

FINAL GENERAL FUND BUDGET

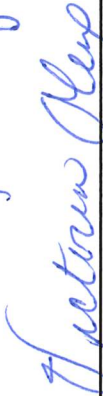
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Marissa Dreucci

Contact Person

mdreucci@fraziersd.org

Email Address

7-6-2023

Date

7-6-2023

Date

7-6-2023

Date

(724)736-9507

Telephone

Extn :114

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Frazier SD	COUNTY : Fayette	AUN : 101262903
---------------------------------	---------------------	--------------------

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	\$21531499
Ending Unassigned Fund Balance	\$596358
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.76%

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 7-6-2023
---	------------------

DUE DATE: AUGUST 15, 2023

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

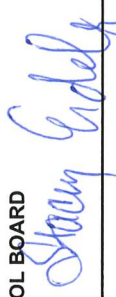
24 PS 6-687(a)(1)

(03/2006)

School District Name : Frazier SD	County : Fayette	AUN Number : 101262903
--------------------------------------	---------------------	---------------------------

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 7-6-2023
---	------------------

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.	The estimated fund balance from 2022-23 less any budget variances.

<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	21,953	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	322,011	
0850 Unassigned Fund Balance	444,975	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$766,986</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,473,958	
7000 Revenue from State Sources	12,280,288	
8000 Revenue from Federal Sources	1,606,625	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,360,871</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,127,857</u>

LEA : 101262903 Frazier SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,878,957
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	7,500
6120 Current Per Capita Taxes, Section 679	16,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,500
6150 Current Act 511 Taxes - Proportional Assessments	935,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	341,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	26,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	203,001
6940 Tuition from Patrons	10,000
REVENUE FROM LOCAL SOURCES	\$7,473,958
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,612,602
7112 Basic Education Funding-Social Security	410,000
7271 Special Education funds for School-Aged Pupils	940,416
7292 Pre-K Counts	110,000
7311 Pupil Transportation Subsidy	800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	311,369
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	351,651
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	198,758
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	111,456
7820 State Share of Retirement Contributions	1,355,636
7900 Revenue for Technology	8,400
REVENUE FROM STATE SOURCES	\$12,280,288
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	258,713
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,350
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,288,562
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$1,606,625
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,360,871

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,878,957	
Amount of Tax Relief for Homestead Exclusions	<u>\$351,651</u>	
Total Approx. Tax Revenue:	\$6,230,608	
Approx. Tax Levy for Tax Rate Calculation:	\$6,735,764	
	Fayette	Total

2022-23 Data		
a. Assessed Value	\$300,732,790	\$300,732,790
b. Real Estate Mills	21.0098	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$420,089,160	\$420,089,160
d. Assessed Value	\$303,026,490	\$303,026,490
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,318,336	\$6,318,336
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,318,336	\$6,318,336
(f Total * g)		
i. Base Mills Subject to Index	21.0098	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.08729%	92.08729%
k. Tax Levy Needed	\$6,735,764	\$6,735,764
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	22.2283	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,735,764	\$6,735,764
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,384,113
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,878,957
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,878,957	
Amount of Tax Relief for Homestead Exclusions	<u>\$351,651</u>	
Total Approx. Tax Revenue:	\$6,230,608	
Approx. Tax Levy for Tax Rate Calculation:	\$6,735,764	
	Fayette	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.2283	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,735,764	\$6,735,764
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	\$6,749.00	
Number of Homestead/Farmstead Properties	2327	2327
Median Assessed Value of Homestead Properties		\$75,270

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,878,957
Amount of Tax Relief for Homestead Exclusions	<u>\$351,651</u>
Total Approx. Tax Revenue:	\$6,230,608
Approx. Tax Levy for Tax Rate Calculation:	\$6,735,764
	Fayette
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,651	Lowering RE Tax Rate	\$0	\$351,651
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$351,651

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>							
Fayette	303,026,490	22.2283	6,735,764				92.08729%			
Totals:				303,026,490	6,735,764	-	351,651	=	6,384,113 X	92.08729% = 5,878,957
				<u>Rate</u>	<u>Estimated Revenue</u>					
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	16,000					
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	20,000	16,000			
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	5,000	4,500			
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						25,000	20,500			
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%	875,000	850,000			
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0			
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	90,000	85,000			
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						965,000	935,000			
Total Act 511, Current Taxes							955,500			
Act 511 Tax Limit -->				420,089,160	X	12	5,041,070			
				Market Value		Mills	(511 Limit)			

LEA : 101262903 Frazier SD

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>									
	Fayette	21.0098	22.2283	5.80%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.8%				

LEA : 101262903 Frazier SD

Printed 7/7/2023 8:24:23 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,306,816
1200 Special Programs - Elementary / Secondary	2,754,270
1300 Vocational Education	543,692
1400 Other Instructional Programs - Elementary / Secondary	25,160
1800 Pre-Kindergarten	119,662
Total Instruction	\$12,749,600
2000 Support Services	
2100 Support Services - Students	297,406
2200 Support Services - Instructional Staff	649,123
2300 Support Services - Administration	1,409,983
2400 Support Services - Pupil Health	162,752
2500 Support Services - Business	433,698
2600 Operation and Maintenance of Plant Services	1,499,811
2700 Student Transportation Services	1,190,927
2800 Support Services - Central	8,116
2900 Other Support Services	9,971
Total Support Services	\$5,661,787
3000 Operation of Non-Instructional Services	
3200 Student Activities	454,612
Total Operation of Non-Instructional Services	\$454,612
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,188,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,188,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,477,500
Total Other Expenditures and Financing Uses	\$1,477,500
Total Estimated Expenditures and Other Financing Uses	\$21,531,499

LEA : 101262903 Frazier SD

Printed 7/7/2023 8:24:24 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,772,116
200 Personnel Services - Employee Benefits	3,371,351
400 Purchased Property Services	51,000
500 Other Purchased Services	796,478
600 Supplies	298,331
700 Property	17,540
Total Regular Programs - Elementary / Secondary	\$9,306,816
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,152,561
200 Personnel Services - Employee Benefits	798,743
300 Purchased Professional and Technical Services	490,000
500 Other Purchased Services	299,750
600 Supplies	10,016
800 Other Objects	3,200
Total Special Programs - Elementary / Secondary	\$2,754,270
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	84,750
200 Personnel Services - Employee Benefits	62,302
500 Other Purchased Services	396,490
600 Supplies	150
Total Vocational Education	\$543,692
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,350
200 Personnel Services - Employee Benefits	6,810
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$25,160
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	74,768
200 Personnel Services - Employee Benefits	42,062
600 Supplies	2,832
Total Pre-Kindergarten	\$119,662
Total Instruction	\$12,749,600
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	169,750
200 Personnel Services - Employee Benefits	124,528
500 Other Purchased Services	750
600 Supplies	2,000
800 Other Objects	378
Total Support Services - Students	\$297,406
2200 <u>Support Services - Instructional Staff</u>	

LEA : 101262903 Frazier SD

Printed 7/7/2023 8:24:24 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	257,176
200 Personnel Services - Employee Benefits	199,850
300 Purchased Professional and Technical Services	61,300
400 Purchased Property Services	2,334
500 Other Purchased Services	1,200
600 Supplies	127,093
800 Other Objects	170
Total Support Services - Instructional Staff	\$649,123
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	701,032
200 Personnel Services - Employee Benefits	564,256
300 Purchased Professional and Technical Services	88,200
500 Other Purchased Services	26,700
600 Supplies	15,795
800 Other Objects	14,000
Total Support Services - Administration	\$1,409,983
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	85,950
200 Personnel Services - Employee Benefits	62,302
300 Purchased Professional and Technical Services	8,000
600 Supplies	6,500
Total Support Services - Pupil Health	\$162,752
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	211,007
200 Personnel Services - Employee Benefits	191,921
400 Purchased Property Services	10,270
500 Other Purchased Services	7,500
600 Supplies	7,000
800 Other Objects	6,000
Total Support Services - Business	\$433,698
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	616,425
200 Personnel Services - Employee Benefits	427,314
300 Purchased Professional and Technical Services	7,600
400 Purchased Property Services	76,730
500 Other Purchased Services	117,742
600 Supplies	254,000
Total Operation and Maintenance of Plant Services	\$1,499,811
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	55,465
200 Personnel Services - Employee Benefits	50,462
500 Other Purchased Services	1,085,000
Total Student Transportation Services	\$1,190,927
2800 <u>Support Services - Central</u>	

LEA : 101262903 Frazier SD

Printed 7/7/2023 8:24:24 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,116
500 Other Purchased Services	1,000
Total Support Services - Central	\$8,116
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,971
Total Other Support Services	\$9,971
Total Support Services	\$5,661,787
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	234,639
200 Personnel Services - Employee Benefits	97,727
300 Purchased Professional and Technical Services	8,315
400 Purchased Property Services	8,100
500 Other Purchased Services	65,290
600 Supplies	32,446
800 Other Objects	8,095
Total Student Activities	\$454,612
Total Operation of Non-Instructional Services	\$454,612
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,188,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,188,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,188,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	722,500
900 Other Uses of Funds	755,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,477,500
Total Other Expenditures and Financing Uses	\$1,477,500
TOTAL EXPENDITURES	\$21,531,499

LEA : 101262903 Frazier SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,372,439	250,000
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	989,634	850,000
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 Cash and Short-Term Investments	\$2,362,073	\$1,100,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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		

LEA : 101262903 Frazier SD

<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	\$2,362,073	\$1,100,000

LEA : 101262903 Frazier SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	21,810,000	21,055,000
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 General Fund	\$21,810,000	\$21,055,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<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		

LEA : 101262903 Frazier SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

LEA : 101262903 Frazier SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$21,810,000	\$21,055,000

LEA : 101262903 Frazier SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$21,810,000	\$21,055,000

LEA : 101262903 Frazier SD

Account Description	Amounts
0810 Nonspendable Fund Balance	21,953
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	596,358
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$596,358
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$618,311