

LEA Name : Line Mountain SD

Class : 3

AUN Number : 116493503

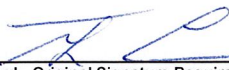


County : Northumberland

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	<u>6-4-2019</u> Date
 _____ Secretary of the Board - Original Signature Required	<u>6-4-2019</u> Date
 _____ Chief School Administrator - Original Signature Required	<u>6-4-2019</u> Date
Philip S Rapant _____ Contact Person	(570)758-2645 Extn : Telephone Extension
prapant@linemountain.com _____ Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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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	\$20301537
Ending Unassigned Fund Balance	\$1621780
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6-5-19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

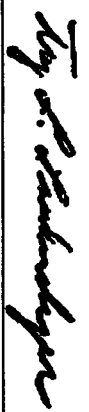
24 PS 6-687(a)(1)

(03/2006)

School District Name : Line Mountain SD	County : Northumberland	AUN Number : 116493503
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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 4/23/2019
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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>
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.	This amount is the minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increases in the district PSERS and medical rate increases.

<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	2,255,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,932,444
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,187,444</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,283,438
7000 Revenue from State Sources	11,377,362
8000 Revenue from Federal Sources	330,073
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,990,873</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,178,317</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,577,185
6113 Public Utility Realty Taxes	8,701
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,730,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	633,600
6500 Earnings on Investments	21,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,000
6990 Refunds and Other Miscellaneous Revenue	552
REVENUE FROM LOCAL SOURCES	\$8,283,438
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,437,931
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	820,101
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,093
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	343,036
7501 PA Accountability Grants	194,215
7810 State Share of Social Security and Medicare Taxes	291,400
7820 State Share of Retirement Contributions	1,297,586
REVENUE FROM STATE SOURCES	\$11,377,362
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	272,073
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000
REVENUE FROM FEDERAL SOURCES	\$330,073
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,990,873

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,577,185
Amount of Tax Relief for Homestead Exclusions	<u>\$343,270</u>
Total Approx. Tax Revenue:	\$5,920,455
Approx. Tax Levy for Tax Rate Calculation:	\$6,373,572

	Northumberland	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$77,481,930	\$77,481,930
b. Real Estate Mills	77.3600	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$405,221,977	\$405,221,977
d. Assessed Value	\$79,859,320	\$79,859,320
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$5,994,002	\$5,994,002
(a * b)		
2019-20 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,994,002	\$5,994,002
(f Total * g)		
i. Base Mills Subject to Index	77.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.48600%	92.48600%
k. Tax Levy Needed	\$6,373,572	\$6,373,572
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	79.8100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,373,572	\$6,373,572
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,030,302
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,577,185
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,577,185
Amount of Tax Relief for Homestead Exclusions	<u>\$343,270</u>
Total Approx. Tax Revenue:	\$5,920,455
Approx. Tax Levy for Tax Rate Calculation:	\$6,373,572

	Northumberland	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	79.8355	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,375,609	\$6,375,609
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	\$1,593.00	
Number of Homestead/Farmstead Properties	2714	2714
Median Assessed Value of Homestead Properties		\$17,550

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,577,185
Amount of Tax Relief for Homestead Exclusions	<u>\$343,270</u>
Total Approx. Tax Revenue:	\$5,920,455
Approx. Tax Levy for Tax Rate Calculation:	\$6,373,572

	Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$343,036	Lowering RE Tax Rate	\$0	\$343,036
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$234			\$234
Amount of Tax Relief from State/Local Sources				\$343,270

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>
Northumberland	79,859,320	79.8100	6,373,572			92.48600%	
Totals:	79,859,320		6,373,572	- 343,270 =	6,030,302 X	92.48600% =	5,577,185

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		23,000
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	23,000
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			23,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	825,000
6152 Current Act 511 Occupation Taxes	430.0000	0.000	840,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	65,000
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			1,730,000
Total Act 511, Current Taxes			1,753,000
Act 511 Tax Limit -->		405,221,977 X	12
		Market Value	Mills
			4,862,664
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Northumberland	77.3600	79.8100	3.17%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6152	Current Act 511 Occupation Taxes	430.0000	430.0000	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,248,294
1200 Special Programs - Elementary / Secondary	2,573,482
1300 Vocational Education	365,212
1400 Other Instructional Programs - Elementary / Secondary	163,414
Total Instruction	\$11,350,402
2000 Support Services	
2100 Support Services - Students	522,842
2200 Support Services - Instructional Staff	356,459
2300 Support Services - Administration	1,413,327
2400 Support Services - Pupil Health	212,945
2500 Support Services - Business	409,360
2600 Operation and Maintenance of Plant Services	1,529,409
2700 Student Transportation Services	1,909,692
2800 Support Services - Central	287,331
Total Support Services	\$6,641,365
3000 Operation of Non-Instructional Services	
3200 Student Activities	481,574
Total Operation of Non-Instructional Services	\$481,574
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,828,196
Total Other Expenditures and Financing Uses	\$1,828,196
Total Estimated Expenditures and Other Financing Uses	\$20,301,537

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,160,504
200 Personnel Services - Employee Benefits	3,349,615
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	44,300
500 Other Purchased Services	375,950
600 Supplies	183,935
700 Property	87,490
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$8,248,294
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	987,158
200 Personnel Services - Employee Benefits	668,338
300 Purchased Professional and Technical Services	411,936
500 Other Purchased Services	491,500
600 Supplies	13,150
700 Property	1,400
Total Special Programs - Elementary / Secondary	\$2,573,482
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	111,097
200 Personnel Services - Employee Benefits	98,595
500 Other Purchased Services	152,200
600 Supplies	3,320
Total Vocational Education	\$365,212
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	68,457
200 Personnel Services - Employee Benefits	40,272
500 Other Purchased Services	54,685
Total Other Instructional Programs - Elementary / Secondary	\$163,414
Total Instruction	\$11,350,402
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	289,527
200 Personnel Services - Employee Benefits	196,865
300 Purchased Professional and Technical Services	17,300
500 Other Purchased Services	7,850
600 Supplies	11,300
Total Support Services - Students	\$522,842
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	207,374
200 Personnel Services - Employee Benefits	115,585
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500

2019-2020 Final General Fund Budget

LEA : 116493503 Line Mountain SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,530
600 Supplies	21,350
800 Other Objects	20
Total Support Services - Instructional Staff	\$356,459
2300 Support Services - Administration	
100 Personnel Services - Salaries	681,527
200 Personnel Services - Employee Benefits	496,914
300 Purchased Professional and Technical Services	163,981
400 Purchased Property Services	3,950
500 Other Purchased Services	46,305
600 Supplies	10,250
700 Property	1,000
800 Other Objects	9,400
Total Support Services - Administration	\$1,413,327
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	126,497
200 Personnel Services - Employee Benefits	79,113
300 Purchased Professional and Technical Services	2,140
400 Purchased Property Services	35
500 Other Purchased Services	300
600 Supplies	3,260
700 Property	1,600
Total Support Services - Pupil Health	\$212,945
2500 Support Services - Business	
100 Personnel Services - Salaries	209,355
200 Personnel Services - Employee Benefits	164,655
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	4,500
500 Other Purchased Services	3,350
600 Supplies	9,500
700 Property	1,000
800 Other Objects	1,500
Total Support Services - Business	\$409,360
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	418,922
200 Personnel Services - Employee Benefits	403,488
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	452,000
500 Other Purchased Services	82,000
600 Supplies	88,100
700 Property	49,227
800 Other Objects	672
Total Operation and Maintenance of Plant Services	\$1,529,409
2700 Student Transportation Services	
100 Personnel Services - Salaries	24,418

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	10,374
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,867,100
600 Supplies	800
Total Student Transportation Services	\$1,909,692
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	136,108
200 Personnel Services - Employee Benefits	94,043
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	10,000
500 Other Purchased Services	13,680
600 Supplies	21,500
Total Support Services - Central	\$287,331
Total Support Services	\$6,641,365
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	179,861
200 Personnel Services - Employee Benefits	88,823
300 Purchased Professional and Technical Services	74,630
400 Purchased Property Services	22,500
500 Other Purchased Services	60,960
600 Supplies	36,600
700 Property	10,000
800 Other Objects	8,200
Total Student Activities	\$481,574
Total Operation of Non-Instructional Services	\$481,574
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	583,196
900 Other Uses of Funds	1,245,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,828,196
Total Other Expenditures and Financing Uses	\$1,828,196
TOTAL EXPENDITURES	\$20,301,537

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	5,100,000	4,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,050,000	800,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	71,000	73,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$6,429,000	\$5,131,000
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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 **\$6,429,000** **\$5,131,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	23,935,000	22,680,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	272,000	270,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	735,000	850,000
0599 Other Noncurrent Liabilities	30,000,000	32,000,000

Total General Fund

\$54,942,000

\$55,800,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease 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 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 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 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 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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 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 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 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 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 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 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 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 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 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

\$54,942,000

\$55,800,000

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	\$54,942,000	\$55,800,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,255,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,621,780
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,876,780

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,876,780
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