

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Corina Long

Contact Person

clong@richlandsd.com

Email Address

Date

6/27/22

Date

6/27/22

Date

6/27/22

(814)266-6063

Telephone

Extn :8005

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Richland SD	COUNTY : Cambria	AUN : 108116503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes

☒

No

☐

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

Total Budgeted Expenditures	\$26716872
Ending Unassigned Fund Balance	\$1129780
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.22%

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 
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DUE DATE: AUGUST 15, 2022

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Richland SD	County : Cambria	AUN Number : 108116503
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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 5/11/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unforeseen expenditures during the year including repairs and maintenance of aging buildings, special education costs, increased costs due to economic supply chain issues.
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.	Per Policy for unreserved fund balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Capital projects, District's portion of GJCTC ESCO project loan, contribution to East Hills Recreation, salary increases

<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	10,723,650	
0850 Unassigned Fund Balance	1,557,605	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,281,255</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,851,026	
7000 Revenue from State Sources	8,065,564	
8000 Revenue from Federal Sources	1,025,854	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,942,444</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,223,699</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,668,576
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	15,000
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	98,000
6150 Current Act 511 Taxes - Proportional Assessments	2,515,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	905,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	49,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	238,950
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	54,000
REVENUE FROM LOCAL SOURCES	\$15,851,026
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,050,098
7112 Basic Education Funding-Social Security	378,493
7271 Special Education funds for School-Aged Pupils	859,629
7311 Pupil Transportation Subsidy	287,145
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,705
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	212,181
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	290,488
7360 Safe Schools	85,000
7505 Ready to Learn Block Grant	138,845
7820 State Share of Retirement Contributions	1,717,980
REVENUE FROM STATE SOURCES	\$8,065,564
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	248,028
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,601
8517 NCLB, Title IV - 21St Century Schools	37,851
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	6,194
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	515,534

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	24,338
8752 ARP ESSER Summer Programs	22,292
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	126,016
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,025,854
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,942,444

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,668,576	
Amount of Tax Relief for Homestead Exclusions	<u>\$290,488</u>	
Total Approx. Tax Revenue:	\$11,959,064	
Approx. Tax Levy for Tax Rate Calculation:	\$12,434,060	
	Cambria	Total

2021-22 Data		
a. Assessed Value	\$239,857,880	\$239,857,880
b. Real Estate Mills	49.9500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,029,483,427	\$1,029,483,427
d. Assessed Value	\$239,355,890	\$239,355,890
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,980,901	\$11,980,901
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,980,901	\$11,980,901
(f Total * g)		
i. Base Mills Subject to Index	49.9500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.08850%	96.08850%
k. Tax Levy Needed	\$12,434,060	\$12,434,060
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	51.9480	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$12,434,060	\$12,434,060
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,143,572
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,668,576
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,668,576	
Amount of Tax Relief for Homestead Exclusions	<u>\$290,488</u>	
Total Approx. Tax Revenue:	\$11,959,064	
Approx. Tax Levy for Tax Rate Calculation:	\$12,434,060	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	51.9480	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,434,060	\$12,434,060
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	\$1,623.68	
Number of Homestead/Farmstead Properties	3444	3444
Median Assessed Value of Homestead Properties		\$20,885

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,668,576
Amount of Tax Relief for Homestead Exclusions	<u>\$290,488</u>
Total Approx. Tax Revenue:	\$11,959,064
Approx. Tax Levy for Tax Rate Calculation:	\$12,434,060
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$290,488	Lowering RE Tax Rate	\$0	\$290,488
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$290,488

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>		<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Cambria	239,355,890	51.9480	12,434,060				96.08850%		
Totals:	239,355,890		12,434,060	-	290,488	=	12,143,572	X	96.08850% = 11,668,576
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					27,000
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	27,000	27,000		
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	71,000	71,000		
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						98,000	98,000		
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			0.500%	0.000%	1,700,000	1,700,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	215,000	215,000		
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			0.0800	0.000	600,000	600,000		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes– Proportional Assessments						2,515,000	2,515,000		
Total Act 511, Current Taxes							2,613,000		
Act 511 Tax Limit -->					1,029,483,427	X	12	12,353,801	
					Market Value		Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Cambria	49.9500	51.9480	4.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6157	Current Act 511 Mercantile Taxes	0.0800	0.0800	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,208,419
1200 Special Programs - Elementary / Secondary	2,665,033
1300 Vocational Education	1,329,333
1400 Other Instructional Programs - Elementary / Secondary	117,683
1500 Nonpublic School Programs	9,827
Total Instruction	\$14,330,295
2000 Support Services	
2100 Support Services - Students	599,321
2200 Support Services - Instructional Staff	1,555,472
2300 Support Services - Administration	1,326,189
2400 Support Services - Pupil Health	225,473
2500 Support Services - Business	379,620
2600 Operation and Maintenance of Plant Services	2,138,891
2700 Student Transportation Services	1,522,660
Total Support Services	\$7,747,626
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,039,460
Total Operation of Non-Instructional Services	\$1,039,460
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,642,491
5200 Interfund Transfers - Out	301,000
5900 Budgetary Reserve	656,000
Total Other Expenditures and Financing Uses	\$3,599,491
Total Estimated Expenditures and Other Financing Uses	\$26,716,872

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,631,386
200 Personnel Services - Employee Benefits	3,892,042
300 Purchased Professional and Technical Services	249,450
400 Purchased Property Services	8,520
500 Other Purchased Services	18,150
600 Supplies	402,871
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$10,208,419
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	953,073
200 Personnel Services - Employee Benefits	638,229
300 Purchased Professional and Technical Services	801,046
500 Other Purchased Services	235,939
600 Supplies	36,446
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$2,665,033
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	354,654
200 Personnel Services - Employee Benefits	227,171
500 Other Purchased Services	717,508
600 Supplies	27,000
800 Other Objects	3,000
Total Vocational Education	\$1,329,333
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,570
200 Personnel Services - Employee Benefits	12,313
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	75,000
Total Other Instructional Programs - Elementary / Secondary	\$117,683
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	9,827
Total Nonpublic School Programs	\$9,827
Total Instruction	\$14,330,295
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	312,131
200 Personnel Services - Employee Benefits	204,777
300 Purchased Professional and Technical Services	42,338
500 Other Purchased Services	1,375
600 Supplies	20,600
800 Other Objects	18,100

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$599,321
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	509,539
200 Personnel Services - Employee Benefits	409,780
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	44,320
500 Other Purchased Services	72,338
600 Supplies	446,876
700 Property	24,619
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$1,555,472
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	717,646
200 Personnel Services - Employee Benefits	428,493
300 Purchased Professional and Technical Services	99,650
500 Other Purchased Services	18,100
600 Supplies	25,800
800 Other Objects	36,500
Total Support Services - Administration	\$1,326,189
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	113,038
200 Personnel Services - Employee Benefits	69,871
300 Purchased Professional and Technical Services	30,320
500 Other Purchased Services	60
600 Supplies	12,184
Total Support Services - Pupil Health	\$225,473
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	188,144
200 Personnel Services - Employee Benefits	143,257
300 Purchased Professional and Technical Services	14,719
500 Other Purchased Services	22,200
600 Supplies	6,900
800 Other Objects	4,400
Total Support Services - Business	\$379,620
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	524,315
200 Personnel Services - Employee Benefits	405,469
300 Purchased Professional and Technical Services	81,250
400 Purchased Property Services	378,019
500 Other Purchased Services	86,188
600 Supplies	663,350
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$2,138,891
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,508,710
800 Other Objects	13,950
Total Student Transportation Services	\$1,522,660
Total Support Services	\$7,747,626
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	395,682
200 Personnel Services - Employee Benefits	187,095
300 Purchased Professional and Technical Services	106,490
400 Purchased Property Services	30,700
500 Other Purchased Services	158,076
600 Supplies	141,297
800 Other Objects	20,120
Total Student Activities	\$1,039,460
Total Operation of Non-Instructional Services	\$1,039,460
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,114,491
900 Other Uses of Funds	1,528,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,642,491
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	301,000
Total Interfund Transfers - Out	\$301,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	656,000
Total Budgetary Reserve	\$656,000
Total Other Expenditures and Financing Uses	\$3,599,491
TOTAL EXPENDITURES	\$26,716,872

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Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	12,501,884	10,727,450
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	69,990	46,350
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	374,519	354,648
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	\$12,946,393	\$11,128,448

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	982,070	982,070
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	\$982,070	\$982,070
TOTAL CASH AND INVESTMENTS	\$13,928,463	\$12,110,518

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	33,073,000	31,545,000
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 General Fund	\$33,073,000	\$31,545,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 108116503 Richland 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		

LEA : 108116503 Richland SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$33,073,000	\$31,545,000

LEA : 108116503 Richland 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	\$33,073,000	\$31,545,000

LEA : 108116503 Richland SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,377,047
0850 Unassigned Fund Balance	1,129,780
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,506,827
5900 Budgetary Reserve	656,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,162,827