

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/19/18

Date



Secretary of the Board - Original Signature Required

6/19/18

Date



Chief School Administrator - Original Signature Required

6/19/18

Date

Joseph A Kubiak

Contact Person

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Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Keystone Oaks SD	COUNTY : Allegheny	AUN : 103025002
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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%

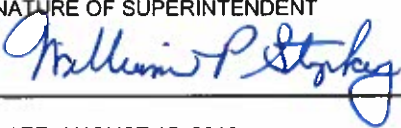
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes
No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$42929629
Ending Unassigned Fund Balance	\$2681167
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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 6/19/18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Keystone Oaks SD	County : Allegheny	AUN Number : 103025002
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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 5/22/18
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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>
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.	The District is hoping to maintain a consistent Unassigned Fund Balance as per our District policy.
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 District is hoping to maintain a consistent Committed Fund Balance for future capital costs, future employer retirement costs, health insurance costs and post-retirement benefits.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	120,299
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	65,997
0850 Unassigned Fund Balance	3,615,170
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,681,167</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,014,864
7000 Revenue from State Sources	12,065,343
8000 Revenue from Federal Sources	849,422
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,929,629</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,610,796</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,317,624
6113 Public Utility Realty Taxes	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	3,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	61,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	315,740
6910 Rentals	22,500
6940 Tuition from Patrons	70,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$30,014,864
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,941,723
7160 Tuition for Orphans Subsidy	10,500
7271 Special Education funds for School-Aged Pupils	1,471,151
7311 Pupil Transportation Subsidy	460,076
7312 Nonpublic and Charter School Pupil Transportation Subsidy	127,050
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	710,016
7330 Health Services (Medical, Dental, Nurse, Act 25)	1,500
7340 State Property Tax Reduction Allocation	848,574
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	231,127
7810 State Share of Social Security and Medicare Taxes	610,176
7820 State Share of Retirement Contributions	2,633,450
REVENUE FROM STATE SOURCES	\$12,065,343
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	551,133
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,735
8517 NCLB, Title IV - 21st Century Schools	40,554
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	175,000
REVENUE FROM FEDERAL SOURCES	\$849,422
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,929,629

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,317,624	
Amount of Tax Relief for Homestead Exclusions	<u>\$848,574</u>	
Total Approx. Tax Revenue:	\$26,166,198	
Approx. Tax Levy for Tax Rate Calculation:	\$27,221,099	
	Allegheny	Total

2017-18 Data		
a. Assessed Value	\$1,402,513,572	\$1,402,513,572
b. Real Estate Mills	19.0771	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,207,340,207	\$1,207,340,207
d. Assessed Value	\$1,409,981,295	\$1,409,981,295
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$26,755,892	\$26,755,892
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$26,755,892	\$26,755,892
(f Total * g)		
i. Base Mills Subject to Index	19.0771	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$27,221,099	\$27,221,099
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	19.3060	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,221,099	\$27,221,099
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,372,525
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,317,624
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,317,624	
Amount of Tax Relief for Homestead Exclusions	<u>\$848,574</u>	
Total Approx. Tax Revenue:	\$26,166,198	
Approx. Tax Levy for Tax Rate Calculation:	\$27,221,099	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.5349	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,543,844	\$27,543,844
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	\$8,075.00	
Number of Homestead/Farmstead Properties	5443	5443
Median Assessed Value of Homestead Properties		\$114,300

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,317,624
Amount of Tax Relief for Homestead Exclusions	<u>\$848,574</u>
Total Approx. Tax Revenue:	\$26,166,198
Approx. Tax Levy for Tax Rate Calculation:	\$27,221,099

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$848,574	Lowering RE Tax Rate	\$0		\$848,574
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$848,574

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>
Allegheny	1,409,981,295	19.3060	27,221,099			96.00000%	
Totals:	1,409,981,295		27,221,099	848,574 =	26,372,525 X	96.00000% =	25,317,624

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	58,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 58,000 58,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,025,000	3,025,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000	325,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,350,000 3,350,000

Total Act 511, Current Taxes 3,408,000

Act 511 Tax Limit -->	1,207,340,207 X	12	14,488,082
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index		2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.0771	19.3060	1.20%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.4%				
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,616,160
1200 Special Programs - Elementary / Secondary	5,045,558
1300 Vocational Education	505,000
1400 Other Instructional Programs - Elementary / Secondary	1,302,305
Total Instruction	\$23,469,023
2000 Support Services	
2100 Support Services - Students	1,392,349
2200 Support Services - Instructional Staff	693,063
2300 Support Services - Administration	2,345,083
2400 Support Services - Pupil Health	563,837
2500 Support Services - Business	302,561
2600 Operation and Maintenance of Plant Services	4,019,009
2700 Student Transportation Services	2,321,160
2800 Support Services - Central	1,175,225
Total Support Services	\$12,812,287
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,082,691
3300 Community Services	24,847
Total Operation of Non-Instructional Services	\$1,107,538
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,156,426
5200 Interfund Transfers - Out	384,355
Total Other Expenditures and Financing Uses	\$5,540,781
Total Estimated Expenditures and Other Financing Uses	\$42,929,629

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,369,125
200 Personnel Services - Employee Benefits	5,980,031
300 Purchased Professional and Technical Services	430,841
400 Purchased Property Services	131,500
500 Other Purchased Services	16,613
600 Supplies	675,552
700 Property	12,498
Total Regular Programs - Elementary / Secondary	\$16,616,160
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,324,495
200 Personnel Services - Employee Benefits	1,539,463
300 Purchased Professional and Technical Services	340,000
500 Other Purchased Services	792,800
600 Supplies	48,800
Total Special Programs - Elementary / Secondary	\$5,045,558
1300 <u>Vocational Education</u>	
500 Other Purchased Services	505,000
Total Vocational Education	\$505,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	51,250
200 Personnel Services - Employee Benefits	21,055
500 Other Purchased Services	1,230,000
Total Other Instructional Programs - Elementary / Secondary	\$1,302,305
Total Instruction	\$23,469,023
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	807,771
200 Personnel Services - Employee Benefits	524,549
500 Other Purchased Services	12,650
600 Supplies	46,879
800 Other Objects	500
Total Support Services - Students	\$1,392,349
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	382,760
200 Personnel Services - Employee Benefits	185,603
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	2,000
600 Supplies	42,050
800 Other Objects	650
Total Support Services - Instructional Staff	\$693,063
2300 <u>Support Services - Administration</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,221,565
200 Personnel Services - Employee Benefits	742,898
300 Purchased Professional and Technical Services	230,000
500 Other Purchased Services	96,350
600 Supplies	24,470
800 Other Objects	29,800
Total Support Services - Administration	\$2,345,083
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	268,376
200 Personnel Services - Employee Benefits	165,961
300 Purchased Professional and Technical Services	108,900
500 Other Purchased Services	600
600 Supplies	20,000
Total Support Services - Pupil Health	\$563,837
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	143,094
200 Personnel Services - Employee Benefits	97,517
300 Purchased Professional and Technical Services	33,950
400 Purchased Property Services	4,000
500 Other Purchased Services	15,000
600 Supplies	4,000
700 Property	4,000
800 Other Objects	1,000
Total Support Services - Business	\$302,561
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,317,902
200 Personnel Services - Employee Benefits	1,015,394
300 Purchased Professional and Technical Services	253,120
400 Purchased Property Services	934,011
500 Other Purchased Services	262,493
600 Supplies	214,972
700 Property	21,117
Total Operation and Maintenance of Plant Services	\$4,019,009
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	44,308
200 Personnel Services - Employee Benefits	25,352
500 Other Purchased Services	2,201,500
600 Supplies	50,000
Total Student Transportation Services	\$2,321,160
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	335,219
200 Personnel Services - Employee Benefits	196,239
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	10,000
600 Supplies	135,000

<u>Description</u>	<u>Amount</u>
700 Property	428,767
Total Support Services - Central	\$1,175,225
Total Support Services	\$12,812,287
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	499,797
200 Personnel Services - Employee Benefits	200,994
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	10,000
500 Other Purchased Services	80,200
600 Supplies	155,800
700 Property	63,900
800 Other Objects	44,000
Total Student Activities	\$1,082,691
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	7,347
Total Community Services	\$24,847
Total Operation of Non-Instructional Services	\$1,107,538
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	565,176
900 Other Uses of Funds	4,591,250
Total Debt Service / Other Expenditures and Financing Uses	\$5,156,426
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	384,355
Total Interfund Transfers - Out	\$384,355
Total Other Expenditures and Financing Uses	\$5,540,781
TOTAL EXPENDITURES	\$42,929,629

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	10,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	35,000	35,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,975,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	500,000
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,640,000	\$12,165,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$12,640,000	\$12,165,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	21,397,500	16,806,250
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	450,000	475,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,000,000	2,100,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$23,847,500	\$19,381,250
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2018-2019 Final General Fund Budget

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 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	\$23,847,500	\$19,381,250

Short-Term Payables

06/30/2018 Estimate

06/30/2019 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$23,847,500

\$19,381,250

Account Description	Amounts
0810 Nonspendable Fund Balance	120,299
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,681,167
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,681,167

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,801,466
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