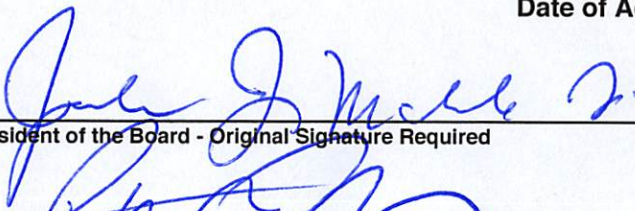


FINAL GENERAL FUND BUDGET

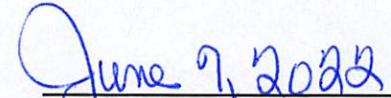
Fiscal Year 2022-2023

General Fund Budget Approval


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



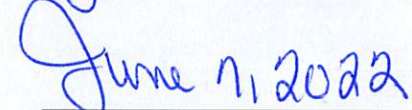
President of the Board - Original Signature Required



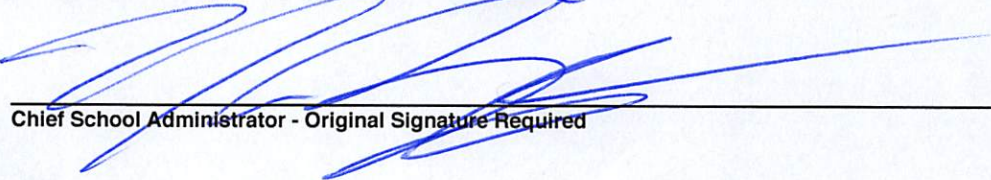
Date



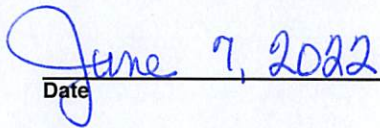
Secretary of the Board - Original Signature Required



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.

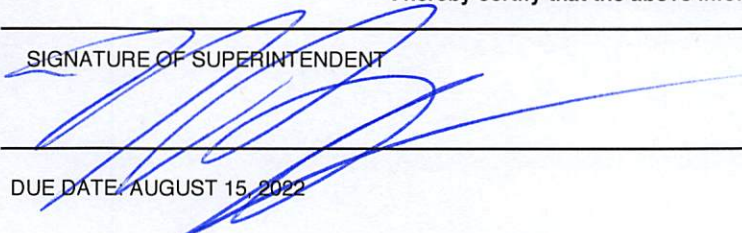
Total Budgeted Expenditures	\$38235423
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

	DATE <i>June 7, 2022</i>
--	-----------------------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

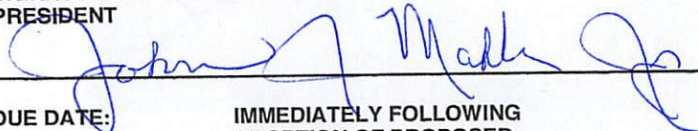
24 PS 6-687(a)(1)

(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	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	300,000
0850 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	
6000 Revenue from Local Sources	15,965,198
7000 Revenue from State Sources	17,184,155
8000 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	\$15,965,198
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

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
<hr/>		
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
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$16,505,469	\$16,505,469
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. 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		
<hr/>		
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
(I / 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)		

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

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.6754	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,297,673	\$17,297,673
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	\$16,108.19	
Number of Homestead/Farmstead Properties	3746	3746
Median Assessed Value of Homestead Properties		\$73,100

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								
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>		
Luzerne	879,152,300	18.7743	16,505,469			84.50150%		
Totals:		879,152,300	16,505,469	-	1,121,129	=	15,384,340 X 84.50150% = 12,999,998	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			42,000	
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			\$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>			<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%	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 X	12	8,578,417	
					Market Value	Mills	(511 Limit)	

LEA : 118403003 Hanover Area SD

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%				

LEA : 118403003 Hanover Area SD

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<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

LEA : 118403003 Hanover Area SD

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<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

LEA : 118403003 Hanover Area SD

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<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 <u>Support Services - Administration</u>	
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 <u>Support Services - Pupil Health</u>	
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 <u>Support Services - Business</u>	
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 <u>Operation and Maintenance of Plant Services</u>	
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 <u>Student Transportation Services</u>	
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

LEA : 118403003 Hanover Area SD

Printed 6/15/2022 9:00:45 AM

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
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 <u>Student Activities</u>	
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 <u>Community Services</u>	
300 Purchased Professional and Technical Services	135,000
600 Supplies	7,500
Total Community Services	\$142,500
3400 <u>Scholarships and Awards</u>	
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 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,500
5200 <u>Interfund Transfers - Out</u>	
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

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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 : 118403003 Hanover Area SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$500,000	\$3,500,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

<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		

<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		

<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 118403003 Hanover Area SD			
Printed 6/15/2022 9:00:47 AM		Page - 5 of 6	
<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	\$13,735,047	\$13,156,499	

LEA : 118403003 Hanover Area SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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