

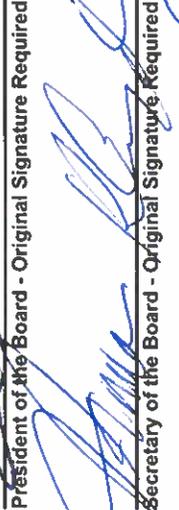
FINAL GENERAL FUND BUDGET

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


Dr. Barbara Perkins
Chief School Administrator - Original Signature Required


Date


Date

Date

Thomas G Kalinyak

Contact Person

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Extension

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Email Address

**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 8/2/2022
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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>

	<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 \$562,004

Total Approx. Tax Revenue: \$4,484,983

Approx. Tax Levy for Tax Rate Calculation: \$4,874,484

Indiana

Total

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
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%
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		
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
(l / 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 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,500
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes– Flat Rate Assessments 36,500 28,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes– Proportional Assessments</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 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
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%				

<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

<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

2022-2023 Final General Fund Budget

LEA : 128328003 United SD

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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 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	595,475
200 Personnel Services - Employee Benefits	505,415
300 Purchased Professional and Technical Services	1,000

<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 <u>Operation of Non-Instructional Services</u>	
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 <u>Facilities Acquisition, Construction and Improvement Services</u>	
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 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,407,618

<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

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$9,510,000** **\$9,010,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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>
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- 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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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		

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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
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