

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Matthew Waugh

Contact Person

waughm@bcasd.net

Email Address

6/29/2023

Date

6/29/2023

Date

Date

(724)267-4914 Extn :

Telephone_____
Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 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 2023-2024 (compared to 2022-2023)?

Yes

☒

No

☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$21048585
Ending Unassigned Fund Balance	\$-2028867
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-9.63%

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 6/29/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 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 5/22/23
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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>
5270	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2300, Object 100: \$579,836.00</div> <div>Function 2300, Object 200: \$687,225.00</div>	200 Benefits under Function 2391 include retiree benefits in the amount of \$232,054.
5290	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2500, Object 100: \$177,816.00</div> <div>Function 2500, Object 200: \$216,529.00</div>	200 Benefits under Function 2519 include installment one of the ACSHIC buy-in in the amount of \$95,000.
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 district is projecting a negative fund balance in the amount of \$1,528,000

<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	(2,028,867)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$2,028,867)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,128,912	
7000 Revenue from State Sources	14,411,355	
8000 Revenue from Federal Sources	508,318	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,048,585</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,019,718</u>

LEA : 101631003 Bethlehem-Center SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,070,400
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	1,074,236
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	3,550
6700 Revenues from LEA Activities	1,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	450,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	107,946
REVENUE FROM LOCAL SOURCES	\$6,128,912
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,415,354
7112 Basic Education Funding-Social Security	274,788
7160 Tuition for Orphans Subsidy	20,000
7240 Driver Education - Student	700
7271 Special Education funds for School-Aged Pupils	1,272,176
7311 Pupil Transportation Subsidy	922,186
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	58,533
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	586,809
7360 Safe Schools	232,425
7505 Ready to Learn Block Grant	252,070
7598 Revenue for the Support of Public Schools	110,948
7820 State Share of Retirement Contributions	1,207,866
REVENUE FROM STATE SOURCES	\$14,411,355
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	356,054
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,474
8517 Title IV - 21st Century Schools	18,848

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	89,942
REVENUE FROM FEDERAL SOURCES	\$508,318
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,048,585

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,070,400	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,062</u>	
Total Approx. Tax Revenue:	\$4,658,462	
Approx. Tax Levy for Tax Rate Calculation:	\$5,161,244	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$429,107,973	\$429,107,973
b. Real Estate Mills	11.3966	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$362,876,146	\$362,876,146
d. Assessed Value	\$427,680,073	\$427,680,073
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,890,372	\$4,890,372
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,890,372	\$4,890,372
(f Total * g)		
i. Base Mills Subject to Index	11.3966	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00587%	89.00587%
k. Tax Levy Needed	\$5,161,244	\$5,161,244
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	12.0680	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,161,243	\$5,161,243
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,573,181
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,070,400
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,070,400	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,062</u>	
Total Approx. Tax Revenue:	\$4,658,462	
Approx. Tax Levy for Tax Rate Calculation:	\$5,161,244	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.0689	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,161,628	\$5,161,628
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	\$23,805.12	
Number of Homestead/Farmstead Properties	2047	2047
Median Assessed Value of Homestead Properties		\$96,600

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,070,400
Amount of Tax Relief for Homestead Exclusions	<u>\$588,062</u>
Total Approx. Tax Revenue:	\$4,658,462
Approx. Tax Levy for Tax Rate Calculation:	\$5,161,244
	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	\$1,253			\$1,253
Amount of Tax Relief from State/Local Sources				\$588,062

2023-2024 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)			
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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	427,680,073	12.0680	5,161,243			89.00587%	
Totals:	427,680,073		5,161,243	- 588,062 =	4,573,181 X	89.00587% =	4,070,400
				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%	989,236	989,236
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	85,000
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						1,099,236	1,074,236
Total Act 511, Current Taxes							1,106,686
Act 511 Tax Limit -->				362,876,146 X	12	4,354,514	
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Washington	11.3966	12.0680	5.90%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,216,955
1200 Special Programs - Elementary / Secondary	4,045,352
1300 Vocational Education	504,833
1400 Other Instructional Programs - Elementary / Secondary	3,291
1500 Nonpublic School Programs	2,183
Total Instruction	\$12,772,614
2000 Support Services	
2100 Support Services - Students	234,358
2200 Support Services - Instructional Staff	464,121
2300 Support Services - Administration	1,439,196
2400 Support Services - Pupil Health	155,844
2500 Support Services - Business	736,190
2600 Operation and Maintenance of Plant Services	1,970,338
2700 Student Transportation Services	2,137,554
2800 Support Services - Central	7,000
2900 Other Support Services	8,300
Total Support Services	\$7,152,901
3000 Operation of Non-Instructional Services	
3200 Student Activities	462,085
3300 Community Services	5,400
Total Operation of Non-Instructional Services	\$467,485
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	655,585
Total Other Expenditures and Financing Uses	\$655,585
Total Estimated Expenditures and Other Financing Uses	\$21,048,585

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,988,623
200 Personnel Services - Employee Benefits	3,018,302
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	992,500
600 Supplies	216,530
Total Regular Programs - Elementary / Secondary	\$8,216,955
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,045,021
200 Personnel Services - Employee Benefits	810,392
300 Purchased Professional and Technical Services	1,227,139
400 Purchased Property Services	1,500
500 Other Purchased Services	942,700
600 Supplies	18,000
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$4,045,352
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	77,575
200 Personnel Services - Employee Benefits	55,258
500 Other Purchased Services	372,000
Total Vocational Education	\$504,833
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,147
200 Personnel Services - Employee Benefits	894
500 Other Purchased Services	250
Total Other Instructional Programs - Elementary / Secondary	\$3,291
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,183
Total Nonpublic School Programs	\$2,183
Total Instruction	\$12,772,614
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	119,450
200 Personnel Services - Employee Benefits	112,158
600 Supplies	2,750
Total Support Services - Students	\$234,358
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	188,200
200 Personnel Services - Employee Benefits	161,919
300 Purchased Professional and Technical Services	20,500
500 Other Purchased Services	250
600 Supplies	57,452

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<u>Description</u>	<u>Amount</u>
700 Property	30,000
800 Other Objects	5,800
Total Support Services - Instructional Staff	\$464,121
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	579,836
200 Personnel Services - Employee Benefits	687,225
300 Purchased Professional and Technical Services	119,500
500 Other Purchased Services	33,135
600 Supplies	5,000
800 Other Objects	14,500
Total Support Services - Administration	\$1,439,196
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	79,399
200 Personnel Services - Employee Benefits	68,445
300 Purchased Professional and Technical Services	1,500
600 Supplies	6,500
Total Support Services - Pupil Health	\$155,844
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	177,816
200 Personnel Services - Employee Benefits	216,529
300 Purchased Professional and Technical Services	83,500
400 Purchased Property Services	3,000
500 Other Purchased Services	900
600 Supplies	81,695
800 Other Objects	172,750
Total Support Services - Business	\$736,190
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	686,486
200 Personnel Services - Employee Benefits	417,026
300 Purchased Professional and Technical Services	216,712
400 Purchased Property Services	41,300
500 Other Purchased Services	161,214
600 Supplies	389,600
700 Property	56,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$1,970,338
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,550
500 Other Purchased Services	2,134,004
Total Student Transportation Services	\$2,137,554
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	7,000
Total Support Services - Central	\$7,000
2900 <u>Other Support Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	8,300
Total Other Support Services	\$8,300
Total Support Services	\$7,152,901
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	185,750
200 Personnel Services - Employee Benefits	79,985
300 Purchased Professional and Technical Services	46,600
400 Purchased Property Services	11,000
500 Other Purchased Services	75,300
600 Supplies	34,700
700 Property	2,000
800 Other Objects	26,750
Total Student Activities	\$462,085
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	900
Total Community Services	\$5,400
Total Operation of Non-Instructional Services	\$467,485
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	425,724
900 Other Uses of Funds	229,861
Total Debt Service / Other Expenditures and Financing Uses	\$655,585
Total Other Expenditures and Financing Uses	\$655,585
TOTAL EXPENDITURES	\$21,048,585

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	12,511	12,601
Other Capital Projects Fund	34,777	36,577
Debt Service Fund		
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	\$60,539	\$62,429

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$60,539	\$62,429

LEA : 101631003 Bethlehem-Center SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	11,520,000	11,385,000
0520 Extended-Term Financing Agreements Payable	395,163	300,302
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	303,791	310,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,001,905	5,301,905
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,220,859	\$17,297,207
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

LEA : 101631003 Bethlehem-Center SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$17,220,859	\$17,297,207

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	3,000,000	3,000,000
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		
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	\$3,000,000	\$3,000,000
TOTAL INDEBTEDNESS	\$20,220,859	\$20,297,207

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,028,867)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$2,028,867)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$2,028,867)