

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

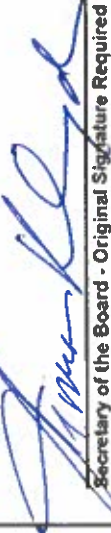
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



President of the Board - Original Signature Required

Date 6-19-23



Secretary of the Board - Original Signature Required

Date 6/19/2023



Chief School Administrator - Original Signature Required

Date 06/19/2023

G Thomas G Kalinyak

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Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 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 2023-2024 (compared to 2022-2023)?

Yes ☐
No ☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$23485843
Ending Unassigned Fund Balance	\$1818121
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.74%

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 06/16/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 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 5/11/23
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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>
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: \$16,885.80 C x 2%: \$11,240.08</p>	All homestead dollars are applied to taxpayer relief
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.	Funds needs for the 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.	Reserves set aside for future health care costs and funding operations of the school district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds used to satisfy future health and pension costs of the school district

<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	481,575	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,350,000	
0840 Assigned Fund Balance	6,390,384	
0850 Unassigned Fund Balance	1,737,204	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,477,588</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,163,741	
7000 Revenue from State Sources	16,036,567	
8000 Revenue from Federal Sources	1,366,452	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,566,760</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,044,348</u>

LEA : 128328003 United SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,943,013
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	8,735
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	1,302,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	407,000
6500 Earnings on Investments	225,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	194,593
6990 Refunds and Other Miscellaneous Revenue	29,700
REVENUE FROM LOCAL SOURCES	\$6,163,741
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,648,923
7160 Tuition for Orphans Subsidy	18,000
7271 Special Education funds for School-Aged Pupils	1,090,000
7292 Pre-K Counts	264,000
7311 Pupil Transportation Subsidy	1,603,842
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	292,241
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	562,004
7505 Ready to Learn Block Grant	208,937
7810 State Share of Social Security and Medicare Taxes	410,216
7820 State Share of Retirement Contributions	1,919,404
REVENUE FROM STATE SOURCES	\$16,036,567
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	259,911
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,174
8516 Title III - Language Instruction for English Learners and Immigrant Students	20,724
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	9,110
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	610,474
8751 ARP ESSER Learning Loss	14,865
8752 ARP ESSER Summer Programs	27,024

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,170
8830 Medical Assistance Reimbursements (Access) - Early Intervention	386,000
REVENUE FROM FEDERAL SOURCES	\$1,366,452
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,566,760

Act 1 Index (current): 5.9%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$3,943,013	
Amount of Tax Relief for Homestead Exclusions		<u>\$562,004</u>	
Total Approx. Tax Revenue:		\$4,505,017	
Approx. Tax Levy for Tax Rate Calculation:		\$4,864,255	
		Indiana	Total
<hr/>			
2022-23 Data			
a. Assessed Value		\$436,938,360	\$436,938,360
b. Real Estate Mills		11.1560	
I. 2023-24 Data			
c. 2021 STEB Market Value		\$349,482,885	\$349,482,885
d. Assessed Value		\$436,021,457	\$436,021,457
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy		\$4,874,484	\$4,874,484
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy		\$4,874,484	\$4,874,484
(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		91.65000%	91.65000%
k. Tax Levy Needed		\$4,864,255	\$4,864,255
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate		11.1560	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$4,864,255	\$4,864,255
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,302,251
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,943,013
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,943,013	
Amount of Tax Relief for Homestead Exclusions	<u>\$562,004</u>	
Total Approx. Tax Revenue:	\$4,505,017	
Approx. Tax Levy for Tax Rate Calculation:	\$4,864,255	
	Indiana	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.8142	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,151,245	\$5,151,245
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	\$23,062.42	
Number of Homestead/Farmstead Properties	2250	2250
Median Assessed Value of Homestead Properties		\$103,600

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,943,013
Amount of Tax Relief for Homestead Exclusions	<u>\$562,004</u>
Total Approx. Tax Revenue:	\$4,505,017
Approx. Tax Levy for Tax Rate Calculation:	\$4,864,255
	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	436,021,457	11.1560	4,864,255				91.65000%		
Totals:	436,021,457		4,864,255	-	562,004	=	4,302,251	X	91.65000% = 3,943,013
				<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	25,500	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						34,500	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%	1,300,000	1,250,000		
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						1,352,000	1,302,000		
Total Act 511, Current Taxes							1,330,000		
Act 511 Tax Limit -->					349,482,885	X	12	4,193,795	
					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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Indiana	11.1560	11.1560	0.00%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,464,137
1200 Special Programs - Elementary / Secondary	3,337,339
1300 Vocational Education	847,666
1400 Other Instructional Programs - Elementary / Secondary	156,492
1500 Nonpublic School Programs	2,803
1800 Pre-Kindergarten	268,000
Total Instruction	\$14,076,437
2000 Support Services	
2100 Support Services - Students	732,924
2200 Support Services - Instructional Staff	441,186
2300 Support Services - Administration	1,372,654
2400 Support Services - Pupil Health	295,218
2500 Support Services - Business	397,004
2600 Operation and Maintenance of Plant Services	1,816,959
2700 Student Transportation Services	1,956,000
2800 Support Services - Central	361,690
2900 Other Support Services	34,753
Total Support Services	\$7,408,388
3000 Operation of Non-Instructional Services	
3200 Student Activities	519,497
Total Operation of Non-Instructional Services	\$519,497
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,481,521
Total Other Expenditures and Financing Uses	\$1,481,521
Total Estimated Expenditures and Other Financing Uses	\$23,485,843

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,931,306
200 Personnel Services - Employee Benefits	3,515,246
300 Purchased Professional and Technical Services	17,600
400 Purchased Property Services	24,505
500 Other Purchased Services	742,850
600 Supplies	230,850
800 Other Objects	1,780
Total Regular Programs - Elementary / Secondary	\$9,464,137
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,111,467
200 Personnel Services - Employee Benefits	909,293
300 Purchased Professional and Technical Services	298,610
500 Other Purchased Services	981,373
600 Supplies	36,596
Total Special Programs - Elementary / Secondary	\$3,337,339
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	232,894
200 Personnel Services - Employee Benefits	155,840
400 Purchased Property Services	400
500 Other Purchased Services	446,000
600 Supplies	12,532
Total Vocational Education	\$847,666
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	104,279
200 Personnel Services - Employee Benefits	52,213
Total Other Instructional Programs - Elementary / Secondary	\$156,492
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,803
Total Nonpublic School Programs	\$2,803
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	136,579
200 Personnel Services - Employee Benefits	118,570
300 Purchased Professional and Technical Services	4,050
500 Other Purchased Services	950
600 Supplies	7,851
Total Pre-Kindergarten	\$268,000
Total Instruction	\$14,076,437
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	337,878
200 Personnel Services - Employee Benefits	246,894

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	135,206
400	Purchased Property Services	245
500	Other Purchased Services	6,400
600	Supplies	6,301
Total Support Services - Students		\$732,924
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	222,686
200	Personnel Services - Employee Benefits	166,979
300	Purchased Professional and Technical Services	14,717
400	Purchased Property Services	5,100
500	Other Purchased Services	14,658
600	Supplies	16,146
800	Other Objects	900
Total Support Services - Instructional Staff		\$441,186
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	643,608
200	Personnel Services - Employee Benefits	506,691
300	Purchased Professional and Technical Services	72,600
400	Purchased Property Services	27,200
500	Other Purchased Services	43,800
600	Supplies	64,360
800	Other Objects	14,395
Total Support Services - Administration		\$1,372,654
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	170,118
200	Personnel Services - Employee Benefits	108,192
300	Purchased Professional and Technical Services	8,000
400	Purchased Property Services	510
500	Other Purchased Services	794
600	Supplies	7,454
800	Other Objects	150
Total Support Services - Pupil Health		\$295,218
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	197,738
200	Personnel Services - Employee Benefits	153,228
300	Purchased Professional and Technical Services	6,500
400	Purchased Property Services	28,738
500	Other Purchased Services	5,600
600	Supplies	4,400
800	Other Objects	800
Total Support Services - Business		\$397,004
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	610,222
200	Personnel Services - Employee Benefits	479,861
300	Purchased Professional and Technical Services	1,000

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	192,576
500	Other Purchased Services	114,000
600	Supplies	419,300
Total Operation and Maintenance of Plant Services		\$1,816,959
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,956,000
Total Student Transportation Services		\$1,956,000
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	106,121
200	Personnel Services - Employee Benefits	85,140
300	Purchased Professional and Technical Services	4,200
500	Other Purchased Services	46,000
600	Supplies	48,722
700	Property	71,507
Total Support Services - Central		\$361,690
2900 <u>Other Support Services</u>		
500	Other Purchased Services	34,593
600	Supplies	160
Total Other Support Services		\$34,753
Total Support Services		\$7,408,388
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	179,430
200	Personnel Services - Employee Benefits	29,242
300	Purchased Professional and Technical Services	94,500
400	Purchased Property Services	13,305
500	Other Purchased Services	107,500
600	Supplies	33,695
700	Property	31,750
800	Other Objects	30,075
Total Student Activities		\$519,497
Total Operation of Non-Instructional Services		\$519,497
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
900	Other Uses of Funds	1,481,521
Total Debt Service / Other Expenditures and Financing Uses		\$1,481,521
Total Other Expenditures and Financing Uses		\$1,481,521
TOTAL EXPENDITURES		\$23,485,843

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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	7,000,000	7,100,000
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	50,000	75,000
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	\$7,060,000	\$7,185,000

<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	\$7,060,000	\$7,185,000

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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	16,505,000	15,705,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	42,000	38,000
0540 Accumulated Compensated Absences	375,000	375,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,900,000	3,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,822,000	\$19,118,000
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		

<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		

<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	\$19,822,000	\$19,118,000

<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	\$19,822,000	\$19,118,000

LEA : 128328003 United SD

Account Description	Amounts
0810 Nonspendable Fund Balance	481,575
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,350,000
0840 Assigned Fund Balance	6,390,384
0850 Unassigned Fund Balance	1,818,121
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,558,505
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,040,080