

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required6-16-2022  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6-16-2022  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6-16-2022  
Date

Lori Gindlesperger

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Extn :

Contact Person

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Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berlin Brothersvalley SD	COUNTY : Somerset	AUN : 108561003
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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 2022-2023 (compared to 2021-2022) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$14899201
Ending Unassigned Fund Balance	\$1010078
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.77%

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 05/13/2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Berlin Brothersvalley SD	<b>County :</b> Somerset	<b>AUN Number :</b> 108561003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/12/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingencies are included to plan for emergencies or large changes in charter students/placements. All this money is kept as a reserve.
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.	Money needs kept as a reserve in case of emergencies or changes in student populations, special education placements, charter changes.
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 is due to comp ed money

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	67,000
0850 Unassigned Fund Balance	3,218,972
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,285,972</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,661,474
7000 Revenue from State Sources	7,994,226
8000 Revenue from Federal Sources	1,034,607
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$12,690,307</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$15,976,279</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,784,349
6112 Interim Real Estate Taxes	10,250
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	7,600
6120 Current Per Capita Taxes, Section 679	13,550
6140 Current Act 511 Taxes - Flat Rate Assessments	32,375
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	115,550
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6920 Contributions and Donations from Private Sources	19,300
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	9,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,661,474</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,200,000
7112 Basic Education Funding-Social Security	210,000
7220 Vocational Education	17,000
7240 Driver Education - Student	1,150
7271 Special Education funds for School-Aged Pupils	550,000
7311 Pupil Transportation Subsidy	350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	290,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,500
7340 State Property Tax Reduction Allocation	270,076
7505 Ready to Learn Block Grant	150,000
7820 State Share of Retirement Contributions	940,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,994,226</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	192,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21St Century Schools	13,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	302,588

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	468,445
8751 ARP ESSER Learning Loss	7,268
8752 ARP ESSER Summer Programs	16,663
8753 ARP ESSER Afterschool Programs	8,143
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,034,607</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>12,690,307</b>

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,784,349	
Amount of Tax Relief for Homestead Exclusions	<u>\$270,076</u>	
Total Approx. Tax Revenue:	\$3,054,425	
Approx. Tax Levy for Tax Rate Calculation:	\$3,264,000	
	Somerset	Total

2021-22 Data		
a. Assessed Value	\$106,211,570	\$106,211,570
b. Real Estate Mills	29.2500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$318,786,673	\$318,786,673
d. Assessed Value	\$107,016,390	\$107,016,390
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,106,688	\$3,106,688
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,106,688	\$3,106,688
(f Total * g)		
i. Base Mills Subject to Index	29.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$3,264,000	\$3,264,000
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	30.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,264,000	\$3,264,000
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,993,924
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,784,349
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,784,349	
Amount of Tax Relief for Homestead Exclusions	<u>\$270,076</u>	
Total Approx. Tax Revenue:	\$3,054,425	
Approx. Tax Levy for Tax Rate Calculation:	\$3,264,000	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.5955	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,274,220	\$3,274,220
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	\$5,669.00	
Number of Homestead/Farmstead Properties	1590	1590
Median Assessed Value of Homestead Properties		\$28,215

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,784,349
Amount of Tax Relief for Homestead Exclusions	<u>\$270,076</u>
Total Approx. Tax Revenue:	\$3,054,425
Approx. Tax Levy for Tax Rate Calculation:	\$3,264,000
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$270,076	Lowering RE Tax Rate	\$0	\$270,076
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$270,076

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108561003 Berlin Brothersvalley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/17/2022 2:26:02 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Somerset	107,016,390	30.5000	3,264,000			93.00000%	
Totals:	107,016,390		3,264,000	- 270,076	= 2,993,924	X 93.00000%	= 2,784,349
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	13,550		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	13,550	13,550
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	18,825	18,825
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						32,375	32,375
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	460,000	460,000
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	40,000	40,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0
Total Current Act 511 Taxes – Proportional Assessments						500,000	500,000
Total Act 511, Current Taxes							532,375
Act 511 Tax Limit -->				318,786,673	X	12	3,825,440
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Somerset	29.2500	30.5000	4.28%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes					4.6%				
6144	Current Act 511 Trailer Taxes					4.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6152	Current Act 511 Occupation Taxes					4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6154	Current Act 511 Amusement Taxes					4.6%				
6155	Current Act 511 Business Privilege Taxes					4.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.6%				
6157	Current Act 511 Mercantile Taxes					4.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,675,154
1200 Special Programs - Elementary / Secondary	1,344,618
1300 Vocational Education	820,817
1400 Other Instructional Programs - Elementary / Secondary	259,804
1600 Adult Education Programs	1,792
<b>Total Instruction</b>	<b>\$8,102,185</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	609,657
2200 Support Services - Instructional Staff	341,114
2300 Support Services - Administration	865,368
2400 Support Services - Pupil Health	108,324
2500 Support Services - Business	294,516
2600 Operation and Maintenance of Plant Services	1,210,769
2700 Student Transportation Services	734,300
2800 Support Services - Central	179,103
2900 Other Support Services	3,500
<b>Total Support Services</b>	<b>\$4,346,651</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	427,646
3300 Community Services	11,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$439,146</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,261,219
5900 Budgetary Reserve	750,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,011,219</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,899,201</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	3,089,976
200 Personnel Services - Employee Benefits	2,208,006
300 Purchased Professional and Technical Services	26,500
400 Purchased Property Services	18,687
500 Other Purchased Services	57,560
600 Supplies	269,860
800 Other Objects	4,565
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,675,154</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	653,534
200 Personnel Services - Employee Benefits	470,075
300 Purchased Professional and Technical Services	104,500
500 Other Purchased Services	105,700
600 Supplies	10,559
800 Other Objects	250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,344,618</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	196,673
200 Personnel Services - Employee Benefits	152,701
400 Purchased Property Services	650
500 Other Purchased Services	458,630
600 Supplies	12,163
<b>Total Vocational Education</b>	<b>\$820,817</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	139,801
200 Personnel Services - Employee Benefits	76,013
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,500
500 Other Purchased Services	20,000
600 Supplies	16,450
800 Other Objects	4,040
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$259,804</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	1,376
200 Personnel Services - Employee Benefits	131
500 Other Purchased Services	135
600 Supplies	150
<b>Total Adult Education Programs</b>	<b>\$1,792</b>
<b>Total Instruction</b>	<b>\$8,102,185</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	278,182

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	233,243
300	Purchased Professional and Technical Services	69,400
500	Other Purchased Services	2,060
600	Supplies	26,427
800	Other Objects	345
<b>Total Support Services - Students</b>		<b>\$609,657</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	186,934
200	Personnel Services - Employee Benefits	143,407
300	Purchased Professional and Technical Services	1,730
500	Other Purchased Services	1,810
600	Supplies	6,983
700	Property	250
<b>Total Support Services - Instructional Staff</b>		<b>\$341,114</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	486,462
200	Personnel Services - Employee Benefits	244,770
300	Purchased Professional and Technical Services	26,950
400	Purchased Property Services	4,450
500	Other Purchased Services	74,160
600	Supplies	11,751
800	Other Objects	16,825
<b>Total Support Services - Administration</b>		<b>\$865,368</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	55,390
200	Personnel Services - Employee Benefits	47,157
300	Purchased Professional and Technical Services	300
400	Purchased Property Services	530
500	Other Purchased Services	100
600	Supplies	4,687
800	Other Objects	160
<b>Total Support Services - Pupil Health</b>		<b>\$108,324</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	149,354
200	Personnel Services - Employee Benefits	108,740
400	Purchased Property Services	300
500	Other Purchased Services	2,300
600	Supplies	23,622
800	Other Objects	10,200
<b>Total Support Services - Business</b>		<b>\$294,516</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	346,399
200	Personnel Services - Employee Benefits	308,829
300	Purchased Professional and Technical Services	5,624
400	Purchased Property Services	258,676

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Description	Amount
500 Other Purchased Services	23,250
600 Supplies	154,666
700 Property	110,000
800 Other Objects	3,325
Total Operation and Maintenance of Plant Services	\$1,210,769
2700 Student Transportation Services	
500 Other Purchased Services	711,300
600 Supplies	23,000
Total Student Transportation Services	\$734,300
2800 Support Services - Central	
100 Personnel Services - Salaries	80,441
200 Personnel Services - Employee Benefits	50,615
300 Purchased Professional and Technical Services	13,240
400 Purchased Property Services	500
500 Other Purchased Services	3,100
600 Supplies	31,007
800 Other Objects	200
Total Support Services - Central	\$179,103
2900 Other Support Services	
500 Other Purchased Services	3,500
Total Other Support Services	\$3,500
Total Support Services	\$4,346,651
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	170,271
200 Personnel Services - Employee Benefits	61,510
400 Purchased Property Services	10,116
500 Other Purchased Services	73,157
600 Supplies	59,409
700 Property	31,757
800 Other Objects	21,426
Total Student Activities	\$427,646
3300 Community Services	
300 Purchased Professional and Technical Services	1,500
800 Other Objects	10,000
Total Community Services	\$11,500
Total Operation of Non-Instructional Services	\$439,146
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	74,273
900 Other Uses of Funds	1,186,946
Total Debt Service / Other Expenditures and Financing Uses	\$1,261,219
5900 Budgetary Reserve	



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<u>Description</u>	<u>Amount</u>
800 Other Objects	750,000
<b>Total Budgetary Reserve</b>	<b>\$750,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,011,219</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,899,201</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,200,000	2,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	52,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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>\$3,307,000</b>	<b>\$2,980,000</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,307,000	\$2,980,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	3,460,000	2,330,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	25,319	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,485,319</b>	<b>\$2,330,000</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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 108561003     Berlin Brothersvalley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

LEA : 108561003     Berlin Brothersvalley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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	\$3,485,319	\$2,330,000



LEA : 108561003     Berlin Brothersvalley SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$3,485,319	\$2,330,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	67,000
0850 Unassigned Fund Balance	1,010,078
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,077,078
5900 Budgetary Reserve	750,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,827,078