

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2019

Donna M. Cook
President of the Board - Original Signature Required

6/25/19
Date

Thomas D. Elt
Secretary of the Board - Original Signature Required

6-25-19
Date

Joseph W. Corazzi
Chief School Administrator - Original Signature Required

6/25/19
Date

Leonard A Corazzi

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Extn :

Contact Person

Telephone

Extension

corazzi.leonard@bphawks.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethel Park SD	COUNTY : Allegheny	AUN : 103021252
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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 x

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$89031927
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 x

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/25/19
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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 : Bethel Park SD	County : Allegheny	AUN Number : 103021252
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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 4-23-19
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DUE DATE:
 IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$250,000.00 Function 2900, Object 200: \$334,139.00	We charge Board provided retiree benefits to this 200 account.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,441,547	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,441,547</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	58,553,815	
7000 Revenue from State Sources	24,703,356	
8000 Revenue from Federal Sources	335,927	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$83,593,098</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$89,034,645</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,191,052
6113 Public Utility Realty Taxes	59,190
6114 Payments in Lieu of Current Taxes - State / Local	9,500
6140 Current Act 511 Taxes - Flat Rate Assessments	2,000
6150 Current Act 511 Taxes - Proportional Assessments	5,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,122,000
6500 Earnings on Investments	1,002,991
6700 Revenues from LEA Activities	242,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	833,082
6910 Rentals	175,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	156,300
REVENUE FROM LOCAL SOURCES	\$58,553,815
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,316,777
7271 Special Education funds for School-Aged Pupils	2,710,120
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	190,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	511,098
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,700,138
7505 Ready to Learn Block Grant	505,751
7810 State Share of Social Security and Medicare Taxes	1,548,915
7820 State Share of Retirement Contributions	7,140,057
REVENUE FROM STATE SOURCES	\$24,703,356
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	238,368
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,386
8517 NCLB, Title IV - 21st Century Schools	20,173
REVENUE FROM FEDERAL SOURCES	\$335,927
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,593,098

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 2.8%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$49,191,052	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,700,138</u>	
Total Approx. Tax Revenue:		\$50,891,190	
Approx. Tax Levy for Tax Rate Calculation:		\$52,282,197	
		Allegheny	Total
<hr/>			
2018-19 Data			
a. Assessed Value		\$2,476,128,448	\$2,476,128,448
b. Real Estate Mills		22.8763	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$2,237,773,292	\$2,237,773,292
d. Assessed Value		\$2,489,628,448	\$2,489,628,448
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy		\$56,644,657	\$56,644,657
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$56,644,657	\$56,644,657
(f Total * g)			
i. Base Mills Subject to Index		22.8763	
(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		97.25000%	97.25000%
k. Tax Levy Needed		\$52,282,197	\$52,282,197
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		21.0000	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$52,282,197	\$52,282,197
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$50,582,059
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$49,191,052
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,191,052	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,138</u>	
Total Approx. Tax Revenue:	\$50,891,190	
Approx. Tax Levy for Tax Rate Calculation:	\$52,282,197	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.5168	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,548,094	\$58,548,094
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	\$7,906.15	
Number of Homestead/Farmstead Properties	10240	10240
Median Assessed Value of Homestead Properties		\$149,100

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,191,052
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,138</u>
Total Approx. Tax Revenue:	\$50,891,190
Approx. Tax Levy for Tax Rate Calculation:	\$52,282,197
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,700,138	Lowering RE Tax Rate	\$0	\$1,700,138
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,700,138

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Allegheny	2,489,628,448	21.0000	52,282,197				97.25000%		
Totals:	2,489,628,448		52,282,197	-	1,700,138	=	50,582,059	X	97.25000% = 49,191,052
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
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			\$50.00	\$0.00		2,000		2,000
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							2,000		2,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		5,050,000		5,050,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		550,000		550,000
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							5,600,000		5,600,000
Total Act 511, Current Taxes									5,602,000
Act 511 Tax Limit -->					2,237,773,292	X	12		26,853,280
					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> Allegheny <u>Current Act 511 Taxes – Flat Rate Assessments</u>	22.8763	21.0000	-8.19%	Yes	2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$50.00	\$50.00	0.00%	Yes	2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		39,958,576
1200 Special Programs - Elementary / Secondary		11,707,390
1300 Vocational Education		3,104,525
1400 Other Instructional Programs - Elementary / Secondary		425,271
1500 Nonpublic School Programs		32,500
1800 Pre-Kindergarten		144,500
Total Instruction		\$55,372,762
2000 Support Services		
2100 Support Services - Students		1,779,430
2200 Support Services - Instructional Staff		1,997,751
2300 Support Services - Administration		4,101,095
2400 Support Services - Pupil Health		1,139,114
2500 Support Services - Business		726,369
2600 Operation and Maintenance of Plant Services		7,761,392
2700 Student Transportation Services		4,024,372
2800 Support Services - Central		2,097,581
2900 Other Support Services		672,139
Total Support Services		\$24,299,243
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,522,946
3300 Community Services		172,300
Total Operation of Non-Instructional Services		\$1,695,246
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		160,000
Total Facilities Acquisition, Construction and Improvement Services		\$160,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		6,838,994
5200 Interfund Transfers - Out		668,400
Total Other Expenditures and Financing Uses		\$7,507,394
Total Estimated Expenditures and Other Financing Uses		\$89,034,645

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,942,621
200 Personnel Services - Employee Benefits	14,265,777
300 Purchased Professional and Technical Services	605,950
400 Purchased Property Services	176,792
500 Other Purchased Services	739,444
600 Supplies	1,128,782
700 Property	97,611
800 Other Objects	1,599
Total Regular Programs - Elementary / Secondary	\$39,958,576
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,476,524
200 Personnel Services - Employee Benefits	3,889,283
300 Purchased Professional and Technical Services	828,850
400 Purchased Property Services	150
500 Other Purchased Services	1,466,700
600 Supplies	45,883
Total Special Programs - Elementary / Secondary	\$11,707,390
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,332,782
200 Personnel Services - Employee Benefits	861,016
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	3,700
500 Other Purchased Services	820,555
600 Supplies	61,572
700 Property	22,400
Total Vocational Education	\$3,104,525
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	125,000
200 Personnel Services - Employee Benefits	45,339
300 Purchased Professional and Technical Services	250,500
600 Supplies	4,432
Total Other Instructional Programs - Elementary / Secondary	\$425,271
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	32,500
Total Nonpublic School Programs	\$32,500
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	144,500
Total Pre-Kindergarten	\$144,500
Total Instruction	\$55,372,762
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	913,374
200 Personnel Services - Employee Benefits	560,136
300 Purchased Professional and Technical Services	256,700
500 Other Purchased Services	600
600 Supplies	48,620
Total Support Services - Students	\$1,779,430
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,196,254
200 Personnel Services - Employee Benefits	710,698
300 Purchased Professional and Technical Services	44,184
500 Other Purchased Services	700
600 Supplies	45,120
800 Other Objects	795
Total Support Services - Instructional Staff	\$1,997,751
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,094,862
200 Personnel Services - Employee Benefits	1,383,044
300 Purchased Professional and Technical Services	434,500
400 Purchased Property Services	6,100
500 Other Purchased Services	66,706
600 Supplies	38,402
700 Property	29,277
800 Other Objects	48,204
Total Support Services - Administration	\$4,101,095
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	446,884
200 Personnel Services - Employee Benefits	343,155
300 Purchased Professional and Technical Services	333,100
400 Purchased Property Services	150
600 Supplies	15,825
Total Support Services - Pupil Health	\$1,139,114
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	396,497
200 Personnel Services - Employee Benefits	282,872
300 Purchased Professional and Technical Services	7,550
400 Purchased Property Services	750
500 Other Purchased Services	1,500
600 Supplies	11,000
700 Property	25,000
800 Other Objects	1,200
Total Support Services - Business	\$726,369
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,994,617
200 Personnel Services - Employee Benefits	2,101,277
300 Purchased Professional and Technical Services	81,500

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	1,272,900
500	Other Purchased Services	272,000
600	Supplies	912,738
700	Property	123,960
800	Other Objects	2,400
Total Operation and Maintenance of Plant Services		\$7,761,392
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	2,089,560
200	Personnel Services - Employee Benefits	1,313,690
300	Purchased Professional and Technical Services	4,983
400	Purchased Property Services	64,300
500	Other Purchased Services	37,789
600	Supplies	441,700
700	Property	70,000
800	Other Objects	2,350
Total Student Transportation Services		\$4,024,372
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	528,646
200	Personnel Services - Employee Benefits	319,358
300	Purchased Professional and Technical Services	11,672
400	Purchased Property Services	484,323
500	Other Purchased Services	37,900
600	Supplies	59,308
700	Property	652,974
800	Other Objects	3,400
Total Support Services - Central		\$2,097,581
2900 <u>Other Support Services</u>		
100	Personnel Services - Salaries	250,000
200	Personnel Services - Employee Benefits	334,139
500	Other Purchased Services	88,000
Total Other Support Services		\$672,139
Total Support Services		\$24,299,243
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	829,725
200	Personnel Services - Employee Benefits	378,990
300	Purchased Professional and Technical Services	80,437
400	Purchased Property Services	34,400
500	Other Purchased Services	18,200
600	Supplies	150,864
800	Other Objects	30,330
Total Student Activities		\$1,522,946
3300 <u>Community Services</u>		
500	Other Purchased Services	171,200

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,100
Total Community Services	\$172,300
Total Operation of Non-Instructional Services	\$1,695,246
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	135,000
600 Supplies	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,258,994
900 Other Uses of Funds	3,580,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,838,994
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	668,400
Total Interfund Transfers - Out	\$668,400
Total Other Expenditures and Financing Uses	\$7,507,394
TOTAL EXPENDITURES	\$89,034,645

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Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	23,000,000	22,000,000
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	10,000,000	8,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	195,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$33,220,000	\$30,715,000

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		

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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	\$33,220,000	\$30,715,000

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<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		
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		
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		

LEA : 103021252 Bethel Park SD

<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		

LEA : 103021252 Bethel Park SD

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-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		

LEA : 103021252 Bethel Park SD

<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		

LEA : 103021252 Bethel Park SD

<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		

LEA : 103021252 Bethel Park SD

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	75,665,000	72,085,000
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		
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	\$75,665,000	\$72,085,000
TOTAL INDEBTEDNESS	\$75,665,000	\$72,085,000