

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDate

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Ridge SD	COUNTY : Susquehanna	AUN : 119581003
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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 2021-2022 (compared to 2020-2021 )?

Yes ☐  
 No ☒


If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$20321008
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 6/29/21
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DUE DATE: AUGUST 15, 2021

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Blue Ridge SD	County : Susquehanna	AUN Number : 119581003
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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 6/24/2021
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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>
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$16,446.00</div> <div>Function 2700, Object 200: \$21,968.00</div>	Salary is partial due to responsibilities in another area. Benefits are full expenditure.
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$134,900.00</div> <div>Function 2800, Object 200: \$140,630.00</div>	Salary is partial due to responsibilities in another area. Benefits are full expenditure.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds committed to future pension liabilities, future debt service, capital improvements, and future health insurance obligations.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	40,238	
0820 Restricted Fund Balance	1,047,993	
0830 Committed Fund Balance	7,353,513	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,353,513</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	7,563,358	
7000 Revenue from State Sources	12,263,557	
8000 Revenue from Federal Sources	338,585	
9000 Other Financing Sources	155,508	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$20,321,008</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$27,674,521</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,910,640
6113 Public Utility Realty Taxes	6,442
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	661,858
6500 Earnings on Investments	96,000
6700 Revenues from LEA Activities	440
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	212,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	250,978
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,563,358</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,804,648
7112 Basic Education Funding-Social Security	391,239
7271 Special Education funds for School-Aged Pupils	842,091
7311 Pupil Transportation Subsidy	922,850
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	732,388
7505 Ready to Learn Block Grant	203,272
7820 State Share of Retirement Contributions	2,349,069
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,263,557</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	281,085
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	10,500
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$338,585</b>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	155,508
<b>OTHER FINANCING SOURCES</b>	<b>\$155,508</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,321,008</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,910,640	
Amount of Tax Relief for Homestead Exclusions	<u>\$743,640</u>	
Total Approx. Tax Revenue:	\$6,654,280	
Approx. Tax Levy for Tax Rate Calculation:	\$6,900,557	
	Susquehanna	Total

2020-21 Data		
a. Assessed Value	\$139,079,078	\$139,079,078
b. Real Estate Mills	49.3900	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$442,988,763	\$442,988,763
d. Assessed Value	\$139,715,665	\$139,715,665
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$6,869,116	\$6,869,116
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$6,869,116	\$6,869,116
(f Total * g)		
i. Base Mills Subject to Index	49.3900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$6,900,557	\$6,900,557
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	49.3900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,900,557	\$6,900,557
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,156,917
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,910,640
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,910,640	
Amount of Tax Relief for Homestead Exclusions	<u>\$743,640</u>	
Total Approx. Tax Revenue:	\$6,654,280	
Approx. Tax Levy for Tax Rate Calculation:	\$6,900,557	
	Susquehanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	51.4149	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,183,467	\$7,183,467
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	\$8,241.00	
Number of Homestead/Farmstead Properties	1857	1857
Median Assessed Value of Homestead Properties		\$34,500

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,910,640
Amount of Tax Relief for Homestead Exclusions	<u>\$743,640</u>
Total Approx. Tax Revenue:	\$6,654,280
Approx. Tax Levy for Tax Rate Calculation:	\$6,900,557
	Susquehanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$732,388	Lowering RE Tax Rate	\$0	\$732,388
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$11,252			\$11,252
Amount of Tax Relief from State/Local Sources				\$743,640

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>		
Susquehanna	139,715,665	49.3900	6,900,557				96.00000%		
Totals:		139,715,665	6,900,557	-	743,640	=	6,156,917	X	96.00000% = 5,910,640
				<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			0.000%		0.000%		0	0
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		100,000	100,000
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							100,000	100,000	
Total Act 511, Current Taxes								100,000	
Act 511 Tax Limit -->				442,988,763		X		12	5,315,865
				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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Susquehanna	49.3900	49.3900	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,209,710
1200 Special Programs - Elementary / Secondary	2,781,193
1300 Vocational Education	322,500
1400 Other Instructional Programs - Elementary / Secondary	60,709
1800 Pre-Kindergarten	418,713
<b>Total Instruction</b>	<b>\$12,792,825</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	738,082
2200 Support Services - Instructional Staff	938,415
2300 Support Services - Administration	999,986
2400 Support Services - Pupil Health	367,615
2500 Support Services - Business	454,034
2600 Operation and Maintenance of Plant Services	1,815,694
2700 Student Transportation Services	1,037,561
2800 Support Services - Central	667,880
<b>Total Support Services</b>	<b>\$7,019,267</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	508,916
<b>Total Operation of Non-Instructional Services</b>	<b>\$508,916</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,321,008</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,556,850
200 Personnel Services - Employee Benefits	3,510,401
300 Purchased Professional and Technical Services	130,700
400 Purchased Property Services	11,281
500 Other Purchased Services	816,830
600 Supplies	170,742
700 Property	6,948
800 Other Objects	5,958
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,209,710</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,186,462
200 Personnel Services - Employee Benefits	990,606
300 Purchased Professional and Technical Services	468,500
500 Other Purchased Services	122,500
600 Supplies	13,125
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,781,193</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	322,500
<b>Total Vocational Education</b>	<b>\$322,500</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,209
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	13,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$60,709</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	180,262
200 Personnel Services - Employee Benefits	155,201
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	73,450
600 Supplies	9,050
<b>Total Pre-Kindergarten</b>	<b>\$418,713</b>
<b>Total Instruction</b>	<b>\$12,792,825</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	386,146
200 Personnel Services - Employee Benefits	331,986
600 Supplies	9,975
800 Other Objects	9,975
<b>Total Support Services - Students</b>	<b>\$738,082</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	397,469
200 Personnel Services - Employee Benefits	282,817
300 Purchased Professional and Technical Services	202,595
500 Other Purchased Services	20,600
600 Supplies	34,200
800 Other Objects	734
<b>Total Support Services - Instructional Staff</b>	<b>\$938,415</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	495,736
200 Personnel Services - Employee Benefits	354,625
300 Purchased Professional and Technical Services	77,350
500 Other Purchased Services	26,900
600 Supplies	26,400
800 Other Objects	18,975
<b>Total Support Services - Administration</b>	<b>\$999,986</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	209,322
200 Personnel Services - Employee Benefits	150,393
300 Purchased Professional and Technical Services	1,100
600 Supplies	6,650
800 Other Objects	150
<b>Total Support Services - Pupil Health</b>	<b>\$367,615</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	177,083
200 Personnel Services - Employee Benefits	137,027
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	75,409
500 Other Purchased Services	26,800
600 Supplies	27,875
800 Other Objects	9,340
<b>Total Support Services - Business</b>	<b>\$454,034</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	528,900
200 Personnel Services - Employee Benefits	472,730
300 Purchased Professional and Technical Services	105,730
400 Purchased Property Services	145,290
500 Other Purchased Services	63,374
600 Supplies	446,825
700 Property	48,250
800 Other Objects	4,595
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,815,694</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	16,446
200 Personnel Services - Employee Benefits	21,968
500 Other Purchased Services	989,657

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,490
<b>Total Student Transportation Services</b>	<b>\$1,037,561</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	134,900
200 Personnel Services - Employee Benefits	140,630
300 Purchased Professional and Technical Services	57,450
400 Purchased Property Services	15,000
500 Other Purchased Services	49,500
600 Supplies	190,400
700 Property	80,000
<b>Total Support Services - Central</b>	<b>\$667,880</b>
<b>Total Support Services</b>	<b>\$7,019,267</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	217,012
200 Personnel Services - Employee Benefits	108,094
300 Purchased Professional and Technical Services	30,910
400 Purchased Property Services	2,000
500 Other Purchased Services	87,340
600 Supplies	30,235
800 Other Objects	33,325
<b>Total Student Activities</b>	<b>\$508,916</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$508,916</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,321,008</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	6,653,500	6,498,500
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	2,124,342	1,950,000
Other Capital Projects Fund		
Debt Service Fund	62,163	50,000
Food Service / Cafeteria Operations Fund	85,750	45,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,925,755</b>	<b>\$8,543,500</b>

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,925,755	\$8,543,500

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	780,000	405,000
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		
<b>Total General Fund</b>	<b>\$780,000</b>	<b>\$405,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$780,000</b>	<b>\$405,000</b>	

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	151,133	25,000
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	\$151,133	\$25,000
TOTAL INDEBTEDNESS	\$931,133	\$430,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	40,238
0820 Restricted Fund Balance	1,047,993
0830 Committed Fund Balance	7,353,513
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,353,513
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,441,744