

LEA Name : Bethlehem-Center SD

Class : 3

AUN Number : 101631003

County : Washington

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2022



President of the Board - Original Signature Required

6/28/2022

Date



Secretary of the Board - Original Signature Required

6/28/2022

Date



Chief School Administrator - Original Signature Required

06-28-2022

Date

Matthew Waugh

Contact Person

(724)267-4914

Extn :

Telephone

Extension

waughm@bcasd.net

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethlehem-Center SD	COUNTY : Washington	AUN : 101631003
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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 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 2022-2023 (compared to 2021-2022) ?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$22402021
Ending Unassigned Fund Balance	\$-2671320
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-11.92%

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 06-28-2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

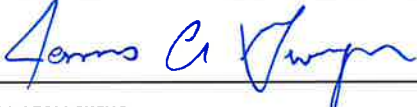
24 PS 6-687(a)(1)

(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 6/28/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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<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.	In order to address the trend of deficit budgets and to gradually restore the fund balance, the school board voted to furlough 13 teachers effective June 30, 2022, and along 7 teacher retirements, results in a minimal Budgetary Reserve.
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 4 years.

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		
0850 Unassigned Fund Balance	(2,671,320)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$2,671,320)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,521,384	
7000 Revenue from State Sources	15,994,775	
8000 Revenue from Federal Sources	885,862	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,402,021</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,730,701</u>

LEA : 101631003 Bethlehem-Center SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,776,000
6113 Public Utility Realty Taxes	4,380
6120 Current Per Capita Taxes, Section 679	24,950
6140 Current Act 511 Taxes - Flat Rate Assessments	32,450
6150 Current Act 511 Taxes - Proportional Assessments	989,742
6400 Delinquencies on Taxes Levied / Assessed by the LEA	205,000
6500 Earnings on Investments	7,550
6700 Revenues from LEA Activities	6,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	315,000
6910 Rentals	7,500
6990 Refunds and Other Miscellaneous Revenue	152,812
REVENUE FROM LOCAL SOURCES	\$5,521,384
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,049,892
7112 Basic Education Funding-Social Security	315,000
7240 Driver Education - Student	700
7271 Special Education funds for School-Aged Pupils	1,240,046
7311 Pupil Transportation Subsidy	1,330,258
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	586,809
7505 Ready to Learn Block Grant	252,070
7598 Revenue for the Support of Public Schools	1,000,000
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,800,000
REVENUE FROM STATE SOURCES	\$15,994,775
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	233,287
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,264
8517 NCLB, Title IV - 21st Century Schools	16,311
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	98,056
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	325,024
8751 ARP ESSER Learning Loss	17,989
8752 ARP ESSER Summer Programs	17,989
8753 ARP ESSER Afterschool Programs	89,942

LEA : 101631003 Bethlehem-Center SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$885,862
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,402,021

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,776,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$586,809</u>	
Total Approx. Tax Revenue:	\$4,362,809	
Approx. Tax Levy for Tax Rate Calculation:	\$4,890,373	
	Washington	Total

2021-22 Data		
a. Assessed Value	\$429,313,093	\$429,313,093
b. Real Estate Mills	10.8643	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$359,730,514	\$359,730,514
d. Assessed Value	\$429,107,973	\$429,107,973
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,664,186	\$4,664,186
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,664,186	\$4,664,186
(f Total * g)		
i. Base Mills Subject to Index	10.8643	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.74124%	87.74124%
k. Tax Levy Needed	\$4,890,373	\$4,890,373
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	11.3966	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,890,372	\$4,890,372
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,303,563
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,776,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,776,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$586,809</u>	
Total Approx. Tax Revenue:	\$4,362,809	
Approx. Tax Levy for Tax Rate Calculation:	\$4,890,373	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.3966	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,890,372	\$4,890,372
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	\$24,241.00	
Number of Homestead/Farmstead Properties	2124	2124
Median Assessed Value of Homestead Properties		\$95,600

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,776,000
Amount of Tax Relief for Homestead Exclusions	<u>\$586,809</u>
Total Approx. Tax Revenue:	\$4,362,809
Approx. Tax Levy for Tax Rate Calculation:	\$4,890,373
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$586,809	Lowering RE Tax Rate	\$0	\$586,809
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$586,809

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101631003 Bethlehem-Center SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/1/2022 8:15:44 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
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
Washington	429,107,973	11.3966	4,890,372			87.74124%	
Totals:	429,107,973		4,890,372	- 586,809	= 4,303,563	X 87.74124%	= 3,776,000
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	24,950		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	25,500	24,950
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	8,000	7,500
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						33,500	32,450
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	880,000	879,742
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	110,000	110,000
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						990,000	989,742
Total Act 511, Current Taxes							1,022,192
Act 511 Tax Limit -->				359,730,514		X 12	4,316,766
				Market Value		Mills	(511 Limit)

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Washington	10.8643	11.3966	4.90%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,131,361
1200 Special Programs - Elementary / Secondary	4,158,801
1300 Vocational Education	582,776
1400 Other Instructional Programs - Elementary / Secondary	3,302
Total Instruction	\$13,876,240
2000 Support Services	
2100 Support Services - Students	369,214
2200 Support Services - Instructional Staff	498,725
2300 Support Services - Administration	1,321,694
2400 Support Services - Pupil Health	246,886
2500 Support Services - Business	442,091
2600 Operation and Maintenance of Plant Services	1,577,836
2700 Student Transportation Services	2,372,233
2800 Support Services - Central	5,000
2900 Other Support Services	8,300
Total Support Services	\$6,841,979
3000 Operation of Non-Instructional Services	
3200 Student Activities	355,892
3300 Community Services	3,700
Total Operation of Non-Instructional Services	\$359,592
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	598,564
5200 Interfund Transfers - Out	180,500
5900 Budgetary Reserve	539,146
Total Other Expenditures and Financing Uses	\$1,318,210
Total Estimated Expenditures and Other Financing Uses	\$22,402,021

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	5,332,053
200 Personnel Services - Employee Benefits	2,876,908
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	826,650
600 Supplies	44,750
Total Regular Programs - Elementary / Secondary	\$9,131,361
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,243,151
200 Personnel Services - Employee Benefits	998,371
300 Purchased Professional and Technical Services	971,979
400 Purchased Property Services	1,500
500 Other Purchased Services	925,200
600 Supplies	18,000
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$4,158,801
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	76,575
200 Personnel Services - Employee Benefits	56,201
500 Other Purchased Services	450,000
Total Vocational Education	\$582,776
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,147
200 Personnel Services - Employee Benefits	905
500 Other Purchased Services	250
Total Other Instructional Programs - Elementary / Secondary	\$3,302
Total Instruction	\$13,876,240
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	230,700
200 Personnel Services - Employee Benefits	135,764
600 Supplies	2,750
Total Support Services - Students	\$369,214
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	239,476
200 Personnel Services - Employee Benefits	195,349
300 Purchased Professional and Technical Services	13,250
500 Other Purchased Services	250
600 Supplies	45,600
800 Other Objects	4,800
Total Support Services - Instructional Staff	\$498,725
2300 <u>Support Services - Administration</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	587,113
200 Personnel Services - Employee Benefits	572,281
300 Purchased Professional and Technical Services	114,500
500 Other Purchased Services	29,550
600 Supplies	5,000
800 Other Objects	13,250
Total Support Services - Administration	\$1,321,694
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	138,850
200 Personnel Services - Employee Benefits	100,036
300 Purchased Professional and Technical Services	1,500
600 Supplies	6,500
Total Support Services - Pupil Health	\$246,886
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	112,569
200 Personnel Services - Employee Benefits	90,284
300 Purchased Professional and Technical Services	110,648
400 Purchased Property Services	3,000
500 Other Purchased Services	900
600 Supplies	52,040
800 Other Objects	72,650
Total Support Services - Business	\$442,091
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	672,371
200 Personnel Services - Employee Benefits	408,001
300 Purchased Professional and Technical Services	87,500
400 Purchased Property Services	37,300
500 Other Purchased Services	81,914
600 Supplies	282,500
700 Property	7,000
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$1,577,836
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,550
500 Other Purchased Services	2,368,683
Total Student Transportation Services	\$2,372,233
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	5,000
Total Support Services - Central	\$5,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,300
Total Other Support Services	\$8,300
Total Support Services	\$6,841,979

3000 Operation of Non-Instructional Services

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<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	148,200
200 Personnel Services - Employee Benefits	33,092
300 Purchased Professional and Technical Services	48,100
400 Purchased Property Services	8,500
500 Other Purchased Services	71,000
600 Supplies	28,750
700 Property	2,000
800 Other Objects	16,250
Total Student Activities	\$355,892
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,700
Total Community Services	\$3,700
Total Operation of Non-Instructional Services	\$359,592
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	385,208
900 Other Uses of Funds	213,356
Total Debt Service / Other Expenditures and Financing Uses	\$598,564
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	180,500
Total Interfund Transfers - Out	\$180,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	539,146
Total Budgetary Reserve	\$539,146
Total Other Expenditures and Financing Uses	\$1,318,210
TOTAL EXPENDITURES	\$22,402,021

LEA : 101631003 Bethlehem-Center SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	12,427	12,450
Other Capital Projects Fund	33,479	33,494
Debt Service Fund	1	2
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	13,250	13,250
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$59,158	\$59,197

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$59,158	\$59,197

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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 : 101631003 Bethlehem-Center SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,500,000	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	\$3,500,000	\$3,500,000
TOTAL INDEBTEDNESS	\$3,500,000	\$3,500,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,671,320)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$2,671,320)
5900 Budgetary Reserve	539,146
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$2,132,174)