

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021

President of the Board - Original Signature Required



Date

7/2/21

Secretary of the Board - Original Signature Required



Date

7/2/21

Chief School Administrator - Original Signature Required



Date

7/21/21

Deb Babirad

(724)239-2861

Extn :3267

Contact Person

Telephone

Extension

dbabirad@bentworth.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bentworth SD	COUNTY : Washington	AUN : 101630903
-----------------------------------	------------------------	--------------------

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	\$20137178
Ending Unassigned Fund Balance	\$1497594
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.43%

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 7/21/21
---	-----------------

DUE DATE: AUGUST 15, 2021

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : Bentworth SD	County : Washington	AUN Number : 101630903
---	-------------------------------	----------------------------------

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 5/17/21
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$384,366.00</div> <div>Function 2700, Object 200: \$415,605.00</div>	<div>Bus drivers receive full medical benefits which have increased to the point that they equal the salaries of 9 month employees. This combined with the PSERS rate of 34.94 has elevated the benefit total past the salary total</div>
8080	<div>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.</div>	<div>Fund balance will be needed to offset future budget deficits when the additional federal funds disappear</div>
8160	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>Assigned fund balance may be used to offset unexpected repairs.</div>

<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	600,000	
0850 Unassigned Fund Balance	1,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,100,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,675,769	
7000 Revenue from State Sources	10,620,407	
8000 Revenue from Federal Sources	1,638,596	
9000 Other Financing Sources	100,000	
Total Estimated Revenues And Other Financing Sources		<u>\$20,034,772</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,134,772</u>

LEA : 101630903 Bentworth SD

Printed 7/2/2021 1:33:52 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,638,269
6113 Public Utility Realty Taxes	6,800
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,100
6150 Current Act 511 Taxes - Proportional Assessments	915,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	468,000
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,100
6910 Rentals	26,600
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	240,000
6990 Refunds and Other Miscellaneous Revenue	9,900
REVENUE FROM LOCAL SOURCES	\$7,675,769
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,444,375
7112 Basic Education Funding-Social Security	323,893
7160 Tuition for Orphans Subsidy	21,200
7271 Special Education funds for School-Aged Pupils	819,205
7311 Pupil Transportation Subsidy	425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	395,469
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	399,654
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	210,735
7820 State Share of Retirement Contributions	1,521,876
REVENUE FROM STATE SOURCES	\$10,620,407
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	402,997
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,269
8517 NCLB, Title IV - 21St Century Schools	21,998
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,080,832
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	30,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	48,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$1,638,596
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	100,000
OTHER FINANCING SOURCES	\$100,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,034,772

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,638,269	
Amount of Tax Relief for Homestead Exclusions	<u>\$399,654</u>	
Total Approx. Tax Revenue:	\$6,037,923	
Approx. Tax Levy for Tax Rate Calculation:	\$6,642,202	
	Washington	Total

2020-21 Data		
a. Assessed Value	\$499,745,022	\$499,745,022
b. Real Estate Mills	12.7400	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$426,790,999	\$426,790,999
d. Assessed Value	\$500,920,222	\$500,920,222
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$6,366,752	\$6,366,752
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$6,366,752	\$6,366,752
(f Total * g)		
i. Base Mills Subject to Index	12.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.32000%	90.32000%
k. Tax Levy Needed	\$6,642,202	\$6,642,202
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	13.2600	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$6,642,202	\$6,642,202
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,242,548
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,638,269
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,638,269	
Amount of Tax Relief for Homestead Exclusions	<u>\$399,654</u>	
Total Approx. Tax Revenue:	\$6,037,923	
Approx. Tax Levy for Tax Rate Calculation:	\$6,642,202	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.2623	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,643,354	\$6,643,354
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	\$15,448.00	
Number of Homestead/Farmstead Properties	1955	1955
Median Assessed Value of Homestead Properties		\$119,800

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,638,269
Amount of Tax Relief for Homestead Exclusions	<u>\$399,654</u>
Total Approx. Tax Revenue:	\$6,037,923
Approx. Tax Levy for Tax Rate Calculation:	\$6,642,202
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$399,654	Lowering RE Tax Rate	\$0	\$399,654
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$399,654

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>						
Washington	500,920,222	13.2600	6,642,202				90.32000%		
Totals:	500,920,222		6,642,202	-	399,654	=	6,242,548	X	90.32000% = 5,638,269
				<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		49,000		49,000
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		13,100		13,100
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							62,100		62,100
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%		800,000		800,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		115,000		115,000
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							915,000		915,000
Total Act 511, Current Taxes									977,100
Act 511 Tax Limit -->					426,790,999	X	12		5,121,492
					Market Value		Mills		(511 Limit)

LEA : 101630903 Bentworth 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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Washington	12.7400	13.2600	4.09%	Yes	4.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 101630903 Bentworth SD

Printed 7/2/2021 1:34:00 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,338,390
1200 Special Programs - Elementary / Secondary	3,051,332
1300 Vocational Education	266,163
1400 Other Instructional Programs - Elementary / Secondary	4,589
Total Instruction	\$11,660,474
2000 Support Services	
2100 Support Services - Students	329,497
2200 Support Services - Instructional Staff	527,946
2300 Support Services - Administration	1,263,190
2400 Support Services - Pupil Health	116,794
2500 Support Services - Business	370,368
2600 Operation and Maintenance of Plant Services	1,575,620
2700 Student Transportation Services	1,179,185
2800 Support Services - Central	404,460
2900 Other Support Services	10,550
Total Support Services	\$5,777,610
3000 Operation of Non-Instructional Services	
3200 Student Activities	472,379
3300 Community Services	26,375
Total Operation of Non-Instructional Services	\$498,754
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	173,376
Total Facilities Acquisition, Construction and Improvement Services	\$173,376
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,001,164
5200 Interfund Transfers - Out	25,800
Total Other Expenditures and Financing Uses	\$2,026,964
Total Estimated Expenditures and Other Financing Uses	\$20,137,178

LEA : 101630903 Bentworth SD

Printed 7/2/2021 1:34:01 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,433,281
200 Personnel Services - Employee Benefits	2,846,130
400 Purchased Property Services	43,300
500 Other Purchased Services	486,240
600 Supplies	529,039
800 Other Objects	400
Total Regular Programs - Elementary / Secondary	\$8,338,390
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,035,179
200 Personnel Services - Employee Benefits	629,942
300 Purchased Professional and Technical Services	705,247
400 Purchased Property Services	1,550
500 Other Purchased Services	672,579
600 Supplies	6,335
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$3,051,332
1300 <u>Vocational Education</u>	
500 Other Purchased Services	266,163
Total Vocational Education	\$266,163
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,139
500 Other Purchased Services	750
Total Other Instructional Programs - Elementary / Secondary	\$4,589
Total Instruction	\$11,660,474
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	189,593
200 Personnel Services - Employee Benefits	133,204
500 Other Purchased Services	500
600 Supplies	6,200
Total Support Services - Students	\$329,497
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	288,123
200 Personnel Services - Employee Benefits	199,393
300 Purchased Professional and Technical Services	10,080
400 Purchased Property Services	3,850
500 Other Purchased Services	14,000
600 Supplies	12,500
Total Support Services - Instructional Staff	\$527,946
2300 <u>Support Services - Administration</u>	

LEA : 101630903 Bentworth SD

Printed 7/2/2021 1:34:01 PM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	691,857
200 Personnel Services - Employee Benefits	453,793
300 Purchased Professional and Technical Services	54,850
400 Purchased Property Services	13,500
500 Other Purchased Services	30,965
600 Supplies	5,500
800 Other Objects	12,725
Total Support Services - Administration	\$1,263,190
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	59,727
200 Personnel Services - Employee Benefits	49,317
300 Purchased Professional and Technical Services	2,850
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	3,900
Total Support Services - Pupil Health	\$116,794
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	193,256
200 Personnel Services - Employee Benefits	122,077
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	32,810
500 Other Purchased Services	8,400
600 Supplies	3,125
800 Other Objects	2,200
Total Support Services - Business	\$370,368
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	655,722
200 Personnel Services - Employee Benefits	405,444
300 Purchased Professional and Technical Services	3,320
400 Purchased Property Services	119,500
500 Other Purchased Services	38,634
600 Supplies	314,800
700 Property	35,000
800 Other Objects	3,200
Total Operation and Maintenance of Plant Services	\$1,575,620
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	384,366
200 Personnel Services - Employee Benefits	415,605
300 Purchased Professional and Technical Services	1,600
400 Purchased Property Services	7,700
500 Other Purchased Services	206,564
600 Supplies	106,600
700 Property	55,000
800 Other Objects	1,750
Total Student Transportation Services	\$1,179,185

LEA : 101630903 Bentworth SD

Printed 7/2/2021 1:34:01 PM

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	93,546
200 Personnel Services - Employee Benefits	86,565
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	51,000
500 Other Purchased Services	64,066
600 Supplies	70,000
700 Property	34,283
Total Support Services - Central	\$404,460
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,550
Total Other Support Services	\$10,550
Total Support Services	\$5,777,610
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	241,092
200 Personnel Services - Employee Benefits	68,512
300 Purchased Professional and Technical Services	56,400
400 Purchased Property Services	11,000
500 Other Purchased Services	14,400
600 Supplies	65,475
700 Property	5,700
800 Other Objects	9,800
Total Student Activities	\$472,379
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	8,375
600 Supplies	300
800 Other Objects	17,700
Total Community Services	\$26,375
Total Operation of Non-Instructional Services	\$498,754
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	45,000
600 Supplies	50,576
700 Property	71,800
Total Facilities Acquisition, Construction and Improvement Services	\$173,376
Total Facilities Acquisition, Construction and Improvement Services	\$173,376
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	637,655
900 Other Uses of Funds	1,363,509
Total Debt Service / Other Expenditures and Financing Uses	\$2,001,164

LEA : 101630903 Bentworth SD

Printed 7/2/2021 1:34:01 PM

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,800
Total Interfund Transfers - Out	\$25,800
Total Other Expenditures and Financing Uses	\$2,026,964
TOTAL EXPENDITURES	\$20,137,178

LEA : 101630903 Bentworth SD

Printed 7/2/2021 1:34:02 PM

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,000,000	2,255,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	258,000	458,000
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	\$2,258,000	\$2,713,000

Long-Term Investments

	<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		

LEA : 101630903 Bentworth SD

<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	\$2,258,000	\$2,713,000

LEA : 101630903 Bentworth SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	19,551,423	18,187,914
0520 Extended-Term Financing Agreements Payable	34,401	192,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	125,544	102,502
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	467,220	475,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,178,588	\$18,957,416
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 : 101630903 Bentworth 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		

LEA : 101630903 Bentworth SD

<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		

LEA : 101630903 Bentworth SD

<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		

<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	\$20,178,588	\$18,957,416

<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	\$20,178,588	\$18,957,416

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	1,497,594
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,997,594
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,997,594