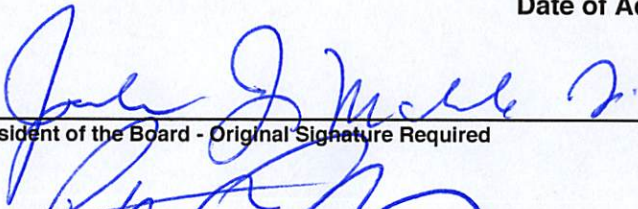


FINAL GENERAL FUND BUDGET

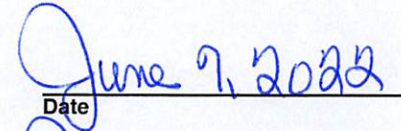
Fiscal Year 2022-2023

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/07/2022



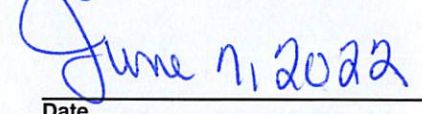
President of the Board - Original Signature Required



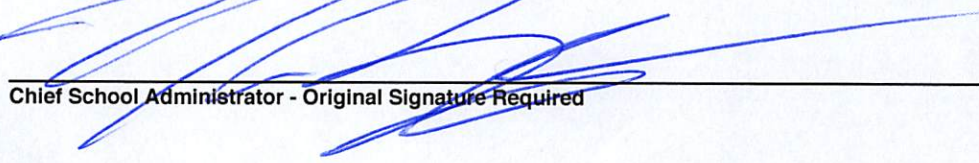
Date



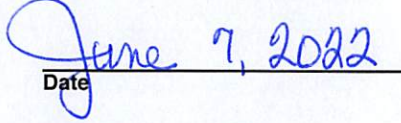
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Nathan Barrett

Contact Person

(570)831-2313

Extn :519

Telephone

Extension

nbarrett@hanoverarea.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hanover Area SD	COUNTY : Luzerne	AUN : 118403003
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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.

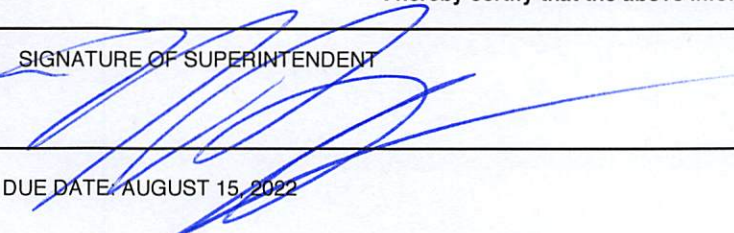
Total Budgeted Expenditures	\$38235423
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 June 7, 2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Hanover Area SD	County : Luzerne	AUN Number : 118403003
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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 5-4-22
--	----------------

DUE DATE:

IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1820	Act 511 Taxes: 6142 Rate has changed from previous year. 6142 Prior Year Rate: 6142 Current Year Rate: 10.00	Account Code 6142 was missed in the budget in prior year
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for contractual salary increases and employee pension rate increases

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1810 Nonspendable Fund Balance	
1820 Restricted Fund Balance	
1830 Committed Fund Balance	
1840 Assigned Fund Balance	300,000
1850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$300,000</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	15,965,198
7000 Revenue from State Sources	17,184,155
9000 Revenue from Federal Sources	5,086,070
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,235,423</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,535,423</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,999,998
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	32,000
6120 Current Per Capita Taxes, Section 679	42,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,200
6150 Current Act 511 Taxes - Proportional Assessments	1,756,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	5,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$15,985,198
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,076,631
7112 Basic Education Funding-Social Security	625,000
7271 Special Education funds for School-Aged Pupils	1,661,917
7292 Pre-K Counts	400,000
7311 Pupil Transportation Subsidy	813,527
7312 Nonpublic and Charter School Pupil Transportation Subsidy	44,903
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	1,121,129
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	366,048
7820 State Share of Retirement Contributions	3,000,000
REVENUE FROM STATE SOURCES	\$17,184,155
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	297,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,451,182
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	138,582
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,000
8517 NCLB, Title IV - 21st Century Schools	68,540
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,616,766
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
REVENUE FROM FEDERAL SOURCES	\$5,086,070
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,235,423

UN: 118403003 Hanover Area SD

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

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Page - 1 of 3

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$12,999,998**
 Amount of Tax Relief for Homestead Exclusions **\$1,121,129**
 Total Approx. Tax Revenue: **\$14,121,127**
 Approx. Tax Levy for Tax Rate Calculation: **\$16,505,469**

Luzerne

Total

2021-22 Data

a. Assessed Value **\$879,152,300** **\$879,152,300**
 b. Real Estate Mills **18.7743**

I. 2022-23 Data

c. 2020 STEB Market Value **\$714,868,104** **\$714,868,104**
 d. Assessed Value **\$879,152,300** **\$879,152,300**
 e. Assessed Value of New Constr/ Renov **\$0** **\$0**

2021-22 Calculations

f. 2021-22 Tax Levy **\$16,505,469** **\$16,505,469**
 (a * b)

2022-23 Calculations

II. g. Percent of Total Market Value **100.00000%** **100.00000%**
 h. Rebalanced 2021-22 Tax Levy **\$16,505,469** **\$16,505,469**
 (f Total * g)
 i. Base Mills Subject to Index **18.7743**
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage **84.50150%** **84.50150%**
 k. Tax Levy Needed **\$16,505,469** **\$16,505,469**
 (Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate **18.7743**
 (k / d * 1000)

III. m. Tax Levy Generated by Mills **\$16,505,469** **\$16,505,469**
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions **\$15,384,340**
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills **\$12,999,998**
 (n * Est. Pct. Collection)

UN: 118403003 Hanover Area SD

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

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Page - 2 of 3

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$12,999,998

Amount of Tax Relief for Homestead Exclusions

\$1,121,129

Total Approx. Tax Revenue:

\$14,121,127

Approx. Tax Levy for Tax Rate Calculation:

\$16,505,469

Luzerne

Total

Index Maximums

p. Maximum Mills Based On Index

19.6754

($i * (1 + \text{Index})$)

q. Mills In Excess of Index

0.0000

(if $l > p$, $l - p$)

r. Maximum Tax Levy Based On Index

\$17,297,673

\$17,297,673

IV. ($p / 1000 * d$)

s. Millage Rate within Index?

Yes

(If $l > p$ 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

($t * \text{Est. Pct. Collection}$)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$16,108.19

V. Number of Homestead/Farmstead Properties

3746

3746

Median Assessed Value of Homestead Properties

\$73,100

UN: 118403003 Hanover Area SD

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

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Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,999,998
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,129</u>
Total Approx. Tax Revenue:	\$14,121,127
Approx. Tax Levy for Tax Rate Calculation:	\$16,505,469

Luzerne	Total
---------	-------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,121,129	Lowering RE Tax Rate	\$0	\$1,121,129
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,121,129

CODE

3111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Hanover	879,152,300	18.7743	16,505,469			84.50150%	
Totals:	879,152,300		16,505,469	1,121,129	15,384,340	84.50150%	12,999,998

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			42,000
6140 <u>Current Act 511 Taxes- Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes- Flat Rate	\$10.00	\$0.00	4,200	4,200
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	48,000	48,000
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
Total Current Act 511 Taxes - Flat Rate Assessments			52,200	52,200
6150 <u>Current Act 511 Taxes- Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,530,000	1,530,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	226,000	226,000
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			1,756,000	1,756,000
Total Act 511, Current Taxes				1,808,200
Act 511 Tax Limit	->	714,868,104	12	8,578,417
		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> Luzerne	18.7743	18.7743	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes— Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$10.00	New	No	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes— Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,679,174
1200 Special Programs - Elementary / Secondary	7,698,528
1300 Vocational Education	1,350,000
1400 Other Instructional Programs - Elementary / Secondary	32,867
1800 Pre-Kindergarten	623,441
Total Instruction	\$25,384,010
2000 Support Services	
2100 Support Services - Students	1,266,997
2200 Support Services - Instructional Staff	602,095
2300 Support Services - Administration	1,898,615
2400 Support Services - Pupil Health	524,754
2500 Support Services - Business	417,749
2600 Operation and Maintenance of Plant Services	2,684,372
2700 Student Transportation Services	2,350,332
2800 Support Services - Central	13,340
Total Support Services	\$9,758,254
3000 Operation of Non-Instructional Services	
3200 Student Activities	579,451
3300 Community Services	142,500
3400 Scholarships and Awards	500
Total Operation of Non-Instructional Services	\$722,451
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,500
5200 Interfund Transfers - Out	2,368,208
Total Other Expenditures and Financing Uses	\$2,370,708
Total Estimated Expenditures and Other Financing Uses	\$38,235,423

022-2023 Final General Fund Budget

EA : 118403003 Hanover Area SD

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Page - 1 of :

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,467,160
200 Personnel Services - Employee Benefits	5,109,984
500 Other Purchased Services	2,803,300
600 Supplies	292,860
700 Property	5,870
Total Regular Programs - Elementary / Secondary	\$15,679,174
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,937,302
200 Personnel Services - Employee Benefits	2,176,776
300 Purchased Professional and Technical Services	530,550
500 Other Purchased Services	2,003,400
600 Supplies	49,000
700 Property	1,500
Total Special Programs - Elementary / Secondary	\$7,698,528
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,350,000
Total Vocational Education	\$1,350,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,867
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$32,867
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	344,343
200 Personnel Services - Employee Benefits	197,598
300 Purchased Professional and Technical Services	80,000
600 Supplies	1,500
Total Pre-Kindergarten	\$623,441
Total Instruction	\$25,384,010
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	736,485
200 Personnel Services - Employee Benefits	467,237
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	550
600 Supplies	12,500
700 Property	4,500
800 Other Objects	3,725
Total Support Services - Students	\$1,266,997
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	329,441

022-2023 Final General Fund Budget

.EA : 118403003 Hanover Area SD

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Page - 2 of :

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	211,099
300 Purchased Professional and Technical Services	23,500
500 Other Purchased Services	2,000
600 Supplies	33,555
700 Property	2,500
Total Support Services - Instructional Staff	\$602,095
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,044,901
200 Personnel Services - Employee Benefits	632,950
300 Purchased Professional and Technical Services	97,014
500 Other Purchased Services	22,800
600 Supplies	72,900
800 Other Objects	28,050
Total Support Services - Administration	\$1,898,615
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	241,877
200 Personnel Services - Employee Benefits	147,777
300 Purchased Professional and Technical Services	126,500
500 Other Purchased Services	300
600 Supplies	6,300
700 Property	2,000
Total Support Services - Pupil Health	\$524,754
2500 Support Services - Business	
100 Personnel Services - Salaries	166,810
200 Personnel Services - Employee Benefits	158,939
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	20,000
600 Supplies	23,000
800 Other Objects	3,000
Total Support Services - Business	\$417,749
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	965,255
200 Personnel Services - Employee Benefits	694,379
400 Purchased Property Services	303,700
500 Other Purchased Services	142,300
600 Supplies	552,738
700 Property	26,000
Total Operation and Maintenance of Plant Services	\$2,684,372
2700 Student Transportation Services	
100 Personnel Services - Salaries	31,399
200 Personnel Services - Employee Benefits	24,365
500 Other Purchased Services	2,167,128
600 Supplies	127,440
Total Student Transportation Services	\$2,350,332

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	9,230
200 Personnel Services - Employee Benefits	4,110
Total Support Services - Central	\$13,340
Total Support Services	\$9,758,254
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	235,538
200 Personnel Services - Employee Benefits	105,158
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	16,000
500 Other Purchased Services	60,800
600 Supplies	87,910
800 Other Objects	26,045
Total Student Activities	\$579,451
3300 Community Services	
300 Purchased Professional and Technical Services	135,000
600 Supplies	7,500
Total Community Services	\$142,500
3400 Scholarships and Awards	
500 Other Purchased Services	500
Total Scholarships and Awards	\$500
Total Operation of Non-Instructional Services	\$722,451
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,500
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,368,208
Total Interfund Transfers - Out	\$2,368,208
Total Other Expenditures and Financing Uses	\$2,370,708
TOTAL EXPENDITURES	\$38,235,423

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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	\$500,000	\$3,500,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$500,000

\$3,500,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	13,175,000	12,645,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	560,047	511,499
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund

\$13,735,047

\$13,156,499

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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

\$13,735,047

\$13,156,499

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,340,932	1,940,000
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		
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	\$1,340,932	\$1,940,000
TOTAL INDEBTEDNESS	\$15,075,979	\$15,096,499

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	300,000
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$300,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$300,000
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