

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/27/2021

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Matthew Szatkowski

(484)704-2476

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# Summary Budget Approval

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

At a meeting on 01/27/2021, by a vote of 21 to 0 with 0 abstaining and 0 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 386-0, 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 386      Disapproved 0      Not Reporting 19

<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 million) and self insured dental (\$200,000).
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 amount for Facilities (\$6 million), Access (\$4 million), Project Administration (\$12 million), and Special Education (\$8 million), 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	100,000
0820 Restricted Fund Balance	1,000,000
0830 Committed Fund Balance	2,100,000
0840 Assigned Fund Balance	35,000,000
0850 Unassigned Fund Balance	6,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$43,100,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	1,519,580
7000 Revenue from State Sources	12,416,682
8000 Revenue from Federal Sources	
9000 Other Financing Sources	191,235
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$14,127,497</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$57,227,497</u></b>

	<u>(0)</u>	<u>ADMINISTRATION(1)</u>	<u>CURR DEV &amp; IMP(2)</u>	<u>ED PLANNING(3)</u>	<u>INST MATERIALS(4)</u>
<b>REVENUE FROM LOCAL SOURCES</b>					
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					
<b>REVENUE FROM LOCAL SOURCES</b>			<b>\$71,850</b>		<b>\$1,329,175</b>
<b>REVENUE FROM STATE SOURCES</b>					
7700 Revenue for Nonpublic Program Subsidy - Act 89					
7810 State Share of Social Security and Medicare Taxes			5,185		13,345
7820 State Share of Retirement Contributions			24,545		65,775
<b>REVENUE FROM STATE SOURCES</b>			<b>\$29,730</b>		<b>\$79,120</b>
<b>OTHER FINANCING SOURCES</b>					
9810 General Fund Intrafund Transfers			162,626		
<b>OTHER FINANCING SOURCES</b>			<b>\$162,626</b>		
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>			<b>264,206</b>		<b>1,408,295</b>

	<u>MANAGEMENT(5)</u>	<u>CONT ED(6)</u>	<u>PUPIL PERS(7)</u>	<u>ST &amp; FED LIAISON(8)</u>	<u>FEDERAL(9)</u>
<b>REVENUE FROM LOCAL SOURCES</b>					
6500 Earnings on Investments					
6947 IUs - Receipts from Members for Education by Withholding					
6948 IUs - Receipts Directly from Members for Education				117,555	
<b>REVENUE FROM LOCAL SOURCES</b>				<b>\$117,555</b>	
<b>REVENUE FROM STATE SOURCES</b>					
7700 Revenue for Nonpublic Program Subsidy - Act 89					
7810 State Share of Social Security and Medicare Taxes				2,915	
7820 State Share of Retirement Contributions				14,275	
<b>REVENUE FROM STATE SOURCES</b>				<b>\$17,190</b>	
<b>OTHER FINANCING SOURCES</b>					
9810 General Fund Intrafund Transfers				28,609	
<b>OTHER FINANCING SOURCES</b>				<b>\$28,609</b>	
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>				<b>163,354</b>	

	<u>MED ASSISTANCE(10)</u>	<u>ACT 89(11)</u>	<u>OTHER(12)</u>	<u>Total</u>
<b>REVENUE FROM LOCAL SOURCES</b>				
6500 Earnings on Investments		1,000		1,000
6947 IUs - Receipts from Members for Education by Withholding				1,401,025
6948 IUs - Receipts Directly from Members for Education				117,555
<b>REVENUE FROM LOCAL SOURCES</b>		<b>\$1,000</b>		<b>\$1,519,580</b>
<b>REVENUE FROM STATE SOURCES</b>				
7700 Revenue for Nonpublic Program Subsidy - Act 89		10,876,157		10,876,157
7810 State Share of Social Security and Medicare Taxes		253,505		274,950
7820 State Share of Retirement Contributions		1,160,980		1,265,575
<b>REVENUE FROM STATE SOURCES</b>		<b>\$12,290,642</b>		<b>\$12,416,682</b>
<b>OTHER FINANCING SOURCES</b>				
9810 General Fund Intrafund Transfers				191,235
<b>OTHER FINANCING SOURCES</b>				<b>\$191,235</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>12,291,642</b>		<b>14,127,497</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>\$264,206.00 -</b>		<b>\$192,356.00 =</b>		<b>\$71,850.00 /</b>		<b>92,597.2661 =</b>	<b>\$0.77594</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 -	0.3546 X	9,851.828 =	6,358.3698 X	0.77594 =	\$4,933.72		
<b>Bryn Athyn SD</b>	1 -	0.1000 X	2.533 =	2.2797 X	0.77594 =	\$1.77		
<b>Cheltenham SD</b>	1 -	0.4024 X	5,325.913 =	3,182.7656 X	0.77594 =	\$2,469.64		
<b>Colonial SD</b>	1 -	0.1000 X	6,038.048 =	5,434.2432 X	0.77594 =	\$4,216.65		
<b>Hatboro-Horsham SD</b>	1 -	0.1339 X	5,613.532 =	4,861.8801 X	0.77594 =	\$3,772.53		
<b>Jenkintown SD</b>	1 -	0.4076 X	842.884 =	499.3245 X	0.77594 =	\$387.45		
<b>Lower Merion SD</b>	1 -	0.1000 X	10,025.023 =	9,022.5207 X	0.77594 =	\$7,000.94		
<b>Lower Moreland Township SD</b>	1 -	0.2977 X	2,745.611 =	1,928.2426 X	0.77594 =	\$1,496.20		
<b>Methacton SD</b>	1 -	0.2115 X	5,584.438 =	4,403.3294 X	0.77594 =	\$3,416.72		
<b>Norristown Area SD</b>	1 -	0.4978 X	9,294.926 =	4,667.9118 X	0.77594 =	\$3,622.02		
<b>North Penn SD</b>	1 -	0.1142 X	14,687.102 =	13,009.8350 X	0.77594 =	\$10,094.86		
<b>Perkiomen Valley SD</b>	1 -	0.4150 X	6,383.338 =	3,734.2527 X	0.77594 =	\$2,897.56		
<b>Pottsgrove SD</b>	1 -	0.5723 X	3,875.537 =	1,657.5672 X	0.77594 =	\$1,286.17		
<b>Pottstown SD</b>	1 -	0.7290 X	3,963.627 =	1,074.1429 X	0.77594 =	\$833.47		
<b>Souderton Area SD</b>	1 -	0.3675 X	7,795.329 =	4,930.5456 X	0.77594 =	\$3,825.81		



<b>Springfield Township SD</b>	1	-	0.1321	X	3,000.623	=	2,604.2407	X	0.77594	=	\$2,020.74
<b>Spring-Ford Area SD</b>	1	-	0.2363	X	9,401.265	=	7,179.7461	X	0.77594	=	\$5,571.06
<b>Upper Dublin SD</b>	1	-	0.1722	X	4,792.803	=	3,967.4823	X	0.77594	=	\$3,078.53
<b>Upper Merion Area SD</b>	1	-	0.1000	X	4,857.469	=	4,371.7221	X	0.77594	=	\$3,392.20
<b>Upper Moreland Township SD</b>	1	-	0.2902	X	3,736.565	=	2,652.2138	X	0.77594	=	\$2,057.96
<b>Upper Perkiomen SD</b>	1	-	0.4711	X	3,929.924	=	2,078.5368	X	0.77594	=	\$1,612.82
<b>Wissahickon SD</b>	1	-	0.1000	X	5,529.015	=	4,976.1135	X	0.77594	=	\$3,861.17
											\$71,850.00

<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>\$1,408,295.00 -</b>	<b>\$79,120.00 =</b>	<b>\$1,329,175.00 /</b>	<b>92,597.2661 =</b>	<b>\$14.35437</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 - 0.3546 X	9,851.828 =	6,358.3698 X	14.35437 =	\$91,270.36
<b>Bryn Athyn SD</b>	1 - 0.1000 X	2.533 =	2.2797 X	14.35437 =	\$32.72
<b>Cheltenham SD</b>	1 - 0.4024 X	5,325.913 =	3,182.7656 X	14.35437 =	\$45,686.58
<b>Colonial SD</b>	1 - 0.1000 X	6,038.048 =	5,434.2432 X	14.35437 =	\$78,005.11
<b>Hatboro-Horsham SD</b>	1 - 0.1339 X	5,613.532 =	4,861.8801 X	14.35437 =	\$69,789.20
<b>Jenkintown SD</b>	1 - 0.4076 X	842.884 =	499.3245 X	14.35437 =	\$7,167.49
<b>Lower Merion SD</b>	1 - 0.1000 X	10,025.023 =	9,022.5207 X	14.35437 =	\$129,512.56
<b>Lower Moreland Township SD</b>	1 - 0.2977 X	2,745.611 =	1,928.2426 X	14.35437 =	\$27,678.70
<b>Methacton SD</b>	1 - 0.2115 X	5,584.438 =	4,403.3294 X	14.35437 =	\$63,207.00
<b>Norristown Area SD</b>	1 - 0.4978 X	9,294.926 =	4,667.9118 X	14.35437 =	\$67,004.91
<b>North Penn SD</b>	1 - 0.1142 X	14,687.102 =	13,009.8350 X	14.35437 =	\$186,747.93
<b>Perkiomen Valley SD</b>	1 - 0.4150 X	6,383.338 =	3,734.2527 X	14.35437 =	\$53,602.83
<b>Pottsgrove SD</b>	1 - 0.5723 X	3,875.537 =	1,657.5672 X	14.35437 =	\$23,793.33
<b>Pottstown SD</b>	1 - 0.7290 X	3,963.627 =	1,074.1429 X	14.35437 =	\$15,418.64
<b>Souderton Area SD</b>	1 - 0.3675 X	7,795.329 =	4,930.5456 X	14.35437 =	\$70,774.85

<b>Springfield Township SD</b>	1	-	0.1321	X	3,000.623	=	2,604.2407	X	14.35437	=	\$37,382.22
<b>Spring-Ford Area SD</b>	1	-	0.2363	X	9,401.265	=	7,179.7461	X	14.35437	=	\$103,060.70
<b>Upper Dublin SD</b>	1	-	0.1722	X	4,792.803	=	3,967.4823	X	14.35437	=	\$56,950.69
<b>Upper Merion Area SD</b>	1	-	0.1000	X	4,857.469	=	4,371.7221	X	14.35437	=	\$62,753.30
<b>Upper Moreland Township SD</b>	1	-	0.2902	X	3,736.565	=	2,652.2138	X	14.35437	=	\$38,070.85
<b>Upper Perkiomen SD</b>	1	-	0.4711	X	3,929.924	=	2,078.5368	X	14.35437	=	\$29,836.08
<b>Wissahickon SD</b>	1	-	0.1000	X	5,529.015	=	4,976.1135	X	14.35437	=	\$71,428.95
											\$1,329,175.00

<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		230,100					
2300 Support Services - Administration				27,770			
2500 Support Services - Business				100			
2800 Support Services - Central		3,000		1,002,350			
<b>Total Support Services</b>		<b>\$233,100</b>		<b>\$1,030,220</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		31,106		378,075			
<b>Total Other Expenditures and Financing Uses</b>		<b>\$31,106</b>		<b>\$378,075</b>			
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$264,206</b>		<b>\$1,408,295</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				4,682,335		4,682,335
<b>Total Instruction</b>				<b>\$4,682,335</b>		<b>\$4,682,335</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				5,344,744		5,344,744
2200 Support Services - Instructional Staff				1,156,965		1,387,065
2300 Support Services - Administration				48,675		76,445
2500 Support Services - Business	450			6,100		6,650
2800 Support Services - Central	147,570			43,525		1,196,445
<b>Total Support Services</b>	<b>\$148,020</b>			<b>\$6,600,009</b>		<b>\$8,011,349</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	15,334			1,009,298		1,433,813
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,334</b>			<b>\$1,009,298</b>		<b>\$1,433,813</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$163,354</b>			<b>\$12,291,642</b>		<b>\$14,127,497</b>

1000 Instruction	<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>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							
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				2,869,360		2,869,360
200 Personnel Services - Employee Benefits				1,729,880		1,729,880
300 Purchased Professional and Technical Services				5,500		5,500
400 Purchased Property Services				500		500
500 Other Purchased Services				18,000		18,000
600 Supplies				57,895		57,895
800 Other Objects				1,200		1,200
<b>Total Nonpublic School Programs</b>				<b>\$4,682,335</b>		<b>\$4,682,335</b>
<b>Total 1000 Instruction</b>				<b>\$4,682,335</b>		<b>\$4,682,335</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							
800 Other Objects							
<b>Total Support Services - Students</b>							
<b>2200 Support Services - Instructional Staff</b>							
100 Personnel Services - Salaries		140,445					
200 Personnel Services - Employee Benefits		83,255					
300 Purchased Professional and Technical Services							
400 Purchased Property Services							
500 Other Purchased Services		5,000					
600 Supplies		200					
800 Other Objects		1,200					
<b>Total Support Services - Instructional Staff</b>		<b>\$230,100</b>					
<b>2300 Support Services - Administration</b>							
100 Personnel Services - Salaries							
200 Personnel Services - Employee Benefits							
300 Purchased Professional and Technical Services				27,770			
500 Other Purchased Services							
<b>Total Support Services - Administration</b>				<b>\$27,770</b>			
<b>2500 Support Services - Business</b>							
500 Other Purchased Services				100			
<b>Total Support Services - Business</b>				<b>\$100</b>			
<b>2800 Support Services - Central</b>							
100 Personnel Services - Salaries				376,380			
200 Personnel Services - Employee Benefits				213,295			
300 Purchased Professional and Technical Services		3,000		4,000			
400 Purchased Property Services				8,000			
500 Other Purchased Services				391,025			
600 Supplies				5,650			
700 Property				2,500			
800 Other Objects				1,500			
<b>Total Support Services - Central</b>		<b>\$3,000</b>		<b>\$1,002,350</b>			
<b>Total 2000 Support Services</b>		<b>\$233,100</b>		<b>\$1,030,220</b>			



	<u>ST &amp; FED LIAISON</u>	<u>FEDERAL</u>	<u>MED ASSISTANCE</u>	<u>ACT 89</u>	<u>OTHER</u>	<u>TOTAL</u>
<b>2000 Support Services</b>						
<b>2100 Support Services - Students</b>						
100 Personnel Services - Salaries				3,244,905		3,244,905
200 Personnel Services - Employee Benefits				1,942,854		1,942,854
300 Purchased Professional and Technical Services				5,500		5,500
400 Purchased Property Services				1,050		1,050
500 Other Purchased Services				24,500		24,500
600 Supplies				121,435		121,435
800 Other Objects				4,500		4,500
<b>Total Support Services - Students</b>				<b>\$5,344,744</b>		<b>\$5,344,744</b>
<b>2200 Support Services - Instructional Staff</b>						
100 Personnel Services - Salaries				494,605		635,050
200 Personnel Services - Employee Benefits				303,055		386,310
300 Purchased Professional and Technical Services				340,455		340,455
400 Purchased Property Services				6,200		6,200
500 Other Purchased Services				7,600		12,600
600 Supplies				1,900		2,100
800 Other Objects				3,150		4,350
<b>Total Support Services - Instructional Staff</b>				<b>\$1,156,965</b>		<b>\$1,387,065</b>
<b>2300 Support Services - Administration</b>						
100 Personnel Services - Salaries				31,005		31,005
200 Personnel Services - Employee Benefits				16,245		16,245
300 Purchased Professional and Technical Services				1,000		28,770
500 Other Purchased Services				425		425
<b>Total Support Services - Administration</b>				<b>\$48,675</b>		<b>\$76,445</b>
<b>2500 Support Services - Business</b>						
500 Other Purchased Services	450			6,100		6,650
<b>Total Support Services - Business</b>	<b>\$450</b>			<b>\$6,100</b>		<b>\$6,650</b>
<b>2800 Support Services - Central</b>						
100 Personnel Services - Salaries	81,695			13,435		471,510
200 Personnel Services - Employee Benefits	43,275			7,140		263,710
300 Purchased Professional and Technical Services	5,000			22,950		34,950
400 Purchased Property Services						8,000
500 Other Purchased Services	9,800					400,825
600 Supplies	5,300					10,950
700 Property						2,500
800 Other Objects	2,500					4,000
<b>Total Support Services - Central</b>	<b>\$147,570</b>			<b>\$43,525</b>		<b>\$1,196,445</b>
<b>Total 2000 Support Services</b>	<b>\$148,020</b>			<b>\$6,600,009</b>		<b>\$8,011,349</b>

LEA : 123000000 Montgomery County IU 23

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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		31,106		378,075			
<b>Total Interfund Transfers - Out</b>		<b>\$31,106</b>		<b>\$378,075</b>			
<b>Total 5000 Other Expenditures and Financing Uses</b>		<b>\$31,106</b>		<b>\$378,075</b>			
<b>TOTAL EXPENDITURES</b>		<b>\$264,206</b>		<b>\$1,408,295</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	15,334			1,009,298		1,433,813
<b>Total Interfund Transfers - Out</b>	<b>\$15,334</b>			<b>\$1,009,298</b>		<b>\$1,433,813</b>
<b>Total 5000 Other Expenditures and Financing Uses</b>	<b>\$15,334</b>			<b>\$1,009,298</b>		<b>\$1,433,813</b>
<b>TOTAL EXPENDITURES</b>	<b>\$163,354</b>			<b>\$12,291,642</b>		<b>\$14,127,497</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	30,000,000	30,000,000
Special Education Fund	10,000,000	12,000,000
Special Education Transportation Fund	75,000	75,000
Institutionalized Children Fund	25,000	25,000
State-Funded Early Intervention Program Fund	25,000	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	7,500	7,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	10,000	10,000
Private Purpose Trust Fund		
Investment Trust Fund	1,800,000	1,850,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$41,942,500</b>	<b>\$43,992,500</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 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**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$41,942,500</b>	<b>\$43,992,500</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	7,535,000	7,145,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	3,632,350	3,394,226
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$11,167,350</b>	<b>\$10,539,226</b>
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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		

<b>Total Special Education Fund</b>		
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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		

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

<b>Total Institutionalized Children Fund</b>		
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**State-Funded Early Intervention Program Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 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**

**06/30/2021 Estimate**

**06/30/2022 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

06/30/2021 Estimate

06/30/2022 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**

**06/30/2021 Estimate**

**06/30/2022 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** **\$11,167,350** **\$10,539,226**

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 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>\$11,167,350</b>	<b>\$10,539,226</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	1,000,000
0830 Committed Fund Balance	2,100,000
0840 Assigned Fund Balance	36,000,000
0850 Unassigned Fund Balance	5,000,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$43,100,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$44,200,000</b>
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