

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023

President of the Board - Original Signature Required

Date 07/11/23

Secretary of the Board - Original Signature Required

Date 07/11/23

Chief School Administrator - Original Signature Required

Date 07/11/23

Kristy Straub

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Contact Person

Telephone Extension

kristy.straub@nasdedu.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwest Area SD	COUNTY : Luzerne	AUN : 118406003
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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 ☐

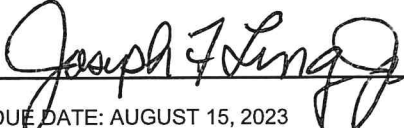
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$21629844
Ending Unassigned Fund Balance	\$581342
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.68%

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 07/11/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northwest Area SD	County : Luzerne	AUN Number : 118406003
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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
<i>Marvin Le Valley</i>	05/22/23

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: \$17,491.15 C x 2%: \$12,291.02</p>	actual information as received from county
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.	Less than the allowable 8%

<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	7,858	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	716,982	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$716,982</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,437,843	
7000 Revenue from State Sources	12,406,051	
8000 Revenue from Federal Sources	650,310	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,494,204</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,211,186</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,246,577
6112 Interim Real Estate Taxes	7,143
6113 Public Utility Realty Taxes	6,800
6114 Payments in Lieu of Current Taxes - State / Local	7,950
6120 Current Per Capita Taxes, Section 679	15,950
6140 Current Act 511 Taxes - Flat Rate Assessments	38,750
6150 Current Act 511 Taxes - Proportional Assessments	1,106,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	13,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	19,423
REVENUE FROM LOCAL SOURCES	\$8,437,843
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,650,000
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	25,000
7271 Special Education funds for School-Aged Pupils	1,010,000
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	1,000,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	614,551
7501 PA Accountability Grants	213,000
7810 State Share of Social Security and Medicare Taxes	309,500
7820 State Share of Retirement Contributions	1,319,000
REVENUE FROM STATE SOURCES	\$12,406,051
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	278,241
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	29,760
8517 Title IV - 21st Century Schools	22,309
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	195,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	125,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$650,310
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,494,204

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,246,577	
Amount of Tax Relief for Homestead Exclusions	<u>\$614,551</u>	
Total Approx. Tax Revenue:	\$6,861,128	
Approx. Tax Levy for Tax Rate Calculation:	\$8,006,950	
	Luzerne	Total

2022-23 Data		
a. Assessed Value	\$604,667,600	\$604,667,600
b. Real Estate Mills	12.4731	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$525,144,905	\$525,144,905
d. Assessed Value	\$609,051,000	\$609,051,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,542,079	\$7,542,079
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,542,079	\$7,542,079
(f Total * g)		
i. Base Mills Subject to Index	12.4731	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	84.50000%	84.50000%
k. Tax Levy Needed	\$8,006,950	\$8,006,950
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	13.1466	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,006,950	\$8,006,950
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,392,399
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,246,577
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,246,577	
Amount of Tax Relief for Homestead Exclusions	<u>\$614,551</u>	
Total Approx. Tax Revenue:	\$6,861,128	
Approx. Tax Levy for Tax Rate Calculation:	\$8,006,950	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.1466	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,006,950	\$8,006,950
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	\$17,817.00	
Number of Homestead/Farmstead Properties	2549	2549
Median Assessed Value of Homestead Properties		\$126,900

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,246,577
Amount of Tax Relief for Homestead Exclusions	<u>\$614,551</u>
Total Approx. Tax Revenue:	\$6,861,128
Approx. Tax Levy for Tax Rate Calculation:	\$8,006,950
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$614,551	Lowering RE Tax Rate	\$0	\$614,551
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$614,551

<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>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	609,051,000	13.1466	8,006,950			84.50000%			
Totals:	609,051,000		8,006,950	-	614,551	=	7,392,399 X	84.50000% =	6,246,577
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			15,950		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	15,700	15,700		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	23,050	23,050		
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						38,750	38,750		
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%	1,000,000	1,000,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	106,750	106,750		
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						1,106,750	1,106,750		
Total Act 511, Current Taxes							1,145,500		
Act 511 Tax Limit -->				525,144,905	X	12	6,301,739		
				Market Value		Mills	(511 Limit)		

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	12.4731	13.1466	5.40%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes					5.4%				
6144	Current Act 511 Trailer Taxes					5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,942,295
1200 Special Programs - Elementary / Secondary	4,686,508
1300 Vocational Education	882,453
1400 Other Instructional Programs - Elementary / Secondary	142,168
1800 Pre-Kindergarten	184,158
Total Instruction	\$13,837,582
2000 Support Services	
2100 Support Services - Students	579,869
2200 Support Services - Instructional Staff	19,200
2300 Support Services - Administration	1,283,556
2400 Support Services - Pupil Health	255,060
2500 Support Services - Business	271,912
2600 Operation and Maintenance of Plant Services	1,487,395
2700 Student Transportation Services	2,186,450
2800 Support Services - Central	373,334
Total Support Services	\$6,456,776
3000 Operation of Non-Instructional Services	
3200 Student Activities	424,061
Total Operation of Non-Instructional Services	\$424,061
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	911,425
Total Other Expenditures and Financing Uses	\$911,425
Total Estimated Expenditures and Other Financing Uses	\$21,629,844

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,107,740
200 Personnel Services - Employee Benefits	3,062,245
400 Purchased Property Services	2,850
500 Other Purchased Services	608,850
600 Supplies	153,060
700 Property	5,750
800 Other Objects	1,800
Total Regular Programs - Elementary / Secondary	\$7,942,295
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,505,823
200 Personnel Services - Employee Benefits	1,153,235
300 Purchased Professional and Technical Services	534,500
500 Other Purchased Services	1,461,750
600 Supplies	30,900
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$4,686,508
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	327,390
200 Personnel Services - Employee Benefits	198,421
500 Other Purchased Services	345,892
600 Supplies	10,750
Total Vocational Education	\$882,453
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,168
500 Other Purchased Services	125,000
Total Other Instructional Programs - Elementary / Secondary	\$142,168
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	101,113
200 Personnel Services - Employee Benefits	83,045
Total Pre-Kindergarten	\$184,158
Total Instruction	\$13,837,582
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	324,871
200 Personnel Services - Employee Benefits	237,548
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	4,450
600 Supplies	5,000
Total Support Services - Students	\$579,869
2200 <u>Support Services - Instructional Staff</u>	

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Description	Amount
100 Personnel Services - Salaries	13,420
200 Personnel Services - Employee Benefits	5,780
Total Support Services - Instructional Staff	\$19,200
2300 Support Services - Administration	
100 Personnel Services - Salaries	621,854
200 Personnel Services - Employee Benefits	474,177
300 Purchased Professional and Technical Services	133,425
400 Purchased Property Services	3,500
500 Other Purchased Services	11,950
600 Supplies	20,950
700 Property	4,000
800 Other Objects	13,700
Total Support Services - Administration	\$1,283,556
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	168,992
200 Personnel Services - Employee Benefits	77,668
400 Purchased Property Services	750
500 Other Purchased Services	150
600 Supplies	6,000
700 Property	1,500
Total Support Services - Pupil Health	\$255,060
2500 Support Services - Business	
100 Personnel Services - Salaries	144,827
200 Personnel Services - Employee Benefits	100,985
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	750
500 Other Purchased Services	100
600 Supplies	4,000
800 Other Objects	1,250
Total Support Services - Business	\$271,912
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	416,668
200 Personnel Services - Employee Benefits	297,977
300 Purchased Professional and Technical Services	262,000
400 Purchased Property Services	137,000
500 Other Purchased Services	80,000
600 Supplies	285,000
700 Property	7,500
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$1,487,395
2700 Student Transportation Services	
500 Other Purchased Services	2,185,200
600 Supplies	1,250
Total Student Transportation Services	\$2,186,450

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	110,510
200 Personnel Services - Employee Benefits	88,724
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	88,500
500 Other Purchased Services	22,100
600 Supplies	31,000
700 Property	7,500
Total Support Services - Central	\$373,334
Total Support Services	\$6,456,776
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	164,851
200 Personnel Services - Employee Benefits	51,410
300 Purchased Professional and Technical Services	73,800
400 Purchased Property Services	10,750
500 Other Purchased Services	35,500
600 Supplies	38,300
700 Property	32,800
800 Other Objects	16,650
Total Student Activities	\$424,061
Total Operation of Non-Instructional Services	\$424,061
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	911,425
Total Interfund Transfers - Out	\$911,425
Total Other Expenditures and Financing Uses	\$911,425
TOTAL EXPENDITURES	\$21,629,844

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	500,000	100,000
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	\$100,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	500,000	100,000
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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$500,000	\$100,000
TOTAL CASH AND INVESTMENTS	\$1,000,000	\$200,000

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness		

LEA : 118406003 Northwest Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	7,530,675	6,667,250
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	\$7,530,675	\$6,667,250
TOTAL INDEBTEDNESS	\$7,530,675	\$6,667,250

Account Description	Amounts
0810 Nonspendable Fund Balance	7,858
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	581,342
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$581,342
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$589,200