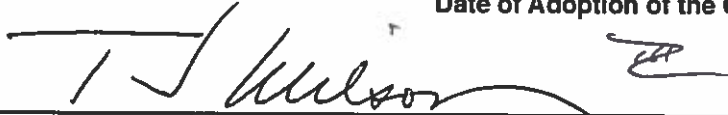


FINAL GENERAL FUND BUDGET**Fiscal Year 2019-2020****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 06/18/2019**

President of the Board - Original Signature Required

Date 6/18/2019

Secretary of the Board - Original Signature Required

Date 6/18/2019

Chief School Administrator - Original Signature Required

Date 6/18/2019

Belinda Wallen

Contact Person

(717)677-7191

Extn :2704

Telephone

Extension

b.wallen@upperadams.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Adams SD	COUNTY : Adams	AUN : 112018523
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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	\$30109816
Ending Unassigned Fund Balance	\$730991
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

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 6/18/2019
---	--------------------------

DUE DATE: AUGUST 15 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Adams SD	County : Adams	AUN Number : 112018523
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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 MAY 21, 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 budget approval requires a reliance of unassigned fund balance in order to address the deficit of revenue over expenditures.
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 budget for 19/20 planned to utilize \$25,000.00 to aid in the PSERS increase while keeping other funds assigned for a future specific purpose.

<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	1,631,938	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,796,992	
0850 Unassigned Fund Balance	1,159,048	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,956,040</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,764,947	
7000 Revenue from State Sources	12,522,714	
8000 Revenue from Federal Sources	369,098	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,656,759</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,612,799</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,260,210
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6120 Current Per Capita Taxes, Section 679	33,893
6140 Current Act 511 Taxes - Flat Rate Assessments	94,393
6150 Current Act 511 Taxes - Proportional Assessments	2,828,899
6400 Delinquencies on Taxes Levied / Assessed by the LEA	406,179
6500 Earnings on Investments	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,443
6910 Rentals	6,368
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	406,462
6990 Refunds and Other Miscellaneous Revenue	145,000
REVENUE FROM LOCAL SOURCES	\$16,764,947
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,950,765
7160 Tuition for Orphans Subsidy	11,500
7220 Vocational Education	71,805
7250 Migratory Children	1,342
7271 Special Education funds for School-Aged Pupils	1,064,161
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	996,308
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,269
7340 State Property Tax Reduction Allocation	815,544
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7810 State Share of Social Security and Medicare Taxes	470,991
7820 State Share of Retirement Contributions	1,927,529
REVENUE FROM STATE SOURCES	\$12,522,714
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	264,924
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,573
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	34,881

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21St Century Schools	16,720
REVENUE FROM FEDERAL SOURCES	\$369,098
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,656,759

Act 1 Index (current): 3.2%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$12,260,210	
Amount of Tax Relief for Homestead Exclusions		<u>\$815,544</u>	
Total Approx. Tax Revenue:		\$13,075,754	
Approx. Tax Levy for Tax Rate Calculation:		\$13,514,994	
		Adams	Total
2018-19 Data			
a. Assessed Value		\$878,242,600	\$878,242,600
b. Real Estate Mills		14.9432	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$635,262,976	\$635,262,976
d. Assessed Value		\$882,369,800	\$882,369,800
e. Assessed Value of New Constr/ Renov		\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy		\$13,123,755	\$13,123,755
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$13,123,755	\$13,123,755
(f Total * g)			
i. Base Mills Subject to Index		14.9432	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.54127%	96.54127%
k. Tax Levy Needed		\$13,514,994	\$13,514,994
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		15.3167	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$13,514,994	\$13,514,994
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$12,699,450
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$12,260,210
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,260,210	
Amount of Tax Relief for Homestead Exclusions	<u>\$815,544</u>	
Total Approx. Tax Revenue:	\$13,075,754	
Approx. Tax Levy for Tax Rate Calculation:	\$13,514,994	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.4213	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,607,289	\$13,607,289
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	\$17,706.00	
Number of Homestead/Farmstead Properties	3021	3021
Median Assessed Value of Homestead Properties		\$185,300

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,260,210
Amount of Tax Relief for Homestead Exclusions	<u>\$815,544</u>
Total Approx. Tax Revenue:	\$13,075,754
Approx. Tax Levy for Tax Rate Calculation:	\$13,514,994
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$815,544	Lowering RE Tax Rate	\$0	\$815,544
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$815,544

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Adams	882,369,800	15.3167	13,514,994				96.54127%	
Totals:	882,369,800		13,514,994	-	815,544	=	12,699,450 X	96.54127% = 12,260,210
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				33,893
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		33,893	33,893
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00		60,500	60,500
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							94,393	94,393
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.100%	0.000%		2,665,755	2,665,755
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		163,144	163,144
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0	0
Total Current Act 511 Taxes – Proportional Assessments							2,828,899	2,828,899
Total Act 511, Current Taxes								2,923,292
Act 511 Tax Limit -->					635,262,976 X		12	7,623,156
					Market Value		Mills	(511 Limit)

LEA : 112018523 Upper Adams SD

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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Adams	14.9432	15.3167	2.50%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

LEA : 112018523 Upper Adams SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,412,206
1200 Special Programs - Elementary / Secondary	4,228,379
1300 Vocational Education	796,364
1400 Other Instructional Programs - Elementary / Secondary	223,610
1800 Pre-Kindergarten	144,500
Total Instruction	\$16,805,059
2000 Support Services	
2100 Support Services - Students	663,617
2200 Support Services - Instructional Staff	2,452,726
2300 Support Services - Administration	2,503,475
2400 Support Services - Pupil Health	324,937
2500 Support Services - Business	378,265
2600 Operation and Maintenance of Plant Services	1,753,484
2700 Student Transportation Services	1,722,633
2800 Support Services - Central	138,614
2900 Other Support Services	8,553
Total Support Services	\$9,946,304
3000 Operation of Non-Instructional Services	
3200 Student Activities	767,647
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$775,647
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,257,806
5200 Interfund Transfers - Out	325,000
Total Other Expenditures and Financing Uses	\$2,582,806
Total Estimated Expenditures and Other Financing Uses	\$30,109,816

LEA : 112018523 Upper Adams SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,819,797
200 Personnel Services - Employee Benefits	3,396,024
300 Purchased Professional and Technical Services	408,737
400 Purchased Property Services	119,689
500 Other Purchased Services	1,350,203
600 Supplies	313,261
800 Other Objects	4,495
Total Regular Programs - Elementary / Secondary	\$11,412,206
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,724,583
200 Personnel Services - Employee Benefits	1,207,393
300 Purchased Professional and Technical Services	1,092,036
500 Other Purchased Services	181,651
600 Supplies	22,716
Total Special Programs - Elementary / Secondary	\$4,228,379
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	373,860
200 Personnel Services - Employee Benefits	245,302
400 Purchased Property Services	822
500 Other Purchased Services	154,452
600 Supplies	19,628
800 Other Objects	2,300
Total Vocational Education	\$796,364
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	134,426
200 Personnel Services - Employee Benefits	89,184
Total Other Instructional Programs - Elementary / Secondary	\$223,610
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	144,500
Total Pre-Kindergarten	\$144,500
Total Instruction	\$16,805,059
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	380,366
200 Personnel Services - Employee Benefits	249,163
300 Purchased Professional and Technical Services	29,000
600 Supplies	3,913
800 Other Objects	1,175
Total Support Services - Students	\$663,617
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	644,230

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	617,628
300 Purchased Professional and Technical Services	277,642
400 Purchased Property Services	8,300
500 Other Purchased Services	11,000
600 Supplies	250,718
700 Property	643,148
800 Other Objects	60
Total Support Services - Instructional Staff	\$2,452,726
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,402,146
200 Personnel Services - Employee Benefits	847,024
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	2,750
500 Other Purchased Services	55,415
600 Supplies	61,930
800 Other Objects	28,210
Total Support Services - Administration	\$2,503,475
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	196,269
200 Personnel Services - Employee Benefits	116,685
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	750
600 Supplies	10,033
Total Support Services - Pupil Health	\$324,937
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	194,312
200 Personnel Services - Employee Benefits	134,303
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	6,250
500 Other Purchased Services	1,400
600 Supplies	5,000
800 Other Objects	10,000
Total Support Services - Business	\$378,265
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	960,532
400 Purchased Property Services	426,725
500 Other Purchased Services	135,000
600 Supplies	229,927
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$1,753,484
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	41,180
200 Personnel Services - Employee Benefits	17,745
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	12,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,586,408
600 Supplies	15,000
700 Property	35,000
800 Other Objects	300
Total Student Transportation Services	\$1,722,633
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	75,606
200 Personnel Services - Employee Benefits	56,608
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	950
Total Support Services - Central	\$138,614
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,553
Total Other Support Services	\$8,553
Total Support Services	\$9,946,304
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	283,420
200 Personnel Services - Employee Benefits	64,109
300 Purchased Professional and Technical Services	215,062
400 Purchased Property Services	23,652
500 Other Purchased Services	100,595
600 Supplies	72,225
700 Property	100
800 Other Objects	8,484
Total Student Activities	\$767,647
3300 <u>Community Services</u>	
500 Other Purchased Services	3,000
800 Other Objects	5,000
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$775,647
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	397,282
900 Other Uses of Funds	1,860,524
Total Debt Service / Other Expenditures and Financing Uses	\$2,257,806
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	325,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$325,000
Total Other Expenditures and Financing Uses	\$2,582,806
TOTAL EXPENDITURES	\$30,109,816

Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	1,000,000	845,000
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	515,000	325,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	18,000	12,000
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 Cash and Short-Term Investments	\$1,553,000	\$1,202,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,553,000	\$1,202,000

LEA : 112018523 Upper Adams SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	36,374,513	48,374,513
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 General Fund	\$36,374,513	\$48,374,513
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		
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		
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		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 112018523 Upper Adams SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$36,374,513	\$48,374,513	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$36,374,513	\$48,374,513

Account Description	Amounts
0810 Nonspendable Fund Balance	1,631,938
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,771,992
0850 Unassigned Fund Balance	730,991
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,502,983
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,134,921