

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

6/21/2022

Date



Secretary of the Board - Original Signature Required

6/21/2022

Date



Chief School Administrator - Original Signature Required

6/21/2022

Date

Jennifer S Callahan

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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 : Burrell SD	COUNTY : Westmoreland	AUN : 107650703
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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	\$34778499
Ending Unassigned Fund Balance	\$2329508
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.69%

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 6/21/2022
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DUE DATE: AUGUST 15, 2022

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

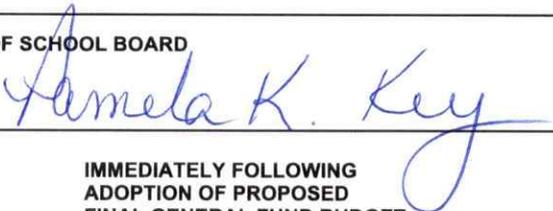
24 PS 6-687(a)(1)

(03/2006)

School District Name : Burrell SD	County : Westmoreland	AUN Number : 107650703
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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 5/17/2022
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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.	Budgetary Reserve is less than 1% of total expenditures. Provides funds for variables that are unpredictable or unknown during budget preparation but require expenditures like change in costs of goods/services, enrollment, special ed, and pandemics.
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.	Estimated Ending Fund Balance is less than 7% of total expenditures. District tries to keep 5-8% to ensure financial stability, improve bond rating, and provide 2 months operating expenses. Funds are not obligated for other use.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board approved resolution to commit funds over time. Estimated Committed Fund Balance at year end is as follows: PSERS Stabilization \$300,000 and Real Estate Tax Appeals \$530,000.

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<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	10,250
0830 Committed Fund Balance	830,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,572,508
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,402,508</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,827,123
7000 Revenue from State Sources	13,468,047
8000 Revenue from Federal Sources	1,240,329
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,535,499</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,938,007</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	15,308,423
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	31,000
6120 Current Per Capita Taxes, Section 679	43,000
6140 Current Act 511 Taxes - Flat Rate Assessments	68,000
6150 Current Act 511 Taxes - Proportional Assessments	2,030,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	569,700
6500 Earnings on Investments	22,000
6700 Revenues from LEA Activities	58,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	372,000
6910 Rentals	15,000
6940 Tuition from Patrons	165,000
6960 Services Provided Other Local Governmental Units / LEAs	7,000
6990 Refunds and Other Miscellaneous Revenue	120,000

REVENUE FROM LOCAL SOURCES \$18,827,123

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,482,950
7112 Basic Education Funding-Social Security	603,060
7160 Tuition for Orphans Subsidy	105,000
7271 Special Education funds for School-Aged Pupils	1,416,876
7311 Pupil Transportation Subsidy	675,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	213,784
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	884,219
7505 Ready to Learn Block Grant	268,508
7820 State Share of Retirement Contributions	2,759,650

REVENUE FROM STATE SOURCES \$13,468,047

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	235,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	43,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	748,839
8751 ARP ESSER Learning Loss	81,064

Amount

REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	16,213
8753 ARP ESSER Afterschool Programs	16,213
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	83,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,240,329
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,535,499

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,308,423
Amount of Tax Relief for Homestead Exclusions	<u>\$884,219</u>
Total Approx. Tax Revenue:	\$16,192,642
Approx. Tax Levy for Tax Rate Calculation:	\$16,998,348

	Westmoreland	Total
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2021-22 Data		
a. Assessed Value	\$160,021,038	\$160,021,038
b. Real Estate Mills	104.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$917,864,372	\$917,864,372
d. Assessed Value	\$158,863,070	\$158,863,070
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$16,642,188	\$16,642,188
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$16,642,188	\$16,642,188
(f Total * g)		
i. Base Mills Subject to Index	104.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$16,998,348	\$16,998,348
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	107.0000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$16,998,348	\$16,998,348
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,114,129
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,308,423
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,308,423	
Amount of Tax Relief for Homestead Exclusions	<u>\$884,219</u>	
Total Approx. Tax Revenue:	\$16,192,642	
Approx. Tax Levy for Tax Rate Calculation:	\$16,998,348	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	108.5760	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,248,717	\$17,248,717
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	\$1,988.00	
Number of Homestead/Farmstead Properties	4161	4161
Median Assessed Value of Homestead Properties		\$20,590

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,308,423
Amount of Tax Relief for Homestead Exclusions	<u>\$884,219</u>
Total Approx. Tax Revenue:	\$16,192,642
Approx. Tax Levy for Tax Rate Calculation:	\$16,998,348
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$884,219	Lowering RE Tax Rate	\$0	\$884,219
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$884,219

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Westmoreland	158,863,070	107.0000	16,998,348			95.00000%	
Totals:	158,863,070		16,998,348	884,219 =	16,114,129 X	95.00000% =	15,308,423

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		43,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	43,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 68,000 68,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,825,000	1,825,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	205,000	205,000
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 2,030,000 2,030,000

Total Act 511, Current Taxes 2,098,000

Act 511 Tax Limit -->	917,864,372 X	12	11,014,372
	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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Westmoreland	104.0000	107.0000	2.89%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,565,334
1200 Special Programs - Elementary / Secondary	2,986,388
1300 Vocational Education	672,916
1400 Other Instructional Programs - Elementary / Secondary	93,178
1500 Nonpublic School Programs	2,000
Total Instruction	\$19,319,816
2000 Support Services	
2100 Support Services - Students	1,548,225
2200 Support Services - Instructional Staff	1,063,378
2300 Support Services - Administration	2,352,893
2400 Support Services - Pupil Health	315,403
2500 Support Services - Business	426,706
2600 Operation and Maintenance of Plant Services	2,998,301
2700 Student Transportation Services	1,701,435
2800 Support Services - Central	609,663
2900 Other Support Services	7,629
Total Support Services	\$11,023,633
3000 Operation of Non-Instructional Services	
3200 Student Activities	754,604
3300 Community Services	32,282
Total Operation of Non-Instructional Services	\$786,886
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,698,164
5200 Interfund Transfers - Out	650,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$3,648,164
Total Estimated Expenditures and Other Financing Uses	\$34,778,499

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,082,709
200 Personnel Services - Employee Benefits	5,469,893
300 Purchased Professional and Technical Services	125,802
400 Purchased Property Services	53,142
500 Other Purchased Services	432,088
600 Supplies	273,253
700 Property	121,350
800 Other Objects	7,097
Total Regular Programs - Elementary / Secondary	\$15,565,334
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	881,518
200 Personnel Services - Employee Benefits	602,581
300 Purchased Professional and Technical Services	1,042,509
500 Other Purchased Services	435,878
600 Supplies	22,312
800 Other Objects	1,590
Total Special Programs - Elementary / Secondary	\$2,986,388
1300 <u>Vocational Education</u>	
500 Other Purchased Services	672,916
Total Vocational Education	\$672,916
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,938
500 Other Purchased Services	70,240
Total Other Instructional Programs - Elementary / Secondary	\$93,178
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,000
Total Nonpublic School Programs	\$2,000
Total Instruction	\$19,319,816
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	764,764
200 Personnel Services - Employee Benefits	422,527
300 Purchased Professional and Technical Services	303,881
400 Purchased Property Services	5,864
500 Other Purchased Services	3,124
600 Supplies	46,437
700 Property	400
800 Other Objects	1,228
Total Support Services - Students	\$1,548,225
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	597,533
200 Personnel Services - Employee Benefits	354,220
300 Purchased Professional and Technical Services	34,240
400 Purchased Property Services	1,855
500 Other Purchased Services	11,541
600 Supplies	57,119
800 Other Objects	6,870
Total Support Services - Instructional Staff	\$1,063,378
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,325,891
200 Personnel Services - Employee Benefits	767,601
300 Purchased Professional and Technical Services	138,750
400 Purchased Property Services	13,783
500 Other Purchased Services	61,060
600 Supplies	27,899
700 Property	300
800 Other Objects	17,609
Total Support Services - Administration	\$2,352,893
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	187,800
200 Personnel Services - Employee Benefits	110,781
300 Purchased Professional and Technical Services	9,675
400 Purchased Property Services	196
500 Other Purchased Services	3,621
600 Supplies	3,200
800 Other Objects	130
Total Support Services - Pupil Health	\$315,403
2500 Support Services - Business	
100 Personnel Services - Salaries	225,380
200 Personnel Services - Employee Benefits	155,815
300 Purchased Professional and Technical Services	9,550
400 Purchased Property Services	7,051
500 Other Purchased Services	11,631
600 Supplies	14,929
800 Other Objects	2,350
Total Support Services - Business	\$426,706
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,044,794
200 Personnel Services - Employee Benefits	820,733
300 Purchased Professional and Technical Services	87,712
400 Purchased Property Services	227,738
500 Other Purchased Services	138,815
600 Supplies	570,809
700 Property	107,400
800 Other Objects	300

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,998,301
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,701,435
Total Student Transportation Services	\$1,701,435
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	226,597
200 Personnel Services - Employee Benefits	127,839
300 Purchased Professional and Technical Services	134,434
400 Purchased Property Services	10,000
500 Other Purchased Services	955
600 Supplies	29,718
700 Property	80,000
800 Other Objects	120
Total Support Services - Central	\$609,663
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,629
Total Other Support Services	\$7,629
Total Support Services	\$11,023,633
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	332,907
200 Personnel Services - Employee Benefits	156,982
300 Purchased Professional and Technical Services	77,554
400 Purchased Property Services	11,800
500 Other Purchased Services	75,140
600 Supplies	68,321
700 Property	20,000
800 Other Objects	11,900
Total Student Activities	\$754,604
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	30,982
600 Supplies	400
800 Other Objects	900
Total Community Services	\$32,282
Total Operation of Non-Instructional Services	\$786,886
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	938,164
900 Other Uses of Funds	1,760,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,698,164
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	650,000

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$650,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$3,648,164
TOTAL EXPENDITURES	\$34,778,499

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Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,539,408	5,082,993
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	835,000	806,164
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 Cash and Short-Term Investments	\$7,374,408	\$5,889,157
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 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		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$7,374,408	\$5,889,157
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	18,690,000	16,930,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	173,007	98,861
0540 Accumulated Compensated Absences	217,172	208,381
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,083,611	5,083,611
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,163,790	\$22,320,853

Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment 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 Investment Trust Fund

Pension 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 Pension Trust Fund

Activity 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 Activity Fund

Other Agency 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 Agency Fund

Permanent Fund

- 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	\$24,163,790	\$22,320,853

Short-Term Payables

06/30/2022 Estimate

06/30/2023 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$24,163,790	\$22,320,853
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	10,250
0830 Committed Fund Balance	830,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,329,508
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,159,508
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,469,758