

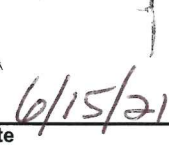
FINAL GENERAL FUND BUDGET

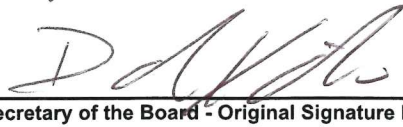
Fiscal Year 2021-2022 .

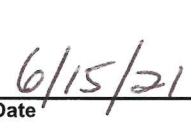
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2021

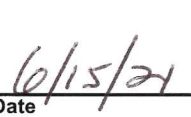


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

DateJustin Peart

Contact Person(717)528-4113 Extn :

Telephone Extensionjpeart@bermudian.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bermudian Springs SD	COUNTY : Adams	AUN : 112011103
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes ☐
No ☒

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

Total Budgeted Expenditures	\$33151789
Ending Unassigned Fund Balance	\$2652143
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6.16.21
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DUE DATE: AUGUST 15, 2021

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

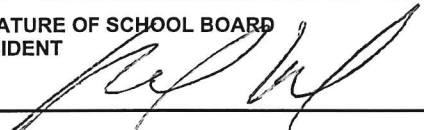
24 PS 6-687(a)(1)

(03/2006)

School District Name : Bermudian Springs SD	County : Adams	AUN Number : 112011103
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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 5/11/2021
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DUE DATE:

**IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These are funds set aside for unanticipated expenditures that may arise throughout the year.
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.	These are funds set aside that accumulated from prior years budgets for use as the Board deems acceptable
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These are funds committed to the agricultural department from a District resident as well as iPad insurance money.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds set aside by the Board to fund increases in employer retirement and healthcare 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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	99,202
0840 Assigned Fund Balance	2,552,887
0850 Unassigned Fund Balance	2,652,334
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,304,423</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,774,181
7000 Revenue from State Sources	12,819,722
8000 Revenue from Federal Sources	387,394
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,981,297</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,285,720</u>

LEA : 112011103 Bermudian Springs SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,578,863
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	1,386
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	41,000
6150 Current Act 511 Taxes - Proportional Assessments	4,292,173
6400 Delinquencies on Taxes Levied / Assessed by the LEA	420,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	242,759
6910 Rentals	3,500
6940 Tuition from Patrons	88,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$17,774,181
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,337,439
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	90,000
7250 Migratory Children	1,200
7271 Special Education funds for School-Aged Pupils	1,191,844
7311 Pupil Transportation Subsidy	1,149,509
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	221,709
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,250
7340 State Property Tax Reduction Allocation	610,378
7505 Ready to Learn Block Grant	330,674
7810 State Share of Social Security and Medicare Taxes	501,799
7820 State Share of Retirement Contributions	2,303,920
REVENUE FROM STATE SOURCES	\$12,819,722
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	283,725
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,082
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,303
8517 NCLB, Title IV - 21St Century Schools	19,359

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	18,925
REVENUE FROM FEDERAL SOURCES	\$387,394
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,981,297

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,578,863	
Amount of Tax Relief for Homestead Exclusions	<u>\$610,378</u>	
Total Approx. Tax Revenue:	\$13,189,241	
Approx. Tax Levy for Tax Rate Calculation:	\$13,754,435	
	Adams	Total

2020-21 Data		
a. Assessed Value	\$1,094,813,000	\$1,094,813,000
b. Real Estate Mills	12.4656	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$798,020,905	\$798,020,905
d. Assessed Value	\$1,103,391,300	\$1,103,391,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$13,647,501	\$13,647,501
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$13,647,501	\$13,647,501
(f Total * g)		
i. Base Mills Subject to Index	12.4656	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$13,754,435	\$13,754,435
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	12.4656	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,754,435	\$13,754,435
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,144,057
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,578,863
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,578,863	
Amount of Tax Relief for Homestead Exclusions	<u>\$610,378</u>	
Total Approx. Tax Revenue:	\$13,189,241	
Approx. Tax Levy for Tax Rate Calculation:	\$13,754,435	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.9766	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,318,268	\$14,318,268
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	\$13,306.00	
Number of Homestead/Farmstead Properties	3680	3680
Median Assessed Value of Homestead Properties		\$198,700

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,578,863
Amount of Tax Relief for Homestead Exclusions	<u>\$610,378</u>
Total Approx. Tax Revenue:	\$13,189,241
Approx. Tax Levy for Tax Rate Calculation:	\$13,754,435
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$610,378	Lowering RE Tax Rate	\$0	\$610,378
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$610,378

<u>CODE</u>								
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>					
Adams	1,103,391,300	12.4656	13,754,435				95.70000%	
Totals:	1,103,391,300		13,754,435	-	610,378	=	13,144,057	X
							95.70000%	=
								12,578,863

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Adams	12.4656	12.4656	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,249,658
1200 Special Programs - Elementary / Secondary	3,412,028
1300 Vocational Education	1,077,578
1400 Other Instructional Programs - Elementary / Secondary	252,714
1600 Adult Education Programs	2,453
Total Instruction	\$18,994,431
2000 Support Services	
2100 Support Services - Students	782,272
2200 Support Services - Instructional Staff	1,005,199
2300 Support Services - Administration	2,723,803
2400 Support Services - Pupil Health	313,071
2500 Support Services - Business	455,101
2600 Operation and Maintenance of Plant Services	2,052,326
2700 Student Transportation Services	1,834,870
2900 Other Support Services	2,521
Total Support Services	\$9,169,163
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,037,303
3300 Community Services	2,000
Total Operation of Non-Instructional Services	\$1,039,303
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,862,942
5200 Interfund Transfers - Out	5,950
5900 Budgetary Reserve	80,000
Total Other Expenditures and Financing Uses	\$3,948,892
Total Estimated Expenditures and Other Financing Uses	\$33,151,789

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		7,297,458
200 Personnel Services - Employee Benefits		5,191,124
300 Purchased Professional and Technical Services		515,573
400 Purchased Property Services		18,265
500 Other Purchased Services		946,273
600 Supplies		232,703
700 Property		39,158
800 Other Objects		9,104
Total Regular Programs - Elementary / Secondary		\$14,249,658
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,132,387
200 Personnel Services - Employee Benefits		801,092
300 Purchased Professional and Technical Services		779,426
500 Other Purchased Services		690,360
600 Supplies		5,510
700 Property		1,730
800 Other Objects		1,523
Total Special Programs - Elementary / Secondary		\$3,412,028
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		505,424
200 Personnel Services - Employee Benefits		342,622
400 Purchased Property Services		1,500
500 Other Purchased Services		185,377
600 Supplies		36,421
700 Property		909
800 Other Objects		5,325
Total Vocational Education		\$1,077,578
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		125,944
200 Personnel Services - Employee Benefits		85,962
300 Purchased Professional and Technical Services		40,000
500 Other Purchased Services		100
600 Supplies		708
Total Other Instructional Programs - Elementary / Secondary		\$252,714
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		2,000
200 Personnel Services - Employee Benefits		153
500 Other Purchased Services		200
600 Supplies		100
Total Adult Education Programs		\$2,453
Total Instruction		\$18,994,431

2000 Support Services

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	445,767
200 Personnel Services - Employee Benefits	302,042
300 Purchased Professional and Technical Services	15,270
500 Other Purchased Services	1,900
600 Supplies	15,800
700 Property	800
800 Other Objects	693
Total Support Services - Students	\$782,272
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	218,924
200 Personnel Services - Employee Benefits	149,729
300 Purchased Professional and Technical Services	324,290
500 Other Purchased Services	12,000
600 Supplies	139,130
700 Property	158,726
800 Other Objects	2,400
Total Support Services - Instructional Staff	\$1,005,199
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,353,634
200 Personnel Services - Employee Benefits	896,027
300 Purchased Professional and Technical Services	187,184
400 Purchased Property Services	61,200
500 Other Purchased Services	113,135
600 Supplies	82,728
700 Property	13,000
800 Other Objects	16,895
Total Support Services - Administration	\$2,723,803
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	169,469
200 Personnel Services - Employee Benefits	130,379
500 Other Purchased Services	407
600 Supplies	11,919
700 Property	767
800 Other Objects	130
Total Support Services - Pupil Health	\$313,071
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	226,868
200 Personnel Services - Employee Benefits	178,483
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	3,000
500 Other Purchased Services	1,250
600 Supplies	4,000
700 Property	750
800 Other Objects	750

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$455,101
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	692,534
200 Personnel Services - Employee Benefits	617,782
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	379,000
500 Other Purchased Services	39,210
600 Supplies	272,800
700 Property	30,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,052,326
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,907
200 Personnel Services - Employee Benefits	30,560
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	500
500 Other Purchased Services	1,746,153
600 Supplies	500
800 Other Objects	500
Total Student Transportation Services	\$1,834,870
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,521
Total Other Support Services	\$2,521
Total Support Services	\$9,169,163
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	573,387
200 Personnel Services - Employee Benefits	296,921
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	25,000
500 Other Purchased Services	20,750
600 Supplies	72,000
700 Property	12,245
800 Other Objects	15,000
Total Student Activities	\$1,037,303
3300 <u>Community Services</u>	
800 Other Objects	2,000
Total Community Services	\$2,000
Total Operation of Non-Instructional Services	\$1,039,303
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,092,399
900 Other Uses of Funds	1,770,543

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,862,942
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,950
Total Interfund Transfers - Out	\$5,950
5900 <u>Budgetary Reserve</u>	
800 Other Objects	80,000
Total Budgetary Reserve	\$80,000
Total Other Expenditures and Financing Uses	\$3,948,892
TOTAL EXPENDITURES	\$33,151,789

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	3,250,000	2,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	80,000	75,000
Capital Reserve Fund - § 690, §1850	900,000	800,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	15,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	115,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,420,000	\$3,805,000

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$19,420,000	\$3,805,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	52,100,000	50,505,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,875,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,715,000	1,850,000
0599 Other Noncurrent Liabilities	95,000	90,000
Total General Fund	\$55,785,000	\$54,445,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
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	06/30/2021 Estimate	06/30/2022 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

LEA : 112011103 Bermudian Springs SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$55,785,000	\$54,445,000

LEA : 112011103 Bermudian Springs SD

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
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	\$55,785,000	\$54,445,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	99,202
0840 Assigned Fund Balance	382,586
0850 Unassigned Fund Balance	2,652,143
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,133,931
5900 Budgetary Reserve	80,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,213,931