

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Lori Bryner

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greenwood SD	COUNTY : Perry	AUN : 115503004
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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      x  
No

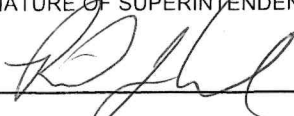
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$17448346
Ending Unassigned Fund Balance	\$1010967
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.79%

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

Yes      x  
No

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

SIGNATURE OF SUPERINTENDENT 	DATE <u>6-14-2023</u>
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DUE DATE: AUGUST 15, 2023

# FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Greenwood SD	County : Perry	AUN Number : 115503004
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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 6-14-2023
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district is not using it's entire fund balance to balance the budget. Some must be kept for unexpected expenditures or emergencies

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,653,548	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,653,548</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	8,287,854	
7000 Revenue from State Sources	7,647,194	
8000 Revenue from Federal Sources	870,717	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,805,765</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$18,459,313</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,586,144
6112 Interim Real Estate Taxes	8,500
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	4,810
6150 Current Act 511 Taxes - Proportional Assessments	2,045,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500 Earnings on Investments	135,000
6700 Revenues from LEA Activities	13,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	173,700
6910 Rentals	2,000
6940 Tuition from Patrons	27,100
6990 Refunds and Other Miscellaneous Revenue	10,600
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,287,854</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,069,394
7112 Basic Education Funding-Social Security	272,000
7220 Vocational Education	40,000
7240 Driver Education - Student	200
7271 Special Education funds for School-Aged Pupils	641,175
7311 Pupil Transportation Subsidy	820,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	259,269
7360 Safe Schools	148,760
7505 Ready to Learn Block Grant	116,396
7820 State Share of Retirement Contributions	1,255,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,647,194</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	112,406
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	19,570
8517 Title IV - 21st Century Schools	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	366,360
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	311,788
8751 ARP ESSER Learning Loss	44,844

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	5,749
REVENUE FROM FEDERAL SOURCES	\$870,717
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,805,765

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,586,725		
Amount of Tax Relief for Homestead Exclusions	<u>\$259,269</u>		
Total Approx. Tax Revenue:	\$5,845,994		
Approx. Tax Levy for Tax Rate Calculation:	\$6,082,313		

	Juniata	Perry	Total
<b>2022-23 Data</b>			
a. Assessed Value	\$6,199,774	\$339,801,900	\$346,001,674
b. Real Estate Mills	138.5100	14.8400	
I. <b>2023-24 Data</b>			
c. 2021 STEB Market Value	\$55,145,320	\$322,978,818	\$378,124,138
d. Assessed Value	\$6,270,366	\$343,111,000	\$349,381,366
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy	\$858,731	\$5,042,660	\$5,901,391
(a * b)			
<b>2023-24 Calculations</b>			
g. Percent of Total Market Value	14.58392%	85.41608%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$860,654	\$5,040,737	\$5,901,391
(f Total * g)			
i. Base Mills Subject to Index	138.8202	14.8400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.60000%	96.00000%	95.94166%
k. Tax Levy Needed	\$887,040	\$5,195,273	\$6,082,313
(Approx. Tax Levy * g)			
I. <b>2023-24 Real Estate Tax Rate</b>	<b>141.4600</b>	<b>15.1400</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$887,006	\$5,194,701	\$6,081,707
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,822,438
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,586,144
(n * Est. Pct. Collection)			



Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,586,725		
Amount of Tax Relief for Homestead Exclusions	<u>\$259,269</u>		
Total Approx. Tax Revenue:	\$5,845,994		
Approx. Tax Levy for Tax Rate Calculation:	\$6,082,313		

	Juniata	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	146.4553	15.6562	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$918,328	\$5,371,814	\$6,290,142
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$1,135.00	\$10,611.00	
Number of Homestead/Farmstead Properties	143	1488	1631
Median Assessed Value of Homestead Properties			\$146,900

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,586,725		
Amount of Tax Relief for Homestead Exclusions	<u>\$259,269</u>		
Total Approx. Tax Revenue:	\$5,845,994		
Approx. Tax Levy for Tax Rate Calculation:	\$6,082,313		

	Juniata	Perry		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$259,269	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$259,269

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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>					
Juniata	6,270,366	141.4600	887,006				95.60000%	
Perry	343,111,000	15.1400	5,194,701				96.00000%	
<b>Totals:</b>	<b>349,381,366</b>		<b>6,081,707</b>	-	259,269	=	5,822,438	X 95.94166% = 5,586,144

		<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>0</b>	<b>0</b>
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	1.250%	0.000%	1,945,000	1,945,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>2,045,000</b>	<b>2,045,000</b>
<b>Total Act 511, Current Taxes</b>					<b>2,045,000</b>

<b>Act 511 Tax Limit</b>	<b>--&gt;</b>	<b>378,124,138</b>	<b>X</b>	<b>12</b>	<b>4,537,490</b>
		<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Functio n	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>									
	Juniata	138.8202	141.4600	1.91%	Yes	5.5%				
	Perry	14.8400	15.1400	2.03%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,270,710
1200 Special Programs - Elementary / Secondary	2,171,194
1300 Vocational Education	1,104,676
1400 Other Instructional Programs - Elementary / Secondary	145,492
1500 Nonpublic School Programs	4,000
1600 Adult Education Programs	36,311
<b>Total Instruction</b>	<b>\$9,732,383</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	598,348
2200 Support Services - Instructional Staff	541,364
2300 Support Services - Administration	926,199
2400 Support Services - Pupil Health	184,831
2500 Support Services - Business	376,697
2600 Operation and Maintenance of Plant Services	1,314,919
2700 Student Transportation Services	1,170,000
2800 Support Services - Central	631,531
2900 Other Support Services	7,400
<b>Total Support Services</b>	<b>\$5,751,289</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	478,614
<b>Total Operation of Non-Instructional Services</b>	<b>\$478,614</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	633,646
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$633,646</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	845,414
5200 Interfund Transfers - Out	7,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$852,414</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,448,346</b>

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		3,233,135
200 Personnel Services - Employee Benefits		2,259,076
300 Purchased Professional and Technical Services		76,500
400 Purchased Property Services		20,000
500 Other Purchased Services		442,500
600 Supplies		187,499
700 Property		51,000
800 Other Objects		1,000
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$6,270,710</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		995,085
200 Personnel Services - Employee Benefits		596,059
300 Purchased Professional and Technical Services		87,000
500 Other Purchased Services		482,000
600 Supplies		10,700
800 Other Objects		350
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$2,171,194</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		478,445
200 Personnel Services - Employee Benefits		360,672
300 Purchased Professional and Technical Services		500
400 Purchased Property Services		1,600
500 Other Purchased Services		243,209
600 Supplies		20,250
<b>Total Vocational Education</b>		<b>\$1,104,676</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		31,179
200 Personnel Services - Employee Benefits		12,973
300 Purchased Professional and Technical Services		48,000
400 Purchased Property Services		3,640
500 Other Purchased Services		49,500
600 Supplies		200
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$145,492</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
300 Purchased Professional and Technical Services		4,000
<b>Total Nonpublic School Programs</b>		<b>\$4,000</b>
<b>1600 <u>Adult Education Programs</u></b>		
500 Other Purchased Services		36,311
<b>Total Adult Education Programs</b>		<b>\$36,311</b>
<b>Total Instruction</b>		<b>\$9,732,383</b>
<b>2000 Support Services</b>		

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<u>Description</u>	<u>Amount</u>
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	265,956
200 Personnel Services - Employee Benefits	231,312
300 Purchased Professional and Technical Services	89,000
600 Supplies	11,700
800 Other Objects	380
<b>Total Support Services - Students</b>	<b>\$598,348</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	247,788
200 Personnel Services - Employee Benefits	237,026
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	4,300
600 Supplies	20,100
800 Other Objects	150
<b>Total Support Services - Instructional Staff</b>	<b>\$541,364</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	482,555
200 Personnel Services - Employee Benefits	285,342
300 Purchased Professional and Technical Services	90,225
400 Purchased Property Services	15,127
500 Other Purchased Services	6,400
600 Supplies	20,850
800 Other Objects	25,700
<b>Total Support Services - Administration</b>	<b>\$926,199</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	99,977
200 Personnel Services - Employee Benefits	73,584
300 Purchased Professional and Technical Services	1,750
400 Purchased Property Services	680
600 Supplies	5,000
700 Property	3,840
<b>Total Support Services - Pupil Health</b>	<b>\$184,831</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	184,413
200 Personnel Services - Employee Benefits	161,434
300 Purchased Professional and Technical Services	19,300
500 Other Purchased Services	5,350
600 Supplies	3,850
800 Other Objects	2,350
<b>Total Support Services - Business</b>	<b>\$376,697</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	318,296
200 Personnel Services - Employee Benefits	223,293
400 Purchased Property Services	310,120
500 Other Purchased Services	79,400

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<u>Description</u>	<u>Amount</u>
600 Supplies	240,810
700 Property	143,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,314,919</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,170,000
<b>Total Student Transportation Services</b>	<b>\$1,170,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	224,115
200 Personnel Services - Employee Benefits	157,096
300 Purchased Professional and Technical Services	17,700
500 Other Purchased Services	50,100
600 Supplies	120,000
700 Property	62,400
800 Other Objects	120
<b>Total Support Services - Central</b>	<b>\$631,531</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	7,400
<b>Total Other Support Services</b>	<b>\$7,400</b>
<b>Total Support Services</b>	<b>\$5,751,289</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	211,881
200 Personnel Services - Employee Benefits	106,483
300 Purchased Professional and Technical Services	31,850
500 Other Purchased Services	74,800
600 Supplies	52,000
800 Other Objects	1,600
<b>Total Student Activities</b>	<b>\$478,614</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$478,614</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	613,646
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$633,646</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$633,646</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	50,414
900 Other Uses of Funds	795,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$845,414</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	7,000



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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$7,000
Total Other Expenditures and Financing Uses	\$852,414
TOTAL EXPENDITURES	\$17,448,346

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,425,000	1,500,000
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	2,200,000	2,450,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	495,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,240,000	\$4,430,000

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	\$4,240,000	\$4,430,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	2,155,866	1,347,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	670,000	682,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	872,000	885,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,697,866</b>	<b>\$2,914,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

LEA : 115503004     Greenwood SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

LEA : 115503004     Greenwood SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

LEA : 115503004     Greenwood SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$3,697,866</b>	<b>\$2,914,000</b>



LEA : 115503004     Greenwood SD

<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	\$3,697,866	\$2,914,000

LEA : 115503004     Greenwood SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,010,967
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,010,967
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,010,967