

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/27/2016

  
\_\_\_\_\_  
President of the Board - Original Signature Required

4/27/16  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

4/27/16  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

4/28/16  
Date

Sandy Edling  
Contact Person

(610)755-9410      Extn :  
Telephone      Extension

sedling@mciu.org  
Email Address

# Summary Budget Approval

In compliance with Section 24 PS 9-914(6)(i):

At a meeting on 01/27/2016, by a vote of 16 to 0 with 0 abstaining and 6 absent, as recorded in the minutes, the directors of the intermediate unit adopted the budget resolutions, which established these levies and appropriations.

In compliance with Section 24 PS 9-914(6)(ii):

By a proportionate vote of 366-0 , as recorded in the minutes, the school directors of the school districts comprising the intermediate unit approved these levies and appropriations.

In compliance with Section 24 PS 9-914(6)(i):

As evidenced by resolutions on file in the office of the intermediate unit, the school boards of the school districts comprising the intermediate unit acted on the budget of the intermediate unit as follows:

Approved 22      Disapproved 0      Not Reporting 0

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the estimated amounts for our Self-Insured Unemployment Compensation (\$1.2 mil) and Self-Insured Dental (\$325k)
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is the estimated amounts for Facilities (\$2.5 mil), Access (\$4.4 mil), Project Admin (\$6.2 mil), among other assigned fund balances.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	42,214
0820 Restricted Fund Balance	601,033
0830 Committed Fund Balance	1,510,864
0840 Assigned Fund Balance	13,703,671
0850 Unassigned Fund Balance	6,217,035
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$21,431,570</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	1,564,984
7000 Revenue from State Sources	11,946,440
8000 Revenue from Federal Sources	
9000 Other Financing Sources	255,440
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$13,766,864</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$35,198,434</u></b>

	<u>ADMINISTRATION(1.)</u>	<u>CURR DEV &amp; IMP(2.)</u>	<u>ED PLANNING(3.)</u>	<u>INST MATERIALS(4.)</u>	<u>MANAGEMENT(5.)</u>
<b>REVENUE FROM LOCAL SOURCES</b>					
6947 IUs - Receipts from Members for Education by Withholding		71,850		1,329,176	
6948 IUs - Receipts Directly from Members for Education					
6969 All Other Services Provided Other Governments					
6999 Other Revenues Not Specified Above		44,360			
<b>REVENUE FROM LOCAL SOURCES</b>		<b>\$116,210</b>		<b>\$1,329,176</b>	
<b>REVENUE FROM STATE SOURCES</b>					
7700 Revenue for Nonpublic Program Subsidy - Act 89					
7810 State Share of Social Security and Medicare Taxes		4,830		11,909	
7820 State Share of Retirement Contributions		20,500		52,515	
<b>REVENUE FROM STATE SOURCES</b>		<b>\$25,330</b>		<b>\$64,424</b>	
<b>OTHER FINANCING SOURCES</b>					
9200 Proceeds from Extended-Term Financing					
9910 Other Financing Sources Not Listed in the 9000 Series		111,715			
<b>OTHER FINANCING SOURCES</b>		<b>\$111,715</b>			
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>253,255</b>		<b>1,393,600</b>	

	<u>CONT ED(6)</u>	<u>PUPIL PERS(7)</u>	<u>ST &amp; FED LIAISON(8)</u>	<u>FEDERAL(9)</u>	<u>MED ASSISTANCE(10)</u>
<b>REVENUE FROM LOCAL SOURCES</b>					
6947 IUs - Receipts from Members for Education by Withholding					
6948 IUs - Receipts Directly from Members for Education			117,555		
6969 All Other Services Provided Other Governments			2,044		
6999 Other Revenues Not Specified Above					
<b>REVENUE FROM LOCAL SOURCES</b>			<b>\$119,599</b>		
<b>REVENUE FROM STATE SOURCES</b>					
7700 Revenue for Nonpublic Program Subsidy - Act 89					
7810 State Share of Social Security and Medicare Taxes			5,955		
7820 State Share of Retirement Contributions			24,370		
<b>REVENUE FROM STATE SOURCES</b>			<b>\$30,325</b>		
<b>OTHER FINANCING SOURCES</b>					
9200 Proceeds from Extended-Term Financing					
9910 Other Financing Sources Not Listed in the 9000 Series			143,225		
<b>OTHER FINANCING SOURCES</b>			<b>\$143,225</b>		
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>			<b>293,149</b>		

	<u>ACT 89(11)</u>	<u>OTHER(12)</u>	<u>Total</u>
<b>REVENUE FROM LOCAL SOURCES</b>			
6947 IUs - Receipts from Members for Education by Withholding	(1)		1,401,025
6948 IUs - Receipts Directly from Members for Education			117,555
6969 All Other Services Provided Other Governments			2,044
6999 Other Revenues Not Specified Above			44,360
<b>REVENUE FROM LOCAL SOURCES</b>	<b>(\$1)</b>		<b>\$1,564,984</b>
<b>REVENUE FROM STATE SOURCES</b>			
7700 Revenue for Nonpublic Program Subsidy - Act 89	10,621,101		10,621,101
7810 State Share of Social Security and Medicare Taxes	242,618		265,312
7820 State Share of Retirement Contributions	962,642		1,060,027
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,826,361</b>		<b>\$11,946,440</b>
<b>OTHER FINANCING SOURCES</b>			
9200 Proceeds from Extended-Term Financing	500		500
9910 Other Financing Sources Not Listed in the 9000 Series			254,940
<b>OTHER FINANCING SOURCES</b>	<b>\$500</b>		<b>\$255,440</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>11,826,860</b>		<b>13,766,864</b>

<b>Program Type - CURRICULUM DEVELOPMENT AND IMPROVEMENT</b>											
		<b>Total Expenditures</b>		<b>Total Revenues</b>		<b>Excess Expenditures</b>		<b>Total Weight Factors</b>		<b>Value per Weight Factor</b>	
		<b>\$253,255.00 -</b>		<b>\$181,405.00 =</b>		<b>\$71,850.00 /</b>		<b>93,339.2367 =</b>		<b>\$0.76977</b>	
<b>Member School District</b>	<b>School District MV Aid Ratio</b>		<b>School District WADM</b>		<b>School District Weight Factor</b>		<b>Value Per Weight Factor</b>		<b>School District Withholding Function 6947</b>		
<b>Abington SD</b>	1 -	0.2606 X	8,999.487 =	6,654.2207 X	0.76977 =	\$5,122.24					
<b>Bryn Athyn SD</b>	1 -	0.1000 X	15.288 =	13.7592 X	0.76977 =	\$10.59					
<b>Cheltenham SD</b>	1 -	0.3585 X	5,428.778 =	3,482.5611 X	0.76977 =	\$2,680.78					
<b>Colonial SD</b>	1 -	0.1000 X	5,602.713 =	5,042.4417 X	0.76977 =	\$3,881.53					
<b>Hatboro-Horsham SD</b>	1 -	0.1181 X	5,615.393 =	4,952.2151 X	0.76977 =	\$3,812.08					
<b>Jenkintown SD</b>	1 -	0.2827 X	745.398 =	534.6740 X	0.76977 =	\$411.58					
<b>Lower Merion SD</b>	1 -	0.1000 X	9,040.458 =	8,136.4122 X	0.76977 =	\$6,263.19					
<b>Lower Moreland Township SD</b>	1 -	0.1885 X	2,551.067 =	2,070.1909 X	0.76977 =	\$1,593.58					
<b>Methacton SD</b>	1 -	0.1822 X	5,868.950 =	4,799.6273 X	0.76977 =	\$3,694.62					
<b>Norristown Area SD</b>	1 -	0.4119 X	8,791.496 =	5,170.2788 X	0.76977 =	\$3,979.94					
<b>North Penn SD</b>	1 -	0.1172 X	14,661.949 =	12,943.5686 X	0.76977 =	\$9,963.61					
<b>Perkiomen Valley SD</b>	1 -	0.4261 X	6,783.063 =	3,892.7999 X	0.76977 =	\$2,996.57					
<b>Pottsgrove SD</b>	1 -	0.5208 X	3,888.003 =	1,863.1310 X	0.76977 =	\$1,434.19					
<b>Pottstown SD</b>	1 -	0.6630 X	3,765.129 =	1,268.8485 X	0.76977 =	\$976.73					
<b>Souderton Area SD</b>	1 -	0.3438 X	7,885.534 =	5,174.4874 X	0.76977 =	\$3,983.18					



<b>Springfield Township SD</b>	1 - 0.1000 X	2,602.126 =	2,341.9134 X	0.76977 =	\$1,802.74
<b>Spring-Ford Area SD</b>	1 - 0.2366 X	9,161.697 =	6,994.0395 X	0.76977 =	\$5,383.82
<b>Upper Dublin SD</b>	1 - 0.1553 X	5,062.424 =	4,276.2296 X	0.76977 =	\$3,291.73
<b>Upper Merion Area SD</b>	1 - 0.1000 X	4,495.820 =	4,046.2380 X	0.76977 =	\$3,114.68
<b>Upper Moreland Township SD</b>	1 - 0.2431 X	3,666.576 =	2,775.2314 X	0.76977 =	\$2,136.30
<b>Upper Perkiomen SD</b>	1 - 0.4359 X	3,815.840 =	2,152.5153 X	0.76977 =	\$1,656.95
<b>Wissahickon SD</b>	1 - 0.1000 X	5,282.059 =	4,753.8531 X	0.76977 =	\$3,659.39
					<b>\$71,850.00</b>

<b>Program Type - INSTRUCTION MATERIALS</b>					
	<b>Total Expenditures</b>	<b>Total Revenues</b>	<b>Excess Expenditures</b>	<b>Total Weight Factors</b>	<b>Value per Weight Factor</b>
	<b>\$1,393,600.00 -</b>	<b>\$64,424.00 =</b>	<b>\$1,329,176.00 /</b>	<b>93,339.2367 =</b>	<b>\$14.24027</b>
<b>Member School District</b>	<b>School District MV Aid Ratio</b>	<b>School District WADM</b>	<b>School District Weight Factor</b>	<b>Value Per Weight Factor</b>	<b>School District Withholding Function 6947</b>
<b>Abington SD</b>	1 - 0.2606 X	8,999.487 =	6,654.2207 X	14.24027 =	\$94,757.90
<b>Bryn Athyn SD</b>	1 - 0.1000 X	15.288 =	13.7592 X	14.24027 =	\$195.93
<b>Cheltenham SD</b>	1 - 0.3585 X	5,428.778 =	3,482.5611 X	14.24027 =	\$49,592.61
<b>Colonial SD</b>	1 - 0.1000 X	5,602.713 =	5,042.4417 X	14.24027 =	\$71,805.73
<b>Hatboro-Horsham SD</b>	1 - 0.1181 X	5,615.393 =	4,952.2151 X	14.24027 =	\$70,520.88
<b>Jenkintown SD</b>	1 - 0.2827 X	745.398 =	534.6740 X	14.24027 =	\$7,613.90
<b>Lower Merion SD</b>	1 - 0.1000 X	9,040.458 =	8,136.4122 X	14.24027 =	\$115,864.71
<b>Lower Moreland Township SD</b>	1 - 0.1885 X	2,551.067 =	2,070.1909 X	14.24027 =	\$29,480.08
<b>Methacton SD</b>	1 - 0.1822 X	5,868.950 =	4,799.6273 X	14.24027 =	\$68,347.99
<b>Norristown Area SD</b>	1 - 0.4119 X	8,791.496 =	5,170.2788 X	14.24027 =	\$73,626.17
<b>North Penn SD</b>	1 - 0.1172 X	14,661.949 =	12,943.5686 X	14.24027 =	\$184,319.92
<b>Perkiomen Valley SD</b>	1 - 0.4261 X	6,783.063 =	3,892.7999 X	14.24027 =	\$55,434.52
<b>Pottsgrove SD</b>	1 - 0.5208 X	3,888.003 =	1,863.1310 X	14.24027 =	\$26,531.49
<b>Pottstown SD</b>	1 - 0.6630 X	3,765.129 =	1,268.8485 X	14.24027 =	\$18,068.75
<b>Souderton Area SD</b>	1 - 0.3438 X	7,885.534 =	5,174.4874 X	14.24027 =	\$73,686.10

<b>Springfield Township SD</b>	1 - 0.1000 X	2,602.126 =	2,341.9134 X	14.24027 =	\$33,349.48
<b>Spring-Ford Area SD</b>	1 - 0.2366 X	9,161.697 =	6,994.0395 X	14.24027 =	\$99,597.02
<b>Upper Dublin SD</b>	1 - 0.1553 X	5,062.424 =	4,276.2296 X	14.24027 =	\$60,894.67
<b>Upper Merion Area SD</b>	1 - 0.1000 X	4,495.820 =	4,046.2380 X	14.24027 =	\$57,619.52
<b>Upper Moreland Township SD</b>	1 - 0.2431 X	3,666.576 =	2,775.2314 X	14.24027 =	\$39,520.05
<b>Upper Perkiomen SD</b>	1 - 0.4359 X	3,815.840 =	2,152.5153 X	14.24027 =	\$30,652.40
<b>Wissahickon SD</b>	1 - 0.1000 X	5,282.059 =	4,753.8531 X	14.24027 =	\$67,696.16
					<b>\$1,329,176.00</b>

<b>1000 Instruction</b>	<b><u>ADMINISTRATION</u></b>	<b><u>CURR DEV &amp; IMP</u></b>	<b><u>ED PLANNING</u></b>	<b><u>INST MATERIALS</u></b>	<b><u>MANAGEMENT</u></b>	<b><u>CONT ED</u></b>	<b><u>PUPIL PERS</u></b>
1500 Nonpublic School Programs							
<b>Total Instruction</b>							
<b>2000 Support Services</b>	<b><u>ADMINISTRATION</u></b>	<b><u>CURR DEV &amp; IMP</u></b>	<b><u>ED PLANNING</u></b>	<b><u>INST MATERIALS</u></b>	<b><u>MANAGEMENT</u></b>	<b><u>CONT ED</u></b>	<b><u>PUPIL PERS</u></b>
2100 Support Services - Students							
2200 Support Services - Instructional Staff		226,415					
2300 Support Services - Administration							
2500 Support Services - Business							
2800 Support Services - Central				1,013,405			
<b>Total Support Services</b>		<b>\$226,415</b>		<b>\$1,013,405</b>			
<b>5000 Other Expenditures and Financing Uses</b>	<b><u>ADMINISTRATION</u></b>	<b><u>CURR DEV &amp; IMP</u></b>	<b><u>ED PLANNING</u></b>	<b><u>INST MATERIALS</u></b>	<b><u>MANAGEMENT</u></b>	<b><u>CONT ED</u></b>	<b><u>PUPIL PERS</u></b>
5200 Interfund Transfers - Out		26,840		380,195			
<b>Total Other Expenditures and Financing Uses</b>		<b>\$26,840</b>		<b>\$380,195</b>			
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$253,255</b>		<b>\$1,393,600</b>			

<b>1000 Instruction</b>	<b><u>ST &amp; FED LIAISON</u></b>	<b><u>FEDERAL</u></b>	<b><u>MED ASSISTANCE</u></b>	<b><u>ACT 89</u></b>	<b><u>OTHER</u></b>	<b><u>TOTAL</u></b>
1500 Nonpublic School Programs				4,869,609		4,869,609
<b>Total Instruction</b>				<b>\$4,869,609</b>		<b>\$4,869,609</b>
<b>2000 Support Services</b>	<b><u>ST &amp; FED LIAISON</u></b>	<b><u>FEDERAL</u></b>	<b><u>MED ASSISTANCE</u></b>	<b><u>ACT 89</u></b>	<b><u>OTHER</u></b>	<b><u>TOTAL</u></b>
2100 Support Services - Students				4,721,400		4,721,400
2200 Support Services - Instructional Staff				990,626		1,217,041
2300 Support Services - Administration	600			40,544		41,144
2500 Support Services - Business	750			8,150		8,900
2800 Support Services - Central	282,473					1,295,878
<b>Total Support Services</b>	<b>\$283,823</b>			<b>\$5,760,720</b>		<b>\$7,284,363</b>
<b>5000 Other Expenditures and Financing Uses</b>	<b><u>ST &amp; FED LIAISON</u></b>	<b><u>FEDERAL</u></b>	<b><u>MED ASSISTANCE</u></b>	<b><u>ACT 89</u></b>	<b><u>OTHER</u></b>	<b><u>TOTAL</u></b>
5200 Interfund Transfers - Out	9,326			1,196,531		1,612,892
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,326</b>			<b>\$1,196,531</b>		<b>\$1,612,892</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$293,149</b>			<b>\$11,826,860</b>		<b>\$13,766,864</b>

	<u>ADMINISTRATION</u>	<u>CURR DEV &amp; IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
<b>1000 Instruction</b>							
<b>1500 Nonpublic School Programs</b>							
100 Personnel Services - Salaries							
200 Personnel Services - Employee Benefits							
300 Purchased Professional and Technical Services							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
800 Other Objects							
<b>Total Nonpublic School Programs</b>							
<b>Total 1000 Instruction</b>							

1000 Instruction	<u>ST &amp; FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
<b>1500 Nonpublic School Programs</b>						
100 Personnel Services - Salaries				2,964,600		2,964,600
200 Personnel Services - Employee Benefits				1,763,629		1,763,629
300 Purchased Professional and Technical Services				15,000		15,000
400 Purchased Property Services				3,680		3,680
500 Other Purchased Services				25,500		25,500
600 Supplies				86,700		86,700
700 Property				10,000		10,000
800 Other Objects				500		500
<b>Total Nonpublic School Programs</b>				<b>\$4,869,609</b>		<b>\$4,869,609</b>
<b>Total 1000 Instruction</b>				<b>\$4,869,609</b>		<b>\$4,869,609</b>

	<u>ADMINISTRATION</u>	<u>CURR DEV &amp; IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
<b>2000 Support Services</b>							
<b>2100 Support Services - Students</b>							
100 Personnel Services - Salaries							
200 Personnel Services - Employee Benefits							
300 Purchased Professional and Technical Services							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
800 Other Objects							
<b>Total Support Services - Students</b>							
<b>2200 Support Services - Instructional Staff</b>							
100 Personnel Services - Salaries		138,119					
200 Personnel Services - Employee Benefits		80,296					
300 Purchased Professional and Technical Services		1,500					
400 Purchased Property Services							
500 Other Purchased Services		5,100					
600 Supplies		200					
700 Property							
800 Other Objects		1,200					
<b>Total Support Services - Instructional Staff</b>							
		<b>\$226,415</b>					
<b>2300 Support Services - Administration</b>							
100 Personnel Services - Salaries							
200 Personnel Services - Employee Benefits							
300 Purchased Professional and Technical Services							
<b>Total Support Services - Administration</b>							
<b>2500 Support Services - Business</b>							
500 Other Purchased Services							
<b>Total Support Services - Business</b>							
<b>2800 Support Services - Central</b>							
100 Personnel Services - Salaries				353,851			
200 Personnel Services - Employee Benefits				207,176			
300 Purchased Professional and Technical Services				62,350			
400 Purchased Property Services				26,000			
500 Other Purchased Services				291,250			
600 Supplies				47,198			
700 Property				22,500			
800 Other Objects				3,080			
<b>Total Support Services - Central</b>							
				<b>\$1,013,405</b>			
<b>Total 2000 Support Services</b>							
		<b>\$226,415</b>		<b>\$1,013,405</b>			



2000 Support Services	<u>ST &amp; FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
<b>2100 Support Services - Students</b>						
100 Personnel Services - Salaries				2,796,820		2,796,820
200 Personnel Services - Employee Benefits				1,768,750		1,768,750
300 Purchased Professional and Technical Services				8,000		8,000
400 Purchased Property Services				2,680		2,680
500 Other Purchased Services				24,300		24,300
600 Supplies				117,550		117,550
700 Property				1,000		1,000
800 Other Objects				2,300		2,300
<b>Total Support Services - Students</b>				<b>\$4,721,400</b>		<b>\$4,721,400</b>
<b>2200 Support Services - Instructional Staff</b>						
100 Personnel Services - Salaries				623,120		761,239
200 Personnel Services - Employee Benefits				336,056		416,352
300 Purchased Professional and Technical Services				1,700		3,200
400 Purchased Property Services				6,000		6,000
500 Other Purchased Services				17,850		22,950
600 Supplies				1,900		2,100
700 Property				1,500		1,500
800 Other Objects				2,500		3,700
<b>Total Support Services - Instructional Staff</b>				<b>\$990,626</b>		<b>\$1,217,041</b>
<b>2300 Support Services - Administration</b>						
100 Personnel Services - Salaries				26,664		26,664
200 Personnel Services - Employee Benefits				13,880		13,880
300 Purchased Professional and Technical Services	600					600
<b>Total Support Services - Administration</b>	<b>\$600</b>			<b>\$40,544</b>		<b>\$41,144</b>
<b>2500 Support Services - Business</b>						
500 Other Purchased Services	750			8,150		8,900
<b>Total Support Services - Business</b>	<b>\$750</b>			<b>\$8,150</b>		<b>\$8,900</b>
<b>2800 Support Services - Central</b>						
100 Personnel Services - Salaries	164,159					518,010
200 Personnel Services - Employee Benefits	100,014					307,190
300 Purchased Professional and Technical Services	3,852					66,202
400 Purchased Property Services	525					26,525
500 Other Purchased Services	8,312					299,562
600 Supplies	5,044					52,242
700 Property						22,500
800 Other Objects	567					3,647
<b>Total Support Services - Central</b>	<b>\$282,473</b>					<b>\$1,295,878</b>
<b>Total 2000 Support Services</b>	<b>\$283,823</b>			<b>\$5,760,720</b>		<b>\$7,284,363</b>

LEA : 123000000 Montgomery County IU 23

Printed 4/8/2021 4:47:40 PM

5000 Other Expenditures and Financing Uses	<u>ADMINISTRATION</u>	<u>CURR DEV &amp; IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
5200 <u>Interfund Transfers - Out</u>							
900 Other Uses of Funds		26,840		380,195			
<b>Total Interfund Transfers - Out</b>		<b>\$26,840</b>		<b>\$380,195</b>			
<b>Total 5000 Other Expenditures and Financing Uses</b>		<b>\$26,840</b>		<b>\$380,195</b>			
<b>TOTAL EXPENDITURES</b>		<b>\$253,255</b>		<b>\$1,393,600</b>			

5000 Other Expenditures and Financing Uses	<u>ST &amp; FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
5200 <u>Interfund Transfers - Out</u>						
900 Other Uses of Funds	9,326			1,196,531		1,612,892
<b>Total Interfund Transfers - Out</b>	<b>\$9,326</b>			<b>\$1,196,531</b>		<b>\$1,612,892</b>
<b>Total 5000 Other Expenditures and Financing Uses</b>	<b>\$9,326</b>			<b>\$1,196,531</b>		<b>\$1,612,892</b>
<b>TOTAL EXPENDITURES</b>	<b>\$293,149</b>			<b>\$11,826,860</b>		<b>\$13,766,864</b>

**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	36,000,000	30,000,000
Special Education Fund	4,000,000	3,000,000
Special Education Transportation Fund	275,000	200,000
Institutionalized Children Fund	105,000	75,000
State-Funded Early Intervention Program Fund	3,250,000	2,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	275,000	275,000
Private Purpose Trust Fund		
Investment Trust Fund	1,520,000	1,525,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$45,470,000</b>	<b>\$37,870,000</b>
--	---------------------	---------------------

**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund		
Special Education Fund		
Special Education Transportation Fund		
Institutionalized Children Fund		
State-Funded Early Intervention Program Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities 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		

**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$45,470,000</b>	<b>\$37,870,000</b>
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	8,650,000	8,340,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,787,192	4,556,676
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$13,437,192</b>	<b>\$12,896,676</b>
---------------------------	---------------------	---------------------

**Special Education 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		

<b>Total Special Education Fund</b>		
-------------------------------------	--	--

**Special Education Transportation 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		

<b>Total Special Education Transportation Fund</b>		
--	--	--

**Institutionalized Children 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		

<b>Total Institutionalized Children Fund</b>		
--	--	--

**State-Funded Early Intervention Program Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total State-Funded Early Intervention Program 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**

**Debt Service 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**

**06/30/2016 Estimate**

**06/30/2017 Projection**

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

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**



**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**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**

**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

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 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
- 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** **\$13,437,192** **\$12,896,676**

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- General Fund
- Special Education Fund
- Special Education Transportation Fund
- Institutionalized Children Fund
- State-Funded Early Intervention Program Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,437,192</b>	<b>\$12,896,676</b>
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	42,214
0820 Restricted Fund Balance	601,033
0830 Committed Fund Balance	1,510,864
0840 Assigned Fund Balance	18,519,681
0850 Unassigned Fund Balance	1,401,025
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$21,431,570</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$22,074,817</b>
--	---------------------