

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

Date

6/26/23



Secretary of the Board - Original Signature Required

Date

6/26/23



Chief School Administrator - Original Signature Required

Date

6/26/23

Brad Rau

(724)941-6251 Extn :7203

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 : Peters Township SD	COUNTY : Washington	AUN : 101636503
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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	\$80252395
Ending Unassigned Fund Balance	\$878041
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.09%

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 6/28/23
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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 : Peters Township SD	County : Washington	AUN Number : 101636503
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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 5/15/2023
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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 used by the District for unanticipated expenditures which may occur in future years.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned \$4,500,000 for future debt service obligations, \$2,000,000 for future retirement obligations and \$2,000,000 for future healthcare related expenditures.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	600,332	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,500,000	
0850 Unassigned Fund Balance	984,897	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,484,897</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	61,450,362	
7000 Revenue from State Sources	18,036,821	
8000 Revenue from Federal Sources	643,356	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$80,145,539</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$89,630,436</u>

LEA : 101636503 Peters Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,641,877
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	8,588,485
6400 Delinquencies on Taxes Levied / Assessed by the LEA	810,000
6500 Earnings on Investments	850,000
6700 Revenues from LEA Activities	430,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	50,000
6940 Tuition from Patrons	70,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$61,450,362
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,089,956
7112 Basic Education Funding-Social Security	1,333,738
7271 Special Education funds for School-Aged Pupils	1,749,923
7311 Pupil Transportation Subsidy	684,569
7312 Nonpublic and Charter School Pupil Transportation Subsidy	114,987
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	676,134
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	916,321
7505 Ready to Learn Block Grant	335,813
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7820 State Share of Retirement Contributions	6,035,380
REVENUE FROM STATE SOURCES	\$18,036,821
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	92,835
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	52,105
8517 Title IV - 21st Century Schools	10,000
8731 ARRA - Build America Bonds	35,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	203,416

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	\$643,356
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	\$15,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	80,145,539

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,641,877	
Amount of Tax Relief for Homestead Exclusions	<u>\$916,321</u>	
Total Approx. Tax Revenue:	\$50,558,198	
Approx. Tax Levy for Tax Rate Calculation:	\$51,831,067	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$3,336,278,000	\$3,336,278,000
b. Real Estate Mills	15.0700	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,970,098,625	\$2,970,098,625
d. Assessed Value	\$3,372,222,975	\$3,372,222,975
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$50,277,709	\$50,277,709
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$50,277,709	\$50,277,709
(f Total * g)		
i. Base Mills Subject to Index	15.0700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$51,831,067	\$51,831,067
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	15.3700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,831,067	\$51,831,067
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,914,746
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,641,877
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,641,877	
Amount of Tax Relief for Homestead Exclusions	<u>\$916,321</u>	
Total Approx. Tax Revenue:	\$50,558,198	
Approx. Tax Levy for Tax Rate Calculation:	\$51,831,067	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.6878	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,902,760	\$52,902,760
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	\$10,725.00	
Number of Homestead/Farmstead Properties	5559	5559
Median Assessed Value of Homestead Properties		\$311,600

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,641,877
Amount of Tax Relief for Homestead Exclusions	<u>\$916,321</u>
Total Approx. Tax Revenue:	\$50,558,198
Approx. Tax Levy for Tax Rate Calculation:	\$51,831,067
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$916,321	Lowering RE Tax Rate	\$0	\$916,321
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$916,321

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101636503 Peters Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/25/2023 2:45:32 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Washington	3,372,222,975	15.3700	51,831,067			97.50000%	
Totals:	3,372,222,975		51,831,067	- 916,321	= 50,914,746	X 97.50000%	= 49,641,877
				<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			\$5.00	\$0.00	45,000	45,000
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
Total Current Act 511 Taxes – Flat Rate Assessments						45,000	45,000
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%	7,538,485	7,538,485
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,050,000	1,050,000
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
Total Current Act 511 Taxes – Proportional Assessments						8,588,485	8,588,485
Total Act 511, Current Taxes							8,633,485
Act 511 Tax Limit -->				2,970,098,625		X 12	35,641,184
				Market Value		Mills	(511 Limit)

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>									
	Washington	15.0700	15.3700	2.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,275,128
1200 Special Programs - Elementary / Secondary	8,128,977
1300 Vocational Education	245,000
1400 Other Instructional Programs - Elementary / Secondary	117,796
1500 Nonpublic School Programs	5,000
Total Instruction	\$45,771,901
2000 Support Services	
2100 Support Services - Students	2,882,405
2200 Support Services - Instructional Staff	2,074,324
2300 Support Services - Administration	4,013,203
2400 Support Services - Pupil Health	559,065
2500 Support Services - Business	660,043
2600 Operation and Maintenance of Plant Services	6,900,099
2700 Student Transportation Services	3,454,377
2800 Support Services - Central	1,572,092
2900 Other Support Services	65,654
Total Support Services	\$22,181,262
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,736,792
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,741,792
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,000
5200 Interfund Transfers - Out	10,549,440
Total Other Expenditures and Financing Uses	\$10,557,440
Total Estimated Expenditures and Other Financing Uses	\$80,252,395

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,601,264
200 Personnel Services - Employee Benefits	14,079,267
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	588,634
500 Other Purchased Services	543,336
600 Supplies	313,160
700 Property	75,767
800 Other Objects	18,200
Total Regular Programs - Elementary / Secondary	\$37,275,128
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,615,532
200 Personnel Services - Employee Benefits	2,092,145
300 Purchased Professional and Technical Services	863,200
400 Purchased Property Services	16,000
500 Other Purchased Services	1,474,000
600 Supplies	43,500
700 Property	23,000
800 Other Objects	1,600
Total Special Programs - Elementary / Secondary	\$8,128,977
1300 <u>Vocational Education</u>	
500 Other Purchased Services	245,000
Total Vocational Education	\$245,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	72,466
200 Personnel Services - Employee Benefits	44,930
500 Other Purchased Services	400
Total Other Instructional Programs - Elementary / Secondary	\$117,796
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$45,771,901
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,709,800
200 Personnel Services - Employee Benefits	1,134,775
500 Other Purchased Services	800
600 Supplies	34,899
800 Other Objects	2,131
Total Support Services - Students	\$2,882,405
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	939,582

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	551,556
300 Purchased Professional and Technical Services	64,475
400 Purchased Property Services	82,575
500 Other Purchased Services	1,700
600 Supplies	415,080
700 Property	1,800
800 Other Objects	17,556
Total Support Services - Instructional Staff	\$2,074,324
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,181,280
200 Personnel Services - Employee Benefits	1,327,098
300 Purchased Professional and Technical Services	297,724
400 Purchased Property Services	5,150
500 Other Purchased Services	81,900
600 Supplies	72,347
700 Property	3,000
800 Other Objects	44,704
Total Support Services - Administration	\$4,013,203
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	310,699
200 Personnel Services - Employee Benefits	230,941
300 Purchased Professional and Technical Services	8,475
400 Purchased Property Services	400
500 Other Purchased Services	1,000
600 Supplies	7,150
700 Property	400
Total Support Services - Pupil Health	\$559,065
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	368,539
200 Personnel Services - Employee Benefits	222,146
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	39,159
500 Other Purchased Services	12,850
600 Supplies	4,299
700 Property	500
800 Other Objects	2,050
Total Support Services - Business	\$660,043
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,350,466
200 Personnel Services - Employee Benefits	1,663,778
300 Purchased Professional and Technical Services	660,434
400 Purchased Property Services	1,653,540
500 Other Purchased Services	231,481
600 Supplies	320,000
700 Property	10,000
800 Other Objects	10,400

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Description	Amount
Total Operation and Maintenance of Plant Services	\$6,900,099
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	935,830
200 Personnel Services - Employee Benefits	401,336
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	4,700
500 Other Purchased Services	1,803,161
600 Supplies	292,500
700 Property	10,000
800 Other Objects	350
Total Student Transportation Services	\$3,454,377
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	391,836
200 Personnel Services - Employee Benefits	254,226
300 Purchased Professional and Technical Services	558,857
400 Purchased Property Services	116,898
500 Other Purchased Services	5,700
600 Supplies	218,275
700 Property	25,000
800 Other Objects	1,300
Total Support Services - Central	\$1,572,092
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,654
Total Other Support Services	\$65,654
Total Support Services	\$22,181,262
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	897,218
200 Personnel Services - Employee Benefits	566,374
300 Purchased Professional and Technical Services	61,925
400 Purchased Property Services	35,945
500 Other Purchased Services	23,745
600 Supplies	122,022
700 Property	11,273
800 Other Objects	18,290
Total Student Activities	\$1,736,792
3300 <u>Community Services</u>	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,741,792
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	8,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$8,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,549,440
Total Interfund Transfers - Out	\$10,549,440
Total Other Expenditures and Financing Uses	\$10,557,440
TOTAL EXPENDITURES	\$80,252,395

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	16,583,878	16,477,022
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	175,276	175,276
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,445,758	3,858,430
Debt Service Fund		
Food Service / Cafeteria Operations Fund	361,843	361,843
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	27,246	27,246
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,594,001	\$20,899,817

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	\$20,594,001	\$20,899,817

LEA : 101636503 Peters Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	123,850,000	118,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	3,334,119	3,334,119
0550 Authority Lease Obligations	275,000	220,000
0560 Other Post-Employment Benefits (OPEB)	9,160,221	9,160,221
0599 Other Noncurrent Liabilities		
Total General Fund	\$136,619,340	\$131,614,340
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	\$136,619,340	\$131,614,340

<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	\$136,619,340	\$131,614,340

Account Description	Amounts
0810 Nonspendable Fund Balance	600,332
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	878,041
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,378,041
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,978,373