

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Lesley A Stricker
President of the Board - Original Signature Required

6/26/2023
Date

Cheri L. Ottell
Secretary of the Board - Original Signature Required

6/26/2023
Date

Allyssa Messer
Chief School Administrator - Original Signature Required

6/26/2023
Date

Lesley A Stricker

(717)336-1405

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cocalico SD	COUNTY : Lancaster	AUN : 113361303
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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 ☒ X
No ☐

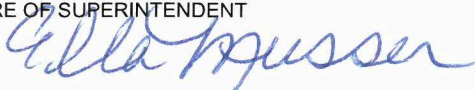
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$74866281
Ending Unassigned Fund Balance	\$2842956
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.79%

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

Yes ☒ X
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/2023
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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 : Cocalico SD	County : Lancaster	AUN Number : 113361303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/22/23
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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.	Amount needed to start the new year before tax revenue starts coming in.
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 funds were made for PSERS employer contribution costs, increasing healthcare costs, future operating deficits and future technology costs.

<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	63,699	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	8,820,000	
0840 Assigned Fund Balance	460,000	
0850 Unassigned Fund Balance	5,979,329	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,259,329</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	43,162,433	
7000 Revenue from State Sources	19,253,565	
8000 Revenue from Federal Sources	1,701,410	
9000 Other Financing Sources	412,500	
Total Estimated Revenues And Other Financing Sources		<u>\$64,529,908</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$79,789,237</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,111,056
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	38,000
6114 Payments in Lieu of Current Taxes - State / Local	478
6150 Current Act 511 Taxes - Proportional Assessments	3,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	475,000
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	57,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	874,399
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	86,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$43,162,433
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,464,693
7112 Basic Education Funding-Social Security	910,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,103,814
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	51,000
7340 State Property Tax Reduction Allocation	1,393,179
7505 Ready to Learn Block Grant	400,960
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	268,419
7810 State Share of Social Security and Medicare Taxes	4,400,000
REVENUE FROM STATE SOURCES	\$19,253,565
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	486,060
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	98,966
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,692
8517 Title IV - 21st Century Schools	38,852

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	998,759
8751 ARP ESSER Learning Loss	6,281
8752 ARP ESSER Summer Programs	6,800
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,701,410
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	392,500
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
OTHER FINANCING SOURCES	\$412,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,529,908

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$37,111,090		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,393,179</u>		
Total Approx. Tax Revenue:	\$38,504,269		
Approx. Tax Levy for Tax Rate Calculation:	\$40,050,242		

	Berks	Lancaster	Total
2022-23 Data			
a. Assessed Value	\$424,900	\$1,962,820,100	\$1,963,245,000
b. Real Estate Mills	18.4843	19.6190	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$379,396	\$1,885,614,444	\$1,885,993,840
d. Assessed Value	\$424,900	\$1,982,500,500	\$1,982,925,400
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$7,854	\$38,508,568	\$38,516,422
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	0.02012%	99.97988%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,750	\$38,508,672	\$38,516,422
(f Total * g)			
i. Base Mills Subject to Index	18.4843	19.6190	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	96.00000%	96.00080%
k. Tax Levy Needed	\$8,058	\$40,042,184	\$40,050,242
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	18.9644	20.1978	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$8,058	\$40,042,149	\$40,050,207
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$38,657,028
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$37,111,056
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$37,111,090		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,393,179</u>		
Total Approx. Tax Revenue:	\$38,504,269		
Approx. Tax Levy for Tax Rate Calculation:	\$40,050,242		

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.4085	20.5999	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,247	\$40,839,312	\$40,847,559
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$12,529.00	\$11,764.00	
Number of Homestead/Farmstead Properties	3	5896	5899
Median Assessed Value of Homestead Properties			\$179,200

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$37,111,090		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,393,179</u>		
Total Approx. Tax Revenue:	\$38,504,269		
Approx. Tax Levy for Tax Rate Calculation:	\$40,050,242		

	Berks	Lancaster		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,393,179	Lowering RE Tax Rate	\$0	\$1,393,179
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,393,179

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>Percent Collected</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>					
Berks	424,900	18.9644	8,058				100.00000%	
Lancaster	1,982,500,500	20.1978	40,042,149				96.00000%	
Totals:	1,982,925,400		40,050,207	-	1,393,179	=	38,657,028 X	96.00080% = 37,111,056
				<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%	3,100,000		3,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000		500,000
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						3,600,000		3,600,000
Total Act 511, Current Taxes								3,600,000
Act 511 Tax Limit -->					1,885,993,840 X	12		22,631,926
					Market Value	Mills		(511 Limit)

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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>									
	Berks	18.4843	18.9644	2.60%	Yes	5.0%				
	Lancaster	19.6190	20.1978	2.96%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,058,842
1200 Special Programs - Elementary / Secondary	13,135,653
1300 Vocational Education	1,175,000
1400 Other Instructional Programs - Elementary / Secondary	458,832
1500 Nonpublic School Programs	20,000
Total Instruction	\$45,848,327
2000 Support Services	
2100 Support Services - Students	2,682,498
2200 Support Services - Instructional Staff	2,802,884
2300 Support Services - Administration	4,595,187
2400 Support Services - Pupil Health	839,236
2500 Support Services - Business	861,368
2600 Operation and Maintenance of Plant Services	4,901,345
2700 Student Transportation Services	3,474,689
2800 Support Services - Central	1,895,728
2900 Other Support Services	30,000
Total Support Services	\$22,082,935
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,518,897
3300 Community Services	19,910
Total Operation of Non-Instructional Services	\$1,538,807
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	394,712
5200 Interfund Transfers - Out	5,001,500
Total Other Expenditures and Financing Uses	\$5,396,212
Total Estimated Expenditures and Other Financing Uses	\$74,866,281

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		16,689,170
200 Personnel Services - Employee Benefits		10,710,472
300 Purchased Professional and Technical Services		633,578
400 Purchased Property Services		248,565
500 Other Purchased Services		1,164,780
600 Supplies		1,012,413
700 Property		592,563
800 Other Objects		7,301
Total Regular Programs - Elementary / Secondary		\$31,058,842
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,144,572
200 Personnel Services - Employee Benefits		2,474,480
300 Purchased Professional and Technical Services		3,899,896
400 Purchased Property Services		200
500 Other Purchased Services		2,530,975
600 Supplies		79,780
800 Other Objects		5,750
Total Special Programs - Elementary / Secondary		\$13,135,653
1300 <u>Vocational Education</u>		
400 Purchased Property Services		65,000
500 Other Purchased Services		1,110,000
Total Vocational Education		\$1,175,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		154,265
200 Personnel Services - Employee Benefits		65,737
300 Purchased Professional and Technical Services		25,000
500 Other Purchased Services		209,500
600 Supplies		4,330
Total Other Instructional Programs - Elementary / Secondary		\$458,832
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		20,000
Total Nonpublic School Programs		\$20,000
Total Instruction		\$45,848,327
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,555,868
200 Personnel Services - Employee Benefits		999,253
300 Purchased Professional and Technical Services		70,934
400 Purchased Property Services		6,950
500 Other Purchased Services		3,950
600 Supplies		38,798
700 Property		2,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,745
Total Support Services - Students	\$2,682,498
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,382,288
200 Personnel Services - Employee Benefits	1,137,582
300 Purchased Professional and Technical Services	125,695
400 Purchased Property Services	17,655
500 Other Purchased Services	12,295
600 Supplies	124,594
800 Other Objects	2,775
Total Support Services - Instructional Staff	\$2,802,884
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,358,978
200 Personnel Services - Employee Benefits	1,895,337
300 Purchased Professional and Technical Services	175,900
400 Purchased Property Services	9,000
500 Other Purchased Services	25,354
600 Supplies	99,229
800 Other Objects	31,389
Total Support Services - Administration	\$4,595,187
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	455,562
200 Personnel Services - Employee Benefits	342,746
300 Purchased Professional and Technical Services	11,630
400 Purchased Property Services	8,220
500 Other Purchased Services	250
600 Supplies	10,293
700 Property	10,400
800 Other Objects	135
Total Support Services - Pupil Health	\$839,236
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	412,574
200 Personnel Services - Employee Benefits	280,644
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	25,000
500 Other Purchased Services	51,000
600 Supplies	14,400
800 Other Objects	35,750
Total Support Services - Business	\$861,368
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,426,090
200 Personnel Services - Employee Benefits	1,149,639
300 Purchased Professional and Technical Services	135,764
400 Purchased Property Services	558,367
500 Other Purchased Services	278,280

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,331,605
700 Property	16,800
800 Other Objects	4,800
Total Operation and Maintenance of Plant Services	\$4,901,345
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,366
200 Personnel Services - Employee Benefits	52,368
400 Purchased Property Services	9,600
500 Other Purchased Services	3,249,275
600 Supplies	22,805
700 Property	70,000
800 Other Objects	275
Total Student Transportation Services	\$3,474,689
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	762,777
200 Personnel Services - Employee Benefits	575,181
300 Purchased Professional and Technical Services	187,220
400 Purchased Property Services	2,100
500 Other Purchased Services	84,715
600 Supplies	249,970
700 Property	31,300
800 Other Objects	2,465
Total Support Services - Central	\$1,895,728
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$22,082,935
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	670,242
200 Personnel Services - Employee Benefits	309,757
300 Purchased Professional and Technical Services	162,296
400 Purchased Property Services	11,800
500 Other Purchased Services	139,315
600 Supplies	201,267
800 Other Objects	24,220
Total Student Activities	\$1,518,897
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,260
500 Other Purchased Services	3,000
600 Supplies	2,650
Total Community Services	\$19,910
Total Operation of Non-Instructional Services	\$1,538,807

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	17,096
900 Other Uses of Funds	377,616
Total Debt Service / Other Expenditures and Financing Uses	\$394,712
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,001,500
Total Interfund Transfers - Out	\$5,001,500
Total Other Expenditures and Financing Uses	\$5,396,212
TOTAL EXPENDITURES	\$74,866,281

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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	2,642,956	2,100,000
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	10,290,513	3,538,358
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	967,000	852,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	450,000	450,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	45,020	35,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,395,489	\$6,975,358

<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	\$14,395,489	\$6,975,358

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<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	4,420,000	4,580,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	70,000,000	69,000,000
0599 Other Noncurrent Liabilities	1,380,246	1,400,000
Total General Fund	\$75,800,246	\$74,980,000
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		

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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	16,577,500	14,922,500
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	\$16,577,500	\$14,922,500

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<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	75,431	73,400
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	187,000	189,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$262,431	\$262,400
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		

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<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		

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<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	\$92,640,177	\$90,164,900

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<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	\$92,640,177	\$90,164,900

LEA : 113361303 Cocalico SD

Account Description	Amounts
0810 Nonspendable Fund Balance	63,699
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,620,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,302,956
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,922,956
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,986,655