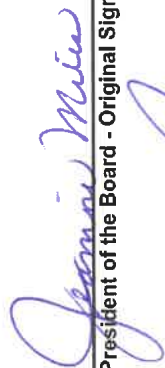


FINAL GENERAL FUND BUDGET

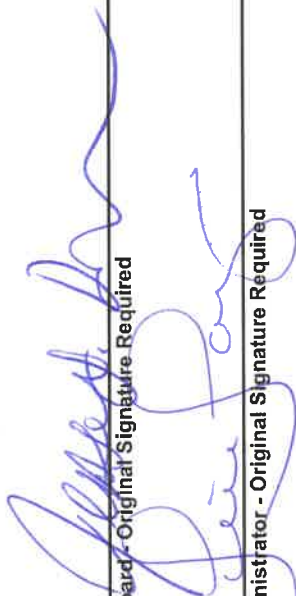
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2021



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Jessica L Drylie

Contact Person

jdrylie@fortcherry.org

Email Address

6/29/21

Date

6/29/21

Date

6/29/21

Date

(724)796-1551

Telephone

Extn :2420

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fort Cherry SD	COUNTY : Washington	AUN : 101632403
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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	\$19674959
Ending Unassigned Fund Balance	\$734562
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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 6/29/21
---	-----------------

DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fort Cherry SD	County : Washington	AUN Number : 101632403
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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 7-8-21
---	------------------------------

DUE DATE:
 IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$36,414.00 Function 2800, Object 200: \$36,447.00	2nd year Tech Assistant is only making \$36,414 but has family benefits so when adding family benefits with PSERS Rates and Vision, Dental, Life, and STD Insurance, his benefits are slightly larger than his actual pay.
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.	Funds set aside for deficit budget and/or unforeseen circumstances
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund balance is made up of Capital Projects fund (Transfers from General Fund), future PSERS Rate increases, Technology needs, and budget deficit

<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		
0840 Assigned Fund Balance	4,365,257	
0850 Unassigned Fund Balance	1,147,586	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,512,843</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,135,189	
7000 Revenue from State Sources	10,566,283	
8000 Revenue from Federal Sources	570,706	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$19,272,178</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,785,021</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,762,266
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	7,200
6120 Current Per Capita Taxes, Section 679	21,600
6140 Current Act 511 Taxes - Flat Rate Assessments	21,600
6150 Current Act 511 Taxes - Proportional Assessments	711,788
6400 Delinquencies on Taxes Levied / Assessed by the LEA	139,500
6500 Earnings on Investments	25,500
6700 Revenues from LEA Activities	12,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	209,885
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	126,600
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$8,135,189
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,650,379
7112 Basic Education Funding-Social Security	355,650
7220 Vocational Education	68,124
7271 Special Education funds for School-Aged Pupils	910,668
7311 Pupil Transportation Subsidy	520,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	449,956
7360 Safe Schools	55,000
7505 Ready to Learn Block Grant	186,506
7820 State Share of Retirement Contributions	1,350,000
REVENUE FROM STATE SOURCES	\$10,566,283
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	135,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	373,706

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	20,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$570,706
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,272,178

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:	\$6,762,266		
Amount of Tax Relief for Homestead Exclusions	<u>\$449,956</u>		
Total Approx. Tax Revenue:	\$7,212,222		
Approx. Tax Levy for Tax Rate Calculation:	\$7,800,245		

	Allegheny	Washington	Total
2020-21 Data			
a. Assessed Value	\$16,036,000	\$556,579,930	\$572,615,930
b. Real Estate Mills	12.9304	12.9304	12.9304
I. 2021-22 Data			
c. 2019 STEB Market Value	\$13,535,517	\$447,487,746	\$461,023,263
d. Assessed Value	\$15,334,700	\$565,269,670	\$580,604,370
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$207,352	\$7,196,801	\$7,404,153
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	2.93597%	97.06403%	100.00000%
h. Rebalanced 2020-21 Tax Levy			\$7,404,153
(f Total * g)			
i. Base Mills Subject to Index	12.9304	12.9304	12.9304
(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%	92.00000%
k. Tax Levy Needed			\$7,800,245
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	13.4347	13.4347	13.4347
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$206,017	\$7,594,228	\$7,800,245
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,350,289
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,762,266
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.9%

Calculation Method:RateSection 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$6,762,266
Amount of Tax Relief for Homestead Exclusions \$449,956
Total Approx. Tax Revenue: \$7,212,222
Approx. Tax Levy for Tax Rate Calculation: \$7,800,245

	Allegheny	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	13.4347	13.4347	13.4347
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$206,017	\$7,594,228	\$7,800,245
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$15,556.00	\$15,556.00	
Number of Homestead/Farmstead Properties	111	2039	2150
Median Assessed Value of Homestead Properties			\$137,000

Act 1 Index (current): 3.9%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:	\$6,762,266
Amount of Tax Relief for Homestead Exclusions	<u>\$449,956</u>
Total Approx. Tax Revenue:	\$7,212,222
Approx. Tax Levy for Tax Rate Calculation:	\$7,800,245
	Allegheny

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$449,956	Lowering RE Tax Rate	\$0	\$449,956
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$449,956

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Allegheny	15,334,700	13.4347	206,017				92.00000%		
Washington	565,269,670	13.4347	7,594,228				92.00000%		
Totals:	580,604,370		7,800,245	-	449,956	=	7,350,289	X	92.00000% = 6,762,266
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				21,600	
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		21,600	21,600
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								21,600	21,600
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%		621,288	621,288
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		90,500	90,500
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								711,788	711,788
Total Act 511, Current Taxes									733,388
Act 511 Tax Limit -->				461,023,263		X		12	5,532,279
				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>									
	Allegheny	12.9304	13.4347	3.91%	Yes	3.9%				
	Washington	12.9304	13.4347	3.91%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,196,635
1200 Special Programs - Elementary / Secondary	2,941,422
1300 Vocational Education	537,239
1400 Other Instructional Programs - Elementary / Secondary	500
Total Instruction	\$11,675,796
2000 Support Services	
2100 Support Services - Students	482,628
2200 Support Services - Instructional Staff	477,397
2300 Support Services - Administration	1,061,666
2400 Support Services - Pupil Health	189,087
2500 Support Services - Business	505,939
2600 Operation and Maintenance of Plant Services	2,384,627
2700 Student Transportation Services	1,397,772
2800 Support Services - Central	276,711
2900 Other Support Services	11,388
Total Support Services	\$6,787,215
3000 Operation of Non-Instructional Services	
3200 Student Activities	575,223
3300 Community Services	5,500
Total Operation of Non-Instructional Services	\$580,723
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	431,225
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$631,225
Total Estimated Expenditures and Other Financing Uses	\$19,674,959

LEA : 101632403 Fort Cherry SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,137,044
200 Personnel Services - Employee Benefits		3,005,291
300 Purchased Professional and Technical Services		101,800
400 Purchased Property Services		2,000
500 Other Purchased Services		644,000
600 Supplies		258,500
700 Property		44,500
800 Other Objects		3,500
Total Regular Programs - Elementary / Secondary		\$8,196,635
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,027,678
200 Personnel Services - Employee Benefits		462,384
300 Purchased Professional and Technical Services		643,500
400 Purchased Property Services		1,000
500 Other Purchased Services		780,600
600 Supplies		20,650
700 Property		3,160
800 Other Objects		2,450
Total Special Programs - Elementary / Secondary		\$2,941,422
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		158,841
200 Personnel Services - Employee Benefits		109,548
300 Purchased Professional and Technical Services		700
500 Other Purchased Services		249,250
600 Supplies		13,400
700 Property		2,500
800 Other Objects		3,000
Total Vocational Education		\$537,239
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
500 Other Purchased Services		500
Total Other Instructional Programs - Elementary / Secondary		\$500
Total Instruction		\$11,675,796
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		309,722
200 Personnel Services - Employee Benefits		157,656
400 Purchased Property Services		500
500 Other Purchased Services		1,200
600 Supplies		2,600
700 Property		500
800 Other Objects		10,450
Total Support Services - Students		\$482,628

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	217,838
200 Personnel Services - Employee Benefits	128,446
300 Purchased Professional and Technical Services	99,963
500 Other Purchased Services	1,400
600 Supplies	26,250
700 Property	1,500
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$477,397
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	531,783
200 Personnel Services - Employee Benefits	260,523
300 Purchased Professional and Technical Services	83,200
400 Purchased Property Services	67,625
500 Other Purchased Services	74,795
600 Supplies	14,920
700 Property	1,000
800 Other Objects	27,820
Total Support Services - Administration	\$1,061,666
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	98,967
200 Personnel Services - Employee Benefits	81,670
300 Purchased Professional and Technical Services	1,250
400 Purchased Property Services	900
600 Supplies	5,300
700 Property	1,000
Total Support Services - Pupil Health	\$189,087
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	182,830
200 Personnel Services - Employee Benefits	141,659
300 Purchased Professional and Technical Services	9,750
500 Other Purchased Services	151,950
600 Supplies	18,500
800 Other Objects	1,250
Total Support Services - Business	\$505,939
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	959,589
200 Personnel Services - Employee Benefits	668,603
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	406,310
500 Other Purchased Services	95,275
600 Supplies	200,250
700 Property	35,000
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$2,384,627

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,137
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,370,385
600 Supplies	8,750
700 Property	11,000
Total Student Transportation Services	\$1,397,772
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	36,414
200 Personnel Services - Employee Benefits	36,447
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	35,000
500 Other Purchased Services	250
600 Supplies	90,800
700 Property	5,000
Total Support Services - Central	\$276,711
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,388
Total Other Support Services	\$11,388
Total Support Services	\$6,787,215
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	219,929
200 Personnel Services - Employee Benefits	97,944
300 Purchased Professional and Technical Services	67,400
400 Purchased Property Services	16,700
500 Other Purchased Services	50,750
600 Supplies	86,500
700 Property	23,500
800 Other Objects	12,500
Total Student Activities	\$575,223
3300 <u>Community Services</u>	
800 Other Objects	5,500
Total Community Services	\$5,500
Total Operation of Non-Instructional Services	\$580,723
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	236,225
900 Other Uses of Funds	195,000
Total Debt Service / Other Expenditures and Financing Uses	\$431,225
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$631,225
TOTAL EXPENDITURES	\$19,674,959

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	4,188,180	4,050,000
Public Purpose (Expendable) Trust Fund	5,862	5,900
Other Comptroller-Approved Special Revenue Funds	28,097	28,260
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	848,245	752,500
Other Capital Projects Fund	481,110	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	68,783	55,650
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	100,130	85,900
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,720,407	\$4,978,210

Long-Term Investments

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

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<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	\$5,720,407	\$4,978,210

LEA : 101632403 Fort Cherry SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	8,445,000	8,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	320,000	525,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,078,656	4,953,939
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,843,656	\$13,729,539
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		

LEA : 101632403 Fort Cherry SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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	\$12,843,656	\$13,729,539

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$12,843,656	\$13,729,539

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,375,500
0850 Unassigned Fund Balance	734,562
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,110,062
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,110,062