

Major Fund Calculation

THESE CALCULATIONS SHOULD BE DONE AT THE FUND LEVEL, BEFORE ANY ADJUSTMENTS TO CONVERT TO GOVERNMENT-WIDE FINANCIAL STATEMENTS. INTERNAL SERVICE FUNDS AND FIDUCIARY FUNDS ARE **NOT** INCLUDED IN THESE CALCULATIONS.

**NOTE:** Major programs are  $\geq 10\%$  of assets, liabilities, etc. of each type of governmental/enterprise fund  
AND  $\geq 5\%$  of total assets, liabilities, etc. of the total governmental and enterprise funds.

<b>Legend:</b>	
Enter data in green cells ONLY	
All other cells contain formulas	

	Assets	Exceeds 10%	Exceeds 5%	Liabilities	Exceeds 10%	Exceeds 5%	Revenues	Exceeds 10%	Exceeds 5%	Expenses	Exceeds 10%	Exceeds 5%	MAJOR FUND?
<b>GOVERNMENTAL:</b>													
General Fund	9,408,550	n/a	n/a	7,753,184	n/a	n/a	86,022,165	n/a	n/a	88,717,173	n/a		Always
<b>Special Revenues **</b>													
Federal	371,413			61,165			35,251			755,487			no
State	2,139,923			170,615			1,436,093			2,971,905			no
Local	194,716			4,836			60,652			47,772			no
<b>Debt Service</b>													
School Development	1,618,653			280,711			4,783,823			6,804,111		X	no
Community development	2,365,331			-			42,973			1,872,860			no
<b>Capital Projects</b>													
Capital Project	10,478,037	X	X	1,115,632	X		273,100			11,298,469		X	yes
Admin. Building project	-			-			1,471,820			1,974,900			no
School project	2,602,967			686,293			3,061			1,270,919			no
<b>Permanent Funds</b>													
Scholarship Fund	1,405,300			-			72,689			-			no
<b>Total Governmental</b>	30,584,890			10,072,436			94,201,627			115,713,596			
<b>10% Governmental</b>	3,058,489			1,007,244			9,420,163			11,571,360			
<b>ENTERPRISE:</b>													
Food Service *	143,273,858	X	X	59,582,834	X	X	11,329,883	X	X	6,907,756	X	X	yes
Concessions	22,130,325	X	X	20,252,155	X	X	1,344,087	X		1,582,891	X		yes
<b>Total Enterprise</b>	165,404,183			79,834,989			12,673,970			8,490,647			
<b>10% Enterprise</b>	16,540,418			7,983,499			1,267,397			849,065			
<b>Total governmental and enterprise</b>	195,989,073			89,907,425			106,875,597			124,204,243			
<b>5% governmental and enterprise</b>	9,799,454			4,495,371			5,343,780			6,210,212			

\* If the district accounts for Food Service as a Special Revenue fund, this would be under that subheading on the spreadsheet.

\*\* Districts have the option to show each special revenue fund separately, rather than combining into the Federal, State and Local categories.