

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/23/2019

Maura Burns

President of the Board - Original Signature Required

Virginia O. Fallick

Secretary of the Board - Original Signature Required

Matthew Szatkowski

Chief School Administrator - Original Signature Required

Matthew Szatkowski

Contact Person

mszatkowski@mciu.org

Email Address

4/24/19

Date

Date

4-22-19

Date

Date

(484)704-2476

Extn :

Telephone

Extension

Summary Budget Approval

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

At a meeting on 01/23/2019, by a vote of 17 to 0 with 0 abstaining and 5 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 361 , 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 170 Disapproved 0 Not Reporting 17

<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 (\$1.9 mil) 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 (\$5 mil), Access (\$4 mil), Project Admin (\$8 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	60,993
0820 Restricted Fund Balance	659,498
0830 Committed Fund Balance	2,271,562
0840 Assigned Fund Balance	34,240,670
0850 Unassigned Fund Balance	4,039,215
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$40,551,447</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	1,593,580
7000 Revenue from State Sources	12,043,001
8000 Revenue from Federal Sources	
9000 Other Financing Sources	164,176
Total Estimated Revenues And Other Financing Sources	<u>\$13,800,757</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,352,204</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			4,625		12,475
7820 State Share of Retirement Contributions			21,930		62,335
REVENUE FROM STATE SOURCES			\$26,555		\$74,810
OTHER FINANCING SOURCES					
9810 General Fund Intrafund Transfers			143,780		
OTHER FINANCING SOURCES			\$143,780		
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			242,185		1,403,985

	<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				2,835	
7820 State Share of Retirement Contributions				13,280	
REVENUE FROM STATE SOURCES				\$16,115	
OTHER FINANCING SOURCES					
9810 General Fund Intrafund Transfers				20,396	
OTHER FINANCING SOURCES				\$20,396	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES				154,066	

	<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		75,000		75,000
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		\$75,000		\$1,593,580
REVENUE FROM STATE SOURCES				
7700 Revenue for Nonpublic Program Subsidy - Act 89		10,512,101		10,512,101
7810 State Share of Social Security and Medicare Taxes		258,690		278,625
7820 State Share of Retirement Contributions		1,154,730		1,252,275
REVENUE FROM STATE SOURCES		\$11,925,521		\$12,043,001
OTHER FINANCING SOURCES				
9810 General Fund Intrafund Transfers				164,176
OTHER FINANCING SOURCES				\$164,176
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		12,000,521		13,800,757

Program Type - CURRICULUM DEVELOPMENT AND IMPROVEMENT

Total Expenditures	Total Revenues	Excess Expenditures	Total Weight Factors	Value per Weight Factor
\$242,185.00 -	\$170,335.00 =	\$71,850.00 /	91,788.2531 =	\$0.78278

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 - 0.3246 X	9,368.773 =	6,327.6693 X	0.78278 =	\$4,953.17
Bryn Athyn SD	1 - 0.1000 X	7.482 =	6.7338 X	0.78278 =	\$5.27
Cheltenham SD	1 - 0.4202 X	5,476.157 =	3,175.0758 X	0.78278 =	\$2,485.39
Colonial SD	1 - 0.1000 X	5,767.893 =	5,191.1037 X	0.78278 =	\$4,063.49
Hatboro-Horsham SD	1 - 0.1231 X	5,569.910 =	4,884.2541 X	0.78278 =	\$3,823.30
Jenkintown SD	1 - 0.3688 X	792.215 =	500.0461 X	0.78278 =	\$391.43
Lower Merion SD	1 - 0.1000 X	9,681.881 =	8,713.6929 X	0.78278 =	\$6,820.90
Lower Moreland Township SD	1 - 0.2614 X	2,683.203 =	1,981.8137 X	0.78278 =	\$1,551.32
Methacton SD	1 - 0.2120 X	5,650.959 =	4,452.9557 X	0.78278 =	\$3,485.68
Norristown Area SD	1 - 0.4709 X	9,094.940 =	4,812.1328 X	0.78278 =	\$3,766.84
North Penn SD	1 - 0.1260 X	14,842.215 =	12,972.0959 X	0.78278 =	\$10,154.30
Perkiomen Valley SD	1 - 0.4087 X	6,377.183 =	3,770.8283 X	0.78278 =	\$2,951.73
Pottsgrove SD	1 - 0.5684 X	3,955.315 =	1,707.1140 X	0.78278 =	\$1,336.29
Pottstown SD	1 - 0.7020 X	3,826.345 =	1,140.2508 X	0.78278 =	\$892.57
Souderton Area SD	1 - 0.3775 X	7,902.858 =	4,919.5291 X	0.78278 =	\$3,850.91

Springfield Township SD	1 - 0.1000 X	2,844.249 =	2,559.8241 X	0.78278 =	\$2,003.78
Spring-Ford Area SD	1 - 0.2324 X	9,339.773 =	7,169.2098 X	0.78278 =	\$5,611.91
Upper Dublin SD	1 - 0.1764 X	4,852.147 =	3,996.2283 X	0.78278 =	\$3,128.17
Upper Merion Area SD	1 - 0.1000 X	4,461.456 =	4,015.3104 X	0.78278 =	\$3,143.10
Upper Moreland Township SD	1 - 0.2826 X	3,651.089 =	2,619.2912 X	0.78278 =	\$2,050.33
Upper Perkiomen SD	1 - 0.4628 X	3,898.820 =	2,094.4461 X	0.78278 =	\$1,639.49
Wissahickon SD	1 - 0.1000 X	5,309.608 =	4,778.6472 X	0.78278 =	\$3,740.63
					\$71,850.00

Program Type - INSTRUCTION MATERIALS					
	Total Expenditures	Total Revenues	Excess Expenditures	Total Weight Factors	Value per Weight Factor
	\$1,403,985.00 -	\$74,810.00 =	\$1,329,175.00 /	91,788.2531 =	\$14.48088
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 - 0.3246 X	9,368.773 =	6,327.6693 X	14.48088 =	\$91,630.24
Bryn Athyn SD	1 - 0.1000 X	7.482 =	6.7338 X	14.48088 =	\$97.51
Cheltenham SD	1 - 0.4202 X	5,476.157 =	3,175.0758 X	14.48088 =	\$45,977.90
Colonial SD	1 - 0.1000 X	5,767.893 =	5,191.1037 X	14.48088 =	\$75,171.77
Hatboro-Horsham SD	1 - 0.1231 X	5,569.910 =	4,884.2541 X	14.48088 =	\$70,728.31
Jenkintown SD	1 - 0.3688 X	792.215 =	500.0461 X	14.48088 =	\$7,241.11
Lower Merion SD	1 - 0.1000 X	9,681.881 =	8,713.6929 X	14.48088 =	\$126,181.97
Lower Moreland Township SD	1 - 0.2614 X	2,683.203 =	1,981.8137 X	14.48088 =	\$28,698.41
Methacton SD	1 - 0.2120 X	5,650.959 =	4,452.9557 X	14.48088 =	\$64,482.73
Norristown Area SD	1 - 0.4709 X	9,094.940 =	4,812.1328 X	14.48088 =	\$69,683.93
North Penn SD	1 - 0.1260 X	14,842.215 =	12,972.0959 X	14.48088 =	\$187,847.41
Perkiomen Valley SD	1 - 0.4087 X	6,377.183 =	3,770.8283 X	14.48088 =	\$54,604.93
Pottsgrove SD	1 - 0.5684 X	3,955.315 =	1,707.1140 X	14.48088 =	\$24,720.52
Pottstown SD	1 - 0.7020 X	3,826.345 =	1,140.2508 X	14.48088 =	\$16,511.84
Souderton Area SD	1 - 0.3775 X	7,902.858 =	4,919.5291 X	14.48088 =	\$71,239.13

Springfield Township SD	1	-	0.1000	X	2,844.249	=	2,559.8241	X	14.48088	=	\$37,068.51
Spring-Ford Area SD	1	-	0.2324	X	9,339.773	=	7,169.2098	X	14.48088	=	\$103,816.49
Upper Dublin SD	1	-	0.1764	X	4,852.147	=	3,996.2283	X	14.48088	=	\$57,868.92
Upper Merion Area SD	1	-	0.1000	X	4,461.456	=	4,015.3104	X	14.48088	=	\$58,145.24
Upper Moreland Township SD	1	-	0.2826	X	3,651.089	=	2,619.2912	X	14.48088	=	\$37,929.65
Upper Perkiomen SD	1	-	0.4628	X	3,898.820	=	2,094.4461	X	14.48088	=	\$30,329.43
Wissahickon SD	1	-	0.1000	X	5,309.608	=	4,778.6472	X	14.48088	=	\$69,199.03
											\$1,329,175.00

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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							
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		208,820					
2300 Support Services - Administration				15,000			
2500 Support Services - Business				150			
2800 Support Services - Central		3,000		1,007,690			
Total Support Services		\$211,820		\$1,022,840			
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		30,365		381,145			
Total Other Expenditures and Financing Uses		\$30,365		\$381,145			
Total Estimated Expenditures and Other Financing Uses		\$242,185		\$1,403,985			

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				4,662,510		4,662,510
Total Instruction				\$4,662,510		\$4,662,510
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				5,105,225		5,105,225
2200 Support Services - Instructional Staff				1,185,555		1,394,375
2300 Support Services - Administration				47,665		62,665
2500 Support Services - Business	340			5,350		5,840
2800 Support Services - Central	138,450			9,000		1,158,140
Total Support Services	\$138,790			\$6,352,795		\$7,726,245
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	15,276			985,216		1,412,002
Total Other Expenditures and Financing Uses	\$15,276			\$985,216		\$1,412,002
Total Estimated Expenditures and Other Financing Uses	\$154,066			\$12,000,521		\$13,800,757

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				2,850,260		2,850,260
200 Personnel Services - Employee Benefits				1,741,570		1,741,570
300 Purchased Professional and Technical Services				7,500		7,500
400 Purchased Property Services				220		220
500 Other Purchased Services				17,750		17,750
600 Supplies				43,710		43,710
800 Other Objects				1,500		1,500
Total Nonpublic School Programs				\$4,662,510		\$4,662,510
Total 1000 Instruction				\$4,662,510		\$4,662,510

	<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							
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		126,070					
200 Personnel Services - Employee Benefits		75,750					
300 Purchased Professional and Technical Services							
400 Purchased Property Services							
500 Other Purchased Services		5,600					
600 Supplies		200					
800 Other Objects		1,200					
Total Support Services - Instructional Staff		\$208,820					
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				150			
Total Support Services - Business				\$150			
2800 Support Services - Central							
100 Personnel Services - Salaries				358,345			
200 Personnel Services - Employee Benefits				220,210			
300 Purchased Professional and Technical Services		3,000		7,000			
400 Purchased Property Services				11,000			
500 Other Purchased Services				396,435			
600 Supplies				6,700			
700 Property				5,000			
800 Other Objects				3,000			
Total Support Services - Central		\$3,000		\$1,007,690			
Total 2000 Support Services		\$211,820		\$1,022,840			

	<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				3,163,885		3,163,885
200 Personnel Services - Employee Benefits				1,880,640		1,880,640
400 Purchased Property Services				300		300
500 Other Purchased Services				25,700		25,700
600 Supplies				30,100		30,100
800 Other Objects				4,600		4,600
Total Support Services - Students				\$5,105,225		\$5,105,225
2200 Support Services - Instructional Staff						
100 Personnel Services - Salaries				712,760		838,830
200 Personnel Services - Employee Benefits				442,745		518,495
300 Purchased Professional and Technical Services				8,000		8,000
400 Purchased Property Services				4,000		4,000
500 Other Purchased Services				12,750		18,350
600 Supplies				2,100		2,300
800 Other Objects				3,200		4,400
Total Support Services - Instructional Staff				\$1,185,555		\$1,394,375
2300 Support Services - Administration						
100 Personnel Services - Salaries				29,025		29,025
200 Personnel Services - Employee Benefits				15,540		15,540
300 Purchased Professional and Technical Services				2,500		17,500
500 Other Purchased Services				600		600
Total Support Services - Administration				\$47,665		\$62,665
2500 Support Services - Business						
500 Other Purchased Services	340			5,350		5,840
Total Support Services - Business	\$340			\$5,350		\$5,840
2800 Support Services - Central						
100 Personnel Services - Salaries	76,330					434,675
200 Personnel Services - Employee Benefits	44,195					264,405
300 Purchased Professional and Technical Services	4,865			9,000		23,865
400 Purchased Property Services						11,000
500 Other Purchased Services	10,000					406,435
600 Supplies	1,860					8,560
700 Property						5,000
800 Other Objects	1,200					4,200
Total Support Services - Central	\$138,450			\$9,000		\$1,158,140
Total 2000 Support Services	\$138,790			\$6,352,795		\$7,726,245

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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		30,365		381,145			
Total Interfund Transfers - Out		\$30,365		\$381,145			
Total 5000 Other Expenditures and Financing Uses		\$30,365		\$381,145			
TOTAL EXPENDITURES		\$242,185		\$1,403,985			

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	15,276			985,216		1,412,002
Total Interfund Transfers - Out	\$15,276			\$985,216		\$1,412,002
Total 5000 Other Expenditures and Financing Uses	\$15,276			\$985,216		\$1,412,002
TOTAL EXPENDITURES	\$154,066			\$12,000,521		\$13,800,757

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	38,000,000	36,000,000
Special Education Fund	6,000,000	5,000,000
Special Education Transportation Fund	2,000,000	1,750,000
Institutionalized Children Fund	10,000	8,000
State-Funded Early Intervention Program Fund	10,000	8,000
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	10,000	8,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	1,700,000	1,750,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$47,730,000	\$44,524,000
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Long-Term Investments

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$47,730,000	\$44,524,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	7,920,000	7,535,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,081,948	3,837,556
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$12,001,948	\$11,372,556
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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		
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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		
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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		
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State-Funded Early Intervention Program Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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 **\$12,001,948** **\$11,372,556**

Short-Term Payables

06/30/2019 Estimate

06/30/2020 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	\$12,001,948	\$11,372,556
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Account Description	Amounts
0810 Nonspendable Fund Balance	60,993
0820 Restricted Fund Balance	659,498
0830 Committed Fund Balance	2,200,000
0840 Assigned Fund Balance	20,000,000
0850 Unassigned Fund Balance	18,351,447
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$40,551,447

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$41,271,938
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