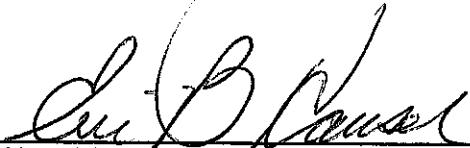


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/20/23

Date



Secretary of the Board - Original Signature Required

6/20/23

Date



Chief School Administrator - Original Signature Required

6/20/23

Date

Daniel M Watson

Contact Person

(724)539-4200

Extn :11211

Telephone

Extension

dan.watson@glsd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greater Latrobe SD	COUNTY : Westmoreland	AUN : 107653102
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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	\$64191332
Ending Unassigned Fund Balance	\$4447747
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.92%

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

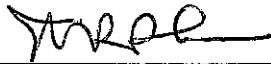
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/20/23
--	-----------------

DUE DATE: AUGUST 15, 2023

CERTIFICATION OF COMPLETION OF
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

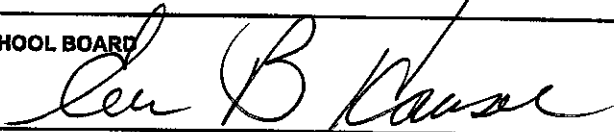
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greater Latrobe SD	County : Westmoreland	AUN Number : 107653102
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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 5-17-2023
---	--------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$75,348.00</div> <div>Function 2800, Object 200: \$405,066.00</div>	Function 2800, Object 200 includes OPEB costs.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Excess tuition costs.
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.	Cash flow and working capital needs.

<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	133,855
0820 Restricted Fund Balance	6,755,629
0830 Committed Fund Balance	851,500
0840 Assigned Fund Balance	33,954
0850 Unassigned Fund Balance	3,562,293
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,447,747</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,337,671
7000 Revenue from State Sources	23,665,049
8000 Revenue from Federal Sources	2,188,612
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$64,191,332</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$68,639,079</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,186,736
6112 Interim Real Estate Taxes	88,610
6113 Public Utility Realty Taxes	33,250
6114 Payments in Lieu of Current Taxes - State / Local	12,700
6120 Current Per Capita Taxes, Section 679	76,300
6140 Current Act 511 Taxes - Flat Rate Assessments	140,300
6150 Current Act 511 Taxes - Proportional Assessments	5,032,450
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,221,625
6500 Earnings on Investments	197,000
6700 Revenues from LEA Activities	30,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	682,850
6910 Rentals	27,500
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	185,000
6980 Revenue from Community Services Activities	3,450
6990 Refunds and Other Miscellaneous Revenue	269,800
REVENUE FROM LOCAL SOURCES	\$38,337,671
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,408,412
7160 Tuition for Orphans Subsidy	129,000
7271 Special Education funds for School-Aged Pupils	2,495,340
7299 Program Revenues Not Listed Previously in the 7200 Series	34,500
7311 Pupil Transportation Subsidy	1,060,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	369,393
7330 Health Services (Medical, Dental, Nurse, Act 25)	64,145
7340 State Property Tax Reduction Allocation	951,340
7505 Ready to Learn Block Grant	516,843
7810 State Share of Social Security and Medicare Taxes	1,033,909
7820 State Share of Retirement Contributions	4,532,167
REVENUE FROM STATE SOURCES	\$23,665,049
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	645,498
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	112,524

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 107653102 Greater Latrobe SD		
Printed 6/22/2023 8:36:38 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 Title IV - 21st Century Schools	41,590	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,330,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000	
REVENUE FROM FEDERAL SOURCES	\$2,188,612	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,191,332	

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,186,736	
Amount of Tax Relief for Homestead Exclusions	<u>\$951,340</u>	
Total Approx. Tax Revenue:	\$31,138,076	
Approx. Tax Levy for Tax Rate Calculation:	\$32,959,331	
	Westmoreland	Total

2022-23 Data		
a. Assessed Value	\$371,980,410	\$371,980,410
b. Real Estate Mills	85.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,123,652,334	\$2,123,652,334
d. Assessed Value	\$374,537,850	\$374,537,850
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$31,618,335	\$31,618,335
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$31,618,335	\$31,618,335
(f Total * g)		
i. Base Mills Subject to Index	85.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.31000%	94.31000%
k. Tax Levy Needed	\$32,959,331	\$32,959,331
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	88.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,959,331	\$32,959,331
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,007,991
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,186,736
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,186,736	
Amount of Tax Relief for Homestead Exclusions	<u>\$951,340</u>	
Total Approx. Tax Revenue:	\$31,138,076	
Approx. Tax Levy for Tax Rate Calculation:	\$32,959,331	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	89.3350	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,459,339	\$33,459,339
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	\$1,386.00	
Number of Homestead/Farmstead Properties	7795	7795
Median Assessed Value of Homestead Properties		\$21,075

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,186,736
Amount of Tax Relief for Homestead Exclusions	<u>\$951,340</u>
Total Approx. Tax Revenue:	\$31,138,076
Approx. Tax Levy for Tax Rate Calculation:	\$32,959,331
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$951,340	Lowering RE Tax Rate	\$0	\$951,340
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$951,340

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>		
Westmoreland	374,537,850	88.0000	32,959,331				94.31000%		
Totals:	374,537,850		32,959,331	-	951,340	=	32,007,991	X	94.31000% = 30,186,736
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					76,300
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	76,300	76,300		
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	64,000	64,000		
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						140,300	140,300		
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%	4,400,000	4,400,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	632,450	632,450		
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						5,032,450	5,032,450		
Total Act 511, Current Taxes							5,172,750		
Act 511 Tax Limit -->				2,123,652,334		X	12	25,483,828	
				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> Westmoreland	85.0000	88.0000	3.53%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,207,971
1200 Special Programs - Elementary / Secondary	7,627,501
1300 Vocational Education	2,729,994
1400 Other Instructional Programs - Elementary / Secondary	355,288
1500 Nonpublic School Programs	25,500
Total Instruction	\$38,946,254
2000 Support Services	
2100 Support Services - Students	2,125,443
2200 Support Services - Instructional Staff	1,900,463
2300 Support Services - Administration	3,875,329
2400 Support Services - Pupil Health	600,793
2500 Support Services - Business	529,345
2600 Operation and Maintenance of Plant Services	6,054,263
2700 Student Transportation Services	3,328,382
2800 Support Services - Central	706,714
2900 Other Support Services	17,518
Total Support Services	\$19,138,250
3000 Operation of Non-Instructional Services	
3200 Student Activities	145,178
3300 Community Services	94,844
Total Operation of Non-Instructional Services	\$240,022
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	280,000
Total Facilities Acquisition, Construction and Improvement Services	\$280,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,460,293
5200 Interfund Transfers - Out	963,000
5900 Budgetary Reserve	163,513
Total Other Expenditures and Financing Uses	\$5,586,806
Total Estimated Expenditures and Other Financing Uses	\$64,191,332

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,842,013
200 Personnel Services - Employee Benefits	10,188,783
300 Purchased Professional and Technical Services	105,125
400 Purchased Property Services	161,305
500 Other Purchased Services	825,650
600 Supplies	449,016
700 Property	576,351
800 Other Objects	59,728
Total Regular Programs - Elementary / Secondary	\$28,207,971
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,315,199
200 Personnel Services - Employee Benefits	1,709,689
300 Purchased Professional and Technical Services	946,182
400 Purchased Property Services	2,200
500 Other Purchased Services	1,614,784
600 Supplies	37,484
700 Property	1,963
Total Special Programs - Elementary / Secondary	\$7,627,501
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	528,749
200 Personnel Services - Employee Benefits	383,793
400 Purchased Property Services	3,530
500 Other Purchased Services	1,791,098
600 Supplies	22,824
Total Vocational Education	\$2,729,994
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	92,389
200 Personnel Services - Employee Benefits	9,749
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	1,000
500 Other Purchased Services	228,500
600 Supplies	600
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$355,288
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,500
Total Nonpublic School Programs	\$25,500
Total Instruction	\$38,946,254
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,271,363
200 Personnel Services - Employee Benefits	805,279

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	7,050
400	Purchased Property Services	3,200
500	Other Purchased Services	12,400
600	Supplies	25,031
800	Other Objects	1,120
Total Support Services - Students		\$2,125,443
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	750,303
200	Personnel Services - Employee Benefits	579,925
300	Purchased Professional and Technical Services	361,680
400	Purchased Property Services	111,023
500	Other Purchased Services	37,336
600	Supplies	42,481
700	Property	11,970
800	Other Objects	5,745
Total Support Services - Instructional Staff		\$1,900,463
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,133,434
200	Personnel Services - Employee Benefits	1,253,702
300	Purchased Professional and Technical Services	123,295
400	Purchased Property Services	23,600
500	Other Purchased Services	263,298
600	Supplies	26,200
800	Other Objects	51,800
Total Support Services - Administration		\$3,875,329
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	253,851
200	Personnel Services - Employee Benefits	169,471
300	Purchased Professional and Technical Services	162,500
400	Purchased Property Services	1,000
500	Other Purchased Services	250
600	Supplies	10,309
700	Property	3,412
Total Support Services - Pupil Health		\$600,793
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	338,036
200	Personnel Services - Employee Benefits	163,094
300	Purchased Professional and Technical Services	20,000
400	Purchased Property Services	250
500	Other Purchased Services	2,390
600	Supplies	2,750
800	Other Objects	2,825
Total Support Services - Business		\$529,345
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,304,929

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,220,813
300 Purchased Professional and Technical Services	175,700
400 Purchased Property Services	1,923,425
500 Other Purchased Services	191,296
600 Supplies	233,300
800 Other Objects	4,800
Total Operation and Maintenance of Plant Services	\$6,054,263
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	38,680
200 Personnel Services - Employee Benefits	9,619
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	3,273,883
600 Supplies	4,750
800 Other Objects	250
Total Student Transportation Services	\$3,328,382
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	75,348
200 Personnel Services - Employee Benefits	405,066
300 Purchased Professional and Technical Services	145,500
400 Purchased Property Services	8,500
500 Other Purchased Services	31,150
600 Supplies	41,000
800 Other Objects	150
Total Support Services - Central	\$706,714
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,518
Total Other Support Services	\$17,518
Total Support Services	\$19,138,250
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	84,763
200 Personnel Services - Employee Benefits	29,593
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	2,320
500 Other Purchased Services	18,000
600 Supplies	4,202
800 Other Objects	300
Total Student Activities	\$145,178
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,250
200 Personnel Services - Employee Benefits	1,075
300 Purchased Professional and Technical Services	10,000
600 Supplies	150
800 Other Objects	82,369

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$94,844
Total Operation of Non-Instructional Services	\$240,022
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	280,000
Total Facilities Acquisition, Construction and Improvement Services	\$280,000
Total Facilities Acquisition, Construction and Improvement Services	\$280,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	560,293
900 Other Uses of Funds	3,900,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,460,293
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	963,000
Total Interfund Transfers - Out	\$963,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	163,513
Total Budgetary Reserve	\$163,513
Total Other Expenditures and Financing Uses	\$5,586,806
TOTAL EXPENDITURES	\$64,191,332

LEA : 107653102 Greater Latrobe SD

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,000,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,000	25,000
Capital Reserve Fund - § 690, §1850	5,400,000	5,400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	800,000	800,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,625,000	\$9,625,000

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		

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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		
TOTAL CASH AND INVESTMENTS	\$9,625,000	\$9,625,000

LEA : 107653102 Greater Latrobe SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations	23,477,367	19,542,075
0560 Other Post-Employment Benefits (OPEB)	15,000,000	16,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$39,477,367	\$36,542,075
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	\$39,477,367	\$36,542,075

<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	\$39,477,367	\$36,542,075

Account Description	Amounts
0810 Nonspendable Fund Balance	133,855
0820 Restricted Fund Balance	6,755,629
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,447,747
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,447,747
5900 Budgetary Reserve	163,513
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,500,744