

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required



Date

6/27/2022

Secretary of the Board - Original Signature Required



Date

6/27/2022

Chief School Administrator - Original Signature Required



Date

6/27/2022

Richard Martini

Contact Person

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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 : Marion Center Area SD	COUNTY : Indiana	AUN : 128325203
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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	\$29077517
Ending Unassigned Fund Balance	\$2153232
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.40%

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
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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 : Marion Center Area SD	County : Indiana	AUN Number : 128325203
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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 6/27/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District sets aside a reserve for unanticipated expenses that may occur during the fisal year.
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.	The District sets aside a reserve for unanticipated expenses that may occur along with maintaining a 7% of expenditures as a fund reserve.

ITEM	AMOUNTS	
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	845,000	
0850 Unassigned Fund Balance	1,725,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,570,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,032,686	
7000 Revenue from State Sources	17,461,463	
8000 Revenue from Federal Sources	3,064,222	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$28,558,371</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,128,371</u>

LEA : 128325203 Marion Center Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,621,427
6113 Public Utility Realty Taxes	7,320
6114 Payments in Lieu of Current Taxes - State / Local	4,827
6150 Current Act 511 Taxes - Proportional Assessments	1,767,375
6400 Delinquencies on Taxes Levied / Assessed by the LEA	336,037
6500 Earnings on Investments	18,000
6700 Revenues from LEA Activities	18,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	247,500
6910 Rentals	700
6980 Revenue from Community Services Activities	8,500
6990 Refunds and Other Miscellaneous Revenue	2,500
REVENUE FROM LOCAL SOURCES	\$8,032,686
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,243,263
7112 Basic Education Funding-Social Security	510,206
7160 Tuition for Orphans Subsidy	102,000
7220 Vocational Education	19,592
7271 Special Education funds for School-Aged Pupils	1,211,744
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	1,266,670
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,250
7340 State Property Tax Reduction Allocation	755,255
7501 PA Accountability Grants	246,307
7820 State Share of Retirement Contributions	2,713,576
REVENUE FROM STATE SOURCES	\$17,461,463
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	732,393
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	83,031
8517 NCLB, Title IV - 21St Century Schools	51,542
8519 NCLB, Title VI - Flexibility and Accountability	23,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,701,425
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	298,121
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	172,210

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$3,064,222
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,558,371

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,621,427	
Amount of Tax Relief for Homestead Exclusions	<u>\$755,255</u>	
Total Approx. Tax Revenue:	\$6,376,682	
Approx. Tax Levy for Tax Rate Calculation:	\$6,704,485	
	Indiana	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$552,627,300	\$552,627,300
b. Real Estate Mills	11.9631	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$471,638,028	\$471,638,028
d. Assessed Value	\$552,150,301	\$552,150,301
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,611,136	\$6,611,136
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$6,611,136	\$6,611,136
(f Total * g)		
i. Base Mills Subject to Index	11.9631	
(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	94.49000%	94.49000%
k. Tax Levy Needed	\$6,704,485	\$6,704,485
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	12.1425	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,704,485	\$6,704,485
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,949,230
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,621,427
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,621,427	
Amount of Tax Relief for Homestead Exclusions	<u>\$755,255</u>	
Total Approx. Tax Revenue:	\$6,376,682	
Approx. Tax Levy for Tax Rate Calculation:	\$6,704,485	
	Indiana	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.5373	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,922,474	\$6,922,474
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	\$23,580.00	
Number of Homestead/Farmstead Properties	2668	2668
Median Assessed Value of Homestead Properties		\$118,350

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,621,427
Amount of Tax Relief for Homestead Exclusions	<u>\$755,255</u>
Total Approx. Tax Revenue:	\$6,376,682
Approx. Tax Levy for Tax Rate Calculation:	\$6,704,485
	Indiana
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$755,255	Lowering RE Tax Rate	\$0	\$755,255
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$755,255

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

LEA : 128325203 Marion Center Area SD

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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>				
Indiana	552,150,301	12.1425	6,704,485			94.49000%	
Totals:	552,150,301		6,704,485	- 755,255 =	5,949,230 X	94.49000% =	5,621,427

	<u>Rate</u>		<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments				0	0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.850%	0.000%	1,690,875	1,690,875
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	76,500	76,500
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				1,767,375	1,767,375
Total Act 511, Current Taxes					1,767,375

Act 511 Tax Limit -->	471,638,028 X	12	5,659,656
	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	Current Real Estate Taxes									
	Indiana	11.9631	12.1425	1.50%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679					4.8%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.8%				
6143	Current Act 511 Local Services Taxes					4.8%				
6144	Current Act 511 Trailer Taxes					4.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.8%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.8%				
6152	Current Act 511 Occupation Taxes					4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6154	Current Act 511 Amusement Taxes					4.8%				
6155	Current Act 511 Business Privilege Taxes					4.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.8%				
6157	Current Act 511 Mercantile Taxes					4.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,132,198
1200 Special Programs - Elementary / Secondary	3,715,256
1300 Vocational Education	871,193
1400 Other Instructional Programs - Elementary / Secondary	404,324
1500 Nonpublic School Programs	15,000
1800 Pre-Kindergarten	322,346
Total Instruction	\$17,460,317
2000 Support Services	
2100 Support Services - Students	1,034,853
2200 Support Services - Instructional Staff	474,160
2300 Support Services - Administration	1,971,502
2400 Support Services - Pupil Health	379,443
2500 Support Services - Business	652,254
2600 Operation and Maintenance of Plant Services	2,567,165
2700 Student Transportation Services	1,883,385
2800 Support Services - Central	392,378
2900 Other Support Services	47,191
Total Support Services	\$9,402,331
3000 Operation of Non-Instructional Services	
3200 Student Activities	633,267
3300 Community Services	21,481
Total Operation of Non-Instructional Services	\$654,748
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	725,000
5900 Budgetary Reserve	835,000
Total Other Expenditures and Financing Uses	\$1,560,000
Total Estimated Expenditures and Other Financing Uses	\$29,077,396

LEA : 128325203 Marion Center Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,465,857
200 Personnel Services - Employee Benefits	4,362,643
300 Purchased Professional and Technical Services	135,897
400 Purchased Property Services	60,467
500 Other Purchased Services	313,093
600 Supplies	620,575
700 Property	170,591
800 Other Objects	3,075
Total Regular Programs - Elementary / Secondary	\$12,132,198
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,675,064
200 Personnel Services - Employee Benefits	1,397,463
300 Purchased Professional and Technical Services	25,078
400 Purchased Property Services	100
500 Other Purchased Services	521,916
600 Supplies	91,235
700 Property	3,500
800 Other Objects	900
Total Special Programs - Elementary / Secondary	\$3,715,256
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	158,250
200 Personnel Services - Employee Benefits	103,263
400 Purchased Property Services	200
500 Other Purchased Services	606,305
600 Supplies	3,000
800 Other Objects	175
Total Vocational Education	\$871,193
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	173,238
200 Personnel Services - Employee Benefits	82,836
500 Other Purchased Services	145,750
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$404,324
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	187,828
200 Personnel Services - Employee Benefits	129,518
600 Supplies	5,000
Total Pre-Kindergarten	\$322,346
Total Instruction	\$17,460,317

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	524,152
200 Personnel Services - Employee Benefits	348,600
300 Purchased Professional and Technical Services	138,545
500 Other Purchased Services	1,451
600 Supplies	21,779
800 Other Objects	326
Total Support Services - Students	\$1,034,853
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	229,598
200 Personnel Services - Employee Benefits	189,808
300 Purchased Professional and Technical Services	6,730
400 Purchased Property Services	423
500 Other Purchased Services	20,194
600 Supplies	23,844
700 Property	2,901
800 Other Objects	662
Total Support Services - Instructional Staff	\$474,160
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,007,891
200 Personnel Services - Employee Benefits	716,819
300 Purchased Professional and Technical Services	78,061
400 Purchased Property Services	16,182
500 Other Purchased Services	77,913
600 Supplies	43,709
700 Property	7,119
800 Other Objects	23,808
Total Support Services - Administration	\$1,971,502
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	161,332
200 Personnel Services - Employee Benefits	144,104
300 Purchased Professional and Technical Services	68,811
500 Other Purchased Services	917
600 Supplies	4,279
Total Support Services - Pupil Health	\$379,443
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	329,941
200 Personnel Services - Employee Benefits	252,874
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	1,594
500 Other Purchased Services	2,450
600 Supplies	28,619
700 Property	3,000
800 Other Objects	15,276

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Description	Amount
Total Support Services - Business	\$652,254
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	737,026
200 Personnel Services - Employee Benefits	617,760
300 Purchased Professional and Technical Services	186,980
400 Purchased Property Services	213,786
500 Other Purchased Services	159,704
600 Supplies	632,529
700 Property	17,000
800 Other Objects	2,380
Total Operation and Maintenance of Plant Services	\$2,567,165
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	4,000
500 Other Purchased Services	1,874,885
600 Supplies	3,500
700 Property	500
800 Other Objects	500
Total Student Transportation Services	\$1,883,385
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	132,654
200 Personnel Services - Employee Benefits	107,134
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	34,833
500 Other Purchased Services	19,500
600 Supplies	71,457
700 Property	12,000
800 Other Objects	1,800
Total Support Services - Central	\$392,378
2900 <u>Other Support Services</u>	
500 Other Purchased Services	47,191
Total Other Support Services	\$47,191
Total Support Services	\$9,402,331
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	275,091
200 Personnel Services - Employee Benefits	128,093
300 Purchased Professional and Technical Services	27,734
400 Purchased Property Services	5,500
500 Other Purchased Services	97,993
600 Supplies	71,479
700 Property	10,000
800 Other Objects	17,377
Total Student Activities	\$633,267
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	10,400
200 Personnel Services - Employee Benefits	2,781
500 Other Purchased Services	1,800
600 Supplies	1,500
800 Other Objects	5,000
Total Community Services	\$21,481
Total Operation of Non-Instructional Services	\$654,748
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	725,000
Total Interfund Transfers - Out	\$725,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	835,000
Total Budgetary Reserve	\$835,000
Total Other Expenditures and Financing Uses	\$1,560,000
TOTAL EXPENDITURES	\$29,077,396

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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	2,725,000	2,765,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	8,250	4,750
Capital Reserve Fund - § 690, §1850	9,928,000	10,628,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	195,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	4,200	7,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,915,450	\$13,600,250

<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	\$12,915,450	\$13,600,250

LEA : 128325203 Marion Center Area SD

<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	250,000	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,300,000	5,625,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$5,550,000	\$5,925,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 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	\$5,550,000	\$5,925,000

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$5,550,000	\$5,925,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,050,975
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,050,975
5900 Budgetary Reserve	835,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,885,975