


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2019



President of the Board - Original Signature Required_____
Date 6-20-2019

Secretary of the Board - Original Signature Required_____
Date 6-20-2019

Chief School Administrator - Original Signature Required_____
Date 6-20-2019LuAnne Keebaugh

Contact Person(814)447-5529 Extn :2603

Telephone Extensionlkeebaugh@shcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Huntingdon County SD	COUNTY : Huntingdon	AUN : 111317503
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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	\$18985206
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6-20-2019
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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 : Southern Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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 6-20-2019
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$45,000.00 . Provide a justification.	The District budgets Unemployment Compensation under object 2900-200
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$45,000.00	The District budgets Unemployment Compensation under object 2900-200

ITEM	AMOUNTS
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	1,488,844
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,488,844</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,725,503
7000 Revenue from State Sources	10,875,365
8000 Revenue from Federal Sources	345,494
9000 Other Financing Sources	550,000
Total Estimated Revenues And Other Financing Sources	<u>\$17,496,362</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,985,206</u>

LEA : 111317503 Southern Huntingdon County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,997,273
6113 Public Utility Realty Taxes	5,675
6114 Payments in Lieu of Current Taxes - State / Local	27,836
6120 Current Per Capita Taxes, Section 679	15,667
6140 Current Act 511 Taxes - Flat Rate Assessments	15,667
6150 Current Act 511 Taxes - Proportional Assessments	731,335
6400 Delinquencies on Taxes Levied / Assessed by the LEA	483,939
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	44,241
6800 Revenues from Intermediary Sources / Pass-Through Funds	210,000
6910 Rentals	1,970
6940 Tuition from Patrons	77,000
6990 Refunds and Other Miscellaneous Revenue	24,900
REVENUE FROM LOCAL SOURCES	\$5,725,503
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,822,982
7160 Tuition for Orphans Subsidy	3,000
7220 Vocational Education	25,035
7271 Special Education funds for School-Aged Pupils	793,813
7311 Pupil Transportation Subsidy	880,668
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	286,594
7505 Ready to Learn Block Grant	238,273
7810 State Share of Social Security and Medicare Taxes	268,000
7820 State Share of Retirement Contributions	1,270,000
REVENUE FROM STATE SOURCES	\$10,875,365
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	273,258
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,141
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	20,095
REVENUE FROM FEDERAL SOURCES	\$345,494

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	550,000
OTHER FINANCING SOURCES	\$550,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,496,362

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,997,273	
Amount of Tax Relief for Homestead Exclusions	<u>\$286,594</u>	
Total Approx. Tax Revenue:	\$4,283,867	
Approx. Tax Levy for Tax Rate Calculation:	\$4,444,227	
	Huntingdon	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$108,996,160	\$108,996,160
b. Real Estate Mills	40.2600	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$476,979,721	\$476,979,721
d. Assessed Value	\$110,388,160	\$110,388,160
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$4,388,185	\$4,388,185
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$4,388,185	\$4,388,185
(f Total * g)		
i. Base Mills Subject to Index	40.2600	
(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	96.14300%	96.14300%
k. Tax Levy Needed	\$4,444,227	\$4,444,227
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	40.2600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,444,227	\$4,444,227
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,157,633
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,997,273
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,997,273	
Amount of Tax Relief for Homestead Exclusions	<u>\$286,594</u>	
Total Approx. Tax Revenue:	\$4,283,867	
Approx. Tax Levy for Tax Rate Calculation:	\$4,444,227	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.5483	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,586,440	\$4,586,440
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	\$2,890.00	
Number of Homestead/Farmstead Properties	2485	2485
Median Assessed Value of Homestead Properties		\$24,640

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,997,273
Amount of Tax Relief for Homestead Exclusions	<u>\$286,594</u>
Total Approx. Tax Revenue:	\$4,283,867
Approx. Tax Levy for Tax Rate Calculation:	\$4,444,227
	Huntingdon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$286,594	Lowering RE Tax Rate	\$0	\$286,594
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$286,594

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 111317503 Southern Huntingdon County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/13/2020 2:01:40 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Huntingdon	110,388,160	40.2600	4,444,227			96.14300%	
Totals:	110,388,160		4,444,227	- 286,594 =	4,157,633 X	96.14300% =	3,997,273
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	15,667		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	15,667	15,667
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						15,667	15,667
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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			1.000%	0.000%	81,335	81,335
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						731,335	731,335
Total Act 511, Current Taxes							747,002
Act 511 Tax Limit -->				476,979,721 X	12	5,723,757	
				Market Value	Mills	(511 Limit)	

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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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Huntingdon	40.2600	40.2600	0.00%	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%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,075,381
1200 Special Programs - Elementary / Secondary	2,464,951
1300 Vocational Education	934,879
1400 Other Instructional Programs - Elementary / Secondary	269,880
Total Instruction	\$10,745,091
2000 Support Services	
2100 Support Services - Students	469,802
2200 Support Services - Instructional Staff	687,094
2300 Support Services - Administration	1,197,851
2400 Support Services - Pupil Health	201,270
2500 Support Services - Business	313,302
2600 Operation and Maintenance of Plant Services	2,214,629
2700 Student Transportation Services	1,336,500
2800 Support Services - Central	2,136
2900 Other Support Services	45,000
Total Support Services	\$6,467,584
3000 Operation of Non-Instructional Services	
3200 Student Activities	344,400
Total Operation of Non-Instructional Services	\$344,400
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,373,131
5200 Interfund Transfers - Out	55,000
Total Other Expenditures and Financing Uses	\$1,428,131
Total Estimated Expenditures and Other Financing Uses	\$18,985,206

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,832,813
200 Personnel Services - Employee Benefits	2,509,049
300 Purchased Professional and Technical Services	44,360
400 Purchased Property Services	51,130
500 Other Purchased Services	421,250
600 Supplies	205,738
700 Property	5,216
800 Other Objects	5,825
Total Regular Programs - Elementary / Secondary	\$7,075,381
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	931,671
200 Personnel Services - Employee Benefits	549,205
300 Purchased Professional and Technical Services	110,000
500 Other Purchased Services	863,000
600 Supplies	11,075
Total Special Programs - Elementary / Secondary	\$2,464,951
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	197,239
200 Personnel Services - Employee Benefits	124,877
400 Purchased Property Services	1,690
500 Other Purchased Services	577,230
600 Supplies	11,709
700 Property	20,860
800 Other Objects	1,274
Total Vocational Education	\$934,879
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,100
200 Personnel Services - Employee Benefits	5,840
500 Other Purchased Services	250,940
Total Other Instructional Programs - Elementary / Secondary	\$269,880
Total Instruction	\$10,745,091
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	266,609
200 Personnel Services - Employee Benefits	189,266
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	3,659
600 Supplies	5,754
800 Other Objects	1,014
Total Support Services - Students	\$469,802
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	140,818

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	97,126
300	Purchased Professional and Technical Services	249,000
400	Purchased Property Services	6,000
500	Other Purchased Services	2,708
600	Supplies	31,062
700	Property	159,000
800	Other Objects	1,380
Total Support Services - Instructional Staff		\$687,094
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	606,426
200	Personnel Services - Employee Benefits	409,026
300	Purchased Professional and Technical Services	114,825
400	Purchased Property Services	6,450
500	Other Purchased Services	27,950
600	Supplies	13,174
700	Property	2,500
800	Other Objects	17,500
Total Support Services - Administration		\$1,197,851
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	117,368
200	Personnel Services - Employee Benefits	75,771
300	Purchased Professional and Technical Services	2,200
400	Purchased Property Services	1,000
500	Other Purchased Services	2,362
600	Supplies	1,970
800	Other Objects	599
Total Support Services - Pupil Health		\$201,270
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	147,446
200	Personnel Services - Employee Benefits	136,686
300	Purchased Professional and Technical Services	19,300
400	Purchased Property Services	250
500	Other Purchased Services	2,220
600	Supplies	4,000
700	Property	1,500
800	Other Objects	1,900
Total Support Services - Business		\$313,302
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	370,190
200	Personnel Services - Employee Benefits	244,934
300	Purchased Professional and Technical Services	44,000
400	Purchased Property Services	847,695
500	Other Purchased Services	228,000
600	Supplies	375,710
700	Property	95,700
800	Other Objects	8,400

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,214,629
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	500
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,321,000
600 Supplies	5,100
700 Property	5,400
Total Student Transportation Services	\$1,336,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	115
300 Purchased Professional and Technical Services	521
Total Support Services - Central	\$2,136
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	45,000
Total Other Support Services	\$45,000
Total Support Services	\$6,467,584
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	177,500
200 Personnel Services - Employee Benefits	81,400
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	10,000
500 Other Purchased Services	33,500
600 Supplies	18,750
700 Property	16,000
800 Other Objects	4,250
Total Student Activities	\$344,400
Total Operation of Non-Instructional Services	\$344,400
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	38,131
900 Other Uses of Funds	1,335,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,373,131
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	55,000
Total Interfund Transfers - Out	\$55,000
Total Other Expenditures and Financing Uses	\$1,428,131
TOTAL EXPENDITURES	\$18,985,206

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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,700,000	1,000,000
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	3,714,105	2,804,105
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 Cash and Short-Term Investments	\$5,414,105	\$3,804,105

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,414,105	\$3,804,105

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	2,410,000	1,625,000
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	\$2,410,000	\$1,625,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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>06/30/2019 Estimate</u>	<u>06/30/2020 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	\$2,410,000	\$1,625,000

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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	\$2,410,000	\$1,625,000