

<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	
0850 Unassigned Fund Balance	4,633,460
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,633,460</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	21,032,627
7000 Revenue from State Sources	19,845,742
8000 Revenue from Federal Sources	1,889,629
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$42,767,998</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$47,401,458</u></b>

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Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	16,033,375
6112 Interim Real Estate Taxes	76,340
6113 Public Utility Realty Taxes	19,000
6120 Current Per Capita Taxes, Section 679	34,515
6140 Current Act 511 Taxes - Flat Rate Assessments	89,803
6150 Current Act 511 Taxes - Proportional Assessments	3,216,618
6400 Delinquencies on Taxes Levied / Assessed by the LEA	745,441
6500 Earnings on Investments	178,677
6700 Revenues from LEA Activities	81
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,621
6940 Tuition from Patrons	10,198
6990 Refunds and Other Miscellaneous Revenue	58,958

**REVENUE FROM LOCAL SOURCES \$21,032,627**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,214,153
7112 Basic Education Funding-Social Security	470,000
7160 Tuition for Orphans Subsidy	7,016
7220 Vocational Education	33,753
7240 Driver Education - Student	2,625
7271 Special Education funds for School-Aged Pupils	1,879,674
7311 Pupil Transportation Subsidy	1,370,802
7312 Nonpublic and Charter School Pupil Transportation Subsidy	73,920
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	43,199
7340 State Property Tax Reduction Allocation	1,361,584
7360 Safe Schools	472,297
7505 Ready to Learn Block Grant	359,398
7810 State Share of Social Security and Medicare Taxes	507,738
7820 State Share of Retirement Contributions	3,049,583

**REVENUE FROM STATE SOURCES \$19,845,742**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	314,723
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,694
8517 Title IV - 21st Century Schools	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,412,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	6,222
8752 ARP ESSER Summer Programs	1,245
8753 ARP ESSER Afterschool Programs	1,245
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	79,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,889,629</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,767,998</b>

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

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Page - 1 of 3

Act 1 Index (current): 7.1% | Act 1 Index (prior): 5.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$16,050,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,361,584</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$17,411,584</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,395,292</b>		

	<b>Beaver</b>	<b>Lawrence</b>	<b>Total</b>
<hr/>			
<b>2023-24 Data</b>			
a. Assessed Value	\$264,741,216	\$8,262,900	\$273,004,116
b. Real Estate Mills	69.0500	20.8800	
<b>I. 2024-25 Data</b>			
c. 2022 STEB Market Value	\$1,193,497,527	\$11,565,023	\$1,205,062,550
d. Assessed Value	\$1,892,558,170	\$8,266,200	\$1,900,824,370
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2023-24 Calculations</b>			
f. 2023-24 Tax Levy	\$18,280,381	\$172,529	\$18,452,910
(a * b)			
<b>2024-25 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	99.04030%	0.95970%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$18,275,817	\$177,093	\$18,452,910
(f Total * g)			
i. Base Mills Subject to Index	9.6566	21.4323	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment	Yes		
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%	89.00000%
k. Tax Levy Needed	\$19,209,155	\$186,137	\$19,395,292
(Approx. Tax Levy * g)			
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>10.1400</b>	<b>22.5100</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$19,190,540	\$186,072	\$19,376,612
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,015,028
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,033,375
(n * Est. Pct. Collection)			

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

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Page - 2 of 3

Act 1 Index (current): 7.1% | Act 1 Index (prior): 5.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$16,050,000

Amount of Tax Relief for Homestead Exclusions

\$1,361,584

Total Approx. Tax Revenue:

\$17,411,584

Approx. Tax Levy for Tax Rate Calculation:

\$19,395,292

Beaver

Lawrence

Total

**Index Maximums**

p. Maximum Mills Based On Index  
(i \* (1 + Index))

10.1490

22.9539

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)

\$19,207,573

\$189,742

\$19,397,315

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**

Assessed Value Exclusion per Homestead

\$0.00

\$0.00

V.

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

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

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Page - 3 of 3

Act 1 Index (current): 7.1% | Act 1 Index (prior): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,050,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,361,584</u>		
Total Approx. Tax Revenue:	\$17,411,584		
Approx. Tax Levy for Tax Rate Calculation:	\$19,395,292		

	Beaver	Lawrence		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,361,584	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,361,584</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Beaver	1,892,558,170	10.1400	19,190,540			89.00000%	
Lawrence	8,266,200	22.5100	186,072			89.00000%	
<b>Totals:</b>	<b>1,900,824,370</b>		<b>19,376,612</b>	- 1,361,584 =	18,015,028 X	89.00000% =	16,033,375

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,515
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,692
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	44,186
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$100.00	\$0.00	10,925
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>89,803</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,810,550
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	379,968
6154 Current Act 511 Amusement Taxes	1.000%	0.000%	26,100
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,216,618</b>
<b>Total Act 511, Current Taxes</b>			<b>3,306,421</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,205,062,550 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>14,460,751</b>
			<b>(511 Limit)</b>

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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	9.6566	10.1400	5.01%	Yes	5.1%				
	Lawrence	21.4323	22.5100	5.03%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$100.00	\$100.00	0.00%	Yes	7.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6154	Current Act 511 Amusement Taxes	1.000%	1.000%	0.00%	Yes	7.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,552,304
1200 Special Programs - Elementary / Secondary	6,013,536
1300 Vocational Education	1,448,494
1400 Other Instructional Programs - Elementary / Secondary	174,904
1500 Nonpublic School Programs	12,498
<b>Total Instruction</b>	<b>\$26,201,736</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,006,165
2200 Support Services - Instructional Staff	1,116,777
2300 Support Services - Administration	2,730,470
2400 Support Services - Pupil Health	552,023
2500 Support Services - Business	254,368
2600 Operation and Maintenance of Plant Services	3,753,664
2700 Student Transportation Services	2,594,070
2900 Other Support Services	25,210
<b>Total Support Services</b>	<b>\$12,032,747</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,047,649
3300 Community Services	10,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,057,649</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,118,389
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,118,389</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,137,503
5900 Budgetary Reserve	205,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,342,503</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$43,753,024</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	10,185,701
200 Personnel Services - Employee Benefits	6,730,445
300 Purchased Professional and Technical Services	155,041
400 Purchased Property Services	11,070
500 Other Purchased Services	1,168,379
600 Supplies	269,432
700 Property	19,238
800 Other Objects	12,998
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,552,304</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,722,470
200 Personnel Services - Employee Benefits	1,748,389
300 Purchased Professional and Technical Services	375,702
500 Other Purchased Services	1,125,500
600 Supplies	28,200
700 Property	11,450
800 Other Objects	1,825
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,013,536</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	622,355
200 Personnel Services - Employee Benefits	449,044
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	5,500
500 Other Purchased Services	312,350
600 Supplies	47,635
700 Property	7,110
800 Other Objects	900
<b>Total Vocational Education</b>	<b>\$1,448,494</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	83,207
200 Personnel Services - Employee Benefits	60,122
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	30,000
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$174,904</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	12,498
<b>Total Nonpublic School Programs</b>	<b>\$12,498</b>
<b>Total Instruction</b>	<b>\$26,201,736</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	580,284

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	388,771
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	1,750
600 Supplies	15,400
800 Other Objects	6,460
<b>Total Support Services - Students</b>	<b>\$1,006,165</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	275,514
200 Personnel Services - Employee Benefits	176,221
300 Purchased Professional and Technical Services	192,880
400 Purchased Property Services	15,500
500 Other Purchased Services	56,600
600 Supplies	90,965
700 Property	308,812
800 Other Objects	285
<b>Total Support Services - Instructional Staff</b>	<b>\$1,116,777</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,281,114
200 Personnel Services - Employee Benefits	772,347
300 Purchased Professional and Technical Services	387,200
400 Purchased Property Services	19,400
500 Other Purchased Services	200,850
600 Supplies	24,050
700 Property	11,500
800 Other Objects	34,009
<b>Total Support Services - Administration</b>	<b>\$2,730,470</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	366,665
200 Personnel Services - Employee Benefits	161,736
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	500
500 Other Purchased Services	600
600 Supplies	9,122
700 Property	5,000
800 Other Objects	900
<b>Total Support Services - Pupil Health</b>	<b>\$552,023</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	132,979
200 Personnel Services - Employee Benefits	93,189
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	4,200
500 Other Purchased Services	11,500
600 Supplies	3,000
700 Property	4,000
800 Other Objects	2,000

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Business</b>	<b>\$254,368</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,477,089
200 Personnel Services - Employee Benefits	1,108,855
300 Purchased Professional and Technical Services	153,500
400 Purchased Property Services	521,720
600 Supplies	432,050
700 Property	58,500
800 Other Objects	1,950
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,753,664</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,358,270
600 Supplies	235,800
<b>Total Student Transportation Services</b>	<b>\$2,594,070</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
600 Supplies	210
<b>Total Other Support Services</b>	<b>\$25,210</b>
<b>Total Support Services</b>	<b>\$12,032,747</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	433,983
200 Personnel Services - Employee Benefits	268,436
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	32,500
500 Other Purchased Services	122,830
600 Supplies	17,500
700 Property	66,800
800 Other Objects	15,600
<b>Total Student Activities</b>	<b>\$1,047,649</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	10,000
<b>Total Community Services</b>	<b>\$10,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,057,649</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	1,118,389
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,118,389</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,118,389</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	987,503

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,150,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,137,503</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	205,000
<b>Total Budgetary Reserve</b>	<b>\$205,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,342,503</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,753,024</b>

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**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	3,100,000	2,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,100,000</b>	<b>\$2,100,000</b>

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 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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Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$3,100,000** **\$2,100,000**

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	35,150,000	33,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	761,845	780,209
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,602,411	4,656,211
0599 Other Noncurrent Liabilities	41,299,499	41,299,499
<b>Total General Fund</b>	<b>\$81,813,755</b>	<b>\$79,735,919</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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>		

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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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>\$81,813,755</b>	<b>\$79,735,919</b>

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$81,813,755</b>	<b>\$79,735,919</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,648,434
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,648,434</b>
<b>5900 Budgetary Reserve</b>	<b>205,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,853,434</b>