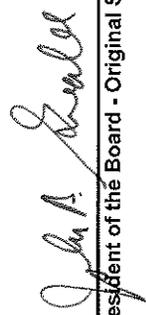


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

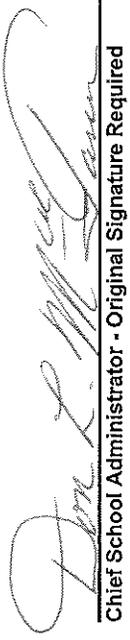
Date of Adoption of the General Fund Budget: 06/28/2021


President of the Board - Original Signature Required

7/7/2021
Date


Secretary of the Board - Original Signature Required

7/7/2021
Date


Chief School Administrator - Original Signature Required

7/07/2021
Date

James Shargots
Contact Person

(724)267-4914 Extn :
Telephone Extension

shargotsj@bcasd.net
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethlehem-Center SD	COUNTY : Washington	AUN : 101631003
--	------------------------	--------------------

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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021)?

Yes

No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

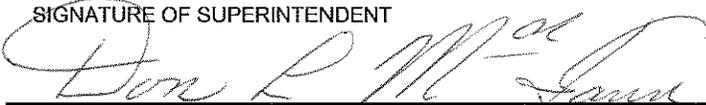
Total Budgeted Expenditures	\$22150794
Ending Unassigned Fund Balance	\$-2446337
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-11.04%

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 7/07/2021
---	-------------------

DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bethlehem-Center SD	County : Washington	AUN Number : 101631003
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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 MAY 24, 2021
---	----------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve, in the amount of \$530,835, will be used to fund any unforeseen expenditures during the 2021-22 school year.
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.	The school district has been operating with a deficit fund balance for the past 3 years.

<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	(2,446,337)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$2,446,337)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,711,550
7000 Revenue from State Sources	14,201,244
8000 Revenue from Federal Sources	2,238,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,150,794</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,704,457</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,600,000
6113 Public Utility Realty Taxes	4,300
6120 Current Per Capita Taxes, Section 679	23,100
6140 Current Act 511 Taxes - Flat Rate Assessments	28,100
6150 Current Act 511 Taxes - Proportional Assessments	970,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	8,050
6700 Revenues from LEA Activities	6,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	315,000
6910 Rentals	7,000
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	\$5,711,550
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,949,707
7112 Basic Education Funding-Social Security	315,000
7240 Driver Education - Student	700
7271 Special Education funds for School-Aged Pupils	1,148,191
7311 Pupil Transportation Subsidy	1,250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,028
7340 State Property Tax Reduction Allocation	465,548
7505 Ready to Learn Block Grant	252,070
7820 State Share of Retirement Contributions	1,800,000
REVENUE FROM STATE SOURCES	\$14,201,244
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	240,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	18,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	600,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,290,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$2,238,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,150,794

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,600,000
Amount of Tax Relief for Homestead Exclusions	<u>\$465,548</u>
Total Approx. Tax Revenue:	\$4,065,548
Approx. Tax Levy for Tax Rate Calculation:	\$4,664,186

Washington

Total

2020-21 Data		
a. Assessed Value	\$429,097,343	\$429,097,343
b. Real Estate Mills	10.4065	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$340,168,479	\$340,168,479
d. Assessed Value	\$429,313,093	\$429,313,093
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$4,465,401	\$4,465,401
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$4,465,401	\$4,465,401
(f Total * g)		
i. Base Mills Subject to Index	10.4065	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.74210%	85.74210%
k. Tax Levy Needed	\$4,664,186	\$4,664,186
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	10.8643	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,664,186	\$4,664,186
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,198,638
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,600,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,600,000

Amount of Tax Relief for Homestead Exclusions

\$465,548

Total Approx. Tax Revenue:

\$4,065,548

Approx. Tax Levy for Tax Rate Calculation:

\$4,664,186

Washington

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	10.8643	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$4,664,186	\$4,664,186
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	\$19,779.45	
Number of Homestead/Farmstead Properties	2175	2175
Median Assessed Value of Homestead Properties		\$94,500

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,600,000
Amount of Tax Relief for Homestead Exclusions	<u>\$465,548</u>
Total Approx. Tax Revenue:	\$4,065,548
Approx. Tax Levy for Tax Rate Calculation:	\$4,664,186
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$465,548	Lowering RE Tax Rate	\$0	\$465,548
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$465,548

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>
Washington	429,313,093	10.8643	4,664,186			85.74210%	
Totals:	429,313,093		4,664,186	465,548	4,198,638	85.74210%	3,600,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		23,100
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	23,100
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	5,000
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			33,200
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	870,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000
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			970,000
Total Act 511, Current Taxes			998,100
Act 511 Tax Limit -->		340,168,479 X	12
		Market Value	Mills
			4,082,022
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Washington	10.4065	10.8643	4.40%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,074,155
1200 Special Programs - Elementary / Secondary	4,063,006
1300 Vocational Education	587,754
1400 Other Instructional Programs - Elementary / Secondary	675
Total Instruction	\$13,725,590
2000 Support Services	
2100 Support Services - Students	342,436
2200 Support Services - Instructional Staff	920,209
2300 Support Services - Administration	1,209,552
2400 Support Services - Pupil Health	224,655
2500 Support Services - Business	546,598
2600 Operation and Maintenance of Plant Services	1,714,852
2700 Student Transportation Services	2,029,125
2900 Other Support Services	8,300
Total Support Services	\$6,995,727
3000 Operation of Non-Instructional Services	
3200 Student Activities	386,177
Total Operation of Non-Instructional Services	\$386,177
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	412,465
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	530,835
Total Other Expenditures and Financing Uses	\$1,043,300
Total Estimated Expenditures and Other Financing Uses	\$22,150,794

2021-2022 Final General Fund Budget

LEA : 101631003 Bethlehem-Center SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,753,810
200 Personnel Services - Employee Benefits	3,487,295
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	747,000
600 Supplies	46,050
Total Regular Programs - Elementary / Secondary	\$9,074,155
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,244,566
200 Personnel Services - Employee Benefits	1,023,540
300 Purchased Professional and Technical Services	982,500
400 Purchased Property Services	2,200
500 Other Purchased Services	790,200
600 Supplies	20,000
Total Special Programs - Elementary / Secondary	\$4,063,006
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	76,975
200 Personnel Services - Employee Benefits	60,779
500 Other Purchased Services	450,000
Total Vocational Education	\$587,754
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
400 Purchased Property Services	300
500 Other Purchased Services	375
Total Other Instructional Programs - Elementary / Secondary	\$675
Total Instruction	\$13,725,590
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	173,925
200 Personnel Services - Employee Benefits	165,211
600 Supplies	3,300
Total Support Services - Students	\$342,436
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	231,762
200 Personnel Services - Employee Benefits	208,747
300 Purchased Professional and Technical Services	17,250
500 Other Purchased Services	250
600 Supplies	29,600
700 Property	426,000
800 Other Objects	6,600
Total Support Services - Instructional Staff	\$920,209
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	550,905

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	536,447
300 Purchased Professional and Technical Services	82,350
500 Other Purchased Services	28,350
600 Supplies	6,000
800 Other Objects	5,500
Total Support Services - Administration	\$1,209,552
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	118,249
200 Personnel Services - Employee Benefits	99,586
300 Purchased Professional and Technical Services	1,500
600 Supplies	5,320
Total Support Services - Pupil Health	\$224,655
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	175,929
200 Personnel Services - Employee Benefits	161,059
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	13,250
500 Other Purchased Services	1,150
600 Supplies	57,550
800 Other Objects	101,660
Total Support Services - Business	\$546,598
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	623,999
200 Personnel Services - Employee Benefits	430,553
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	38,800
500 Other Purchased Services	55,000
600 Supplies	277,300
700 Property	206,700
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$1,714,852
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,024,125
Total Student Transportation Services	\$2,029,125
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,300
Total Other Support Services	\$8,300
Total Support Services	\$6,995,727
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	140,647
200 Personnel Services - Employee Benefits	55,606
300 Purchased Professional and Technical Services	54,599

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	13,000
500 Other Purchased Services	64,425
600 Supplies	34,350
700 Property	3,500
800 Other Objects	20,050
Total Student Activities	\$386,177
Total Operation of Non-Instructional Services	\$386,177
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	362,465
900 Other Uses of Funds	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$412,465
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	530,835
Total Budgetary Reserve	\$530,835
Total Other Expenditures and Financing Uses	\$1,043,300
TOTAL EXPENDITURES	\$22,150,794

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1	1
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	12,400	12,400
Other Capital Projects Fund	33,465	
Debt Service Fund	61,270	
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	16,500	16,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$123,636	\$28,901

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$123,636	\$28,901
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	11,575,000	11,525,000
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	\$11,575,000	\$11,525,000
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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		
---	--	--

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		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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

06/30/2021 Estimate

06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$11,575,000	\$11,525,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,000,000	3,500,000
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		
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	\$4,000,000	\$3,500,000
TOTAL INDEBTEDNESS	\$15,575,000	\$15,025,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,446,337)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$2,446,337)
5900 Budgetary Reserve	530,835
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$1,915,502)