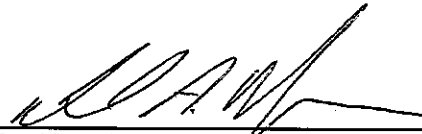


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/18/2020  
Date

Secretary of the Board - Original Signature Required

6/18/20  
Date

Chief School Administrator - Original Signature Required

6-18-2020  
Date

Nate DiBenedetto

Contact Person

(724)846-6600

Extn :1004

Telephone

Extension

dibenedetto@bsd.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 : Blackhawk SD	COUNTY : Beaver	AUN : 127041603
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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 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      ☒

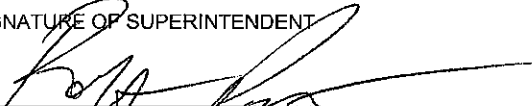
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$39900718
Ending Unassigned Fund Balance	\$3188384
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6-18-2020
--	-------------------

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)

<b>School District Name :</b>  Blackhawk SD	<b>County :</b>  Beaver	<b>AUN Number :</b>  127041603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  	<b>DATE</b>  6/18/2020
---	------------------------------

**DUE DATE:**            **IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for building repairs and improvements.
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.	Future budget shortfalls and emergency expenditure situations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future capital projects, PSERS increasing cost, Cafeteria fund negative balance, and purchase of books.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,018,268	
0850 Unassigned Fund Balance	3,000,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,018,268</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	19,022,156	
7000 Revenue from State Sources	17,836,978	
8000 Revenue from Federal Sources	771,700	
9000 Other Financing Sources	1,250,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$38,880,834</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$44,899,102</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,225,477
6112 Interim Real Estate Taxes	31,693
6113 Public Utility Realty Taxes	18,250
6114 Payments in Lieu of Current Taxes - State / Local	3,406
6120 Current Per Capita Taxes, Section 679	36,900
6140 Current Act 511 Taxes - Flat Rate Assessments	68,500
6150 Current Act 511 Taxes - Proportional Assessments	2,297,167
6400 Delinquencies on Taxes Levied / Assessed by the LEA	760,000
6500 Earnings on Investments	43,750
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	450,000
6910 Rentals	35,400
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	6,613
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,022,156</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,831,991
7220 Vocational Education	15,000
7271 Special Education funds for School-Aged Pupils	1,666,525
7311 Pupil Transportation Subsidy	1,345,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	285,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	75,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340 State Property Tax Reduction Allocation	860,773
7505 Ready to Learn Block Grant	359,000
7506 PAsmart Grants	16,500
7810 State Share of Social Security and Medicare Taxes	638,828
7820 State Share of Retirement Contributions	2,697,361
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,836,978</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	282,651
8517 NCLB, Title IV - 21st Century Schools	25,450
8519 NCLB, Title VI - Flexibility and Accountability	55,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	228,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	177,349
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,250
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$771,700</b>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	1,250,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,250,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>38,880,834</b>

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,227,090		
Amount of Tax Relief for Homestead Exclusions	<u>\$860,773</u>		
Total Approx. Tax Revenue:	\$16,087,863		
Approx. Tax Levy for Tax Rate Calculation:	\$18,060,366		

	Beaver	Lawrence	Total
<b>2019-20 Data</b>			
a. Assessed Value	\$261,930,017	\$8,093,800	\$270,023,817
b. Real Estate Mills	68.0000	21.6400	
I. <b>2020-21 Data</b>			
c. 2018 STEB Market Value	\$1,046,768,750	\$10,195,222	\$1,056,963,972
d. Assessed Value	\$263,005,086	\$8,064,731	\$271,069,817
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2019-20 Calculations</b>			
f. 2019-20 Tax Levy	\$17,811,241	\$175,150	\$17,986,391
(a * b)			
<b>2020-21 Calculations</b>			
g. Percent of Total Market Value	99.03542%	0.96458%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$17,812,898	\$173,493	\$17,986,391
(f Total * g)			
i. Base Mills Subject to Index	68.0063	21.6400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	88.41999%	100.00000%	88.53169%
k. Tax Levy Needed	\$17,886,159	\$174,207	\$18,060,366
(Approx. Tax Levy * g)			
I. <b>2020-21 Real Estate Tax Rate</b>	<b>68.0000</b>	<b>21.6000</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$17,884,346	\$174,198	\$18,058,544
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,197,771
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,225,477
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.4%

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

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$15,227,090

Amount of Tax Relief for Homestead Exclusions: \$860,773

Total Approx. Tax Revenue: \$16,087,863

Approx. Tax Levy for Tax Rate Calculation: \$18,060,366

	Beaver	Lawrence	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	70.3185	22.3757	
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)	\$18,494,123	\$180,454	\$18,674,577
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	\$2,600.87	\$8,172.79	
Number of Homestead/Farmstead Properties	4792	75	4867
Median Assessed Value of Homestead Properties			\$27,850

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,227,090		
Amount of Tax Relief for Homestead Exclusions	<u>\$860,773</u>		
Total Approx. Tax Revenue:	\$16,087,863		
Approx. Tax Levy for Tax Rate Calculation:	\$18,060,366		

	Beaver	Lawrence		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$860,773	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$860,773

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>					
Beaver	263,005,086	68.0000	17,884,346			88.41999%					
Lawrence	8,064,731	21.6000	174,198			100.00000%					
<b>Totals:</b>		<b>271,069,817</b>	<b>18,058,544</b>	-	860,773	=	17,197,771	X	88.53169%	=	15,225,477
				<u>Rate</u>				<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				36,900			
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	36,900	36,900				
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	31,500	31,500				
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			\$100.00	\$0.00	100	100				
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0				
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>68,500</b>			<b>68,500</b>				
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,029,667	2,029,667				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	247,500	247,500				
6154	Current Act 511 Amusement Taxes			1.000%	0.000%	20,000	20,000				
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0				
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0				
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0				
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0				
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>2,297,167</b>			<b>2,297,167</b>				
<b>Total Act 511, Current Taxes</b>							<b>2,365,667</b>				
<b>Act 511 Tax Limit --&gt;</b>				<b>1,056,963,972</b>			<b>X</b>	<b>12</b>	<b>12,683,568</b>		
				<b>Market Value</b>			<b>Mills</b>	<b>(511 Limit)</b>			

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	68.0063	68.0000	0.01%	Yes	3.4%				
	Lawrence	21.6400	21.6000	-0.17%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	\$100.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes	1.000%	1.000%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,876,232
1200 Special Programs - Elementary / Secondary	5,048,950
1300 Vocational Education	1,460,120
1400 Other Instructional Programs - Elementary / Secondary	171,279
<b>Total Instruction</b>	<b>\$23,556,581</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	870,268
2200 Support Services - Instructional Staff	1,175,940
2300 Support Services - Administration	2,694,068
2400 Support Services - Pupil Health	496,430
2500 Support Services - Business	257,650
2600 Operation and Maintenance of Plant Services	3,636,050
2700 Student Transportation Services	2,494,500
2900 Other Support Services	22,000
<b>Total Support Services</b>	<b>\$11,646,906</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,191,278
3300 Community Services	7,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,198,778</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,093,453
5200 Interfund Transfers - Out	255,000
5900 Budgetary Reserve	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,473,453</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,900,718</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,400,662
200 Personnel Services - Employee Benefits	6,073,797
300 Purchased Professional and Technical Services	32,952
400 Purchased Property Services	12,780
500 Other Purchased Services	849,136
600 Supplies	423,686
700 Property	71,006
800 Other Objects	12,213
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,876,232</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,241,357
200 Personnel Services - Employee Benefits	1,432,368
300 Purchased Professional and Technical Services	173,500
500 Other Purchased Services	1,122,525
600 Supplies	45,100
700 Property	28,700
800 Other Objects	5,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,048,950</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	581,751
200 Personnel Services - Employee Benefits	374,190
300 Purchased Professional and Technical Services	9,165
400 Purchased Property Services	7,750
500 Other Purchased Services	402,300
600 Supplies	51,818
700 Property	32,406
800 Other Objects	740
<b>Total Vocational Education</b>	<b>\$1,460,120</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	74,767
200 Personnel Services - Employee Benefits	51,462
400 Purchased Property Services	3,475
500 Other Purchased Services	41,500
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$171,279</b>
<b>Total Instruction</b>	<b>\$23,556,581</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	476,532
200 Personnel Services - Employee Benefits	306,666
300 Purchased Professional and Technical Services	69,900
500 Other Purchased Services	1,750

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<u>Description</u>	<u>Amount</u>
600 Supplies	14,080
700 Property	500
800 Other Objects	840
<b>Total Support Services - Students</b>	<b>\$870,268</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	301,534
200 Personnel Services - Employee Benefits	194,519
300 Purchased Professional and Technical Services	170,640
400 Purchased Property Services	19,800
500 Other Purchased Services	83,620
600 Supplies	130,627
700 Property	275,200
<b>Total Support Services - Instructional Staff</b>	<b>\$1,175,940</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,132,768
200 Personnel Services - Employee Benefits	702,380
300 Purchased Professional and Technical Services	413,900
400 Purchased Property Services	138,730
500 Other Purchased Services	195,200
600 Supplies	86,790
700 Property	5,000
800 Other Objects	19,300
<b>Total Support Services - Administration</b>	<b>\$2,694,068</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	291,653
200 Personnel Services - Employee Benefits	146,297
300 Purchased Professional and Technical Services	46,020
400 Purchased Property Services	1,690
500 Other Purchased Services	820
600 Supplies	8,150
700 Property	1,100
800 Other Objects	700
<b>Total Support Services - Pupil Health</b>	<b>\$496,430</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	105,864
200 Personnel Services - Employee Benefits	98,271
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,615
500 Other Purchased Services	16,000
600 Supplies	5,750
700 Property	2,500
800 Other Objects	2,650
<b>Total Support Services - Business</b>	<b>\$257,650</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,353,827

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	949,373
300 Purchased Professional and Technical Services	25,100
400 Purchased Property Services	515,800
600 Supplies	700,350
700 Property	89,500
800 Other Objects	2,100
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,636,050</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,331,500
600 Supplies	163,000
<b>Total Student Transportation Services</b>	<b>\$2,494,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	22,000
<b>Total Other Support Services</b>	<b>\$22,000</b>
<b>Total Support Services</b>	<b>\$11,646,906</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	612,585
200 Personnel Services - Employee Benefits	177,793
300 Purchased Professional and Technical Services	63,600
400 Purchased Property Services	38,000
500 Other Purchased Services	152,200
600 Supplies	21,000
700 Property	112,500
800 Other Objects	13,600
<b>Total Student Activities</b>	<b>\$1,191,278</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	7,500
<b>Total Community Services</b>	<b>\$7,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,198,778</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,343,453
900 Other Uses of Funds	1,750,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,093,453</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	255,000



LEA : 127041603     Blackhawk SD

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$255,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	125,000
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$3,473,453
TOTAL EXPENDITURES	\$39,900,718

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**Cash and Short-Term Investments**

**06/30/2020 Estimate**                      **06/30/2021 Projection**

General Fund	1,855,000	1,855,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,855,000</b>	<b>\$1,855,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**                      **06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,855,000	\$1,855,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	37,945,000	35,645,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	176,352	96,352
0540 Accumulated Compensated Absences	478,574	478,574
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,176,285	4,176,285
0599 Other Noncurrent Liabilities	41,863,549	41,863,549
<b>Total General Fund</b>	<b>\$84,639,760</b>	<b>\$82,259,760</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$84,639,760</b>	<b>\$82,259,760</b>



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<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	\$84,639,760	\$82,259,760

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,810,000
0850 Unassigned Fund Balance	3,188,384
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,998,384
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,123,384