

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required6/19/23

Date

Secretary of the Board - Original Signature Required6/19/2023

Date

Chief School Administrator - Original Signature Required6-19-23

DateJulie Keener

Contact Person(724)239-2861 Extn :3267

Telephone Extensionjkeener@bentworth.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bentworth SD	COUNTY : Washington	AUN : 101630903
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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	\$22641369
Ending Unassigned Fund Balance	\$1613600
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.12%

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 6-19-23
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DUE DATE: AUGUST 15, 2023

9F

**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 : Bentworth SD	County : Washington	AUN Number : 101630903
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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 5-15-23
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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>
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.	Any fund balance will be kept in reserve for unanticipated expenditures that may arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds will be committed to capital replacements such as bus purchases and capital expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance may be used to offset unexpected expenses.

<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	450,000	
0840 Assigned Fund Balance	750,000	
0850 Unassigned Fund Balance	1,950,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,150,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,949,292	
7000 Revenue from State Sources	11,726,080	
8000 Revenue from Federal Sources	1,879,597	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,554,969</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,704,969</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,364,892
6113 Public Utility Realty Taxes	13,600
6114 Payments in Lieu of Current Taxes - State / Local	13,800
6140 Current Act 511 Taxes - Flat Rate Assessments	56,000
6150 Current Act 511 Taxes - Proportional Assessments	1,090,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	140,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	290,000
6910 Rentals	25,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	26,000
REVENUE FROM LOCAL SOURCES	\$8,949,292
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,164,603
7112 Basic Education Funding-Social Security	400,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	996,923
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	503,019
7505 Ready to Learn Block Grant	210,735
7820 State Share of Retirement Contributions	1,695,000
REVENUE FROM STATE SOURCES	\$11,726,080
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	365,879
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8517 Title IV - 21st Century Schools	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	120,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,192,073
8751 ARP ESSER Learning Loss	48,445
8753 ARP ESSER Afterschool Programs	14,700

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	56,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$1,879,597
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,554,969

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,364,892	
Amount of Tax Relief for Homestead Exclusions	<u>\$503,019</u>	
Total Approx. Tax Revenue:	\$6,867,911	
Approx. Tax Levy for Tax Rate Calculation:	\$7,421,380	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$503,084,910	\$503,084,910
b. Real Estate Mills	13.8700	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$449,563,210	\$449,563,210
d. Assessed Value	\$506,233,310	\$506,233,310
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,977,788	\$6,977,788
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,977,788	\$6,977,788
(f Total * g)		
i. Base Mills Subject to Index	13.8700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$7,421,380	\$7,421,380
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	14.6600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,421,380	\$7,421,380
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,918,361
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,364,892
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,364,892	
Amount of Tax Relief for Homestead Exclusions	<u>\$503,019</u>	
Total Approx. Tax Revenue:	\$6,867,911	
Approx. Tax Levy for Tax Rate Calculation:	\$7,421,380	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.6605	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,421,633	\$7,421,633
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	\$18,349.00	
Number of Homestead/Farmstead Properties	1869	1869
Median Assessed Value of Homestead Properties		\$121,400

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,364,892
Amount of Tax Relief for Homestead Exclusions	<u>\$503,019</u>
Total Approx. Tax Revenue:	\$6,867,911
Approx. Tax Levy for Tax Rate Calculation:	\$7,421,380
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$503,019	Lowering RE Tax Rate	\$0	\$503,019
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$503,019

<u>CODE</u>										
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>				<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>		<u>Percent Collected</u>		<u>Generated By Mills</u>	
Washington	506,233,310	14.6600	7,421,380				92.00000%			
Totals:	506,233,310		7,421,380	-	503,019	=	6,918,361	X	92.00000%	= 6,364,892

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	42,000	42,000
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	14,000	14,000
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				56,000	56,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	950,000	950,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	140,000	140,000
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				1,090,000	1,090,000
Total Act 511, Current Taxes					1,146,000

Act 511 Tax Limit -->	449,563,210 X	12	5,394,759
	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	13.8700	14.6600	5.70%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,822,577
1200 Special Programs - Elementary / Secondary	3,741,246
1300 Vocational Education	417,257
1400 Other Instructional Programs - Elementary / Secondary	4,576
Total Instruction	\$12,985,656
2000 Support Services	
2100 Support Services - Students	377,495
2200 Support Services - Instructional Staff	623,456
2300 Support Services - Administration	1,394,890
2400 Support Services - Pupil Health	128,822
2500 Support Services - Business	345,196
2600 Operation and Maintenance of Plant Services	1,668,083
2700 Student Transportation Services	1,146,482
2800 Support Services - Central	590,384
2900 Other Support Services	10,285
Total Support Services	\$6,285,093
3000 Operation of Non-Instructional Services	
3200 Student Activities	488,844
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$492,844
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	805,417
Total Facilities Acquisition, Construction and Improvement Services	\$805,417
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,002,359
5200 Interfund Transfers - Out	70,000
Total Other Expenditures and Financing Uses	\$2,072,359
Total Estimated Expenditures and Other Financing Uses	\$22,641,369

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,445,754
200 Personnel Services - Employee Benefits	3,156,492
400 Purchased Property Services	4,320
500 Other Purchased Services	653,840
600 Supplies	505,771
700 Property	55,000
800 Other Objects	1,400
Total Regular Programs - Elementary / Secondary	\$8,822,577
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,190,865
200 Personnel Services - Employee Benefits	749,328
300 Purchased Professional and Technical Services	872,799
400 Purchased Property Services	1,550
500 Other Purchased Services	918,134
600 Supplies	8,070
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$3,741,246
1300 <u>Vocational Education</u>	
500 Other Purchased Services	417,257
Total Vocational Education	\$417,257
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,126
500 Other Purchased Services	750
Total Other Instructional Programs - Elementary / Secondary	\$4,576
Total Instruction	\$12,985,656
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	218,986
200 Personnel Services - Employee Benefits	149,225
500 Other Purchased Services	500
600 Supplies	8,784
Total Support Services - Students	\$377,495
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	317,323
200 Personnel Services - Employee Benefits	230,681
300 Purchased Professional and Technical Services	60,580
500 Other Purchased Services	500
600 Supplies	14,372
Total Support Services - Instructional Staff	\$623,456
2300 <u>Support Services - Administration</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	748,661
200 Personnel Services - Employee Benefits	520,254
300 Purchased Professional and Technical Services	52,900
400 Purchased Property Services	12,800
500 Other Purchased Services	36,675
600 Supplies	7,350
800 Other Objects	16,250
Total Support Services - Administration	\$1,394,890
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	67,235
200 Personnel Services - Employee Benefits	55,237
300 Purchased Professional and Technical Services	1,850
400 Purchased Property Services	500
600 Supplies	4,000
Total Support Services - Pupil Health	\$128,822
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	176,230
200 Personnel Services - Employee Benefits	119,766
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	27,600
500 Other Purchased Services	5,400
600 Supplies	4,000
800 Other Objects	2,200
Total Support Services - Business	\$345,196
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	699,290
200 Personnel Services - Employee Benefits	443,503
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	148,500
500 Other Purchased Services	50,190
600 Supplies	319,600
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$1,668,083
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	378,516
200 Personnel Services - Employee Benefits	366,675
300 Purchased Professional and Technical Services	1,600
400 Purchased Property Services	3,500
500 Other Purchased Services	237,791
600 Supplies	157,000
800 Other Objects	1,400
Total Student Transportation Services	\$1,146,482
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	105,820
200 Personnel Services - Employee Benefits	91,739

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Description	Amount
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	290,325
500 Other Purchased Services	71,300
600 Supplies	27,200
Total Support Services - Central	\$590,384
2900 Other Support Services	
500 Other Purchased Services	10,285
Total Other Support Services	\$10,285
Total Support Services	\$6,285,093
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	238,433
200 Personnel Services - Employee Benefits	68,611
300 Purchased Professional and Technical Services	71,500
400 Purchased Property Services	13,400
500 Other Purchased Services	12,900
600 Supplies	72,500
800 Other Objects	11,500
Total Student Activities	\$488,844
3300 Community Services	
300 Purchased Professional and Technical Services	1,000
800 Other Objects	3,000
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$492,844
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	748,917
600 Supplies	44,000
700 Property	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$805,417
Total Facilities Acquisition, Construction and Improvement Services	\$805,417
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	560,419
900 Other Uses of Funds	1,441,940
Total Debt Service / Other Expenditures and Financing Uses	\$2,002,359
5200 Interfund Transfers - Out	
900 Other Uses of Funds	70,000
Total Interfund Transfers - Out	\$70,000
Total Other Expenditures and Financing Uses	\$2,072,359
TOTAL EXPENDITURES	\$22,641,369

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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	2,200,000	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	570,000	200,000
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 Cash and Short-Term Investments	\$2,770,000	\$2,200,000

<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	\$2,770,000	\$2,200,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	19,270,074	17,820,041
0520 Extended-Term Financing Agreements Payable	144,000	96,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	500,000	500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,914,074	\$18,416,041
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		

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<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		

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<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		

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<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	\$19,914,074	\$18,416,041

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<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$19,914,074	\$18,416,041

LEA : 101630903 Bentworth SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	650,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	1,613,600
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,063,600
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,063,600