

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

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

Jeanette Buriak

(814)371-2700

Extn :1104

Contact Person

Telephone

Extension

jburiak@dasd.k12.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dubois Area SD	COUNTY : Clearfield	AUN : 106172003
-------------------------------------	------------------------	--------------------

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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020)?

Yes ☐

No ☒

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$62095176
Ending Unassigned Fund Balance	\$104998
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2020

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Dubois Area SD	County : Clearfield	AUN Number : 106172003
---	-----------------------------------	--------------------------------------

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
--	-------------

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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is funds reserved for the possibility of an increase in technology for school year 2020-2021 should school begin on-line
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 will be used for day to day business.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance has been committed for building repair and improvement.
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 Assigned Fund Balance has been assigned to offset the possible increase in healthcare costs.

<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	5,996,000
0840 Assigned Fund Balance	3,039,930
0850 Unassigned Fund Balance	2,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,035,930</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,872,725
7000 Revenue from State Sources	30,764,188
8000 Revenue from Federal Sources	3,023,331
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$58,660,244</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$69,696,174</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,478,020
6113 Public Utility Realty Taxes	24,750
6114 Payments in Lieu of Current Taxes - State / Local	260,500
6120 Current Per Capita Taxes, Section 679	65,785
6140 Current Act 511 Taxes - Flat Rate Assessments	143,335
6150 Current Act 511 Taxes - Proportional Assessments	3,329,859
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,166,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	76,026
6910 Rentals	14,700
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	165,750
6980 Revenue from Community Services Activities	1,000
6990 Refunds and Other Miscellaneous Revenue	47,000
REVENUE FROM LOCAL SOURCES	\$24,872,725
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,236,149
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	3,043,410
7311 Pupil Transportation Subsidy	2,071,070
7312 Nonpublic and Charter School Pupil Transportation Subsidy	160,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	544,245
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,850
7340 State Property Tax Reduction Allocation	1,865,140
7360 Safe Schools	61,900
7501 PA Accountability Grants	700,394
7506 PAsmart Grants	50,000
7810 State Share of Social Security and Medicare Taxes	1,066,941
7820 State Share of Retirement Contributions	4,813,089
REVENUE FROM STATE SOURCES	\$30,764,188
REVENUE FROM FEDERAL SOURCES	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	755,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,530,681
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	245,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	68,600
8519 NCLB, Title VI - Flexibility and Accountability	70,300
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	325,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	28,750
REVENUE FROM FEDERAL SOURCES	\$3,023,331
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	58,660,244

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$19,480,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,865,140</u>		
Total Approx. Tax Revenue:	\$21,345,140		
Approx. Tax Levy for Tax Rate Calculation:	\$23,184,966		

	Clearfield	Jefferson	Total
2019-20 Data			
a. Assessed Value	\$210,423,585	\$107,584,610	\$318,008,195
b. Real Estate Mills	95.2700	30.6700	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$1,340,293,212	\$218,047,953	\$1,558,341,165
d. Assessed Value	\$209,271,561	\$107,255,440	\$316,527,001
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$20,047,055	\$3,299,620	\$23,346,675
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	86.00769%	13.99231%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$20,079,936	\$3,266,739	\$23,346,675
(f Total * g)			
i. Base Mills Subject to Index	95.4262	30.6700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	87.50000%	91.37035%
k. Tax Levy Needed	\$19,940,854	\$3,244,112	\$23,184,966
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	95.2800	30.2400	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$19,939,394	\$3,243,405	\$23,182,799
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$21,317,659
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$19,478,020
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$19,480,000

Amount of Tax Relief for Homestead Exclusions \$1,865,140

Total Approx. Tax Revenue: \$21,345,140

Approx. Tax Levy for Tax Rate Calculation: \$23,184,966

	Clearfield	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	98.7661	31.7434	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,668,936	\$3,404,652	\$24,073,588
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,418.00	\$7,618.00	
Number of Homestead/Farmstead Properties	6126	1875	8001
Median Assessed Value of Homestead Properties			\$15,350

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$19,480,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,865,140</u>		
Total Approx. Tax Revenue:	\$21,345,140		
Approx. Tax Levy for Tax Rate Calculation:	\$23,184,966		
	Clearfield	Jefferson	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,865,140	Lowering RE Tax Rate	\$0	\$1,865,140
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,865,140

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>Percent Collected</u>	
Clearfield	209,271,561	95.2800	19,939,394			92.00000%	
Jefferson	107,255,440	30.2400	3,243,405			87.50000%	
Totals:	316,527,001		23,182,799	-	1,865,140 =	21,317,659 X	91.37035% = 19,478,020
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	65,785		
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	65,785	65,785
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	77,550	77,550
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						143,335	143,335
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%	3,004,859	3,004,859
6152	Current Act 511 Occupation Taxes			0.0000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	325,000	325,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.0000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						3,329,859	3,329,859
Total Act 511, Current Taxes							3,473,194
Act 511 Tax Limit -->				1,558,341,165	X	12	18,700,094
				Market Value		Mills	(511 Limit)

LEA : 106172003 Dubois 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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Clearfield	95.4262	95.2800	-0.14%	Yes	3.5%				
	Jefferson	30.6700	30.2400	-1.39%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:28 AM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		21,459,382
1200 Special Programs - Elementary / Secondary		8,200,187
1300 Vocational Education		3,378,722
1400 Other Instructional Programs - Elementary / Secondary		330,559
1500 Nonpublic School Programs		157,112
Total Instruction		\$33,525,962
2000 Support Services		
2100 Support Services - Students		1,580,272
2200 Support Services - Instructional Staff		3,191,107
2300 Support Services - Administration		3,569,657
2400 Support Services - Pupil Health		780,394
2500 Support Services - Business		504,556
2600 Operation and Maintenance of Plant Services		5,535,432
2700 Student Transportation Services		3,153,578
2800 Support Services - Central		280,323
2900 Other Support Services		68,000
Total Support Services		\$18,663,319
3000 Operation of Non-Instructional Services		
3200 Student Activities		908,523
3300 Community Services		26,372
Total Operation of Non-Instructional Services		\$934,895
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		4,624,500
Total Facilities Acquisition, Construction and Improvement Services		\$4,624,500
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		26,500
5200 Interfund Transfers - Out		3,675,000
5300 Transfers Out to Component Units/Primary Governments		50,000
5900 Budgetary Reserve		595,000
Total Other Expenditures and Financing Uses		\$4,346,500
Total Estimated Expenditures and Other Financing Uses		\$62,095,176

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:29 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,384,652
200 Personnel Services - Employee Benefits	8,181,391
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,075
500 Other Purchased Services	468,870
600 Supplies	417,394
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$21,459,382
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,208,342
200 Personnel Services - Employee Benefits	3,137,545
300 Purchased Professional and Technical Services	65,950
400 Purchased Property Services	900
500 Other Purchased Services	752,750
600 Supplies	34,400
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$8,200,187
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,941,722
800 Other Objects	437,000
Total Vocational Education	\$3,378,722
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	129,455
200 Personnel Services - Employee Benefits	59,554
300 Purchased Professional and Technical Services	82,300
500 Other Purchased Services	56,750
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$330,559
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	157,112
Total Nonpublic School Programs	\$157,112
Total Instruction	\$33,525,962
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	975,551
200 Personnel Services - Employee Benefits	577,371
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	7,500
500 Other Purchased Services	3,850
600 Supplies	12,400
800 Other Objects	600

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:29 AM

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,580,272
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,052,529
200 Personnel Services - Employee Benefits	834,654
300 Purchased Professional and Technical Services	250,340
400 Purchased Property Services	315,000
500 Other Purchased Services	110,900
600 Supplies	532,154
700 Property	94,530
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$3,191,107
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,868,717
200 Personnel Services - Employee Benefits	1,356,562
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	9,828
500 Other Purchased Services	55,350
600 Supplies	30,600
800 Other Objects	8,600
Total Support Services - Administration	\$3,569,657
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	444,046
200 Personnel Services - Employee Benefits	320,073
300 Purchased Professional and Technical Services	5,775
400 Purchased Property Services	100
500 Other Purchased Services	1,400
600 Supplies	9,000
Total Support Services - Pupil Health	\$780,394
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	262,425
200 Personnel Services - Employee Benefits	190,376
300 Purchased Professional and Technical Services	4,850
400 Purchased Property Services	26,100
500 Other Purchased Services	7,440
600 Supplies	9,325
800 Other Objects	4,040
Total Support Services - Business	\$504,556
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,476,477
200 Personnel Services - Employee Benefits	1,651,949
300 Purchased Professional and Technical Services	26,235
400 Purchased Property Services	304,525
500 Other Purchased Services	197,106
600 Supplies	879,140
Total Operation and Maintenance of Plant Services	\$5,535,432

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:29 AM

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	103,456
200 Personnel Services - Employee Benefits	84,270
400 Purchased Property Services	4,500
500 Other Purchased Services	2,893,782
600 Supplies	67,570
Total Student Transportation Services	\$3,153,578
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	131,952
200 Personnel Services - Employee Benefits	118,471
300 Purchased Professional and Technical Services	1,100
500 Other Purchased Services	8,950
600 Supplies	19,750
800 Other Objects	100
Total Support Services - Central	\$280,323
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
600 Supplies	8,000
Total Other Support Services	\$68,000
Total Support Services	\$18,663,319
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	434,596
200 Personnel Services - Employee Benefits	208,247
300 Purchased Professional and Technical Services	37,675
400 Purchased Property Services	16,250
500 Other Purchased Services	115,230
600 Supplies	82,525
800 Other Objects	14,000
Total Student Activities	\$908,523
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	12,000
600 Supplies	14,372
Total Community Services	\$26,372
Total Operation of Non-Instructional Services	\$934,895
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	4,624,500
Total Facilities Acquisition, Construction and Improvement Services	\$4,624,500
Total Facilities Acquisition, Construction and Improvement Services	\$4,624,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:29 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	26,500
Total Debt Service / Other Expenditures and Financing Uses	\$26,500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,675,000
Total Interfund Transfers - Out	\$3,675,000
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	50,000
Total Transfers Out to Component Units/Primary Governments	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	595,000
Total Budgetary Reserve	\$595,000
Total Other Expenditures and Financing Uses	\$4,346,500
TOTAL EXPENDITURES	\$62,095,176

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:30 AM

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	11,035,930	6,845,997
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	6,795,190	2,795,190
Debt Service Fund		
Food Service / Cafeteria Operations Fund	95,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,926,120	\$9,791,187

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	8,219,090	26,219,090
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 : 106172003 Dubois Area SD

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$8,219,090	\$26,219,090
TOTAL CASH AND INVESTMENTS	\$26,145,210	\$36,010,277

LEA : 106172003 Dubois Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	8,219,090	26,219,090
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,386,793	1,269,984
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,275,000	4,725,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,880,883	\$32,214,074
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 : 106172003 Dubois Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 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		

LEA : 106172003 Dubois Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$13,880,883	\$32,214,074

LEA : 106172003 Dubois Area SD

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$13,880,883	\$32,214,074

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:32 AM

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	42,000	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$42,000	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$42,000	

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:33 AM

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Regular Programs - Elementary / Secondary			
1200 <u>Special Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Special Programs - Elementary / Secondary			
1300 <u>Vocational Education</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Vocational Education			
1400 <u>Other Instructional Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			42,000
600 Supplies			
700 Property			
800 Other Objects			
Total Other Instructional Programs - Elementary / Secondary			\$42,000
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

LEA : 106172003 Dubois Area SD

Printed 5/12/2020 11:55:33 AM

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$42,000	
TOTAL EXPENDITURES	\$42,000	

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,996,000
0840 Assigned Fund Balance	1,500,000
0850 Unassigned Fund Balance	104,998
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,600,998
5900 Budgetary Reserve	595,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,195,998