

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/21/21

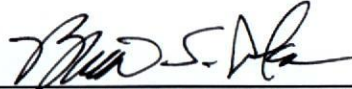
Date



Secretary of the Board - Original Signature Required

6/21/21

Date



Chief School Administrator - Original Signature Required

6/21/21

Date

Brandon Mirizio

Contact Person

(724)588-2500

Extn :2304

Telephone

Extension

bmirizio@greenville.k12.pa.us

Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greenville Area SD	COUNTY : Mercer	AUN : 104432803
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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 2021-2022 (compared to 2020-2021) ?

Yes ☐  
No ☒

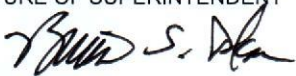
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$22636284
Ending Unassigned Fund Balance	\$1292628
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.71%

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 6/21/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Greenville Area SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104432803
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-17-2021
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve to cover additional ESSER grant expenditures that are not budgeted.
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 to provide for unforeseen needs during the school year and for cash flow stability.
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 Balance to provide for post-employment benefits and future cash flow stability.

<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	293,691	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,023,114	
0850 Unassigned Fund Balance	1,689,367	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,712,481</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	7,670,451	
7000 Revenue from State Sources	12,809,404	
8000 Revenue from Federal Sources	1,758,690	
9000 Other Financing Sources	1,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$22,239,545</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$25,952,026</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,313,936
6113 Public Utility Realty Taxes	6,041
6120 Current Per Capita Taxes, Section 679	16,500
6140 Current Act 511 Taxes - Flat Rate Assessments	40,500
6150 Current Act 511 Taxes - Proportional Assessments	905,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	412,000
6500 Earnings on Investments	24,000
6700 Revenues from LEA Activities	34,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	827,474
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	30,000
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,670,451</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,110,196
7112 Basic Education Funding-Social Security	430,857
7160 Tuition for Orphans Subsidy	87,617
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,059,828
7311 Pupil Transportation Subsidy	424,401
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,025
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	478,820
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	537,954
7360 Safe Schools	172,358
7505 Ready to Learn Block Grant	264,567
7820 State Share of Retirement Contributions	2,191,781
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,809,404</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	577,756
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,384
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	44,398
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	965,152

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,758,690</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,239,545</b>

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,313,936	
Amount of Tax Relief for Homestead Exclusions	<u>\$537,954</u>	
Total Approx. Tax Revenue:	\$5,851,890	
Approx. Tax Levy for Tax Rate Calculation:	\$6,409,706	
	Mercer	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$96,895,800	\$96,895,800
b. Real Estate Mills	66.3600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$368,430,607	\$368,430,607
d. Assessed Value	\$96,589,900	\$96,589,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$6,430,005	\$6,430,005
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$6,430,005	\$6,430,005
(f Total * g)		
i. Base Mills Subject to Index	66.3600	
(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	90.50000%	90.50000%
k. Tax Levy Needed	\$6,409,706	\$6,409,706
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	66.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,409,706	\$6,409,706
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,871,752
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,313,936
(n * Est. Pct. Collection)		
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Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,313,936	
Amount of Tax Relief for Homestead Exclusions	<u>\$537,954</u>	
Total Approx. Tax Revenue:	\$5,851,890	
Approx. Tax Levy for Tax Rate Calculation:	\$6,409,706	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	69.2798	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,691,729	\$6,691,729
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	\$3,284.00	
Number of Homestead/Farmstead Properties	2477	2477
Median Assessed Value of Homestead Properties		\$16,500

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,313,936
Amount of Tax Relief for Homestead Exclusions	<u>\$537,954</u>
Total Approx. Tax Revenue:	\$5,851,890
Approx. Tax Levy for Tax Rate Calculation:	\$6,409,706
	Mercer
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$537,954	Lowering RE Tax Rate	\$0	\$537,954
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$537,954

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 104432803    Greenville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 2/17/2022 12:12:30 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Mercer	96,589,900	66.3600	6,409,706			90.50000%	
Totals:	96,589,900		6,409,706	- 537,954	= 5,871,752	X 90.50000%	= 5,313,936
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	16,500		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	19,650	16,500
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	28,570	24,000
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						48,220	40,500
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	825,000	825,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	80,000	80,000
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						905,000	905,000
Total Act 511, Current Taxes							945,500
Act 511 Tax Limit -->				368,430,607	X	12	4,421,167
				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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Mercer	66.3600	66.3600	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,358,279
1200 Special Programs - Elementary / Secondary	3,573,395
1300 Vocational Education	715,271
1400 Other Instructional Programs - Elementary / Secondary	14,361
1500 Nonpublic School Programs	24,712
<b>Total Instruction</b>	<b>\$13,686,018</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	615,888
2200 Support Services - Instructional Staff	814,199
2300 Support Services - Administration	1,323,163
2400 Support Services - Pupil Health	253,957
2500 Support Services - Business	336,680
2600 Operation and Maintenance of Plant Services	1,689,929
2700 Student Transportation Services	798,015
2900 Other Support Services	10,000
<b>Total Support Services</b>	<b>\$5,841,831</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	633,377
3300 Community Services	577,475
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,210,852</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,647,583
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,897,583</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,636,284</b>

LEA : 104432803     Greenville Area SD

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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	4,954,362
200 Personnel Services - Employee Benefits	3,257,426
500 Other Purchased Services	531,077
600 Supplies	384,428
700 Property	224,586
800 Other Objects	6,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,358,279</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,809,504
200 Personnel Services - Employee Benefits	1,197,326
300 Purchased Professional and Technical Services	110,200
500 Other Purchased Services	418,710
600 Supplies	29,255
700 Property	3,400
800 Other Objects	5,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,573,395</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	241,176
200 Personnel Services - Employee Benefits	167,258
500 Other Purchased Services	279,501
600 Supplies	22,814
700 Property	4,522
<b>Total Vocational Education</b>	<b>\$715,271</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,040
200 Personnel Services - Employee Benefits	4,321
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,361</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	24,712
<b>Total Nonpublic School Programs</b>	<b>\$24,712</b>
<b>Total Instruction</b>	<b>\$13,686,018</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	328,785
200 Personnel Services - Employee Benefits	193,396
300 Purchased Professional and Technical Services	68,270
600 Supplies	25,437
<b>Total Support Services - Students</b>	<b>\$615,888</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	372,169
200 Personnel Services - Employee Benefits	292,677

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	3,000
500 Other Purchased Services	11,879
600 Supplies	69,678
700 Property	26,423
800 Other Objects	15,373
<b>Total Support Services - Instructional Staff</b>	<b>\$814,199</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	692,754
200 Personnel Services - Employee Benefits	429,854
300 Purchased Professional and Technical Services	54,000
500 Other Purchased Services	49,625
600 Supplies	63,575
700 Property	6,974
800 Other Objects	26,381
<b>Total Support Services - Administration</b>	<b>\$1,323,163</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	144,689
200 Personnel Services - Employee Benefits	101,343
600 Supplies	7,925
<b>Total Support Services - Pupil Health</b>	<b>\$253,957</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	182,376
200 Personnel Services - Employee Benefits	132,304
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	750
600 Supplies	3,500
800 Other Objects	1,750
<b>Total Support Services - Business</b>	<b>\$336,680</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	574,259
200 Personnel Services - Employee Benefits	449,186
300 Purchased Professional and Technical Services	157,319
400 Purchased Property Services	271,245
500 Other Purchased Services	73,500
600 Supplies	117,420
700 Property	44,500
800 Other Objects	2,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,689,929</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	798,015
<b>Total Student Transportation Services</b>	<b>\$798,015</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	10,000

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<u>Description</u>	<u>Amount</u>
<b>Total Other Support Services</b>	<b>\$10,000</b>
<b>Total Support Services</b>	<b>\$5,841,831</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	272,747
200 Personnel Services - Employee Benefits	119,024
300 Purchased Professional and Technical Services	32,960
400 Purchased Property Services	5,300
500 Other Purchased Services	23,239
600 Supplies	180,107
<b>Total Student Activities</b>	<b>\$633,377</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	340,925
200 Personnel Services - Employee Benefits	142,011
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	42,138
600 Supplies	17,736
700 Property	3,955
800 Other Objects	25,710
<b>Total Community Services</b>	<b>\$577,475</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,210,852</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	633,277
900 Other Uses of Funds	1,014,306
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,647,583</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,897,583</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,636,284</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund	4,800,000	4,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850	360,000	360,000
Capital Reserve Fund - § 1431	350,000	350,000
Other Capital Projects Fund	381,000	350,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,896,000</b>	<b>\$5,465,000</b>

**Long-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,896,000	\$5,465,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	21,953,850	20,381,985
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	64,540	51,632
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	687,453	610,918
<b>Total General Fund</b>	<b>\$22,705,843</b>	<b>\$21,044,535</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase 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>\$22,705,843</b>	<b>\$21,044,535</b>	

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$22,705,843	\$21,044,535



Account Description	Amounts
0810 Nonspendable Fund Balance	293,691
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,023,114
0850 Unassigned Fund Balance	1,292,628
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,315,742
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,859,433