

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Thomas G Kalinyak

Contact Person

tkalinyak@unitedsd.net

Email Address

Date

6/20/2022

Date

6/20/2022

Date

(814)446-5615

Telephone

Extn :3308

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : United SD	COUNTY : Indiana	AUN : 128328003
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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 2022-2023 (compared to 2021-2022)?

Yes ☐
 No ☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$23359321
Ending Unassigned Fund Balance	\$1632494
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.98%

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 <div style="font-size: 1.5em; margin-top: 10px;">8/2/2022</div>
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : United SD	County : Indiana	AUN Number : 128328003
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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
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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>
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: \$16,482.67 C x 2%: \$11,240.08</p>	Amounts are considered immaterial and pass further analysis
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 unassigned fund balance is reserved for the future day to day operations of the school district.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance are funds reserved for the satisfaction of future retirement and health care costs.
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 are set asides for retirement, health care and debt service costs.

<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	238,265	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,350,000	
0840 Assigned Fund Balance	5,477,362	
0850 Unassigned Fund Balance	2,060,425	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,887,787</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,899,813	
7000 Revenue from State Sources	15,401,380	
8000 Revenue from Federal Sources	1,630,197	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,931,390</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,819,177</u>

LEA : 128328003 United SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,922,979
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	8,600
6120 Current Per Capita Taxes, Section 679	19,700
6140 Current Act 511 Taxes - Flat Rate Assessments	28,000
6150 Current Act 511 Taxes - Proportional Assessments	1,252,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	407,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	19,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,834
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$5,899,813
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,074,275
7160 Tuition for Orphans Subsidy	18,000
7271 Special Education funds for School-Aged Pupils	1,050,539
7292 Pre-K Counts	262,500
7311 Pupil Transportation Subsidy	1,553,898
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	248,809
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	562,004
7501 PA Accountability Grants	208,937
7810 State Share of Social Security and Medicare Taxes	386,253
7820 State Share of Retirement Contributions	2,017,165
REVENUE FROM STATE SOURCES	\$15,401,380
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	286,056
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,380
8517 NCLB, Title IV - 21st Century Schools	768,854
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	503,907
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$1,630,197
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,931,390

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,922,979	
Amount of Tax Relief for Homestead Exclusions	<u>\$562,004</u>	
Total Approx. Tax Revenue:	\$4,484,983	
Approx. Tax Levy for Tax Rate Calculation:	\$4,874,484	
	Indiana	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$437,433,201	\$437,433,201
b. Real Estate Mills	11.1560	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$350,930,446	\$350,930,446
d. Assessed Value	\$436,938,360	\$436,938,360
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,880,005	\$4,880,005
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$4,880,005	\$4,880,005
(f Total * g)		
i. Base Mills Subject to Index	11.1560	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.96805%	90.96805%
k. Tax Levy Needed	\$4,874,484	\$4,874,484
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	11.1560	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,874,484	\$4,874,484
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,312,480
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,922,979
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,922,979	
Amount of Tax Relief for Homestead Exclusions	<u>\$562,004</u>	
Total Approx. Tax Revenue:	\$4,484,983	
Approx. Tax Levy for Tax Rate Calculation:	\$4,874,484	
	Indiana	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.7026	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,113,315	\$5,113,315
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$23,474.11	
Number of Homestead/Farmstead Properties	2209	2209
Median Assessed Value of Homestead Properties		\$103,700

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,922,979
Amount of Tax Relief for Homestead Exclusions	<u>\$562,004</u>
Total Approx. Tax Revenue:	\$4,484,983
Approx. Tax Levy for Tax Rate Calculation:	\$4,874,484
	Indiana
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$562,004	Lowering RE Tax Rate	\$0	\$562,004
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$562,004

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>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>			<u>Percent Collected</u>		
Indiana	436,938,360	11.1560	4,874,484			90.96805%		
Totals:	436,938,360		4,874,484	-	562,004 =	4,312,480 X	90.96805% = 3,922,979	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			19,700	
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	27,500	19,700	
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	9,000	8,300	
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						36,500	28,000	
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			0.850%	0.000%	1,250,000	1,200,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	52,000	52,000	
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						1,302,000	1,252,000	
Total Act 511, Current Taxes							1,280,000	
Act 511 Tax Limit -->					350,930,446 X	12	4,211,165	
					Market Value	Mills	(511 Limit)	

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Indiana	11.1560	11.1560	0.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,864,929
1200 Special Programs - Elementary / Secondary	3,181,515
1300 Vocational Education	813,969
1400 Other Instructional Programs - Elementary / Secondary	150,176
1500 Nonpublic School Programs	3,455
1800 Pre-Kindergarten	135,249
Total Instruction	\$14,149,293
2000 Support Services	
2100 Support Services - Students	598,841
2200 Support Services - Instructional Staff	437,928
2300 Support Services - Administration	1,356,333
2400 Support Services - Pupil Health	289,265
2500 Support Services - Business	378,346
2600 Operation and Maintenance of Plant Services	1,812,618
2700 Student Transportation Services	1,863,680
2800 Support Services - Central	369,518
2900 Other Support Services	35,042
Total Support Services	\$7,141,571
3000 Operation of Non-Instructional Services	
3200 Student Activities	570,839
Total Operation of Non-Instructional Services	\$570,839
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	90,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,407,618
Total Other Expenditures and Financing Uses	\$1,407,618
Total Estimated Expenditures and Other Financing Uses	\$23,359,321

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,023,510
200 Personnel Services - Employee Benefits	3,744,336
300 Purchased Professional and Technical Services	17,963
400 Purchased Property Services	21,264
500 Other Purchased Services	744,875
600 Supplies	310,981
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$9,864,929
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,092,019
200 Personnel Services - Employee Benefits	960,004
300 Purchased Professional and Technical Services	333,525
500 Other Purchased Services	753,478
600 Supplies	42,489
Total Special Programs - Elementary / Secondary	\$3,181,515
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	214,487
200 Personnel Services - Employee Benefits	147,157
400 Purchased Property Services	400
500 Other Purchased Services	438,000
600 Supplies	12,725
700 Property	1,200
Total Vocational Education	\$813,969
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	99,019
200 Personnel Services - Employee Benefits	51,157
Total Other Instructional Programs - Elementary / Secondary	\$150,176
1500 <u>Nonpublic School Programs</u>	
400 Purchased Property Services	3,455
Total Nonpublic School Programs	\$3,455
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	98,037
200 Personnel Services - Employee Benefits	21,550
300 Purchased Professional and Technical Services	4,134
600 Supplies	11,528
Total Pre-Kindergarten	\$135,249
Total Instruction	\$14,149,293
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	322,504
200 Personnel Services - Employee Benefits	244,709

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	18,371
400	Purchased Property Services	225
500	Other Purchased Services	6,300
600	Supplies	6,732
Total Support Services - Students		\$598,841
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	254,773
200	Personnel Services - Employee Benefits	131,761
300	Purchased Professional and Technical Services	15,288
400	Purchased Property Services	4,600
500	Other Purchased Services	13,648
600	Supplies	16,958
800	Other Objects	900
Total Support Services - Instructional Staff		\$437,928
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	646,672
200	Personnel Services - Employee Benefits	484,796
300	Purchased Professional and Technical Services	71,100
400	Purchased Property Services	27,050
500	Other Purchased Services	52,700
600	Supplies	59,845
800	Other Objects	14,170
Total Support Services - Administration		\$1,356,333
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	166,814
200	Personnel Services - Employee Benefits	107,233
300	Purchased Professional and Technical Services	8,000
400	Purchased Property Services	1,090
500	Other Purchased Services	830
600	Supplies	5,158
800	Other Objects	140
Total Support Services - Pupil Health		\$289,265
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	193,776
200	Personnel Services - Employee Benefits	150,417
300	Purchased Professional and Technical Services	6,500
400	Purchased Property Services	16,853
500	Other Purchased Services	5,600
600	Supplies	4,400
800	Other Objects	800
Total Support Services - Business		\$378,346
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	595,475
200	Personnel Services - Employee Benefits	505,415
300	Purchased Professional and Technical Services	1,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	173,728
500 Other Purchased Services	108,000
600 Supplies	429,000
Total Operation and Maintenance of Plant Services	\$1,812,618
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,863,680
Total Student Transportation Services	\$1,863,680
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	103,938
200 Personnel Services - Employee Benefits	82,826
300 Purchased Professional and Technical Services	3,286
500 Other Purchased Services	44,550
600 Supplies	39,118
700 Property	95,800
Total Support Services - Central	\$369,518
2900 <u>Other Support Services</u>	
500 Other Purchased Services	34,842
600 Supplies	200
Total Other Support Services	\$35,042
Total Support Services	\$7,141,571
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	180,354
200 Personnel Services - Employee Benefits	34,452
300 Purchased Professional and Technical Services	90,090
400 Purchased Property Services	12,280
500 Other Purchased Services	100,326
600 Supplies	109,642
700 Property	13,745
800 Other Objects	29,950
Total Student Activities	\$570,839
Total Operation of Non-Instructional Services	\$570,839
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	90,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,407,618

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,407,618
Total Other Expenditures and Financing Uses	\$1,407,618
TOTAL EXPENDITURES	\$23,359,321

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,500,000	9,000,000
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	10,000	10,000
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	\$9,510,000	\$9,010,000

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,510,000	\$9,010,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,629,170	1,625,300
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	\$1,629,170	\$1,625,300
TOTAL INDEBTEDNESS	\$1,629,170	\$1,625,300

Account Description	Amounts
0810 Nonspendable Fund Balance	238,265
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,350,000
0840 Assigned Fund Balance	5,477,362
0850 Unassigned Fund Balance	1,632,494
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,459,856
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,698,121