

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2023



President of the Board - Original Signature Required6-28-23

Date

Secretary of the Board - Original Signature Required6-28-23

Date

Chief School Administrator - Original Signature Required6-28-23

DateBeverly P Morrison

Contact Person(724)646-5501 Extn :5524

Telephone Extensionbmorrison@reynoldssd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reynolds SD	COUNTY : Mercer	AUN : 104435303
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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	\$23030112
Ending Unassigned Fund Balance	\$1842408
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6-23-28
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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 : Reynolds SD	County : Mercer	AUN Number : 104435303
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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
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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.	Unassigned fund balance is maintained to provide working capital for the start-up of educational activities and acquisition of supplies for the first day of school.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balances are calculated to reserve operating capital for payment of future employer retirement benefits, band uniforms, retiree incentives and budget unfunded mandates.

<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	3,800,000
0850 Unassigned Fund Balance	1,800,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,600,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,761,790
7000 Revenue from State Sources	13,992,757
8000 Revenue from Federal Sources	932,300
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,686,847</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,286,847</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,339,411
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6120 Current Per Capita Taxes, Section 679	23,500
6140 Current Act 511 Taxes - Flat Rate Assessments	37,500
6150 Current Act 511 Taxes - Proportional Assessments	963,282
6400 Delinquencies on Taxes Levied / Assessed by the LEA	378,360
6500 Earnings on Investments	99,147
6700 Revenues from LEA Activities	24,818
6800 Revenues from Intermediary Sources / Pass-Through Funds	666,772
6940 Tuition from Patrons	25,000
6960 Services Provided Other Local Governmental Units / LEAs	193,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$7,761,790
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,641,412
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,159,194
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,798
7340 State Property Tax Reduction Allocation	622,320
7505 Ready to Learn Block Grant	238,412
7810 State Share of Social Security and Medicare Taxes	452,621
7820 State Share of Retirement Contributions	1,885,000
REVENUE FROM STATE SOURCES	\$13,992,757
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	807,300
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$932,300
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,686,847

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,339,411	
Amount of Tax Relief for Homestead Exclusions	<u>\$622,320</u>	
Total Approx. Tax Revenue:	\$5,961,731	
Approx. Tax Levy for Tax Rate Calculation:	\$6,426,028	
	Mercer	Total

2022-23 Data		
a. Assessed Value	\$88,005,600	\$88,005,600
b. Real Estate Mills	70.5000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$388,229,062	\$388,229,062
d. Assessed Value	\$88,634,870	\$88,634,870
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,204,395	\$6,204,395
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,204,395	\$6,204,395
(f Total * g)		
i. Base Mills Subject to Index	70.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$6,426,028	\$6,426,028
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	72.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,426,028	\$6,426,028
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,803,708
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,339,411
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,339,411	
Amount of Tax Relief for Homestead Exclusions	<u>\$622,320</u>	
Total Approx. Tax Revenue:	\$5,961,731	
Approx. Tax Levy for Tax Rate Calculation:	\$6,426,028	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	74.5890	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,611,186	\$6,611,186
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	\$3,384.00	
Number of Homestead/Farmstead Properties	2554	2554
Median Assessed Value of Homestead Properties		\$16,650

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,339,411
Amount of Tax Relief for Homestead Exclusions	<u>\$622,320</u>
Total Approx. Tax Revenue:	\$5,961,731
Approx. Tax Levy for Tax Rate Calculation:	\$6,426,028
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$622,320	Lowering RE Tax Rate	\$0	\$622,320
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$622,320

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>						
Mercer	88,634,870	72.5000	6,426,028				92.00000%		
Totals:	88,634,870		6,426,028	-	622,320	=	5,803,708	X	92.00000% = 5,339,411
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					23,500
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	23,500	23,500		
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	14,000	14,000		
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						37,500	37,500		
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%	865,213	865,213		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	98,069	98,069		
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						963,282	963,282		
Total Act 511, Current Taxes							1,000,782		
Act 511 Tax Limit -->				388,229,062	X	12	4,658,749		
				Market Value		Mills	(511 Limit)		

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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> Mercer	70.5000	72.5000	2.84%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,647,078
1200 Special Programs - Elementary / Secondary	2,773,470
1300 Vocational Education	441,000
Total Instruction	\$13,861,548
2000 Support Services	
2100 Support Services - Students	845,250
2200 Support Services - Instructional Staff	216,867
2300 Support Services - Administration	1,656,722
2400 Support Services - Pupil Health	242,568
2500 Support Services - Business	520,491
2600 Operation and Maintenance of Plant Services	1,784,591
2700 Student Transportation Services	1,654,128
2800 Support Services - Central	481,280
2900 Other Support Services	10,500
Total Support Services	\$7,412,397
3000 Operation of Non-Instructional Services	
3200 Student Activities	639,167
Total Operation of Non-Instructional Services	\$639,167
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,117,000
Total Other Expenditures and Financing Uses	\$1,117,000
Total Estimated Expenditures and Other Financing Uses	\$23,030,112

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,387,199
200 Personnel Services - Employee Benefits	4,057,345
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	51,418
500 Other Purchased Services	833,840
600 Supplies	145,736
800 Other Objects	1,540
Total Regular Programs - Elementary / Secondary	\$10,647,078
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,116,406
200 Personnel Services - Employee Benefits	894,081
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	687,841
600 Supplies	25,142
Total Special Programs - Elementary / Secondary	\$2,773,470
1300 <u>Vocational Education</u>	
500 Other Purchased Services	441,000
Total Vocational Education	\$441,000
Total Instruction	\$13,861,548
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	437,983
200 Personnel Services - Employee Benefits	346,192
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	3,579
600 Supplies	27,001
800 Other Objects	495
Total Support Services - Students	\$845,250
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	64,726
200 Personnel Services - Employee Benefits	61,795
300 Purchased Professional and Technical Services	80,725
500 Other Purchased Services	500
600 Supplies	8,328
800 Other Objects	793
Total Support Services - Instructional Staff	\$216,867
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	673,152
200 Personnel Services - Employee Benefits	554,209
300 Purchased Professional and Technical Services	225,500
500 Other Purchased Services	80,140
600 Supplies	108,537

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Description	Amount
800 Other Objects	15,184
Total Support Services - Administration	\$1,656,722
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	123,370
200 Personnel Services - Employee Benefits	111,036
300 Purchased Professional and Technical Services	480
400 Purchased Property Services	598
600 Supplies	7,084
Total Support Services - Pupil Health	\$242,568
2500 Support Services - Business	
100 Personnel Services - Salaries	266,173
200 Personnel Services - Employee Benefits	196,532
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	1,000
600 Supplies	18,286
800 Other Objects	1,500
Total Support Services - Business	\$520,491
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	425,673
200 Personnel Services - Employee Benefits	395,484
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	173,000
500 Other Purchased Services	82,500
600 Supplies	706,934
Total Operation and Maintenance of Plant Services	\$1,784,591
2700 Student Transportation Services	
100 Personnel Services - Salaries	50,393
200 Personnel Services - Employee Benefits	47,993
400 Purchased Property Services	3,000
500 Other Purchased Services	1,493,442
600 Supplies	4,200
700 Property	55,000
800 Other Objects	100
Total Student Transportation Services	\$1,654,128
2800 Support Services - Central	
100 Personnel Services - Salaries	130,574
200 Personnel Services - Employee Benefits	97,706
300 Purchased Professional and Technical Services	27,500
600 Supplies	131,500
700 Property	94,000
Total Support Services - Central	\$481,280
2900 Other Support Services	
500 Other Purchased Services	10,500
Total Other Support Services	\$10,500

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<u>Description</u>	<u>Amount</u>
Total Support Services	\$7,412,397
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	319,094
200 Personnel Services - Employee Benefits	103,534
300 Purchased Professional and Technical Services	47,400
400 Purchased Property Services	12,572
500 Other Purchased Services	63,560
600 Supplies	66,207
700 Property	12,000
800 Other Objects	14,800
Total Student Activities	\$639,167
Total Operation of Non-Instructional Services	\$639,167
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	742,000
900 Other Uses of Funds	375,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,117,000
Total Other Expenditures and Financing Uses	\$1,117,000
TOTAL EXPENDITURES	\$23,030,112

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,000,000	5,000,000
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		
Other Capital Projects Fund	4,000,000	4,000,000
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 Cash and Short-Term Investments	\$9,000,000	\$9,000,000

<u>Long-Term Investments</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		

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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	\$9,000,000	\$9,000,000

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<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	550,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,500,000	7,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,050,000	\$7,500,000
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		

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<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		

LEA : 104435303 Reynolds SD

<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		

LEA : 104435303 Reynolds SD

<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	\$8,050,000	\$7,500,000

LEA : 104435303 Reynolds 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	\$8,050,000	\$7,500,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,414,327
0850 Unassigned Fund Balance	1,842,408
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,256,735
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,256,735