

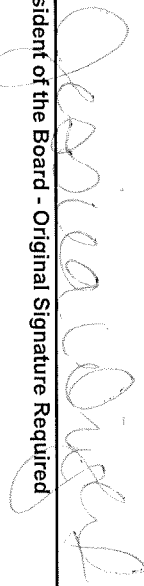
FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023

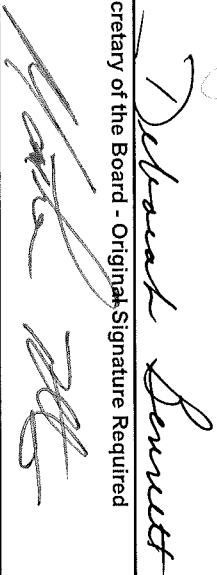
President of the Board - Original Signature Required



Date

6/23/23

Secretary of the Board - Original Signature Required



Date

6/19/2023

Chief School Administrator - Original Signature Required



Date

6/26/23

Brian R Dolan

Contact Person

(570)465-3141

Extn :608

Telephone

Extension

dolanb@brsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Ridge SD	COUNTY : Susquehanna	AUN : 119581003
------------------------------------	-------------------------	--------------------

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	\$22424060
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 6/26/23
---	-----------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET



24 PS 6-687(a)(1)

(03/2006)

School District Name : Blue Ridge SD	County : Susquehanna	AUN Number : 119581003
---	-------------------------	---------------------------

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 
---	---

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$589,911.00 Function 2600, Object 200: \$591,681.00	Several salaries are reported as partial under other functions due to funding source. All benefits are listed under the 2600 function.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$17,770.00 Function 2700, Object 200: \$22,680.00	Several salaries are reported as partial under other functions due to funding source. All benefits are listed under the 2700 function.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funding is committed to capital projects, future health care costs and pension liabilities.

<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	1,177,488
0830 Committed Fund Balance	6,891,275
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,891,275</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,570,044
7000 Revenue from State Sources	13,656,256
8000 Revenue from Federal Sources	403,550
9000 Other Financing Sources	794,210
Total Estimated Revenues And Other Financing Sources	<u>\$22,424,060</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,315,335</u>

LEA : 119581003 Blue Ridge SD

Printed 6/26/2023 1:59:15 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,118,223
6113 Public Utility Realty Taxes	6,200
6114 Payments in Lieu of Current Taxes - State / Local	67,000
6150 Current Act 511 Taxes - Proportional Assessments	125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	340,000
6500 Earnings on Investments	98,000
6700 Revenues from LEA Activities	6,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	165,495
6910 Rentals	193,000
6920 Contributions and Donations from Private Sources	39,650
6940 Tuition from Patrons	37,000
6990 Refunds and Other Miscellaneous Revenue	373,776
REVENUE FROM LOCAL SOURCES	\$7,570,044
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,068,274
7112 Basic Education Funding-Social Security	403,985
7160 Tuition for Orphans Subsidy	39,000
7271 Special Education funds for School-Aged Pupils	904,549
7272 Early Intervention	4,278
7311 Pupil Transportation Subsidy	1,102,596
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,400
7340 State Property Tax Reduction Allocation	923,153
7505 Ready to Learn Block Grant	203,272
7820 State Share of Retirement Contributions	1,985,549
REVENUE FROM STATE SOURCES	\$13,656,256
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	285,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	41,200
8517 Title IV - 21st Century Schools	22,000
8519 Title V - Flexibility and Accountability	19,400
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	33,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,950

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$403,550
OTHER FINANCING SOURCES	
9500 Capital Contributions	335,605
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	458,605
OTHER FINANCING SOURCES	\$794,210
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,424,060

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,118,223	
Amount of Tax Relief for Homestead Exclusions	<u>\$923,153</u>	
Total Approx. Tax Revenue:	\$7,041,376	
Approx. Tax Levy for Tax Rate Calculation:	\$7,296,302	
	Susquehanna	Total

2022-23 Data		
a. Assessed Value	\$139,704,965	\$139,704,965
b. Real Estate Mills	51.7113	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$449,063,569	\$449,063,569
d. Assessed Value	\$141,096,865	\$141,096,865
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,224,325	\$7,224,325
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,224,325	\$7,224,325
(f Total * g)		
i. Base Mills Subject to Index	51.7113	
(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	\$7,296,302	\$7,296,302
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	51.7113	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,296,302	\$7,296,302
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,373,149
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,118,223
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,118,223	
Amount of Tax Relief for Homestead Exclusions	<u>\$923,153</u>	
Total Approx. Tax Revenue:	\$7,041,376	
Approx. Tax Levy for Tax Rate Calculation:	\$7,296,302	
	Susquehanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	54.7105	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,719,480	\$7,719,480
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	\$9,766.00	
Number of Homestead/Farmstead Properties	1851	1851
Median Assessed Value of Homestead Properties		\$34,500

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,118,223
Amount of Tax Relief for Homestead Exclusions	<u>\$923,153</u>
Total Approx. Tax Revenue:	\$7,041,376
Approx. Tax Levy for Tax Rate Calculation:	\$7,296,302
	Susquehanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$923,153	Lowering RE Tax Rate	\$0	\$923,153
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$923,153

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	141,096,865	51.7113	7,296,302				96.00000%		
Totals:				141,096,865	7,296,302	-	923,153	=	6,373,149 X 96.00000% = 6,118,223
				<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%	125,000	125,000		
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						125,000	125,000		
Total Act 511, Current Taxes							125,000		
Act 511 Tax Limit -->				449,063,569	X	12	5,388,763		
				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>									
	Susquehanna	51.7113	51.7113	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

LEA : 119581003 Blue Ridge SD

Printed 6/26/2023 1:59:21 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,850,881
1200 Special Programs - Elementary / Secondary	3,153,880
1300 Vocational Education	376,500
1400 Other Instructional Programs - Elementary / Secondary	57,833
1800 Pre-Kindergarten	488,678
Total Instruction	\$13,927,772
2000 Support Services	
2100 Support Services - Students	812,260
2200 Support Services - Instructional Staff	823,032
2300 Support Services - Administration	1,081,886
2400 Support Services - Pupil Health	343,940
2500 Support Services - Business	527,717
2600 Operation and Maintenance of Plant Services	2,078,337
2700 Student Transportation Services	1,220,721
2800 Support Services - Central	974,038
Total Support Services	\$7,861,931
3000 Operation of Non-Instructional Services	
3200 Student Activities	634,357
Total Operation of Non-Instructional Services	\$634,357
Total Estimated Expenditures and Other Financing Uses	\$22,424,060

LEA : 119581003 Blue Ridge SD

Printed 6/26/2023 1:59:22 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,046,605
200 Personnel Services - Employee Benefits	3,613,661
300 Purchased Professional and Technical Services	359,300
400 Purchased Property Services	12,495
500 Other Purchased Services	572,975
600 Supplies	220,654
700 Property	18,000
800 Other Objects	7,191
Total Regular Programs - Elementary / Secondary	\$9,850,881
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,394,585
200 Personnel Services - Employee Benefits	1,147,995
300 Purchased Professional and Technical Services	420,500
500 Other Purchased Services	167,000
600 Supplies	23,800
Total Special Programs - Elementary / Secondary	\$3,153,880
1300 <u>Vocational Education</u>	
500 Other Purchased Services	376,500
Total Vocational Education	\$376,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	5,833
300 Purchased Professional and Technical Services	33,000
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$57,833
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	220,594
200 Personnel Services - Employee Benefits	160,932
500 Other Purchased Services	102,552
600 Supplies	4,600
Total Pre-Kindergarten	\$488,678
Total Instruction	\$13,927,772
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	429,104
200 Personnel Services - Employee Benefits	350,931
600 Supplies	18,600
800 Other Objects	13,625
Total Support Services - Students	\$812,260
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	368,922

LEA : 119581003 Blue Ridge SD

Printed 6/26/2023 1:59:22 PM

<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	238,895
300	Purchased Professional and Technical Services	166,500
500	Other Purchased Services	6,150
600	Supplies	42,205
800	Other Objects	360
Total Support Services - Instructional Staff		\$823,032
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	541,766
200	Personnel Services - Employee Benefits	380,145
300	Purchased Professional and Technical Services	77,875
500	Other Purchased Services	21,050
600	Supplies	29,300
800	Other Objects	31,750
Total Support Services - Administration		\$1,081,886
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	193,608
200	Personnel Services - Employee Benefits	143,332
600	Supplies	6,850
800	Other Objects	150
Total Support Services - Pupil Health		\$343,940
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	222,516
200	Personnel Services - Employee Benefits	154,822
300	Purchased Professional and Technical Services	600
400	Purchased Property Services	75,409
500	Other Purchased Services	31,500
600	Supplies	30,520
800	Other Objects	12,350
Total Support Services - Business		\$527,717
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	589,911
200	Personnel Services - Employee Benefits	591,681
300	Purchased Professional and Technical Services	190,330
400	Purchased Property Services	165,000
500	Other Purchased Services	600
600	Supplies	519,630
700	Property	16,250
800	Other Objects	4,935
Total Operation and Maintenance of Plant Services		\$2,078,337
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	17,770
200	Personnel Services - Employee Benefits	22,680
500	Other Purchased Services	1,168,446
600	Supplies	11,825
Total Student Transportation Services		\$1,220,721

LEA : 119581003 Blue Ridge SD

Printed 6/26/2023 1:59:22 PM

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	227,384
200 Personnel Services - Employee Benefits	213,354
300 Purchased Professional and Technical Services	53,400
400 Purchased Property Services	23,000
500 Other Purchased Services	26,400
600 Supplies	360,500
700 Property	70,000
Total Support Services - Central	\$974,038
Total Support Services	\$7,861,931
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	247,696
200 Personnel Services - Employee Benefits	128,977
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	3,000
500 Other Purchased Services	120,996
600 Supplies	59,345
800 Other Objects	37,843
Total Student Activities	\$634,357
Total Operation of Non-Instructional Services	\$634,357
TOTAL EXPENDITURES	\$22,424,060

LEA : 119581003 Blue Ridge SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	6,784,800	6,511,800
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,177,488	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	104,500	98,260
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	82,717	96,300
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,149,505	\$6,706,360

Long-Term Investments

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

LEA : 119581003 Blue Ridge SD

<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	\$8,149,505	\$6,706,360

LEA : 119581003 Blue Ridge SD

<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	56,377	56,377
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$56,377	\$56,377
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>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		

LEA : 119581003 Blue Ridge SD

<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	\$56,377	\$56,377

LEA : 119581003 Blue Ridge SD

<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	\$56,377	\$56,377

LEA : 119581003 Blue Ridge SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,177,488
0830 Committed Fund Balance	6,891,275
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,891,275
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,068,763