

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Big Spring SD	<b>County :</b> Cumberland	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$567,851.00 Function 2200, Object 200: \$602,899.00	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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	2,425,362	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	5,250,000	
0850 Unassigned Fund Balance	4,066,455	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,870,455</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	37,339,181	
7000 Revenue from State Sources	20,115,414	
8000 Revenue from Federal Sources	1,788,721	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$59,243,316</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$69,113,771</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	28,702,565
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	6,165,087
6400 Delinquencies on Taxes Levied / Assessed by the LEA	848,489
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	59,000
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$37,339,181</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,055,310
7112 Basic Education Funding-Social Security	788,042
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	510,586
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	3,583,876
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,115,414</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	633,405
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	108,558
8517 NCLB, Title IV - 21st Century Schools	35,048

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,011,710
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,788,721</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>59,243,316</b>

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,702,565	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,185</u>	
Total Approx. Tax Revenue:	\$29,673,750	
Approx. Tax Levy for Tax Rate Calculation:	\$30,869,690	
	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	\$1,942,993,000	\$1,942,993,000
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	\$30,869,690	\$30,869,690
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.8877	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,869,690	\$30,869,690
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,898,505
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,702,565
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,702,565	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,185</u>	
Total Approx. Tax Revenue:	\$29,673,750	
Approx. Tax Levy for Tax Rate Calculation:	\$30,869,690	
	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)	\$31,411,785	\$31,411,785
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:	\$28,702,565
Amount of Tax Relief for Homestead Exclusions	<u>\$971,185</u>
Total Approx. Tax Revenue:	\$29,673,750
Approx. Tax Levy for Tax Rate Calculation:	\$30,869,690
	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 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>		
Cumberland	1,942,993,000	15.8877	30,869,690				96.00000%		
Totals:		1,942,993,000	30,869,690	-	971,185	=	29,898,505	X	96.00000% = 28,702,565
				<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%		5,750,000	5,660,087
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								6,255,000	6,165,087
Total Act 511, Current Taxes									6,214,087
Act 511 Tax Limit -->				1,618,998,103		X		12	19,427,977
				Market Value				Mills	(511 Limit)

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	15.5002	15.8877	2.50%	Yes	4.3%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,152,317
1200 Special Programs - Elementary / Secondary	12,558,194
1300 Vocational Education	897,980
1400 Other Instructional Programs - Elementary / Secondary	56,100
<b>Total Instruction</b>	<b>\$36,664,591</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,885,986
2200 Support Services - Instructional Staff	1,605,615
2300 Support Services - Administration	2,949,558
2400 Support Services - Pupil Health	626,861
2500 Support Services - Business	461,640
2600 Operation and Maintenance of Plant Services	4,760,612
2700 Student Transportation Services	2,821,016
2800 Support Services - Central	1,113,524
2900 Other Support Services	27,968
<b>Total Support Services</b>	<b>\$16,252,780</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,220,162
3300 Community Services	20,256
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,240,418</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,767,801
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	175,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,242,801</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$59,400,590</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	11,090,081
200 Personnel Services - Employee Benefits	7,471,813
300 Purchased Professional and Technical Services	803,000
400 Purchased Property Services	256,092
500 Other Purchased Services	1,561,625
600 Supplies	1,591,818
700 Property	368,718
800 Other Objects	9,170
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,152,317</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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	4,896,441
600 Supplies	209,825
700 Property	3,000
800 Other Objects	750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,558,194</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	897,980
<b>Total Vocational Education</b>	<b>\$897,980</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	500
500 Other Purchased Services	51,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$56,100</b>
<b>Total Instruction</b>	<b>\$36,664,591</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	980,647
200 Personnel Services - Employee Benefits	665,808
300 Purchased Professional and Technical Services	142,500
500 Other Purchased Services	7,850
600 Supplies	84,631
800 Other Objects	4,550
<b>Total Support Services - Students</b>	<b>\$1,885,986</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	567,851
200 Personnel Services - Employee Benefits	602,899
300 Purchased Professional and Technical Services	188,795
500 Other Purchased Services	96,468

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<u>Description</u>	<u>Amount</u>
600 Supplies	134,827
700 Property	12,500
800 Other Objects	2,275
<b>Total Support Services - Instructional Staff</b>	<b>\$1,605,615</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$2,949,558</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	336,749
200 Personnel Services - Employee Benefits	225,912
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
<b>Total Support Services - Pupil Health</b>	<b>\$626,861</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$461,640</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,760,612</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	51,090

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	29,541
300	Purchased Professional and Technical Services	25,000
500	Other Purchased Services	2,706,585
600	Supplies	8,150
800	Other Objects	650
<b>Total Student Transportation Services</b>		<b>\$2,821,016</b>
<b>2800 <u>Support Services - Central</u></b>		
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
<b>Total Support Services - Central</b>		<b>\$1,113,524</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	27,968
<b>Total Other Support Services</b>		<b>\$27,968</b>
<b>Total Support Services</b>		<b>\$16,252,780</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
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
<b>Total Student Activities</b>		<b>\$1,220,162</b>
<b>3300 <u>Community Services</u></b>		
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
<b>Total Community Services</b>		<b>\$20,256</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$1,240,418</b>
<b>5000 Other Expenditures and Financing Uses</b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800	Other Objects	1,077,801
900	Other Uses of Funds	3,690,000

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,767,801
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	175,000
Total Budgetary Reserve	\$175,000
Total Other Expenditures and Financing Uses	\$5,242,801
TOTAL EXPENDITURES	\$59,400,590

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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>
<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$47,829,448</b>	<b>\$43,301,208</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>06/30/2022 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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 115210503     Big Spring SD

<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>
<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		

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$47,829,448</b>	<b>\$43,301,208</b>

LEA : 115210503     Big Spring SD

<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

LEA : 115210503    Big Spring SD

Account Description	Amounts
0810 Nonspendable Fund Balance	2,425,362
0820 Restricted Fund Balance	
0830 Committed Fund Balance	554,000
0840 Assigned Fund Balance	5,250,000
0850 Unassigned Fund Balance	3,909,181
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,713,181
5900 Budgetary Reserve	175,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,313,543