

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022



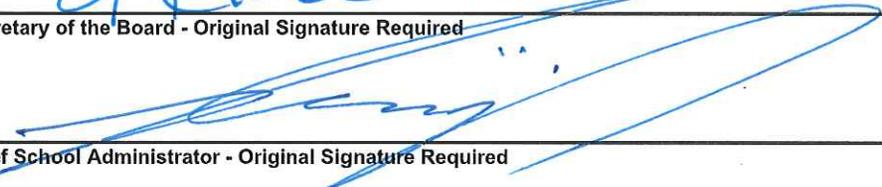
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President of the Board - Original Signature Required

06.15.2022  
\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

06.15.2022  
\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

06.15.2022.  
\_\_\_\_\_  
Date

Kimberley Moore

\_\_\_\_\_  
Contact Person

(724)258-9329

Extn :1128

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

kmoore@ringgold.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ringgold SD	COUNTY : Washington	AUN : 101637002
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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	\$51537045
Ending Unassigned Fund Balance	\$3894888
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.55%

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 06.30.2022
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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> Ringgold SD	<b>County :</b> Washington	<b>AUN Number :</b> 101637002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> May 11, 2022
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

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

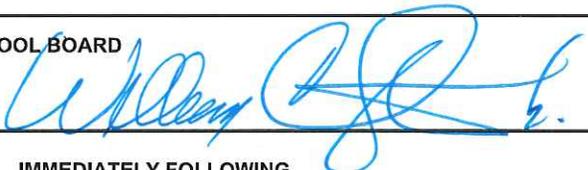
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Ringgold SD	<b>County :</b> Washington	<b>AUN Number :</b> 101637002
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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.

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<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> May 11, 2022
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$31,432.93 C x 2%: \$30,738.82</p>	The District has reviewed all calculations and confirmed the difference is due to rounding.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The adopted 2022-2023 Final General Fund Budget included a budgetary reserve amount to provide for operating contingencies.
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 the recommendation from PDE, the Ringgold School District maintains an unassigned fund balance just under 8%.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Ringgold School District has an assigned fund balance for PSERS expenditures, Athletics and health insurance plan buy-in.

<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	430,519
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,470,713
0850 Unassigned Fund Balance	3,894,888
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,365,601</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	22,986,088
7000 Revenue from State Sources	25,318,721
8000 Revenue from Federal Sources	3,132,236
9000 Other Financing Sources	100,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$51,537,045</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$56,902,646</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,469,194
6112 Interim Real Estate Taxes	22,250
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	70,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,000
6150 Current Act 511 Taxes - Proportional Assessments	2,803,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	733,000
6500 Earnings on Investments	11,792
6700 Revenues from LEA Activities	57,852
6800 Revenues from Intermediary Sources / Pass-Through Funds	468,000
6910 Rentals	135,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	45,000

**REVENUE FROM LOCAL SOURCES \$22,986,088**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,834,417
7112 Basic Education Funding-Social Security	837,059
7160 Tuition for Orphans Subsidy	10,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	2,520,317
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,536,941
7505 Ready to Learn Block Grant	540,337
7820 State Share of Retirement Contributions	3,835,150

**REVENUE FROM STATE SOURCES \$25,318,721**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	764,268
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	109,635
8517 NCLB, Title IV - 21st Century Schools	50,748
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,196,585

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	11,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,132,236</b>
<b>OTHER FINANCING SOURCES</b>	
9340 Debt Service Fund Transfers	100,000
<b>OTHER FINANCING SOURCES</b>	<b>\$100,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>51,537,045</b>

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,469,194
Amount of Tax Relief for Homestead Exclusions	<u>\$1,536,941</u>
Total Approx. Tax Revenue:	\$20,006,135
Approx. Tax Levy for Tax Rate Calculation:	\$21,801,805

Washington

Total

2021-22 Data		
a. Assessed Value	\$1,411,437,275	\$1,411,437,275
b. Real Estate Mills	14.7705	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,255,017,787	\$1,255,017,787
d. Assessed Value	\$1,437,118,405	\$1,437,118,405
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$20,847,634	\$20,847,634
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$20,847,634	\$20,847,634
(f Total * g)		
i. Base Mills Subject to Index	14.7705	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.13900%	91.13900%
k. Tax Levy Needed	\$21,801,805	\$21,801,805
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>15.1705</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,801,805	\$21,801,805
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,264,864
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,469,194
(n * Est. Pct. Collection)		

AUN: 101637002 Ringgold SD

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

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Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,469,194</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,536,941</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$20,006,135</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,801,805</b>	
	<b>Washington</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	15.4351	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,182,066	\$22,182,066
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$16,268.00	
Number of Homestead/Farmstead Properties	6355	6355
Median Assessed Value of Homestead Properties		\$111,250

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Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,469,194</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,536,941</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$20,006,135</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,801,805</b>
	<b>Washington</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,536,941	Lowering RE Tax Rate	\$0	\$1,536,941
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,536,941</b>

CODE

6111 Current Real Estate Taxes

<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>
Washington	1,437,118,405	15.1705	21,801,805			91.13900%	
<b>Totals:</b>	<b>1,437,118,405</b>		<b>21,801,805</b>	- 1,536,941	= 20,264,864	X 91.13900%	= 18,469,194

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		70,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	70,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>100,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,468,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	240,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	5.0000	0.000	95,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>2,803,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,903,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,255,017,787 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>15,060,213</b>
			<b>(511 Limit)</b>

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> Washington	14.7705	15.1705	2.71%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6157	Current Act 511 Mercantile Taxes	5.0000	5.0000	0.00%	Yes	4.5%				

LEA : 101637002 Ringgold SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,453,819
1200 Special Programs - Elementary / Secondary	5,898,085
1300 Vocational Education	1,860,743
1400 Other Instructional Programs - Elementary / Secondary	309,384
1500 Nonpublic School Programs	32,800
<b>Total Instruction</b>	<b>\$27,554,831</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,606,724
2200 Support Services - Instructional Staff	744,742
2300 Support Services - Administration	3,150,836
2400 Support Services - Pupil Health	384,803
2500 Support Services - Business	573,539
2600 Operation and Maintenance of Plant Services	5,237,841
2700 Student Transportation Services	3,108,681
2800 Support Services - Central	1,047,994
2900 Other Support Services	30,000
<b>Total Support Services</b>	<b>\$16,885,160</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,029,447
3300 Community Services	16,660
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,046,107</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	714,947
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$714,947</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,096,000
5900 Budgetary Reserve	240,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,336,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$51,537,045</b>

LEA : 101637002 Ringgold 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	9,986,023
200 Personnel Services - Employee Benefits	7,058,254
300 Purchased Professional and Technical Services	224,684
400 Purchased Property Services	120,200
500 Other Purchased Services	1,283,086
600 Supplies	621,720
700 Property	154,802
800 Other Objects	5,050
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,453,819</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,320,803
200 Personnel Services - Employee Benefits	1,648,647
300 Purchased Professional and Technical Services	546,635
400 Purchased Property Services	200
500 Other Purchased Services	1,344,800
600 Supplies	20,100
700 Property	14,000
800 Other Objects	2,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,898,085</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	420,525
200 Personnel Services - Employee Benefits	330,185
400 Purchased Property Services	4,500
500 Other Purchased Services	692,000
600 Supplies	397,933
700 Property	15,600
<b>Total Vocational Education</b>	<b>\$1,860,743</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	109,615
200 Personnel Services - Employee Benefits	67,854
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	400
500 Other Purchased Services	87,599
600 Supplies	10,500
700 Property	30,916
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$309,384</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	31,000
600 Supplies	1,800
<b>Total Nonpublic School Programs</b>	<b>\$32,800</b>
<b>Total Instruction</b>	<b>\$27,554,831</b>
<b>2000 Support Services</b>	

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	703,097
200 Personnel Services - Employee Benefits	495,446
300 Purchased Professional and Technical Services	1,329,534
500 Other Purchased Services	5,250
600 Supplies	72,322
800 Other Objects	1,075
<b>Total Support Services - Students</b>	<b>\$2,606,724</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	304,896
200 Personnel Services - Employee Benefits	252,085
300 Purchased Professional and Technical Services	147,561
400 Purchased Property Services	1,000
500 Other Purchased Services	900
600 Supplies	12,300
700 Property	25,500
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$744,742</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,644,888
200 Personnel Services - Employee Benefits	1,059,427
300 Purchased Professional and Technical Services	309,665
400 Purchased Property Services	5,200
500 Other Purchased Services	52,196
600 Supplies	24,800
700 Property	13,860
800 Other Objects	40,800
<b>Total Support Services - Administration</b>	<b>\$3,150,836</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	191,350
200 Personnel Services - Employee Benefits	147,713
300 Purchased Professional and Technical Services	28,190
600 Supplies	12,550
700 Property	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$384,803</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	237,593
200 Personnel Services - Employee Benefits	189,079
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	11,500
500 Other Purchased Services	63,000
600 Supplies	9,000
700 Property	26,367
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$573,539</b>

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,119,642
200 Personnel Services - Employee Benefits	1,401,152
300 Purchased Professional and Technical Services	20,100
400 Purchased Property Services	416,100
500 Other Purchased Services	260,150
600 Supplies	932,997
700 Property	80,200
800 Other Objects	7,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,237,841</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,065,127
200 Personnel Services - Employee Benefits	758,154
400 Purchased Property Services	16,200
500 Other Purchased Services	679,500
600 Supplies	551,500
700 Property	21,000
800 Other Objects	17,200
<b>Total Student Transportation Services</b>	<b>\$3,108,681</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	321,261
200 Personnel Services - Employee Benefits	272,018
300 Purchased Professional and Technical Services	79,200
400 Purchased Property Services	500
500 Other Purchased Services	2,000
600 Supplies	35,015
700 Property	337,500
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,047,994</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,000
<b>Total Other Support Services</b>	<b>\$30,000</b>
<b>Total Support Services</b>	<b>\$16,885,160</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	490,407
200 Personnel Services - Employee Benefits	250,488
400 Purchased Property Services	20,500
500 Other Purchased Services	120,347
600 Supplies	85,255
700 Property	40,500
800 Other Objects	21,950
<b>Total Student Activities</b>	<b>\$1,029,447</b>
<b>3300 <u>Community Services</u></b>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	9,273
500 Other Purchased Services	500
600 Supplies	6,887
<b>Total Community Services</b>	<b>\$16,660</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,046,107</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	714,947
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$714,947</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$714,947</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,804,770
900 Other Uses of Funds	3,291,230
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,096,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	240,000
<b>Total Budgetary Reserve</b>	<b>\$240,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,336,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$51,537,045</b>

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**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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	3,200,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,143,000	2,143,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$11,363,000</b>	<b>\$8,663,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$11,363,000** **\$8,663,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	65,280,577	61,989,347
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	788,408	838,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,712,361	3,712,361
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$69,781,346</b>	<b>\$66,539,708</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**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

**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**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$69,781,346</b>	<b>\$66,539,708</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	3,700,000	3,700,000
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	200,000	200,000
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		
<b>Total Short-Term Payables</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$73,681,346</b>	<b>\$70,439,708</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	430,519
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,470,713
0850 Unassigned Fund Balance	3,894,888
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,365,601</b>
<b>5900 Budgetary Reserve</b>	<b>240,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,036,120</b>