

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

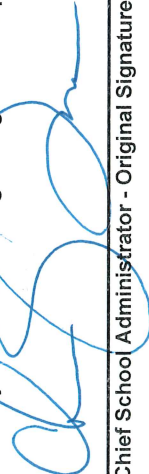
Date of Adoption of the General Fund Budget: 06/24/2019



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Joseph R Gudac

Contact Person

(724)267-4914

Telephone

Extn :

Extension

gudacj@bcasd.net

Email Address

8/19/19

Date

8/19/2019

Date

8/19/19

Date

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes ☒

No ☐

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

Total Budgeted Expenditures	\$19455300
Ending Unassigned Fund Balance	\$305164
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.6%

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 8/19/19
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

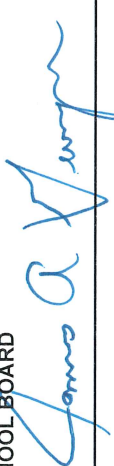
24 PS 6-687(a)(1)

(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 8-19-19
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	Our beginning fund balance is actually in the negative due to outstanding debts. The report would not let me put a negative number. Our balance would have been --\$2,800,000.00
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2100, Object 100: \$114,506.00 Function 2100, Object 200: \$116,808.00	Some of these salaries are to be paid with TII funds.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Ending fund balance was a negative number and the system would not accept a negative number.
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.	Ending fund balance was a negative number and the system would not accept a negative number.

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	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,322,764
7000 Revenue from State Sources	14,113,195
8000 Revenue from Federal Sources	324,505
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,760,464</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,760,464</u>

LEA : 101631003 Bethlehem-Center SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,426,548
6113 Public Utility Realty Taxes	1,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6120 Current Per Capita Taxes, Section 679	24,700
6140 Current Act 511 Taxes - Flat Rate Assessments	28,250
6150 Current Act 511 Taxes - Proportional Assessments	946,566
6400 Delinquencies on Taxes Levied / Assessed by the LEA	285,000
6500 Earnings on Investments	6,350
6700 Revenues from LEA Activities	11,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,000
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	3,500
6990 Refunds and Other Miscellaneous Revenue	244,350
REVENUE FROM LOCAL SOURCES	\$5,322,764
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,147,564
7240 Driver Education - Student	665
7271 Special Education funds for School-Aged Pupils	1,068,316
7311 Pupil Transportation Subsidy	1,450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	10,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,630
7340 State Property Tax Reduction Allocation	465,520
7505 Ready to Learn Block Grant	252,070
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,298,430
REVENUE FROM STATE SOURCES	\$14,113,195
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	240,925
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,321
8517 NCLB, Title IV - 21St Century Schools	18,259
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
REVENUE FROM FEDERAL SOURCES	\$324,505
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,760,464

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,426,548	
Amount of Tax Relief for Homestead Exclusions	<u>\$465,520</u>	
Total Approx. Tax Revenue:	\$3,892,068	
Approx. Tax Levy for Tax Rate Calculation:	\$4,272,796	
	Washington	Total

2018-19 Data		
a. Assessed Value	\$426,188,460	\$426,188,460
b. Real Estate Mills	9.6960	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$317,519,927	\$317,519,927
d. Assessed Value	\$426,188,460	\$426,188,460
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$4,132,323	\$4,132,323
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$4,132,323	\$4,132,323
(f Total * g)		
i. Base Mills Subject to Index	9.6960	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$4,272,796	\$4,272,796
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	10.0256	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$4,272,795	\$4,272,795
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,807,275
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,426,548
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,426,548	
Amount of Tax Relief for Homestead Exclusions	<u>\$465,520</u>	
Total Approx. Tax Revenue:	\$3,892,068	
Approx. Tax Levy for Tax Rate Calculation:	\$4,272,796	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.0256	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,272,795	\$4,272,795
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	\$20,802.49	
Number of Homestead/Farmstead Properties	2251	2251
Median Assessed Value of Homestead Properties		\$91,900

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,426,548
Amount of Tax Relief for Homestead Exclusions	<u>\$465,520</u>
Total Approx. Tax Revenue:	\$3,892,068
Approx. Tax Levy for Tax Rate Calculation:	\$4,272,796
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$465,520	Lowering RE Tax Rate	\$0	\$465,520
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$465,520

2019-2020 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 <u>Current Real Estate Taxes</u>							
<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	426,188,460	10.0256	4,272,795			90.00000%	
Totals:	426,188,460		4,272,795	- 465,520	= 3,807,275	X 90.00000%	= 3,426,548
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	24,700		
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			\$5.00	\$0.00	25,000	24,150
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	8,200	4,100
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						33,200	28,250
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%	886,566	886,566
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	60,000	60,000
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						946,566	946,566
Total Act 511, Current Taxes							974,816
Act 511 Tax Limit -->				317,519,927		X 12	3,810,239
				Market Value		Mills	(511 Limit)

LEA : 101631003 Bethlehem-Center SD

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>									
	Washington	9.6960	10.0256	3.40%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

LEA : 101631003 Bethlehem-Center SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,704,112
1200 Special Programs - Elementary / Secondary	3,488,883
1300 Vocational Education	678,963
1400 Other Instructional Programs - Elementary / Secondary	19,436
Total Instruction	\$12,891,394
2000 Support Services	
2100 Support Services - Students	237,114
2200 Support Services - Instructional Staff	502,066
2300 Support Services - Administration	1,263,402
2400 Support Services - Pupil Health	213,380
2500 Support Services - Business	335,744
2600 Operation and Maintenance of Plant Services	1,261,000
2700 Student Transportation Services	2,088,650
2900 Other Support Services	8,200
Total Support Services	\$5,909,556
3000 Operation of Non-Instructional Services	
3200 Student Activities	371,850
Total Operation of Non-Instructional Services	\$371,850
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,500
Total Facilities Acquisition, Construction and Improvement Services	\$2,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	180,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$280,000
Total Estimated Expenditures and Other Financing Uses	\$19,455,300

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	4,625,461
200 Personnel Services - Employee Benefits	3,254,711
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	18,430
500 Other Purchased Services	738,500
600 Supplies	57,010
Total Regular Programs - Elementary / Secondary	\$8,704,112
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,248,777
200 Personnel Services - Employee Benefits	1,001,906
300 Purchased Professional and Technical Services	530,000
500 Other Purchased Services	708,200
Total Special Programs - Elementary / Secondary	\$3,488,883
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	132,150
200 Personnel Services - Employee Benefits	107,513
500 Other Purchased Services	435,700
600 Supplies	2,000
700 Property	1,600
Total Vocational Education	\$678,963
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	3,261
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	300
500 Other Purchased Services	375
Total Other Instructional Programs - Elementary / Secondary	\$19,436
Total Instruction	\$12,891,394
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	114,506
200 Personnel Services - Employee Benefits	116,808
400 Purchased Property Services	1,500
500 Other Purchased Services	75
600 Supplies	4,200
800 Other Objects	25
Total Support Services - Students	\$237,114
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	245,026
200 Personnel Services - Employee Benefits	189,580
300 Purchased Professional and Technical Services	17,000
600 Supplies	23,870

LEA : 101631003 Bethlehem-Center SD

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<u>Description</u>	<u>Amount</u>
700 Property	26,000
800 Other Objects	590
Total Support Services - Instructional Staff	\$502,066
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	621,324
200 Personnel Services - Employee Benefits	530,178
300 Purchased Professional and Technical Services	66,550
400 Purchased Property Services	7,300
500 Other Purchased Services	26,425
600 Supplies	8,375
800 Other Objects	3,250
Total Support Services - Administration	\$1,263,402
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	112,650
200 Personnel Services - Employee Benefits	96,080
300 Purchased Professional and Technical Services	1,850
600 Supplies	2,800
Total Support Services - Pupil Health	\$213,380
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	163,704
200 Personnel Services - Employee Benefits	110,325
400 Purchased Property Services	4,850
500 Other Purchased Services	750
600 Supplies	39,455
800 Other Objects	16,660
Total Support Services - Business	\$335,744
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	502,173
200 Personnel Services - Employee Benefits	350,922
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	159,330
500 Other Purchased Services	47,975
600 Supplies	155,400
700 Property	150
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	\$1,261,000
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	2,084,550
Total Student Transportation Services	\$2,088,650
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,200
Total Other Support Services	\$8,200
Total Support Services	\$5,909,556

LEA : 101631003 Bethlehem-Center SD

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<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	140,200
200 Personnel Services - Employee Benefits	59,830
300 Purchased Professional and Technical Services	46,250
400 Purchased Property Services	14,500
500 Other Purchased Services	66,920
600 Supplies	32,500
700 Property	3,500
800 Other Objects	8,150
Total Student Activities	\$371,850
Total Operation of Non-Instructional Services	\$371,850
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
500 Other Purchased Services	2,500
Total Facilities Acquisition, Construction and Improvement Services	\$2,500
Total Facilities Acquisition, Construction and Improvement Services	\$2,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	100,000
900 Other Uses of Funds	80,000
Total Debt Service / Other Expenditures and Financing Uses	\$180,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$280,000
TOTAL EXPENDITURES	\$19,455,300

LEA : 101631003 Bethlehem-Center SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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	55,802	20,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,245,157	
Debt Service Fund	457,635	
Food Service / Cafeteria Operations Fund	31,378	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	13,450	13,450
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,803,423	\$83,451
<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 101631003 Bethlehem-Center SD

<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	\$1,803,423	\$83,451

LEA : 101631003 Bethlehem-Center SD

<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 : 101631003 Bethlehem-Center 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		

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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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness		

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,800,000	2,000,000
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	\$2,800,000	\$2,000,000
TOTAL INDEBTEDNESS	\$2,800,000	\$2,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	305,164
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$305,164
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$405,164