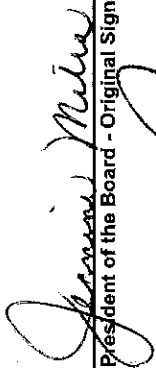


FINAL GENERAL FUND BUDGET


Fiscal Year 2019-2020

General Fund Budget Approval

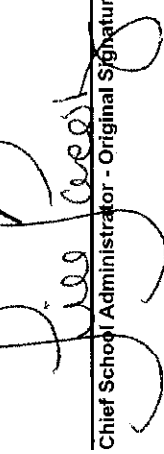
Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6/24/19
Date


Secretary of the Board - Original Signature Required

6/24/19
Date


Chief School Administrator - Original Signature Required

6/24/19
Date

Jessica L Drylie

(724)795-1551 Extn :2420

Contact Person

Telephone Extension

jdrylie@fortcherry.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fort Cherry SD	COUNTY : Washington	AUN : 101632403
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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	\$18435291
Ending Unassigned Fund Balance	\$1250000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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
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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 : Fort Cherry SD	County : Washington	AUN Number : 101632403
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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 6/24/19
---	-----------------

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.	Funds set aside for deficit budget or unforeseen events.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is made up of Capital Projects funds (Funds transferred from GF), PSERS Rates Increases, and budget deficit

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,180,047
0850 Unassigned Fund Balance	1,252,050
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,432,097</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,044,530
7000 Revenue from State Sources	10,114,831
8000 Revenue from Federal Sources	181,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,340,361</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,772,458</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,241,130
6112 Interim Real Estate Taxes	16,000
6113 Public Utility Realty Taxes	7,200
6120 Current Per Capita Taxes, Section 679	21,000
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	1,025,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	230,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	27,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	76,200
6990 Refunds and Other Miscellaneous Revenue	55,500

REVENUE FROM LOCAL SOURCES \$8,044,530**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,695,591
7220 Vocational Education	58,590
7271 Special Education funds for School-Aged Pupils	836,938
7311 Pupil Transportation Subsidy	520,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,900
7340 State Property Tax Reduction Allocation	449,786
7505 Ready to Learn Block Grant	186,506
7509 Supplemental Equipment Grants	5,000
7810 State Share of Social Security and Medicare Taxes	331,520
7820 State Share of Retirement Contributions	1,005,000

REVENUE FROM STATE SOURCES \$10,114,831**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	138,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,000
8517 NCLB, Title IV - 21st Century Schools	10,000

REVENUE FROM FEDERAL SOURCES \$181,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 18,340,361**

Act 1 Index (current): 3.0%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$6,241,130

Amount of Tax Relief for Homestead Exclusions \$449,786

Total Approx. Tax Revenue: \$6,690,916

Approx. Tax Levy for Tax Rate Calculation: \$7,019,397

	Allegheny	Washington	Total
2018-19 Data			
a. Assessed Value	\$15,460,500	\$545,999,010	\$561,459,510
b. Real Estate Mills	12.1410	12.1410	12.1410
I. 2019-20 Data			
c. 2017 STEB Market Value	\$13,909,602	\$405,250,832	\$419,160,434
d. Assessed Value	\$16,036,000	\$545,282,230	\$561,318,230
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$187,706	\$6,628,974	\$6,816,680
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	3.31844%	96.68156%	100.00000%
h. Rebalanced 2018-19 Tax Levy			\$6,816,680
(f Total * g)			
i. Base Mills Subject to Index	12.1410	12.1410	12.1410
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
k. Tax Levy Needed			\$7,019,397
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	12.5052	12.5052	12.5052
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$200,533	\$6,818,863	\$7,019,396
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,569,610
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,241,130
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$6,241,130
 Amount of Tax Relief for Homestead Exclusions \$449,786
 Total Approx. Tax Revenue: \$6,690,916
 Approx. Tax Levy for Tax Rate Calculation: \$7,019,397

	Allegheny	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	12.5052	12.5052	12.5052
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$200,533	\$6,818,863	\$7,019,396
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$16,553.00	\$16,553.00	
Number of Homestead/Farmstead Properties	112	2061	2173
Median Assessed Value of Homestead Properties			\$129,800

Act 1 Index (current): 3.0%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$6,241,130
 Amount of Tax Relief for Homestead Exclusions \$449,786
 Total Approx. Tax Revenue: \$6,690,916
 Approx. Tax Levy for Tax Rate Calculation: \$7,019,397

Allegheny	Washington	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$449,786	Lowering RE Tax Rate	\$0	\$449,786
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$449,786

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	16,036,000	12.5052	200,533			95.00000%	
Washington	545,282,230	12.5052	6,818,863			95.00000%	
Totals:	561,318,230		7,019,396	- 449,786 =	6,569,610 X	95.00000% =	6,241,130

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,000
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	21,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			21,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	932,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	92,700
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	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,025,200
Total Act 511, Current Taxes			1,046,200
Act 511 Tax Limit -->		419,160,434 X	12
		Market Value	Mills
			5,029,925
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Allegheny	12.1410	12.5052	3.00%	Yes	3.0%			
	Washington	12.1410	12.5052	3.00%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,738,084
1200 Special Programs - Elementary / Secondary	2,924,624
1300 Vocational Education	506,030
1400 Other Instructional Programs - Elementary / Secondary	500
Total Instruction	\$11,169,238
2000 Support Services	
2100 Support Services - Students	315,913
2200 Support Services - Instructional Staff	425,860
2300 Support Services - Administration	1,079,746
2400 Support Services - Pupil Health	226,984
2500 Support Services - Business	490,003
2600 Operation and Maintenance of Plant Services	2,018,962
2700 Student Transportation Services	1,217,267
2800 Support Services - Central	301,981
2900 Other Support Services	10,913
Total Support Services	\$6,087,629
3000 Operation of Non-Instructional Services	
3200 Student Activities	507,514
3300 Community Services	5,500
Total Operation of Non-Instructional Services	\$513,014
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	465,410
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$665,410
Total Estimated Expenditures and Other Financing Uses	\$18,435,291

2019-2020 Final General Fund Budget

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,227,698
200 Personnel Services - Employee Benefits	2,828,586
300 Purchased Professional and Technical Services	51,250
400 Purchased Property Services	2,500
500 Other Purchased Services	369,350
600 Supplies	222,500
700 Property	27,000
800 Other Objects	9,200
Total Regular Programs - Elementary / Secondary	\$7,738,084
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,159,155
200 Personnel Services - Employee Benefits	710,919
300 Purchased Professional and Technical Services	718,000
400 Purchased Property Services	1,500
500 Other Purchased Services	310,225
600 Supplies	19,100
700 Property	3,300
800 Other Objects	2,425
Total Special Programs - Elementary / Secondary	\$2,924,624
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	148,656
200 Personnel Services - Employee Benefits	103,874
300 Purchased Professional and Technical Services	700
500 Other Purchased Services	234,500
600 Supplies	13,200
700 Property	2,500
800 Other Objects	2,600
Total Vocational Education	\$506,030
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$500
Total Instruction	\$11,169,238
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	177,813
200 Personnel Services - Employee Benefits	124,450
400 Purchased Property Services	500
500 Other Purchased Services	1,100
600 Supplies	2,100
700 Property	500
800 Other Objects	9,450
Total Support Services - Students	\$315,913

2019-2020 Final General Fund Budget

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	200,562
200 Personnel Services - Employee Benefits	109,133
300 Purchased Professional and Technical Services	87,620
400 Purchased Property Services	300
500 Other Purchased Services	2,175
600 Supplies	23,650
700 Property	500
800 Other Objects	1,920
Total Support Services - Instructional Staff	\$425,860
2300 Support Services - Administration	
100 Personnel Services - Salaries	530,089
200 Personnel Services - Employee Benefits	272,102
300 Purchased Professional and Technical Services	105,450
400 Purchased Property Services	63,625
500 Other Purchased Services	66,100
600 Supplies	13,500
700 Property	1,000
800 Other Objects	27,880
Total Support Services - Administration	\$1,079,746
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	140,649
200 Personnel Services - Employee Benefits	77,635
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	900
600 Supplies	5,300
700 Property	1,000
Total Support Services - Pupil Health	\$226,984
2500 Support Services - Business	
100 Personnel Services - Salaries	213,802
200 Personnel Services - Employee Benefits	153,571
300 Purchased Professional and Technical Services	8,750
500 Other Purchased Services	95,200
600 Supplies	16,250
800 Other Objects	2,430
Total Support Services - Business	\$490,003
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	832,313
200 Personnel Services - Employee Benefits	532,840
300 Purchased Professional and Technical Services	20,050
400 Purchased Property Services	358,000
500 Other Purchased Services	63,979
600 Supplies	177,100
700 Property	33,000
800 Other Objects	1,680

2019-2020 Final General Fund Budget

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,018,962
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	21,500
200 Personnel Services - Employee Benefits	9,017
500 Other Purchased Services	1,179,500
600 Supplies	3,850
700 Property	3,250
800 Other Objects	150
Total Student Transportation Services	\$1,217,267
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	38,361
200 Personnel Services - Employee Benefits	15,670
300 Purchased Professional and Technical Services	87,200
400 Purchased Property Services	30,000
500 Other Purchased Services	750
600 Supplies	33,500
700 Property	96,500
Total Support Services - Central	\$301,981
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,913
Total Other Support Services	\$10,913
Total Support Services	\$6,087,629
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	197,980
200 Personnel Services - Employee Benefits	83,884
300 Purchased Professional and Technical Services	56,900
400 Purchased Property Services	16,700
500 Other Purchased Services	53,750
600 Supplies	62,800
700 Property	25,000
800 Other Objects	10,500
Total Student Activities	\$507,514
3300 <u>Community Services</u>	
800 Other Objects	5,500
Total Community Services	\$5,500
Total Operation of Non-Instructional Services	\$513,014
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	74,900
900 Other Uses of Funds	390,510
Total Debt Service / Other Expenditures and Financing Uses	\$465,410
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$665,410
TOTAL EXPENDITURES	\$18,435,291

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	2,887,071	2,792,141
Public Purpose (Expendable) Trust Fund	5,766	5,876
Other Comptroller-Approved Special Revenue Funds	28,461	26,325
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,166,507	975,000
Other Capital Projects Fund	5,228,408	1,082,011
Debt Service Fund		
Food Service / Cafeteria Operations Fund	232,220	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	103,875	92,500
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,652,308	\$5,073,853

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	\$9,652,308	\$5,073,853
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	8,562,562	8,172,052
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	430,738	422,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	653,417	653,417
0599 Other Noncurrent Liabilities		

Total General Fund	\$9,646,717	\$9,247,969
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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		
---	--	--

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		
---	--	--

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 : 101632403 Fort Cherry 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	\$9,646,717	\$9,247,969

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	\$9,646,717	\$9,247,969
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,087,167
0850 Unassigned Fund Balance	1,250,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,337,167

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,337,167
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