

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

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



President of the Board - Original Signature Required

15 June 2021
Date

Secretary of the Board - Original Signature Required

June 15, 2021
Date

Chief School Administrator - Original Signature Required

6/15/21
Date

Sidney M Clark

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

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

No ☐

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

Total Budgeted Expenditures	\$7945695
Ending Unassigned Fund Balance	\$327841
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.12%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/21
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DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shanksville-Stonycreek SD	County : Somerset	AUN Number : 108567404
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$171,114.91 C x 2%: \$6,898.00</p>	Large number of properties below initial homestead calculation that required reallocation of remaining funds
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgeting for potential, but not definite, plans for expenditures and for any potential emergencies
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Money immediately available for unforeseen expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	400,000 - PSERS; 400,000 - OPEB; 400,000 - Capital Reserve

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,080,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	575,605	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,655,605</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,715,480	
7000 Revenue from State Sources	2,599,915	
8000 Revenue from Federal Sources	502,536	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$6,817,931</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$9,473,536</u>

LEA : 108567404 Shanksville-Stonycreek SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,091,480
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	4,500
6120 Current Per Capita Taxes, Section 679	7,000
6140 Current Act 511 Taxes - Flat Rate Assessments	7,000
6150 Current Act 511 Taxes - Proportional Assessments	370,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	100,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	91,000
6920 Contributions and Donations from Private Sources	7,500
REVENUE FROM LOCAL SOURCES	\$3,715,480
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,474,000
7112 Basic Education Funding-Social Security	102,315
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	230,000
7311 Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	20,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,000
7340 State Property Tax Reduction Allocation	172,450
7505 Ready to Learn Block Grant	35,845
7820 State Share of Retirement Contributions	467,305
REVENUE FROM STATE SOURCES	\$2,599,915
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	151,206
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	16,479
8517 NCLB, Title IV - 21St Century Schools	12,576
8519 NCLB, Title VI - Flexibility and Accountability	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	255,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	55,275
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$502,536
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	6,817,931

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,091,480	
Amount of Tax Relief for Homestead Exclusions	<u>\$344,900</u>	
Total Approx. Tax Revenue:	\$3,436,380	
Approx. Tax Levy for Tax Rate Calculation:	\$3,705,204	
	Somerset	Total

2020-21 Data		
a. Assessed Value	\$99,575,120	\$99,575,120
b. Real Estate Mills	37.0400	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$357,723,346	\$357,723,346
d. Assessed Value	\$100,032,500	\$100,032,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$3,688,262	\$3,688,262
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$3,688,262	\$3,688,262
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$3,705,204	\$3,705,204
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	37.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,705,204	\$3,705,204
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,360,304
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,091,480
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,091,480	
Amount of Tax Relief for Homestead Exclusions	<u>\$344,900</u>	
Total Approx. Tax Revenue:	\$3,436,380	
Approx. Tax Levy for Tax Rate Calculation:	\$3,705,204	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.1512	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,816,360	\$3,816,360
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,254.00	
Number of Homestead/Farmstead Properties	893	893
Median Assessed Value of Homestead Properties		\$33,470

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,091,480
Amount of Tax Relief for Homestead Exclusions	<u>\$344,900</u>
Total Approx. Tax Revenue:	\$3,436,380
Approx. Tax Levy for Tax Rate Calculation:	\$3,705,204
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$172,450	Lowering RE Tax Rate	\$172,450
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$172,450		\$172,450
Amount of Tax Relief from State/Local Sources			\$344,900

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108567404 Shanksville-Stonycreek SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/16/2021 1:54:11 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Somerset	100,032,500	37.0400	3,705,204			92.00000%	
Totals:	100,032,500		3,705,204	- 344,900	= 3,360,304	X 92.00000%	= 3,091,480
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	7,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	7,000	7,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						7,000	7,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	50,000,000	250,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	24,000,000	120,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						74,000,000	370,000
Total Act 511, Current Taxes							377,000
Act 511 Tax Limit -->				357,723,346	X	12	4,292,680
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Somerset	37.0400	37.0400	0.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,772,010
1200 Special Programs - Elementary / Secondary	461,385
1300 Vocational Education	330,000
1400 Other Instructional Programs - Elementary / Secondary	7,950
1800 Pre-Kindergarten	129,250
Total Instruction	\$3,700,595
2000 Support Services	
2100 Support Services - Students	152,680
2200 Support Services - Instructional Staff	390,130
2300 Support Services - Administration	638,775
2400 Support Services - Pupil Health	86,725
2500 Support Services - Business	244,080
2600 Operation and Maintenance of Plant Services	671,850
2700 Student Transportation Services	356,200
2900 Other Support Services	5,000
Total Support Services	\$2,545,440
3000 Operation of Non-Instructional Services	
3200 Student Activities	167,550
3300 Community Services	3,790
Total Operation of Non-Instructional Services	\$171,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	48,000
5200 Interfund Transfers - Out	750,000
5900 Budgetary Reserve	730,320
Total Other Expenditures and Financing Uses	\$1,528,320
Total Estimated Expenditures and Other Financing Uses	\$7,945,695

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,462,400
200 Personnel Services - Employee Benefits	1,196,710
300 Purchased Professional and Technical Services	12,100
400 Purchased Property Services	900
500 Other Purchased Services	25,000
600 Supplies	61,200
700 Property	6,000
800 Other Objects	7,700
Total Regular Programs - Elementary / Secondary	\$2,772,010
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	197,200
200 Personnel Services - Employee Benefits	147,385
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	10,900
600 Supplies	3,300
800 Other Objects	7,600
Total Special Programs - Elementary / Secondary	\$461,385
1300 <u>Vocational Education</u>	
500 Other Purchased Services	330,000
Total Vocational Education	\$330,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,800
400 Purchased Property Services	300
600 Supplies	1,500
800 Other Objects	350
Total Other Instructional Programs - Elementary / Secondary	\$7,950
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	66,400
200 Personnel Services - Employee Benefits	61,750
500 Other Purchased Services	100
600 Supplies	1,000
Total Pre-Kindergarten	\$129,250
Total Instruction	\$3,700,595
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	75,700
200 Personnel Services - Employee Benefits	36,780
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	2,200

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$152,680
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	135,200
200 Personnel Services - Employee Benefits	105,530
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,000
500 Other Purchased Services	28,400
600 Supplies	48,000
700 Property	42,000
800 Other Objects	12,000
Total Support Services - Instructional Staff	\$390,130
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	323,600
200 Personnel Services - Employee Benefits	235,975
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	6,500
500 Other Purchased Services	19,200
600 Supplies	7,500
700 Property	1,000
800 Other Objects	12,000
Total Support Services - Administration	\$638,775
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	40,125
200 Personnel Services - Employee Benefits	39,300
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	100
500 Other Purchased Services	100
600 Supplies	2,700
800 Other Objects	4,000
Total Support Services - Pupil Health	\$86,725
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	109,800
200 Personnel Services - Employee Benefits	94,480
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	2,400
500 Other Purchased Services	8,400
600 Supplies	2,500
700 Property	1,000
800 Other Objects	9,500
Total Support Services - Business	\$244,080
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	203,350
200 Personnel Services - Employee Benefits	178,800
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	115,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	32,700
600 Supplies	116,000
700 Property	2,500
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$671,850
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	350,000
600 Supplies	2,000
800 Other Objects	200
Total Student Transportation Services	\$356,200
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$2,545,440
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	68,700
200 Personnel Services - Employee Benefits	31,800
300 Purchased Professional and Technical Services	26,800
400 Purchased Property Services	125
500 Other Purchased Services	23,450
600 Supplies	7,650
800 Other Objects	9,025
Total Student Activities	\$167,550
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	1,790
800 Other Objects	1,000
Total Community Services	\$3,790
Total Operation of Non-Instructional Services	\$171,340
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	8,000
900 Other Uses of Funds	40,000
Total Debt Service / Other Expenditures and Financing Uses	\$48,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	750,000
Total Interfund Transfers - Out	\$750,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	730,320

LEA : 108567404 Shanksville-Stonycreek SD

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$730,320
Total Other Expenditures and Financing Uses	\$1,528,320
TOTAL EXPENDITURES	\$7,945,695

LEA : 108567404 Shanksville-Stonycreek SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	3,960,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	786,000	1,200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	17,700	17,700
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	67,900	67,900
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,831,600	\$4,785,600

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

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,831,600	\$4,785,600

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

LEA : 108567404 Shanksville-Stonycreek SD

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	40,000	40,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$40,000	\$40,000
TOTAL INDEBTEDNESS	\$40,000	\$40,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	327,841
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,527,841
5900 Budgetary Reserve	730,320
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,258,161