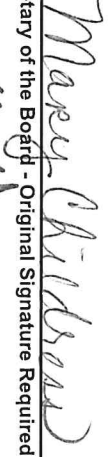



**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature RequiredDate6/15/2023Secretary of the Board - Original Signature RequiredDate6/15/2023Chief School Administrator - Original Signature RequiredDate6/15/2023Laurel Fuhman(717)382-4843Extn :6235Contact PersonTelephoneExtensionfulhmanl@sesd.k12.pa.usEmail Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Eastern SD	COUNTY : York	AUN : 112676203
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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	\$62857449
Ending Unassigned Fund Balance	\$4567259
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.26%

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

# CERTIFICATION OF USE OF PDE-2028

## FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Eastern SD	County : York	AUN Number : 112676203
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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 April 20, 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve: \$568,075 is for Buildings and Grounds Projects; \$308,600 is for Technology, \$30,000 is for Security and \$337,400 is for unanticipated expenditures and preserving debt mils.
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 is for future expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance: \$7,654,561 is designated for PSERS and \$7,606,714 is designated for Capital Improvement Expenditures for a total of \$15,261,275.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	2,181,018	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	19,709,952	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,567,259	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$24,277,211</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	36,911,460	
7000 Revenue from State Sources	20,348,765	
8000 Revenue from Federal Sources	1,148,547	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$58,408,772</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$82,685,983</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	30,307,712
6112 Interim Real Estate Taxes	180,000
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	577,200
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	3,163,448
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,194,450
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	32,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	636,000
6910 Rentals	12,650
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	37,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$36,911,460</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,619,151
7112 Basic Education Funding-Social Security	970,518
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	127,407
7271 Special Education funds for School-Aged Pupils	2,125,429
7311 Pupil Transportation Subsidy	1,080,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	346,931
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,251,914
7360 Safe Schools	8,898
7505 Ready to Learn Block Grant	438,108
7820 State Share of Retirement Contributions	4,290,409
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,348,765</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	369,137
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,000
8517 Title IV - 21st Century Schools	25,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	572,472
8751 ARP ESSER Learning Loss	107,104
8752 ARP ESSER Summer Programs	12,834
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,148,547</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>58,408,772</b>

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,307,712	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,251,914</u>	
Total Approx. Tax Revenue:	\$31,559,626	
Approx. Tax Levy for Tax Rate Calculation:	\$32,940,491	
	York	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$1,457,100,111	\$1,457,100,111
b. Real Estate Mills	22.2503	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,510,964,475	\$1,510,964,475
d. Assessed Value	\$1,480,451,549	\$1,480,451,549
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$32,420,915	\$32,420,915
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$32,420,915	\$32,420,915
(f Total * g)		
i. Base Mills Subject to Index	22.2503	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.64239%	95.64239%
k. Tax Levy Needed	\$32,940,491	\$32,940,491
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	22.2503	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,940,491	\$32,940,491
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,688,577
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,307,712
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,307,712	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,251,914</u>	
Total Approx. Tax Revenue:	\$31,559,626	
Approx. Tax Levy for Tax Rate Calculation:	\$32,940,491	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.3850	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,620,359	\$34,620,359
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	\$10,556.00	
Number of Homestead/Farmstead Properties	5333	5333
Median Assessed Value of Homestead Properties		\$170,780

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,307,712
Amount of Tax Relief for Homestead Exclusions	<u>\$1,251,914</u>
Total Approx. Tax Revenue:	\$31,559,626
Approx. Tax Levy for Tax Rate Calculation:	\$32,940,491
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,251,914	Lowering RE Tax Rate	\$0	\$1,251,914
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,251,914

<u>CODE</u>								
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>					
York	1,480,451,549	22.2503	32,940,491				95.64239%	
<b>Totals:</b>	<b>1,480,451,549</b>		<b>32,940,491</b>	-	1,251,914	=	31,688,577 X	95.64239% = 30,307,712
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
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			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	45,000	45,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>45,000</b>	<b>45,000</b>	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,588,448	2,588,448	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	575,000	575,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>3,163,448</b>	<b>3,163,448</b>	
<b>Total Act 511, Current Taxes</b>							<b>3,208,448</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>1,510,964,475 X</b>	<b>12</b>	<b>18,131,574</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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>									
	York	22.2503	22.2503	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,852,090
1200 Special Programs - Elementary / Secondary	7,194,198
1300 Vocational Education	2,375,644
1400 Other Instructional Programs - Elementary / Secondary	288,301
1500 Nonpublic School Programs	3,500
1600 Adult Education Programs	3,256
<b>Total Instruction</b>	<b>\$36,716,989</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,534,129
2200 Support Services - Instructional Staff	900,395
2300 Support Services - Administration	3,846,307
2400 Support Services - Pupil Health	1,038,709
2500 Support Services - Business	837,646
2600 Operation and Maintenance of Plant Services	4,800,836
2700 Student Transportation Services	2,981,504
2800 Support Services - Central	1,553,366
2900 Other Support Services	10,000
<b>Total Support Services</b>	<b>\$18,502,892</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,269,200
3300 Community Services	400
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,269,600</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,073,893
5200 Interfund Transfers - Out	2,050,000
5900 Budgetary Reserve	1,244,075
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,367,968</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$62,857,449</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,876,687
200 Personnel Services - Employee Benefits	9,648,963
300 Purchased Professional and Technical Services	579,348
400 Purchased Property Services	9,350
500 Other Purchased Services	870,915
600 Supplies	828,252
700 Property	6,000
800 Other Objects	32,575
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,852,090</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,217,523
200 Personnel Services - Employee Benefits	1,473,964
300 Purchased Professional and Technical Services	2,044,500
400 Purchased Property Services	250
500 Other Purchased Services	1,423,161
600 Supplies	34,600
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,194,198</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	548,300
200 Personnel Services - Employee Benefits	372,106
400 Purchased Property Services	1,600
500 Other Purchased Services	1,405,093
600 Supplies	44,175
800 Other Objects	4,370
<b>Total Vocational Education</b>	<b>\$2,375,644</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	159,263
200 Personnel Services - Employee Benefits	82,504
300 Purchased Professional and Technical Services	12,834
500 Other Purchased Services	32,200
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$288,301</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,500
<b>Total Nonpublic School Programs</b>	<b>\$3,500</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	3,256
<b>Total Adult Education Programs</b>	<b>\$3,256</b>
<b>Total Instruction</b>	<b>\$36,716,989</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,450,334
200 Personnel Services - Employee Benefits	899,311
300 Purchased Professional and Technical Services	54,000
500 Other Purchased Services	7,175
600 Supplies	121,999
800 Other Objects	1,310
<b>Total Support Services - Students</b>	<b>\$2,534,129</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	374,435
200 Personnel Services - Employee Benefits	372,564
300 Purchased Professional and Technical Services	65,590
500 Other Purchased Services	8,690
600 Supplies	79,116
<b>Total Support Services - Instructional Staff</b>	<b>\$900,395</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,209,611
200 Personnel Services - Employee Benefits	1,436,247
300 Purchased Professional and Technical Services	97,600
500 Other Purchased Services	26,380
600 Supplies	42,200
800 Other Objects	34,269
<b>Total Support Services - Administration</b>	<b>\$3,846,307</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	519,662
200 Personnel Services - Employee Benefits	394,594
300 Purchased Professional and Technical Services	101,240
400 Purchased Property Services	120
500 Other Purchased Services	100
600 Supplies	18,778
700 Property	4,215
<b>Total Support Services - Pupil Health</b>	<b>\$1,038,709</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	404,500
200 Personnel Services - Employee Benefits	314,956
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	46,870
600 Supplies	29,205
800 Other Objects	12,115
<b>Total Support Services - Business</b>	<b>\$837,646</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,340,832
200 Personnel Services - Employee Benefits	990,296
300 Purchased Professional and Technical Services	165,559
400 Purchased Property Services	541,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	264,699
600 Supplies	1,492,200
800 Other Objects	6,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,800,836</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	128,734
200 Personnel Services - Employee Benefits	72,854
500 Other Purchased Services	2,763,956
600 Supplies	15,700
800 Other Objects	260
<b>Total Student Transportation Services</b>	<b>\$2,981,504</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	596,715
200 Personnel Services - Employee Benefits	362,207
300 Purchased Professional and Technical Services	36,650
400 Purchased Property Services	113,025
500 Other Purchased Services	53,975
600 Supplies	98,455
700 Property	279,000
800 Other Objects	13,339
<b>Total Support Services - Central</b>	<b>\$1,553,366</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	10,000
<b>Total Other Support Services</b>	<b>\$10,000</b>
<b>Total Support Services</b>	<b>\$18,502,892</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	564,803
200 Personnel Services - Employee Benefits	275,392
300 Purchased Professional and Technical Services	106,085
400 Purchased Property Services	22,150
500 Other Purchased Services	128,345
600 Supplies	117,225
700 Property	27,000
800 Other Objects	28,200
<b>Total Student Activities</b>	<b>\$1,269,200</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	400
<b>Total Community Services</b>	<b>\$400</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,269,600</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	489,510



<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,584,383
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,073,893</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,050,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,050,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,244,075
<b>Total Budgetary Reserve</b>	<b>\$1,244,075</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,367,968</b>
<b>TOTAL EXPENDITURES</b>	<b>\$62,857,449</b>

LEA : 112676203     South Eastern SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	28,035,803	25,669,501
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	1,206,003	106,000
Other Capital Projects Fund	2,936,987	600,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$32,878,793</b>	<b>\$26,875,501</b>

<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 : 112676203     South Eastern 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	\$32,878,793	\$26,875,501

LEA : 112676203     South Eastern SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	29,320,000	26,790,000
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		
<b>Total General Fund</b>	<b>\$29,320,000</b>	<b>\$26,790,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$29,320,000</b>	<b>\$26,790,000</b>



<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	\$29,320,000	\$26,790,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,181,018
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,261,275
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,567,259
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,828,534
5900 Budgetary Reserve	1,244,075
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,253,627