FINAL GENERAL FUND BUDGET Fiscal Year 2023-2024	General Fund Budget Approval Date of Adoption of the General Fund Budget:	Performance Pate Date	Later Bequired Date	Keyley Jese Regyred Date	(814)629-1100 Extn: Telephone Extension		
	Date of	President of the Board - Original Signature Required	Much Much Secretary of the Board - Original Signature Required	Chief School Administrator - Original Signature Required	BRANDON STUDER Contact Person	bstuder@nscougars.com Email Address	E M

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY ;	AUN :
North Star SD	Somerset	108565503

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)
ess 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

X

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$23300533	
Ending Unassigned Fund Balance	\$1757193	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.54%	
e Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes X	
	No	

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

SIGNATURE OF SUPERINTENDENT	DATE
Louis Mr. Letters	6/22/23
Tomo na ouproj	
DUE DATE: AUGUST 15, 2023	. /

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET 24 PS 6-687(a)(1)

(03/2006)

**AUN Number :** 108565503 Somerset County : School District Name : North Star SD 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.

5 1 - 1 2 0 3 3 DATE SIGNATURE OF SCHOOL BOARD

DUE DATE:

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IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

### LEA : 108565503 North Star SD

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Val Number	Description	Justification
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 0.500% 6153 Current Year Rate:	The rate has not changed from the previous year.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This reserve is in case something is needed in an emergency.
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.	Unreserved fund balance falls below the 8% threshold in order for the District to raise millage.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district has committed funds to the Capital Reserve fund for future building needs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district has assigned funds for Post Employment Benefits, Compensated Absences, PSER's increases, Negotiated Contract Costs, and Healthcare premium increases.

## Validations

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Page - 1 of 1

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,132,933	
0840 Assigned Fund Balance	6,400,000	
0850 Unassigned Fund Balance	3,234,956	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,767,889</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,134,790	
7000 Revenue from State Sources	13,504,342	
8000 Revenue from Federal Sources	2,183,638	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,822,770</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,590,659</u>

Amount

6111 Current Real Estate Taxes	4,488,966
6112 Interim Real Estate Taxes	14,000
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	22,000
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	840,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	6,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	225,325
6910 Rentals	7,499
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	40,000
	\$6,134,790
REVENUE FROM STATE SOURCES	9 610 704
7111 Basic Education Funding-Formula	8,610,724
7112 Basic Education Funding-Social Security	363,000
7160 Tuition for Orphans Subsidy 7271 Special Education funds for School-Aged Pupils	28,000 1,005,925
7311 Pupil Transportation Subsidy	840,000
	297,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	483,780
7505 Ready to Learn Block Grant	225,913
7820 State Share of Retirement Contributions	1,629,000
REVENUE FROM STATE SOURCES	\$13,504,342
REVENUE FROM FEDERAL SOURCES	004.070
8514 Title I - Improving the Academic Achievement of the Disadvantaged	291,679
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,422
8517 Title IV - 21st Century Schools	23,731
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	76,202
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,674,969
8751 ARP ESSER Learning Loss	<sup>36,635</sup> 6

## LEA : 108565503 North Star SD

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REVENUE FROM FEDERAL SOURCES 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	36,000
REVENUE FROM FEDERAL SOURCES	\$2,183,638
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,822,770

<u>Amount</u>

AUN: 108565503 North Star SD Printed 6/22/2023 1:26:08 PM

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Act 1 Index (current): 5.9%				
Cal	culation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$4,488,966		
Am	ount of Tax Relief for Homestead Exclusions	<u>\$483,780</u>		
Tot	al Approx. Tax Revenue:	\$4,972,746		
Арр	prox. Tax Levy for Tax Rate Calculation:	\$5,299,818		
		Somerset	Total	
	2022-23 Data			
	a. Assessed Value	\$141,531,830	\$141,531,830	
	b. Real Estate Mills	36.3600		
I.	2023-24 Data			
	c. 2021 STEB Market Value	\$383,505,414	\$383,505,414	
	d. Assessed Value	\$141,706,360	\$141,706,360	
	e. Assessed Value of New Constr/ Renov	\$0	\$0	
	2022-23 Calculations			
	f. 2022-23 Tax Levy	\$5,146,097	\$5,146,097	
	(a * b)			
	2023-24 Calculations			
	g. Percent of Total Market Value	100.00000%	100.0000%	
11.	h. Rebalanced 2022-23 Tax Levy	\$5,146,097	\$5,146,097	
	(f Total * g)			
	i. Base Mills Subject to Index	36.3600		
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	93.20869%	93.20869%	
	k. Tax Levy Needed	\$5,299,818	\$5,299,818	
	(Approx. Tax Levy * g)			
	I. 2023-24 Real Estate Tax Rate	37.4000		
Ш	(k / d * 1000)			
	m. Tax Levy Generated by Mills	\$5,299,818	\$5,299,818	
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,816,038	
	(m - Amount of Tax Relief for Homestead Exclusions	)		
	o. Net Tax Revenue Generated By Mills		\$4,488,966	
	(n * Est. Pct. Collection)		Page 8	

2023	-2024 Final General Fund Budget		
-	<b>: 108565503 North Star SD</b> ed 6/22/2023 1:26:08 PM		Multi-County
Act 1	Index (current): 5.9%		
Calcu	lation Method:	Rate	
Appro	ox. Tax Revenue from RE Taxes:	\$4,488,966	
Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue:		<u>\$483,780</u>	
		\$4,972,746	
Appro	ox. Tax Levy for Tax Rate Calculation:	\$5,299,818	
		Somerset	Total
I	ndex Maximums		
	p. Maximum Mills Based On Index	38.5052	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$5,456,432	\$5,456,432
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

I	nformation Related to Property Tax Relief		
v.	Assessed Value Exclusion per Homestead	\$5,287.00	
	Number of Homestead/Farmstead Properties	2469	2469
	Median Assessed Value of Homestead Properties		\$23,400

## Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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2023-2024 Final General Fund Budget		Real Estate Tax Rate (RETR) Report			
AUN: 108565503 North Star SD			Multi-County Rebalanci	ng Based on Methodolo	ogy of Section 672.1 of School Code
Printed 6/22/2023 1:26:08 PM					Page - 3 of 3
Act 1 Index (current): 5.9%					
Calculation Method:	Rate				
Approx. Tax Revenue from RE Taxes:	\$4,488,966				
Amount of Tax Relief for Homestead Exclusions	<u>\$483,780</u>				
Total Approx. Tax Revenue:	\$4,972,746				
Approx. Tax Levy for Tax Rate Calculation:	\$5,299,818				
	Somerset		Total		
State Property Tax Reduction Allocation used for: Homeste	ead Exclusions	\$483,780	Lowering RE Tax Rate	\$0	\$483,780
Prior Year State Property Tax Reduction Allocation used for	or: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$483,780

# LEA : 108565503 North Star SD

## Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

## CODE

6111 <u>Curre</u>	ent Real Estate Taxes	Amount of Tax		Homestead	<u>Net Tax Revenue</u>
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy Gene	erated by Mills Homestead E	xclusions <u>Exclus</u>	ions Percent Colle	ected Generated By Mills
Somerset	141,706,360 37.4000	5,299,818		93.20	0869%
Totals:	141,706,360	5,299,818 -	483,780 =	4,816,038 X 93.20	0869% = 4,488,966
		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00			13.000
6140	Current Act 511 Taxes – Flat Rate Assessments	\$3.00 <u>Rate</u>	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	<u>Add i Nate (ii appi.)</u> \$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	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	840,000	840,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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			840,000	840,000
	Total Act 511, Current Taxes				853,000
		Act 511 Tax Limit>	383,505,414	X 12	4,602,065
			Market Value	Mills	(511 Limit)

### LEA : 108565503 North Star SD

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Тах	Description	Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n		2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index		2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes	·								
	Somerset	36.3600	37.4000	2.87%	Yes	5.9%				
	Current Per Capita Taxes, Section 679 ent Act 511 Taxes – Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	5.9%				
	Current Act 511 Per Capita Taxes ent Act 511 Taxes – Proportional Assessments	\$5.00	\$5.00	0.00%	Yes	5.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	-100.00%	Yes	5.9%				

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\$2,061,941 \$23,300,533

### 2023-2024 Final General Fund Budget

LEA: 108565503	North Star SD
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### Description

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,416,945
1200 Special Programs - Elementary / Secondary	2,524,807
1300 Vocational Education	1,006,709
1400 Other Instructional Programs - Elementary / Secondary	218,186
1800 Pre-Kindergarten	300
Total Instruction	\$12,166,947
2000 Support Services	
2100 Support Services - Students	769 697

2100 Support Services - Students	768,627
2200 Support Services - Instructional Staff	715,850
2300 Support Services - Administration	1,387,825
2400 Support Services - Pupil Health	349,550
2500 Support Services - Business	535,356
2600 Operation and Maintenance of Plant Services	2,001,236
2700 Student Transportation Services	1,558,570
2800 Support Services - Central	5,500
2900 Other Support Services	3,500
Total Support Services	\$7,326,014
3000 Operation of Non-Instructional Services	
3200 Student Activities	521,422
3300 Community Services	4,359
Total Operation of Non-Instructional Services	\$525,781
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,219,850
Total Facilities Acquisition, Construction and Improvement Services	\$1,219,850
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	511,941
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	1,500,000

Total Other Expenditures and Financing Uses

**Total Estimated Expenditures and Other Financing Uses** 

16,691

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 108565503 North Star SD	
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Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,258,345
200 Personnel Services - Employee Benefits	2,966,235
300 Purchased Professional and Technical Services	37,201
400 Purchased Property Services	13,258
500 Other Purchased Services	808,615
600 Supplies	333,146
800 Other Objects	145
Total Regular Programs - Elementary / Secondary	\$8,416,945
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	785,557
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	582,648
500 Other Purchased Services	67,321 1,071,457
600 Supplies	17,524
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$2,524,807
1300 Vocational Education	
100 Personnel Services - Salaries	197,710
200 Personnel Services - Employee Benefits	138,541
400 Purchased Property Services	950
500 Other Purchased Services	649,696
600 Supplies	19,812
Total Vocational Education	\$1,006,709
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	116,118
200 Personnel Services - Employee Benefits	89,748
300 Purchased Professional and Technical Services 400 Purchased Property Services	4,000
500 Other Purchased Services	4,100 1,500
600 Supplies	2,320
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$218,186
1800 Pre-Kindergarten	
500 Other Purchased Services	300
Total Pre-Kindergarten	\$300
Total Instruction	\$12,166,947
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	468,170
200 Personnel Services - Employee Benefits	249,508
300 Purchased Professional and Technical Services	19,140

500 Other Purchased Services

LEA : 108565503 North Star SD	
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Description	<u>Amount</u>
600 Supplies	13,869
800 Other Objects	1,249
Total Support Services - Students	\$768,627
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	224,869
200 Personnel Services - Employee Benefits	147,355
300 Purchased Professional and Technical Services 400 Purchased Property Services	94,663
500 Other Purchased Services	30,475 63,202
600 Supplies	125,161
700 Property	30,000
800 Other Objects	125
Total Support Services - Instructional Staff	\$715,850
2300 Support Services - Administration	
100 Personnel Services - Salaries	701,448
200 Personnel Services - Employee Benefits	465,631
300 Purchased Professional and Technical Services	87,100
400 Purchased Property Services 500 Other Purchased Services	1,622
600 Supplies	68,068 46,699
800 Other Objects	17,257
Total Support Services - Administration	\$1,387,825
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	176,101
200 Personnel Services - Employee Benefits	145,834
300 Purchased Professional and Technical Services	17,139
400 Purchased Property Services 500 Other Purchased Services	420
600 Supplies	392 9,664
Total Support Services - Pupil Health	\$349,550
2500 Support Services - Business	<b>+-</b> -,
100 Personnel Services - Salaries	209,700
200 Personnel Services - Employee Benefits	157,647
300 Purchased Professional and Technical Services	79,439
400 Purchased Property Services	12,650
500 Other Purchased Services	13,500
600 Supplies 800 Other Objects	60,208
Total Support Services - Business	2,212 <b>\$535,356</b>
2600 Operation and Maintenance of Plant Services	<b>4000,000</b>
100 Personnel Services - Salaries	627,015
100 Personnel Services - Salaries	
200 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	528,642 46,059
200 Personnel Services - Employee Benefits	528,642

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LEA: 108565503 North Star SD	
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Description	<u>Amount</u>
600 Supplies	226,272
700 Property	52,500
800 Other Objects	575
Total Operation and Maintenance of Plant Services	\$2,001,236
2700 Student Transportation Services	
500 Other Purchased Services	1,545,615
600 Supplies	11,705
700 Property	1,250
Total Student Transportation Services	\$1,558,570
2800 <u>Support Services - Central</u> 100 Personnel Services - Salaries	510
200 Personnel Services - Employee Benefits	510 212
300 Purchased Professional and Technical Services	3,504
500 Other Purchased Services	774
600 Supplies	500
Total Support Services - Central	\$5,500
2900 Other Support Services	
500 Other Purchased Services	3,500
Total Other Support Services	\$3,500
Total Support Services	\$7,326,014
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	186,585
200 Personnel Services - Employee Benefits	101,457
300 Purchased Professional and Technical Services	35,290
400 Purchased Property Services 500 Other Purchased Services	6,150 75 595
600 Supplies	75,585 116,355
Total Student Activities	\$521,422
3300 <u>Community Services</u>	Ψ <b>5</b> 21,722
500 Other Purchased Services	600
600 Supplies	2,059
800 Other Objects	1,700
Total Community Services	\$4,359
Total Operation of Non-Instructional Services	\$525,781
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,219,850
Total Facilities Acquisition, Construction and Improvement Services	\$1,219,850
Total Facilities Acquisition, Construction and Improvement Services	\$1,219,850
5000 Other Expenditures and Financing Uses	
5100 Dakt Carries / Other Evronditures and Einsteine Uses	

5100 Debt Service / Other Expenditures and Financing Uses

2023-2024 Final General Fund Budget

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 108565503 North Star SD	
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Description	Amount
800 Other Objects	68,064
900 Other Uses of Funds	443,877
Total Debt Service / Other Expenditures and Financing Uses	\$511,941
5200 Interfund Transfers - Out	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 Budgetary Reserve	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$2,061,941
TOTAL EXPENDITURES	\$23,300,533

\$13,923,060

\$13,900,822

2023-2024 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 108565503 North Star SD		
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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,767,889	11,790,127
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	2,132,933	2,132,933
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** 

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		

2023-2024 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 108565503 North Star SD		
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Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$13,900,822	\$13,923,060

## LEA : 108565503 North Star SD

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General Fund         2510 Bonds Payolia         2510.000           0510 Bonds Payolia         2510.000         2510.000           0520 Lease and Other Right To Use Obligations         20.000         20.000           0540 Autonulated Compensated Absences         30.000         30.000           0540 Autonulated Compensated Absences         50.000         50.000           0540 Autonulated Compensated Absences         50.000         50.0000 <th>Long-Term Indebtedness</th> <th>06/30/2023 Estimate</th> <th>06/30/2024 Projection</th>	Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
0530       Extended-Term Financing Agreements Payable       20.000         0540       Accumulated Compensated Absences       325.000         0550       Authority Lease Obligations       31.000.000         0560       Other Post-Employment Banefits (OPEB)       3.100.000         0560       Duber Post-Employment Banefits (OPEB)       3.000.000         0510       Duber Post-Employment Banefits (OPEB)       3.000.000         0510       Duber Post-Employment Banefits (OPEB)       3.000.000         0510       Duber Post-Employment Banefits (OPEB)       3.000.000         0520       Extended-Term Financing Agreements Payable       5.000.000         0530       Lease and Other Right To Use Obligations       5.000.000.000.000.000.000.000.000.000.0	General Fund		
0530       Lease and Other Right To Use Obligations       20.000         0540       Accumulated Compensated Absences       325,000         0550       Other Post-Employment Benefits (OPEB)       3,100,000         0590       Other Noncurrent Liabilities       80.335 <b>Total General Fund 50,044,335</b> 0510       Bonds Payable <b>50,044,335</b> 0510       Bonds Payable       50,044,035         05210       Extended-Term Financing Agreements Payable       55,044,035         0520       Extended-Term Financing Agreements Payable       55,044,035         0530       Lease and Oher Right To Use Obligations       56,044,035         0540       Accumulated Compensated Absences       55,044,035         0550       Other Noncurrent Liabilities       56,044,035         0560       Other Noncurrent Liabilities       56,044,045,045         0561       Bonds Payable       56,044,045,045         0550       Lease and Other Right To Use Obligations       55,044,045,045         0550       Lease and Other Right To Use Obligations       55,044,045,045         0550       Lease and Other Right To Use Obligations       55,044,045,045         0550       Lease and Other Right To Use Obligations       55,044,045,045	0510 Bonds Payable	2,510,000	2,135,000
640       Accumulated Compensated Absences       325,000         0650       Authority Lease Obligations       3,100,000         0650       Other Post-Employment Benefits (OPEB)       3,300,000         0590       Other Nourcurrent Liabilities       80,335 <b>7uia General Fund 56,044,335 Public Purpose (Expendable) Trust Fund 56,044,335</b> 0510       Bonds Payable       0520         0520       Extended Term Financing Agreements Payable       0530         0530       Accumulated Compensated Absences       0560         0550       Authority Lease Obligations	0520 Extended-Term Financing Agreements Payable		
0550         Authority Lease Obligations         3,100,003           0560         Other Post-Employment Benefits (OPEB)         3,90,003           0569         Other Noncurrent Liabilities         89,35           0510         Bonds Payable         56,044,335           0520         Extended-Term Financing Agreements Payable         552           0520         Extended-Term Financing Agreements Payable         553           0520         Accumulated Compensated Absences         556           0550         Authority Lease Obligations         556           0550         Authority Lease Obligations         556           0550         Authority Lease Obligations         556           0550         Other Post-Employment Benefits (OPEB)         559           0560         Other Post-Employment Benefits (OPEB)         559           0561         Bonds Payable         550           0552         Extended-Term Financing Agreements Payable         553           0553         Authority Lease Obligations         553           0554         Accumulated Compensated Absences         555           0555         Authority Lease Obligations         554           0554         Accumulated Compensated Absences         555           0555	0530 Lease and Other Right To Use Obligations	20,000	20,000
0560       Other Post-Employment Banefits (OPEB)       3,100,000         0599       Other Noncurrent Liabilities       83,335          50,044,335          50,044,335         0520       Extended-Term Financing Agreements Payable       55,044,335         0530       Lase and Other Right To Use Obligations       55,044,335         0540       Accumulated Compensated Absences       55,041,335         0550       Authority Lase Obligations       55,041,335         0560       Other Post-Employment Benefits (OPEB)       55,041,035         0550       Other Noncurrent Liabilities       55,041,035         Comproles-Approved Special Revenue Funds         0510       Bonds Payable       55,024,035         0520       Lase and Other Right To Use Obligations       55,041,035         0530       Lease and Other Right To Use Obligations       55,041,035         0540       Accumulated Compensated Absences       55,041,035         0550       Authority Lase Obligations       55,041,03	0540 Accumulated Compensated Absences	325,000	325,000
0599       Other Noncurrent Liabilities       89,335         Total Gewral Fund       68,044,335         0510       Bonds Payable       Sex 044,335         0520       Extended-Term Financing Agreements Payable       Sex 044,335         0530       Accurrulated Compensated Absences       Sex 04,0000         0540       Accurrulated Compensated Absences       Sex 04,0000         0550       Authority Lease Obligations       Sex 04,0000       Sex 04,0000         0560       Other Post-Employment Benefits (OPEB)       Sex 04,0000       Sex 04,0000         0560       Other Post-Employment Benefits (OPEB)       Sex 04,0000       Sex 04,0000         0560       Other Noncurrent Liabilities       Sex 04,0000       Sex 04,0000         05610       Bonds Payable       Sex 04,0000       Sex 04,0000       Sex 04,0000         05620       Extended-Term Financing Agreements Payable       Sex 04,0000       Sex 04,0000       Sex 04,0000         05630       Lease and Other Right To Use Obligations       Sex 04,0000       Sex 04,00000       Sex 04,000000       Sex	0550 Authority Lease Obligations		
Total General Fund       \$6,044,335         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       Lease Obligations       0540       Accumulated Compensated Absences       0550       Authority Lease Obligations       0540       Other Post-Employment Benefits (OPEB)       0550       Other Noncurrent Liabilities         Total Public Purpose (Expendable) Trust Fund       Unter Comptroller-Approved Special Revenue Funds       Unter Comptroler-Approved Special Revenue Funds	0560 Other Post-Employment Benefits (OPEB)	3,100,000	3,100,000
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           0540         Accumulated Compensated Absences           0550         Other Post-Employment Benefits (OPEB)           0580         Other Noncurrent Liabilities           0540         Post-Employment Benefits (OPEB)           0589         Other Noncurrent Liabilities           0540         Post-Employment Benefits (OPEB)           0540         Bonds Payable           0540         Bonds Payable           0540         Accumulated Compensated Absences           0550         Authority Lease Obligations           0540         Accumulated Compensated Absences           0550         Authority Lease Obligations           0550         Other Post-Employment Benefits (OPEB)	0599 Other Noncurrent Liabilities	89,335	89,33
0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0580       Standard Expended Trust Fund         Other Comprese (Expendable) Trust Fund         Other Comprese (Expendable) Trust Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Muthority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0570       Extended-Term Financing Agreements Payable         0580       Muthority Lease Obligations         0590       Inter Obligations         0510	Total General Fund	\$6,044,335	\$5,669,33
0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0590       Other Post-Employment Benefits (OPEB)         0591       Deter Noncurrent Liabilities         0502       Extended-Term Financing Agreements Payable         0510       Bonds Payable         0520       Lease and Other Right To Use Obligations         0520       Extended-Term Financing Agreements Payable         0531       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0551       Authority Lease Obligations         0540       Accumulated Compensated Activities Fund         0551       Authority Lease Obligations         0552       Extended-Term Financing Agreements Payable         0553       Lease and Other Right To Use Obligations	Public Purpose (Expendable) Trust Fund		
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 Comprose (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 Right To Use Obligations         0560       Other Noncurrent Liabilities         Total Other Compensated Absences         0550       Accumulated Compensated Absences         0560       Other Noncurrent Liabilities         Total Other Comprosered Extra Curricular Activities Fund         0550       Extended-Term Financing Agreements Payable         0550       Accumulated Compensated Absences </td <td>0510 Bonds Payable</td> <td></td> <td></td>	0510 Bonds Payable		
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         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Noncurrent Liabilities         Total Other Comptroller-Approved Special Revenue Funds         Athetic / School-Sponsored Extra Curricular Activities Fund         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences	0520 Extended-Term Financing Agreements Payable		
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Noncurrent Liabilities         Total Public Purpose (Expendable) Trust Fund         Other Separate (Expendable) Trust Fund         Other Comptroler-Approved Special Revenee Funds         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Other Post-Employment Benefits (OPEB)         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0570       Stended-Term Financing Agreements Payable         0581       Bonds Payable         0590       Other Noncurrent Liabilities         Total Ver Comptroller-Approved Special Revence Funds         Attended-Term Financing Agreements Payable         0510       Bonds Payable         0521       Extended-Term Financing Agreements Payable         0522       Extended-Term Financing Agreements Payable         0533	0530 Lease and Other Right To Use Obligations		
0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities             Total Public Purpose (Expendiable) Trust Fund             Other Comproller-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             0540       Accumulated Compensated Absences         0550       Authority Lease Obligations             0540       Accumulated Compensated Absences         0550       Authority Lease Obligations             0540       Accumulated Compensated Absences             0540       Actument Liabilities             Total Cutter Comptoller-Approved Special Revenue Funds           0541     Bonds Payable         0542       Extended-Term Financing Agreements Payable         0543       Lease and Other Right To Use Obligations             0540       Accumulated Compensated Absences         0	0540 Accumulated Compensated Absences		
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 Koncurrent Liabilities         Total Other Comptroller-Approved Special Revenue Funds         Athletic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0521       Extended-Term Financing Agreements Payable         0522       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560 <td>0550 Authority Lease Obligations</td> <td></td> <td></td>	0550 Authority Lease Obligations		
Total Public Purpose (Expendable) Trust Fund         Other Comptroller-Approved Special Revenue Funds       0510         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         05110       Bonds Payable         05121       Scheol-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         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations	0560 Other Post-Employment Benefits (OPEB)		
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         Athetic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Bends Payable         0542       Accumulated Compensated Absences         0553       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0540       Accumulated Compensated Absences         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)	0599 Other Noncurrent Liabilities		
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 Uter Comptroller-Approved Special Revenue Funds         Athetic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Authority Lease Obligations	Total Public Purpose (Expendable) Trust Fund		
0520Extended Term Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0590Other Noncurrent LiabilitiesTotal Other Approved Special Revenue FundsAthletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0540Other Right To Use Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0540Other Right To Use Obligations0540Other Post-Employment Benefits (OPEB)	Other Comptroller-Approved Special Revenue Funds		
0530Lease and Other Right To Use Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent LiabilitiesTotal Other Comptroller-Approved Special Revenue FundsAthletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accumulated Compensated Absences0540Accumulated Compensated Absences0540Accumulated Compensated Absences0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)	0510 Bonds Payable		
<ul> <li>Accumulated Compensated Absences</li> <li>Authority Lease Obligations</li> <li>Other Post-Employment Benefits (OPEB)</li> <li>Other Noncurrent Liabilities</li> </ul> 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)	0520 Extended-Term Financing Agreements Payable		
0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent LiabilitiesTotal Other Comptroller-Approved Special Revenue FundsAthletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)	0530 Lease and Other Right To Use Obligations		
0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent LiabilitiesTotal Other Comptroller-Approved Special Revenue FundsAthletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)	0540 Accumulated Compensated Absences		
0599       Other Noncurrent Liabilities         Total Vier Comptroller-Approved Special Revenue Funds         Athlet: / 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)	0550 Authority Lease Obligations		
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)	0560 Other Post-Employment Benefits (OPEB)		
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		
<ul> <li>80 Bonds Payable</li> <li>80 Extended-Term Financing Agreements Payable</li> <li>80 Lease and Other Right To Use Obligations</li> <li>80 Accumulated Compensated Absences</li> <li>80 Authority Lease Obligations</li> <li>80 Other Post-Employment Benefits (OPEB)</li> </ul>	Total Other Comptroller-Approved Special Revenue Funds		
<ul> <li>0520 Extended-Term Financing Agreements Payable</li> <li>0530 Lease and Other Right To Use Obligations</li> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> </ul>	Athletic / School-Sponsored Extra Curricular Activities Fund		
<ul> <li>0530 Lease and Other Right To Use Obligations</li> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> </ul>	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	0530 Lease and Other Right To Use Obligations		
0560 Other Post-Employment Benefits (OPEB)	0540 Accumulated Compensated Absences		
	0550 Authority Lease Obligations		
0599 Other Noncurrent Liabilities	0560 Other Post-Employment Benefits (OPEB)		
	0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

06/30/2024 Projection

06/30/2023 Estimate

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### 2023-2024 Final General Fund Budget

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### Long-Term Indebtedness

### 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**

06/30/2024 Projection

06/30/2023 Estimate

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### 2023-2024 Final General Fund Budget

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### Long-Term Indebtedness

### 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**

06/30/2024 Projection

06/30/2023 Estimate

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### 2023-2024 Final General Fund Budget

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### Long-Term Indebtedness

### **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**

2023-2024 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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** 

\$6,044,335

\$5,669,335

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## 2023-2024 Final General Fund Budget

### LEA: 108565503 North Star SD

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## Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

Short-Term Payables	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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$6,044,335	\$5,669,335

2023-2024 Final General Fund Budget	Fund Balance Summary (FBS)
LEA: 108565503 North Star SD	
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,132,933
0840 Assigned Fund Balance	6,400,000
0850 Unassigned Fund Balance	1,757,193
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,290,126
5900 Budgetary Reserve	1,500,000

Total Estimated Ending Committed,	Assigned, and Unassigned Fund	Balance and Budgetary Reserve

\$11,790,126