

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/05/2023



President of the Board - Original Signature Required

6/5/2023

Date



Secretary of the Board - Original Signature Required

6/5/2023

Date



Chief School Administrator - Original Signature Required

6/5/23

Date

Margaret A Burdick

Contact Person

(814)848-7506

Extn :

Telephone

Extension

mburdick@northernpottersd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Potter SD	COUNTY : Potter	AUN : 109535504
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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	\$12692020
Ending Unassigned Fund Balance	\$971126
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.65%

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 6/5/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Potter SD	County : Potter	AUN Number : 109535504
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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 6/5/2023
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$128,244.00 Function 2200, Object 200: \$130,762.00	Estimated new hire at step one with family health insurance.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance % of the budget is below the 12%.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount of committed fund balance agrees with amount approved by the School Board.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,975,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,647,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,622,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,517,628	
7000 Revenue from State Sources	8,041,052	
8000 Revenue from Federal Sources	457,466	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,016,146</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,638,146</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,140,628
6120 Current Per Capita Taxes, Section 679	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	359,000
REVENUE FROM LOCAL SOURCES	\$3,517,628
REVENUE FROM STATE SOURCES	
7180 Staff and Program Development	4,892,741
7220 Vocational Education	69,000
7271 Special Education funds for School-Aged Pupils	491,052
7292 Pre-K Counts	165,440
7299 Program Revenues Not Listed Previously in the 7200 Series	214,000
7311 Pupil Transportation Subsidy	444,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	219,321
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,687
7340 State Property Tax Reduction Allocation	296,802
7505 Ready to Learn Block Grant	114,077
7810 State Share of Social Security and Medicare Taxes	216,300
7820 State Share of Retirement Contributions	909,632
REVENUE FROM STATE SOURCES	\$8,041,052
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	368,935
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,900
8517 Title IV - 21st Century Schools	27,845
8519 Title V - Flexibility and Accountability	11,786
8751 ARP ESSER Learning Loss	7,500
8752 ARP ESSER Summer Programs	7,500
REVENUE FROM FEDERAL SOURCES	\$457,466
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,016,146

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	3	
Approx. Tax Revenue from RE Taxes:	\$3,140,700	
Amount of Tax Relief for Homestead Exclusions	<u>\$296,802</u>	
Total Approx. Tax Revenue:	\$3,437,502	
Approx. Tax Levy for Tax Rate Calculation:	\$3,673,899	
	Potter	Total

2022-23 Data		
a. Assessed Value	\$88,050,248	\$88,050,248
b. Real Estate Mills	39.2350	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$292,047,347	\$292,047,347
d. Assessed Value	\$88,756,778	\$88,756,778
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,454,651	\$3,454,651
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,454,651	\$3,454,651
(f Total * g)		
i. Base Mills Subject to Index	39.2350	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$3,673,899	\$3,673,899
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	41.3920	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,673,821	\$3,673,821
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,377,019
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,140,628
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$3,140,700
Amount of Tax Relief for Homestead Exclusions	<u>\$296,802</u>
Total Approx. Tax Revenue:	\$3,437,502
Approx. Tax Levy for Tax Rate Calculation:	\$3,673,899

	Potter	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.3929	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,673,900	\$3,673,900
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	\$6,312.00	
Number of Homestead/Farmstead Properties	1136	1136
Median Assessed Value of Homestead Properties		\$30,130

Act 1 Index (current): 5.5%

Calculation Method: Revenue

Number of Decimals For Tax Rate Calculation: 3

Approx. Tax Revenue from RE Taxes: \$3,140,700

Amount of Tax Relief for Homestead Exclusions \$296,802

Total Approx. Tax Revenue: \$3,437,502

Approx. Tax Levy for Tax Rate Calculation: \$3,673,899

Potter

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$296,802	Lowering RE Tax Rate	\$0	\$296,802
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$296,802

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>		
Potter	88,756,778	41.3920	3,673,821			93.00000%		
Totals:	88,756,778		3,673,821	-	296,802 =	3,377,019 X	93.00000% = 3,140,628	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			9,000	
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	9,000	9,000	
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						9,000	9,000	
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%	240,000	240,000	
6152	Current Act 511 Occupation Taxes			500.0000	0.000	50,000	50,000	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	69,000	69,000	
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						359,000	359,000	
Total Act 511, Current Taxes							368,000	
				Act 511 Tax Limit -->	292,047,347 X	12	3,504,568	
					Market Value	Mills	(511 Limit)	

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> Potter	39.2350	41.3920	5.50%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6152	Current Act 511 Occupation Taxes	500.0000	500.0000	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

LEA : 109535504 Northern Potter SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,579,544
1200 Special Programs - Elementary / Secondary	1,674,705
1300 Vocational Education	384,272
1400 Other Instructional Programs - Elementary / Secondary	5,176
Total Instruction	\$7,643,697
2000 Support Services	
2100 Support Services - Students	283,632
2200 Support Services - Instructional Staff	396,581
2300 Support Services - Administration	1,154,400
2400 Support Services - Pupil Health	122,012
2500 Support Services - Business	309,511
2600 Operation and Maintenance of Plant Services	1,123,911
2700 Student Transportation Services	713,498
2800 Support Services - Central	500
2900 Other Support Services	39,992
Total Support Services	\$4,144,037
3000 Operation of Non-Instructional Services	
3200 Student Activities	240,998
Total Operation of Non-Instructional Services	\$240,998
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	179,000
Total Facilities Acquisition, Construction and Improvement Services	\$179,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	484,288
Total Other Expenditures and Financing Uses	\$484,288
Total Estimated Expenditures and Other Financing Uses	\$12,692,020

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,730,493
200 Personnel Services - Employee Benefits		2,025,074
300 Purchased Professional and Technical Services		169,000
400 Purchased Property Services		17,500
500 Other Purchased Services		446,000
600 Supplies		190,577
800 Other Objects		900
Total Regular Programs - Elementary / Secondary		\$5,579,544
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		623,165
200 Personnel Services - Employee Benefits		435,990
300 Purchased Professional and Technical Services		365,000
500 Other Purchased Services		230,950
600 Supplies		19,600
Total Special Programs - Elementary / Secondary		\$1,674,705
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		124,929
200 Personnel Services - Employee Benefits		88,043
500 Other Purchased Services		158,500
600 Supplies		12,500
800 Other Objects		300
Total Vocational Education		\$384,272
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,000
200 Personnel Services - Employee Benefits		1,276
500 Other Purchased Services		900
Total Other Instructional Programs - Elementary / Secondary		\$5,176
Total Instruction		\$7,643,697
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		157,074
200 Personnel Services - Employee Benefits		117,808
300 Purchased Professional and Technical Services		550
500 Other Purchased Services		3,900
600 Supplies		3,650
800 Other Objects		650
Total Support Services - Students		\$283,632
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		128,244
200 Personnel Services - Employee Benefits		130,762
300 Purchased Professional and Technical Services		69,600
400 Purchased Property Services		1,350

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	25,775
600	Supplies	7,350
700	Property	30,000
800	Other Objects	3,500
Total Support Services - Instructional Staff		\$396,581
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	676,511
200	Personnel Services - Employee Benefits	364,789
300	Purchased Professional and Technical Services	62,000
400	Purchased Property Services	7,400
500	Other Purchased Services	7,800
600	Supplies	19,700
800	Other Objects	16,200
Total Support Services - Administration		\$1,154,400
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	60,162
200	Personnel Services - Employee Benefits	50,447
300	Purchased Professional and Technical Services	1,500
400	Purchased Property Services	3,000
500	Other Purchased Services	1,000
600	Supplies	5,703
800	Other Objects	200
Total Support Services - Pupil Health		\$122,012
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	152,896
200	Personnel Services - Employee Benefits	132,015
300	Purchased Professional and Technical Services	6,000
400	Purchased Property Services	7,300
500	Other Purchased Services	4,300
600	Supplies	2,000
800	Other Objects	5,000
Total Support Services - Business		\$309,511
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	324,634
200	Personnel Services - Employee Benefits	310,257
400	Purchased Property Services	111,170
500	Other Purchased Services	79,450
600	Supplies	296,400
800	Other Objects	2,000
Total Operation and Maintenance of Plant Services		\$1,123,911
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	16,000
200	Personnel Services - Employee Benefits	6,803
500	Other Purchased Services	690,395
600	Supplies	300

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$713,498
2800 <u>Support Services - Central</u>	
800 Other Objects	500
Total Support Services - Central	\$500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	39,992
Total Other Support Services	\$39,992
Total Support Services	\$4,144,037
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	113,379
200 Personnel Services - Employee Benefits	48,209
500 Other Purchased Services	51,910
600 Supplies	18,000
700 Property	5,000
800 Other Objects	4,500
Total Student Activities	\$240,998
Total Operation of Non-Instructional Services	\$240,998
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	179,000
Total Facilities Acquisition, Construction and Improvement Services	\$179,000
Total Facilities Acquisition, Construction and Improvement Services	\$179,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	71,288
900 Other Uses of Funds	413,000
Total Debt Service / Other Expenditures and Financing Uses	\$484,288
Total Other Expenditures and Financing Uses	\$484,288
TOTAL EXPENDITURES	\$12,692,020

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,400,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	797	
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 Cash and Short-Term Investments	\$4,400,797	\$4,500,000

<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		

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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	\$4,400,797	\$4,500,000

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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	3,985,422	3,904,845
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	163,418	159,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,438,976	1,600,000
0599 Other Noncurrent Liabilities	14,953,976	15,000,000
Total General Fund	\$20,541,792	\$20,663,845
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		

<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		

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<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	\$20,541,792	\$20,663,845

<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	\$20,541,792	\$20,663,845

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,975,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	971,126
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,946,126
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,946,126