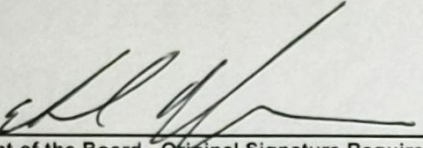


FINAL GENERAL FUND BUDGET

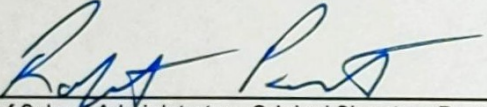
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2021



President of the Board - Original Signature Required_____
Date 7/15/2021

Secretary of the Board - Original Signature Required_____
Date 7-15-21

Chief School Administrator - Original Signature Required_____
Date 7-15-21

Nate DiBenedetto

(724)846-6600

Extn :1004

Contact Person

Telephone

Extension

dibenedetto@bsd.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 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 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 ☐

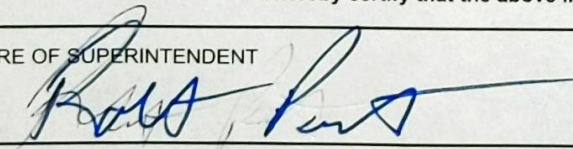
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$40279649
Ending Unassigned Fund Balance	\$3200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.94%

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 7-15-21
--------------------------------------------------------------------------------------------------------------------	-----------------

DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

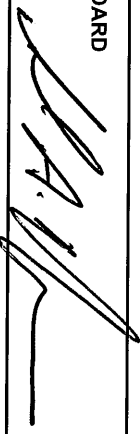
24 PS 6-687(a)(1)

(03/2006)

School District Name : Blackhawk SD	County : Beaver	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/27/2021
-----------------------------------------------------------------------------------------------------------------------------	-------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 increases, Cafeteria Fund negative balance, books, technology, COVID mitigation efforts

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,989,810	
0850 Unassigned Fund Balance	3,200,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,189,810</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,942,637	
7000 Revenue from State Sources	17,890,340	
8000 Revenue from Federal Sources	354,048	
9000 Other Financing Sources	750,000	
Total Estimated Revenues And Other Financing Sources		<u>\$39,937,025</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$49,126,835</u>

LEA : 127041603 Blackhawk SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,399,844
6112 Interim Real Estate Taxes	1,595,813
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	2,420,774
6400 Delinquencies on Taxes Levied / Assessed by the LEA	860,000
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
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$20,942,637
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,609,611
7220 Vocational Education	15,000
7271 Special Education funds for School-Aged Pupils	1,905,883
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	859,636
7505 Ready to Learn Block Grant	359,000
7506 PAsmart Grants	16,500
7810 State Share of Social Security and Medicare Taxes	646,349
7820 State Share of Retirement Contributions	2,727,361
REVENUE FROM STATE SOURCES	\$17,890,340
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	226,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8519 NCLB, Title VI - Flexibility and Accountability	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,048
REVENUE FROM FEDERAL SOURCES	\$354,048
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	750,000
OTHER FINANCING SOURCES	\$750,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,937,025

Act 1 Index (current): 3.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,400,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$859,636</u>		
Total Approx. Tax Revenue:	\$16,259,636		
Approx. Tax Levy for Tax Rate Calculation:	\$18,163,007		

	Beaver	Lawrence	Total
2020-21 Data			
a. Assessed Value	\$263,005,086	\$8,064,731	\$271,069,817
b. Real Estate Mills	68.0000	21.6000	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$1,049,566,996	\$10,181,053	\$1,059,748,049
d. Assessed Value	\$260,700,821	\$8,126,431	\$268,827,252
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$17,884,346	\$174,198	\$18,058,544
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	99.03929%	0.96071%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$17,885,054	\$173,490	\$18,058,544
(f Total * g)			
i. Base Mills Subject to Index	68.0026	21.6000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%	89.00000%
k. Tax Levy Needed	\$17,988,513	\$174,494	\$18,163,007
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	69.0000	21.4700	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$17,988,357	\$174,474	\$18,162,831
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,303,195
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,399,844
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,400,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$859,636</u>		
Total Approx. Tax Revenue:	\$16,259,636		
Approx. Tax Levy for Tax Rate Calculation:	\$18,163,007		

	Beaver	Lawrence	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	70.6547	22.4424	
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)	\$18,419,738	\$182,377	\$18,602,115
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	\$2,560.00	\$8,227.00	
Number of Homestead/Farmstead Properties	4791	79	4870
Median Assessed Value of Homestead Properties			\$27,850

Act 1 Index (current): 3.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,400,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$859,636</u>		
Total Approx. Tax Revenue:	\$16,259,636		
Approx. Tax Levy for Tax Rate Calculation:	\$18,163,007		

	Beaver	Lawrence		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$859,636	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				\$859,636

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>Percent Collected</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>						
Beaver	260,700,821	69.0000	17,988,357				89.00000%		
Lawrence	8,126,431	21.4700	174,474				89.00000%		
Totals:	268,827,252		18,162,831	-	859,636	=	17,303,195	X 89.00000% = 15,399,844	
				<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	
Total Current Act 511 Taxes– Flat Rate Assessments							68,500	68,500	
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%		2,153,274	2,153,274	
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	
Total Current Act 511 Taxes– Proportional Assessments							2,420,774	2,420,774	
Total Act 511, Current Taxes								2,489,274	
Act 511 Tax Limit -->					1,059,748,049	X	12	12,716,977	
					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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	68.0026	69.0000	1.47%	Yes	3.9%				
	Lawrence	21.6000	21.4700	-0.59%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	\$100.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6154	Current Act 511 Amusement Taxes	1.000%	1.000%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,416,277
1200 Special Programs - Elementary / Secondary	4,828,526
1300 Vocational Education	1,644,331
1400 Other Instructional Programs - Elementary / Secondary	232,082
Total Instruction	\$24,121,216
2000 Support Services	
2100 Support Services - Students	842,379
2200 Support Services - Instructional Staff	1,144,435
2300 Support Services - Administration	2,691,910
2400 Support Services - Pupil Health	478,731
2500 Support Services - Business	239,197
2600 Operation and Maintenance of Plant Services	3,620,114
2700 Student Transportation Services	2,549,000
2900 Other Support Services	22,000
Total Support Services	\$11,587,766
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,177,385
3300 Community Services	7,500
Total Operation of Non-Instructional Services	\$1,184,885
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,105,782
5200 Interfund Transfers - Out	255,000
Total Other Expenditures and Financing Uses	\$3,360,782
Total Estimated Expenditures and Other Financing Uses	\$40,279,649

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,749,319
200 Personnel Services - Employee Benefits	6,156,034
300 Purchased Professional and Technical Services	25,902
400 Purchased Property Services	19,110
500 Other Purchased Services	896,342
600 Supplies	457,239
700 Property	95,897
800 Other Objects	16,434
Total Regular Programs - Elementary / Secondary	\$17,416,277
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,189,752
200 Personnel Services - Employee Benefits	1,348,894
300 Purchased Professional and Technical Services	212,680
500 Other Purchased Services	997,225
600 Supplies	48,125
700 Property	26,425
800 Other Objects	5,425
Total Special Programs - Elementary / Secondary	\$4,828,526
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	677,268
200 Personnel Services - Employee Benefits	433,167
300 Purchased Professional and Technical Services	7,815
400 Purchased Property Services	8,000
500 Other Purchased Services	420,265
600 Supplies	64,670
700 Property	32,406
800 Other Objects	740
Total Vocational Education	\$1,644,331
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	91,297
200 Personnel Services - Employee Benefits	52,110
400 Purchased Property Services	3,475
500 Other Purchased Services	85,200
Total Other Instructional Programs - Elementary / Secondary	\$232,082
Total Instruction	\$24,121,216
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	460,017
200 Personnel Services - Employee Benefits	290,774
300 Purchased Professional and Technical Services	69,900
500 Other Purchased Services	1,650
600 Supplies	18,528

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<u>Description</u>	<u>Amount</u>
700 Property	500
800 Other Objects	1,010
Total Support Services - Students	\$842,379
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	308,140
200 Personnel Services - Employee Benefits	163,748
300 Purchased Professional and Technical Services	189,986
400 Purchased Property Services	19,800
500 Other Purchased Services	88,620
600 Supplies	117,441
700 Property	256,700
Total Support Services - Instructional Staff	\$1,144,435
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,173,168
200 Personnel Services - Employee Benefits	684,102
300 Purchased Professional and Technical Services	413,900
400 Purchased Property Services	119,550
500 Other Purchased Services	188,000
600 Supplies	88,890
700 Property	5,000
800 Other Objects	19,300
Total Support Services - Administration	\$2,691,910
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	275,089
200 Personnel Services - Employee Benefits	141,932
300 Purchased Professional and Technical Services	50,820
400 Purchased Property Services	1,690
500 Other Purchased Services	800
600 Supplies	6,700
700 Property	1,000
800 Other Objects	700
Total Support Services - Pupil Health	\$478,731
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	111,864
200 Personnel Services - Employee Benefits	75,933
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	10,500
500 Other Purchased Services	15,000
600 Supplies	5,750
700 Property	2,500
800 Other Objects	2,650
Total Support Services - Business	\$239,197
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,329,467
200 Personnel Services - Employee Benefits	964,097

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	4,000
400	Purchased Property Services	535,600
600	Supplies	700,350
700	Property	79,500
800	Other Objects	7,100
Total Operation and Maintenance of Plant Services		\$3,620,114
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	2,386,000
600	Supplies	163,000
Total Student Transportation Services		\$2,549,000
2900 <u>Other Support Services</u>		
500	Other Purchased Services	22,000
Total Other Support Services		\$22,000
Total Support Services		\$11,587,766
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	625,713
200	Personnel Services - Employee Benefits	111,772
300	Purchased Professional and Technical Services	81,600
400	Purchased Property Services	44,000
500	Other Purchased Services	160,200
600	Supplies	31,000
700	Property	112,500
800	Other Objects	10,600
Total Student Activities		\$1,177,385
3300 <u>Community Services</u>		
800	Other Objects	7,500
Total Community Services		\$7,500
Total Operation of Non-Instructional Services		\$1,184,885
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
700	Property	25,000
Total Facilities Acquisition, Construction and Improvement Services		\$25,000
Total Facilities Acquisition, Construction and Improvement Services		\$25,000
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	1,050,782
900	Other Uses of Funds	2,055,000
Total Debt Service / Other Expenditures and Financing Uses		\$3,105,782
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	255,000

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$255,000
Total Other Expenditures and Financing Uses	\$3,360,782
TOTAL EXPENDITURES	\$40,279,649

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Cash and Short-Term Investments

06/30/2021 Estimate **06/30/2022 Projection**

General Fund	1,674,360	1,674,360
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	\$1,674,360	\$1,674,360

Long-Term Investments

06/30/2021 Estimate **06/30/2022 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,674,360	\$1,674,360

LEA : 127041603 Blackhawk SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	39,295,000	37,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	710,658	710,658
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,637,893	5,637,893
0599 Other Noncurrent Liabilities	50,675,625	50,675,625
Total General Fund	\$96,319,176	\$94,724,176
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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$96,319,176	\$94,724,176

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$96,319,176	\$94,724,176

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,647,186
0850 Unassigned Fund Balance	3,200,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,847,186
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,847,186