

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,042,390
6113 Public Utility Realty Taxes	4,640
6114 Payments in Lieu of Current Taxes - State / Local	49,000
6120 Current Per Capita Taxes, Section 679	16,600
6140 Current Act 511 Taxes - Flat Rate Assessments	33,000
6150 Current Act 511 Taxes - Proportional Assessments	660,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	326,590
6500 Earnings on Investments	16,000
6700 Revenues from LEA Activities	26,350
6800 Revenues from Intermediary Sources / Pass-Through Funds	501,250
6910 Rentals	15,050
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	15,500

REVENUE FROM LOCAL SOURCES \$5,707,870

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,553,048
7112 Basic Education Funding-Social Security	380,000
7271 Special Education funds for School-Aged Pupils	860,859
7311 Pupil Transportation Subsidy	754,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,450
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,370
7340 State Property Tax Reduction Allocation	282,677
7505 Ready to Learn Block Grant	237,979
7820 State Share of Retirement Contributions	1,717,500

REVENUE FROM STATE SOURCES \$12,056,883

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	444,521
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,515
8517 NCLB, Title IV - 21st Century Schools	29,718
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medicaid Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,600

REVENUE FROM FEDERAL SOURCES \$633,354

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 18,398,107

ITEM

AMOUNTS

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	273,255
0830 Committed Fund Balance	3,334,531
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,007,271

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,341,802

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	5,707,870
7000 Revenue from State Sources	12,056,883
8000 Revenue from Federal Sources	633,354
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$18,398,107

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$24,739,909

Description

1000 Instruction

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs
- 1800 Pre-Kindergarten

Total Instruction

2000 Support Services

- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - Administration
- 2400 Support Services - Pupil Health
- 2500 Support Services - Business
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2800 Support Services - Central

Total Support Services

3000 Operation of Non-Instructional Services

- 3200 Student Activities
- 3300 Community Services

Total Operation of Non-Instructional Services

5000 Other Expenditures and Financing Uses

- 5100 Debt Service / Other Expenditures and Financing Uses

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

Amount

7,682,513
 2,574,703
 1,132,469
 57,200
 4,005
 277,446

\$11,728,336

601,250
 623,750
 1,205,936
 261,721
 336,383
 1,780,905
 1,047,297
 137,772

\$5,995,014

394,383
 5,000

\$399,383

1,232,147

\$1,232,147

\$19,354,880

Description

Amount

1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	4,021,893	
200 Personnel Services - Employee Benefits	2,790,279	
300 Purchased Professional and Technical Services	89,000	
400 Purchased Property Services	5,600	
500 Other Purchased Services	387,350	
600 Supplies	219,620	
700 Property	134,600	
800 Other Objects	34,171	
Total Regular Programs - Elementary / Secondary	\$7,682,513	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries	1,150,672	
200 Personnel Services - Employee Benefits	766,881	
300 Purchased Professional and Technical Services	106,850	
500 Other Purchased Services	529,250	
600 Supplies	20,250	
800 Other Objects	800	
Total Special Programs - Elementary / Secondary	\$2,574,703	
1300 Vocational Education		
500 Other Purchased Services	1,132,469	
Total Vocational Education	\$1,132,469	
1400 Other Instructional Programs - Elementary / Secondary		
500 Other Purchased Services	57,200	
Total Other Instructional Programs - Elementary / Secondary	\$57,200	
1500 Nonpublic School Programs		
300 Purchased Professional and Technical Services	4,005	
Total Nonpublic School Programs	\$4,005	
1800 Pre-Kindergarten		
100 Personnel Services - Salaries	152,737	
200 Personnel Services - Employee Benefits	97,115	
300 Purchased Professional and Technical Services	6,261	
500 Other Purchased Services	2,000	
600 Supplies	19,333	
Total Pre-Kindergarten	\$277,446	
Total Instruction	\$11,728,336	
2000 Support Services		
2100 Support Services - Students		
100 Personnel Services - Salaries	303,219	
200 Personnel Services - Employee Benefits	252,631	
300 Purchased Professional and Technical Services	33,600	
500 Other Purchased Services	4,950	
600 Supplies	4,650	

Description

800 Other Objects

Amount

2,200

\$601,250

Total Support Services - Students

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

500 Other Purchased Services

600 Supplies

285,878

241,652

12,300

24,700

59,220

\$623,750

Total Support Services - Instructional Staff

2300 Support Services - Administration

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

500 Other Purchased Services

600 Supplies

800 Other Objects

591,533

400,733

63,055

15,230

38,739

96,646

\$1,205,936

Total Support Services - Administration

2400 Support Services - Pupil Health

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

800 Other Objects

86,054

46,067

123,000

500

950

5,100

50

\$261,721

Total Support Services - Pupil Health

2500 Support Services - Business

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

500 Other Purchased Services

600 Supplies

800 Other Objects

161,361

144,352

1,500

8,925

18,470

1,775

\$336,383

Total Support Services - Business

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

563,935

528,562

49,090

265,670

55,130

299,894

3,580

15,044

\$1,780,905

Total Operation and Maintenance of Plant Services

Description	Amount
2700 Student Transportation Services	
500 Other Purchased Services	1,044,497
600 Supplies	2,800
Total Student Transportation Services	\$1,047,297
2800 Support Services - Central	
100 Personnel Services - Salaries	85,006
200 Personnel Services - Employee Benefits	52,766
Total Support Services - Central	\$137,772
Total Support Services	\$5,995,014
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	180,970
200 Personnel Services - Employee Benefits	85,583
300 Purchased Professional and Technical Services	23,080
400 Purchased Property Services	7,070
500 Other Purchased Services	47,110
600 Supplies	34,170
700 Property	1,700
800 Other Objects	14,700
Total Student Activities	\$394,383
3300 Community Services	
600 Supplies	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$399,383
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	92,885
900 Other Uses of Funds	1,139,262
Total Debt Service / Other Expenditures and Financing Uses	\$1,232,147
Total Other Expenditures and Financing Uses	\$1,232,147
TOTAL EXPENDITURES	\$19,354,880

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	273,255
0830 Committed Fund Balance	3,334,531
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,050,498
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,385,029

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$5,656,284**

Act 1 Index (current): 4.4%
 Calculation Method: 2
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$4,042,525
 Amount of Tax Relief for Homestead Exclusions: \$282,677
 Total Approx. Tax Revenue: \$4,325,202
 Approx. Tax Levy for Tax Rate Calculation: \$4,732,254

	Revenue	Clinton	Total
2020-21 Data			
a. Assessed Value	\$43,430,535	\$8,308,700	\$51,739,235
b. Real Estate Mills	101.8000	12.5000	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$287,966,432	\$6,826,429	\$294,792,861
d. Assessed Value	\$43,753,954	\$8,320,700	\$52,074,654
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

	Revenue	Clinton	Total
2020-21 Calculations			
f. 2020-21 Tax Levy (a * b)	\$4,421,228	\$103,859	\$4,525,087
2021-22 Calculations			
g. Percent of Total Market Value	97.68433%	2.31567%	100.00000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$4,420,301	\$104,786	\$4,525,087
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	101.8000	12.6115	
(h / (d-e) * 1000) if reassessment			

	Revenue	Clinton	Total
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	90.86000%	90.51000%	90.85190%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$4,622,671	\$109,583	\$4,732,254
I. 2021-22 Real Estate Tax Rate	105.6500	13.1600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$4,622,605	\$109,500	\$4,732,105
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$4,449,428
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$4,042,390

Act 1 Index (current): 4.4%
 Calculation Method: 2
 Number of Decimals For Tax Rate Calculation:
 Approx. Tax Revenue from RE Taxes: \$4,042,525
 Amount of Tax Relief for Homestead Exclusions: \$282,677
 Total Approx. Tax Revenue: \$4,325,202
 Approx. Tax Levy for Tax Rate Calculation: \$4,732,254

Section 672.1 Method Choice: (a)(1)

	Clearfield	Clinton	Total
Index Maximums			
p. Maximum Mills Based On Index ($t * (1 + \text{Index})$)	106.2792	13.1664	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$4,650,135	\$109,554	\$4,759,689
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,563.00	\$55,600.00	
Number of Homestead/Farmstead Properties	2197	8	2205
Median Assessed Value of Homestead Properties			\$10,728

2021-2022 Final General Fund Budget

AUN: 110179003 West Branch Area SD
 Printed 5/19/2021 9:13:35 AM

Act 1 Index (current): 4.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$4,042,525

Amount of Tax Relief for Homestead Exclusions \$282,677

Total Approx. Tax Revenue: \$4,325,202

Approx. Tax Levy for Tax Rate Calculation: \$4,732,254

Section 672.1 Method Choice: (a)(1)

Revenue
 \$4,042,525
 \$282,677
 \$4,325,202
 \$4,732,254
 Clearfield

Clinton Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$282,677	Lowering RE Tax Rate	\$0	\$282,677
\$0			\$0
\$282,677			\$282,677

CODE

6111 Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	Clearfield	43,753,954	105.6500	4,622,605			90.860000%	
	Clinton	8,320,700	13.1600	109,500			90.510000%	
Totals:		52,074,654		4,732,105	282,677	4,449,428 X	90.851900%	4,042,390

6120	Current Per Capita Taxes-Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes-Flat Rate Assessments	\$5.00	16,600
6141	Current Act 511 Per Capita Taxes	Rate	Estimated Revenue
6142	Current Act 511 Occupation Taxes- Flat Rate	\$5.00	16,600
6143	Current Act 511 Local Services Taxes	\$10.00	14,500
6144	Current Act 511 Trailer Taxes	\$10.00	1,900
6145	Current Act 511 Business Privilege Taxes- Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes- Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0

6150	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes- Proportional Assessments	0.5000%		64,540	33,000
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%	750,000	610,000
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.000%	75,000	50,500
6154	Current Act 511 Amusement Taxes	0.0000%	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	0.0000%	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				825,000	660,500
Total Act 511, Current Taxes					693,500
			294,792,861 X	12	3,537,514
			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>									
	Clearfield	101.8000	105.6500	3.79%	Yes	4.4%				
	Clinton	12.6115	13.1600	4.35%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes—Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes—Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

Cash and Short-Term Investments

06/30/2021 Estimate

9,008,279

06/30/2022 Projection

7,600,000

- 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 Cash and Short-Term Investments

\$9,160,191

\$7,758,000

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

<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	\$9,160,191	\$7,758,000

Long-Term Indebtedness

General Fund

06/30/2021 Estimate

06/30/2022 Projection

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	5,942,904	4,948,412
0530 Lease-Purchase Obligations	455,360	262,574
0540 Accumulated Compensated Absences	53,847	
0550 Authority Lease Obligations	309,352	315,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	4,332,603	4,335,000
Total General Fund	23,509,271	23,525,000
Public Purpose (Expendable) Trust Fund	\$34,603,337	\$33,385,986

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

2021-2022 Final General Fund Budget
 LEA : 110179003 West Branch Area SD
 Printed 5/19/2021 8:49:30 AM

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

- 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

4,365

4,400

2021-2022 Final General Fund Budget
 LEA : 110179003 West Branch Area SD
 Printed 5/19/2021 8:49:30 AM

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	14,564	14,500
0599 Other Noncurrent Liabilities	162,729	162,729
Total Food Service / Cafeteria Operations Fund	\$181,658	\$181,629

<u>Child Care Operations Fund</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Total Child Care Operations Fund</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Total Other Enterprise Funds</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Total Internal Service Fund</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Total Private Purpose Trust Fund</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>

2021-2022 Final General Fund Budget
LEA : 110179003 West Branch Area SD
Printed 5/19/2021 8:49:30 AM

06/30/2021 Estimate

06/30/2022 Projection

Long-Term Indebtedness

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

Long-Term Indebtedness

- 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

06/30/2021 Estimate

\$34,784,995

06/30/2022 Projection

\$33,567,615

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Short-Term Payables		
General Fund	3,630,078	3,630,000
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	55,342	56,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	4,638	4,600
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	43,116	44,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$3,733,174	\$3,734,600
TOTAL INDEBTEDNESS	\$38,518,169	\$37,302,215

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	9,202,024	9,117,259
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	34,526	40,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	83,747	94,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	4,660	4,700
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments **\$9,324,957** **\$9,255,959**

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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		

	06/30/2020 Estimate	06/30/2021 Projection
<u>Long-Term Investments</u> Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,324,957	\$9,255,959