

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

karen Colangelo

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Contact Person

Telephone

Extension

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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 : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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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	\$34000049
Ending Unassigned Fund Balance	\$-5780544
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-17.00%

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

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shamokin Area SD	County : Northumberland	AUN Number : 116496503
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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 5-18-21
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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.	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$204,775.00 Function 2400, Object 200: \$214,335.00	FT gross salary of 3 employess is less than \$40,000; payroll benefits along with med/vis/dental/life insurance, h s a employer contribution exceed gross salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	assigned estimate to offset expenditures that are unknown; repairs to infrastructure that are undetected at this time and may need to move to capital reserve due to age of capital equipment, offset inst. supplies & services , psers, healthcare, fee
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.	it is an estimated unassigned fund balance; our school district is working closely with PDE; current contact is Lori Graham at PDE with regards to our cash flow needs

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,123,532)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$1,123,532)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,723,099
7000 Revenue from State Sources	20,605,780
8000 Revenue from Federal Sources	2,014,158
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$29,343,037</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,219,505</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,274,099
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	4,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	493,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	85,000
REVENUE FROM LOCAL SOURCES	\$6,723,099
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,933,730
7112 Basic Education Funding-Social Security	621,820
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,786,133
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	790,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	75,686
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	351,672
7505 Ready to Learn Block Grant	514,641
7820 State Share of Retirement Contributions	2,987,098
REVENUE FROM STATE SOURCES	\$20,605,780
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,000
8517 NCLB, Title IV - 21St Century Schools	63,158
8519 NCLB, Title VI - Flexibility and Accountability	40,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	192,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	150,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	100,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	75,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	55,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
REVENUE FROM FEDERAL SOURCES	\$2,014,158
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,343,037

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,274,099	
Amount of Tax Relief for Homestead Exclusions	<u>\$351,672</u>	
Total Approx. Tax Revenue:	\$3,625,771	
Approx. Tax Levy for Tax Rate Calculation:	\$4,203,553	
	Northumberland	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$115,931,853	\$115,931,853
b. Real Estate Mills	34.5384	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$441,097,957	\$441,097,957
d. Assessed Value	\$116,377,428	\$116,377,428
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$4,004,101	\$4,004,101
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$4,004,101	\$4,004,101
(f Total * g)		
i. Base Mills Subject to Index	34.5384	
(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	85.00000%	85.00000%
k. Tax Levy Needed	\$4,203,553	\$4,203,553
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	36.1200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,203,553	\$4,203,553
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,851,881
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,274,099
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,274,099	
Amount of Tax Relief for Homestead Exclusions	<u>\$351,672</u>	
Total Approx. Tax Revenue:	\$3,625,771	
Approx. Tax Levy for Tax Rate Calculation:	\$4,203,553	
	Northumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	36.1271	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,204,379	\$4,204,379
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	\$2,136.00	
Number of Homestead/Farmstead Properties	4557	4557
Median Assessed Value of Homestead Properties		\$7,800

Act 1 Index (current): 4.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$3,274,099
Amount of Tax Relief for Homestead Exclusions	<u>\$351,672</u>
Total Approx. Tax Revenue:	\$3,625,771
Approx. Tax Levy for Tax Rate Calculation:	\$4,203,553

Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,672	Lowering RE Tax Rate	\$0	\$351,672
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$351,672

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>		<u>Exclusions</u>	<u>Percent Collected</u>		
Northumberland	116,377,428	36.1200	4,203,553			85.00000%		
Totals:		116,377,428	4,203,553	-	351,672	=	3,851,881 X	
						85.00000%	=	
							3,274,099	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	35,000			
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	48,000	35,000	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	33,000	27,000	
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						81,000	62,000	
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			1.000%	0.000%	13,500,000	1,350,000	
6152	Current Act 511 Occupation Taxes			200.0000	0.000	500,000	450,000	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	75,000	75,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			1.0000	0.000	200,000	200,000	
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						14,275,000	2,075,000	
Total Act 511, Current Taxes							2,137,000	
Act 511 Tax Limit -->					441,097,957 X	12	5,293,175	
					Market Value	Mills	(511 Limit)	

LEA : 116496503 Shamokin Area SD

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>									
	Northumberland	34.5384	36.1200	4.58%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.6%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.6%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.6%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,384,601
1200 Special Programs - Elementary / Secondary	5,394,108
1300 Vocational Education	1,523,965
1400 Other Instructional Programs - Elementary / Secondary	299,019
1500 Nonpublic School Programs	35,000
1800 Pre-Kindergarten	387,533
Total Instruction	\$23,024,226
2000 Support Services	
2100 Support Services - Students	629,006
2200 Support Services - Instructional Staff	417,282
2300 Support Services - Administration	1,814,099
2400 Support Services - Pupil Health	443,902
2500 Support Services - Business	908,675
2600 Operation and Maintenance of Plant Services	2,795,334
2700 Student Transportation Services	1,270,200
2800 Support Services - Central	571,391
Total Support Services	\$8,849,889
3000 Operation of Non-Instructional Services	
3200 Student Activities	633,155
3300 Community Services	18,400
Total Operation of Non-Instructional Services	\$651,555
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	743,000
5900 Budgetary Reserve	731,379
Total Other Expenditures and Financing Uses	\$1,474,379
Total Estimated Expenditures and Other Financing Uses	\$34,000,049

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,137,142
200 Personnel Services - Employee Benefits	5,636,682
300 Purchased Professional and Technical Services	140,315
400 Purchased Property Services	2,125
500 Other Purchased Services	2,260,910
600 Supplies	206,535
800 Other Objects	892
Total Regular Programs - Elementary / Secondary	\$15,384,601
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,275,629
200 Personnel Services - Employee Benefits	1,689,587
300 Purchased Professional and Technical Services	871,000
400 Purchased Property Services	2,900
500 Other Purchased Services	515,542
600 Supplies	35,650
700 Property	3,000
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$5,394,108
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	293,115
200 Personnel Services - Employee Benefits	211,455
400 Purchased Property Services	100
500 Other Purchased Services	1,000,000
600 Supplies	19,295
Total Vocational Education	\$1,523,965
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	65,044
200 Personnel Services - Employee Benefits	57,525
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	151,450
Total Other Instructional Programs - Elementary / Secondary	\$299,019
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	35,000
Total Nonpublic School Programs	\$35,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	223,214
200 Personnel Services - Employee Benefits	157,873
600 Supplies	6,446
Total Pre-Kindergarten	\$387,533
Total Instruction	\$23,024,226
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	356,868
200 Personnel Services - Employee Benefits	245,488
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	1,300
600 Supplies	4,150
800 Other Objects	200
Total Support Services - Students	\$629,006
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	207,642
200 Personnel Services - Employee Benefits	168,138
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	492
600 Supplies	1,260
800 Other Objects	750
Total Support Services - Instructional Staff	\$417,282
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	911,356
200 Personnel Services - Employee Benefits	691,514
300 Purchased Professional and Technical Services	159,650
400 Purchased Property Services	5,725
500 Other Purchased Services	9,707
600 Supplies	22,547
800 Other Objects	13,600
Total Support Services - Administration	\$1,814,099
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	204,775
200 Personnel Services - Employee Benefits	214,335
300 Purchased Professional and Technical Services	18,600
500 Other Purchased Services	200
600 Supplies	5,292
800 Other Objects	700
Total Support Services - Pupil Health	\$443,902
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	397,806
200 Personnel Services - Employee Benefits	318,124
300 Purchased Professional and Technical Services	73,400
400 Purchased Property Services	31,300
500 Other Purchased Services	18,800
600 Supplies	54,350
800 Other Objects	14,895
Total Support Services - Business	\$908,675
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,038,279
200 Personnel Services - Employee Benefits	751,415

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	8,400
400 Purchased Property Services	215,100
500 Other Purchased Services	232,340
600 Supplies	479,225
700 Property	70,000
800 Other Objects	575
Total Operation and Maintenance of Plant Services	\$2,795,334
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	1,267,500
Total Student Transportation Services	\$1,270,200
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	161,340
200 Personnel Services - Employee Benefits	134,270
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	32,400
500 Other Purchased Services	542
600 Supplies	212,839
700 Property	10,000
Total Support Services - Central	\$571,391
Total Support Services	\$8,849,889
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	297,407
200 Personnel Services - Employee Benefits	113,611
300 Purchased Professional and Technical Services	82,184
400 Purchased Property Services	14,050
500 Other Purchased Services	58,672
600 Supplies	52,685
800 Other Objects	14,546
Total Student Activities	\$633,155
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	4,400
600 Supplies	7,000
800 Other Objects	2,000
Total Community Services	\$18,400
Total Operation of Non-Instructional Services	\$651,555
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	307,000
900 Other Uses of Funds	436,000
Total Debt Service / Other Expenditures and Financing Uses	\$743,000

<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		731,379
Total Budgetary Reserve		\$731,379
Total Other Expenditures and Financing Uses		\$1,474,379
TOTAL EXPENDITURES		\$34,000,049

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	100,000	100,000
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	500,000	325,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,425,000	1,225,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	190,000	180,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,215,000	\$1,830,000

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		

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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	\$2,215,000	\$1,830,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	5,539,000	5,103,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	355,550	305,550
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,158,510	3,260,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,053,060	\$8,668,550
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 116496503 Shamokin Area 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		

LEA : 116496503 Shamokin Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 116496503 Shamokin Area 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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$9,053,060	\$8,668,550	

LEA : 116496503 Shamokin Area SD

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,123,532	5,780,544
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	\$1,123,532	\$5,780,544
TOTAL INDEBTEDNESS	\$10,176,592	\$14,449,094

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(5,780,544)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$5,780,544)
5900 Budgetary Reserve	731,379
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$5,049,165)