

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Robert R. L.

President of the Board - Original Signature Required

6/21/2019

Date

Maureen Sullivan

Secretary of the Board - Original Signature Required

6/21/2019

Date

William P. Stehly

Chief School Administrator - Original Signature Required

6/21/19

Date

Joseph A Kubiak

Contact Person

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Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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%

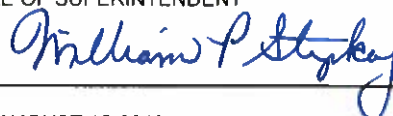
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)? Yes
No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$43951447
Ending Unassigned Fund Balance	\$2057705
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.7%

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 6/21/19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 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 5-8-2019
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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.

<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	118,518
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	65,035
0850 Unassigned Fund Balance	2,781,462
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,846,497</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,223,490
7000 Revenue from State Sources	12,272,835
8000 Revenue from Federal Sources	666,330
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,162,655</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,009,152</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	25,150,404
6113 Public Utility Realty Taxes	29,500
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	3,415,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	195,500
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	321,086
6910 Rentals	30,000
6940 Tuition from Patrons	70,000
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$30,223,490**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,989,656
7160 Tuition for Orphans Subsidy	10,500
7271 Special Education funds for School-Aged Pupils	1,481,754
7311 Pupil Transportation Subsidy	372,715
7312 Nonpublic and Charter School Pupil Transportation Subsidy	133,595
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	689,106
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,500
7340 State Property Tax Reduction Allocation	848,692
7505 Ready to Learn Block Grant	231,127
7810 State Share of Social Security and Medicare Taxes	641,631
7820 State Share of Retirement Contributions	2,842,559

REVENUE FROM STATE SOURCES \$12,272,835**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	522,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	79,227
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,000
8517 NCLB, Title IV - 21st Century Schools	41,038
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

REVENUE FROM FEDERAL SOURCES \$666,330**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 43,162,655**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$25,150,404

Amount of Tax Relief for Homestead Exclusions \$848,692

Total Approx. Tax Revenue: \$25,999,096

Approx. Tax Levy for Tax Rate Calculation: \$27,047,030

Allegheny

Total

2018-19 Data		
a. Assessed Value	\$1,409,981,295	\$1,409,981,295
b. Real Estate Mills	19.3060	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,220,126,460	\$1,220,126,460
d. Assessed Value	\$1,387,098,315	\$1,387,098,315
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$27,221,099	\$27,221,099
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$27,221,099	\$27,221,099
(f Total * g)		
i. Base Mills Subject to Index	19.3060	
(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	\$27,047,030	\$27,047,030
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	19.4990	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,047,030	\$27,047,030
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,198,338
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,150,404
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,150,404	
Amount of Tax Relief for Homestead Exclusions	<u>\$848,692</u>	
Total Approx. Tax Revenue:	\$25,999,096	
Approx. Tax Levy for Tax Rate Calculation:	\$27,047,030	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.7500	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,395,192	\$27,395,192
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	\$7,965.76	
Number of Homestead/Farmstead Properties	5464	5464
Median Assessed Value of Homestead Properties		\$114,700

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,150,404
Amount of Tax Relief for Homestead Exclusions	<u>\$848,692</u>
Total Approx. Tax Revenue:	\$25,999,096
Approx. Tax Levy for Tax Rate Calculation:	\$27,047,030
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$848,692	Lowering RE Tax Rate	\$0	\$848,692
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$848,692

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	1,387,098,315	19.4990	27,047,030			96.00000%	
Totals:	1,387,098,315		27,047,030	848,692 =	26,198,338 X	96.00000% =	25,150,404

	<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	62,000
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 62,000 62,000

	<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%	3,065,000	3,065,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 3,415,000 3,415,000

Total Act 511, Current Taxes 3,477,000

Act 511 Tax Limit -->	1,220,126,460 X	12	14,641,518
	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
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index		2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.3060	19.4990	1.00%	Yes	2.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.3%				
6141	Current Act 511 Per Capita Taxes					2.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
6144	Current Act 511 Trailer Taxes					2.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6152	Current Act 511 Occupation Taxes					2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6154	Current Act 511 Amusement Taxes					2.3%				
6155	Current Act 511 Business Privilege Taxes					2.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.3%				
6157	Current Act 511 Mercantile Taxes					2.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,538,624
1200 Special Programs - Elementary / Secondary	5,058,451
1300 Vocational Education	440,040
1400 Other Instructional Programs - Elementary / Secondary	1,248,965
Total Instruction	\$24,286,080
2000 Support Services	
2100 Support Services - Students	1,432,208
2200 Support Services - Instructional Staff	680,364
2300 Support Services - Administration	2,341,162
2400 Support Services - Pupil Health	572,499
2500 Support Services - Business	305,666
2600 Operation and Maintenance of Plant Services	4,223,399
2700 Student Transportation Services	2,537,813
2800 Support Services - Central	1,268,601
Total Support Services	\$13,361,712
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,135,202
3300 Community Services	25,748
Total Operation of Non-Instructional Services	\$1,160,950
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,043,705
5200 Interfund Transfers - Out	99,000
Total Other Expenditures and Financing Uses	\$5,142,705
Total Estimated Expenditures and Other Financing Uses	\$43,951,447

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,992,788
200 Personnel Services - Employee Benefits	6,222,520
300 Purchased Professional and Technical Services	444,137
400 Purchased Property Services	130,100
500 Other Purchased Services	19,330
600 Supplies	705,049
700 Property	24,700
Total Regular Programs - Elementary / Secondary	\$17,538,624
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,320,459
200 Personnel Services - Employee Benefits	1,479,192
300 Purchased Professional and Technical Services	315,000
500 Other Purchased Services	910,600
600 Supplies	33,200
Total Special Programs - Elementary / Secondary	\$5,058,451
1300 <u>Vocational Education</u>	
500 Other Purchased Services	440,040
Total Vocational Education	\$440,040
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	23,965
500 Other Purchased Services	1,175,000
Total Other Instructional Programs - Elementary / Secondary	\$1,248,965
Total Instruction	\$24,286,080
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	842,207
200 Personnel Services - Employee Benefits	551,201
500 Other Purchased Services	5,100
600 Supplies	32,300
800 Other Objects	1,400
Total Support Services - Students	\$1,432,208
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	373,676
200 Personnel Services - Employee Benefits	211,938
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	2,000
600 Supplies	42,050
800 Other Objects	700
Total Support Services - Instructional Staff	\$680,364
2300 <u>Support Services - Administration</u>	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,232,949
200 Personnel Services - Employee Benefits	757,058
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	90,575
600 Supplies	21,530
800 Other Objects	29,050
Total Support Services - Administration	\$2,341,162
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	274,746
200 Personnel Services - Employee Benefits	172,313
300 Purchased Professional and Technical Services	109,840
500 Other Purchased Services	600
600 Supplies	15,000
Total Support Services - Pupil Health	\$572,499
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	149,587
200 Personnel Services - Employee Benefits	104,929
300 Purchased Professional and Technical Services	26,250
400 Purchased Property Services	4,000
500 Other Purchased Services	13,250
600 Supplies	4,000
700 Property	3,000
800 Other Objects	650
Total Support Services - Business	\$305,666
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,396,449
200 Personnel Services - Employee Benefits	1,033,914
300 Purchased Professional and Technical Services	304,770
400 Purchased Property Services	978,000
500 Other Purchased Services	255,477
600 Supplies	219,672
700 Property	35,117
Total Operation and Maintenance of Plant Services	\$4,223,399
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,625
200 Personnel Services - Employee Benefits	27,888
500 Other Purchased Services	2,401,300
600 Supplies	59,000
Total Student Transportation Services	\$2,537,813
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	343,122
200 Personnel Services - Employee Benefits	214,779
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	5,000
600 Supplies	135,000

<u>Description</u>	<u>Amount</u>
700 Property	500,000
800 Other Objects	700
Total Support Services - Central	\$1,268,601
Total Support Services	\$13,361,712
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	508,982
200 Personnel Services - Employee Benefits	220,344
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	10,000
500 Other Purchased Services	81,450
600 Supplies	176,591
700 Property	72,335
800 Other Objects	36,500
Total Student Activities	\$1,135,202
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	7,498
600 Supplies	750
Total Community Services	\$25,748
Total Operation of Non-Instructional Services	\$1,160,950
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	497,455
900 Other Uses of Funds	4,546,250
Total Debt Service / Other Expenditures and Financing Uses	\$5,043,705
5200 Interfund Transfers - Out	
900 Other Uses of Funds	99,000
Total Interfund Transfers - Out	\$99,000
Total Other Expenditures and Financing Uses	\$5,142,705
TOTAL EXPENDITURES	\$43,951,447

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	10,750,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	20,000	20,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	350,000	300,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	875,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	60,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$12,075,000	\$10,390,000
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Long-Term Investments

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$12,075,000	\$10,390,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	16,611,250	12,065,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	475,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,950,000	2,100,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$19,036,250	\$14,665,000
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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

06/30/2019 Estimate

06/30/2020 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

2019-2020 Final General Fund Budget

LEA : 103025002 Keystone Oaks SD

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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	\$19,036,250	\$14,665,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 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	\$19,036,250	\$14,665,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	118,518
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,057,705
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,057,705

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,176,223
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