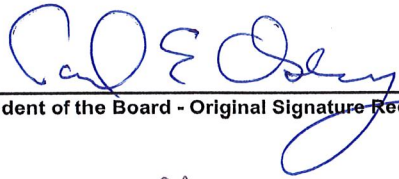


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**_____
President of the Board - Original Signature Required6/21/21
Date_____
Secretary of the Board - Original Signature Required6/21/2021
Date_____
Chief School Administrator - Original Signature Required6/23/21
Date

Erica M Covington

Contact Person

(570)925-0921

Extn : _____

Telephone_____
Extension

ecovington@bentonsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Benton Area SD	COUNTY : Columbia	AUN : 116191004
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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 2021-2022 (compared to 2020-2021)?

Yes ☒
No ☐


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

Total Budgeted Expenditures	\$14284971
Ending Unassigned Fund Balance	\$1340352
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.38%

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 6/24/2021
--	-------------------

DUE DATE: AUGUST 15, 2021

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

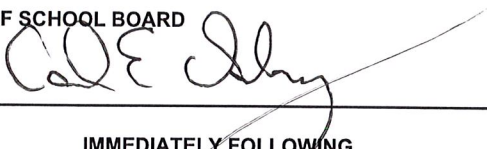
24 PS 6-687(a)(1)

(03/2006)

School District Name : Benton Area SD	County : Columbia	AUN Number : 116191004
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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 4/19/2021
---	--------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$331,787.54 C x 2%: \$7,064.48</p>	Benton has an adjusted index
5230	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1400, Object 100: \$89,789.00 Function 1400, Object 200: \$91,520.00</p>	Object 200 Benefits amount is greater than object 100 salaries amount for Function 1400.
8080	<p>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.</p>	Estimated ending, unreserved fund balance is within allowable limits.

<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	360,000
0840 Assigned Fund Balance	435,000
0850 Unassigned Fund Balance	1,077,872
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,872,872</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,953,988
7000 Revenue from State Sources	6,465,735
8000 Revenue from Federal Sources	332,728
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$13,752,451</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,625,323</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,122,300
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	2,119
6150 Current Act 511 Taxes - Proportional Assessments	1,220,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	148,476
6940 Tuition from Patrons	85,093
REVENUE FROM LOCAL SOURCES	\$6,953,988
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,489,884
7112 Basic Education Funding-Social Security	225,000
7220 Vocational Education	77,570
7271 Special Education funds for School-Aged Pupils	541,625
7311 Pupil Transportation Subsidy	455,380
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,475
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	126,071
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,500
7340 State Property Tax Reduction Allocation	353,213
7505 Ready to Learn Block Grant	112,285
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	8,732
7820 State Share of Retirement Contributions	1,050,000
REVENUE FROM STATE SOURCES	\$6,465,735
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	150,023
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	20,726
8517 NCLB, Title IV - 21St Century Schools	13,291
8540 Nutrition Education and Training	148,688
REVENUE FROM FEDERAL SOURCES	\$332,728
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,752,451

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,122,300	
Amount of Tax Relief for Homestead Exclusions	<u>\$353,224</u>	
Total Approx. Tax Revenue:	\$5,475,524	
Approx. Tax Levy for Tax Rate Calculation:	\$5,861,073	
	Columbia	Total

2020-21 Data		
a. Assessed Value	\$95,564,768	\$95,564,768
b. Real Estate Mills	58.4111	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$368,241,404	\$368,241,404
d. Assessed Value	\$96,575,381	\$96,575,381
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$5,582,043	\$5,582,043
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,582,043	\$5,582,043
(f Total * g)		
i. Base Mills Subject to Index	58.4111	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$5,861,073	\$5,861,073
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	60.6891	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,861,073	\$5,861,073
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,507,849
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,122,300
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,122,300	
Amount of Tax Relief for Homestead Exclusions	<u>\$353,224</u>	
Total Approx. Tax Revenue:	\$5,475,524	
Approx. Tax Levy for Tax Rate Calculation:	\$5,861,073	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	60.6891	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,861,073	\$5,861,073
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	\$232.38	
Number of Homestead/Farmstead Properties	1520	1520
Median Assessed Value of Homestead Properties		\$32,796

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,122,300
Amount of Tax Relief for Homestead Exclusions	<u>\$353,224</u>
Total Approx. Tax Revenue:	\$5,475,524
Approx. Tax Levy for Tax Rate Calculation:	\$5,861,073
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$353,213	Lowering RE Tax Rate	\$0	\$353,213
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$11			\$11
Amount of Tax Relief from State/Local Sources				\$353,224

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Columbia	96,575,381	60.6891	5,861,073				93.00000%		
Totals:	96,575,381		5,861,073	-	353,224	=	5,507,849	X	93.00000% = 5,122,300
				<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			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
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							0		0
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			1.100%	0.000%		1,150,000		1,150,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		70,000		70,000
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							1,220,000		1,220,000
Total Act 511, Current Taxes									1,220,000
Act 511 Tax Limit -->					368,241,404	X	12		4,418,897
					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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	58.4111	60.6891	3.90%	Yes	3.9%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,451,417
1200 Special Programs - Elementary / Secondary	1,558,069
1300 Vocational Education	820,168
1400 Other Instructional Programs - Elementary / Secondary	181,309
1700 Higher Education Programs for Secondary Students	4,375
Total Instruction	\$8,015,338
2000 Support Services	
2100 Support Services - Students	507,671
2200 Support Services - Instructional Staff	655,384
2300 Support Services - Administration	763,076
2400 Support Services - Pupil Health	179,385
2500 Support Services - Business	501,097
2600 Operation and Maintenance of Plant Services	1,156,072
2700 Student Transportation Services	727,700
2800 Support Services - Central	496,862
Total Support Services	\$4,987,247
3000 Operation of Non-Instructional Services	
3200 Student Activities	318,351
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$319,351
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	953,535
Total Other Expenditures and Financing Uses	\$953,535
Total Estimated Expenditures and Other Financing Uses	\$14,287,471

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,097,475
200 Personnel Services - Employee Benefits	2,030,372
300 Purchased Professional and Technical Services	39,600
400 Purchased Property Services	25,750
500 Other Purchased Services	210,010
600 Supplies	38,233
800 Other Objects	9,977
Total Regular Programs - Elementary / Secondary	\$5,451,417
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	763,184
200 Personnel Services - Employee Benefits	566,085
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	175,400
600 Supplies	6,900
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$1,558,069
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	226,353
200 Personnel Services - Employee Benefits	147,241
500 Other Purchased Services	432,284
600 Supplies	12,330
800 Other Objects	1,960
Total Vocational Education	\$820,168
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	89,789
200 Personnel Services - Employee Benefits	91,520
Total Other Instructional Programs - Elementary / Secondary	\$181,309
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	3,000
600 Supplies	1,375
Total Higher Education Programs for Secondary Students	\$4,375
Total Instruction	\$8,015,338
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	256,060
200 Personnel Services - Employee Benefits	217,565
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	7,171
600 Supplies	6,875
Total Support Services - Students	\$507,671
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	295,061
200 Personnel Services - Employee Benefits	254,607
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	10,000
500 Other Purchased Services	7,650
600 Supplies	70,891
800 Other Objects	175
Total Support Services - Instructional Staff	\$655,384
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	383,927
200 Personnel Services - Employee Benefits	298,562
300 Purchased Professional and Technical Services	34,200
500 Other Purchased Services	17,100
600 Supplies	9,942
800 Other Objects	19,345
Total Support Services - Administration	\$763,076
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	70,922
200 Personnel Services - Employee Benefits	60,101
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	75
600 Supplies	1,287
Total Support Services - Pupil Health	\$179,385
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	146,498
200 Personnel Services - Employee Benefits	133,599
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	33,475
500 Other Purchased Services	141,000
600 Supplies	5,000
700 Property	19,250
800 Other Objects	16,275
Total Support Services - Business	\$501,097
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	306,461
200 Personnel Services - Employee Benefits	239,944
400 Purchased Property Services	219,050
500 Other Purchased Services	3,350
600 Supplies	324,967
700 Property	62,000
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$1,156,072
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	722,700
600 Supplies	5,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$727,700
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	143,657
200 Personnel Services - Employee Benefits	101,855
300 Purchased Professional and Technical Services	5,350
400 Purchased Property Services	8,000
500 Other Purchased Services	51,500
600 Supplies	31,000
700 Property	155,500
Total Support Services - Central	\$496,862
Total Support Services	\$4,987,247
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	122,443
200 Personnel Services - Employee Benefits	52,384
300 Purchased Professional and Technical Services	53,914
400 Purchased Property Services	3,850
500 Other Purchased Services	46,150
600 Supplies	34,915
700 Property	725
800 Other Objects	3,970
Total Student Activities	\$318,351
3300 <u>Community Services</u>	
500 Other Purchased Services	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$319,351
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	953,535
Total Debt Service / Other Expenditures and Financing Uses	\$953,535
Total Other Expenditures and Financing Uses	\$953,535
TOTAL EXPENDITURES	\$14,287,471

LEA : 116191004 Benton Area SD

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	2,700,000	2,200,000
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	38,527	38,527
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	40,000	40,000
Total Cash and Short-Term Investments	\$2,778,527	\$2,278,527

Long-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,778,527	\$2,278,527

LEA : 116191004 Benton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	8,243,000	7,484,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	65,000	65,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,308,000	\$7,549,000
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 : 116191004 Benton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$8,308,000	\$7,549,000	

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$8,308,000	\$7,549,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,337,852
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,337,852
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,337,852