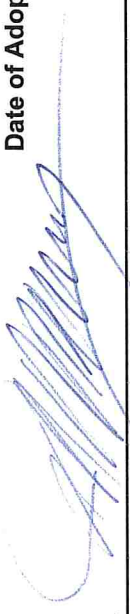


**FINAL GENERAL FUND BUDGET**

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

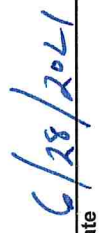
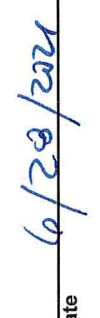
Brad H Rau

\_\_\_\_\_  
Contact Person

(724)941-6251 Extn :

\_\_\_\_\_  
Telephone Extension

RauB@pt-sd.org

\_\_\_\_\_  
Email Address  
\_\_\_\_\_  
Date 6/28/2021  
\_\_\_\_\_  
Date 6/28/2021  
\_\_\_\_\_  
Date 6/28/2021

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Peters Township SD	COUNTY : Washington	AUN : 101636503
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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	\$74250401
Ending Unassigned Fund Balance	\$435440
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.58%

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 6/28/2021
--	-------------------

DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Peters Township SD	County : Washington	AUN Number : 101636503
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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
	5/17/21

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned Fund Balance is used by the District for unanticipated expenditures which may occur in future years.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned \$3,500,000 for future debt service obligations, \$2,000,000 for future retirement obligations and \$2,000,000 for future COVID-19 related obligations.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	549,483	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,500,000	
0850 Unassigned Fund Balance	1,051,746	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,551,746</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	54,859,923	
7000 Revenue from State Sources	16,938,705	
8000 Revenue from Federal Sources	820,467	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$72,634,095</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$82,185,841</u>

LEA : 101636503     Peters Township SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	45,483,731
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	7,228,705
6400 Delinquencies on Taxes Levied / Assessed by the LEA	579,327
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	335,009
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	55,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	160,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	123,151
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$54,859,923</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,630,083
7112 Basic Education Funding-Social Security	1,226,290
7271 Special Education funds for School-Aged Pupils	1,657,860
7311 Pupil Transportation Subsidy	766,085
7312 Nonpublic and Charter School Pupil Transportation Subsidy	83,915
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	634,042
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	726,968
7505 Ready to Learn Block Grant	335,813
7820 State Share of Retirement Contributions	5,802,649
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,938,705</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	100,733
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,277
8517 NCLB, Title IV - 21st Century Schools	10,000
8731 ARRA - Build America Bonds	35,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	371,457

LEA : 101636503     Peters Township SD

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$820,467</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
<b>OTHER FINANCING SOURCES</b>	<b>\$15,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>72,634,095</b>

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,483,731	
Amount of Tax Relief for Homestead Exclusions	<u>\$726,968</u>	
Total Approx. Tax Revenue:	\$46,210,699	
Approx. Tax Levy for Tax Rate Calculation:	\$47,376,949	
	Washington	Total

2020-21 Data		
a. Assessed Value	\$3,212,125,530	\$3,212,125,530
b. Real Estate Mills	14.1600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,729,285,862	\$2,729,285,862
d. Assessed Value	\$3,249,447,800	\$3,249,447,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$45,483,698	\$45,483,698
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$45,483,698	\$45,483,698
(f Total * g)		
i. Base Mills Subject to Index	14.1600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$47,376,949	\$47,376,949
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	14.5800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,376,949	\$47,376,949
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,649,981
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,483,731
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,483,731	
Amount of Tax Relief for Homestead Exclusions	<u>\$726,968</u>	
Total Approx. Tax Revenue:	\$46,210,699	
Approx. Tax Levy for Tax Rate Calculation:	\$47,376,949	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.5848	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,392,546	\$47,392,546
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	\$8,737.00	
Number of Homestead/Farmstead Properties	5707	5707
Median Assessed Value of Homestead Properties		\$305,900

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,483,731
Amount of Tax Relief for Homestead Exclusions	<u>\$726,968</u>
Total Approx. Tax Revenue:	\$46,210,699
Approx. Tax Levy for Tax Rate Calculation:	\$47,376,949
	Washington
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$726,968	Lowering RE Tax Rate	\$0	\$726,968
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$726,968

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101636503    Peters Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/26/2021 10:19:32 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>
Washington	3,249,447,800	14.5800	47,376,949			97.50000%	
Totals:	3,249,447,800		47,376,949	- 726,968	= 46,649,981	X 97.50000%	= 45,483,731
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
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			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00	45,000	45,000
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						45,000	45,000
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%	6,328,705	6,328,705
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	900,000	900,000
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						7,228,705	7,228,705
Total Act 511, Current Taxes							7,273,705
Act 511 Tax Limit -->				2,729,285,862	X	12	32,751,430
				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> Washington	14.1600	14.5800	2.97%	Yes	3.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
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 : 101636503     Peters Township SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,553,565
1200 Special Programs - Elementary / Secondary	8,043,705
1300 Vocational Education	340,000
1400 Other Instructional Programs - Elementary / Secondary	112,439
1500 Nonpublic School Programs	1,600
<b>Total Instruction</b>	<b>\$43,051,309</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,778,852
2200 Support Services - Instructional Staff	1,722,758
2300 Support Services - Administration	3,997,143
2400 Support Services - Pupil Health	646,705
2500 Support Services - Business	586,436
2600 Operation and Maintenance of Plant Services	5,821,429
2700 Student Transportation Services	3,111,731
2800 Support Services - Central	1,216,169
2900 Other Support Services	65,654
<b>Total Support Services</b>	<b>\$19,946,877</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,484,980
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,489,980</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,000
5200 Interfund Transfers - Out	9,754,235
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,762,235</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$74,250,401</b>

LEA : 101636503     Peters Township 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	20,110,357
200 Personnel Services - Employee Benefits	12,456,213
300 Purchased Professional and Technical Services	53,250
400 Purchased Property Services	588,849
500 Other Purchased Services	586,586
600 Supplies	288,415
700 Property	448,945
800 Other Objects	20,950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,553,565</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,743,009
200 Personnel Services - Employee Benefits	2,208,596
300 Purchased Professional and Technical Services	1,110,200
400 Purchased Property Services	25,800
500 Other Purchased Services	885,000
600 Supplies	46,500
700 Property	23,000
800 Other Objects	1,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,043,705</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	340,000
<b>Total Vocational Education</b>	<b>\$340,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	70,787
200 Personnel Services - Employee Benefits	41,252
500 Other Purchased Services	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$112,439</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,600
<b>Total Nonpublic School Programs</b>	<b>\$1,600</b>
<b>Total Instruction</b>	<b>\$43,051,309</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,657,673
200 Personnel Services - Employee Benefits	1,084,603
300 Purchased Professional and Technical Services	152
500 Other Purchased Services	7,310
600 Supplies	26,965
800 Other Objects	2,149
<b>Total Support Services - Students</b>	<b>\$2,778,852</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	696,461
200 Personnel Services - Employee Benefits	527,593
300 Purchased Professional and Technical Services	37,500
400 Purchased Property Services	79,072
500 Other Purchased Services	2,836
600 Supplies	366,199
700 Property	3,750
800 Other Objects	9,347
<b>Total Support Services - Instructional Staff</b>	<b>\$1,722,758</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,135,026
200 Personnel Services - Employee Benefits	1,340,100
300 Purchased Professional and Technical Services	304,724
400 Purchased Property Services	5,150
500 Other Purchased Services	83,025
600 Supplies	80,490
700 Property	2,959
800 Other Objects	45,669
<b>Total Support Services - Administration</b>	<b>\$3,997,143</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	382,530
200 Personnel Services - Employee Benefits	249,018
300 Purchased Professional and Technical Services	7,406
400 Purchased Property Services	100
500 Other Purchased Services	400
600 Supplies	5,101
700 Property	2,150
<b>Total Support Services - Pupil Health</b>	<b>\$646,705</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	314,820
200 Personnel Services - Employee Benefits	203,195
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	38,222
500 Other Purchased Services	12,850
600 Supplies	4,299
700 Property	500
800 Other Objects	2,050
<b>Total Support Services - Business</b>	<b>\$586,436</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,155,704
200 Personnel Services - Employee Benefits	1,576,948
300 Purchased Professional and Technical Services	261,628
400 Purchased Property Services	1,282,150
500 Other Purchased Services	167,600
600 Supplies	357,399
700 Property	10,000

LEA : 101636503     Peters Township SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,821,429</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	914,219
200 Personnel Services - Employee Benefits	421,808
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	4,500
500 Other Purchased Services	1,491,854
600 Supplies	251,500
700 Property	21,000
800 Other Objects	350
<b>Total Student Transportation Services</b>	<b>\$3,111,731</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	373,863
200 Personnel Services - Employee Benefits	261,585
300 Purchased Professional and Technical Services	287,730
400 Purchased Property Services	90,182
500 Other Purchased Services	6,450
600 Supplies	165,059
700 Property	30,000
800 Other Objects	1,300
<b>Total Support Services - Central</b>	<b>\$1,216,169</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	65,654
<b>Total Other Support Services</b>	<b>\$65,654</b>
<b>Total Support Services</b>	<b>\$19,946,877</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	854,875
200 Personnel Services - Employee Benefits	383,011
300 Purchased Professional and Technical Services	59,975
400 Purchased Property Services	34,651
500 Other Purchased Services	25,100
600 Supplies	99,788
700 Property	9,500
800 Other Objects	18,080
<b>Total Student Activities</b>	<b>\$1,484,980</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	5,000
<b>Total Community Services</b>	<b>\$5,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,489,980</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	

LEA : 101636503     Peters Township SD

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	8,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	9,754,235
<b>Total Interfund Transfers - Out</b>	<b>\$9,754,235</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,762,235</b>
<b>TOTAL EXPENDITURES</b>	<b>\$74,250,401</b>

LEA : 101636503     Peters Township SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	15,246,061	13,646,061
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	289,165	289,165
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	16,348,833	3,726,461
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	27,099	27,099
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$31,911,158</b>	<b>\$17,688,786</b>

<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		

LEA : 101636503     Peters Township 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	\$31,911,158	\$17,688,786

LEA : 101636503     Peters Township 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	132,655,000	128,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	750,236	375,118
0540 Accumulated Compensated Absences	2,513,425	2,638,425
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,366,518	8,366,518
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$144,285,179</b>	<b>\$140,070,061</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		

LEA : 101636503     Peters Township 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		

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<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)	
LEA : 101636503     Peters Township SD			
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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>\$144,285,179</b>	<b>\$140,070,061</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	\$144,285,179	\$140,070,061

Account Description	Amounts
0810 Nonspendable Fund Balance	549,483
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,500,000
0850 Unassigned Fund Balance	435,440
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,935,440
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,484,923