

DEBT SERVICE

FUND 30

The Debt Service Fund allocates revenue and expenditures for all of the District's long and short-term debt. The debt is usually in the form of principal and interest payments for prior bond issues. The county clerk extends the necessary taxes each year to payoff the District debt obligations based on the board approved resolutions that were filled when the debt was issue. The District has several bond issues that they have pledged alternate revenue sources and the transfer amounts account for those alternate revenue sources.

Revenues	Amount	Expenditures	Amount
Local Sources	\$ 1,042,893	Salaries	\$ -
State Sources	\$ -	Fringe Benefits	\$ -
Federal Sources	\$ -	Purchased Services	\$ 3,800
		Supplies/Materials	\$ -
		Capital Outlay	\$ -
		Other Objects	\$ 2,788,487
		Termination Benefits	\$ -
Inter-Fund Transfers	\$ 1,553,331	Inter-Fund Transfers	\$ -
On-Behalf Payments	\$ -	On-Behalf Payments	\$ -
Total Revenue	<u>\$ 2,596,224</u>	Total Expenditures	<u>\$ 2,792,287</u>
Beginning Fund Balance at 07/01/2017			\$ 245,189
Net Gain(Loss)			<u>\$ (196,063)</u>
Ending Fund Balance at 06/30/2018			<u>\$ 49,126</u>

DEBT SERVICE FUND 30																
ACCOUNT	DESCRIPTION	ACTUAL					BUDGET					ESTIMATE				
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22				
	BEGINNING FUND BALANCE	\$ 339,483	\$ 3,527	\$ 137,609	\$ 101,022	\$ 101,138	\$ 244,289	\$ 245,189	\$ 49,126	\$ 54,814	\$ 60,496	\$ 1,208				
	REVENUES	\$ 930,403	\$ 1,383,849	\$ 1,206,029	\$ 1,233,512	\$ 1,173,968	\$ 1,234,800	\$ 1,042,893	\$ 1,234,953	\$ 1,235,403	\$ 1,173,934	\$ 726,106				
	EXPENDITURES	\$ 2,533,286	\$ 2,476,911	\$ 2,290,300	\$ 2,281,631	\$ 2,282,049	\$ 2,296,600	\$ 2,792,287	\$ 2,541,170	\$ 2,102,722	\$ 1,421,472	\$ 908,672				
	OTHER FINANCING SOURCES	\$ 1,266,927	\$ 1,227,144	\$ 1,047,684	\$ 1,048,235	\$ 1,251,232	\$ 1,062,700	\$ 1,553,331	\$ 1,311,906	\$ 873,000	\$ 188,250	\$ 188,250				
	OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	ENDING FUND BALANCE	\$ 3,527	\$ 137,609	\$ 101,022	\$ 101,138	\$ 244,289	\$ 245,189	\$ 49,126	\$ 54,814	\$ 60,496	\$ 1,208	\$ 6,892				
	REVENUES															
1000	LOCAL SOURCES	\$ 930,403	\$ 519,368	\$ 512,869	\$ 512,251	\$ 620,524	\$ 1,234,800	\$ 1,042,893	\$ 1,234,953	\$ 1,235,403	\$ 1,173,934	\$ 726,106				
3000	STATE SOURCES	\$ -	\$ 864,481	\$ 693,160	\$ 721,261	\$ 553,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
4000	FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
7000	OTHER FINANCING SOURCES	\$ 1,266,927	\$ 1,227,144	\$ 1,047,684	\$ 1,048,235	\$ 1,251,232	\$ 1,062,700	\$ 1,553,331	\$ 1,311,906	\$ 873,000	\$ 188,250	\$ 188,250				
	TOTAL REVENUES	\$ 2,197,330	\$ 2,610,993	\$ 2,253,713	\$ 2,281,747	\$ 2,425,200	\$ 2,297,500	\$ 2,596,224	\$ 2,546,859	\$ 2,108,403	\$ 1,362,184	\$ 914,356				
	EXPENDITURES - FUNCTION LEVEL															
1000	INSTRUCTIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2000	SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
3000	COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
4000	NON-PROGRAMMED CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
5000	DEBT SERVICES	\$ 2,533,286	\$ 2,476,911	\$ 2,290,300	\$ 2,281,631	\$ 2,282,049	\$ 2,296,600	\$ 2,792,287	\$ 2,541,170	\$ 2,102,722	\$ 1,421,472	\$ 908,672				
7000	OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	TOTAL EXPENDITURES - FUNCTION LEVEL	\$ 2,533,286	\$ 2,476,911	\$ 2,290,300	\$ 2,281,631	\$ 2,282,049	\$ 2,296,600	\$ 2,792,287	\$ 2,541,170	\$ 2,102,722	\$ 1,421,472	\$ 908,672				
	EXPENDITURES - OBJECT LEVEL															
100	SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
200	FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
300	PURCHASED SERVICES	\$ 2,245	\$ 1,011	\$ 1,990	\$ 1,890	\$ 1,425	\$ 2,000	\$ 3,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000				
400	SUPPLIES/MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
500	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
600	OTHER OBJECTS	\$ 2,531,041	\$ 2,475,900	\$ 2,288,310	\$ 2,279,741	\$ 2,280,624	\$ 2,294,600	\$ 2,788,487	\$ 2,539,170	\$ 2,100,722	\$ 1,419,472	\$ 906,672				
700	TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
800	TERMINATION BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	TOTAL EXPENDITURES - OBJECT LEVEL	\$ 2,533,286	\$ 2,476,911	\$ 2,290,300	\$ 2,281,631	\$ 2,282,049	\$ 2,296,600	\$ 2,792,287	\$ 2,541,170	\$ 2,102,722	\$ 1,421,472	\$ 908,672				

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NUMBER	ACCOUNT DESCRIPTION	ACTUAL					BUDGET					ESTIMATE							
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22							
	REVENUES																		
	1000 LOCAL SOURCES																		
1111	GENERAL TAX LEVY	\$ 389,875	\$ -	\$ -	\$ -	\$ 379,094	\$ 739,900	\$ 730,893	\$ 726,053	\$ 725,303	\$ 728,434	\$ 725,606							
1230	CPVRT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1321	TUITION - SUMMER SCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1400	TRANSPORTATION FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1510	INTEREST INCOME	\$ 2,570	\$ 768	\$ 669	\$ 551	\$ 275	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500							
1611	FOOD SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1811	TEXTBOOK FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
1999	OTHER LOCAL	\$ 537,958	\$ 518,600	\$ 512,200	\$ 511,700	\$ 241,156	\$ 493,900	\$ 311,500	\$ 508,400	\$ 509,600	\$ 445,000	\$ -							
	TOTAL LOCAL	\$ 930,403	\$ 519,368	\$ 512,869	\$ 512,251	\$ 620,524	\$ 1,234,800	\$ 1,042,893	\$ 1,234,953	\$ 1,235,403	\$ 1,173,934	\$ 726,106							
	3000 STATE SOURCES																		
3001	GENERAL STATE AID	\$ -	\$ 864,481	\$ 693,160	\$ 721,261	\$ 553,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
3100	SPECIAL EDUCATION AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
3500	TRANSPORTATION AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
3999	OTHER STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
	TOTAL STATE	\$ -	\$ 864,481	\$ 693,160	\$ 721,261	\$ 553,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
	SUBTOTAL REVENUES	\$ 930,403	\$ 1,383,849	\$ 1,206,029	\$ 1,233,512	\$ 1,173,968	\$ 1,234,800	\$ 1,042,893	\$ 1,234,953	\$ 1,235,403	\$ 1,173,934	\$ 726,106							
	7000 OTHER FINANCING SOURCES																		
7999	OTHER FINANCING	\$ 1,266,927	\$ 1,227,144	\$ 1,047,684	\$ 1,048,235	\$ 1,251,232	\$ 1,062,700	\$ 1,553,331	\$ 1,311,906	\$ 873,000	\$ 188,250	\$ 188,250							
	TOTAL OTHER FINANCING	\$ 1,266,927	\$ 1,227,144	\$ 1,047,684	\$ 1,048,235	\$ 1,251,232	\$ 1,062,700	\$ 1,553,331	\$ 1,311,906	\$ 873,000	\$ 188,250	\$ 188,250							
	TOTAL REVENUES	\$ 2,197,330	\$ 2,610,993	\$ 2,253,713	\$ 2,281,747	\$ 2,425,200	\$ 2,297,500	\$ 2,596,224	\$ 2,546,859	\$ 2,108,403	\$ 1,362,184	\$ 914,356							
	EXPENDITURES																		
	5000 DEBT SERVICES																		
300	PURCHASED SERVICES	\$ 2,245	\$ 1,011	\$ 1,990	\$ 1,890	\$ 1,425	\$ 2,000	\$ 3,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000							
600	OTHER OBJECTS	\$ 2,531,041	\$ 2,475,900	\$ 2,288,310	\$ 2,279,741	\$ 2,280,624	\$ 2,294,600	\$ 2,788,487	\$ 2,539,170	\$ 2,100,722	\$ 1,419,472	\$ 906,672							
	TOTAL DEBT SERVICES	\$ 2,533,286	\$ 2,476,911	\$ 2,290,300	\$ 2,281,631	\$ 2,282,049	\$ 2,296,600	\$ 2,792,287	\$ 2,541,170	\$ 2,102,722	\$ 1,421,472	\$ 908,672							
	TOTAL EXPENDITURES	\$ 2,533,286	\$ 2,476,911	\$ 2,290,300	\$ 2,281,631	\$ 2,282,049	\$ 2,296,600	\$ 2,792,287	\$ 2,541,170	\$ 2,102,722	\$ 1,421,472	\$ 908,672							

DEBT SERVICE FUND 30

		ACCOUNT												
		ACTUAL					BUDGET					ESTIMATE		
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		
NUMBER	DESCRIPTION													
3 0 1111 0 0 0	GENERAL TAX LEVY	\$ 389,875	\$ -	\$ -	\$ -	\$ 379,094	\$ 739,900	\$ 730,893	\$ 726,053	\$ 725,303	\$ 728,434	\$ 725,606		
3 0 1230 0 0 0	CPPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3 0 1510 0 0 0	INTEREST INCOME	\$ 2,570	\$ 768	\$ 669	\$ 551	\$ 275	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500		
3 0 1960 0 0 0	TIF PAYMENTS	\$ 537,958	\$ 518,600	\$ 512,200	\$ 511,700	\$ 241,156	\$ 493,900	\$ 311,500	\$ 508,400	\$ 509,600	\$ 445,000	\$ -		
3 0 1999 0 0 0	OTHER LOCAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3 0 3001 0 0 0	GENERAL STATE AID	\$ -	\$ 864,481	\$ 693,160	\$ 721,261	\$ 553,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3 0 7400 0 0 0	TRANS - LEASE PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,759	\$ 60,374	\$ -	\$ -	\$ -		
3 0 7500 0 0 0	TRANS - LEASE INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,090	\$ 1,032	\$ -	\$ -	\$ -		
3 0 7600 0 0 0	TRANS - BOND PRINCIPAL	\$ 1,009,883	\$ 991,048	\$ 845,000	\$ 875,000	\$ 905,000	\$ 935,000	\$ 965,000	\$ 1,000,000	\$ 660,000	\$ -	\$ -		
3 0 7700 0 0 0	TRANS - BOND INTEREST	\$ 257,044	\$ 236,096	\$ 202,684	\$ 173,235	\$ 143,218	\$ 127,700	\$ 285,482	\$ 250,500	\$ 213,000	\$ 188,250	\$ 188,250		
3 0 7990 0 0 0	OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 203,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 2,197,330	\$ 2,610,993	\$ 2,253,713	\$ 2,281,747	\$ 2,425,200	\$ 2,297,500	\$ 2,596,224	\$ 2,546,859	\$ 2,108,403	\$ 1,362,184	\$ 914,356		
3 30 5200 620 0 0	BOND/LEASE - INTEREST	\$ 1,121,158	\$ 897,834	\$ 892,970	\$ 569,741	\$ 505,624	\$ 454,600	\$ 581,728	\$ 503,796	\$ 425,722	\$ 359,472	\$ 326,672		
3 30 5300 610 0 0	BOND/LEASE - PRINCIPAL	\$ 1,409,883	\$ 1,578,066	\$ 1,395,340	\$ 1,710,000	\$ 1,775,000	\$ 1,840,000	\$ 2,206,759	\$ 2,035,374	\$ 1,675,000	\$ 1,060,000	\$ 580,000		
3 30 5400 310 0 0	PROFESSIONAL SERVICES	\$ 2,245	\$ 1,011	\$ 1,990	\$ 1,890	\$ 1,425	\$ 2,000	\$ 3,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
	TOTAL EXPENDITURES	\$ 2,533,286	\$ 2,476,911	\$ 2,290,300	\$ 2,281,631	\$ 2,282,049	\$ 2,296,600	\$ 2,792,287	\$ 2,541,170	\$ 2,102,722	\$ 1,421,472	\$ 908,672		