

# FINAL GENERAL FUND BUDGET

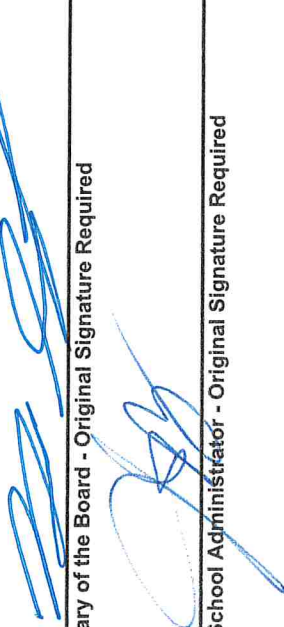
Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Bradley Snyder

Contact Person

bsnyder@deerlakes.net

Email Address

6/21/2022

Date

6/21/2022

Date

6/22/22

Date

(724)265-5300

Extn :

Telephone

Extension

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Deer Lakes SD	COUNTY : Allegheny	AUN : 103022253
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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 2022-2023 (compared to 2021-2022) ?

Yes ☐  
No ☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$41231942
Ending Unassigned Fund Balance	\$2760924
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.69%

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 6-22-22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Deer Lakes SD	County : Allegheny	AUN Number : 103022253
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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 5/17/23
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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.	Used to assist with any future year budget deficits.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,000,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	23,104,281	
7000 Revenue from State Sources	14,598,582	
8000 Revenue from Federal Sources	1,290,003	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$38,992,866</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$43,992,866</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,137,881
6113 Public Utility Realty Taxes	19,900
6114 Payments in Lieu of Current Taxes - State / Local	118,000
6120 Current Per Capita Taxes, Section 679	47,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	605,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	40,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	425,000
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	175,000
6990 Refunds and Other Miscellaneous Revenue	9,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$23,104,281</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,600,000
7112 Basic Education Funding-Social Security	648,744
7271 Special Education funds for School-Aged Pupils	1,350,000
7311 Pupil Transportation Subsidy	995,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,805
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	548,649
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	1,174,353
7505 Ready to Learn Block Grant	264,465
7820 State Share of Retirement Contributions	2,946,566
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,598,582</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	260,269
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,466
8517 NCLB, Title IV - 21st Century Schools	14,268
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	171,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	747,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,290,003</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>38,992,866</b>

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,137,881	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,174,353</u>	
Total Approx. Tax Revenue:	\$20,312,234	
Approx. Tax Levy for Tax Rate Calculation:	\$23,023,422	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$926,796,133	\$926,796,133
b. Real Estate Mills	22.6900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$952,693,677	\$952,693,677
d. Assessed Value	\$1,014,694,610	\$1,014,694,610
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$21,029,004	\$21,029,004
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$21,029,004	\$21,029,004
(f Total * g)		
i. Base Mills Subject to Index	22.6900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.59129%	87.59129%
k. Tax Levy Needed	\$23,023,422	\$23,023,422
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.6900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,023,421	\$23,023,421
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,849,068
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,137,881
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,137,881	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,174,353</u>	
Total Approx. Tax Revenue:	\$20,312,234	
Approx. Tax Levy for Tax Rate Calculation:	\$23,023,422	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.6883	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,036,390	\$24,036,390
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	\$11,274.00	
Number of Homestead/Farmstead Properties	4619	4619
Median Assessed Value of Homestead Properties		\$132,000

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,137,881
Amount of Tax Relief for Homestead Exclusions	<u>\$1,174,353</u>
Total Approx. Tax Revenue:	\$20,312,234
Approx. Tax Levy for Tax Rate Calculation:	\$23,023,422
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,174,353	Lowering RE Tax Rate	\$0	\$1,174,353
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,174,353

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>						
Allegheny	1,014,694,610	22.6900	23,023,421				87.59129%		
<b>Totals:</b>	<b>1,014,694,610</b>		<b>23,023,421</b>	-	1,174,353	=	21,849,068	X	87.59129% = 19,137,881
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					47,000
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		47,000		47,000
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		20,000		20,000
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>67,000</b>		<b>67,000</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		2,000,000		2,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		325,000		325,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>							<b>2,325,000</b>		<b>2,325,000</b>
<b>Total Act 511, Current Taxes</b>									<b>2,392,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>952,693,677</b>	<b>X</b>	<b>12</b>		<b>11,432,324</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	22.6900	22.6900	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
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	17,053,525
1200 Special Programs - Elementary / Secondary	5,939,083
1300 Vocational Education	852,205
1400 Other Instructional Programs - Elementary / Secondary	1,700
<b>Total Instruction</b>	<b>\$23,846,513</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,182,710
2200 Support Services - Instructional Staff	649,293
2300 Support Services - Administration	2,522,007
2400 Support Services - Pupil Health	308,495
2500 Support Services - Business	552,693
2600 Operation and Maintenance of Plant Services	3,695,537
2700 Student Transportation Services	2,899,797
2800 Support Services - Central	853,223
2900 Other Support Services	35,000
<b>Total Support Services</b>	<b>\$12,698,755</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	767,726
<b>Total Operation of Non-Instructional Services</b>	<b>\$767,726</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	91,728
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$91,728</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,777,220
5200 Interfund Transfers - Out	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,827,220</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$41,231,942</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,519,026
200 Personnel Services - Employee Benefits	6,045,574
300 Purchased Professional and Technical Services	271,000
400 Purchased Property Services	333,932
500 Other Purchased Services	500,720
600 Supplies	374,398
700 Property	5,000
800 Other Objects	3,875
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,053,525</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,727,442
200 Personnel Services - Employee Benefits	1,831,891
300 Purchased Professional and Technical Services	233,750
500 Other Purchased Services	1,092,400
600 Supplies	52,250
800 Other Objects	1,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,939,083</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	852,205
<b>Total Vocational Education</b>	<b>\$852,205</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	1,700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,700</b>
<b>Total Instruction</b>	<b>\$23,846,513</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	524,475
200 Personnel Services - Employee Benefits	348,445
300 Purchased Professional and Technical Services	292,000
500 Other Purchased Services	3,700
600 Supplies	13,300
800 Other Objects	790
<b>Total Support Services - Students</b>	<b>\$1,182,710</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	319,724
200 Personnel Services - Employee Benefits	184,713
300 Purchased Professional and Technical Services	74,000
500 Other Purchased Services	600
600 Supplies	70,256
<b>Total Support Services - Instructional Staff</b>	<b>\$649,293</b>
<b>2300 <u>Support Services - Administration</u></b>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	1,375,754
200	Personnel Services - Employee Benefits	861,322
300	Purchased Professional and Technical Services	137,200
500	Other Purchased Services	52,181
600	Supplies	40,550
800	Other Objects	55,000
<b>Total Support Services - Administration</b>		<b>\$2,522,007</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	160,191
200	Personnel Services - Employee Benefits	118,404
300	Purchased Professional and Technical Services	20,000
500	Other Purchased Services	550
600	Supplies	9,350
<b>Total Support Services - Pupil Health</b>		<b>\$308,495</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	199,040
200	Personnel Services - Employee Benefits	172,643
300	Purchased Professional and Technical Services	500
400	Purchased Property Services	156,000
500	Other Purchased Services	4,050
600	Supplies	14,760
800	Other Objects	5,700
<b>Total Support Services - Business</b>		<b>\$552,693</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,311,738
200	Personnel Services - Employee Benefits	1,023,634
300	Purchased Professional and Technical Services	241,000
400	Purchased Property Services	238,222
500	Other Purchased Services	142,118
600	Supplies	711,575
700	Property	25,000
800	Other Objects	2,250
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$3,695,537</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	643,009
200	Personnel Services - Employee Benefits	524,874
300	Purchased Professional and Technical Services	3,000
400	Purchased Property Services	71,232
500	Other Purchased Services	1,261,418
600	Supplies	205,700
700	Property	189,564
800	Other Objects	1,000
<b>Total Student Transportation Services</b>		<b>\$2,899,797</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	137,489

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	130,187
300 Purchased Professional and Technical Services	235,000
500 Other Purchased Services	83,000
600 Supplies	169,047
700 Property	95,000
800 Other Objects	3,500
<b>Total Support Services - Central</b>	<b>\$853,223</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	35,000
<b>Total Other Support Services</b>	<b>\$35,000</b>
<b>Total Support Services</b>	<b>\$12,698,755</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	406,961
200 Personnel Services - Employee Benefits	177,584
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	500
500 Other Purchased Services	55,231
600 Supplies	67,500
700 Property	10,000
800 Other Objects	14,950
<b>Total Student Activities</b>	<b>\$767,726</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$767,726</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	91,728
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$91,728</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$91,728</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,242,575
900 Other Uses of Funds	2,534,645
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,777,220</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	50,000
<b>Total Interfund Transfers - Out</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,827,220</b>
<b>TOTAL EXPENDITURES</b>	<b>\$41,231,942</b>



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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	6,500,000	5,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	150,000	100,000
Other Capital Projects Fund	1,000,000	
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,650,000</b>	<b>\$5,600,000</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,650,000	\$5,600,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	47,230,000	44,745,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	660,000	660,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,441,422	12,514,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$60,331,422</b>	<b>\$57,919,000</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>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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 Permanent Fund		
Total Long-Term Indebtedness	\$60,331,422	\$57,919,000

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$60,331,422	\$57,919,000



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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,760,924
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,760,924
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,760,924