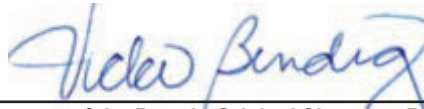


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**  
\_\_\_\_\_  
President of the Board - Original Signature Required

06.21.2021

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

06.21.2021

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

22, June 2021

\_\_\_\_\_  
Date

Vicki Bendig

(814)824-3400

Extn :4533

\_\_\_\_\_  
Contact Person\_\_\_\_\_  
Telephone\_\_\_\_\_  
Extension

vicki.bendig@wattsburg.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wattsburg Area SD	COUNTY : Erie	AUN : 105259703
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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	\$26771889
Ending Unassigned Fund Balance	\$2135959
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 06.22.2021
---	--------------------

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)

<b>School District Name :</b> Wattsburg Area SD	<b>County :</b> Erie	<b>AUN Number :</b> 105259703
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 17, May 2021
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$15,000.00 . Provide a justification.	This benefit amount is for tuition reimbursement, there are no salaries for this function.
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: \$0.00 Function 2800, Object 200: \$15,000.00	This benefit amount is for tuition reimbursement, there are no salaries for this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Operating contingency funds
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.	To be used in the event of an emergency or unforeseen mechanical failure repair or other increase in operating expenses within School Board Policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed to current and future construction projects.

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	100,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,467,273	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,128,849	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,596,122</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	13,605,677	
7000 Revenue from State Sources	12,748,432	
8000 Revenue from Federal Sources	417,780	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$26,771,889</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$31,368,011</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	11,273,456
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	10,665
6114 Payments in Lieu of Current Taxes - State / Local	7,006
6120 Current Per Capita Taxes, Section 679	27,750
6140 Current Act 511 Taxes - Flat Rate Assessments	36,750
6150 Current Act 511 Taxes - Proportional Assessments	1,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	415,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	331,103
6910 Rentals	16,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	8,947
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,605,677</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,885,313
7112 Basic Education Funding-Social Security	438,609
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,044,069
7311 Pupil Transportation Subsidy	1,096,110
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	517,687
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	463,424
7505 Ready to Learn Block Grant	243,953
7820 State Share of Retirement Contributions	2,003,267
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,748,432</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	312,984
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,719
8517 NCLB, Title IV - 21st Century Schools	21,577
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$417,780</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,771,889</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,273,456	
Amount of Tax Relief for Homestead Exclusions	<u>\$463,424</u>	
Total Approx. Tax Revenue:	\$11,736,880	
Approx. Tax Levy for Tax Rate Calculation:	\$12,188,287	
	Erie	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$590,299,505	\$590,299,505
b. Real Estate Mills	19.7786	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$567,306,653	\$567,306,653
d. Assessed Value	\$592,248,021	\$592,248,021
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$11,675,298	\$11,675,298
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$11,675,298	\$11,675,298
(f Total * g)		
i. Base Mills Subject to Index	19.7786	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.15000%	96.15000%
k. Tax Levy Needed	\$12,188,287	\$12,188,287
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	20.5797	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,188,287	\$12,188,287
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,724,863
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,273,456
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,273,456	
Amount of Tax Relief for Homestead Exclusions	<u>\$463,424</u>	
Total Approx. Tax Revenue:	\$11,736,880	
Approx. Tax Levy for Tax Rate Calculation:	\$12,188,287	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.5895	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,194,091	\$12,194,091
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	\$7,079.00	
Number of Homestead/Farmstead Properties	3192	3192
Median Assessed Value of Homestead Properties		\$133,900

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,273,456
Amount of Tax Relief for Homestead Exclusions	<u>\$463,424</u>
Total Approx. Tax Revenue:	\$11,736,880
Approx. Tax Levy for Tax Rate Calculation:	\$12,188,287
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$463,424	Lowering RE Tax Rate	\$0	\$463,424
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$463,424

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 105259703      Wattsburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/24/2021 10:23:41 AM				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>
Erie	592,248,021	20.5797	12,188,287			96.15000%	
Totals:	592,248,021		12,188,287	- 463,424	= 11,724,863	X 96.15000%	= 11,273,456
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	27,750		
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	27,750	27,750
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	9,000	9,000
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						36,750	36,750
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%	1,000,000	1,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000	100,000
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						1,100,000	1,100,000
Total Act 511, Current Taxes							1,136,750
Act 511 Tax Limit    -->				567,306,653	X	12	6,807,680
				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>									
	Erie	19.7786	20.5797	4.06%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 105259703     Wattsburg Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,654,933
1200 Special Programs - Elementary / Secondary	2,577,108
1300 Vocational Education	353,000
1400 Other Instructional Programs - Elementary / Secondary	238,057
1500 Nonpublic School Programs	9,597
<b>Total Instruction</b>	<b>\$12,832,695</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,008,726
2200 Support Services - Instructional Staff	1,320,174
2300 Support Services - Administration	2,048,277
2400 Support Services - Pupil Health	323,310
2500 Support Services - Business	555,508
2600 Operation and Maintenance of Plant Services	2,127,480
2700 Student Transportation Services	1,900,000
2800 Support Services - Central	26,300
2900 Other Support Services	31,500
<b>Total Support Services</b>	<b>\$9,341,275</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	748,514
<b>Total Operation of Non-Instructional Services</b>	<b>\$748,514</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	179,835
5200 Interfund Transfers - Out	2,434,238
5900 Budgetary Reserve	1,235,332
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,849,405</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,771,889</b>

LEA : 105259703     Wattsburg Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,954,863
200 Personnel Services - Employee Benefits	3,922,175
300 Purchased Professional and Technical Services	186,200
400 Purchased Property Services	76,000
500 Other Purchased Services	71,200
600 Supplies	444,045
800 Other Objects	450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,654,933</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,064,972
200 Personnel Services - Employee Benefits	782,926
300 Purchased Professional and Technical Services	183,000
500 Other Purchased Services	498,710
600 Supplies	46,000
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,577,108</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	353,000
<b>Total Vocational Education</b>	<b>\$353,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	78,240
200 Personnel Services - Employee Benefits	63,017
500 Other Purchased Services	96,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$238,057</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	9,597
<b>Total Nonpublic School Programs</b>	<b>\$9,597</b>
<b>Total Instruction</b>	<b>\$12,832,695</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	522,901
200 Personnel Services - Employee Benefits	431,725
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	400
600 Supplies	44,600
800 Other Objects	100
<b>Total Support Services - Students</b>	<b>\$1,008,726</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	379,324
200 Personnel Services - Employee Benefits	357,988
300 Purchased Professional and Technical Services	75,700

LEA : 105259703     Wattsburg Area SD

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	223,000
500	Other Purchased Services	40,977
600	Supplies	243,085
800	Other Objects	100
<b>Total Support Services - Instructional Staff</b>		<b>\$1,320,174</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	749,029
200	Personnel Services - Employee Benefits	646,091
300	Purchased Professional and Technical Services	252,483
500	Other Purchased Services	166,392
600	Supplies	39,550
800	Other Objects	194,732
<b>Total Support Services - Administration</b>		<b>\$2,048,277</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	170,830
200	Personnel Services - Employee Benefits	136,660
300	Purchased Professional and Technical Services	10,500
500	Other Purchased Services	200
600	Supplies	4,800
800	Other Objects	320
<b>Total Support Services - Pupil Health</b>		<b>\$323,310</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	251,609
200	Personnel Services - Employee Benefits	205,963
300	Purchased Professional and Technical Services	2,000
400	Purchased Property Services	7,200
500	Other Purchased Services	16,161
600	Supplies	68,300
800	Other Objects	4,275
<b>Total Support Services - Business</b>		<b>\$555,508</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	751,857
200	Personnel Services - Employee Benefits	493,573
300	Purchased Professional and Technical Services	59,500
400	Purchased Property Services	295,600
500	Other Purchased Services	75,150
600	Supplies	441,300
700	Property	7,500
800	Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$2,127,480</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	1,900,000
<b>Total Student Transportation Services</b>		<b>\$1,900,000</b>
<b>2800 <u>Support Services - Central</u></b>		

LEA : 105259703     Wattsburg Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	15,000
300 Purchased Professional and Technical Services	10,800
500 Other Purchased Services	500
<b>Total Support Services - Central</b>	<b>\$26,300</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	31,500
<b>Total Other Support Services</b>	<b>\$31,500</b>
<b>Total Support Services</b>	<b>\$9,341,275</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	337,292
200 Personnel Services - Employee Benefits	157,762
300 Purchased Professional and Technical Services	73,435
400 Purchased Property Services	10,200
500 Other Purchased Services	77,000
600 Supplies	75,100
800 Other Objects	17,725
<b>Total Student Activities</b>	<b>\$748,514</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$748,514</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	44,835
900 Other Uses of Funds	135,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$179,835</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,434,238
<b>Total Interfund Transfers - Out</b>	<b>\$2,434,238</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,235,332
<b>Total Budgetary Reserve</b>	<b>\$1,235,332</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,849,405</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,771,889</b>



LEA : 105259703     Wattsburg Area SD

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	3,355,000	3,355,000
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	70,000	70,000
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	\$3,425,000	\$3,425,000

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		

LEA : 105259703     Wattsburg Area SD

<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	\$3,425,000	\$3,425,000

LEA : 105259703     Wattsburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	24,955,135	23,038,585
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,655,160	1,295,940
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$26,610,295</b>	<b>\$24,334,525</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$26,610,295</b>	<b>\$24,334,525</b>	

<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	\$26,610,295	\$24,334,525



Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,460,163
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,135,959
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,596,122
5900 Budgetary Reserve	1,235,332
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,931,454