


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023


General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022

(x) 

President of the Board - Original Signature Required

6-14-22  
Date

(x) 

Secretary of the Board - Original Signature Required

6-14-22  
Date

(x) 

Chief School Administrator - Original Signature Required

6-14-22  
Date

William Drazdowski

Contact Person

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Extn :

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverside SD	COUNTY : Lackawanna	AUN : 119357003
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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	\$30123884
Ending Unassigned Fund Balance	\$2200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.30%

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 8-15-22
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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)

<b>School District Name :</b> Riverside SD	<b>County :</b> Lackawanna	<b>AUN Number :</b> 119357003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-14-22
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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>
5100	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2600, Object 100: \$0.00 Function 2600, Object 200: \$12,000.00 . Provide a justification.	We have outsourced our Maintenance and Cleaning Staff. The \$12,000 is for unemployment compensation benefits for former employees.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2600, Object 100: \$0.00 Function 2600, Object 200: \$12,000.00	We have outsourced our Maintenance and Cleaning Staff. The \$12,000 is for unemployment compensation benefits for former employees.
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.	This balance is the ending fund balance from the previous year.

<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	100,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,200,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$2,200,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	16,819,293	
7000 Revenue from State Sources	10,669,350	
8000 Revenue from Federal Sources	2,635,241	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$30,123,884</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$32,323,884</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,935,293
6113 Public Utility Realty Taxes	15,650
6114 Payments in Lieu of Current Taxes - State / Local	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	48,550
6150 Current Act 511 Taxes - Proportional Assessments	1,842,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	606,213
6500 Earnings on Investments	18,500
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	2,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	3,535
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,819,293</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,083,937
7240 Driver Education - Student	1,664
7271 Special Education funds for School-Aged Pupils	953,600
7311 Pupil Transportation Subsidy	420,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	112,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	585,930
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	399,837
7820 State Share of Retirement Contributions	1,861,725
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,669,350</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	634,789
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,425
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,892
8517 NCLB, Title IV - 21st Century Schools	48,341
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	612,138
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,231,627

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	29,029
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,635,241</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,123,884</b>

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,935,293	
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>	
Total Approx. Tax Revenue:	\$14,521,223	
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439	
	Lackawanna	Total

2021-22 Data		
a. Assessed Value	\$121,345,973	\$121,345,973
b. Real Estate Mills	128.7300	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,009,118,558	\$1,009,118,558
d. Assessed Value	\$123,509,973	\$123,509,973
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,620,867	\$15,620,867
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,620,867	\$15,620,867
(f Total * g)		
i. Base Mills Subject to Index	128.7300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$15,899,439	\$15,899,439
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	128.7300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,899,439	\$15,899,439
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,313,509
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,935,293
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,935,293	
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>	
Total Approx. Tax Revenue:	\$14,521,223	
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	134.2653	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,583,104	\$16,583,104
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	\$1,657.40	
Number of Homestead/Farmstead Properties	2699	2699
Median Assessed Value of Homestead Properties		\$12,000

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,935,293
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>
Total Approx. Tax Revenue:	\$14,521,223
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$585,930	Lowering RE Tax Rate	\$0	\$585,930
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$585,930

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>		
Lackawanna	123,509,973	128.7300	15,899,439			91.00000%		
<b>Totals:</b>	<b>123,509,973</b>		<b>15,899,439</b>	-	585,930 =	15,313,509 X	91.00000% = 13,935,293	
				<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			\$5.00	\$0.00	48,550	48,550	
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	
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>48,550</b>	<b>48,550</b>	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,510,000	1,510,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	255,000	255,000	
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			15.0000	0	77,000	77,000	
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>1,842,000</b>	<b>1,842,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>1,890,550</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>1,009,118,558 X</b>	<b>12</b>	<b>12,109,423</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>  Lackawanna  <u>Current Act 511 Taxes – Flat Rate Assessments</u>	128.7300	128.7300	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes  <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.0000	15.0000	0.00%	Yes	4.3%				
							15.0000	15.0000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,131,412
1200 Special Programs - Elementary / Secondary	4,117,634
1300 Vocational Education	281,000
1400 Other Instructional Programs - Elementary / Secondary	10,745
<b>Total Instruction</b>	<b>\$18,540,791</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	700,414
2200 Support Services - Instructional Staff	83,510
2300 Support Services - Administration	1,372,592
2400 Support Services - Pupil Health	356,471
2500 Support Services - Business	288,902
2600 Operation and Maintenance of Plant Services	3,061,757
2700 Student Transportation Services	1,345,000
2800 Support Services - Central	382,878
2900 Other Support Services	23,489
<b>Total Support Services</b>	<b>\$7,615,013</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	789,909
<b>Total Operation of Non-Instructional Services</b>	<b>\$789,909</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	449,532
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$449,532</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	128,089
5200 Interfund Transfers - Out	2,600,550
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,728,639</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,123,884</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	7,223,090
200 Personnel Services - Employee Benefits	5,395,322
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	8,500
500 Other Purchased Services	821,000
600 Supplies	498,500
700 Property	5,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,131,412</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,592,147
200 Personnel Services - Employee Benefits	1,156,473
300 Purchased Professional and Technical Services	887,000
500 Other Purchased Services	300,000
600 Supplies	71,264
700 Property	750
800 Other Objects	110,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,117,634</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	281,000
<b>Total Vocational Education</b>	<b>\$281,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,245
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$10,745</b>
<b>Total Instruction</b>	<b>\$18,540,791</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	386,753
200 Personnel Services - Employee Benefits	288,961
500 Other Purchased Services	1,200
600 Supplies	23,500
<b>Total Support Services - Students</b>	<b>\$700,414</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
300 Purchased Professional and Technical Services	24,010
400 Purchased Property Services	21,500
600 Supplies	36,000
700 Property	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$83,510</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	656,880
200 Personnel Services - Employee Benefits	471,262

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	107,400
500	Other Purchased Services	41,000
600	Supplies	84,050
800	Other Objects	12,000
<b>Total Support Services - Administration</b>		<b>\$1,372,592</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	194,129
200	Personnel Services - Employee Benefits	142,842
300	Purchased Professional and Technical Services	6,000
600	Supplies	13,500
<b>Total Support Services - Pupil Health</b>		<b>\$356,471</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	128,211
200	Personnel Services - Employee Benefits	94,191
300	Purchased Professional and Technical Services	55,000
500	Other Purchased Services	2,000
600	Supplies	3,500
700	Property	3,000
800	Other Objects	3,000
<b>Total Support Services - Business</b>		<b>\$288,902</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
200	Personnel Services - Employee Benefits	12,000
300	Purchased Professional and Technical Services	1,042,110
400	Purchased Property Services	1,393,947
500	Other Purchased Services	131,200
600	Supplies	314,000
700	Property	167,000
800	Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$3,061,757</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	1,345,000
<b>Total Student Transportation Services</b>		<b>\$1,345,000</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	210,927
200	Personnel Services - Employee Benefits	154,951
600	Supplies	17,000
<b>Total Support Services - Central</b>		<b>\$382,878</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	23,489
<b>Total Other Support Services</b>		<b>\$23,489</b>
<b>Total Support Services</b>		<b>\$7,615,013</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	208,852
200 Personnel Services - Employee Benefits	91,157
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	270,000
500 Other Purchased Services	80,400
600 Supplies	89,000
700 Property	16,000
800 Other Objects	3,500
<b>Total Student Activities</b>	<b>\$789,909</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$789,909</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	449,532
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$449,532</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$449,532</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	128,089
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$128,089</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,600,550
<b>Total Interfund Transfers - Out</b>	<b>\$2,600,550</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,728,639</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,123,884</b>



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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,800,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	250,000	100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	550,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	105,000	105,000
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>\$3,655,000</b>	<b>\$3,755,000</b>

<u>Long-Term Investments</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		

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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	\$3,655,000	\$3,755,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General 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 General Fund</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		

LEA : 119357003     Riverside SD

<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 : 119357003     Riverside 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 : 119357003     Riverside SD

<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 119357003     Riverside SD			
Printed 8/16/2022 8:52:13 AM		Page - 5 of 6	
<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>			

LEA : 119357003     Riverside SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	775,000	800,000
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		
Total Short-Term Payables	\$775,000	\$800,000
TOTAL INDEBTEDNESS	\$775,000	\$800,000



LEA : 119357003     Riverside SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	100,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,200,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,200,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,300,000