

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date 6/2/2022

Secretary of the Board - Original Signature Required

Date 6-2-2022

Chief School Administrator - Original Signature Required

Date 6-2-2022

Jeffrey A Fox

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North East SD	COUNTY : Erie	AUN : 105258303
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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 2022-2023 (compared to 2021-2022)?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.


Total Budgeted Expenditures	\$27238185
Ending Unassigned Fund Balance	\$1733171
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.36%

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 6/2/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : North East SD	County : Erie	AUN Number : 105258303
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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 5-20-2022
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$29,825.13 C x 2%: \$14,083.76</p>	<p>2022 Homestead Assessed Values less than \$16,779 result in a cumulative Homestead exclusion amount of \$26,949 that is redistributed among remaining Homestead/Farmstead properties. This raises the Assessed Value Exclusion from \$16,102 to \$16,779.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Reserve for operating capital and unanticipated expenses.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed for compensated absences, health insurance, capital projects and OPEB.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned for athletic and curriculum revision expenses.</p>

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	171,205	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,983,680	
0840 Assigned Fund Balance	210,000	
0850 Unassigned Fund Balance	1,778,616	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,972,296</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,522,657	
7000 Revenue from State Sources	15,698,656	
8000 Revenue from Federal Sources	814,067	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$27,035,380</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$35,007,676</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,360,417
6113 Public Utility Realty Taxes	9,100
6150 Current Act 511 Taxes - Proportional Assessments	1,284,540
6400 Delinquencies on Taxes Levied / Assessed by the LEA	370,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	26,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	296,100
6910 Rentals	30,000
6940 Tuition from Patrons	94,200
6990 Refunds and Other Miscellaneous Revenue	17,300
REVENUE FROM LOCAL SOURCES	\$10,522,657
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,283,237
7160 Tuition for Orphans Subsidy	31,350
7240 Driver Education - Student	2,750
7271 Special Education funds for School-Aged Pupils	1,265,166
7311 Pupil Transportation Subsidy	525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	299,560
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,100
7340 State Property Tax Reduction Allocation	704,188
7505 Ready to Learn Block Grant	286,805
7810 State Share of Social Security and Medicare Taxes	575,500
7820 State Share of Retirement Contributions	2,675,000
REVENUE FROM STATE SOURCES	\$15,698,656
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	438,600
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,800
8517 NCLB, Title IV - 21st Century Schools	29,100
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	188,716
8751 ARP ESSER Learning Loss	6,617
8753 ARP ESSER Afterschool Programs	13,234
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$814,067
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,035,380

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,360,417	
Amount of Tax Relief for Homestead Exclusions	<u>\$704,188</u>	
Total Approx. Tax Revenue:	\$9,064,605	
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,936	
	Erie	Total

2021-22 Data		
a. Assessed Value	\$625,069,440	\$625,069,440
b. Real Estate Mills	14.3600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$603,551,315	\$603,551,315
d. Assessed Value	\$634,603,330	\$634,603,330
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,975,997	\$8,975,997
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,975,997	\$8,975,997
(f Total * g)		
i. Base Mills Subject to Index	14.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.46309%	95.46309%
k. Tax Levy Needed	\$9,461,936	\$9,461,936
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	14.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,461,936	\$9,461,936
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,757,748
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,360,417
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,360,417	
Amount of Tax Relief for Homestead Exclusions	<u>\$704,188</u>	
Total Approx. Tax Revenue:	\$9,064,605	
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,936	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.0636	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,559,411	\$9,559,411
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	\$16,779.00	
Number of Homestead/Farmstead Properties	2934	2934
Median Assessed Value of Homestead Properties		\$120,000

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,360,417
Amount of Tax Relief for Homestead Exclusions	<u>\$704,188</u>
Total Approx. Tax Revenue:	\$9,064,605
Approx. Tax Levy for Tax Rate Calculation:	\$9,461,936
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$704,188	Lowering RE Tax Rate	\$0	\$704,188
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$704,188

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>		
Erie	634,603,330	14.9100	9,461,936				95.46309%		
Totals:	634,603,330		9,461,936	-	704,188	=	8,757,748	X	95.46309% = 8,360,417
				<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			\$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						0	0		
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			1.000%	0.000%	1,139,540	1,139,540		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	145,000	145,000		
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						1,284,540	1,284,540		
Total Act 511, Current Taxes							1,284,540		
Act 511 Tax Limit -->					603,551,315	X	12	7,242,616	
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Erie	14.3600	14.9100	3.84%	Yes	4.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,337,285
1200 Special Programs - Elementary / Secondary	3,073,175
1300 Vocational Education	862,881
1400 Other Instructional Programs - Elementary / Secondary	219,692
1500 Nonpublic School Programs	23,550
Total Instruction	\$15,516,583
2000 Support Services	
2100 Support Services - Students	970,067
2200 Support Services - Instructional Staff	997,548
2300 Support Services - Administration	2,138,812
2400 Support Services - Pupil Health	270,503
2500 Support Services - Business	455,761
2600 Operation and Maintenance of Plant Services	2,325,115
2700 Student Transportation Services	1,227,603
2900 Other Support Services	31,324
Total Support Services	\$8,416,733
3000 Operation of Non-Instructional Services	
3200 Student Activities	813,998
3300 Community Services	46,021
Total Operation of Non-Instructional Services	\$860,019
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,611,150
5200 Interfund Transfers - Out	833,700
Total Other Expenditures and Financing Uses	\$2,444,850
Total Estimated Expenditures and Other Financing Uses	\$27,238,185

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,069,761
200 Personnel Services - Employee Benefits	4,226,211
300 Purchased Professional and Technical Services	37,085
400 Purchased Property Services	41,803
500 Other Purchased Services	510,490
600 Supplies	446,205
700 Property	4,345
800 Other Objects	1,385
Total Regular Programs - Elementary / Secondary	\$11,337,285
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,378,656
200 Personnel Services - Employee Benefits	922,621
300 Purchased Professional and Technical Services	336,998
500 Other Purchased Services	402,205
600 Supplies	32,470
800 Other Objects	225
Total Special Programs - Elementary / Secondary	\$3,073,175
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	223,001
200 Personnel Services - Employee Benefits	165,120
500 Other Purchased Services	431,000
600 Supplies	43,760
Total Vocational Education	\$862,881
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	58,925
200 Personnel Services - Employee Benefits	25,267
400 Purchased Property Services	500
500 Other Purchased Services	135,000
Total Other Instructional Programs - Elementary / Secondary	\$219,692
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	23,550
Total Nonpublic School Programs	\$23,550
Total Instruction	\$15,516,583
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	562,848
200 Personnel Services - Employee Benefits	397,774
500 Other Purchased Services	3,030
600 Supplies	5,615
800 Other Objects	800
Total Support Services - Students	\$970,067

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	487,753
200 Personnel Services - Employee Benefits	396,315
400 Purchased Property Services	26,000
500 Other Purchased Services	1,300
600 Supplies	83,625
700 Property	2,360
800 Other Objects	195
Total Support Services - Instructional Staff	\$997,548
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,133,351
200 Personnel Services - Employee Benefits	750,191
300 Purchased Professional and Technical Services	131,900
400 Purchased Property Services	6,000
500 Other Purchased Services	51,850
600 Supplies	48,790
800 Other Objects	16,730
Total Support Services - Administration	\$2,138,812
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	143,639
200 Personnel Services - Employee Benefits	113,614
300 Purchased Professional and Technical Services	6,025
400 Purchased Property Services	100
500 Other Purchased Services	1,300
600 Supplies	4,750
700 Property	825
800 Other Objects	250
Total Support Services - Pupil Health	\$270,503
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	245,063
200 Personnel Services - Employee Benefits	157,468
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	2,950
500 Other Purchased Services	1,500
600 Supplies	41,380
700 Property	5,000
800 Other Objects	1,200
Total Support Services - Business	\$455,761
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	875,371
200 Personnel Services - Employee Benefits	600,754
300 Purchased Professional and Technical Services	77,070
400 Purchased Property Services	199,100
500 Other Purchased Services	92,200
600 Supplies	443,040

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<u>Description</u>	<u>Amount</u>
700 Property	37,400
800 Other Objects	180
Total Operation and Maintenance of Plant Services	\$2,325,115
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	578,741
200 Personnel Services - Employee Benefits	288,502
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	2,300
500 Other Purchased Services	91,365
600 Supplies	235,605
700 Property	21,470
800 Other Objects	120
Total Student Transportation Services	\$1,227,603
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,324
Total Other Support Services	\$31,324
Total Support Services	\$8,416,733
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	383,145
200 Personnel Services - Employee Benefits	172,189
300 Purchased Professional and Technical Services	88,147
500 Other Purchased Services	64,405
600 Supplies	71,231
700 Property	34,496
800 Other Objects	385
Total Student Activities	\$813,998
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	992
200 Personnel Services - Employee Benefits	429
300 Purchased Professional and Technical Services	44,600
Total Community Services	\$46,021
Total Operation of Non-Instructional Services	\$860,019
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	166,750
900 Other Uses of Funds	1,444,400
Total Debt Service / Other Expenditures and Financing Uses	\$1,611,150
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	833,700

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$833,700
Total Other Expenditures and Financing Uses	\$2,444,850
TOTAL EXPENDITURES	\$27,238,185

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,170,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,000,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	70,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund	300,000	300,000
Permanent Fund		
Total Cash and Short-Term Investments	\$9,740,000	\$8,080,000
<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	4,800,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,500,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,300,000	\$4,000,000
TOTAL CASH AND INVESTMENTS	\$16,040,000	\$12,080,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	11,185,000	9,920,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	765,000	785,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,675,000	1,775,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,625,000	\$12,480,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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	\$13,625,000	\$12,480,000

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	4,200,000	4,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,750,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	70,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$6,195,000	\$4,905,000
TOTAL INDEBTEDNESS	\$19,820,000	\$17,385,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	171,205
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,826,320
0840 Assigned Fund Balance	210,000
0850 Unassigned Fund Balance	1,733,171
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,769,491
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,940,696