


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/24/2018


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Matthew Szatkowski
Contact Person

mszatkowski@mciu.org
Email Address

4/25/18
Date

4/25/18
Date

4/21/18
Date

(484)704-2476 Extn :
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Summary Budget Approval

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

At a meeting on 01/24/2018, by a vote of 18 to 0 with 0 abstaining and 3 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 323-29 , 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 172 Disapproved 9 Not Reporting 11

<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 (\$1.3mil) and Self- Insured Dental (\$300k)
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 (\$3mil), Access (\$4 mil), Project Admin (\$6 mil), among other assigned fund balances.

<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	67,518
0820 Restricted Fund Balance	588,918
0830 Committed Fund Balance	1,510,884
0840 Assigned Fund Balance	27,549,488
0850 Unassigned Fund Balance	6,581,187
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$35,641,559</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	1,553,580
7000 Revenue from State Sources	12,110,799
8000 Revenue from Federal Sources	
9000 Other Financing Sources	153,701
Total Estimated Revenues And Other Financing Sources	<u>\$13,818,080</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$49,459,639</u>

	<u>(0)</u>	<u>ADMINISTRATION(1)</u>	<u>CURR DEV & IMP(2)</u>	<u>ED PLANNING(3)</u>	<u>INST MATERIALS(4)</u>
REVENUE FROM LOCAL SOURCES					
6500 Earnings on Investments					
6947 IUs - Receipts from Members for Education by Withholding			71,850		1,329,175
6948 IUs - Receipts Directly from Members for Education					
REVENUE FROM LOCAL SOURCES			\$71,850		\$1,329,175
REVENUE FROM STATE SOURCES					
7700 Revenue for Nonpublic Program Subsidy - Act 89					
7810 State Share of Social Security and Medicare Taxes			4,445		11,835
7820 State Share of Retirement Contributions			21,540		60,280
REVENUE FROM STATE SOURCES			\$25,985		\$72,115
OTHER FINANCING SOURCES					
9810 General Fund Intrafund Transfers			143,125		
OTHER FINANCING SOURCES			\$143,125		
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			240,960		1,401,290

	<u>MANAGEMENT(5)</u>	<u>CONT ED(6)</u>	<u>PUPIL PERS(7)</u>	<u>ST & FED LIAISON(8)</u>	<u>FEDERAL(9)</u>
REVENUE FROM LOCAL SOURCES					
6500 Earnings on Investments					
6947 IUs - Receipts from Members for Education by Withholding					
6948 IUs - Receipts Directly from Members for Education				117,555	
REVENUE FROM LOCAL SOURCES				\$117,555	
REVENUE FROM STATE SOURCES					
7700 Revenue for Nonpublic Program Subsidy - Act 89					
7810 State Share of Social Security and Medicare Taxes				2,735	
7820 State Share of Retirement Contributions				12,800	
REVENUE FROM STATE SOURCES				\$15,535	
OTHER FINANCING SOURCES					
9810 General Fund Intrafund Transfers				10,576	
OTHER FINANCING SOURCES				\$10,576	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES				143,666	

	<u>MED ASSISTANCE(10)</u>	<u>ACT 89(11)</u>	<u>OTHER(12)</u>	<u>Total</u>
REVENUE FROM LOCAL SOURCES				
6500 Earnings on Investments		35,000		35,000
6947 IUs - Receipts from Members for Education by Withholding				1,401,025
6948 IUs - Receipts Directly from Members for Education				117,555
REVENUE FROM LOCAL SOURCES		\$35,000		\$1,553,580
REVENUE FROM STATE SOURCES				
7700 Revenue for Nonpublic Program Subsidy - Act 89		10,609,469		10,609,469
7810 State Share of Social Security and Medicare Taxes		258,590		277,605
7820 State Share of Retirement Contributions		1,129,105		1,223,725
REVENUE FROM STATE SOURCES		\$11,997,164		\$12,110,799
OTHER FINANCING SOURCES				
9810 General Fund Intrafund Transfers				153,701
OTHER FINANCING SOURCES				\$153,701
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		12,032,164		13,818,080

Program Type - CURRICULUM DEVELOPMENT AND IMPROVEMENT

Total Expenditures	Total Revenues	Excess Expenditures	Total Weight Factors	Value per Weight Factor
\$240,960.00 -	\$169,110.00 =	\$71,850.00 /	92,372.1123 =	\$0.77783

Member School District	School District MV Aid Ratio	School District WADM	School District Weight Factor	Value Per Weight Factor	School District Withholding Function 6947
Abington SD	1 - 0.2973 X	9,173.093 =	6,445.9325 X	0.77783 =	\$5,013.85
Bryn Athyn SD	1 - 0.1000 X	2.416 =	2.1744 X	0.77783 =	\$1.69
Cheltenham SD	1 - 0.3963 X	5,418.169 =	3,270.9486 X	0.77783 =	\$2,544.25
Colonial SD	1 - 0.1000 X	5,674.820 =	5,107.3380 X	0.77783 =	\$3,972.65
Hatboro-Horsham SD	1 - 0.1178 X	5,555.310 =	4,900.8945 X	0.77783 =	\$3,812.07
Jenkintown SD	1 - 0.3501 X	781.406 =	507.8358 X	0.77783 =	\$395.01
Lower Merion SD	1 - 0.1000 X	9,610.072 =	8,649.0648 X	0.77783 =	\$6,727.52
Lower Moreland Township SD	1 - 0.2281 X	2,607.055 =	2,012.3858 X	0.77783 =	\$1,565.30
Methacton SD	1 - 0.2026 X	5,710.085 =	4,553.2218 X	0.77783 =	\$3,541.64
Norristown Area SD	1 - 0.4437 X	8,928.729 =	4,967.0519 X	0.77783 =	\$3,863.53
North Penn SD	1 - 0.1221 X	14,726.977 =	12,928.8131 X	0.77783 =	\$10,056.45
Perkiomen Valley SD	1 - 0.4180 X	6,613.543 =	3,849.0820 X	0.77783 =	\$2,993.94
Pottsgrove SD	1 - 0.5570 X	3,984.330 =	1,765.0582 X	0.77783 =	\$1,372.92
Pottstown SD	1 - 0.6846 X	3,775.541 =	1,190.8056 X	0.77783 =	\$926.25
Souderton Area SD	1 - 0.3665 X	7,862.924 =	4,981.1624 X	0.77783 =	\$3,874.51

Springfield Township SD	1	-	0.1000	X	2,734.702	=	2,461.2318	X	0.77783	=	\$1,914.43
Spring-Ford Area SD	1	-	0.2286	X	9,247.228	=	7,133.3117	X	0.77783	=	\$5,548.52
Upper Dublin SD	1	-	0.1768	X	4,939.293	=	4,066.0260	X	0.77783	=	\$3,162.69
Upper Merion Area SD	1	-	0.1000	X	4,495.238	=	4,045.7142	X	0.77783	=	\$3,146.89
Upper Moreland Township SD	1	-	0.2672	X	3,658.100	=	2,680.6557	X	0.77783	=	\$2,085.10
Upper Perkiomen SD	1	-	0.4462	X	3,843.154	=	2,128.3387	X	0.77783	=	\$1,655.49
Wissahickon SD	1	-	0.1000	X	5,250.072	=	4,725.0648	X	0.77783	=	\$3,675.31
											\$71,850.00

Program Type - INSTRUCTION MATERIALS						
	Total Expenditures	Total Revenues	Excess Expenditures	Total Weight Factors	Value per Weight Factor	
	\$1,401,290.00	\$72,115.00	\$1,329,175.00	92,372.1123	\$14.38935	
	-	=	/	=		
Member School District	School District MV Aid Ratio	School District WADM	School District Weight Factor	Value Per Weight Factor	School District Withholding Function 6947	
Abington SD	1 - 0.2973 X	9,173.093 =	6,445.9325 X	14.38935 =	\$92,752.80	
Bryn Athyn SD	1 - 0.1000 X	2.416 =	2.1744 X	14.38935 =	\$31.29	
Cheltenham SD	1 - 0.3963 X	5,418.169 =	3,270.9486 X	14.38935 =	\$47,066.84	
Colonial SD	1 - 0.1000 X	5,674.820 =	5,107.3380 X	14.38935 =	\$73,491.29	
Hatboro-Horsham SD	1 - 0.1178 X	5,555.310 =	4,900.8945 X	14.38935 =	\$70,520.70	
Jenkintown SD	1 - 0.3501 X	781.406 =	507.8358 X	14.38935 =	\$7,307.43	
Lower Merion SD	1 - 0.1000 X	9,610.072 =	8,649.0648 X	14.38935 =	\$124,454.45	
Lower Moreland Township SD	1 - 0.2281 X	2,607.055 =	2,012.3858 X	14.38935 =	\$28,956.93	
Methacton SD	1 - 0.2026 X	5,710.085 =	4,553.2218 X	14.38935 =	\$65,517.92	
Norristown Area SD	1 - 0.4437 X	8,928.729 =	4,967.0519 X	14.38935 =	\$71,472.67	
North Penn SD	1 - 0.1221 X	14,726.977 =	12,928.8131 X	14.38935 =	\$186,037.27	
Perkiomen Valley SD	1 - 0.4180 X	6,613.543 =	3,849.0820 X	14.38935 =	\$55,385.80	
Pottsgrove SD	1 - 0.5570 X	3,984.330 =	1,765.0582 X	14.38935 =	\$25,398.05	
Pottstown SD	1 - 0.6846 X	3,775.541 =	1,190.8056 X	14.38935 =	\$17,134.92	
Souderton Area SD	1 - 0.3665 X	7,862.924 =	4,981.1624 X	14.38935 =	\$71,675.71	

Springfield Township SD	1	-	0.1000	X	2,734.702	=	2,461.2318	X	14.38935	=	\$35,415.54
Spring-Ford Area SD	1	-	0.2286	X	9,247.228	=	7,133.3117	X	14.38935	=	\$102,643.75
Upper Dublin SD	1	-	0.1768	X	4,939.293	=	4,066.0260	X	14.38935	=	\$58,507.49
Upper Merion Area SD	1	-	0.1000	X	4,495.238	=	4,045.7142	X	14.38935	=	\$58,215.21
Upper Moreland Township SD	1	-	0.2672	X	3,658.100	=	2,680.6557	X	14.38935	=	\$38,572.90
Upper Perkiomen SD	1	-	0.4462	X	3,843.154	=	2,128.3387	X	14.38935	=	\$30,625.42
Wissahickon SD	1	-	0.1000	X	5,250.072	=	4,725.0648	X	14.38935	=	\$67,990.63
											\$1,329,175.00

1000 Instruction	<u>ADMINISTRATION</u>	<u>CURR DEV & IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
1500 Nonpublic School Programs							
Total Instruction							
2000 Support Services	<u>ADMINISTRATION</u>	<u>CURR DEV & IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
2100 Support Services - Students							
2200 Support Services - Instructional Staff		210,685					
2300 Support Services - Administration				15,000			
2500 Support Services - Business				250			
2800 Support Services - Central				1,005,093			
Total Support Services		\$210,685		\$1,020,343			
5000 Other Expenditures and Financing Uses	<u>ADMINISTRATION</u>	<u>CURR DEV & IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
5200 Interfund Transfers - Out		30,275		380,947			
Total Other Expenditures and Financing Uses		\$30,275		\$380,947			
Total Estimated Expenditures and Other Financing Uses		\$240,960		\$1,401,290			

1000 Instruction	<u>ST & FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
1500 Nonpublic School Programs				4,897,545		4,897,545
Total Instruction				\$4,897,545		\$4,897,545
2000 Support Services	<u>ST & FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
2100 Support Services - Students				4,995,220		4,995,220
2200 Support Services - Instructional Staff				1,150,200		1,360,885
2300 Support Services - Administration				46,970		61,970
2500 Support Services - Business	340			8,100		8,690
2800 Support Services - Central	128,820					1,133,913
Total Support Services	\$129,160			\$6,200,490		\$7,560,678
5000 Other Expenditures and Financing Uses	<u>ST & FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
5200 Interfund Transfers - Out	14,506			934,129		1,359,857
Total Other Expenditures and Financing Uses	\$14,506			\$934,129		\$1,359,857
Total Estimated Expenditures and Other Financing Uses	\$143,666			\$12,032,164		\$13,818,080

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1000 Instruction	<u>ADMINISTRATION</u>	<u>CURR DEV & IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
1500 Nonpublic School Programs							
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							
800 Other Objects							
Total Nonpublic School Programs							
Total 1000 Instruction							

1000 Instruction	<u>ST & FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
1500 Nonpublic School Programs						
100 Personnel Services - Salaries				2,977,180		2,977,180
200 Personnel Services - Employee Benefits				1,838,965		1,838,965
300 Purchased Professional and Technical Services				5,000		5,000
400 Purchased Property Services				200		200
500 Other Purchased Services				23,000		23,000
600 Supplies				52,700		52,700
800 Other Objects				500		500
Total Nonpublic School Programs				\$4,897,545		\$4,897,545
Total 1000 Instruction				\$4,897,545		\$4,897,545

	<u>ADMINISTRATION</u>	<u>CURR DEV & IMP</u>	<u>ED PLANNING</u>	<u>INST MATERIALS</u>	<u>MANAGEMENT</u>	<u>CONT ED</u>	<u>PUPIL PERS</u>
2000 Support Services							
2100 Support Services - Students							
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							
800 Other Objects							
Total Support Services - Students							
2200 Support Services - Instructional Staff							
100 Personnel Services - Salaries		126,035					
200 Personnel Services - Employee Benefits		74,650					
300 Purchased Professional and Technical Services		3,000					
400 Purchased Property Services							
500 Other Purchased Services		5,600					
600 Supplies		200					
800 Other Objects		1,200					
Total Support Services - Instructional Staff		\$210,685					
2300 Support Services - Administration							
100 Personnel Services - Salaries							
200 Personnel Services - Employee Benefits							
300 Purchased Professional and Technical Services				15,000			
500 Other Purchased Services							
Total Support Services - Administration				\$15,000			
2500 Support Services - Business							
500 Other Purchased Services				250			
Total Support Services - Business				\$250			
2800 Support Services - Central							
100 Personnel Services - Salaries				352,720			
200 Personnel Services - Employee Benefits				216,125			
300 Purchased Professional and Technical Services				7,000			
400 Purchased Property Services				11,000			
500 Other Purchased Services				365,548			
600 Supplies				44,700			
700 Property				5,000			
800 Other Objects				3,000			
Total Support Services - Central				\$1,005,093			
Total 2000 Support Services		\$210,685		\$1,020,343			

	<u>ST & FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
2000 Support Services						
2100 Support Services - Students						
100 Personnel Services - Salaries				3,054,785		3,054,785
200 Personnel Services - Employee Benefits				1,851,235		1,851,235
300 Purchased Professional and Technical Services				19,000		19,000
400 Purchased Property Services				300		300
500 Other Purchased Services				29,000		29,000
600 Supplies				36,800		36,800
800 Other Objects				4,100		4,100
Total Support Services - Students				\$4,995,220		\$4,995,220
2200 Support Services - Instructional Staff						
100 Personnel Services - Salaries				699,725		825,760
200 Personnel Services - Employee Benefits				425,875		500,525
300 Purchased Professional and Technical Services				1,800		4,800
400 Purchased Property Services				3,000		3,000
500 Other Purchased Services				15,150		20,750
600 Supplies				2,150		2,350
800 Other Objects				2,500		3,700
Total Support Services - Instructional Staff				\$1,150,200		\$1,360,885
2300 Support Services - Administration						
100 Personnel Services - Salaries				28,290		28,290
200 Personnel Services - Employee Benefits				15,080		15,080
300 Purchased Professional and Technical Services				3,000		18,000
500 Other Purchased Services				600		600
Total Support Services - Administration				\$46,970		\$61,970
2500 Support Services - Business						
500 Other Purchased Services	340			8,100		8,690
Total Support Services - Business	\$340			\$8,100		\$8,690
2800 Support Services - Central						
100 Personnel Services - Salaries	74,900					427,620
200 Personnel Services - Employee Benefits	43,215					259,340
300 Purchased Professional and Technical Services	3,875					10,875
400 Purchased Property Services						11,000
500 Other Purchased Services	4,275					369,823
600 Supplies	1,835					46,535
700 Property						5,000
800 Other Objects	720					3,720
Total Support Services - Central	\$128,820					\$1,133,913
Total 2000 Support Services	\$129,160			\$6,200,490		\$7,560,678

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5000 Other Expenditures and Financing Uses	<u>ADMINISTRATION</u>	<u>CURR DEV & 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		30,275		380,947			
Total Interfund Transfers - Out		\$30,275		\$380,947			
Total 5000 Other Expenditures and Financing Uses		\$30,275		\$380,947			
TOTAL EXPENDITURES		\$240,960		\$1,401,290			

5000 Other Expenditures and Financing Uses	<u>ST & 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	14,506			934,129		1,359,857
Total Interfund Transfers - Out	\$14,506			\$934,129		\$1,359,857
Total 5000 Other Expenditures and Financing Uses	\$14,506			\$934,129		\$1,359,857
TOTAL EXPENDITURES	\$143,666			\$12,032,164		\$13,818,080

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	36,000,000	34,500,000
Special Education Fund	6,000,000	5,750,000
Special Education Transportation Fund	1,400,000	1,300,000
Institutionalized Children Fund	30,000	28,000
State-Funded Early Intervention Program Fund	50,000	25,000
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	26,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	10,000	10,000
Private Purpose Trust Fund		
Investment Trust Fund	1,650,000	1,700,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$45,166,000	\$43,323,000
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Long-Term Investments

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$45,166,000	\$43,323,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	8,295,000	7,920,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,321,624	4,081,948
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,616,624	\$12,001,948
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		
Total Special Education Fund		
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		
Total Special Education Transportation Fund		
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		
Total Institutionalized Children Fund		
State-Funded Early Intervention Program Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 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 **\$12,616,624** **\$12,001,948**

Short-Term Payables

06/30/2018 Estimate

06/30/2019 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

TOTAL INDEBTEDNESS	\$12,616,624	\$12,001,948
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Account Description	Amounts
0810 Nonspendable Fund Balance	67,518
0820 Restricted Fund Balance	588,918
0830 Committed Fund Balance	1,550,000
0840 Assigned Fund Balance	20,000,000
0850 Unassigned Fund Balance	14,091,559
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$35,641,559

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$36,297,995
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