

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

ROLAND E PARONISH

(814)948-2602

Extn :

Contact Person

Telephone

Extension

rparonish@ncsd.k12.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Cambria SD	COUNTY : Cambria	AUN : 108114503
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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	\$17457567
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.6%

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, 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 : Northern Cambria SD	County : Cambria	AUN Number : 108114503
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$434,600.79 C x 2%: \$6,284.92	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve established to allow for unexpected expenditures.
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.	Unassigned Fund Balance is within guidelines established by PDE, and will be used, if necessary to cover unexpected 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 assigned fund balance is established for future post-employment hospitalization costs, PSERS rate increases and future debt service.

<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	15,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,400,000	
0850 Unassigned Fund Balance	1,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,900,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,743,500	
7000 Revenue from State Sources	13,214,567	
8000 Revenue from Federal Sources	495,500	
9000 Other Financing Sources	4,000	
Total Estimated Revenues And Other Financing Sources		<u>\$17,457,567</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,357,567</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,480,000
6113 Public Utility Realty Taxes	3,500
6120 Current Per Capita Taxes, Section 679	18,500
6140 Current Act 511 Taxes - Flat Rate Assessments	26,000
6150 Current Act 511 Taxes - Proportional Assessments	680,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	190,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	28,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	191,000
6910 Rentals	3,500
6940 Tuition from Patrons	45,000
6980 Revenue from Community Services Activities	6,000
6990 Refunds and Other Miscellaneous Revenue	7,000

REVENUE FROM LOCAL SOURCES \$3,743,500

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	8,766,863
7271 Special Education funds for School-Aged Pupils	813,144
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	1,040,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	435,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	314,246
7505 Ready to Learn Block Grant	242,060
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	(246)
7810 State Share of Social Security and Medicare Taxes	275,000
7820 State Share of Retirement Contributions	1,104,000

REVENUE FROM STATE SOURCES \$13,214,567

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	41,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,500

REVENUE FROM FEDERAL SOURCES \$495,500

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 4,000

OTHER FINANCING SOURCES \$4,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 17,457,567

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,480,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$314,246</u>	
Total Approx. Tax Revenue:	\$2,794,246	
Approx. Tax Levy for Tax Rate Calculation:	\$3,048,919	
	Cambria	Total

2017-18 Data		
a. Assessed Value	\$57,321,490	\$57,321,490
b. Real Estate Mills	51.6100	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$223,788,963	\$223,788,963
d. Assessed Value	\$57,042,460	\$57,042,460
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$2,958,362	\$2,958,362
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$2,958,362	\$2,958,362
(f Total * g)		
i. Base Mills Subject to Index	51.6100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.68726%	90.68726%
k. Tax Levy Needed	\$3,048,919	\$3,048,919
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	53.4500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,048,919	\$3,048,919
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,734,673
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,480,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$2,480,000

Amount of Tax Relief for Homestead Exclusions

\$314,246

Total Approx. Tax Revenue:

\$2,794,246

Approx. Tax Levy for Tax Rate Calculation:

\$3,048,919

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	53.4679	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$3,049,941	\$3,049,941
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,110.00	
Number of Homestead/Farmstead Properties	2293	2293
Median Assessed Value of Homestead Properties		\$12,220

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,480,000
Amount of Tax Relief for Homestead Exclusions	<u>\$314,246</u>
Total Approx. Tax Revenue:	\$2,794,246
Approx. Tax Levy for Tax Rate Calculation:	\$3,048,919
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$314,246	Lowering RE Tax Rate	\$0		\$314,246
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$314,246

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>
Cambria	57,042,460	53.4500	3,048,919			90.68726%	
Totals:	57,042,460		3,048,919	- 314,246	= 2,734,673	X 90.68726%	= 2,480,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,500
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	18,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,500
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 26,000 26,000

	<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%	650,000	650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	30,000	30,000
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	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 680,000 680,000

Total Act 511, Current Taxes 706,000

Act 511 Tax Limit -->	223,788,963 X	12	2,685,468
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Cambria	51.6100	53.4500	3.57%	Yes	3.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,238,265
1200 Special Programs - Elementary / Secondary	1,987,851
1300 Vocational Education	250,000
1400 Other Instructional Programs - Elementary / Secondary	151,835
1800 Pre-Kindergarten	135,954
Total Instruction	\$10,763,905
2000 Support Services	
2100 Support Services - Students	614,254
2200 Support Services - Instructional Staff	501,917
2300 Support Services - Administration	1,025,949
2400 Support Services - Pupil Health	254,024
2500 Support Services - Business	258,912
2600 Operation and Maintenance of Plant Services	1,501,022
2700 Student Transportation Services	1,165,000
Total Support Services	\$5,321,078
3000 Operation of Non-Instructional Services	
3200 Student Activities	402,596
3300 Community Services	17,830
Total Operation of Non-Instructional Services	\$420,426
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	883,166
5200 Interfund Transfers - Out	33,000
5900 Budgetary Reserve	35,992
Total Other Expenditures and Financing Uses	\$952,158
Total Estimated Expenditures and Other Financing Uses	\$17,457,567

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,408,792
200 Personnel Services - Employee Benefits	3,084,677
300 Purchased Professional and Technical Services	15,800
400 Purchased Property Services	15,500
500 Other Purchased Services	254,450
600 Supplies	417,546
700 Property	24,000
800 Other Objects	17,500
Total Regular Programs - Elementary / Secondary	\$8,238,265
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	852,285
200 Personnel Services - Employee Benefits	497,116
300 Purchased Professional and Technical Services	613,500
500 Other Purchased Services	450
600 Supplies	24,300
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$1,987,851
1300 Vocational Education	
500 Other Purchased Services	250,000
Total Vocational Education	\$250,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,500
200 Personnel Services - Employee Benefits	4,335
300 Purchased Professional and Technical Services	134,000
Total Other Instructional Programs - Elementary / Secondary	\$151,835
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	77,365
200 Personnel Services - Employee Benefits	44,589
600 Supplies	14,000
Total Pre-Kindergarten	\$135,954
Total Instruction	\$10,763,905
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	259,612
200 Personnel Services - Employee Benefits	210,041
300 Purchased Professional and Technical Services	140,250
600 Supplies	4,351
Total Support Services - Students	\$614,254
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	86,888
200 Personnel Services - Employee Benefits	43,529

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	246,700
500 Other Purchased Services	16,500
600 Supplies	18,300
700 Property	90,000
Total Support Services - Instructional Staff	\$501,917
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	564,872
200 Personnel Services - Employee Benefits	370,527
300 Purchased Professional and Technical Services	25,750
400 Purchased Property Services	400
500 Other Purchased Services	32,350
600 Supplies	15,300
800 Other Objects	16,750
Total Support Services - Administration	\$1,025,949
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	117,780
200 Personnel Services - Employee Benefits	90,604
300 Purchased Professional and Technical Services	41,650
400 Purchased Property Services	500
600 Supplies	3,490
Total Support Services - Pupil Health	\$254,024
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	132,518
200 Personnel Services - Employee Benefits	98,394
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	5,500
600 Supplies	1,500
800 Other Objects	1,000
Total Support Services - Business	\$258,912
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	427,478
200 Personnel Services - Employee Benefits	355,744
300 Purchased Professional and Technical Services	56,650
400 Purchased Property Services	336,850
500 Other Purchased Services	64,500
600 Supplies	224,800
700 Property	35,000
Total Operation and Maintenance of Plant Services	\$1,501,022
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,165,000
Total Student Transportation Services	\$1,165,000
Total Support Services	\$5,321,078
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	178,232
200 Personnel Services - Employee Benefits	57,459
300 Purchased Professional and Technical Services	54,547
400 Purchased Property Services	6,500
500 Other Purchased Services	63,520
600 Supplies	17,743
700 Property	11,420
800 Other Objects	13,175
Total Student Activities	\$402,596
3300 Community Services	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,530
600 Supplies	300
800 Other Objects	12,000
Total Community Services	\$17,830
Total Operation of Non-Instructional Services	\$420,426
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	883,166
Total Debt Service / Other Expenditures and Financing Uses	\$883,166
5200 Interfund Transfers - Out	
900 Other Uses of Funds	33,000
Total Interfund Transfers - Out	\$33,000
5900 Budgetary Reserve	
800 Other Objects	35,992
Total Budgetary Reserve	\$35,992
Total Other Expenditures and Financing Uses	\$952,158
TOTAL EXPENDITURES	\$17,457,567

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	5,500,000	5,500,000
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	400,000	400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	15,000
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	\$5,915,000	\$5,915,000

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	\$5,915,000	\$5,915,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	9,721,084	9,097,084
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	300,000	330,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,400,000	2,500,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$12,421,084	\$11,927,084
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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		
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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		
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$12,421,084	\$11,927,084

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$12,421,084	\$11,927,084
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Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,900,000
5900 Budgetary Reserve	35,992
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,950,992