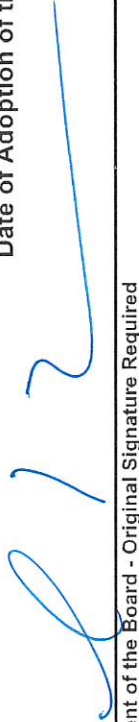


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Jodie Dermo

Contact Person

jdermo@pgasd.com

Email Address

6.16.22

Date

6-16-22

Date

6.16.22

Date

(570)345-2731

Telephone

Extn :350

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine Grove Area SD	COUNTY : Schuylkill	AUN : 129546003
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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	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

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

Total Budgeted Expenditures	\$27733082
Ending Unassigned Fund Balance	\$6708579
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	24.18%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 6.16.22
--	-----------------

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> Pine Grove Area SD	<b>County :</b> Schuylkill	<b>AUN Number :</b> 129546003
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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 5/19/2022
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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.	This is the projected Estimated Budgetary Reserve as of 6/30/2023.
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 is the projected Estimated Unassigned Fund Balance as of 6/30/2023.

ITEM	AMOUNTS	
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	2,350,000	
0840 Assigned Fund Balance	1,276,715	
0850 Unassigned Fund Balance	2,933,077	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,559,792</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,117,190	
7000 Revenue from State Sources	13,118,467	
8000 Revenue from Federal Sources	1,646,212	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$27,881,869</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,441,661</u>

LEA : 129546003     Pine Grove Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,612,090
6113 Public Utility Realty Taxes	10,500
6114 Payments in Lieu of Current Taxes - State / Local	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	16,800
6150 Current Act 511 Taxes - Proportional Assessments	2,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	745,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	44,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,800
6910 Rentals	10,500
6920 Contributions and Donations from Private Sources	500
6990 Refunds and Other Miscellaneous Revenue	60,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,117,190</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,197,877
7160 Tuition for Orphans Subsidy	21,000
7271 Special Education funds for School-Aged Pupils	981,598
7292 Pre-K Counts	45,000
7311 Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	104,621
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,800
7340 State Property Tax Reduction Allocation	733,648
7505 Ready to Learn Block Grant	304,381
7810 State Share of Social Security and Medicare Taxes	538,245
7820 State Share of Retirement Contributions	2,438,297
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,118,467</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	58,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,212
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,630
8517 NCLB, Title IV - 21st Century Schools	24,787
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	592,541
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	592,542

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	2,500
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,646,212</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>27,881,869</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,612,090	
Amount of Tax Relief for Homestead Exclusions	<u>\$733,648</u>	
Total Approx. Tax Revenue:	\$10,345,738	
Approx. Tax Levy for Tax Rate Calculation:	\$11,397,294	
	Schuylkill	Total

2021-22 Data		
a. Assessed Value	\$263,368,420	\$263,368,420
b. Real Estate Mills	41.7500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$646,020,823	\$646,020,823
d. Assessed Value	\$272,989,085	\$272,989,085
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$10,995,632	\$10,995,632
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$10,995,632	\$10,995,632
(f Total * g)		
i. Base Mills Subject to Index	41.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.13887%	90.13887%
k. Tax Levy Needed	\$11,397,294	\$11,397,294
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	41.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,397,294	\$11,397,294
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,663,646
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,612,090
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,612,090	
Amount of Tax Relief for Homestead Exclusions	<u>\$733,648</u>	
Total Approx. Tax Revenue:	\$10,345,738	
Approx. Tax Levy for Tax Rate Calculation:	\$11,397,294	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	43.7540	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,944,364	\$11,944,364
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	\$5,402.00	
Number of Homestead/Farmstead Properties	3278	3278
Median Assessed Value of Homestead Properties		\$38,095

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,612,090
Amount of Tax Relief for Homestead Exclusions	<u>\$733,648</u>
Total Approx. Tax Revenue:	\$10,345,738
Approx. Tax Levy for Tax Rate Calculation:	\$11,397,294
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$733,648	Lowering RE Tax Rate	\$0	\$733,648
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$733,648

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129546003      Pine Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/21/2022 2:36:23 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Schuylkill	272,989,085	41.7500	11,397,294			90.13887%	
Totals:	272,989,085		11,397,294	- 733,648	= 10,663,646	X 90.13887%	= 9,612,090
				<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	16,800	16,800
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						16,800	16,800
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%	1,280,000	1,280,000
6152	Current Act 511 Occupation Taxes			0.5710	0.000	875,000	875,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000
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						2,225,000	2,225,000
Total Act 511, Current Taxes							2,241,800
Act 511 Tax Limit    -->				646,020,823	X	12	7,752,250
				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>  Schuylkill  <u>Current Act 511 Taxes– Flat Rate Assessments</u>	41.7500	41.7500	0.00%	Yes	4.8%				
6143	<u>Current Act 511 Local Services Taxes</u>  <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6152	Current Act 511 Occupation Taxes	0.5710	0.5710	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,109,495
1200 Special Programs - Elementary / Secondary	2,190,837
1300 Vocational Education	617,463
1400 Other Instructional Programs - Elementary / Secondary	14,200
<b>Total Instruction</b>	<b>\$16,931,995</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	636,821
2200 Support Services - Instructional Staff	968,952
2300 Support Services - Administration	1,410,331
2400 Support Services - Pupil Health	41,570
2500 Support Services - Business	346,432
2600 Operation and Maintenance of Plant Services	2,508,867
2700 Student Transportation Services	1,374,852
2800 Support Services - Central	500
2900 Other Support Services	403,375
<b>Total Support Services</b>	<b>\$7,691,700</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	366,060
<b>Total Operation of Non-Instructional Services</b>	<b>\$366,060</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,031,465
5900 Budgetary Reserve	711,862
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,743,327</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,733,082</b>

LEA : 129546003     Pine Grove Area SD

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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	8,043,579
200 Personnel Services - Employee Benefits	4,949,220
300 Purchased Professional and Technical Services	185,000
400 Purchased Property Services	46,300
500 Other Purchased Services	336,700
600 Supplies	428,015
700 Property	113,000
800 Other Objects	7,681
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,109,495</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	993,952
200 Personnel Services - Employee Benefits	828,280
500 Other Purchased Services	350,300
600 Supplies	17,750
800 Other Objects	555
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,190,837</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	617,463
<b>Total Vocational Education</b>	<b>\$617,463</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	13,800
600 Supplies	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,200</b>
<b>Total Instruction</b>	<b>\$16,931,995</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	409,250
200 Personnel Services - Employee Benefits	185,960
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	6,900
600 Supplies	16,810
800 Other Objects	16,151
<b>Total Support Services - Students</b>	<b>\$636,821</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	507,636
200 Personnel Services - Employee Benefits	228,431
300 Purchased Professional and Technical Services	20,600
400 Purchased Property Services	33,500
500 Other Purchased Services	30,600
600 Supplies	136,685
700 Property	10,000
800 Other Objects	1,500

LEA : 129546003 Pine Grove Area SD

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Description	Amount
Total Support Services - Instructional Staff	\$968,952
2300 Support Services - Administration	
100 Personnel Services - Salaries	743,040
200 Personnel Services - Employee Benefits	505,241
300 Purchased Professional and Technical Services	102,250
400 Purchased Property Services	2,000
500 Other Purchased Services	28,450
600 Supplies	25,050
800 Other Objects	4,300
Total Support Services - Administration	\$1,410,331
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	22,239
200 Personnel Services - Employee Benefits	9,136
300 Purchased Professional and Technical Services	4,370
400 Purchased Property Services	750
500 Other Purchased Services	275
600 Supplies	4,150
700 Property	650
Total Support Services - Pupil Health	\$41,570
2500 Support Services - Business	
100 Personnel Services - Salaries	217,300
200 Personnel Services - Employee Benefits	101,382
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	3,150
500 Other Purchased Services	4,750
600 Supplies	10,650
800 Other Objects	5,500
Total Support Services - Business	\$346,432
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,126,289
200 Personnel Services - Employee Benefits	664,525
300 Purchased Professional and Technical Services	15,700
400 Purchased Property Services	294,978
500 Other Purchased Services	96,390
600 Supplies	308,960
700 Property	1,800
800 Other Objects	225
Total Operation and Maintenance of Plant Services	\$2,508,867
2700 Student Transportation Services	
100 Personnel Services - Salaries	5,828
200 Personnel Services - Employee Benefits	2,394
500 Other Purchased Services	1,366,300
600 Supplies	330
Total Student Transportation Services	\$1,374,852

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	250
<b>Total Support Services - Central</b>	<b>\$500</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	3,375
<b>Total Other Support Services</b>	<b>\$403,375</b>
<b>Total Support Services</b>	<b>\$7,691,700</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	157,000
200 Personnel Services - Employee Benefits	64,496
300 Purchased Professional and Technical Services	68,414
400 Purchased Property Services	14,400
500 Other Purchased Services	4,000
600 Supplies	36,920
700 Property	8,100
800 Other Objects	12,730
<b>Total Student Activities</b>	<b>\$366,060</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$366,060</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,031,465
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,031,465</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	711,862
<b>Total Budgetary Reserve</b>	<b>\$711,862</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,743,327</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,733,082</b>

LEA : 129546003     Pine Grove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	6,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	750,000	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	190,000	190,000
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>\$6,940,000</b>	<b>\$6,940,000</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		

LEA : 129546003     Pine Grove Area SD

<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	\$6,940,000	\$6,940,000

LEA : 129546003     Pine Grove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	3,425,000	1,465,000
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		
<b>Total General Fund</b>	<b>\$3,425,000</b>	<b>\$1,465,000</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		

<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		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$3,425,000	\$1,465,000

LEA : 129546003     Pine Grove Area 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	\$3,425,000	\$1,465,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,708,579
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,708,579
5900 Budgetary Reserve	711,862
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,420,441