

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022

William L. Barwin
President of the Board - Original Signature Required

Date

June 20, 2022

William L. Barwin
Secretary of the Board - Original Signature Required

Date

June 20, 2022

For: C. Barwin
Chief School Administrator - Original Signature Required

Date

June 20, 2022

Caleb Barwin

(717)776-2000

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Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Big Spring SD	COUNTY : Cumberland	AUN : 115210503
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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 2022-2023 (compared to 2021-2022)?

Yes ☒
No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$59551070
Ending Unassigned Fund Balance	\$3883755
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.52%

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 June 20, 2022
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DUE DATE: AUGUST 15 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Big Spring SD	County : Cumberland	AUN Number : 115210503
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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 May 5, 2022
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$571,053.00 Function 2200, Object 200: \$604,273.00	Tuition for professional staff is expensed from 2271-240. The expense drives up the cost of Object 200, with no impact on Object 100.
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 for unanticipated expenses during the 2022-2023 school year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance is for unanticipated expenditures in the future.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS - \$554,000
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS - \$650,000 Health Care - \$750,000 Technology - \$2,300,000 Special Education - \$550,000 SIS/FIS - \$200,000 Safety/Security/SRO - \$400,000 Student Services & Mental Health - \$400,000

<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	2,500,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	5,250,000	
0850 Unassigned Fund Balance	4,066,455	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,870,455</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	37,485,095	
7000 Revenue from State Sources	20,111,221	
8000 Revenue from Federal Sources	1,772,054	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$59,368,370</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$69,238,825</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,747,945
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	29,890
6114 Payments in Lieu of Current Taxes - State / Local	38,300
6140 Current Act 511 Taxes - Flat Rate Assessments	49,000
6150 Current Act 511 Taxes - Proportional Assessments	6,256,621
6400 Delinquencies on Taxes Levied / Assessed by the LEA	848,489
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	68,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	594,750
6910 Rentals	26,100
6940 Tuition from Patrons	735,000
6990 Refunds and Other Miscellaneous Revenue	11,000
REVENUE FROM LOCAL SOURCES	\$37,485,095
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,055,310
7112 Basic Education Funding-Social Security	791,170
7160 Tuition for Orphans Subsidy	22,900
7220 Vocational Education	73,380
7271 Special Education funds for School-Aged Pupils	2,090,084
7311 Pupil Transportation Subsidy	1,550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	489,996
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,200
7340 State Property Tax Reduction Allocation	971,185
7505 Ready to Learn Block Grant	401,851
7820 State Share of Retirement Contributions	3,597,145
REVENUE FROM STATE SOURCES	\$20,111,221
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	615,853
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,826
8517 NCLB, Title IV - 21St Century Schools	46,665

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,011,710
REVENUE FROM FEDERAL SOURCES	\$1,772,054
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	59,368,370

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,747,945	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,185</u>	
Total Approx. Tax Revenue:	\$29,719,130	
Approx. Tax Levy for Tax Rate Calculation:	\$30,916,961	
	Cumberland	Total

2021-22 Data		
a. Assessed Value	\$1,896,451,000	\$1,896,451,000
b. Real Estate Mills	15.5002	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,618,998,103	\$1,618,998,103
d. Assessed Value	\$1,945,968,300	\$1,945,968,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$29,395,370	\$29,395,370
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$29,395,370	\$29,395,370
(f Total * g)		
i. Base Mills Subject to Index	15.5002	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$30,916,961	\$30,916,961
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.8877	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,916,961	\$30,916,961
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,945,776
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,747,945
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,747,945	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,185</u>	
Total Approx. Tax Revenue:	\$29,719,130	
Approx. Tax Levy for Tax Rate Calculation:	\$30,916,961	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1667	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,459,886	\$31,459,886
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,752.64	
Number of Homestead/Farmstead Properties	5748	5748
Median Assessed Value of Homestead Properties		\$180,700

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,747,945
Amount of Tax Relief for Homestead Exclusions	<u>\$971,185</u>
Total Approx. Tax Revenue:	\$29,719,130
Approx. Tax Levy for Tax Rate Calculation:	\$30,916,961
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$971,185	Lowering RE Tax Rate	\$0	\$971,185
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$971,185

CODE									
6111 <u>Current Real Estate Taxes</u>					<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>		<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Cumberland	1,945,968,300	15.8877	30,916,961				96.00000%		
Totals:	1,945,968,300		30,916,961	-	971,185	=	29,945,776 X	96.00000%	= 28,747,945

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	51,000	49,000
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				51,000	49,000
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	1.150%	0.000%	5,800,000	5,751,621
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	505,000	505,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments				6,305,000	6,256,621
Total Act 511, Current Taxes					6,305,621
Act 511 Tax Limit -->			1,618,998,103 X	12	19,427,977
			Market Value	Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Cumberland <u>Current Act 511 Taxes– Flat Rate Assessments</u>	15.5002	15.8877	2.50%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,235,107
1200 Special Programs - Elementary / Secondary	12,633,400
1300 Vocational Education	897,980
1400 Other Instructional Programs - Elementary / Secondary	56,100
1500 Nonpublic School Programs	2,500
Total Instruction	\$36,825,087
2000 Support Services	
2100 Support Services - Students	1,948,160
2200 Support Services - Instructional Staff	1,610,191
2300 Support Services - Administration	2,949,558
2400 Support Services - Pupil Health	635,095
2500 Support Services - Business	461,640
2600 Operation and Maintenance of Plant Services	4,760,612
2700 Student Transportation Services	2,861,016
2800 Support Services - Central	1,113,524
2900 Other Support Services	27,968
Total Support Services	\$16,367,764
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,220,162
3300 Community Services	20,256
Total Operation of Non-Instructional Services	\$1,240,418
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,767,801
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$5,117,801
Total Estimated Expenditures and Other Financing Uses	\$59,551,070

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,112,873
200 Personnel Services - Employee Benefits	7,481,592
300 Purchased Professional and Technical Services	803,000
400 Purchased Property Services	256,092
500 Other Purchased Services	1,611,844
600 Supplies	1,591,818
700 Property	368,718
800 Other Objects	9,170
Total Regular Programs - Elementary / Secondary	\$23,235,107
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,317,952
200 Personnel Services - Employee Benefits	2,223,526
300 Purchased Professional and Technical Services	1,902,200
400 Purchased Property Services	4,500
500 Other Purchased Services	4,971,647
600 Supplies	209,825
700 Property	3,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	\$12,633,400
1300 <u>Vocational Education</u>	
500 Other Purchased Services	897,980
Total Vocational Education	\$897,980
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	500
500 Other Purchased Services	51,100
Total Other Instructional Programs - Elementary / Secondary	\$56,100
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	2,500
Total Nonpublic School Programs	\$2,500
Total Instruction	\$36,825,087
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,024,152
200 Personnel Services - Employee Benefits	684,477
300 Purchased Professional and Technical Services	142,500
500 Other Purchased Services	7,850
600 Supplies	84,631
800 Other Objects	4,550
Total Support Services - Students	\$1,948,160
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	571,053
200 Personnel Services - Employee Benefits	604,273
300 Purchased Professional and Technical Services	188,795
500 Other Purchased Services	96,468
600 Supplies	134,827
700 Property	12,500
800 Other Objects	2,275
Total Support Services - Instructional Staff	\$1,610,191
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,612,646
200 Personnel Services - Employee Benefits	1,008,126
300 Purchased Professional and Technical Services	175,700
500 Other Purchased Services	49,092
600 Supplies	50,124
700 Property	10,000
800 Other Objects	43,870
Total Support Services - Administration	\$2,949,558
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	342,511
200 Personnel Services - Employee Benefits	228,384
300 Purchased Professional and Technical Services	38,900
400 Purchased Property Services	600
500 Other Purchased Services	250
600 Supplies	16,000
700 Property	8,000
800 Other Objects	450
Total Support Services - Pupil Health	\$635,095
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	247,737
200 Personnel Services - Employee Benefits	133,503
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	2,400
500 Other Purchased Services	9,250
600 Supplies	45,750
700 Property	10,000
800 Other Objects	6,000
Total Support Services - Business	\$461,640
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,607,805
200 Personnel Services - Employee Benefits	1,019,381
300 Purchased Professional and Technical Services	151,700
400 Purchased Property Services	605,500
500 Other Purchased Services	113,830
600 Supplies	1,235,200
700 Property	23,546
800 Other Objects	3,650

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Description	Amount
Total Operation and Maintenance of Plant Services	\$4,760,612
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	51,090
200 Personnel Services - Employee Benefits	29,541
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	2,706,585
600 Supplies	8,150
800 Other Objects	650
Total Student Transportation Services	\$2,861,016
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	96,427
200 Personnel Services - Employee Benefits	86,477
300 Purchased Professional and Technical Services	830,832
400 Purchased Property Services	54,900
500 Other Purchased Services	50
600 Supplies	40,750
700 Property	3,850
800 Other Objects	238
Total Support Services - Central	\$1,113,524
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,968
Total Other Support Services	\$27,968
Total Support Services	\$16,367,764
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	656,175
200 Personnel Services - Employee Benefits	318,407
300 Purchased Professional and Technical Services	79,074
500 Other Purchased Services	76,800
600 Supplies	71,106
700 Property	1,000
800 Other Objects	17,600
Total Student Activities	\$1,220,162
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	956
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	4,800
600 Supplies	1,000
700 Property	500
Total Community Services	\$20,256
Total Operation of Non-Instructional Services	\$1,240,418
5000 Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,077,801
900 Other Uses of Funds	3,690,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,767,801
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$5,117,801
TOTAL EXPENDITURES	\$59,551,070

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	12,500,000	12,250,000
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	9,500,000	9,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	425,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	235,000	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,685,000	\$21,910,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$22,685,000	\$21,910,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	39,047,008	34,426,208
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	941,200	975,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,841,240	7,900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$47,829,448	\$43,301,208
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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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$47,829,448	\$43,301,208

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$47,829,448	\$43,301,208

Account Description	Amounts
0810 Nonspendable Fund Balance	2,500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	554,000
0840 Assigned Fund Balance	5,250,000
0850 Unassigned Fund Balance	3,883,755
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,687,755
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,287,755