



ELKHORN
PUBLIC SCHOOLS

2022-2023 BUDGET

SEPTEMBER 12, 2022



Elkhorn Public Schools - Funds

GENERAL FUND - Finances all services of the district including instructional, operations & maintenance. Revenues come from taxes, state & federal grants, other local sources.

BUILDING FUND - Finances acquisition of land, site & building improvements.

BOND FUND - Records tax receipts and the payment of bond principal and interest, and other related costs.

Other Non-Taxing Funds:

- *Activities Fund* - accounts for revenues and expenses for student organizations, interschool athletics, and other self-supporting (or partially self-supporting) school activities.
- *Depreciation Fund* - used to reserve monies from the general fund to facilitate eventual purchases of costly capital outlays.
- *Employee Benefit Fund* - monies withheld from staff paychecks for contributions to flexible benefit accounts (dependent care & medical).
- *School Nutrition Fund* - records all operations for School Lunch, Breakfast, and other Meal programs. Revenue sources are participant fees, state and federal reimbursements.
- *Student Fee Fund* - fees collected for participation in extracurricular activities or other educational fees (such as computer device coverage and repairs)

SOURCES OF DISTRICT REVENUE

Fiscal Year 21-22

Local Taxes:

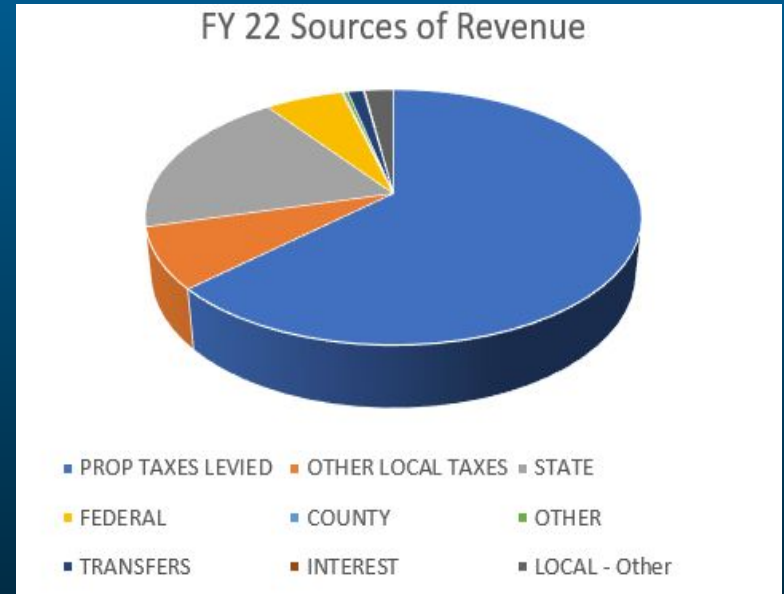
Motor Vehicle Taxes, Property Tax Credit/ Ag State, Pro-Rate Motor Vehicle, Property Tax Levy

Other Local Sources:

Private Contributions, Construction-related Refunds, Public Power Dist Sales Tax, Extra Curricular Fees, Lunch Program Sales Receipts. *(Note: no bond refinancing or issues in FY 22)*

State Sources:

State Aid (11% of total District Revenues), State Apportionment, SPED Reimbursements, and Other Reimbursements



Federal Sources:

School Nutrition Reimbursement (4%), Grant Funding (IDEA, TITLE, ESSER), Presidential Disaster Relief, Medicaid Reimbursements

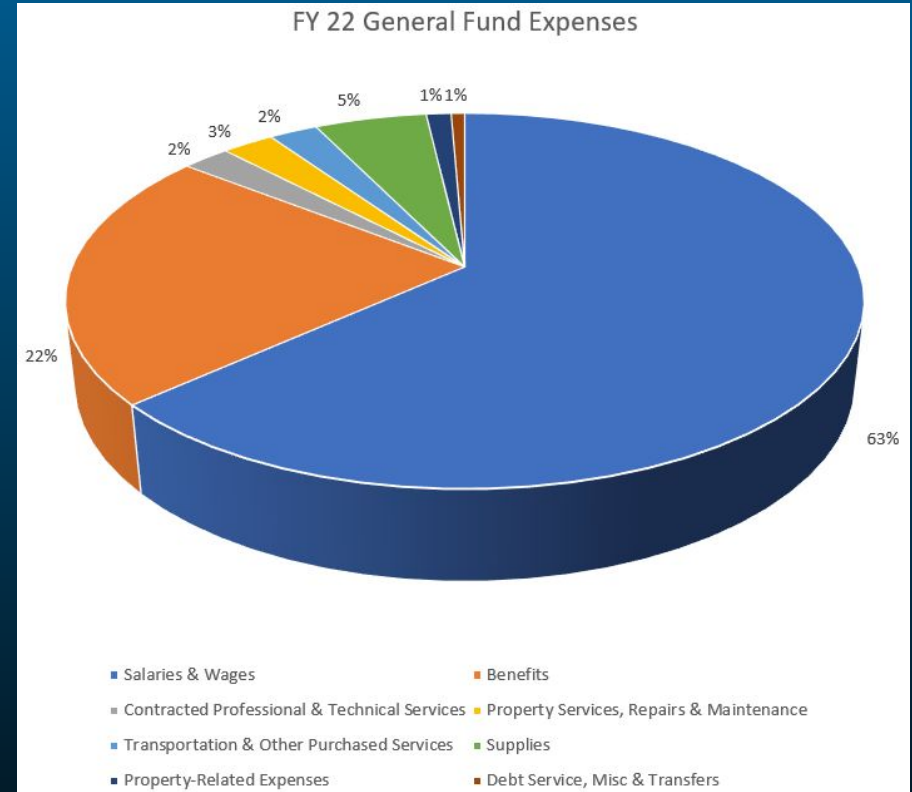
BREAKDOWN OF GENERAL FUND EXPENSES

Fiscal Year 21-22

Salaries & Benefits: combines for 85% of General Fund Budget

Supplies: instructional supplies, books, software, tech supplies, gas, utilities for electric and natural gas service.

Contracted Professional & Technical Services: Annual Fee for Common Ground Pool, Arbor Family Counseling, Visiting Nurse, Occupational and Physical Therapy, HVAC, Security Equipment & Monitoring, etc.



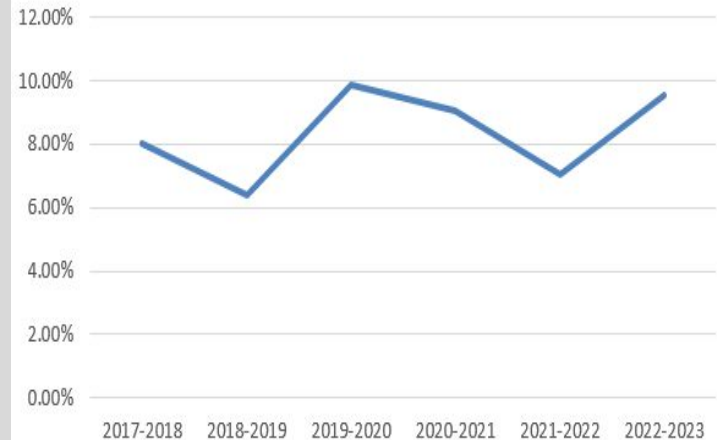
GENERAL FUND REVENUES

Budget for General Fund Revenues - decrease (1.16%) from prior year for all revenues before the Property Tax Levy

KEY FACTORS:

- Information from outside sources such as NDE, plus a review of prior year trends and actual receipts
- Certified Valuation for Elkhorn School District increased 9.5% (new growth accounts for 42.75% of the increase)
- State Aid Certification for FY 23 decreasing \$2,742,800
- Fewer remaining funds from ESSER III Grant
- General Fund Levy proposed is \$1.022626 (shifting a portion of the total levy back to General Fund from the Special Building Fund for FY 23).
- OPPD Tax in Lieu generating nearly 2.5 million increase with correction to the formula made by Douglas County

Certified Valuation Increase By Year

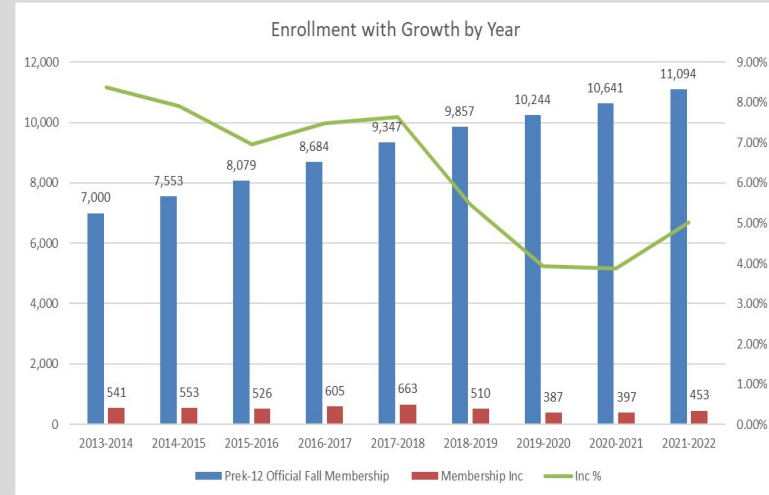


GENERAL FUND EXPENSES

Budget for General Fund expenses reflects an increase of 5.27%

KEY FACTORS:

- Second year of staffing for North Ridge Middle School Opened Fall 2021 - fully staffing teacher and support positions, plus extra duties. With continued annual growth for the past several years, there is a need district-wide for additional staffing in all areas (60 new FTE added to the budget for FY 23)
- Budget based on anticipated student growth of 5% over prior year (actual growth is 3% as of early Sept)
- Includes expenditures funded by ESSER III Grant Funds
- Negotiated agreement from Feb 2022 provide for a 4% increase in salary & benefits for certified staff.



BUILDING FUND BUDGET

FY 23 Budget shifts a portion of the tax levy from the Building Fund back to the General Fund.

Proposed Levy decreases from \$.044042 to \$.027374

PROJECTS TO POTENTIALLY FINANCE FROM THE BUILDING FUND:

Complete Skyline remodel project (\$3 million)

Final payment for North Ridge Middle School Construction (\$250,000)

Complete stormwater basin at North Ridge Middle & Woodbrook Elementary (\$250,000)

Additional Parking at Elkhorn High (\$600,000)

Possible Additional Parking expansion at Elkhorn South High (\$1 million)

Painting at 6 Elementary Facilities (\$200,000)

Flooring replacement at 5 Elementary and 2 Middle School Facilities (\$125,000)

District Concrete Repairs/ Replacement (\$100,000)

Budget Also allows for potential to finance elementary school construction project

Building Fund Expenses were over \$5.4 million for property related needs in Fiscal Year 21-22.

NEW BUILDING CONSTRUCTION:

Wrap up Construction of Elkhorn North Ridge Middle School roughly \$4 million (opened Fall 2021)

BUILDING IMPROVEMENTS:

3M Safety Film for all buildings w/ install, HVAC Repairs, Roof Repairs, Concrete Repair and Replacement, Gym Floor Repairs, Flooring Repairs/ Replacement, Lighting Repairs/ Upgrades, Acquisition of two new elementary sites

BOND FUND BUDGET

Budget reflects Bond Principal & Interest payments and Bond-related Fees

Proposed Levy decreases \$.035 from 2021-2022

- **Principal and Interest payments required from the Bond Fund in Fiscal Year 2023 total \$27,443,000**
- **The Bond Levy decreases by \$.035 in FY 23, the anticipated decrease in the original 2018 bond projection was \$.03. The levy rate for FY 23 is proposed at .333066 which is \$.042 lower than the original projections in 2018**

OTHER FUNDS (non-taxing)

The budget allows for all potential expenses to avoid amending the budget due to unforeseen events

- ***Activity Fund***- accounts for income & expenses for student organizations and athletics. Revenues primarily from families purchasing activity passes, gate receipts, etc. Budgeted expense set at \$3.75 million with cash reserve of \$750,000. Allows for sufficient spending authority to accommodate revenues and expenses that could be incurred (state qualifying teams would impact income and expenses)
- ***Depreciation Fund*** - records monies set aside from the general fund over a period of time to finance large-ticket replacement projects. Annual budget reflects the potential to spend all monies in the fund, though they may not all be spent in the current fiscal year. Prior years expenses have included vehicles, buses, technology replacement, mechanical system replacement, etc. Budgeted expense set at \$5 million.

OTHER FUNDS (non-taxing)

- ***Employee Benefit Fund*** - records general fund monies set aside from payroll for the benefit of school district employees. It is considered a component of the general fund. This fund sets aside the monies withheld from employee pay, that then goes into the flexible spending account program (medical and child care expenses). Expenses reflect claims for reimbursement which are coordinated by a third party administrator, Payflex. The budgeted expense is set at \$950,000, and there is no budgeted cash reserve since funds are set aside and then used for the reimbursement.
- ***School Nutrition Fund*** - records income and expenses for the breakfast and lunch programs. Revenues primarily come from family payments, and state/ federal reimbursements. Budgeted expense is \$7,445,884 with a cash reserve of \$750,000 (reflects payments received from families in July & August for the new school year).
- ***Student Fee Fund*** - records income and expenses related to student participation in activities as outlined in the Public Elementary and Secondary Student Fee Authorization Act. Revenue sources include participation fees, summer school fees, computer device protection. Budgeted expense is set at \$450,000 with a cash reserve budget of \$128,968 (primarily reflects athletic participation fees used to fund athletic competition expenses over the course of the year, as well as the device protection that is used to fund the expense of those repairs and replacements. Families who qualify for free or reduced price meals may request a waiver of these fees.

Budget Breakdown & Comparison for FY 23

Budgeted Expense & Cash Reserve for 21-22 compared to 22-23

Budgeted Expense by Fund:

| | 21-22 | 22-23 |
|------------------|---------------|---------------|
| General | \$126,320,634 | \$132,979,760 |
| Building | \$ 19,390,000 | \$ 71,444,352 |
| Bond | \$ 72,124,140 | \$ 67,451,000 |
| Depreciation | \$ 5,000,000 | \$ 5,000,000 |
| Employee Benefit | \$ 950,000 | \$ 950,000 |
| Activities | \$ 3,750,000 | \$ 3,750,000 |
| School Nutrition | \$ 7,000,000 | \$ 7,445,884 |
| Student Fee | \$ 400,000 | \$ 450,000 |

21-22 reflects original budgeted amount

Cash Reserve by Fund:

| | 21-22 | 22-23 |
|--|--------------|--------------|
| | \$22,825,000 | \$26,595,952 |
| | \$ - | \$ - |
| | \$19,309,000 | \$20,500,000 |
| | \$ - | \$ - |
| | \$ - | \$ - |
| | \$ 750,000 | \$ 750,000 |
| | \$ 750,000 | \$ 750,000 |
| | \$ 200,000 | \$ 128,968 |

Levy Breakdown & Comparison for FY 23

Combined Anticipated Levy for 21-22 compared to 22-23

Levy Rates:

| | 21-22 | 22-23 |
|---------------|-------------------|-------------------|
| General Fund | \$1.005958 | \$1.022626 |
| Building Fund | \$0.044042 | \$0.027374 |
| Bond Fund | <u>\$0.368000</u> | <u>\$0.333066</u> |
| TOTAL | \$1.418000 | \$1.383066 |

General + Building levy stays at \$1.05 as required by State Statute.

Property Tax Request:

| | 21-22 | 22-23 |
|--|--------------|--------------|
| | \$78,560,139 | \$87,462,625 |
| | \$ 3,439,470 | \$ 2,341,212 |
| | \$28,738,909 | \$28,486,306 |

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elkhorn Public Schools (28-0010) in Douglas County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September, 2022 at 6 o'clock, PM, at Administrative Bldg, 20650 Glenn St, Elkhorn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

| FUNDS | Actual Disbursements & Transfers | Actual/Estimated Disbursements & Transfers | Budgeted Disbursements & Transfers | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|--|--|--|--|-------------------------------------|---|---|
| | 2020-2021 (1) | 2021-2022 (2) | 2022-2023 (3) | | | |
| General | \$ 107,876,847.00 | \$ 126,220,000.00 | \$ 132,979,760.00 | \$ 26,595,952.00 | \$ 72,987,712.00 | \$ 87,462,625.00 |
| Depreciation | \$ 624,309.00 | \$ 1,151,621.00 | \$ 5,000,000.00 | | \$ 5,000,000.00 | |
| Employee Benefit | \$ 569,914.00 | \$ 600,000.00 | \$ 950,000.00 | \$ - | \$ 950,000.00 | |
| Contingency | \$ - | \$ - | \$ - | | \$ - | |
| Activities | \$ 1,540,291.00 | \$ 2,000,000.00 | \$ 3,750,000.00 | \$ 750,000.00 | \$ 4,500,000.00 | |
| School Nutrition | \$ 4,734,141.00 | \$ 6,496,000.00 | \$ 7,445,884.00 | \$ 750,000.00 | \$ 8,195,884.00 | |
| Bond | \$ 72,123,600.00 | \$ 26,925,900.00 | \$ 67,451,000.00 | \$ 20,500,000.00 | \$ 59,749,557.00 | \$ 28,486,306.00 |
| Special Building | \$ 39,366,268.00 | \$ 10,565,500.00 | \$ 71,444,352.00 | | \$ 69,126,552.00 | \$ 2,341,212.00 |
| Qualified Capital Purpose Undertaking | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cooperative | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Student Fee | \$ 152,341.00 | \$ 400,000.00 | \$ 450,000.00 | \$ 128,968.00 | \$ 578,968.00 | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTALS | \$ 226,987,711.00 | \$ 174,359,021.00 | \$ 289,470,996.00 | \$ 48,724,920.00 | \$ 221,088,673.00 | \$ 118,290,143.00 |

| | Bond Purposes | Non-Bond Purposes | Total |
|---------------------------|------------------|-------------------|-------------------|
| Breakdown of Property Tax | \$ 28,486,306.00 | \$ 89,803,837.00 | \$ 118,290,143.00 |

| Line No. | GENERAL FUND | Source Number | ACTUAL 9-1-2020 to 8-31-2021 (Column 1) | ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2) | ADOPTED 9-1-2022 to 8-31-2023 (Column 3) |
|----------|---|---|---|---|--|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | All Instruction Except Special Education Instructional Programs | 1000's | 59,714,061.00 | 72,500,000.00 | 75,685,130.00 |
| 3 | Special Education Instructional Programs (Include Pre-School) | 1200's | 11,136,597.00 | 13,160,000.00 | 14,638,261.00 |
| 4 | Support Services - Pupils (SPED Related) | 2100's | 3,532,934.00 | 4,000,000.00 | 4,454,416.00 |
| 5 | | | | | |
| 6 | Support Services - Pupil (Non-SPED Related) | 2100's | 3,564,548.00 | 4,000,000.00 | 4,745,065.00 |
| 7 | Support Services - Instructional | 2200's | 4,495,958.00 | 5,100,000.00 | 5,981,898.00 |
| 8 | | | | | |
| 9 | Board of Education | 2310 | 124,401.00 | 170,000.00 | 174,000.00 |
| 10 | Executive Administration Services | 2320 | 586,616.00 | 654,000.00 | 589,943.00 |
| 11 | District Legal Services | 2330 | 30,153.00 | 80,000.00 | 65,000.00 |
| 12 | Office of the Principal | 2410 | 5,624,410.00 | 6,100,000.00 | 6,369,713.00 |
| 13 | General Administration - Business Services | 2500 | 2,194,207.00 | 2,500,000.00 | 2,405,633.00 |
| 14 | Maintenance and Operation of Building(s) & Site(s) | 2600's | 11,824,670.00 | 12,400,000.00 | 12,336,546.00 |
| 15 | Vehicle Acquisition & Maintenance | 2650 | 179,505.00 | 150,000.00 | 148,500.00 |
| 16 | Regular Pupil Transportation | 2710 / 2720 / 2730 / 2790 / 2732 / 2733 / 2792 / 2793 | 682,336.00 | 1,000,000.00 | 1,068,818.00 |
| 17 | Special Education Pupil Transportation (Include Pre-School) | | 726,180.00 | 956,000.00 | 1,073,629.00 |
| 18 | Other Support Services | 2900 | 139.00 | | |
| 19 | Community Services | 3300 | | | |
| 20 | Categorical Grant from Corporation | 3400 | 151,180.00 | 225,000.00 | 177,342.00 |
| 21 | State Categorical Programs | 3500's | 192,736.00 | 225,000.00 | 237,305.00 |
| 22 | Debt Services | 5000 | | | |
| 23 | Federal Programs | 6000's | 2,764,120.00 | 2,700,000.00 | 2,478,561.00 |
| 24 | | | | | |
| 25 | Transfers to _____ Fund | 8000 | 352,096.00 | 300,000.00 | 350,000.00 |
| 26 | Interfund Loan/Repayment to _____ Fund | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | Total Disbursements & Transfers (Including SPED) | | 107,876,847.00 | 126,220,000.00 | |
| 31 | Total Special Education Disbursements | 1200 + 2100 + 27X2 | 15,395,711.00 | 18,116,000.00 | 20,166,306.00 |
| 32 | Total Non-Special Education Disbursements & Transfers | | 92,481,136.00 | 108,104,000.00 | 112,813,454.00 |
| 33 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED) | | | | 132,979,760.00 |
| 34 | NECESSARY CASH RESERVE | | | | 26,595,952.00 |
| 35 | TOTAL REQUIREMENTS | | | | 159,575,712.00 |
| 36 | | | | | |
| 37 | BEGINNING BALANCES | | | | |
| 38 | Cash Balance, 9-1 | | 646,235.00 | 119,854.00 | 500,000.00 |
| 39 | Investments, 9-1 | | 33,059,607.00 | 29,599,534.00 | 30,078,041.00 |
| 40 | County Treasurer's Balance, 9-1 | | 4,314,427.00 | 13,563,436.00 | 3,000,000.00 |
| 41 | Total Beginning Balance | | 38,020,269.00 | 43,282,824.00 | 33,578,041.00 |
| 42 | | | | | |
| 43 | RECEIPTS, & TRANSFERS | | | | |
| 44 | LOCAL SOURCES | | | | |
| 45 | Carline Tax | 1115 | 6,838.00 | 7,700.00 | 7,600.00 |
| 46 | Public Power District Sales Tax | 1120 | 568,343.00 | 3,655,300.00 | 3,000,000.00 |
| 47 | Motor Vehicle Taxes | 1125 | 8,326,283.00 | 8,200,000.00 | 8,200,000.00 |
| 48 | Tuition Received from Other Districts | 1321 / 1323 / 1335 | - | 15,000.00 | 15,000.00 |
| 49 | Tuition Received from Individuals | 1311-13 / 1370 | 86,601.00 | 95,000.00 | 90,000.00 |
| 50 | Other Tuition | 1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360 | - | | |
| 51 | Transportation Received from Individuals | 1410-1411 | - | | |
| 52 | Transportation Received from Other Districts | 1420-1440 | - | | |
| 53 | Interest | 1510 / 1520 | 91,732.00 | 105,000.00 | 100,000.00 |
| 54 | Community Service Activities | 1800 | - | | |
| 55 | Other Local Receipts | 1910 / 1920 / 1990 | 5,337.00 | 2,900.00 | |
| 56 | Local License Fees/Court Fines | 1911 / 1921 | 52,730.00 | 65,000.00 | 65,000.00 |

| | | | | | |
|-----|---|--------------------|---------------|---------------|---------------|
| 57 | Nameplate Capacity Tax | 3133 | | | |
| 58 | Categorical Grants from Corporations / Private | 1925 | 206,431.00 | 118,000.00 | 168,193.00 |
| 59 | | | | | |
| 60 | | | | | |
| 61 | | | | | |
| 62 | | | | | |
| 63 | | | | | |
| 64 | COUNTY AND ESU SOURCES | | | | |
| 65 | Fines and License Fees | 2110 | 248,221.00 | 240,000.00 | 240,000.00 |
| 66 | Other County Sources | 2130 | | | |
| 67 | ESU Receipts | 2210 | | | |
| 68 | | | | | |
| 69 | | | | | |
| 70 | STATE SOURCES | | | | |
| 71 | State Aid | 3110 | 19,360,351.00 | 20,014,228.00 | 17,271,454.00 |
| 72 | Special Education Programs | 3120 | 5,378,582.00 | 5,642,970.00 | 5,600,000.00 |
| 73 | Special Education Transportation | 3125 | 168,250.00 | 211,390.00 | 180,000.00 |
| 74 | Homestead Exemption | 3130 | 746,178.00 | 880,000.00 | |
| 75 | Payments for Wards of the State or Court | 3160 / 3161 | | | |
| 76 | Pro-Rate Motor Vehicles | 3180 | 159,931.00 | 210,000.00 | 170,000.00 |
| 77 | Payments for High Ability Learners | 3535 | 68,613.00 | 72,900.00 | 72,000.00 |
| 78 | Other State Appropriations | | | | |
| 79 | Flex Funding | | | | 85,000.00 |
| 80 | | | | | |
| 81 | | | | | |
| 82 | | | | | |
| 83 | | | | | |
| 84 | State Apportionment | 3400 | 1,279,546.00 | 1,280,900.00 | 1,280,000.00 |
| 85 | Other - Textbook Loan, Flex Funding School Age Support Services | 3155, 3166 | 110,310.00 | 38,500.00 | 38,000.00 |
| 86 | State Categorical Programs | 3500's | 148,345.00 | 147,000.00 | 136,205.00 |
| 87 | Other State Receipts | 3990 | | | |
| 88 | Property Tax Credit and Personal Property Tax Credit | 3131 / 3132 / 3134 | 2,987,987.00 | 3,300,000.00 | |
| 89 | FEDERAL SOURCES | | | | |
| 90 | Title ESSA Programs (Includes ESSA Title I) | 4500-4511 | 201,127.00 | 100,690.00 | 73,840.00 |
| 91 | Title III | 4526-4528, 4531 | | 9,600.00 | |
| 92 | | | | | |
| 93 | | | | | |
| 94 | IDEA Programs | 4512-4523 | 1,523,439.00 | 1,837,000.00 | 1,701,354.00 |
| 95 | Planning Region Grant/ PEAK Grant | 4416-4418 | 72,058.00 | 86,840.00 | 95,603.00 |
| 96 | | | | | |
| 97 | Medicaid in Public Schools | 4708 | 113,295.00 | 129,400.00 | 125,000.00 |
| 98 | Medicaid Administrative Activities in Public Schools | 4709 | 69,380.00 | 59,000.00 | 60,000.00 |
| 99 | Title 8 (Impact Aid) | 4305 | | | |
| 100 | Other Federal Non-Categorical Receipts | 4524 | | | |
| 101 | | | | | |
| 102 | Title IV: Student Support & Enrichment | 4969 | 2,463.00 | 17,500.00 | - |
| 103 | | | | | |
| 104 | Vocational Education (Carl Perkins) | 4525 | 60,708.00 | - | 34,961.00 |
| 105 | Other Federal Categorical Receipts | 4530 | 215,371.00 | 224,900.00 | 200,461.00 |
| 106 | ESSER I, ESSER II, ESSER III | 4996, 4997, 4998 | 135,297.00 | 938,270.00 | 400,000.00 |
| 107 | Grants from Corporations & Other Private Interests | 4710 | | | |
| 108 | Presidential Disaster Aid | 4995 | | 551,500.00 | |
| 109 | NON-REVENUE SOURCES | | | | |
| 110 | Tax Anticipation Notes | 5150 | | | |
| 111 | Long Term Loans | 5400 | | | |
| 112 | Insurance Adjustments | 5301 | 12,410.00 | 8,690.00 | |
| 113 | Sale of Property | 5300 | 24,451.00 | 3,545.00 | |
| 114 | Transfers from _____ Fund | 5200 | | | |
| 115 | Cash Balance from Dissolved/Merged Districts | 5610 | | | |
| 116 | Extraordinary Items | 6400 | | 9,930.00 | |
| 117 | Other Non-Revenue Receipts | 5690 | | | |
| 118 | Learning Community Property Taxes | | | | |
| 119 | Interfund Loan/Repayment From _____ Fund | | | | |

| | | | | | |
|-----|---|------|----------------|----------------|----------------|
| 120 | Total Available Resources Before Property Taxes | | 80,450,877.00 | 91,561,477.00 | 72,987,712.00 |
| 121 | Personal and Real Property Taxes | 1100 | 70,708,794.00 | 68,236,564.00 | 86,588,000.00 |
| 122 | TOTAL RESOURCES AVAILABLE | | 151,159,671.00 | 159,798,041.00 | 159,575,712.00 |
| 123 | Less: Disbursements & Transfers | | 107,876,847.00 | 126,220,000.00 | |
| 124 | BALANCE FORWARD | | 43,282,824.00 | 33,578,041.00 | |

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP

| |
|---------------|
| 86,588,000.00 |
| 874,625.00 |
| 87,462,625.00 |

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

28-0010

| Line No. | SPECIAL BUILDING FUND | Object/ Source Number | ACTUAL 9-1-2020 to 8-31-2021 (Column 1) | ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2) | ADOPTED 9-1-2022 to 8-31-2023 (Column 3) |
|----------|---|-----------------------------|---|---|--|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | Purchased Services | 400 | 4,151,323.00 | 3,200,000.00 | 8,300,000.00 |
| 3 | Supplies | 600 | 4,588,005.00 | 1,820,000.00 | 1,000,000.00 |
| 4 | Capital Outlay (New Only) | 700's | 1,412,659.00 | 1,345,500.00 | |
| 5 | Site Acquisition & Improvements | 710 | 3,699,110.00 | 1,700,000.00 | 1,792,800.00 |
| 6 | Building Acquisition & Improvement | 720 | 25,353,456.00 | 2,500,000.00 | 60,151,552.00 |
| 7 | Loan Repayment, Bond Issue Expense | 831, 832, 833 | 161,715.00 | | 200,000.00 |
| 8 | | | | | |
| 9 | Interfund Loan/Repayment To _____ Fund | | | | |
| 10 | Total Disbursements & Transfers | | 39,366,268.00 | 10,565,500.00 | |
| 11 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS | | | | 71,444,352.00 |
| 12 | TOTAL REQUIREMENTS | | | | 71,444,352.00 |
| 13 | BEGINNING BALANCES & RECEIPTS | | | | |
| 14 | Cash Balance, 9-1 | | 2,789,792.00 | 4,710,606.00 | 4,700,000.00 |
| 15 | Investments, 9-1 | | 31,789,302.00 | 10,882,591.00 | 4,307,352.00 |
| 16 | County Treasurer's Balance, 9-1 | | 155,647.00 | 277,626.00 | 100,000.00 |
| 17 | Total Beginning Balance | | 34,734,741.00 | 15,870,823.00 | 9,107,352.00 |
| 18 | LOCAL SOURCES | | | | |
| 19 | Carline Tax | 1115 | 149.00 | 300.00 | 200.00 |
| 20 | Interest | 1510 | 20,060.00 | 9,500.00 | 2,000.00 |
| 21 | Non-revenue Receipts | 5690 | 299,772.00 | 411,100.00 | |
| 22 | Public Power District Sales Tax (Other Local) | | 12,377.00 | 160,000.00 | 12,500.00 |
| 23 | STATE SOURCES | | | | |
| 24 | Homestead Exemption | 3130 | 16,328.00 | 26,000.00 | |
| 25 | Pro-Rate Motor Vehicles | 3180 | 4,713.00 | 8,000.00 | 4,500.00 |
| 26 | Other State Receipts-Environmental Grant | 3990 | 164,315.00 | - | |
| 27 | Property Tax Credit, Pers Prop Tax Credit, PS & RR Tax Credit | 3131 | 64,956.00 | 72,250.00 | |
| 28 | FEDERAL SOURCES | | | | |
| 29 | Total Federal Receipts | 4000's | 202,633.00 | 70,400.00 | |
| 30 | NON-REVENUE SOURCES | | | | |
| 31 | Sale of Bonds | 5101 | 18,143,520.00 | - | 60,000,000.00 |
| 32 | Long Term Loans | 5400 | | | |
| 33 | Sale of Property | 5300 | | | |
| 34 | Learning Community Property Taxes | | | | |
| 35 | Interfund Loan/Repayment From _____ Fund | | | | |
| 36 | Total Available Resources Before Property Taxes | | 53,663,564.00 | 16,628,373.00 | 69,126,552.00 |
| 37 | Personal and Real Property Taxes | 1100 | 1,573,527.00 | 3,044,479.00 | 2,317,800.00 |
| 38 | TOTAL RESOURCES AVAILABLE | | 55,237,091.00 | 19,672,852.00 | 71,444,352.00 |
| 39 | Less: Disbursements & Transfers | | 39,366,268.00 | 10,565,500.00 | |
| 40 | BALANCE FORWARD | | 15,870,823.00 | 9,107,352.00 | |

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP

| |
|--------------|
| 2,317,800.00 |
| 23,412.00 |
| 2,341,212.00 |

Note: To present a balanced budget, **TOTAL RESOURCES AVAILABLE** on line 38 must agree with **TOTAL REQUIREMENTS** on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

28-0010

| Line No. | BOND FUND | Object/ Source Number | ACTUAL 9-1-2020 to 8-31-2021 (Column 1) | ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2) | ADOPTED 9-1-2022 to 8-31-2023 (Column 3) |
|----------|---|-----------------------------|---|---|--|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | Bond - Refunded | 831 | 40,145,000.00 | | 40,000,000.00 |
| 3 | Bond - Principal | 831 | 15,550,000.00 | 16,740,000.00 | 17,860,000.00 |
| 4 | Bond - Interest | 832 | 15,980,537.00 | 10,178,800.00 | 9,583,000.00 |
| 5 | Bond Issue & Account Fees | 830, 833 | 448,063.00 | 7,100.00 | 8,000.00 |
| 6 | Transfers to General Fund | 8000-911 | | | |
| 7 | Interfund Loan/Repayment To _____ Fund | | | | |
| 8 | Total Disbursements & Transfers | | 72,123,600.00 | 26,925,900.00 | |
| 9 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS | | | | 67,451,000.00 |
| 10 | NECESSARY CASH RESERVE | | | | 20,500,000.00 |
| 11 | TOTAL REQUIREMENTS | | | | 87,951,000.00 |
| 12 | BEGINNING BALANCES, RECEIPTS, & TRANSFERS | | | | |
| 13 | Cash Balance, 9-1 | | | | |
| 14 | Investments, 9-1 | | 14,625,679.00 | 13,028,372.00 | 17,821,207.00 |
| 15 | County Treasurers Balance, 9-1 | | 1,264,243.00 | 4,626,430.00 | 1,000,000.00 |
| 16 | Total Beginning Balance | | 15,889,922.00 | 17,654,802.00 | 18,821,207.00 |
| 17 | LOCAL SOURCES | | | | |
| 18 | Carline Tax | 1115 | 2,482.00 | 900.00 | 2,350.00 |
| 19 | Interest | 1510 | 3,022.00 | 26,450.00 | 6,000.00 |
| 20 | Public Power District Sales Tax (Other Local) | 1120 | 206,294.00 | 1,337,185.00 | 900,000.00 |
| 21 | | | | | |
| 22 | STATE SOURCES | | | | |
| 23 | Homestead Exemption | 3130 | 285,103.00 | 320,000.00 | |
| 24 | Pro-Rate Motor Vehicle | 3180 | 44,007.00 | 27,000.00 | 20,000.00 |
| 25 | | | | | |
| 26 | Property Tax Credit, Pers Prop Tax Credit, PS/Railroad Credit | | 1,083,798.00 | 1,207,200.00 | |
| 27 | NON-REVENUE SOURCES | | | | |
| 28 | Sales of Bonds (Re-funding) | 5101 | 46,580,000.00 | | 40,000,000.00 |
| 29 | Transfers from General Fund | 5200 | | | |
| 30 | Build America Bonds Federal Credit | 5690 | 21,947.00 | | |
| 31 | Interfund Loan/Repayment From _____ Fund | | | | |
| 32 | Total Available Resources Before Property Taxes | | 64,116,575.00 | 20,573,537.00 | 59,749,557.00 |
| 33 | Personal and Real Property Taxes | 1100 | 25,661,827.00 | 25,173,570.00 | 28,201,443.00 |
| 34 | TOTAL RESOURCES AVAILABLE | | 89,778,402.00 | 45,747,107.00 | 87,951,000.00 |
| 35 | Less: Disbursements & Transfers | | 72,123,600.00 | 26,925,900.00 | |
| 36 | BALANCE FORWARD | | 17,654,802.00 | 18,821,207.00 | |

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

| |
|---------------|
| 28,201,443.00 |
| 284,863.00 |
| 28,486,306.00 |

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

28-0010

| Line No. | EMPLOYEE BENEFIT FUND | Object/ Source Number | ACTUAL 9-1-2020 to 8-31-2021 (Column 1) | ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2) | ADOPTED 9-1-2022 to 8-31-2023 (Column 3) |
|----------|--|-----------------------------|---|---|--|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | Re-Appropriated Funds | | | | |
| 3 | Employee Flex Account Reimbursement & 3rd Party Admin Fees | 2900 | 569,914.00 | 600,000.00 | 950,000.00 |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | Transfers to General Fund | 8000-911 | | | |
| 12 | Total Disbursements & Transfers | | 569,914.00 | 600,000.00 | |
| 13 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS | | | | 950,000.00 |
| 14 | NECESSARY CASH RESERVE | | | | |
| 15 | TOTAL REQUIREMENTS | | | | 950,000.00 |
| 16 | BEGINNING BALANCES, RECEIPTS, & TRANSFERS | | | | |
| 17 | Cash Balance, 9-1 | | 141,343.00 | 167,320.00 | 112,880.00 |
| 18 | Investments, 9-1 | | | | |
| 19 | Total Beginning Balance | | 141,343.00 | 167,320.00 | 112,880.00 |
| 20 | LOCAL SOURCES | | | | |
| 21 | Interest | 1510 | 566.00 | 560.00 | |
| 22 | | | | | |
| 23 | NON-REVENUE SOURCES | | | | |
| 24 | Transfers from General Fund | 5200 | 595,325.00 | 545,000.00 | 837,120.00 |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | TOTAL RESOURCES AVAILABLE | | 737,234.00 | 712,880.00 | 950,000.00 |
| 29 | Less: Disbursements & Transfers | | 569,914.00 | 600,000.00 | |
| 30 | BALANCE FORWARD | | 167,320.00 | 112,880.00 | |

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

28-0010

| Line No. | DEPRECIATION FUND | Object/ Source Number | ACTUAL 9-1-2020 to 8-31-2021 (Column 1) | ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2) | ADOPTED 9-1-2022 to 8-31-2023 (Column 3) |
|----------|---|-----------------------------|---|---|--|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | Re-Appropriated Funds | | | | |
| 3 | Other Support Services | 2900 | 624,309.00 | 1,151,621.00 | 5,000,000.00 |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | Transfers to General Fund | 8000-911 | | | |
| 12 | Total Disbursements & Transfers | | 624,309.00 | 1,151,621.00 | |
| 13 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS | | | | 5,000,000.00 |
| 14 | TOTAL REQUIREMENTS | | | | 5,000,000.00 |
| 15 | BEGINNING BALANCES, RECEIPTS, & TRANSFERS | | | | |
| 16 | Cash Balance, 9-1 | | | | |
| 17 | Investments, 9-1 | | 4,522,894.00 | 5,002,087.00 | 5,000,000.00 |
| 18 | Total Beginning Balance | | 4,522,894.00 | 5,002,087.00 | 5,000,000.00 |
| 19 | LOCAL SOURCES | | | | |
| 20 | Interest | 1510 | 875.00 | 6,291.00 | |
| 21 | | | | | |
| 22 | NON-REVENUE SOURCES | | | | |
| 23 | Transfers from General Fund | 5200 | 1,102,627.00 | 1,143,243.00 | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | TOTAL RESOURCES AVAILABLE | | 5,626,396.00 | 6,151,621.00 | 5,000,000.00 |
| 28 | Less: Disbursements & Transfers | | 624,309.00 | 1,151,621.00 | |
| 29 | BALANCE FORWARD | | 5,002,087.00 | 5,000,000.00 | |

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

28-0010

| Line No. | ACTIVITIES FUND | Object/ Source Number | ACTUAL 9-1-2020 to 8-31-2021 (Column 1) | ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2) | ADOPTED 9-1-2022 to 8-31-2023 (Column 3) |
|----------|---|-----------------------------|---|---|--|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | Activity Expenditures | 2900 | 1,540,291.00 | 2,000,000.00 | 3,750,000.00 |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | Transfers to General Fund | 8000-911 | | | |
| 12 | Total Disbursements & Transfers | | 1,540,291.00 | 2,000,000.00 | |
| 13 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS | | | | 3,750,000.00 |
| 14 | NECESSARY CASH RESERVE | | | | 750,000.00 |
| 15 | TOTAL REQUIREMENTS | | | | 4,500,000.00 |
| 16 | BEGINNING BALANCES, RECEIPTS, & TRANSFERS | | | | |
| 17 | Cash Balance, 9-1 | | 1,245,018.00 | 1,385,239.00 | 1,375,939.00 |
| 18 | Investments, 9-1 | | | | |
| 19 | Total Beginning Balance | | 1,245,018.00 | 1,385,239.00 | 1,375,939.00 |
| 20 | LOCAL SOURCES | | | | |
| 21 | Interest | 1510 | 594.00 | 700.00 | 1,000.00 |
| 22 | Activities Receipts | 1790 | 1,100,202.00 | 1,450,000.00 | 2,773,061.00 |
| 23 | Admissions | 1710 | 227,620.00 | 320,000.00 | 350,000.00 |
| 24 | | | | | |
| 25 | NON-REVENUE SOURCES | | | | |
| 26 | Transfers from General Fund | 5200 | 352,096.00 | 220,000.00 | |
| 27 | | | | | |
| 28 | TOTAL RESOURCES AVAILABLE | | 2,925,530.00 | 3,375,939.00 | 4,500,000.00 |
| 29 | Less: Disbursements & Transfers | | 1,540,291.00 | 2,000,000.00 | |
| 30 | BALANCE FORWARD | | 1,385,239.00 | 1,375,939.00 | |

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

28-0010

| Line No. | SCHOOL NUTRITION FUND | Object/ Source Number | ACTUAL 9-1-2020 to 8-31-2021 (Column 1) | ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2) | ADOPTED 9-1-2022 to 8-31-2023 (Column 3) |
|----------|---|-----------------------------|---|---|--|
| 1 | DISBURSEMENTS & TRANSFERS | | | | |
| 2 | Salaries | 100's | | | |
| 3 | Employee Benefits | 200's | | | |
| 4 | Purchased Services | 300 / 400 | 72,117.00 | 124,000.00 | 100,000.00 |
| 5 | Supplies & Materials (Excluding Food) | 610 | 18,718.00 | 7,000.00 | 8,000.00 |
| 6 | Food | 630 | | | |
| 7 | Capital Outlay (New & Replacement) | 731, 733, 739 | | | |
| 8 | Other - Insurance, Postage, Phone, Foodservice Management | 500 | 4,597,452.00 | 6,320,000.00 | 7,321,384.00 |
| 9 | Software, Supplies - Tech Related | 640, 650 | 45,804.00 | 45,000.00 | 16,500.00 |
| 10 | Miscellaneous | 890 | 50.00 | | |
| 11 | Transfers to General Fund | 8000-911 | | | |
| 12 | Total Disbursements & Transfers | | 4,734,141.00 | 6,496,000.00 | |
| 13 | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS | | | | 7,445,884.00 |
| 14 | NECESSARY CASH RESERVE | | | | 750,000.00 |
| 15 | TOTAL REQUIREMENTS | | | | 8,195,884.00 |
| 16 | BEGINNING BALANCES, RECEIPTS, & TRANSFERS | | | | |
| 17 | Cash Balance, 9-1 | | 792,944.00 | 1,623,184.00 | 2,688,684.00 |
| 18 | Investments, 9-1 | | | | |
| 19 | Total Beginning Balance | | 792,944.00 | 1,623,184.00 | 2,688,684.00 |
| 20 | LOCAL SOURCES | | | | |
| 21 | Interest | 1510 | 636.00 | 1,500.00 | 2,000.00 |
| 22 | Sale of Lunches/Milk | 1610-1650 | 858,466.00 | 1,000,000.00 | 4,195,200.00 |
| 23 | | | | | |
| 24 | STATE SOURCES | | | | |
| 25 | State Reimbursement | 3150 | 6,470.00 | | 20,000.00 |
| 26 | | | | | |
| 27 | FEDERAL SOURCES | | | | |
| 28 | Federal Reimbursement | 4210 / 4211 | 4,698,809.00 | 6,560,000.00 | 1,290,000.00 |
| 29 | | | | | |
| 30 | NON-REVENUE SOURCES | | | | |
| 31 | Transfers from General Fund | 5200 | | | |
| 32 | | | | | |
| 33 | TOTAL RESOURCES AVAILABLE | | 6,357,325.00 | 9,184,684.00 | 8,195,884.00 |
| 34 | Less: Disbursements & Transfers | | 4,734,141.00 | 6,496,000.00 | |
| 35 | BALANCE FORWARD | | 1,623,184.00 | 2,688,684.00 | |

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

28-0010

| Line No. | STUDENT FEE FUND | Function/ Source Number | ACTUAL 9-1-2020 to 8-31-2021 (Column 1) | ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2) | ADOPTED 9-1-2022 to 8-31-2023 (Column 3) |
|----------|---------------------------------|-------------------------------|---|---|--|
| 1 | DISBURSEMENTS | | | | |
| 2 | Extracurricular Activities | | 152,341.00 | 400,000.00 | 450,000.00 |
| 3 | Postsecondary Education | | | | |
| 4 | Summer or Night School | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | Total Disbursements | | 152,341.00 | 400,000.00 | |
| 15 | TOTAL BUDGET OF DISBURSEMENTS | | | | 450,000.00 |
| 16 | NECESSARY CASH RESERVE | | | | 128,968.00 |
| 17 | TOTAL REQUIREMENTS | | | | 578,968.00 |
| 18 | BEGINNING BALANCES & RECEIPTS | | | | |
| 19 | Cash Balance, 9-1 | | 282,950.00 | 418,563.00 | 298,768.00 |
| 20 | Investments, 9-1 | | | | |
| 21 | Total Beginning Balance | | 282,950.00 | 418,563.00 | 298,768.00 |
| 22 | LOCAL SOURCES | | | | |
| 23 | Interest | 1510 | 164.00 | 205.00 | 200.00 |
| 24 | Extracurricular Activities Fees | 1741 | 287,790.00 | 280,000.00 | 280,000.00 |
| 25 | Postsecondary Education Fees | 1742 | | | |
| 26 | Summer or Night School Fees | 1743 | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | NON-REVENUE SOURCES | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | TOTAL RESOURCES AVAILABLE | | 570,904.00 | 698,768.00 | 578,968.00 |
| 35 | Less: Disbursements | | 152,341.00 | 400,000.00 | |
| 36 | BALANCE FORWARD | | 418,563.00 | 298,768.00 | |

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Student Fee Fund

Notice of Special Hearing To Set Final Tax Request

Elkhorn Public Schools (28-0010) in Douglas County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12th day of, September 2022 at 6:15PM o'clock PM, at Administrative Bldg, 20650 Glenn St, Elkhorn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2021-2022 | 2022-2023 | Change |
|---------------------|---------------|---------------|--------|
| Property Valuations | 7,809,486,265 | 8,552,750,045 | 10% |

2021-2022 Budget Information

2022-2023 Budget Information

| Fund | 2021-2022 Operating Budget | 2021-2022 Property Tax Request | 2021 Tax Rate | Property Tax Rate (2021-2022 Request Divided By 2022 Valuation) | 2022-2023 Operating Budget | 2022-2023 Proposed Property Tax Request | Proposed 2022 Tax Rate | Change in Tax Rate | Change in Operating Budget |
|--|-------------------------------|--------------------------------------|------------------|--|-------------------------------|---|------------------------------|--------------------------|----------------------------------|
| General Fund | 126,320,634.00 | 78,560,139.00 | 1.005958 | 0.918537 | 132,979,760.00 | 87,462,625.00 | 1.022626 | 2% | 5% |
| Bond Fund(s) K - 12 | 76,925,870.00 | 28,738,909.00 | 0.368000 | 0.336020 | 67,451,000.00 | 28,486,306.00 | 0.333066 | -9% | -12% |
| Bond Fund(s) K - 8 | | | 0.000000 | 0.000000 | | | 0.000000 | #DIV/0! | 0 |
| Bond Fund(s) 9 - 12 | | | 0.000000 | 0.000000 | | | 0.000000 | #DIV/0! | 0 |
| Bond Fund | | | 0.000000 | 0.000000 | | | 0.000000 | #DIV/0! | 0 |
| Special Building Fund | 19,390,000.00 | 3,439,470.00 | 0.044042 | 0.040215 | 71,444,352.00 | 2,341,212.00 | 0.027374 | -38% | 268% |
| Qualified Capital Purpose Undertaking Fund K - 12 | | | 0.000000 | 0.000000 | - | - | 0.000000 | #DIV/0! | 0 |
| Qualified Capital Purpose Undertaking Fund K - 8 | | | 0.000000 | 0.000000 | | | 0.000000 | #DIV/0! | 0 |
| Qualified Capital Purpose Undertaking Fund 9 - 12 | | | 0.000000 | 0.000000 | | | 0.000000 | #DIV/0! | 0 |
| Total | 222,636,504.00 | 110,738,518.00 | 1.418000 | 1.294772 | 271,875,112.00 | 118,290,143.00 | 1.383066 | -2% | 22% |