Total Operation of Non-Instructional Services	\$1,930,474
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,437,648
900 Other Uses of Funds	5,526,055
Total Debt Service / Other Expenditures and Financing Uses	\$10,963,703
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$11,463,703
TOTAL EXPENDITURES	\$140,913,929

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	13,436,390	13,436,390
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	5,637,766	4,991,978
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	750,000
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	\$20,074,156	\$19,178,368

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	7,304,432	7,304,432
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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$7,304,432	\$7,304,432
TOTAL CASH AND INVESTMENTS	\$27,378,588	\$26,482,800

LEA : 122092002 Centennial SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	115,180,000	109,810,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	904,878	882,812
0540 Accumulated Compensated Absences	2,114,275	1,989,275
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	5,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$123,199,153	\$117,682,087
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$123,199,153	\$117,682,087

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$123,199,153	\$117,682,087

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,195,724
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,088,530
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,284,254
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,784,254