

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2023

_____
President of the Board - Original Signature Required_____
Secretary of the Board - Original Signature Required_____
Chief School Administrator - Original Signature Required

Jeannie L Rogers

Contact Person

jeannie.rogers@elklakeschool.org

Email Address_____
Date

6/23/2023

Date

6/23/2023

Date

6/23/2023

(570)278-1106

Extn :720

Telephone_____
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elk Lake SD	COUNTY : Susquehanna	AUN : 119582503
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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	\$23497068
Ending Unassigned Fund Balance	\$1042829
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.43%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/2023
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Elk Lake SD	County : Susquehanna	AUN Number : 119582503
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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 6/23/2023
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$427,690.00 C x 2%: \$8,553.80</p>	.
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$174,326.00 Function 2200, Object 200: \$188,135.00</p>	<p>Tuition reimbursement and retirement benefits are a large portion of the object 200. They exceed the salaries.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>We budget for utilizing budgetary reserve for any unforeseen costs that may arise during the school year if needed.</p>
8080	<p>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.</p>	<p>Unassigned fund balance is maintained for any unforeseen costs that may arise in any future years budgets.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>We have committed funds for PSERS, if needed.</p>

<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	45,862	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,676,922	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,474,833	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,151,755</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,933,332	
7000 Revenue from State Sources	12,652,313	
8000 Revenue from Federal Sources	479,419	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,065,064</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,216,819</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,591,936
6113 Public Utility Realty Taxes	7,600
6114 Payments in Lieu of Current Taxes - State / Local	4,100
6120 Current Per Capita Taxes, Section 679	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	940,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	210,000
6500 Earnings on Investments	140,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	472,095
6920 Contributions and Donations from Private Sources	15,001
6940 Tuition from Patrons	236,000
6980 Revenue from Community Services Activities	30,000
6990 Refunds and Other Miscellaneous Revenue	600
REVENUE FROM LOCAL SOURCES	\$9,933,332
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,560,671
7112 Basic Education Funding-Social Security	360,315
7271 Special Education funds for School-Aged Pupils	1,170,238
7311 Pupil Transportation Subsidy	948,396
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	303,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,500
7340 State Property Tax Reduction Allocation	427,690
7505 Ready to Learn Block Grant	226,601
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	34,000
7820 State Share of Retirement Contributions	1,601,402
REVENUE FROM STATE SOURCES	\$12,652,313
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	311,289
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,618
8517 Title IV - 21st Century Schools	19,686
8751 ARP ESSER Learning Loss	40,856
8752 ARP ESSER Summer Programs	22,160
8753 ARP ESSER Afterschool Programs	10,810

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
REVENUE FROM FEDERAL SOURCES	\$479,419
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,065,064

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$7,592,800		
Amount of Tax Relief for Homestead Exclusions	<u>\$427,690</u>		
Total Approx. Tax Revenue:	\$8,020,490		
Approx. Tax Levy for Tax Rate Calculation:	\$8,505,137		

	Susquehanna	Wyoming	Total
2022-23 Data			
a. Assessed Value	\$125,910,500	\$23,639,045	\$149,549,545
b. Real Estate Mills	51.1500	66.1000	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$437,394,443	\$104,631,323	\$542,025,766
d. Assessed Value	\$127,439,800	\$23,542,020	\$150,981,820
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$6,440,322	\$1,562,541	\$8,002,863
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	80.69625%	19.30375%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,458,010	\$1,544,853	\$8,002,863
(f Total * g)			
i. Base Mills Subject to Index	51.2904	66.1000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$6,863,327	\$1,641,810	\$8,505,137
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	53.8500	69.7300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$6,862,633	\$1,641,585	\$8,504,218
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$8,076,528
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$7,591,936
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$7,592,800		
Amount of Tax Relief for Homestead Exclusions	<u>\$427,690</u>		
Total Approx. Tax Revenue:	\$8,020,490		
Approx. Tax Levy for Tax Rate Calculation:	\$8,505,137		

	Susquehanna	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	54.1113	69.7355	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,895,933	\$1,641,715	\$8,537,648
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$37,300

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$7,592,800		
Amount of Tax Relief for Homestead Exclusions	<u>\$427,690</u>		
Total Approx. Tax Revenue:	\$8,020,490		
Approx. Tax Levy for Tax Rate Calculation:	\$8,505,137		
	Susquehanna	Wyoming	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$427,690	Lowering RE Tax Rate	\$0	\$427,690
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$427,690

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>					
Susquehanna	127,439,800	53.8500	6,862,633			94.00000%					
Wyoming	23,542,020	69.7300	1,641,585			94.00000%					
Totals:	150,981,820		8,504,218	-	427,690	=	8,076,528	X	94.00000%	=	7,591,936
				<u>Rate</u>			<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			13,000				
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	13,000	13,000				
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0				
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						13,000	13,000				
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%	790,000	790,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	150,000	150,000				
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						940,000	940,000				
Total Act 511, Current Taxes							953,000				
Act 511 Tax Limit -->					542,025,766	X	12	6,504,309			
					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>									
	Susquehanna	51.2904	53.8500	5.00%	Yes	5.5%				
	Wyoming	66.1000	69.7300	5.50%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		10,550,860
1200 Special Programs - Elementary / Secondary		3,634,424
1300 Vocational Education		1,055,000
1400 Other Instructional Programs - Elementary / Secondary		16,138
Total Instruction		\$15,256,422
2000 Support Services		
2100 Support Services - Students		834,470
2200 Support Services - Instructional Staff		402,248
2300 Support Services - Administration		1,430,012
2400 Support Services - Pupil Health		289,529
2500 Support Services - Business		227,773
2600 Operation and Maintenance of Plant Services		1,409,393
2700 Student Transportation Services		1,640,259
2800 Support Services - Central		229,818
2900 Other Support Services		14,993
Total Support Services		\$6,478,495
3000 Operation of Non-Instructional Services		
3200 Student Activities		587,643
Total Operation of Non-Instructional Services		\$587,643
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		1,060,728
5200 Interfund Transfers - Out		63,780
5900 Budgetary Reserve		50,000
Total Other Expenditures and Financing Uses		\$1,174,508
Total Estimated Expenditures and Other Financing Uses		\$23,497,068

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,393,389
200 Personnel Services - Employee Benefits	3,699,247
300 Purchased Professional and Technical Services	193,600
400 Purchased Property Services	38,900
500 Other Purchased Services	947,731
600 Supplies	260,153
700 Property	16,700
800 Other Objects	1,140
Total Regular Programs - Elementary / Secondary	\$10,550,860
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,759,474
200 Personnel Services - Employee Benefits	1,416,503
300 Purchased Professional and Technical Services	163,212
500 Other Purchased Services	290,736
600 Supplies	4,499
Total Special Programs - Elementary / Secondary	\$3,634,424
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,055,000
Total Vocational Education	\$1,055,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,390
200 Personnel Services - Employee Benefits	4,748
Total Other Instructional Programs - Elementary / Secondary	\$16,138
Total Instruction	\$15,256,422
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	458,400
200 Personnel Services - Employee Benefits	320,001
300 Purchased Professional and Technical Services	40,856
400 Purchased Property Services	2,500
600 Supplies	10,963
800 Other Objects	1,750
Total Support Services - Students	\$834,470
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	174,326
200 Personnel Services - Employee Benefits	188,135
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	3,000
500 Other Purchased Services	500
600 Supplies	33,287
Total Support Services - Instructional Staff	\$402,248

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<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	728,117
200 Personnel Services - Employee Benefits	539,220
300 Purchased Professional and Technical Services	56,390
400 Purchased Property Services	8,328
500 Other Purchased Services	66,530
600 Supplies	20,306
800 Other Objects	11,121
Total Support Services - Administration	\$1,430,012
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	169,226
200 Personnel Services - Employee Benefits	109,483
400 Purchased Property Services	1,680
600 Supplies	9,140
Total Support Services - Pupil Health	\$289,529
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	98,913
200 Personnel Services - Employee Benefits	69,935
300 Purchased Professional and Technical Services	25,950
400 Purchased Property Services	14,300
500 Other Purchased Services	15,500
600 Supplies	1,500
800 Other Objects	1,675
Total Support Services - Business	\$227,773
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	402,107
200 Personnel Services - Employee Benefits	263,830
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	189,731
500 Other Purchased Services	125,275
600 Supplies	362,650
700 Property	27,000
800 Other Objects	2,800
Total Operation and Maintenance of Plant Services	\$1,409,393
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	30,764
200 Personnel Services - Employee Benefits	23,131
500 Other Purchased Services	1,583,262
600 Supplies	3,102
Total Student Transportation Services	\$1,640,259
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	122,151
200 Personnel Services - Employee Benefits	88,757
300 Purchased Professional and Technical Services	6,810
500 Other Purchased Services	11,900

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<u>Description</u>	<u>Amount</u>
600 Supplies	200
Total Support Services - Central	\$229,818
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,993
Total Other Support Services	\$14,993
Total Support Services	\$6,478,495
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	298,594
200 Personnel Services - Employee Benefits	133,334
400 Purchased Property Services	2,750
500 Other Purchased Services	48,025
600 Supplies	78,730
800 Other Objects	26,210
Total Student Activities	\$587,643
Total Operation of Non-Instructional Services	\$587,643
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	140,728
900 Other Uses of Funds	920,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,060,728
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	63,780
Total Interfund Transfers - Out	\$63,780
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,174,508
TOTAL EXPENDITURES	\$23,497,068

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,197,617	3,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,049,348	1,299,348
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	2,000,000	2,100,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,246,965	\$7,199,348

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	\$7,246,965	\$7,199,348

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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	6,314,343	5,253,615
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	536,303	534,300
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,850,646	\$5,787,915
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		

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<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	\$6,850,646	\$5,787,915

<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	\$6,850,646	\$5,787,915

Account Description	Amounts
0810 Nonspendable Fund Balance	45,862
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,676,922
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,042,829
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,719,751
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,815,613