# 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	
Lori P Byron	(724)226-2400	Extn :5620
Contact Person	Telephone	Extension
lbyron@goldenrams.com		
Email Address		

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Highlands SD	Allegheny	103024753

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		\$50652235	
Ending Unassigned Fund Balance		\$4052205	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		8.00%	
The Estimated Ending Unassigned Fund Balance is within the allowable limits.		X	
	No		
I hereby certify that the above information is accurate and complete.			

# SIGNATURE OF SUPERINTENDENT DATE

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)

School District Name :	County :	AUN Number :
Highlands SD	Allegheny	103024753

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

# LEA : 103024753 Highlands SD

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Val Number	Description	Justification
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.	Funds for unexpected or emergency expenditures
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.	Funds available for future unexpected or emergency expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds for future budgetary deficits as needed
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds for future capital projects and increases in PSERS

ITEM	AMOUNTS	
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	3,581,818	
0840 Assigned Fund Balance	7,475,065	
0850 Unassigned Fund Balance	3,878,153	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,935,036</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,270,501	
7000 Revenue from State Sources	22,603,297	
8000 Revenue from Federal Sources	4,196,406	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$47,070,204</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$62,005,240</u>

Amount
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6111 Current Rea	al Estate Taxes	15,986,201
6113 Public Utilit	y Realty Taxes	20,000
6114 Payments i	in Lieu of Current Taxes - State / Local	25,000
6120 Current Pe	r Capita Taxes, Section 679	45,000
6140 Current Act	t 511 Taxes - Flat Rate Assessments	72,000
6150 Current Act	t 511 Taxes - Proportional Assessments	1,980,000
6400 Delinquenc	cies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings of	n Investments	5,000
6700 Revenues	from LEA Activities	7,500
6800 Revenues	from Intermediary Sources / Pass-Through Funds	599,800
6910 Rentals		5,000
6990 Refunds ar	nd Other Miscellaneous Revenue	125,000
REVENUE FROM LO	CAL SOURCES	\$20,270,501
REVENUE FROM ST	ATE SOURCES	
7111 Basic Educ	ation Funding-Formula	12,046,834
7112 Basic Educ	cation Funding-Social Security	950,000
7160 Tuition for	Orphans Subsidy	50,000
7271 Special Ed	ucation funds for School-Aged Pupils	1,946,369
7292 Pre-K Cour	nts	297,500
7311 Pupil Trans	sportation Subsidy	1,200,000
7312 Nonpublic a	and Charter School Pupil Transportation Subsidy	55,000
7330 Health Serv	vices (Medical, Dental, Nurse, Act 25)	50,000
7340 State Prope	erty Tax Reduction Allocation	1,296,837
7505 Ready to L	earn Block Grant	460,757
7820 State Share	e of Retirement Contributions	4,250,000
REVENUE FROM ST	ATE SOURCES	\$22,603,297
<b>REVENUE FROM FEI</b>	DERAL SOURCES	
-	e I - Improving the Academic Achievement of the	834,605
Disadvantaged 8515 NCLB, Title	e II - Preparing, Training and Recruiting High Quality	113,453
Teachers and Pri 8517 NCLB, Title	ncipals e IV - 21St Century Schools	63,046
	Elementary and Secondary School Emergency Relief Fund	3,032,802
	sed Access Medicaid Reimbursement Program (SBAP)	150,000

# LEA : 103024753 Highlands SD

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REVENUE FROM FEDERAL SOURCES 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$4,196,406
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,070,204

<u>Amount</u>

AUN: 103024753 Highlands SD Printed 5/14/2021 12:25:44 PM

Act	1 Index (current): 4.3%		
Cal	culation Method:	Rate	
App	prox. Tax Revenue from RE Taxes:	\$15,986,201	
	ount of Tax Relief for Homestead Exclusions	<u>\$1,296,837</u>	
Tota	al Approx. Tax Revenue:	\$17,283,038	
Арр	rox. Tax Levy for Tax Rate Calculation:	\$19,462,975	
		Allegheny	Total
	2020-21 Data		
	a. Assessed Value	\$780,462,406	\$780,462,406
	b. Real Estate Mills	24.8800	
١.	2021-22 Data		
	c. 2019 STEB Market Value	\$734,344,387	\$734,344,387
	d. Assessed Value	\$782,273,885	\$782,273,885
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2020-21 Calculations		
	f. 2020-21 Tax Levy	\$19,417,905	\$19,417,905
	(a * b)		
	2021-22 Calculations		
١١.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2020-21 Tax Levy	\$19,417,905	\$19,417,905
	(f Total * g)		
	i. Base Mills Subject to Index	24.8800	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
	k. Tax Levy Needed	\$19,462,975	\$19,462,975
	(Approx. Tax Levy * g)		
	I. 2021-22 Real Estate Tax Rate	24.8800	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	\$19,462,974	\$19,462,974
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,166,137
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$15,986,201
	(n * Est. Pct. Collection)	~	age 8

2021-2022 Final General Fund Budget					
AUN	103024753 Highlands SD		Multi-County		
Printe	ed 5/14/2021 12:25:44 PM				
Act 1	Index (current): 4.3%				
Calcu	lation Method:	Rate			
Appro	ox. Tax Revenue from RE Taxes:	\$15,986,201			
	Int of Tax Relief for Homestead Exclusions	<u>\$1,296,837</u>			
Total	Approx. Tax Revenue:	\$17,283,038			
Appro	ox. Tax Levy for Tax Rate Calculation:	\$19,462,975			
		Allegheny	Total		
I	ndex Maximums				
	p. Maximum Mills Based On Index	25.9498			
	(i * (1 + Index))				
	q. Mills In Excess of Index	0.0000			
	(if (l > p), (l - p))				
	r. Maximum Tax Levy Based On Index	\$20,299,851	\$20,299,851		
IV.	(p / 1000 * d)				
	s. Millage Rate within Index?	Yes			
	(If I > p Then No)				
	t. Tax Levy In Excess of Index	\$O	\$0		
	(if (m > r), (m - r))				
	u.Tax Revenue In Excess of Index	\$0	\$0		
	(t * Est. Pct. Collection)				

I	nformation Related to Property Tax Relief		
v.	Assessed Value Exclusion per Homestead	\$10,271.00	
	Number of Homestead/Farmstead Properties	5074	5074
	Median Assessed Value of Homestead Properties		\$77,200

# Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

2021-2022 Final General Fund Budget			Real Estate Tax Rate (RETR) Report		
AUN: 103024753 Highlands SD Printed 5/14/2021 12:25:44 PM			Multi-County Rebalancin	ng Based on Methodol	logy of Section 672.1 of School Code Page - 3 of 3
Act 1 Index (current): 4.3% Calculation Method:	Rate				
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$15,986,201 <u>\$1,296,837</u> \$17,283,038 \$19,462,975 Allegheny		Total		
State Property Tax Reduction Allocation used for: Homester Prior Year State Property Tax Reduction Allocation used for		\$1,296,837 \$0	Lowering RE Tax Rate	\$0	\$1,296,837 \$0
Amount of Tax Relief from State/Local Sources					\$1,296,837

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# Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

# CODE

6111 <u>Curre</u>	nt Real Estate Taxes		ax Relief for	Tax Levy Minus		Net Tax Revenue
County Nam	ne <u>Taxable Assessed Value</u> <u>Real Estate Mills</u> <u>Tax Levy Ger</u>	nerated by Mills Homestead	Exclusions	Exclus	ions Percent Co	Ilected Generated By Mills
Allegheny	782,273,885 24.8800	19,462,974			88.	00000%
Totals:	782,273,885	19,462,974 -	1,296,837	=	18,166,137 X 88.	00000% = 15,986,201
		Rat	e			Estimated Revenue
6120	Current Per Capita Taxes, Section 679					
6140	Current Act 511 Taxes– Flat Rate Assessments	\$5.0			<b>-</b> .	45,000
		Rat		dd'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.0		\$0.00	45,000	45,000
6142	Current Act 511 Occupation Taxes- Flat Rate	\$0.0		\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.0		\$0.00	27,000	27,000
6144	Current Act 511 Trailer Taxes	\$0.0		\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.0	0	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes- Flat Rate	\$0.0	0	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.0	0	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments				72,000	72,000
6150	Current Act 511 Taxes- Proportional Assessments	Rat	<u>e A</u>	dd'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.5009	6	0.000%	1,800,000	1,800,000
6152	Current Act 511 Occupation Taxes	0.00	0	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.5009	6	0.000%	180,000	180,000
6154	Current Act 511 Amusement Taxes	0.0009	6	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.00	0	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.0009	6	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.00	0	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments		0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments				1,980,000	1,980,000
	Total Act 511, Current Taxes				, ,,,,,,	2,052,000
		Act 511 Tax Limit	>	734,344,387	X 12	8,812,133
				Market Value	Mills	(511 Limit)

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Тах	o Description	Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n		2020-21 (Rebalanced)	2021-22	Change in Rate	or equal to Index	Index	2020-21 (Rebalanced)	2021-22	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	24.8800	24.8800	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
Curr	ent Act 511 Taxes- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
Curr	ent Act 511 Taxes- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

## LEA : 103024753 Highlands SD

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Description	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,348,167
1200 Special Programs - Elementary / Secondary	9,071,285
1300 Vocational Education	671,996
1400 Other Instructional Programs - Elementary / Secondary	112,444
1500 Nonpublic School Programs 1800 Pre-Kindergarten	51,649
Total Instruction	363,064 <b>\$31,618,605</b>
2000 Support Services	. , ,
2100 Support Services - Students	1,577,700
2200 Support Services - Instructional Staff	671,119
2300 Support Services - Administration	2,728,699
2400 Support Services - Pupil Health	521,687
2500 Support Services - Business	762,123
2600 Operation and Maintenance of Plant Services	4,447,369
2700 Student Transportation Services	2,894,610
2800 Support Services - Central	1,307,609
2900 Other Support Services	23,000
Total Support Services	\$14,933,916
3000 Operation of Non-Instructional Services	
3200 Student Activities	759,312
3300 Community Services	52,075
Total Operation of Non-Instructional Services	\$811,387
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,011,219

Total Estimated Expenditures and Other Financing Uses	\$50,652,235
Total Other Expenditures and Financing Uses	\$3,270,327
5900 Budgetary Reserve	106,733
5200 Interfund Transfers - Out	152,375
5100 Debt Service / Other Expenditures and Financing Uses	3,011,219

	Estimated Expenditures and Other Financing Uses: Detail
2021-2022 Final General Fund Budget	Estimated Experiatures and other rinarising uses. Detail
LEA : 103024753 Highlands SD	
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Description	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,249,372
200 Personnel Services - Employee Benefits	7,066,256
300 Purchased Professional and Technical Services	462,227
400 Purchased Property Services 500 Other Purchased Services	23,748
600 Supplies	1,575,408
700 Property	953,977 14,415
800 Other Objects	2,764
Total Regular Programs - Elementary / Secondary	\$21,348,167
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,865,879
200 Personnel Services - Employee Benefits	1,783,184
300 Purchased Professional and Technical Services	511,829
400 Purchased Property Services	525
500 Other Purchased Services	3,636,410
600 Supplies 700 Property	271,208
	2,250
Total Special Programs - Elementary / Secondary	\$9,071,285
1300 <u>Vocational Education</u> 500 Other Purchased Services	670.046
600 Supplies	670,246 1,750
Total Vocational Education	\$671,996
1400 Other Instructional Programs - Elementary / Secondary	ψ011,555
1400 <u>Other Instructional Programs - Elementary / Secondary</u> 100 Personnel Services - Salaries	8,400
200 Personnel Services - Employee Benefits	8,400 3,564
500 Other Purchased Services	99,480
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$112,444
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	51,649
Total Nonpublic School Programs	\$51,649
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	200,260
200 Personnel Services - Employee Benefits	132,071
500 Other Purchased Services	11,638
600 Supplies	19,095
Total Pre-Kindergarten	\$363,064
Total Instruction	\$31,618,605
2000 Support Services	
2100 Support Services - Students	

# 100 Personnel Services - Salaries

-	LEA : 103024753 Highlands SD	
100Personal Services - Instructional Services983,004200Other Purchased Services1.272200Supples2.208200Other Opersh2.208200Other Opersh2.208200Depersh2.208200Depersh2.208200Suppert Services - Instructional Staff3.3.23200Number of Services - Statistic3.3.23200Number of Services - Instructional Staff3.3.23200Number of Services - Instructional Services3.3.23200Number of Services - Instructional Services3.3.23200Suppert Services - Instructional Services3.3.23200Depersonal Services - Instructional Services3.3.23200Depersonal Services - Instructional Services3.3.23200Purchased Negersinal and Technical	Printed 5/14/2021 12:25:53 PM	Page - 2 of 4
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Total Support Services - Students\$1,57,700200 Support Services - Instructional Startie33,333200 Personnel Services - Starlates210,537300 Purchased Professional and Technical Services31,263300 Obert Objects31,263300 Dert Objects31,263300 Obert Objects31,263300 Dert Objects31,263300 Dert Objects31,263300 Purchased Professional and Technical Services31,263300 Purchased Professional and Technical Services31,263300 Object Services - Starlies32,863300 Purchased Professional and Technical Services31,263300 Object Services - Starlies32,863300 Object Services - Starlies32,863300 Object Objects32,863300 Object Objects32,863300 Object Objects32,863300 Object Objects32,863300 Object Objects32,863300 Object Objects32,863300 Object Services - Starlies32,863300 Object Services - Starlies32,863300 Object Services - Starlies32,863300 Object Services - Starlies33,833300 Object Services - Starlies33,863300 Object Services - Starlies33,873300 Object Objects33,973300 Object Object		
220       Support Services - Isatencia       333, 333         100       Personnel Services - Enployee Benfits       310, 325         300       Purchased Protessional and Technical Services       31, 325         600       Supplies       31, 325         800       Purchased Protessional and Technical Services       31, 325         800       Supplies       31, 325         800       Supplies       31, 325         800       Support Services - Instructional Staft       Staft, 325         700       Personnel Services - Enployee Benfits       31, 386, 335         800       Personnel Services - Subaries       1, 386, 335         900       Personnel Services - Subaries       1, 386, 335         900       Personnel Services - Enployee Benfits       36, 305         900       Personnel Services - Subaries       1, 366, 305         900       Purchased Protessional and Technical Services       44, 81, 44         900       Purchased Protessional and Technical Services       1, 366, 305         900       Purchased Protessional and Technical Services       1, 366, 305         900       Purchased Protessional and Technical Services       1, 366, 305         900       Purchased Protessional and Technical Services       1, 306		
100Personnel Services - Stakries33.9.3.9.3200Purchased Prolessional and Technical Services20.0.9.7300Purchased Prolessional and Technical Services31.25300Other Purchased Prolessional and Technical Services31.25300Other Purchased Prolessional and Technical Services31.25300Other Purchased Prolessional Services - Stakries31.25300Other Purchased Prolessional Services - Stakries36.00300Dersonnel Services - Employee Benefits36.00300Purchased Prolessional and Technical Services36.00300Purchased Prolessional and Technical Services36.00300Purchased Prolessional and Technical Services36.00300Purchased Prolessional and Technical Services36.00300Other Purchased Services36.00300Other Purchased Services36.00300Other Purchased Services36.00300Other Purchased Services36.00300Other Purchased Services36.00300Other Services - Stakries36.00300Other Services - Stakries36.00300Purchased Professional and Technical Services36.00300Purchased Professional a		\$1,577,700
200Personnel Services - Employee Benefits210,237300Purchased Professional and Technical Services312300Diner Purchased Services312300Buppiles10,379300Other Dejects107300Dire Dejects3671.19300Personnel Services - Instructional Staff3671.19300Personnel Services - Salaries1,368.035300Personnel Services - Salaries760.576300Purchased Professional and Technical Services - Employee Benefits760.576300Purchased Professional and Technical Services464.813400Purchased Professional and Technical Services464.813500Other Purchased Services464.813600Suppiles49.385700Profestorel Services - Administration22.728.69700Profestorel Services - Administration22.728.69700Personnel Services - Administration22.83.57700Personnel Services - Salaries28.335700Personnel Services - Salaries28.337700Personnel Services - Salaries38.37700Personnel Services - Pupil Heath32.42.67700Other Objects - Salaries38.37<		220.252
300Purchased Professional and Technical Services107,582500Other Purchased Services31,037800Other Objects169200Surplies169200Surplies1,368,035200Personnel Services - Salaries1,368,035200Personnel Services248,784300Purchased Professional and Technical Services248,784300Other Objects248,784300Other Objects248,784300Other Objects39,385300Other Objects39,385300Other Objects22,512301Other Objects22,512300Other Objects22,512300Other Objects28,355300Purchased Property Services240,354300Other Objects22,512300Purchased Property Services240,354300Other Objects25,355300Purchased Property Services240,354300Purchased Property Services240,354300Purchased Property Services240,354300Purchased Property Services240,354300Purchased Property Services240,354300Purchased Property Services340300Purchased Property Services340300Purchased Property Services343300Purchased Property Services343300Purchased Property Services343300Purchased Property Service		
SolOther Purchased Services13,25600Supplies10,379800Other Objects169200Support Services - Instructional Staft567(1)19200Support Services - Sharices1,368,035700Personnel Services - Sharices1,368,035700Personnel Services - Sharices750,576300Purchased Professional and Technical Services248,784400Purchased Professional and Technical Services64,813600Supplies64,813600Supplies99,386700Propenty Services99,386700Propenty Services - Administration22,512701Personnel Services - Salaries285,335700Personnel Services - Salaries280,535700Personnel Services - Salaries280,535700Personnel Services - Salaries280,535700Personnel Services - Salaries280,535700Personnel Services - Salaries380,536700Personnel Services - Sularies380,536700Personnel Services - Sularies380,537700Personnel Services - Sularies380,537700Personnel Services - Pupil Health380,537700Personnel Services - Sularies342,167 <td></td> <td></td>		
600Supplies10.379300Other Objects567.149200Surport Services - Instructional Staff368.031200Personnel Services - Employee Benefits3.36.031300Purchased Professional and Technical Services248.744400Purchased Professional and Technical Services248.744400Purchased Professional and Technical Services3.36.031400Purchased Professional and Technical Services3.36.031500Other Purchased Services163.504600Supplies3.36.031700Propeny3.32.131701Porpeny3.22.121701Services - Sulairies226.535702Personnel Services - Sulairies255.335703Purchased Propeny Services3.36704Support Services - Sulairies255.335704Support Services - Sulairies3.36705Purchased Propeny Services3.36704Purchased Propeny Services3.36705Other Purchased Services3.36706Other Purchased Services3.36707Propeny3.36708Other Survices - Pupil Health3.36709Purchased Propeny Services - Sulairies3.36700Purchased Propeny Services3.30701Purchased Propeny Services3.30702Purchased Propeny Services3.37703Purchased Propeny Services3.31704Purchased Propeny Services		
800 Other Objects       169         701 Support Services - Instruct       67         200 Dersonnel Services - Salaries       1.368,035         200 Personnel Services - Salaries       2.48,73         200 Purchased Property Services       64,813         200 Other Purchased Services       1.000         200 Personnel Services - Administration       2.272,869         200 Othor Objects       2.272,869         200 Personnel Services - Salaries       2.29,723         200 Personnel Services - Salaries       2.29,723         200 Personnel Services - Salaries       2.29,123         200 Other Purchased Professional ad Technical Services       1.200         200 Other Purchased Services       1.200         200 Other Purchased Services - Suppli Health       2.201         200 Other Purchased Services - Suppli Health       2.201         200 Other		
200 Surport Services - Administration       1,368,035         100 Personnel Services - Employee Benefits       750,576         300 Purchased Professional and Technical Services       248,784         400 Purchased Professional and Technical Services       64,813         500 Other Purchased Services       135,594         600 Supplies       99,385         700 Property       99,385         700 Property       99,385         700 Property       22,512         701 Support Services - Administration       \$2,523         702 Numbert Services - Subrites       285,335         200 Personnel Services - Subrites       285,335         200 Personnel Services - Subrites       299,595         300 Other Objects       209,559         300 Purchased Professional and Technical Services       16,026         400 Purchased Professional and Technical Services       16,026         400 Purchased Professional and Technical Services       12,007         300 Other Objects       300         500 Other Purchased Services       12,007         600 Supplies       300         600 Other Purchased Professional and Technical Services       39,307         700 Personel Services - Lupit Health       521,667         7200 Support Services - Subrites       521,667 </td <td></td> <td></td>		
100         Personnel Services - Salaries         1,368,035           200         Personnel Services - Senpicyee Benefits         7268,764           300         Purchased Professional and Technical Services         648,133           400         Purchased Professional and Technical Services         648,133           500         Other Purchased Services         648,133           600         Supplies         648,133           700         Property         649,335           700         Property         627,826           701         Support Services - Administration         22,512           702         Support Services - Salaries         285,335           700         Prosonnel Services - Salaries         285,335           700         Purchased Property Services         285,335           700         Purchased Property Services         28,035           700         Purchased Property Servic	Total Support Services - Instructional Staff	\$671,119
200         Personnel Services - Employee Benefits         750,576           300         Purchased Professional and Technical Services         248,784           400         Purchased Professional and Technical Services         664,813           500         Other Purchased Services         163,594           600         Supplies         163,594           600         Supplies         11,000           700         Property         22,512           701         Property         22,512           7010         Struces - Audinistration         22,512           7010         Property         280,335           200         Dersonnel Services - Salaries         285,335           200         Personnel Services - Salaries         280,535           200         Personnel Services - Salaries         240           200         Personnel Services - Salaries         240           200         Personerel Services - Mupil Health         390		
300       Purchased Professional and Technical Services       248,784         400       Purchased Property Services       66,819         500       Other Purchased Services       99,385         700       Property       210,000         800       Other Objects       210,000         700       Property       220,000         800       Other Objects       227,226,000         700       Prosonel Services - Salaries       220,525         700       Prosonel Services - Salaries       220,555         700       Prosonel Services - Salaries       220,555         700       Purchased Property Services       200,555         700       Purchased Property Services       200,555         700       Purchased Property Services       200,255         700       Purchased Property Services       300		
400         Purchased Property Services         64,813           500         Other Purchased Services         163,594           600         Supplies         99,385           700         Property         100           800         Other Objects         22,512           7010         Support Services - Administration         22,523           700         Personnel Services - Pupil Health         22,512           700         Personnel Services - Salaries         209,559           300         Purchased Professional and Technical Services         209,559           300         Purchased Professional and Technical Services         200,559           300         Other Durchased Services         200,559           300         Other Objects         200           300         Purchased Professional and Technical Services         300           300         Other Objects         300           300         Purchased Professional and Technical Services         300           300		
500Other Purchased Services163,594600Supplies99,385700Property11,000800Other Objects22,512 <b>Total Support Services - Administration\$2,728,6992400</b> Support Services - Publi Health <b>8</b> 100Personnel Services - Salaries220,559200Personnel Services - Employee Benefits200,559300Purchased Professional and Technical Services16,026400Purchased Professional and Technical Services200500Other Purchased Services - Salaries300700Personnel Services - Pupli Health12,000500Other Purchased Services - Salaries300700Purchased Property Services - Pupli Health320500Supplies8,937800Other Objects3907014Support Services - Pupli Health320500Support Services - Pupli Health321,837500Support Services - Salaries321,837200Personnel Services - Salaries342,167200Personnel Services - Salaries321,373300Purchased Property Services - Salaries321,373300Purchased Property Services253,373300Purchased Property Services321,373300Purchased Property Services323,373300Purchased Property Services323,373300Purchased Property Services323,373300Purchased Property		
600Supplies1000600Supplies93.85700Property11,000800Other Objects22,512Cotal Support Services - Administration22,523Cotal Support Services - Pupil Health100Personnel Services - Salaries285,335200Personnel Services - Employee Benefits2209,559300Purchased Professional and Technical Services2400400Supplet2400500Other Purchased Services2400600Supplet3.9377800Other Objects3.9377800Other Objects521,687Cotal Support Services - Sularies342,167200Personnel Services - Sularies342,16720		
700Property11,000800Other Objects22,5127010Personnel Services - Auministration52,728,6992400Support Services - Pupil Health285,335100Personnel Services - Salaries286,335200Personnel Services - Employee Benefits200,559300Purchased Property Services16,026400Purchased Property Services16,026400Purchased Property Services240500Other Purchased Services8,937800Other Objects3907014Support Services - Pupil Health5521,6672500Support Services - Salaries342,167200Personnel Services - Salaries342,167200Personnel Services - Salaries342,167200Personnel Services - Suplere Benefits342,167200Personnel Services - Suplere Benefits343,130200Personnel Services - Suplere Ben		
800 Other Objects22,512Total Support Services - Administration\$2,728,6992400 Support Services - Pupil Health285,335100 Personnel Services - Salaries285,335200 Personnel Services - Semployee Benefits209,559300 Purchased Professional and Technical Services16,026400 Purchased Professional and Technical Services240500 Other Purchased Services1,200600 Supplies3,937800 Other Objects390Total Surport Services - Pupil HealthStot Surport Services - Salaries700 Personnel Services - Salaries342,167800 Other Objects342,167200 Personnel Services - Salaries342,167200 Personnel Services - Surplayee Benefits342,167200 Personnel Services - Salaries342,167200 Personnel Services - Salaries342,167200 Personnel Services - Surplayee Benefits342,167200 Personnel Services - Salaries342,167200 Personnel Services - Surplayee Benefits361,613200 Personnel Services - Salaries342,167200 Personnel Services - Surplayee Benefits361,613200 Personnel Services - Surplayee Benefits361,613200 Personnel Services - Surplayee Benefits361,613200 Purchased Professional and Technical Services361,613200 Purchased Professional and Technical Services361,613200 Purchased Professional and Technical Services361,613200 Purchased Professional and Technical Services361,61320		
Total Support Services - Administration\$2,728,6992400 Support Services - Pupil Health285,335100 Personnel Services - Salaries209,559300 Purchased Professional and Technical Services16,026400 Purchased Profesty Services200500 Other Purchased Services2,200600 Supplies3,907800 Other Objects3907otal Support Services - Pupil Health\$521,6872500 Support Services - Salaries342,1672500 Support Services - Salaries342,167100 Personnel Services - Salaries342,167200 Personnel Services - Employee Benefits342,167300 Purchased Professional and Technical Services213,733400 Purchased Professional and Technical Services213,733300 Purchased Professional and Technical Services25,036		
2400 Support Services - Pupil Health285,335100 Personnel Services - Salaries285,335200 Personnel Services - Employee Benefits209,559300 Purchased Professional and Technical Services16,026400 Purchased Profesty Services240500 Other Purchased Services1,200600 Supplies8,937800 Other Objects3907 total Support Services - Pupil Health\$521,6872500 Support Services - Sularies342,167100 Personnel Services - Salaries342,167200 Personnel Services - Sularies342,167300 Purchased Professional and Technical Services213,733300 Purchased Professional and Technical Services25,036		
100Personnel Services - Salaries285,335200Personnel Services - Employee Benefits209,559300Purchased Professional and Technical Services16,026400Purchased Property Services240500Other Purchased Services1,200600Supplies8,937800Other Objects390Fervices - Pupil Health521,667Suppert Services - Salaries342,167100Personnel Services - Salaries342,167200Personnel Services - Employee Benefits342,167300Purchased Property Services342,167200Personnel Services - Employee Benefits342,167300Purchased Property Services213,733300Purchased Property Services213,733400Purchased Property Services25,036		
200Personnel Services - Employee Benefits209,559300Purchased Professional and Technical Services16,026400Purchased Property Services240500Other Purchased Services1,200600Supplies8,937700Other Objects390Struces - Pupil Health521,6872500Surperts Services - Sularies700Personnel Services - Salaries342,167700Personnel Services - Employee Benefits342,167700Personnel Services - Employee Benefits342,167700Personnel Services - Employee Benefits342,167700Personnel Services - Employee Benefits213,733700Purchased Professional and Technical Services216,293701Purchased Professional and Technical Services216,293702Personnel Services - Employee Benefits216,293703Purchased Professional and Technical Services216,293704Purchased Professional and Technical Services25,036		285,335
400Purchased Property Services240500Other Purchased Services1,200600Supplies8,937800Other Objects390Total Support Services - Pupil Health\$521,6872500Support Services - Salaries342,167100Personnel Services - Salaries342,167200Personnel Services - Employee Benefits342,167300Purchased Professional and Technical Services106,193400Purchased Property Services25,036	200 Personnel Services - Employee Benefits	
500Other Purchased Services1,200600Supplies8,937800Other Objects390Total Support Services - Pupil Health\$521,6872500Support Services - Pupil Health100Personnel Services - Salaries342,167200Personnel Services - Employee Benefits342,167300Purchased Professional and Technical Services106,193400Purchased Property Services25,036		
600 Supplies 8,937 800 Other Objects8,937 800Total Support Services - Pupil Health\$521,6872500 Support Services - Business\$42,167100 Personnel Services - Salaries342,167200 Personnel Services - Employee Benefits342,167300 Purchased Professional and Technical Services106,193400 Purchased Property Services25,036		
800 Other Objects390Total Support Services - Pupil Health\$521,6872500 Support Services - Business100 Personnel Services - Salaries100 Personnel Services - Salaries342,167200 Personnel Services - Employee Benefits342,137300 Purchased Professional and Technical Services106,193400 Purchased Property Services25,036		
Total Support Services - Pupil Health\$521,6872500 Support Services - Business100 Personnel Services - Salaries100 Personnel Services - Salaries342,167200 Personnel Services - Employee Benefits342,167300 Purchased Professional and Technical Services106,193400 Purchased Property Services25,036		
2500 Support Services - Business100 Personnel Services - Salaries200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services400 Purchased Property Services25,036		
100 Personnel Services - Salaries342,167200 Personnel Services - Employee Benefits213,733300 Purchased Professional and Technical Services106,193400 Purchased Property Services25,036		\$321,087
200 Personnel Services - Employee Benefits213,733300 Purchased Professional and Technical Services106,193400 Purchased Property Services25,036		242 467
300 Purchased Professional and Technical Services       106,193         400 Purchased Property Services       25,036		
400 Purchased Property Services 25,036		
60,694 60,694	600 Supplies	
700 Property 2,500		
800 Other Objects 1,100	800 Other Objects	1,100
Total Support Services Business	Total Support Services - Business	\$762,123
		<i><b>Q</b></i> , <b>02</b> , <b>120</b>

2600 Operation and Maintenance of Plant Services

2021-2022 Final General Fund Budget

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Description	<u>Amount</u>
100 Personnel Services - Salaries	1,681,177
200 Personnel Services - Employee Benefits	1,031,190
300 Purchased Professional and Technical Services	346,750
400 Purchased Property Services	309,569
500 Other Purchased Services	158,400
600 Supplies	890,283
700 Property Total Operation and Maintenance of Plant Services	30,000 <b>\$4,447,369</b>
2700 <u>Student Transportation Services</u>	φτ,ττ7,303
100 Personnel Services - Salaries	54,095
200 Personnel Services - Employee Benefits	38,487
500 Other Purchased Services	2,794,255
600 Supplies	4,560
700 Property	3,213
Total Student Transportation Services	\$2,894,610
2800 Support Services - Central	
100 Personnel Services - Salaries	295,694
200 Personnel Services - Employee Benefits	175,005
300 Purchased Professional and Technical Services	72,885
400 Purchased Property Services 500 Other Purchased Services	107,199
600 Supplies	47,046 609,780
Total Support Services - Central	\$1,307,609
2900 Other Support Services	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$14,933,916
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	370,839
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	58,615
400 Purchased Property Services	106,925 55,600
500 Other Purchased Services	108,285
600 Supplies	49,498
800 Other Objects	9,550
Total Student Activities	\$759,312
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	30,167
600 Supplies	15,788
800 Other Objects	6,120
Total Community Services	\$52,075
Total Operation of Non-Instructional Services	\$811,387

2021-2022 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 103024753 Highlands SD	
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Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services           300 Purchased Professional and Technical Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
<b>5100</b> Debt Service / Other Expenditures and Financing Uses 800 Other Objects 900 Other Uses of Funds	746,219 2,265,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,011,219
5200 Interfund Transfers - Out 900 Other Uses of Funds	152,375
Total Interfund Transfers - Out	\$152,375
5900     Budgetary Reserve       800     Other Objects	106,733
Total Budgetary Reserve	\$106,733
Total Other Expenditures and Financing Uses	\$3,270,327
TOTAL EXPENDITURES	\$50,652,235

Schedule Of Cas	h And Investments	(CAIN)
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Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	12,670,000	9,670,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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	\$12,670,000	\$9,670,000

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	Page 18	
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2021-2022 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
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Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$12,670,000	\$9,670,000

Schedule Of Indebtedness (DEBT)
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2021-2022 Final General Fund Budget
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Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	18,540,000	16,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	10,437,085	10,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,557,461	6,750,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$35,534,546	\$33,525,000
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

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#### Long-Term Indebtedness

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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06/30/2021 Estimate

06/30/2022 Projection

06/30/2022 Projection

06/30/2021 Estimate

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#### 2021-2022 Final General Fund Budget

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#### Long-Term Indebtedness

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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#### Long-Term Indebtedness

#### **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

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06/30/2021 Estimate

06/30/2022 Projection

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
LEA : 103024753 Highlands SD		
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Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
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	\$35,534,546	\$33,525,000

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Short-Term Payables	06/30/2021 Estimate	06/30/2022 Projection
General Fund	7,000,000	7,100,000
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		
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	\$7,000,000	\$7,100,000
TOTAL INDEBTEDNESS	\$42,534,546	\$40,625,000
	+,,+	+ , , - • •

 2021-2022 Final General Fund Budget

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 Highlands SD

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2021-2022 Final General Fund Budget	Fund Balance Su	ımmary (FBS)
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Account Description	Amounts	
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,188,425	
0840 Assigned Fund Balance	3,112,375	
0850 Unassigned Fund Balance	4,052,205	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,353,005	
5900 Budgetary Reserve	106,733	

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve
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\$11,459,738