


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



President of the Board - Original Signature Required

6/13/2023
Date

Secretary of the Board - Original Signature Required

6/13/2023
Date

Chief School Administrator - Original Signature Required

6/13/2023
Date

Karen M Hall

Contact Person

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Extn :

Telephone

Extension

karen_hall@hempfieldsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Hempfield SD	Lancaster	113363103

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	\$143590313
Ending Unassigned Fund Balance	\$8954806
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.23%

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

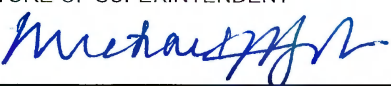
Yes



No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/13/2023
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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 : Hempfield SD	County : Lancaster	AUN Number : 113363103
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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 6/13/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance is contingency for cash flow disruptions due to unexpected occurrences during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance are funds set aside for debt service and to cover the cost of rising PSERS retirement expenses.
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 Fund Balance are funds set aside for capital expenditures.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
810 Nonspendable Fund Balance	44,532	
820 Restricted Fund Balance	18,653,246	
830 Committed Fund Balance	7,578,389	
840 Assigned Fund Balance	11,202,511	
850 Unassigned Fund Balance	10,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		\$28,780,900
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	103,437,675	
7000 Revenue from State Sources	37,204,066	
3000 Revenue from Federal Sources	2,222,989	
3000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		\$142,864,730
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$171,645,630

EA : 113363103 Hempfield SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	87,199,272
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	85,934
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	10,747,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	1,200,000
6700 Revenues from LEA Activities	239,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,020,272
6910 Rentals	100,000
6940 Tuition from Patrons	65,000
6960 Services Provided Other Local Governmental Units / LEAs	589,197
6990 Refunds and Other Miscellaneous Revenue	151,200
REVENUE FROM LOCAL SOURCES	\$103,437,675
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,401,209
7112 Basic Education Funding-Social Security	2,261,775
7271 Special Education funds for School-Aged Pupils	4,281,199
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	780,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	2,073,633
7505 Ready to Learn Block Grant	689,640
7820 State Share of Retirement Contributions	10,061,610
REVENUE FROM STATE SOURCES	\$37,204,066
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	113,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	995,177
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	150,083
8516 Title III - Language Instruction for English Learners and Immigrant Students	74,261
8517 Title IV - 21st Century Schools	90,953

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	799,015
REVENUE FROM FEDERAL SOURCES	\$2,222,989
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	142,864,730

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

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ct 1 Index (current): 4.8%

alculation Method:	Rate	
pprox. Tax Revenue from RE Taxes:	\$87,199,272	
mount of Tax Relief for Homestead Exclusions	<u>\$2,073,633</u>	
otal Approx. Tax Revenue:	\$89,272,905	
pprox. Tax Levy for Tax Rate Calculation:	\$91,052,482	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$5,118,404,650	\$5,118,404,650
b. Real Estate Mills	17.2579	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$4,755,250,308	\$4,755,250,308
d. Assessed Value	\$5,147,319,700	\$5,147,319,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$88,332,916	\$88,332,916
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$88,332,916	\$88,332,916
(f Total * g)		
i. Base Mills Subject to Index	17.2579	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$91,052,482	\$91,052,482
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.6893	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$91,052,482	\$91,052,482
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$88,978,849
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$87,199,272
(n * Est. Pct. Collection)		

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

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ct 1 Index (current): 4.8%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes: \$87,199,272

mount of Tax Relief for Homestead Exclusions \$2,073,633

otal Approx. Tax Revenue: \$89,272,905

pprox. Tax Levy for Tax Rate Calculation: \$91,052,482

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index 18.0862
(i * (1 + Index))

q. Mills In Excess of Index 0.0000
(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$93,095,454 \$93,095,454
(p / 1000 * d)

IV.

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 * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$9,213.75

V.

Number of Homestead/Farmstead Properties 12661 12661

Median Assessed Value of Homestead Properties \$196,600

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

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ct 1 Index (current): 4.8%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:

\$87,199,272

mount of Tax Relief for Homestead Exclusions

\$2,073,633

otal Approx. Tax Revenue:

\$89,272,905

pprox. Tax Levy for Tax Rate Calculation:

\$91,052,482

Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,073,633

Lowering RE Tax Rate

\$0

\$2,073,633

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$2,073,633

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

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CODE

3111	<u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>		<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>
	<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>		<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>
	ancaster	5,147,319,700	17.6893	91,052,482				98.00000%	
otals:		5,147,319,700		91,052,482	-	2,073,633	=	88,978,849 X	98.00000% = 87,199,272

			<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		0.500%	0.000%	9,447,600	9,447,600
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	1,300,000	1,300,000
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				10,747,600	10,747,600
	Total Act 511, Current Taxes					10,747,600
		Act 511 Tax Limit -->		4,755,250,308 X	12	57,063,004
				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>									
	Lancaster	17.2579	17.6893	2.50%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	60,319,590
1200 Special Programs - Elementary / Secondary	26,394,111
1300 Vocational Education	1,518,442
1400 Other Instructional Programs - Elementary / Secondary	918,895
Total Instruction	\$89,151,038
000 Support Services	
2100 Support Services - Students	5,441,618
2200 Support Services - Instructional Staff	3,043,103
2300 Support Services - Administration	6,318,012
2400 Support Services - Pupil Health	1,421,664
2500 Support Services - Business	673,284
2600 Operation and Maintenance of Plant Services	10,381,587
2700 Student Transportation Services	5,943,762
2800 Support Services - Central	5,296,222
2900 Other Support Services	65,000
Total Support Services	\$38,584,252
000 Operation of Non-Instructional Services	
3200 Student Activities	1,780,473
Total Operation of Non-Instructional Services	\$1,780,473
000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	14,074,550
Total Other Expenditures and Financing Uses	\$14,074,550
Total Estimated Expenditures and Other Financing Uses	\$143,590,313

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,330,704
200 Personnel Services - Employee Benefits	21,872,377
300 Purchased Professional and Technical Services	22,330
400 Purchased Property Services	708,700
500 Other Purchased Services	776,310
600 Supplies	1,566,269
700 Property	10,840
800 Other Objects	32,060
Total Regular Programs - Elementary / Secondary	\$60,319,590
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,485,583
200 Personnel Services - Employee Benefits	7,255,315
300 Purchased Professional and Technical Services	4,720,523
400 Purchased Property Services	1,000
500 Other Purchased Services	3,745,300
600 Supplies	184,700
800 Other Objects	1,690
Total Special Programs - Elementary / Secondary	\$26,394,111
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,518,442
Total Vocational Education	\$1,518,442
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	561,671
200 Personnel Services - Employee Benefits	336,674
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	650
600 Supplies	16,900
Total Other Instructional Programs - Elementary / Secondary	\$918,895
Total Instruction	\$89,151,038
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,271,527
200 Personnel Services - Employee Benefits	2,065,350
300 Purchased Professional and Technical Services	32,200
500 Other Purchased Services	7,700
600 Supplies	62,791
800 Other Objects	2,050
Total Support Services - Students	\$5,441,618
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,368,336
200 Personnel Services - Employee Benefits	1,287,897
300 Purchased Professional and Technical Services	55,206

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,500
500 Other Purchased Services	5,000
600 Supplies	302,584
700 Property	20,000
800 Other Objects	490
Total Support Services - Instructional Staff	\$3,043,103
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,513,601
200 Personnel Services - Employee Benefits	2,194,546
300 Purchased Professional and Technical Services	525,700
500 Other Purchased Services	27,700
600 Supplies	24,290
800 Other Objects	32,175
Total Support Services - Administration	\$6,318,012
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	823,020
200 Personnel Services - Employee Benefits	569,044
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	20,100
Total Support Services - Pupil Health	\$1,421,664
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	355,613
200 Personnel Services - Employee Benefits	249,621
300 Purchased Professional and Technical Services	57,950
500 Other Purchased Services	2,500
600 Supplies	2,500
800 Other Objects	5,100
Total Support Services - Business	\$673,284
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,105,921
200 Personnel Services - Employee Benefits	2,127,545
300 Purchased Professional and Technical Services	217,000
400 Purchased Property Services	1,394,000
500 Other Purchased Services	476,000
600 Supplies	2,600,300
700 Property	454,000
800 Other Objects	6,821
Total Operation and Maintenance of Plant Services	\$10,381,587
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	149,876
200 Personnel Services - Employee Benefits	102,248
500 Other Purchased Services	5,670,788
600 Supplies	20,850

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$5,943,762
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,418,294
200 Personnel Services - Employee Benefits	1,180,554
300 Purchased Professional and Technical Services	144,419
400 Purchased Property Services	10,000
500 Other Purchased Services	269,494
600 Supplies	936,311
700 Property	330,000
800 Other Objects	7,150
Total Support Services - Central	\$5,296,222
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$38,584,252
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	974,362
200 Personnel Services - Employee Benefits	206,532
300 Purchased Professional and Technical Services	156,670
400 Purchased Property Services	21,870
500 Other Purchased Services	149,788
600 Supplies	210,101
800 Other Objects	61,150
Total Student Activities	\$1,780,473
Total Operation of Non-Instructional Services	\$1,780,473
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	14,074,550
Total Interfund Transfers - Out	\$14,074,550
Total Other Expenditures and Financing Uses	\$14,074,550
TOTAL EXPENDITURES	\$143,590,313

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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	30,000,000	27,500,000
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	12,020,000	8,000,000
Other Capital Projects Fund	5,000,000	5,000,000
Debt Service Fund	4,718,000	4,898,000
Food Service / Cafeteria Operations Fund	2,000,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,500,000	2,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	240,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$56,478,000	\$49,598,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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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			
TOTAL CASH AND INVESTMENTS		\$56,478,000	\$49,598,000

<u>ong-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	68,045,000	63,845,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$68,045,000	\$63,845,000
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		

<u>ong-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>ong-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	\$68,045,000	\$63,845,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$68,045,000	\$63,845,000

EA : 113363103 Hempfield SD

Account Description	Amounts
0810 Nonspendable Fund Balance	44,532
0820 Restricted Fund Balance	18,653,246
0830 Committed Fund Balance	7,898,000
0840 Assigned Fund Balance	11,202,511
0850 Unassigned Fund Balance	8,954,806
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,055,317
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$46,753,095