FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval Date of Adoption of the General Fund Budget: $\frac{6/6/22}{\text{Date}}$ $\frac{6/7/22}{\text{Date}}$ 2/0 President of the Board - Original Signature Required Secretary of the Board - Original Signature Required Chief School Administrator - Original Signature Required (724)625-7773 Extn :6303 Dana Kirk Telephone Extension Contact Person dkirk@pinerichland.org Email Address

Dono 1

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Pine-Richland SD	Allegheny	103021003

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 ۱	vou raise	property taxes	in SY	2022-2023	(compared to	0 2021-2022)?

Yes

X

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

Total Budgeted Expenditures	\$101352911
Ending Unassigned Fund Balance	\$7602985
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.50%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes
	No

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

	DATE
H-	6/7/22

DUE DATE: AUGUST 15, 2022

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Pine-Richland SD	Allegheny	103021003

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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 ۱	vou raise	property taxes	in SY	2022-2023	(compared to	0 2021-2022)?

Yes

x

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

Total Budgeted Expenditures	\$101352911
Ending Unassigned Fund Balance	\$7602985
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.50%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes
	No

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

	DATE
H	6/7/22

DUE DATE: AUGUST 15, 2022

LEA : 103021003 Pine-Richland SD

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Val Number	Description	Justification
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 included for unanticipated expenditures which could occur throughout the fiscal year. Expenditures are not made from this account but rather transferred for specific reasons in accordance with School Code and board policy.
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.	In accordance with board policy, this amount falls within the 8% limitation of total budgeted expenditures. Reserves are invested in accordance with School Code & board policy for increased investment income which supports programs provided for students.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board committed this portion of fund balance for future retirement contributions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This provides for a portion of the 10-year plan of capital improvements/replacements within each building for technology assets and athletic fields/facilities. Funds have also been assigned for employee benefit costs and debt service.

Validations

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ITEM	<u>AMOUNTS</u>	

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	743,168	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	192,471	
0840 Assigned Fund Balance	23,485,564	
0850 Unassigned Fund Balance	7,168,511	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$30,846,546</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	77,554,806	
7000 Revenue from State Sources	20,427,245	
8000 Revenue from Federal Sources	1,455,525	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$99,437,576</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$130,284,122</u>

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Amount

6111 Current Real Estate Taxes	63,015,622
6112 Interim Real Estate Taxes	1,036,575
6113 Public Utility Realty Taxes	68,600
6120 Current Per Capita Taxes, Section 679	82,205
6140 Current Act 511 Taxes - Flat Rate Assessments	82,205
6150 Current Act 511 Taxes - Proportional Assessments	10,290,979
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,393,000
6500 Earnings on Investments	151,650
6700 Revenues from LEA Activities	293,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,670
6910 Rentals	131,000
6920 Contributions and Donations from Private Sources	11,350
6990 Refunds and Other Miscellaneous Revenue	257,850
REVENUE FROM LOCAL SOURCES	\$77,554,806
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,740,983
7112 Basic Education Funding-Social Security	1,479,707
7271 Special Education funds for School-Aged Pupils	1,795,077
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	182,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,014,767
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,000
7340 State Property Tax Reduction Allocation	1,572,308
7505 Ready to Learn Block Grant	418,675
7820 State Share of Retirement Contributions	6,831,228
REVENUE FROM STATE SOURCES	\$20,427,245
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the	136,067
Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,218
8516 NCLB, Title III - Language Instruction for Limited English Proficient and	1,300
Immigrant Students 8517 NCLB, Title IV - 21St Century Schools	10,291
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	941,649
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000

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REVENUE FROM FEDERAL SOURCES 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,455,525
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,437,576

<u>Amount</u>

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Act	1 Index (current): 3.4%		
Calculation Method: Approx. Tax Revenue from RE Taxes:		Rate	
		\$63,015,622	
Amo	ount of Tax Relief for Homestead Exclusions	<u>\$1,572,459</u>	
Tota	al Approx. Tax Revenue:	\$64,588,081	
Арр	rox. Tax Levy for Tax Rate Calculation:	\$66,484,666	
		Allegheny	Total
	2021-22 Data		
	a. Assessed Value	\$3,258,015,160	\$3,258,015,160
	b. Real Estate Mills	19.5867	
I.	2022-23 Data		
	c. 2020 STEB Market Value	\$3,053,424,414	\$3,053,424,414
	d. Assessed Value	\$3,394,378,128	\$3,394,378,128
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy	\$63,813,766	\$63,813,766
	(a * b)		
	2022-23 Calculations		
П.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2021-22 Tax Levy	\$63,813,766	\$63,813,766
	(f Total * g)		
	i. Base Mills Subject to Index	19.5867	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.07823%	97.07823%
	k. Tax Levy Needed	\$66,484,666	\$66,484,666
	(Approx. Tax Levy * g)		
	I. 2022-23 Real Estate Tax Rate	19.5867	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	\$66,484,666	\$66,484,666
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions	5	\$64,912,207
	(m - Amount of Tax Relief for Homestead Exclusion	s)	
	o. Net Tax Revenue Generated By Mills		\$63,015,622
	(n * Est. Pct. Collection)		Page 8

2022	-2023 Final General Fund Budget		
_	: 103021003 Pine-Richland SD ed 6/7/2022 11:56:57 AM		Multi-County
	Index (current): 3.4% Ilation Method:	Rate	
Amou Total	ox. Tax Revenue from RE Taxes: unt of Tax Relief for Homestead Exclusions Approx. Tax Revenue: ox. Tax Levy for Tax Rate Calculation:	\$63,015,622 <u>\$1.572,459</u> \$64,588,081 \$66,484,666 Allegheny	Total
I	ndex Maximums		
	p. Maximum Mills Based On Index	20.2526	
	(i * (1 + Index)) q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,744,982	\$68,744,982
	s. Millage Rate within Index? (If I > p Then No)	Yes	
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

I	nformation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$11,325.00	
v.	Number of Homestead/Farmstead Properties	7094	7094
	Median Assessed Value of Homestead Properties		\$270,500

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

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2022-2023 Final General Fund Budget		Real Estate Tax Rate (RETR) Report				
AUN: 103021003 Pine-Richland SD			Multi-County Rebalanc ⁱ	ing Based on Methodolo	ogy of Section 672.1 of School Code	
Printed 6/7/2022 11:56:57 AM					Page - 3 of 3	
Act 1 Index (current): 3.4%					,	
Calculation Method:	Rate				,	
	¢62 015 622					
Approx. Tax Revenue from RE Taxes:	\$63,015,622					
Amount of Tax Relief for Homestead Exclusions	<u>\$1,572,459</u>				ļ	
Total Approx. Tax Revenue:	\$64,588,081				ļ	
Approx. Tax Levy for Tax Rate Calculation:	\$66,484,666					
	Allegheny		Total			
Otate Property Tay Deduction Allocation used for Homostop	d Fushione	¢1 570 200		¢0	¢1 570 000	
State Property Tax Reduction Allocation used for: Homestead		\$1,572,308	Lowering RE Tax Rate	\$0	\$1,572,308	
Prior Year State Property Tax Reduction Allocation used for:	Homestead Exclusions	\$151			\$151	
Amount of Tax Relief from State/Local Sources					\$1,572,459	

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Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511 Page - 1 of 1

CODE

6111 <u>Curre</u>	nt Real Estate Taxes		Amount of Tax Homestead E			Homestead				<u>ax Revenue</u> rated By Mills
	ne Taxable Assessed Value Real Estate Mills Tax Levy	Generated by Mills	<u>nomesteau E.</u>	<u>kciusions</u>	<u>Exclusi</u>	ons	Percent (<u>Collected</u>	Gene	Tateu by IVIIIIS
Allegheny	3,394,378,128 19.5867	66,484,666					ę	97.07823%		
Totals:	3,394,378,128	66,484,666	-	1,572,459 =		64,912,207	x s	97.07823%	=	63,015,622
			_							
			<u>Rate</u>						<u>Estim</u>	ated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00							82,205
6140	Current Act 511 Taxes- Flat Rate Assessments		<u>Rate</u>	Add'l Rate	<u>e (if appl.)</u>		Tax Lev	<u>/y</u>	<u>Estim</u>	ated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00		\$0.00		82,20	5		82,205
6142	Current Act 511 Occupation Taxes- Flat Rate		\$0.00		\$0.00			0		0
6143	Current Act 511 Local Services Taxes		\$0.00		\$0.00			0		0
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						82,20	5		82,205
6150	Current Act 511 Taxes- Proportional Assessments		Rate	Add'l Rate	e (if appl.)		Tax Lev	/ <u>y</u>	<u>Estim</u>	ated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%		0.000%		8,780,47	9		8,780,479
6152	Current Act 511 Occupation Taxes		0.000		0.000			0		0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%		0.000%		1,510,50	0		1,510,500
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 Assessmer	nts					10,290,97	9		10,290,979
	Total Act 511, Current Taxes									10,373,184
		Act 511 1	rax Limit>	3,05	3,424,414	Х	1	2		36,641,093
				-	ket Value		Mill			(511 Limit)
										. /

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Тах		Tax Rate Charged in:		Percent	Less than		Additional Charge		Percent	Less than									
Functio n	Description	2021-22 (Rebalanced)	2022-23	Change in Rate	-						•	or equal to Index	or equal to Index		o Index	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								•										
	Allegheny	19.5867	19.5867	0.00%	Yes	3.4%													
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%													
Curr	ent Act 511 Taxes- Flat Rate Assessments																		
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%													
Curr	ent Act 511 Taxes- Proportional Assessments																		
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%													
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%													

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Description	<u>Amount</u>
 1000 Instruction 1100 Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary 1300 Vocational Education 1400 Other Instructional Programs - Elementary / Secondary 1500 Nonpublic School Programs 	42,167,157 13,475,215 686,933 38,013 14,436
Total Instruction	\$56,381,754
2000Support Services2100Support Services - Students2200Support Services - Instructional Staff2300Support Services - Administration2400Support Services - Pupil Health2500Support Services - Business2600Operation and Maintenance of Plant Services2700Student Transportation Services2800Support Services - Central2900Other Support Services	3,292,445 1,699,411 4,802,140 1,001,347 1,011,380 6,166,354 5,672,050 2,407,809 87,106
Total Support Services	\$26,140,042
 3000 Operation of Non-Instructional Services 3200 Student Activities 3300 Community Services Total Operation of Non-Instructional Services 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services Total Facilities Acquisition, Construction and Improvement Services 5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out	2,259,335 78,500 \$2,337,835 2,102,106 \$2,102,106 8,835,760 5,305,414
5900 Budgetary Reserve Total Other Expenditures and Financing Uses	250,000 \$14,391,174
Total Estimated Expenditures and Other Financing Uses	\$14,391,174 \$101,352,911
	¢101,002,011

Estimated Expenditures and Other Financing Uses: Detail

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 103021003 Pine-Richland SD	
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Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,194,973
200 Personnel Services - Employee Benefits	15,444,272
300 Purchased Professional and Technical Services 400 Purchased Property Services	625,367 22,490
500 Other Purchased Services	827,910
600 Supplies	1,028,985
800 Other Objects	23,160
Total Regular Programs - Elementary / Secondary	\$42,167,157
1200 <u>Special Programs - Elementary / Secondary</u>	5 404 750
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	5,101,756 4,160,598
300 Purchased Professional and Technical Services	4,160,598
400 Purchased Property Services	300
500 Other Purchased Services	2,551,656
600 Supplies 800 Other Objects	46,296
Total Special Programs - Elementary / Secondary	5,109 \$13,475,215
1300 Vocational Education	Ψιο,τιο,210
500 Other Purchased Services	686,933
Total Vocational Education	\$686,933
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,800
200 Personnel Services - Employee Benefits 800 Other Objects	6,055
Total Other Instructional Programs - Elementary / Secondary	18,158 \$38,013
1500 <u>Nonpublic School Programs</u>	\$00,010
300 Purchased Professional and Technical Services	13,500
600 Supplies	936
Total Nonpublic School Programs	\$14,436
Total Instruction	\$56,381,754
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	1,717,735
300 Purchased Professional and Technical Services	1,159,690 196,400
500 Other Purchased Services	2,975
600 Supplies	186,730
800 Other Objects	28,915
Total Support Services - Students	\$3,292,445
2200 <u>Support Services - Instructional Staff</u> 100 Personnel Services - Salaries	004.005
Page 14	884,325

LEA: 103021003 Pine-Richland SD	
	Page 2 of 4
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Description	<u>Amount</u>
200 Personnel Services - Employee Benefits	621,748
300 Purchased Professional and Technical Services	33,495
400 Purchased Property Services	5,700
500 Other Purchased Services	3,700
600 Supplies	148,628
800 Other Objects	1,815
Total Support Services - Instructional Staff	\$1,699,411
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,448,898
200 Personnel Services - Employee Benefits	1,566,885
300 Purchased Professional and Technical Services	557,458
400 Purchased Property Services	7,550
500 Other Purchased Services	70,100
600 Supplies	76,069
800 Other Objects	75,180
Total Support Services - Administration	\$4,802,140
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	533,236
200 Personnel Services - Employee Benefits	373,811
300 Purchased Professional and Technical Services	63,250
400 Purchased Property Services	1,000
500 Other Purchased Services	250
600 Supplies	29,700
800 Other Objects	100
Total Support Services - Pupil Health	\$1,001,347
2500 Support Services - Business	
100 Personnel Services - Salaries	325,253
200 Personnel Services - Employee Benefits	211,398
300 Purchased Professional and Technical Services	16,750
400 Purchased Property Services	343,696
500 Other Purchased Services	24,835
600 Supplies	74,250
800 Other Objects	15,198
Total Support Services - Business	\$1,011,380
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,012,031
200 Personnel Services - Employee Benefits	1,623,723
300 Purchased Professional and Technical Services	199,182
400 Purchased Property Services	417,424
500 Other Purchased Services	220,016
600 Supplies	1,686,028
700 Property	7,000
800 Other Objects	950
Total Operation and Maintenance of Plant Services	\$6,166,354

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Description	Amount
100 Personnel Services - Salaries	50,533
200 Personnel Services - Employee Benefits	30,311
300 Purchased Professional and Technical Services	238,784
500 Other Purchased Services	5,343,727
600 Supplies	8,565
800 Other Objects	130
Total Student Transportation Services	\$5,672,050
2800 Support Services - Central	
100 Personnel Services - Salaries	569,628
200 Personnel Services - Employee Benefits	379,762
300 Purchased Professional and Technical Services	371,600
400 Purchased Property Services 500 Other Purchased Services	20,200 144,280
600 Supplies	921,539
800 Other Objects	800
Total Support Services - Central	\$2,407,809
2900 Other Support Services	
500 Other Purchased Services	87,106
Total Other Support Services	\$87,106
Total Support Services	\$26,140,042
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,050,577
200 Personnel Services - Employee Benefits	512,102
300 Purchased Professional and Technical Services	163,636
400 Purchased Property Services	67,334
500 Other Purchased Services	167,175
600 Supplies 700 Property	229,331
800 Other Objects	14,125 55,055
Total Student Activities	\$2,259,335
3300 <u>Community Services</u>	Ψ2,200,000
800 Other Objects	78,500
Total Community Services	\$78,500
Total Operation of Non-Instructional Services	\$2,337,835
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	2,102,106
Total Facilities Acquisition, Construction and Improvement Services	\$2,102,106
Total Facilities Acquisition, Construction and Improvement Services	\$2,102,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

800 Other Objects

2022-2023 Final General Fund Budget

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 103021003 Pine-Richland SD	
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Description	Amount
900 Other Uses of Funds	5,775,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,835,760
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,305,414
Total Interfund Transfers - Out	\$5,305,414
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$14,391,174
TOTAL EXPENDITURES	\$101,352,911

\$34,789,000

\$37,818,343

2022-2023 Final General Fund Budget		Schedule Of Cash And Investments (C	AIN)
LEA : 103021003 Pine-Richland SD			
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Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection	
General Fund	28,240,000	26,100,000	
Public Purpose (Expendable) Trust Fund			
Other Comptroller-Approved Special Revenue Funds			
Athletic / School-Sponsored Extra Curricular Activities Fund			l
Capital Reserve Fund - § 690, §1850			l
Capital Reserve Fund - § 1431	7,051,200	8,201,000	
Other Capital Projects Fund	2,400,000	400,000	
Debt Service Fund			
Food Service / Cafeteria Operations Fund	112,000	75,000	
Child Care Operations Fund			
Other Enterprise Funds	15,143	13,000	
Internal Service Fund			
Private Purpose Trust Fund			
Investment Trust Fund			

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		

Pension Trust Fund Activity Fund Other Agency Fund Permanent Fund

Total Cash and Short-Term Investments

2022-2023 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 103021003 Pine-Richland SD		
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Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$37,818,343	\$34,789,000

Schedule Of Indebtedness (DEBT)
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2022-2023 Final General Fund Budget	
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Gene Bods Payale S3.381.8.49 Bods Payale 650 Bande Tem Financing Agreements Payabe Bande Tem Financing Agreements Payabe Bande Tem Financing Agreements Payabe 651 Bande Marchande Comparated Absences 1,273,703 1,203,003 650 Machande Comparated Absences 6,377,538 6,371,700 650 Marchande Comparated Absences 6,377,538 6,371,700 650 Marchande Comparated Absences 6,377,538 6,371,700 700 Dead Frandoment Bendits (OPEB) 5,572,583 6,371,700 650 Bands Payabe 6,377,538 6,371,700 650 Bands Payabe 5,572,583 5,572,583 650 Bands Payabe 5,572,583 5,572,583 650 Bands Payabe 5,572,573 5,572,573	Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
9500 Letasde-Term Financing Agreements Payable 1,273,733 1,203,003 9500 Auchnick Compensated Absences 1,273,733 1,203,003 9500 Auchnick Compensated Absences 8,877,638 6,741,700 9500 Other Noncurrent Liabilities 6,877,638 6,741,700 9500 Other Noncurrent Liabilities 6,777,638 6,741,700 9500 Monte Noncurrent Liabilities 6,777,638 6,741,700 9500 Monte Noncurrent Liabilities 6,777,638 6,741,700 9500 Monte Noncurrent Liabilities 6,741,700 596,741,700 9500 Monte Name Colligations 596,741,700 596,741,700 9500 Monte Name Colligations 596,741,700 596,741,700 9500 Monte Name Colligations 596,741,700 596,741,700 9500 Montenance Objections 596,741,700 597,743 597,743 9500 Montenance Objections 597,753 597,743 597,743 9500 Montenance Objections 597,753 597,753 597,753 9500 Montenance Objections 597,753 597,753	General Fund		
653 laser-Purchase Obligations 1,273,703 1,203,003 656 Action Lesse Obligations 1,273,703 1,203,003 650 Othor Lesse Obligations 5070 <td< td=""><td>0510 Bonds Payable</td><td>93,918,349</td><td>88,143,349</td></td<>	0510 Bonds Payable	93,918,349	88,143,349
0494 Accurulated Componentiated Absences 1,273,703 1,203,000 0550 Authority Laes Obligations 6,877,638 6,747,708 0590 Ohr Noncurrent Labilities 6,877,638 567,1700 Public Purpose (Expendable) Trust Fund 5102,069,688 568,175,050 0501 Bonds Payable 5102,069,688 568,175,050 0502 Extended-Term Financing Agreements Payable 557,04,100,100,100,100,100,100,100,100,100,	0520 Extended-Term Financing Agreements Payable		
	0530 Lease-Purchase Obligations		
6960 Oher Post-Employment Benefits (OPEB) 6.877.63 6.747.03 7 bial General Fund 5102.089.088 598,115.54 7 bial General Fund 5102.089.088 598,115.54 7 bial General Fund 5102.089.088 598,115.54 6 501 Bonds Payable 510 Bonds Payable 510 6 502 Extended Term Financing Agreements Payable 510 <td>0540 Accumulated Compensated Absences</td> <td>1,273,703</td> <td>1,230,500</td>	0540 Accumulated Compensated Absences	1,273,703	1,230,500
099 Other Noncurrent Liabilities 6.877,636 6,77,736 Total Cerrent Fund 0102,0059,088 306,115,09 0510 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0520 Extended-Term Financing Agreements Payable 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0530 Lease-Purchase Obligations 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0560 Other PostE-Employment Banefits (OFEB) 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0500 Other PostE-Employment Banefits (OFEB) 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0510 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0510 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0520 Extended-Term Financing Agreements Payable 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0520 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 0520 Ditter PostFortuber Extra Curricular Activities Fund 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payable 5010 Bonds Payab	0550 Authority Lease Obligations		
Total General Fund \$102,069,683 \$96,115,549 Public Purpose (Expendable) Trust Fund	0560 Other Post-Employment Benefits (OPEB)		
Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 Extended-Tem Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Other Vesse-Employment Banefits (OPEB) 0550 Public Purpose (Expendable) Trust Fund Other Loropeos (Expendable) Trust Fund Other Loropeos (Expendable) Trust Fund Other Loropeos (Expendable) Trust Fund 0510 Bonds Payable 0520 Extende-Tem Financing Agreements Payable 0531 Lease-Purchase Obligations 0542 Extende-Tem Financing Agreements Payable 0553 Authority Lease Obligations 0540 Other Post-Employment Banefits (OPEB) 0550 Authority Lease Obligations 0560 Other Post-Employment Banefits (OPEB) 0570 Other Post-Employment Banefits (OPEB) 0580 Lease-Purchase Obligations 0591 Nota Vester 0592 Extende-Tem Finan	0599 Other Noncurrent Liabilities	6,877,636	6,741,700
6510 Bonds Payable 6520 Extended-Term Financing Agreements Payable 6530 Lease-Purchase Obligations 6540 Accumulated Compensated Absences 6550 Authority Lease Obligations 6560 Other Post-Employment Benefits (OPEB) 6590 Other Noncurrent Labilities Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revence Funds 6510 Bonds Payable 6520 Extended-Term Financing Agreements Payable 6530 Lease-Purchase Obligations 6540 Accumulated Compensated Absences 6550 Authority Lease Obligations 6540 Accumulated Compensated Absences 6550 Authority Lease Obligations 6560 Other Post-Employment Benefits (OPEB) 6569 Other Noncurrent Labilities Total Vector Obstrole Special Revence Fund 6510 Jother Species Extra Curricular Activities Fund 6520 Authority Lease Obligations 6530 Lease-Purchase Obligations 6540 Accumulated Compensated Absences	Total General Fund	\$102,069,688	\$96,115,549
6/20 Extended-Term Financing Agreements Payable 6/530 Lease-Purchase Obligations 6/540 Accumulated Compensated Absences 6/550 Authority Lease Obligations 6/560 Other Post-Employment Benefits (OPEB) 6/580 Other Post-Employment Benefits (OPEB) 6/580 Other Vorosce (Extendate) Trust Fud Other Vorosce (Extendate) Secondate Vorosce 6/500 Accumulated Compensated Absences 6/500 Actionarial Eabilities Total Vorosce Texta Curricular Activities Fund 6/500 Activities Fund 6/500 Extended-Term Financing Agreements Payable 6/500 Extende-Term Financ	Public Purpose (Expendable) Trust Fund		
0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Oher Post-Employment Benefits (OPEB) 0590 Oher 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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Noncurrent Liabilities Total Cother Comptroller-Approved Special Revenue Funds 0560 Other Noncurrent Liabilities 0570 Deter Noncurrent Financing Agreements Payable 0580 Other Noncurrent Financing Agreements Payable 0590 Extended-Term Financing Agreements Payable 0501 Bonds Payable 0502 Extended-Term Financing Agreements Payable 0503 Lease-Purchase Obligations 0504 Accumulated Compensated Abs	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 059 Other Post-Employment Benefits (OPEB) 059 Total Fubric Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Steinded-Term Financing Agreements Payable 0531 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0551 Authority Lease Obligations 0560 Authority Lease Obligations 0560 Authority Lease Obligations 0561 Bonds Payable 0562 Steinded-Term Financing Agreements Payable 0563 Authority Lease Obligations 0564 Accumulated Compensated Absences 0565 Authority Lease Obligations 0560 Bonds Payable 0571 Standed-Term Financing Agreements Payable 0580 Lease-Purchase Obligations 0590 Lease-Purchase Obligations 0501 Bonds Payable 0512 Extended-Term Financing Agreements Payable	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilits Otal = Vubrose (Expendable) Trust Fund 0501 Bonds Payable 0510 Bonds Payable 0522 Extended-Term Financing Agreements Payable 0531 Lease-Purchase Obligations 0542 Accumulated Compensated Absences 0543 Autority Lease Obligations 0544 Accumulated Compensated Absences 0555 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0571 Bonds Payable 0582 Extended-Term Financing Agreements Payable 0593 Lease-Purchase Obligations 0504 Kacumulated Compensated Absences 0510 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable <td>0530 Lease-Purchase Obligations</td> <td></td> <td></td>	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Koncurrent Liabilities Total Public Purpose (Expended) Trus Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Actumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0570 Other Assenced Extra Curricular Activities Fund 0581 Readed-Term Financing Agreements Payable 0592 Extended-Term Financing Agreements Payable 0593 Lease-Purchase Obligations 0593 Lease-Purchase Obligations 0594 Accumulated Compensated Absences 0595 Authority Lease Obligations 0596 Other Post-Employment Benefits (OPEB) 0597 Authority Lease Obligations 0598 Authority Lease Obl	0540 Accumulated Compensated Absences		
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 Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds 0590 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds 0590 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520	0550 Authority Lease Obligations		
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 0540 Post-Employment Benefits (OPEB) 0550 Other Post-Employment Benefits (OPEB) 0590 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 0520 Extended-Term Einancing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 05510 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Other Noncurrent Liabilities 0560 Other Noncurrent Liabilities 0560 Other Noncurrent Liabilities	0560 Other Post-Employment Benefits (OPEB)		
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 Detail Vier Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0531 Lease-Purchase Obligations 0542 Extended-Term Financing Agreements Payable 0553 Lease-Purchase Obligations 0544 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Outproved Special Revence 0551 Authority Lease Obligations 0552 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Other Post-Employment Benefits (OPEB) 05550 Other Post-Employment Benefits (OPEB	0599 Other Noncurrent Liabilities		
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) 0590 Other Noncurrent Liabilities Total Uther Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0510 Bonds Payable 0520 Extended-Term Financing Agreements 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) 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities 0599 Other Noncurrent Liabilities 0590 Other Noncurrent Liabilities 0590 Other Noncurrent Liabilities 0590 Other Noncurrent	Total Public Purpose (Expendable) Trust Fund		
0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities Total Uter Comptroler-Approved Special Revenue Funds Authority Lease Obligations 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0521 School-Sponsored Extra Curricular Activities Fund 0522 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities 0590 Other Noncurrent Liabilities 0590 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities 0590 Other Sonsored Extra Curricular Activities Fund 0591 Other Sonsored Extra Curricular Activities Fund	Other Comptroller-Approved Special Revenue Funds		
0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Other Comprolier-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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0550 Other Post-Employment Benefits (OPEB) 0550 Other Post-Employment Benefits (OPEB) 0550 Other Noncurrent Liabilities Total Att-Letic / School-Sponsored Extra Curricular Activities Fund	0510 Bonds Payable		
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 0540 Accumulated Compensated Absences 0550 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0560 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund	0520 Extended-Term Financing Agreements Payable		
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) 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Extra Curricular Activities Fund Total Hetic / School-Sponsored Extra Curricular Activities Fund	0530 Lease-Purchase 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) 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Liabilities Total Att-Ietic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0540 Accumulated Compensated Absences		
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	0550 Authority Lease Obligations		
Total Other - 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 XHetic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0560 Other Post-Employment Benefits (OPEB)		
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 Att-letic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0599 Other Noncurrent Liabilities		
 bonds Payable bonds Pa	Total Other Comptroller-Approved Special Revenue Funds		
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 At-letic / School-Sponsored Extra Curricular Activities Fund Capital K-Beserve Fund - § 690, §1850	Athletic / School-Sponsored Extra Curricular Activities Fund		
 b330 Lease-Purchase Obligations b340 Accumulated Compensated Absences b350 Authority Lease Obligations b350 Authority Lease Obligations b350 Other Post-Employment Benefits (OPEB) b359 Other Noncurrent Liabilities Total At-letic / School-Sponsored Extra Curricular Activities Fund Capital Keserve Fund - § 690, §1850	0510 Bonds Payable		
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	0520 Extended-Term Financing Agreements Payable		
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	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0540 Accumulated Compensated Absences		
0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0550 Authority Lease Obligations		
Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0560 Other Post-Employment Benefits (OPEB)		
Capital Reserve Fund - § 690, §1850	0599 Other Noncurrent Liabilities		
	Total Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable	Capital Reserve Fund - § 690, §1850		
	0510 Bonds Payable		

0520 Extended-Term Financing Agreements Payable

2022-2023 Final General Fund Budget		Schedule Of Indebte	edness (DEBT)
LEA : 103021003 Pine-Richland SD			
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Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection	
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		767,000	
Total Capital Reserve Fund - § 1431		\$767,000	
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			

- 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

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Long-Term Indebtedness

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

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06/30/2022 Estimate

06/30/2023 Projection

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Long-Term Indebtedness

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

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06/30/2022 Estimate

06/30/2023 Projection

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2022-2023 Final General Fund Budget		Schedule Of Indebtedness (D
LEA : 103021003 Pine-Richland SD		
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Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
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	\$102,069,688	\$96,882,549

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Short-Term Payables	06/30/2022 Estimate	06/30/2023 Projection
General Fund	10,850,700	10,975,000
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	755,000	867,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	115,500	127,000
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	\$11,721,200	\$11,969,000
	* //0 700 000	
TOTAL INDEBTEDNESS	\$113,790,888	\$108,851,549

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2022-2023 Final General Fund Budget LEA : 103021003 Pine-Richland SD

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Account Description	Amounts
0810 Nonspendable Fund Balance	743,168
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	21,135,755
0850 Unassigned Fund Balance	7,602,985
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,931,211

5900	Budgetary	Reserve
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$29,924,379

250,000