

LEA Name: Bermudian Springs SD

Class: 3

AUN Number: 112011103

County:

Adams

**PDE-2028 - FINAL GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2015 - 06/30/2016**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/16/2015

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Justin Peart  
Contact Person

\_\_\_\_\_  
(717) 528-4113

Telephone

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Extension

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E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

| <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>       |                       |
| 1 Estimated Beginning Fund Balance - Committed                                                                                                     | 88,283                |
| 2 Estimated Beginning Fund Balance - Assigned                                                                                                      | 2,590,242             |
| 3 Estimated Beginning Fund Balance - Unassigned                                                                                                    | 1,929,698             |
| 4                                                                                                                                                  | 0                     |
| 5                                                                                                                                                  | 0                     |
| 6                                                                                                                                                  | 0                     |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b>4,608,223</b>      |
| <br><b>Estimated Revenues And Other Financing Sources</b>                                                                                          |                       |
| 6000 Revenue from Local Sources                                                                                                                    | 14,599,445            |
| 7000 Revenue from State Sources                                                                                                                    | 11,867,059            |
| 8000 Revenue from Federal Sources                                                                                                                  | 343,339               |
| 9000 Other Financing Sources                                                                                                                       | 0                     |
| <b>Total Estimated Revenues And Other Financing Sources</b>                                                                                        | <b>26,809,843</b>     |
| <br><b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>                                         | <br><b>31,418,066</b> |

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 112011103 Bermudian Springs SD**

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**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-1

| <b><u>FUNCTION</u></b>            | <b><u>DESCRIPTION</u></b>                                       | <b><u>Amounts</u></b> |
|-----------------------------------|-----------------------------------------------------------------|-----------------------|
| <b>REVENUE FROM LOCAL SOURCES</b> |                                                                 |                       |
| 6111                              | Current Real Estate Taxes                                       | 10,169,939            |
| 6112                              | Interim Real Estate Taxes                                       | 23,770                |
| 6113                              | Public Utility Realty Tax                                       | 17,015                |
| 6114                              | Payments in Lieu of Current Taxes - State / Local Reimbursement | 1,386                 |
| 6115                              | Payments in Lieu of Current Taxes - Federal Reimbursement       | 0                     |
| 6120                              | Per Capita Taxes, Section 679                                   | 36,145                |
| 6130                              | Taxpayer Relief Taxes - Proportional Assessments                | 0                     |
| 6140                              | Current Act 511 Taxes - Flat Rate Assessments                   | 36,145                |
| 6150                              | Current Act 511 Taxes - Proportional Assessments                | 3,592,335             |
| 6160                              | Non-Real Estate Taxes - First Class Districts Only              | 0                     |
| 6400                              | Delinquencies on Taxes Levied / Assessed by LEA                 | 430,165               |
| 6500                              | Earnings on Investments                                         | 20,000                |
| 6700                              | Revenues from District Activities                               | 0                     |
| 6800                              | Revenue from Intermediary Sources / Pass-Through Funds          | 187,000               |
| 6910                              | Rentals                                                         | 850                   |
| 6920                              | Contributions/Donations/Grants From Private Sources             | 0                     |
| 6940                              | Tuition from Patrons                                            | 76,195                |
| 6960                              | Services Provided Other Local Governmental Units / LEAs         | 0                     |
| 6970                              | Services Provided Other Funds                                   | 0                     |
| 6980                              | Revenue From Community Service Activities                       | 0                     |
| 6990                              | Refunds and Other Miscellaneous Revenue                         | 8,500                 |
| <b>REVENUE FROM LOCAL SOURCES</b> |                                                                 | <b>14,599,445</b>     |

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 112011103 Bermudian Springs SD**

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**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-2

| <b><u>FUNCTION</u></b>            | <b><u>DESCRIPTION</u></b>                                         | <b><u>Amounts</u></b> |
|-----------------------------------|-------------------------------------------------------------------|-----------------------|
| <b>REVENUE FROM STATE SOURCES</b> |                                                                   |                       |
| 7110                              | Basic Education Funding (Gross)                                   | 6,501,664             |
| 7160                              | Tuition for Orphans and Children Placed in Private Homes          | 35,000                |
| 7170                              | School Improvement Grants                                         | 0                     |
| 7180                              | Staff and Program Development                                     | 0                     |
| 7220                              | Vocational Education                                              | 20,500                |
| 7240                              | Driver Education - Student                                        | 3,000                 |
| 7250                              | Migratory Children                                                | 0                     |
| 7260                              | Workforce Investment Act                                          | 0                     |
| 7271                              | Special Education Funding for School Aged Pupils                  | 1,150,100             |
| 7272                              | Early Intervention                                                | 0                     |
| 7280                              | Adult Literacy                                                    | 0                     |
| 7292                              | Pre-K Counts                                                      | 0                     |
| 7299                              | Other Program Subsidies Not Listed in 7200 Series                 | 0                     |
| 7310                              | Transportation (Regular and Additional)                           | 1,188,492             |
| 7320                              | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 479,750               |
| 7330                              | Health Services (Medical, Dental, Nurse, Act 25)                  | 41,000                |
| 7340                              | State Property Tax Reduction Allocation                           | 605,672               |
| 7350                              | Sewage Treatment Operations / Environmental Subsidies             | 0                     |
| 7360                              | Safe Schools                                                      | 0                     |
| 7400                              | Vocational Training of the Unemployed                             | 0                     |
| 7501                              | PA Accountability Grants                                          | 0                     |
| 7505                              | Ready to Learn Block Grant                                        | 0                     |
| 7509                              | Supplemental Equipment Grants                                     | 0                     |
| 7598                              | Revenue for the Support of Public Schools                         | 0                     |
| 7599                              | Other State Revenue Not Listed in the 7500 Series                 | 0                     |
| 7810                              | State Share of Social Security and Medicare Taxes                 | 440,567               |
| 7820                              | State Share of Retirement Contributions                           | 1,401,314             |
| 7900                              | Revenue for Technology                                            | 0                     |
| <b>REVENUE FROM STATE SOURCES</b> |                                                                   | <b>11,867,059</b>     |

**2015-2016 Final General Fund Budget (PDE-2028)**

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**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-3

| <u>FUNCTION</u>                     | <u>DESCRIPTION</u>                                                         | <u>Amounts</u> |
|-------------------------------------|----------------------------------------------------------------------------|----------------|
| <b>REVENUE FROM FEDERAL SOURCES</b> |                                                                            |                |
| 8110                                | Payments for Federally Impacted Areas - P.L. 81-874                        | 0              |
| 8190                                | Other Unrestricted Grants-in-Aid Direct from Federal Government            | 0              |
| 8200                                | Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth         | 0              |
| 8310                                | Payments for Federally Impacted Areas - P.L. 81-815                        | 0              |
| 8320                                | Energy Conservation Grants - TA and ECM                                    | 0              |
| 8390                                | Other Restricted Grants-in-Aid Directly from Federal Government            | 0              |
| 8511                                | Grants for IDEA and NCLB Programs not Specified in 8510 series             | 0              |
| 8512                                | IDEA, Part B                                                               | 0              |
| 8513                                | IDEA, Section 619                                                          | 0              |
| 8514                                | NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged          | 231,396        |
| 8515                                | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 59,556         |
| 8516                                | NCLB, Title III - Language Instr. for LEP and Immgrant Students            | 20,245         |
| 8517                                | NCLB, Title IV - 21st Century Schools                                      | 0              |
| 8518                                | NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs | 0              |
| 8519                                | NCLB, Title VI - Flexibility and Accountability                            | 0              |
| 8521                                | Vocational Education - Operating Expenditures                              | 21,738         |
| 8540                                | Nutrition Education and Training                                           | 0              |
| 8560                                | Federal Block Grants                                                       | 0              |
| 8580                                | Child Care and Development Block Grants                                    | 0              |
| 8610                                | Homeless Assistance Act                                                    | 0              |
| 8620                                | Adult Basic Education                                                      | 0              |
| 8640                                | Headstart                                                                  | 0              |
| 8660                                | Workforce Investment Act                                                   | 0              |
| 8690                                | Other Restricted Federal Grants-in-Aid Through the Commonwealth            | 0              |
| 8731                                | ARRA - Build America Bonds                                                 | 0              |
| 8732                                | ARRA-Qualified School Construction Bonds (QSCB)                            | 0              |
| 8733                                | ARRA-Qualified Zone Academy Bonds (QZAB)                                   | 0              |
| 8810                                | School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)         | 10,404         |
| 8820                                | Medical Assistance Reimbursement For Administrative Claiming (Quarterly)   | 0              |
| 8830                                | Medical Assistance Reimbursements (ACCESS) - Early Intervention            | 0              |
| <b>REVENUE FROM FEDERAL SOURCES</b> |                                                                            | <b>343,339</b> |

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 112011103 Bermudian Springs SD**

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**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-4

| <b><u>FUNCTION</u></b>                            | <b><u>DESCRIPTION</u></b>                             | <b><u>Amounts</u></b> |
|---------------------------------------------------|-------------------------------------------------------|-----------------------|
| <b>OTHER FINANCING SOURCES</b>                    |                                                       |                       |
| 9100                                              | Sale of Bonds                                         | 0                     |
| 9200                                              | Proceeds From Extended Term Financing                 | 0                     |
| 9320                                              | Special Revenue Fund Transfers                        | 0                     |
| 9330                                              | Capital Projects Fund Transfers                       | 0                     |
| 9340                                              | Debt Service Fund Transfers                           | 0                     |
| 9350                                              | Enterprise Fund Transfers                             | 0                     |
| 9360                                              | Internal Service Fund Transfers                       | 0                     |
| 9370                                              | Trust and Agency Fund Transfers                       | 0                     |
| 9380                                              | Activity Fund Transfers                               | 0                     |
| 9390                                              | Permanent Fund Transfers                              | 0                     |
| 9400                                              | Sale or Compensation for Loss of Fixed Assets         | 0                     |
| 9500                                              | Capital Contributions                                 | 0                     |
| 9710                                              | Transfers from Component Units                        | 0                     |
| 9720                                              | Transfers from Primary Governments                    | 0                     |
| 9800                                              | Intrafund Transfers In                                | 0                     |
| 9900                                              | Other Financing Sources Not Listed in the 9000 Series | 0                     |
| <b>OTHER FINANCING SOURCES</b>                    |                                                       | <b>0</b>              |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b> |                                                       | <b>26,809,843</b>     |

Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$10,169,939

Amount of Tax Relief for Homestead Exclusions + \$605,672

Total Approx. Tax Revenue: \$10,775,611

Approx. Tax Levy for Tax Rate Calculation: \$11,232,568

Adams

Total

|                                                       |                 |                 |
|-------------------------------------------------------|-----------------|-----------------|
| <b>2014-15 Data</b>                                   |                 |                 |
| a. Assessed Value                                     | \$1,059,170,000 | \$1,059,170,000 |
| b. Real Estate Mills                                  | 10.3095         |                 |
| <b>I. 2015-16 Data</b>                                |                 |                 |
| c. 2013 STEB Market Value                             | \$731,338,521   | \$731,338,521   |
| d. Assessed Value                                     | \$1,061,930,300 | \$1,061,930,300 |
| e. Assessed Value of New Constr/ Renov                | \$0             | \$0             |
| <b>2014-15 Calculations</b>                           |                 |                 |
| f. 2014-15 Tax Levy                                   | \$10,919,513    | \$10,919,513    |
| (a * b)                                               |                 |                 |
| <b>2015-16 Calculations</b>                           |                 |                 |
| II. g. Percent of Total Market Value                  | 100.00000%      | 100.00000%      |
| h. Rebalanced 2014-15 Tax Levy                        | \$10,919,513    | \$10,919,513    |
| (f Total * g)                                         |                 |                 |
| i. Base Mills Subject to Index                        | 10.3095         |                 |
| (h / a * 1000) if no reassessment                     |                 |                 |
| (h / (d-e) * 1000) if reassessment                    |                 |                 |
| <b>Calculation of Tax Rates and Levies Generated</b>  |                 |                 |
| j. Weighted Avg. Collection Percentage                | 95.70000%       | 95.70000%       |
| k. Tax Levy Needed                                    | \$11,232,568    | \$11,232,568    |
| (Approx. Tax Levy * g)                                |                 |                 |
| III. I. 2015-16 Real Estate Tax Rate                  | 10.5775         |                 |
| (k / d * 1000)                                        |                 |                 |
| m. Tax Levy Generated by Mills                        | \$11,232,568    | \$11,232,568    |
| (l / 1000 * d)                                        |                 |                 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                 | \$10,626,896    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                 |                 |
| o. Net Tax Revenue Generated By Mills                 |                 | \$10,169,939    |
| (n * Est. Pct. Collection)                            |                 |                 |

Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$10,169,939

Amount of Tax Relief for Homestead Exclusions + \$605,672

Total Approx. Tax Revenue: \$10,775,611

Approx. Tax Levy for Tax Rate Calculation: \$11,232,568

Adams

Total

|                                    |              |  |              |
|------------------------------------|--------------|--|--------------|
| <b>Index Maximums</b>              |              |  |              |
| p. Maximum Mills Based On Index    | 10.5775      |  |              |
| (i * (1 + Index))                  |              |  |              |
| q. Mills In Excess of Index        | 0.0000       |  | 0.0000       |
| if (l > p), (l - p)                |              |  |              |
| r. Maximum Tax Levy Based On Index | \$11,232,568 |  | \$11,232,568 |
| (p / 1000) * d                     |              |  |              |
| IV. s. Millage Rate within Index?  | Yes          |  |              |
| (If l > p Then No)                 |              |  |              |
| t. Tax Levy In Excess of Index     | \$0          |  | \$0          |
| if (m > r), (m - r)                |              |  |              |
| u. Tax Revenue In Excess of Index  | \$0          |  | \$0          |
| (t * Est. Pct. Collection)         |              |  |              |

|                                                   |          |  |           |
|---------------------------------------------------|----------|--|-----------|
| <b>Information Related to Property Tax Relief</b> |          |  |           |
| Assessed Value Exclusion per Homestead            | \$15,826 |  |           |
| Number of Homestead/Farmstead Properties          | 3,618    |  | 3,618     |
| V. Median Assessed Value of Homestead Properties  |          |  | \$195,600 |

Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$10,169,939

Amount of Tax Relief for Homestead Exclusions + \$605,672

Total Approx. Tax Revenue: \$10,775,611

Approx. Tax Levy for Tax Rate Calculation: \$11,232,568

Adams

Total

|                                                                                   |           |                      |     |                  |
|-----------------------------------------------------------------------------------|-----------|----------------------|-----|------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$605,672 | Lowering RE Tax Rate | \$0 | \$605,672        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0       |                      |     | \$0              |
| Amount of Tax Relief from State/Local Sources                                     |           |                      |     | <u>\$605,672</u> |

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 112011103 Bermudian Springs SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-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 |
|------------------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------------|-------------------------------------|-------------------|------------------------------------|
| Adams                              | 1,061,930,300          | 10.5775           | 11,232,568                  |                                               |                                     | 95.70000%         |                                    |
|                                    | 0                      |                   | 0                           |                                               |                                     | 0.00000%          |                                    |
|                                    | 0                      |                   | 0                           |                                               |                                     | 0.00000%          |                                    |
|                                    | 0                      |                   | 0                           |                                               |                                     | 0.00000%          |                                    |
| Totals:                            | 1,061,930,300          |                   | 11,232,568                  | - 605,672                                     | = 10,626,896                        | 95.70000%         | = 10,169,939                       |
|                                    |                        |                   |                             | Rate                                          |                                     |                   | Estimated Revenue                  |
| 6120 Per Capita Taxes, Section 679 |                        |                   |                             | 5.00                                          |                                     |                   | 36,145                             |

6140 Current Act 511 Taxes - Flat Rate Assessments

|                                                     | Rate   | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|-----------------------------------------------------|--------|-----------------------|----------|-------------------|
| 6141 Per Capita Taxes, Act 511                      | \$5.00 | \$0.00                | 42,660   | 36,145            |
| 6142 Occupation Taxes - Flat Rate                   | \$0.00 | \$0.00                | 0        | 0                 |
| 6143 Local Services / Occupational Privilege Taxes  | \$0.00 | \$0.00                | 0        | 0                 |
| 6144 Trailer Taxes                                  | \$0.00 | \$0.00                | 0        | 0                 |
| 6145 Business Privilege Taxes - Flat Rate           | \$0.00 | \$0.00                | 0        | 0                 |
| 6146 Mechanical Device Taxes - Flat Rate            | \$0.00 | \$0.00                | 0        | 0                 |
| 6149 Other Flat Rate Assessments                    | \$0.00 | \$0.00                | 0        | 0                 |
| Total Current Act 511 Taxes - Flat Rate Assessments |        |                       | 42,660   | 36,145            |

6150 Current Act 511 Taxes - Proportional Assessments

|                                                        | Rate  | Add'l Rate (if appl.) | Tax Levy  | Estimated Revenue |
|--------------------------------------------------------|-------|-----------------------|-----------|-------------------|
| 6151 Earned Income Taxes, Act 511                      | 1.20% | 0.00%                 | 3,507,152 | 3,442,070         |
| 6152 Occupation Taxes - Proportional Rate              | 0     | 0                     | 0         | 0                 |
| 6153 Real Estate Transfer Taxes                        | 0.50% | 0.00%                 | 185,000   | 150,000           |
| 6154 Amusement Taxes                                   | 5.00% | 0.00%                 | 355       | 265               |
| 6155 Business Privilege Taxes - Proportional Rate      | 0     | 0                     | 0         | 0                 |
| 6156 Mechanical Device Taxes - Percentage              | 0.00% | 0.00%                 | 0         | 0                 |
| 6157 Mercantile Taxes                                  | 0     | 0                     | 0         | 0                 |
| 6159 Other Proportional Assessments                    | 0     | 0                     | 0         | 0                 |
| Total Current Act 511 Taxes - Proportional Assessments |       |                       | 3,692,507 | 3,592,335         |

Total Act 511, Current Taxes

|                   |     |              |   |       |             |
|-------------------|-----|--------------|---|-------|-------------|
| Act 511 Tax Limit | --- | 731,338,521  | X | 12    | 8,776,062   |
|                   |     | Market Value |   | Mills | (511 Limit) |

[illegible]

## CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

|                      |             |           |
|----------------------|-------------|-----------|
| SCHOOL DISTRICT NAME | COUNTY NAME | AUN       |
| Bermudian Springs SD | Adams       | 112011103 |

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 or equal to the specified percentage of its total budgeted expenditures:

| Total Budgeted Expenditures           | Fund Balance % Limit<br>(less than or equal to) |
|---------------------------------------|-------------------------------------------------|
| 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 2015-2016 (compared to 2014-2015 )?      Yes      ☒

No      ☐

If yes, see information below, taken from the 2015-2016 General Fund Budget.

|                                                                                   |                 |
|-----------------------------------------------------------------------------------|-----------------|
| Total Budgeted Expenditures                                                       | \$27,065,214.00 |
| Ending Unassigned Fund Balance                                                    | \$1,674,327.00  |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 6.2%            |

|                                              |     |                                     |
|----------------------------------------------|-----|-------------------------------------|
| The Estimated Ending Unassigned Fund Balance | Yes | <input checked="" type="checkbox"/> |
| is within the allowable limits.              | No  | <input type="checkbox"/>            |

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

|                             |      |
|-----------------------------|------|
| SIGNATURE OF SUPERINTENDENT | DATE |
|-----------------------------|------|

DUE DATE: AUGUST 15, 2015

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION  
BUREAU OF BUDGET AND FISCAL MANAGEMENT  
DIVISION OF SUBSIDY DATA AND ADMINISTRATION  
333 MARKET STREET  
HARRISBURG, PA 17126-0333

| <u>ITEM</u> |                                                                        | <u>AMOUNTS</u>    |                   |
|-------------|------------------------------------------------------------------------|-------------------|-------------------|
| 1000        | Instruction                                                            |                   |                   |
| 1100        | Regular Programs - Elementary/Secondary                                | 11,702,385        |                   |
| 1200        | Special Programs - Elementary/Secondary                                | 2,474,341         |                   |
| 1300        | Vocational Education                                                   | 860,237           |                   |
| 1400        | Other Instructional Programs - Elementary/Secondary                    | 273,046           |                   |
| 1500        | Nonpublic School Programs                                              | 0                 |                   |
| 1600        | Adult Education Programs                                               | 2,453             |                   |
| 1700        | Higher Education Programs                                              | 0                 |                   |
| 1800        | Pre-Kindergarten                                                       | 0                 |                   |
|             | <b>Total 1000 Instruction</b>                                          | <b>15,312,462</b> |                   |
| 2000        | Support Services                                                       |                   |                   |
| 2100        | Support Services - Pupil Personnel                                     | 580,092           |                   |
| 2200        | Support Services - Instructional Staff                                 | 884,528           |                   |
| 2300        | Support Services - Administration                                      | 2,113,778         |                   |
| 2400        | Support Services - Pupil Health                                        | 274,299           |                   |
| 2500        | Support Services - Business                                            | 289,983           |                   |
| 2600        | Operation & Maintenance of Plant Services                              | 1,795,965         |                   |
| 2700        | Student Transportation Services                                        | 1,755,664         |                   |
| 2800        | Support Services - Central                                             | 0                 |                   |
| 2900        | Other Support Services                                                 | 13,896            |                   |
|             | <b>Total 2000 Support Services</b>                                     | <b>7,708,205</b>  |                   |
| 3000        | Operation of Non-instructional Services                                |                   |                   |
| 3100        | Food Services                                                          | 0                 |                   |
| 3200        | Student Activities                                                     | 821,847           |                   |
| 3300        | Community Services                                                     | 2,000             |                   |
| 3400        | Scholarships and Awards                                                | 0                 |                   |
|             | <b>Total 3000 Operation of Non-instructional Services</b>              | <b>823,847</b>    |                   |
| 4000        | Facilities Acquisition, Construction and Improvement Services          |                   |                   |
| 4000        | Facilities Acquisition, Construction and Improvement Services          | 0                 |                   |
|             | <b>Total 4000 Facilities Acquisition, Construction and Improvement</b> | <b>0</b>          |                   |
|             | <b>Total Estimated Expenditures</b>                                    |                   | <b>23,844,514</b> |
| 5000        | Other Expenditures and Financing Uses                                  |                   |                   |
| 5100        | Debt Service                                                           | 3,134,750         |                   |
| 5200        | Interfund Transfers - Out                                              | 5,950             |                   |
| 5300        | Transfers Involving Component Units                                    | 0                 |                   |
| 5500        | Special and Extraordinary Items                                        | 0                 |                   |
| 5900        | Budgetary Reserve                                                      | 80,000            |                   |
|             | <b>Total Other Financing Uses</b>                                      | <b>3,220,700</b>  |                   |
|             | <b>Total Estimated Expenditures and Other Financing Uses</b>           |                   | <b>27,065,214</b> |
|             | <b>Appropriation of Prior Year Fund Balance</b>                        |                   | <b>0</b>          |
|             | <b>Total Appropriations</b>                                            |                   | <b>27,065,214</b> |
|             | <b>Ending Committed, Assigned and Unassigned Fund Balance</b>          |                   | <b>4,352,852</b>  |

| <u>Function-Object</u>  | <u>Description</u>                                        | <u>Amounts</u> |
|-------------------------|-----------------------------------------------------------|----------------|
| <b>1000 INSTRUCTION</b> |                                                           |                |
| 1100                    | Regular Programs - Elementary/Secondary                   |                |
| 100                     | Personnel Services-Salaries                               | 6,812,927      |
| 200                     | Personnel Services-Employee Benefits                      | 3,830,048      |
| 300                     | Purchased Professional & Technical Services               | 142,000        |
| 400                     | Purchased Property Services                               | 19,285         |
| 500                     | Other Purchased Services                                  | 682,519        |
| 600                     | Supplies                                                  | 185,400        |
| 700                     | Property                                                  | 23,475         |
| 800                     | Other Objects                                             | 6,731          |
|                         | Total Regular Programs - Elementary/Secondary             | 11,702,385     |
| 1200                    | Special Programs - Elementary/Secondary                   |                |
| 100                     | Personnel Services-Salaries                               | 910,826        |
| 200                     | Personnel Services-Employee Benefits                      | 592,556        |
| 300                     | Purchased Professional & Technical Services               | 541,807        |
| 400                     | Purchased Property Services                               | 0              |
| 500                     | Other Purchased Services                                  | 407,800        |
| 600                     | Supplies                                                  | 11,868         |
| 700                     | Property                                                  | 7,884          |
| 800                     | Other Objects                                             | 1,600          |
|                         | Total Special Programs - Elementary/Secondary             | 2,474,341      |
| 1300                    | Vocational Education                                      |                |
| 100                     | Personnel Services-Salaries                               | 479,371        |
| 200                     | Personnel Services-Employee Benefits                      | 263,752        |
| 300                     | Purchased Professional & Technical Services               | 550            |
| 400                     | Purchased Property Services                               | 3,500          |
| 500                     | Other Purchased Services                                  | 43,700         |
| 600                     | Supplies                                                  | 65,164         |
| 700                     | Property                                                  | 0              |
| 800                     | Other Objects                                             | 4,200          |
|                         | Total Vocational Education                                | 860,237        |
| 1400                    | Other Instructional Programs - Elementary/Secondary       |                |
| 100                     | Personnel Services-Salaries                               | 141,534        |
| 200                     | Personnel Services-Employee Benefits                      | 74,285         |
| 300                     | Purchased Professional & Technical Services               | 53,000         |
| 400                     | Purchased Property Services                               | 0              |
| 500                     | Other Purchased Services                                  | 100            |
| 600                     | Supplies                                                  | 4,027          |
| 700                     | Property                                                  | 0              |
| 800                     | Other Objects                                             | 100            |
|                         | Total Other Instructional Programs - Elementary/Secondary | 273,046        |

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 112011103 Bermudian Springs SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

| <u>Function-Object</u>   | <u>Description</u>                          | <u>Amounts</u>    |
|--------------------------|---------------------------------------------|-------------------|
| 1500                     | Nonpublic School Programs                   |                   |
| 100                      | Personnel Services-Salaries                 | 0                 |
| 200                      | Personnel Services-Employee Benefits        | 0                 |
| 300                      | Purchased Professional & Technical Services | 0                 |
| 400                      | Purchased Property Services                 | 0                 |
| 500                      | Other Purchased Services                    | 0                 |
| 600                      | Supplies                                    | 0                 |
| 700                      | Property                                    | 0                 |
| 800                      | Other Objects                               | 0                 |
|                          | Total Nonpublic School Programs             | 0                 |
| 1600                     | Adult Education Programs                    |                   |
| 100                      | Personnel Services-Salaries                 | 2,000             |
| 200                      | Personnel Services-Employee Benefits        | 153               |
| 300                      | Purchased Professional & Technical Services | 0                 |
| 400                      | Purchased Property Services                 | 0                 |
| 500                      | Other Purchased Services                    | 200               |
| 600                      | Supplies                                    | 100               |
| 700                      | Property                                    | 0                 |
| 800                      | Other Objects                               | 0                 |
|                          | Total Adult Education Programs              | 2,453             |
| 1700                     | Higher Education Programs                   |                   |
| 500                      | Other Purchased Services                    | 0                 |
| 600                      | Supplies                                    | 0                 |
|                          | Total Higher Education Programs             | 0                 |
| 1800                     | Pre-Kindergarten                            |                   |
| 100                      | Personnel Services-Salaries                 | 0                 |
| 200                      | Personnel Services-Employee Benefits        | 0                 |
| 300                      | Purchased Professional & Technical Services | 0                 |
| 400                      | Purchased Property Services                 | 0                 |
| 500                      | Other Purchased Services                    | 0                 |
| 600                      | Supplies                                    | 0                 |
| 700                      | Property                                    | 0                 |
| 800                      | Other Objects                               | 0                 |
|                          | Total Pre-Kindergarten                      | 0                 |
| <b>Total Instruction</b> |                                             | <b>15,312,462</b> |

| <u>Function-Object</u> | <u>Description</u>                           | <u>Amounts</u> |
|------------------------|----------------------------------------------|----------------|
| <b>2000</b>            | <b>SUPPORT SERVICES</b>                      |                |
| 2100                   | Support Services - Pupil Personnel           |                |
| 100                    | Personnel Services-Salaries                  | 374,443        |
| 200                    | Personnel Services-Employee Benefits         | 186,557        |
| 300                    | Purchased Professional & Technical Services  | 5,392          |
| 400                    | Purchased Property Services                  | 900            |
| 500                    | Other Purchased Services                     | 1,900          |
| 600                    | Supplies                                     | 8,640          |
| 700                    | Property                                     | 1,350          |
| 800                    | Other Objects                                | 910            |
|                        | Total Support Services - Pupil Personnel     | 580,092        |
| 2200                   | Support Services - Instructional Staff       |                |
| 100                    | Personnel Services-Salaries                  | 274,460        |
| 200                    | Personnel Services-Employee Benefits         | 164,458        |
| 300                    | Purchased Professional & Technical Services  | 212,825        |
| 400                    | Purchased Property Services                  | 2,350          |
| 500                    | Other Purchased Services                     | 17,250         |
| 600                    | Supplies                                     | 109,415        |
| 700                    | Property                                     | 100,970        |
| 800                    | Other Objects                                | 2,800          |
|                        | Total Support Services - Instructional Staff | 884,528        |
| 2300                   | Support Services - Administration            |                |
| 100                    | Personnel Services-Salaries                  | 1,099,332      |
| 200                    | Personnel Services-Employee Benefits         | 610,334        |
| 300                    | Purchased Professional & Technical Services  | 145,920        |
| 400                    | Purchased Property Services                  | 51,392         |
| 500                    | Other Purchased Services                     | 107,430        |
| 600                    | Supplies                                     | 56,450         |
| 700                    | Property                                     | 7,320          |
| 800                    | Other Objects                                | 35,600         |
|                        | Total Support Services - Administration      | 2,113,778      |
| 2400                   | Support Services - Pupil Health              |                |
| 100                    | Personnel Services-Salaries                  | 165,535        |
| 200                    | Personnel Services-Employee Benefits         | 99,996         |
| 300                    | Purchased Professional & Technical Services  | 500            |
| 400                    | Purchased Property Services                  | 100            |
| 500                    | Other Purchased Services                     | 2,350          |
| 600                    | Supplies                                     | 5,118          |
| 700                    | Property                                     | 500            |
| 800                    | Other Objects                                | 200            |
|                        | Total Support Services - Pupil Health        | 274,299        |

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 112011103 Bermudian Springs SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-4

| <u>Function-Object</u> | <u>Description</u>                              | <u>Amounts</u> |
|------------------------|-------------------------------------------------|----------------|
| 2500                   | Support Services - Business                     |                |
| 100                    | Personnel Services-Salaries                     | 152,494        |
| 200                    | Personnel Services-Employee Benefits            | 91,439         |
| 300                    | Purchased Professional & Technical Services     | 35,000         |
| 400                    | Purchased Property Services                     | 0              |
| 500                    | Other Purchased Services                        | 1,550          |
| 600                    | Supplies                                        | 7,500          |
| 700                    | Property                                        | 1,000          |
| 800                    | Other Objects                                   | 1,000          |
|                        | Total Support Services - Business               | 289,983        |
| 2600                   | Operation & Maintenance of Plant Services       |                |
| 100                    | Personnel Services-Salaries                     | 523,574        |
| 200                    | Personnel Services-Employee Benefits            | 485,341        |
| 300                    | Purchased Professional & Technical Services     | 5,000          |
| 400                    | Purchased Property Services                     | 366,500        |
| 500                    | Other Purchased Services                        | 31,550         |
| 600                    | Supplies                                        | 363,000        |
| 700                    | Property                                        | 20,000         |
| 800                    | Other Objects                                   | 1,000          |
|                        | Total Operation & Maintenance of Plant Services | 1,795,965      |
| 2700                   | Student Transportation Services                 |                |
| 100                    | Personnel Services-Salaries                     | 56,885         |
| 200                    | Personnel Services-Employee Benefits            | 36,298         |
| 300                    | Purchased Professional & Technical Services     | 2,300          |
| 400                    | Purchased Property Services                     | 1,000          |
| 500                    | Other Purchased Services                        | 1,658,181      |
| 600                    | Supplies                                        | 500            |
| 700                    | Property                                        | 0              |
| 800                    | Other Objects                                   | 500            |
|                        | Total Student Transportation Services           | 1,755,664      |
| 2800                   | Support Services - Central                      |                |
| 100                    | Personnel Services-Salaries                     | 0              |
| 200                    | Personnel Services-Employee Benefits            | 0              |
| 300                    | Purchased Professional & Technical Services     | 0              |
| 400                    | Purchased Property Services                     | 0              |
| 500                    | Other Purchased Services                        | 0              |
| 600                    | Supplies                                        | 0              |
| 700                    | Property                                        | 0              |
| 800                    | Other Objects                                   | 0              |
|                        | Total Support Services - Central                | 0              |

| <u>Function-Object</u>        | <u>Description</u>                             | <u>Amounts</u>   |
|-------------------------------|------------------------------------------------|------------------|
| 2900                          | Other Support Services                         |                  |
| 100                           | Personnel Services-Salaries                    | 0                |
| 200                           | Personnel Services-Employee Benefits           | 0                |
| 300                           | Purchased Professional & Technical Services    | 0                |
| 400                           | Purchased Property Services                    | 0                |
| 500                           | Other Purchased Services                       | 13,896           |
| 600                           | Supplies                                       | 0                |
| 700                           | Property                                       | 0                |
| 800                           | Other Objects                                  | 0                |
|                               | Total Other Support Services                   | 13,896           |
| <b>Total Support Services</b> |                                                | <b>7,708,205</b> |
| <b>3000</b>                   | <b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b> |                  |
| 3100                          | Food Services                                  |                  |
| 100                           | Personnel Services-Salaries                    | 0                |
| 200                           | Personnel Services-Employee Benefits           | 0                |
| 300                           | Purchased Professional & Technical Services    | 0                |
| 400                           | Purchased Property Services                    | 0                |
| 500                           | Other Purchased Services                       | 0                |
| 600                           | Supplies                                       | 0                |
| 700                           | Property                                       | 0                |
| 800                           | Other Objects                                  | 0                |
|                               | Total Food Services                            | 0                |
| 3200                          | Student Activities                             |                  |
| 100                           | Personnel Services-Salaries                    | 472,292          |
| 200                           | Personnel Services-Employee Benefits           | 208,755          |
| 300                           | Purchased Professional & Technical Services    | 14,000           |
| 400                           | Purchased Property Services                    | 15,800           |
| 500                           | Other Purchased Services                       | 24,000           |
| 600                           | Supplies                                       | 67,500           |
| 700                           | Property                                       | 7,500            |
| 800                           | Other Objects                                  | 12,000           |
|                               | Total Student Activities                       | 821,847          |

| <u>Function-Object</u> | <u>Description</u>                                                         | <u>Amounts</u> |                |
|------------------------|----------------------------------------------------------------------------|----------------|----------------|
| 3300                   | Community Services                                                         |                |                |
| 100                    | Personnel Services-Salaries                                                | 0              |                |
| 200                    | Personnel Services-Employee Benefits                                       | 0              |                |
| 300                    | Purchased Professional & Technical Services                                | 0              |                |
| 400                    | Purchased Property Services                                                | 0              |                |
| 500                    | Other Purchased Services                                                   | 0              |                |
| 600                    | Supplies                                                                   | 0              |                |
| 700                    | Property                                                                   | 0              |                |
| 800                    | Other Objects                                                              | 2,000          |                |
|                        | Total Community Services                                                   | 2,000          |                |
| 3400                   | Scholarships and Awards                                                    |                |                |
| 100                    | Personnel Services-Salaries                                                | 0              |                |
| 200                    | Personnel Services-Employee Benefits                                       | 0              |                |
| 300                    | Purchased Professional & Technical Services                                | 0              |                |
| 400                    | Purchased Property Services                                                | 0              |                |
| 500                    | Other Purchased Services                                                   | 0              |                |
| 600                    | Supplies                                                                   | 0              |                |
| 700                    | Property                                                                   | 0              |                |
| 800                    | Other Objects                                                              | 0              |                |
|                        | Total Scholarships and Awards                                              | 0              |                |
|                        | <b>Total Operation of Non-instructional Services</b>                       |                | <b>823,847</b> |
| <b>4000</b>            | <b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>                |                |                |
| 4000                   | Facilities Acquisition, Construction and Improvement Services              |                |                |
| 100                    | Personnel Services-Salaries                                                | 0              |                |
| 200                    | Personnel Services-Employee Benefits                                       | 0              |                |
| 300                    | Purchased Professional & Technical Services                                | 0              |                |
| 400                    | Purchased Property Services                                                | 0              |                |
| 500                    | Other Purchased Services                                                   | 0              |                |
| 600                    | Supplies                                                                   | 0              |                |
| 700                    | Property                                                                   | 0              |                |
|                        | <b>Total Facilities Acquisition, Construction and Improvement Services</b> |                | <b>0</b>       |
| <b>5000</b>            | <b>OTHER EXPENDITURES AND FINANCING USES</b>                               |                |                |
| 5100                   | Debt Service                                                               |                |                |
| 800                    | Other Objects                                                              | 517,504        |                |
| 900                    | Other Uses of Funds                                                        | 2,617,246      |                |
|                        | Total Debt Service                                                         | 3,134,750      |                |
| 5200                   | Interfund Transfers - Out                                                  |                |                |
| 900                    | Other Uses of Funds                                                        | 5,950          |                |
|                        | Total Interfund Transfers - Out                                            | 5,950          |                |

| <u>Function-Object</u>    | <u>Description</u>                                 | <u>Amounts</u>   |                   |
|---------------------------|----------------------------------------------------|------------------|-------------------|
| 5300                      | Transfers Involving Component Units                |                  |                   |
| 900                       | Other Uses of Funds                                | 0                |                   |
|                           | Total Transfers Involving Component Units          | 0                |                   |
| 5500                      | Special and Extraordinary Items                    |                  |                   |
| 800                       | Other Objects                                      | 0                |                   |
| 900                       | Other Uses of Funds                                | 0                |                   |
|                           | Total Special and Extraordinary Items              | 0                |                   |
| 5900                      | Budgetary Reserve                                  |                  |                   |
| 800                       | Other Objects                                      | 80,000           |                   |
|                           | Total Budgetary Reserve                            | 80,000           |                   |
|                           | <b>Total Other Expenditures and Financing Uses</b> | <b>3,220,700</b> |                   |
| <b>TOTAL EXPENDITURES</b> |                                                    |                  | <b>27,065,214</b> |

|                                                       | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|-------------------------------------------------------|----------------------------|------------------------------|
| <b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>         |                            |                              |
| General Fund                                          | 4,125,550                  | 3,985,000                    |
| Special Revenue Fund                                  |                            |                              |
| Athletic/School-Sponsored Extra Curricular Activities | 100,000                    | 83,000                       |
| Other Comptroller-Approved Special Revenue Fund       | 0                          | 0                            |
| Capital Projects Fund                                 |                            |                              |
| Capital Reserve Fund - §690                           | 0                          | 0                            |
| Capital Reserve Fund - §1431                          | 205,000                    | 150,000                      |
| Capital Projects Fund – Other                         | 0                          | 0                            |
| Debt Service Fund                                     | 0                          | 0                            |
| Enterprise Fund (Food Service, Child Care)            | 82,000                     | 80,000                       |
| Internal Service Fund                                 | 0                          | 0                            |
| Fiduciary Trust Fund (Investment, Pension)            | 37,500                     | 33,500                       |
| Agency Fund                                           | 100,000                    | 95,000                       |
| <b>Total Cash and Short-Term Investments</b>          | <b>4,650,050</b>           | <b>4,426,500</b>             |
| <b><u>LONG-TERM INVESTMENTS</u></b>                   |                            |                              |
| General Fund                                          | 0                          | 0                            |
| Special Revenue Fund                                  |                            |                              |
| Athletic/School-Sponsored Extra Curricular Activities | 0                          | 0                            |
| Other Comptroller-Approved Special Revenue Fund       | 0                          | 0                            |
| Capital Projects Fund                                 |                            |                              |
| Capital Reserve Fund - §690                           | 0                          | 0                            |
| Capital Reserve Fund - §1431                          | 0                          | 0                            |
| Capital Projects Fund – Other                         | 0                          | 0                            |
| Debt Service Fund                                     | 0                          | 0                            |
| Enterprise Fund (Food Service, Child Care)            | 0                          | 0                            |
| Internal Service Fund                                 | 0                          | 0                            |
| Fiduciary Trust Fund (Investment, Pension)            | 0                          | 0                            |
| Agency Fund                                           | 0                          | 0                            |
| <b>Total Long-Term Investments</b>                    | <b>0</b>                   | <b>0</b>                     |
| <b>TOTAL CASH AND INVESTMENTS</b>                     | <b>4,650,050</b>           | <b>4,426,500</b>             |

|                                            | <u>06/30/2015 Estimate</u> | <u>06/30/2016 Projection</u> |
|--------------------------------------------|----------------------------|------------------------------|
| <b><u>LONG-TERM INDEBTEDNESS</u></b>       |                            |                              |
| Extended Term Financing Agreements Payable | 0                          | 0                            |
| Other Long-Term Liabilities                | 76,121                     | 78,000                       |
| Bonds Payable                              | 19,445,000                 | 17,920,000                   |
| Lease-Purchase Obligations                 | 0                          | 0                            |
| Accumulated Compensated Absences           | 1,169,632                  | 1,213,479                    |
| Authority Lease Obligations                | 0                          | 0                            |
| TOTAL LONG-TERM INDEBTEDNESS               | 20,690,753                 | 19,211,479                   |
| <b><u>SHORT-TERM PAYABLES</u></b>          |                            |                              |
| General Fund                               | 0                          | 0                            |
| Other Funds                                | 0                          | 0                            |
| TOTAL SHORT-TERM PAYABLES                  | 0                          | 0                            |
| <b>TOTAL INDEBTEDNESS</b>                  | <b><u>20,690,753</u></b>   | <b><u>19,211,479</u></b>     |

2015-2016 Final General Fund Budget (PDE-2028)

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Fund Balance Summary (FBS)

Page J-1

| Account                                                                                              | Description                                                                                                                                                                  | Amounts          |
|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 0830                                                                                                 | Estimated Ending Committed Fund Balance<br>Explanation: <i>Money committed to agriculture department from a District resident</i>                                            | 88,283           |
| 0840                                                                                                 | Estimated Ending Assigned Fund Balance<br>Explanation: <i>Funds set aside by Board resolution to fund future increases in employer retirement costs and healthcare costs</i> | 2,590,242        |
| 0850                                                                                                 | Estimated Ending Unassigned Fund Balance<br>Explanation: <i>Funds accumulated from prior year budgets for use as the Board deems acceptable</i>                              | 1,674,327        |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               |                                                                                                                                                                              | <b>4,352,852</b> |
| 5900                                                                                                 | <b>Budgetary Reserve</b><br>Explanation: <i>Funds set aside for unanticipated expenditures</i>                                                                               | <b>80,000</b>    |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> |                                                                                                                                                                              | <b>4,432,852</b> |
| <b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>      |                                                                                                                                                                              | <b>0</b>         |