

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

7-5-18

Date



Secretary of the Board - Original Signature Required

7-5-18

Date



Chief School Administrator - Original Signature Required

7-5-18

Date

Joseph Surridge

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Extn :2201

Contact Person

Telephone

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 : Riverside SD	COUNTY : Lackawanna	AUN : 119357003
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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

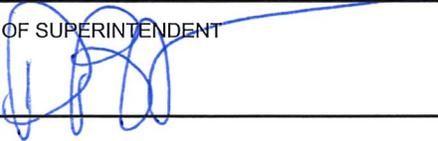
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$26165460
Ending Unassigned Fund Balance	\$267329
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.0%

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 7/26/2018
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DUE DATE: AUGUST 15, 2018

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

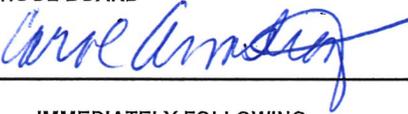
24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverside SD	County : Lackawanna	AUN Number : 119357003
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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 05/14/18
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$181,000.00 Function 2400, Object 200: \$254,765.00	Benefits paid to retired staff
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve for unexpected expenditures in current year
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.	Ending Unassigned Fund Balance for unexpected expenditures or revenue shortfalls

<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	
0850 Unassigned Fund Balance	275,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$275,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,931,527
7000 Revenue from State Sources	9,722,262
8000 Revenue from Federal Sources	504,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,157,789</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,432,789</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,983,027
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	1,655,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	6,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	358,000
6910 Rentals	3,500
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	\$15,931,527
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,098,295
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	839,599
7311 Pupil Transportation Subsidy	483,700
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	486,385
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	463,971
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	391,780
7820 State Share of Retirement Contributions	1,705,875
REVENUE FROM STATE SOURCES	\$9,722,262
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	430,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
REVENUE FROM FEDERAL SOURCES	\$504,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,157,789

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		2
Approx. Tax Revenue from RE Taxes:		\$12,983,248
Amount of Tax Relief for Homestead Exclusions		<u>\$463,971</u>
Total Approx. Tax Revenue:		\$13,447,219
Approx. Tax Levy for Tax Rate Calculation:		\$14,424,453
	Lackawanna	Total

2017-18 Data		
a. Assessed Value	\$118,625,119	\$118,625,119
b. Real Estate Mills	117.5000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$759,195,847	\$759,195,847
d. Assessed Value	\$119,188,686	\$119,188,686
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$13,938,451	\$13,938,451
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$13,938,451	\$13,938,451
(f Total * g)		
i. Base Mills Subject to Index	117.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$14,424,453	\$14,424,453
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	121.0200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,424,215	\$14,424,215
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,960,244
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,983,027
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		2
Approx. Tax Revenue from RE Taxes:		\$12,983,248
Amount of Tax Relief for Homestead Exclusions		<u>\$463,971</u>
Total Approx. Tax Revenue:		\$13,447,219
Approx. Tax Levy for Tax Rate Calculation:		\$14,424,453
	Lackawanna	

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	121.0250	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,424,811	\$14,424,811
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	\$1,317.00	
Number of Homestead/Farmstead Properties	2918	2918
Median Assessed Value of Homestead Properties		\$12,000

Act 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$12,983,248
Amount of Tax Relief for Homestead Exclusions	<u>\$463,971</u>
Total Approx. Tax Revenue:	\$13,447,219
Approx. Tax Levy for Tax Rate Calculation:	\$14,424,453
	Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$463,971	Lowering RE Tax Rate	\$0	\$463,971
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$463,971

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>
Lackawanna	119,188,686	121.0200	14,424,215			93.00000%	
Totals:	119,188,686		14,424,215	463,971 =	13,960,244 X	93.00000% =	12,983,027

	<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	60,000
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 60,000 60,000

	<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%	1,350,000	1,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	265,000	265,000
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	15.000%	0	40,000	40,000

Total Current Act 511 Taxes – Proportional Assessments 1,655,000 1,655,000

Total Act 511, Current Taxes 1,715,000

Act 511 Tax Limit -->	759,195,847 X	12	9,110,350
	Market Value	Mills	(511 Limit)

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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lackawanna	117.5000	121.0200	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services 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%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.000%	15.000%	0.00%	Yes	3.0%	15.000%	15.000%	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,350,418
1200 Special Programs - Elementary / Secondary	2,612,025
1300 Vocational Education	425,000
1400 Other Instructional Programs - Elementary / Secondary	52,451
Total Instruction	\$15,439,894
2000 Support Services	
2100 Support Services - Students	1,016,194
2200 Support Services - Instructional Staff	633,622
2300 Support Services - Administration	1,308,323
2400 Support Services - Pupil Health	443,165
2500 Support Services - Business	396,875
2600 Operation and Maintenance of Plant Services	2,152,375
2700 Student Transportation Services	1,495,000
2800 Support Services - Central	320,421
2900 Other Support Services	38,000
Total Support Services	\$7,803,975
3000 Operation of Non-Instructional Services	
3200 Student Activities	597,540
3300 Community Services	5,800
Total Operation of Non-Instructional Services	\$603,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	186,199
5200 Interfund Transfers - Out	2,087,052
5900 Budgetary Reserve	45,000
Total Other Expenditures and Financing Uses	\$2,318,251
Total Estimated Expenditures and Other Financing Uses	\$26,165,460

2018-2019 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	6,408,745
200 Personnel Services - Employee Benefits	4,806,352
300 Purchased Professional and Technical Services	238,049
400 Purchased Property Services	17,300
500 Other Purchased Services	453,910
600 Supplies	397,618
700 Property	19,300
800 Other Objects	9,144
Total Regular Programs - Elementary / Secondary	\$12,350,418
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	926,483
200 Personnel Services - Employee Benefits	600,369
300 Purchased Professional and Technical Services	968,100
500 Other Purchased Services	103,500
600 Supplies	9,394
700 Property	3,759
800 Other Objects	420
Total Special Programs - Elementary / Secondary	\$2,612,025
1300 <u>Vocational Education</u>	
500 Other Purchased Services	425,000
Total Vocational Education	\$425,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,485
200 Personnel Services - Employee Benefits	21,966
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$52,451
Total Instruction	\$15,439,894
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	581,064
200 Personnel Services - Employee Benefits	421,665
300 Purchased Professional and Technical Services	6,200
400 Purchased Property Services	650
500 Other Purchased Services	1,155
600 Supplies	5,251
800 Other Objects	209
Total Support Services - Students	\$1,016,194
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	255,859
200 Personnel Services - Employee Benefits	207,903
300 Purchased Professional and Technical Services	38,533

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	38,500
500 Other Purchased Services	3,125
600 Supplies	81,202
700 Property	4,000
800 Other Objects	4,500
Total Support Services - Instructional Staff	\$633,622
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	623,750
200 Personnel Services - Employee Benefits	479,623
300 Purchased Professional and Technical Services	96,300
500 Other Purchased Services	68,750
600 Supplies	22,200
800 Other Objects	17,700
Total Support Services - Administration	\$1,308,323
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	181,000
200 Personnel Services - Employee Benefits	254,765
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	100
600 Supplies	6,100
Total Support Services - Pupil Health	\$443,165
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	185,000
200 Personnel Services - Employee Benefits	157,275
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	7,000
600 Supplies	3,600
700 Property	1,500
800 Other Objects	2,500
Total Support Services - Business	\$396,875
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	593,400
200 Personnel Services - Employee Benefits	510,385
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	196,500
500 Other Purchased Services	210,940
600 Supplies	491,000
700 Property	71,650
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$2,152,375
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,495,000
Total Student Transportation Services	\$1,495,000
2800 <u>Support Services - Central</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	161,902
200 Personnel Services - Employee Benefits	117,199
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	3,200
600 Supplies	24,220
700 Property	9,400
800 Other Objects	500
Total Support Services - Central	\$320,421
2900 Other Support Services	
500 Other Purchased Services	38,000
Total Other Support Services	\$38,000
Total Support Services	\$7,803,975
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	267,138
200 Personnel Services - Employee Benefits	112,760
300 Purchased Professional and Technical Services	43,415
400 Purchased Property Services	21,150
500 Other Purchased Services	73,425
600 Supplies	70,461
800 Other Objects	9,191
Total Student Activities	\$597,540
3300 Community Services	
300 Purchased Professional and Technical Services	5,800
Total Community Services	\$5,800
Total Operation of Non-Instructional Services	\$603,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	186,199
Total Debt Service / Other Expenditures and Financing Uses	\$186,199
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,087,052
Total Interfund Transfers - Out	\$2,087,052
5900 Budgetary Reserve	
800 Other Objects	45,000
Total Budgetary Reserve	\$45,000
Total Other Expenditures and Financing Uses	\$2,318,251
TOTAL EXPENDITURES	\$26,165,460

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	975,000	975,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	21,050	21,050
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	108,000	108,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,104,050	\$1,104,050

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

TOTAL CASH AND INVESTMENTS **\$1,104,050** **\$1,104,050**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General 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 General Fund

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

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

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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		

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	725,000	725,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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	\$725,000	\$725,000
TOTAL INDEBTEDNESS	\$725,000	\$725,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	267,329
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$267,329
5900 Budgetary Reserve	45,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$312,329