

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Stevie J Davis

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**Contact Person**

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**Telephone**

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**Extension**

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sdavis@westperry.org

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**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Perry SD	COUNTY : Perry	AUN : 115508003
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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	\$45241024
Ending Unassigned Fund Balance	\$2075776
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.58%

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
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DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> <b>West Perry SD</b>	<b>County :</b> <b>Perry</b>	<b>AUN Number :</b> <b>115508003</b>
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$45,229.43 C x 2%: \$14,776.16	This validation error occurred in a prior year and we were instructed by PDE that the amount of the difference was insignificant and we should submit. Therefore, we are assuming we may again submit with the same justification.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$738,792.00 7340 PDE Amount: \$0.00	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$325,114.00 Function 2200, Object 200: \$458,001.00	Object 200 is larger due to tuition reimbursement costs being budgeted under 240.
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.	There is a slight balance being retained in case any unexpected costs arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards the rising costs of pension and health insurance.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	2,883,289	
0820 Restricted Fund Balance	1,969,397	
0830 Committed Fund Balance	6,546,027	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,904,559	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$10,450,586</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	23,109,260	
7000 Revenue from State Sources	17,862,379	
8000 Revenue from Federal Sources	2,439,602	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$43,411,241</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$53,861,827</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,113,260
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	86,000
6120 Current Per Capita Taxes, Section 679	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	4,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	490,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$23,109,260</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,926,143
7112 Basic Education Funding-Social Security	610,630
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	75,000
7271 Special Education funds for School-Aged Pupils	1,872,608
7292 Pre-K Counts	389,000
7311 Pupil Transportation Subsidy	2,022,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	738,792
7505 Ready to Learn Block Grant	394,553
7820 State Share of Retirement Contributions	2,737,653
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,862,379</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	486,556
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	88,236
8517 NCLB, Title IV - 21st Century Schools	36,216
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,787,594

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	41,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,439,602</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>43,411,241</b>

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,113,260	
Amount of Tax Relief for Homestead Exclusions	<u>\$738,808</u>	
Total Approx. Tax Revenue:	\$16,852,068	
Approx. Tax Levy for Tax Rate Calculation:	\$18,120,965	
	Perry	Total

2020-21 Data		
a. Assessed Value	\$1,310,184,920	\$1,310,184,920
b. Real Estate Mills	13.2200	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,161,732,870	\$1,161,732,870
d. Assessed Value	\$1,318,847,520	\$1,318,847,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$17,320,645	\$17,320,645
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$17,320,645	\$17,320,645
(f Total * g)		
i. Base Mills Subject to Index	13.2200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.70000%	92.70000%
k. Tax Levy Needed	\$18,120,965	\$18,120,965
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	13.7400	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$18,120,965	\$18,120,965
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,382,157
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,113,260
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,113,260	
Amount of Tax Relief for Homestead Exclusions	<u>\$738,808</u>	
Total Approx. Tax Revenue:	\$16,852,068	
Approx. Tax Levy for Tax Rate Calculation:	\$18,120,965	
	Perry	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.7488	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,132,571	\$18,132,571
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	\$10,724.00	
Number of Homestead/Farmstead Properties	5321	5321
Median Assessed Value of Homestead Properties		\$159,100

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,113,260
Amount of Tax Relief for Homestead Exclusions	<u>\$738,808</u>
Total Approx. Tax Revenue:	\$16,852,068
Approx. Tax Levy for Tax Rate Calculation:	\$18,120,965

	Perry	Total		
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$738,792	Lowering RE Tax Rate	\$0	\$738,792
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$16			\$16
Amount of Tax Relief from State/Local Sources				\$738,808

CODE										
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			<u>Net Tax Revenue</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>		<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>		
Perry	1,318,847,520	13.7400	18,120,965				92.70000%			
<b>Totals:</b>				<b>1,318,847,520</b>	<b>18,120,965</b>	-	738,808	=	17,382,157 X	92.70000% = 16,113,260
				<u>Rate</u>				<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				55,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	55,000	55,000			
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0			
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0			
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0			
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0			
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0			
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0			
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>55,000</b>			<b>55,000</b>			
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			1.200%	0.000%	4,675,000	4,675,000			
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0			
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	300,000	300,000			
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			
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>4,975,000</b>			<b>4,975,000</b>			
<b>Total Act 511, Current Taxes</b>								<b>5,030,000</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>1,161,732,870 X</b>			<b>12</b>	<b>13,940,794</b>		
				<b>Market Value</b>			<b>Mills</b>	<b>(511 Limit)</b>		

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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> Perry	13.2200	13.7400	3.94%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,418,981
1200 Special Programs - Elementary / Secondary	6,594,699
1300 Vocational Education	1,466,351
1400 Other Instructional Programs - Elementary / Secondary	461,507
1500 Nonpublic School Programs	6,296
1700 Higher Education Programs for Secondary Students	128,484
1800 Pre-Kindergarten	402,400
<b>Total Instruction</b>	<b>\$27,478,718</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,782,746
2200 Support Services - Instructional Staff	1,002,001
2300 Support Services - Administration	2,899,397
2400 Support Services - Pupil Health	524,461
2500 Support Services - Business	862,390
2600 Operation and Maintenance of Plant Services	4,694,588
2700 Student Transportation Services	3,004,960
2800 Support Services - Central	544,497
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>\$15,340,040</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	446,093
<b>Total Operation of Non-Instructional Services</b>	<b>\$446,093</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	1,971,173
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,976,173</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,241,024</b>

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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	8,165,998
200 Personnel Services - Employee Benefits	6,063,810
300 Purchased Professional and Technical Services	440,850
400 Purchased Property Services	11,163
500 Other Purchased Services	3,124,038
600 Supplies	378,956
700 Property	229,583
800 Other Objects	4,583
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,418,981</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,619,419
200 Personnel Services - Employee Benefits	1,949,668
300 Purchased Professional and Technical Services	954,850
500 Other Purchased Services	984,050
600 Supplies	28,612
700 Property	6,800
800 Other Objects	51,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,594,699</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	349,882
200 Personnel Services - Employee Benefits	242,474
400 Purchased Property Services	3,690
500 Other Purchased Services	854,684
600 Supplies	14,975
700 Property	646
<b>Total Vocational Education</b>	<b>\$1,466,351</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	87,814
200 Personnel Services - Employee Benefits	44,338
500 Other Purchased Services	328,724
600 Supplies	231
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$461,507</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	6,296
<b>Total Nonpublic School Programs</b>	<b>\$6,296</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	128,484
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$128,484</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	191,371
200 Personnel Services - Employee Benefits	137,086

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	64,000
600 Supplies	9,943
<b>Total Pre-Kindergarten</b>	<b>\$402,400</b>
<b>Total Instruction</b>	<b>\$27,478,718</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	910,032
200 Personnel Services - Employee Benefits	590,646
300 Purchased Professional and Technical Services	26,700
500 Other Purchased Services	500
600 Supplies	253,983
800 Other Objects	885
<b>Total Support Services - Students</b>	<b>\$1,782,746</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	325,114
200 Personnel Services - Employee Benefits	458,001
300 Purchased Professional and Technical Services	107,750
400 Purchased Property Services	3,568
500 Other Purchased Services	34,000
600 Supplies	70,568
800 Other Objects	3,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,002,001</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,456,549
200 Personnel Services - Employee Benefits	1,055,816
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	51,797
500 Other Purchased Services	46,642
600 Supplies	38,093
800 Other Objects	25,500
<b>Total Support Services - Administration</b>	<b>\$2,899,397</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	212,567
200 Personnel Services - Employee Benefits	161,960
300 Purchased Professional and Technical Services	143,954
500 Other Purchased Services	100
600 Supplies	5,880
<b>Total Support Services - Pupil Health</b>	<b>\$524,461</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	440,895
200 Personnel Services - Employee Benefits	280,745
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	8,000
500 Other Purchased Services	32,750

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,500
800 Other Objects	4,000
<b>Total Support Services - Business</b>	<b>\$862,390</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,134,943
200 Personnel Services - Employee Benefits	923,493
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	1,118,232
500 Other Purchased Services	114,500
600 Supplies	457,000
700 Property	919,420
800 Other Objects	18,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,694,588</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	89,941
200 Personnel Services - Employee Benefits	70,751
300 Purchased Professional and Technical Services	3,900
500 Other Purchased Services	2,838,968
600 Supplies	1,200
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$3,004,960</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	176,178
200 Personnel Services - Employee Benefits	140,844
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	51,000
600 Supplies	55,475
700 Property	45,000
<b>Total Support Services - Central</b>	<b>\$544,497</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$15,340,040</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	164,140
200 Personnel Services - Employee Benefits	45,151
300 Purchased Professional and Technical Services	93,270
500 Other Purchased Services	51,100
600 Supplies	74,943
700 Property	8,300
800 Other Objects	9,189
<b>Total Student Activities</b>	<b>\$446,093</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$446,093</b>



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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,971,173
Total Interfund Transfers - Out	\$1,971,173
Total Other Expenditures and Financing Uses	\$1,976,173
TOTAL EXPENDITURES	\$45,241,024

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**Cash and Short-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund	10,449,586	8,620,248
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	1,969,397	1,969,397
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	138,593	133,593
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,557,576</b>	<b>\$10,723,238</b>

**Long-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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	\$12,557,576	\$10,723,238

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	19,845,000	18,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,378,156	1,450,214
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,989,879	4,084,758
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$25,213,035</b>	<b>\$24,004,972</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		
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		

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<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		

<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	\$25,213,035	\$24,004,972



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<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	\$25,213,035	\$24,004,972

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Account Description	Amounts
0810 Nonspendable Fund Balance	2,883,289
0820 Restricted Fund Balance	1,969,397
0830 Committed Fund Balance	6,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,075,776
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,620,803
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,473,489