

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Washington SD	County : Washington	AUN Number : 101638803
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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 <i>Jana L. Spaulding</i>	DATE <i>4/21/2023</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Washington SD	COUNTY : Washington	AUN : 101638803
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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	\$30836632
Ending Unassigned Fund Balance	\$1031967
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.34%

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 April 21, 2023
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DUE DATE: AUGUST 15, 2023

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 03/27/2023


President of the Board - Original Signature Required

4/21/2023
Date

Secretary of the Board - Original Signature Required

Date



Chief School Administrator - Original Signature Required

April 21, 2023
Date

Rick Mancini

(724)223-5019 Extn :

Contact Person

Telephone

Extension

Page 6
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Email Address

<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.	Budgetary Reserve for unexpected and unanticipated expenditures.

<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		
0850 Unassigned Fund Balance	1,031,967	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,031,967</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,917,276	
7000 Revenue from State Sources	17,136,404	
8000 Revenue from Federal Sources	1,813,548	
9000 Other Financing Sources	1,251,000	
Total Estimated Revenues And Other Financing Sources		<u>\$31,118,228</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,150,195</u>

LEA : 101638803 Washington SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,643,025
6113 Public Utility Realty Taxes	10,500
6114 Payments in Lieu of Current Taxes - State / Local	110,585
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	1,830,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,000
6500 Earnings on Investments	166,772
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,200
6910 Rentals	92,448
6920 Contributions and Donations from Private Sources	12,871
6940 Tuition from Patrons	3,150
6990 Refunds and Other Miscellaneous Revenue	27,725
REVENUE FROM LOCAL SOURCES	\$10,917,276
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,264,440
7112 Basic Education Funding-Social Security	510,200
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,745,311
7311 Pupil Transportation Subsidy	310,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	1,411,844
7505 Ready to Learn Block Grant	335,434
7820 State Share of Retirement Contributions	2,304,175
REVENUE FROM STATE SOURCES	\$17,136,404
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	6,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	968,370
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	95,208
8517 Title IV - 21st Century Schools	77,470
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	301,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
REVENUE FROM FEDERAL SOURCES	\$1,813,548
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	125,000
9340 Debt Service Fund Transfers	976,000
9360 Internal Service Fund Transfers	150,000
OTHER FINANCING SOURCES	\$1,251,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,118,228

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,643,025	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,215,425</u>	
Total Approx. Tax Revenue:	\$8,858,450	
Approx. Tax Levy for Tax Rate Calculation:	\$9,550,443	
	Washington	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$639,512,581	\$639,512,581
b. Real Estate Mills	15.1578	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$562,601,808	\$562,601,808
d. Assessed Value	\$643,023,581	\$643,023,581
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$9,693,604	\$9,693,604
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,693,604	\$9,693,604
(f Total * g)		
i. Base Mills Subject to Index	15.1578	
(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	91.69776%	91.69776%
k. Tax Levy Needed	\$9,550,443	\$9,550,443
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	14.8524	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,550,443	\$9,550,443
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,335,018
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,643,025
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,643,025	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,215,425</u>	
Total Approx. Tax Revenue:	\$8,858,450	
Approx. Tax Levy for Tax Rate Calculation:	\$9,550,443	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.0369	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,312,105	\$10,312,105
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	\$40,667.00	
Number of Homestead/Farmstead Properties	2047	2047
Median Assessed Value of Homestead Properties		\$85,800

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,643,025	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,215,425</u>	
Total Approx. Tax Revenue:	\$8,858,450	
Approx. Tax Levy for Tax Rate Calculation:	\$9,550,443	
	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,215,425	Lowering RE Tax Rate	\$196,419	\$1,411,844
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,411,844

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>		
Washington	643,023,581	14.8524	9,550,443			91.69776%		
Totals:		643,023,581	9,550,443	-	1,215,425	=	8,335,018 X	
						91.69776%	=	
							7,643,025	
				<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			\$10.00	\$0.00	30,000	25,000	
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	40,000	35,000	
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						70,000	60,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,250,000	1,215,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000	310,000	285,000	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.5000	0.000	230,000	210,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						1,910,000	1,830,000	
Total Act 511, Current Taxes							1,890,000	
				Act 511 Tax Limit -->	562,601,808 X	12	6,751,222	
					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>									
	Washington	15.1578	14.8524	-2.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	5.8%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,261,620
1200 Special Programs - Elementary / Secondary	5,953,244
1300 Vocational Education	329,721
1400 Other Instructional Programs - Elementary / Secondary	317,998
1500 Nonpublic School Programs	52,710
Total Instruction	\$18,915,293
2000 Support Services	
2100 Support Services - Students	1,608,383
2200 Support Services - Instructional Staff	940,906
2300 Support Services - Administration	1,864,618
2400 Support Services - Pupil Health	285,197
2500 Support Services - Business	606,827
2600 Operation and Maintenance of Plant Services	2,870,157
2700 Student Transportation Services	1,046,506
2900 Other Support Services	13,500
Total Support Services	\$9,236,094
3000 Operation of Non-Instructional Services	
3200 Student Activities	891,392
3300 Community Services	39,351
Total Operation of Non-Instructional Services	\$930,743
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,250
5200 Interfund Transfers - Out	2,034,848
Total Other Expenditures and Financing Uses	\$2,036,098
Total Estimated Expenditures and Other Financing Uses	\$31,118,228

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,787,167
200 Personnel Services - Employee Benefits	4,426,467
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	1,600
500 Other Purchased Services	1,319,175
600 Supplies	403,626
700 Property	72,685
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$12,261,620
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,133,082
200 Personnel Services - Employee Benefits	1,549,712
300 Purchased Professional and Technical Services	929,115
400 Purchased Property Services	1,500
500 Other Purchased Services	1,278,810
600 Supplies	59,275
800 Other Objects	1,750
Total Special Programs - Elementary / Secondary	\$5,953,244
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	16,590
200 Personnel Services - Employee Benefits	13,131
500 Other Purchased Services	300,000
Total Vocational Education	\$329,721
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	164,890
200 Personnel Services - Employee Benefits	146,358
500 Other Purchased Services	1,500
600 Supplies	5,250
Total Other Instructional Programs - Elementary / Secondary	\$317,998
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	52,710
Total Nonpublic School Programs	\$52,710
Total Instruction	\$18,915,293
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	491,160
200 Personnel Services - Employee Benefits	337,483
300 Purchased Professional and Technical Services	761,000
500 Other Purchased Services	2,700
600 Supplies	2,975
800 Other Objects	13,065

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,608,383
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	204,562
200 Personnel Services - Employee Benefits	174,984
300 Purchased Professional and Technical Services	211,810
500 Other Purchased Services	625
600 Supplies	172,495
700 Property	176,430
Total Support Services - Instructional Staff	\$940,906
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	929,110
200 Personnel Services - Employee Benefits	617,213
300 Purchased Professional and Technical Services	171,575
400 Purchased Property Services	25,500
500 Other Purchased Services	19,215
600 Supplies	79,165
800 Other Objects	22,840
Total Support Services - Administration	\$1,864,618
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	118,045
200 Personnel Services - Employee Benefits	100,172
300 Purchased Professional and Technical Services	44,850
400 Purchased Property Services	1,100
500 Other Purchased Services	150
600 Supplies	20,150
700 Property	500
800 Other Objects	230
Total Support Services - Pupil Health	\$285,197
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	311,640
200 Personnel Services - Employee Benefits	201,992
300 Purchased Professional and Technical Services	28,675
400 Purchased Property Services	38,620
500 Other Purchased Services	16,750
600 Supplies	5,000
800 Other Objects	4,150
Total Support Services - Business	\$606,827
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,077,114
200 Personnel Services - Employee Benefits	805,593
300 Purchased Professional and Technical Services	36,005
400 Purchased Property Services	443,725
500 Other Purchased Services	176,065
600 Supplies	319,050
700 Property	10,620

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,985
Total Operation and Maintenance of Plant Services	\$2,870,157
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	60,075
200 Personnel Services - Employee Benefits	11,086
400 Purchased Property Services	4,000
500 Other Purchased Services	967,395
600 Supplies	3,950
Total Student Transportation Services	\$1,046,506
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,500
Total Other Support Services	\$13,500
Total Support Services	\$9,236,094
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	421,658
200 Personnel Services - Employee Benefits	159,639
300 Purchased Professional and Technical Services	97,700
400 Purchased Property Services	30,425
500 Other Purchased Services	64,685
600 Supplies	88,100
700 Property	21,000
800 Other Objects	8,185
Total Student Activities	\$891,392
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	191
500 Other Purchased Services	2,000
600 Supplies	3,660
800 Other Objects	31,000
Total Community Services	\$39,351
Total Operation of Non-Instructional Services	\$930,743
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,250
Total Debt Service / Other Expenditures and Financing Uses	\$1,250
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,034,848
Total Interfund Transfers - Out	\$2,034,848
Total Other Expenditures and Financing Uses	\$2,036,098
TOTAL EXPENDITURES	\$31,118,228

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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	2,292,745	2,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,486	30,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	686,460	700,000
Other Capital Projects Fund		
Debt Service Fund	22	50
Food Service / Cafeteria Operations Fund	91,435	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	1,500	1,500
Activity Fund	70,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,167,648	\$3,306,550

<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	20,772,601	17,272,000
Other Capital Projects Fund		
Debt Service Fund	14,425,000	15,525,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,100,000	3,750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	4,500,000	4,250,000
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	\$43,797,601	\$40,797,000
TOTAL CASH AND INVESTMENTS	\$46,965,249	\$44,103,550

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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	21,488,000	21,488,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	875,300	925,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,725,000	1,850,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,088,300	\$24,263,000
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		

LEA : 101638803 Washington SD

<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 : 101638803 Washington 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 : 101638803 Washington 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	\$24,088,300	\$24,263,000

LEA : 101638803 Washington 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	\$24,088,300	\$24,263,000

LEA : 101638803 Washington SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,031,967
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,031,967
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,031,967