

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/25/2023



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

04 / 26 / 2023

\_\_\_\_\_  
Date



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

04 / 26 / 2023

\_\_\_\_\_  
Date



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

04 / 26 / 2023

\_\_\_\_\_  
Date

Matthew Szatkowski

\_\_\_\_\_  
Contact Person

(484)704-2476

Extn :

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

mszatkowski@mciu.org

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Email Address

# Summary Budget Approval

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

At a meeting on 01/25/2023, by a vote of 16 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 360-2 , 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 360      Disapproved 2      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 (\$2.1 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 amounts for Facilities (\$11million), Access (\$4million), Project Administration (\$13million) and Special Education (\$10million), 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	105,000
0820 Restricted Fund Balance	1,000,000
0830 Committed Fund Balance	2,300,000
0840 Assigned Fund Balance	45,000,000
0850 Unassigned Fund Balance	1,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$48,300,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	1,561,980
7000 Revenue from State Sources	152,010
8000 Revenue from Federal Sources	
9000 Other Financing Sources	318,460
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$2,032,450</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,332,450</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>					
6947 IUs - Receipts from Members for Education by Withholding			71,850		1,369,050
6948 IUs - Receipts Directly from Members for Education					
<b>REVENUE FROM LOCAL SOURCES</b>			<b>\$71,850</b>		<b>\$1,369,050</b>
<b>REVENUE FROM STATE SOURCES</b>					
7810 State Share of Social Security and Medicare Taxes			5,640		18,135
7820 State Share of Retirement Contributions			26,840		85,625
<b>REVENUE FROM STATE SOURCES</b>			<b>\$32,480</b>		<b>\$103,760</b>
<b>OTHER FINANCING SOURCES</b>					
9810 General Fund Intrafund Transfers			178,710		124,415
<b>OTHER FINANCING SOURCES</b>			<b>\$178,710</b>		<b>\$124,415</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>			<b>283,040</b>		<b>1,597,225</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>					
6947 IUs - Receipts from Members for Education by Withholding					
6948 IUs - Receipts Directly from Members for Education				121,080	
<b>REVENUE FROM LOCAL SOURCES</b>				<b>\$121,080</b>	
<b>REVENUE FROM STATE SOURCES</b>					
7810 State Share of Social Security and Medicare Taxes				2,725	
7820 State Share of Retirement Contributions				13,045	
<b>REVENUE FROM STATE SOURCES</b>				<b>\$15,770</b>	
<b>OTHER FINANCING SOURCES</b>					
9810 General Fund Intrafund Transfers				15,335	
<b>OTHER FINANCING SOURCES</b>				<b>\$15,335</b>	
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>				<b>152,185</b>	

	<u>MED ASSISTANCE(10)</u>	<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				1,440,900
6948 IUs - Receipts Directly from Members for Education				121,080
<b>REVENUE FROM LOCAL SOURCES</b>				<b>\$1,561,980</b>
<b>REVENUE FROM STATE SOURCES</b>				
7810 State Share of Social Security and Medicare Taxes				26,500
7820 State Share of Retirement Contributions				125,510
<b>REVENUE FROM STATE SOURCES</b>				<b>\$152,010</b>
<b>OTHER FINANCING SOURCES</b>				
9810 General Fund Intrafund Transfers				318,460
<b>OTHER FINANCING SOURCES</b>				<b>\$318,460</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>				<b>2,032,450</b>

**Program Type - CURRICULUM DEVELOPMENT AND IMPROVEMENT**

Total Expenditures	Total Revenues	Excess Expenditures	Total Weight Factors	Value per Weight Factor
\$283,040.00 -	\$211,190.00 =	\$71,850.00 /	91,543.7827 =	\$0.78487

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 - 0.3785 X	9,937.097 =	6,175.9058 X	0.78487 =	\$4,847.29
Bryn Athyn SD	1 - 0.1000 X	4.223 =	3.8007 X	0.78487 =	\$2.98
Cheltenham SD	1 - 0.3709 X	5,111.348 =	3,215.5490 X	0.78487 =	\$2,523.79
Colonial SD	1 - 0.1000 X	6,163.857 =	5,547.4713 X	0.78487 =	\$4,354.05
Hatboro-Horsham SD	1 - 0.1000 X	5,166.901 =	4,650.2109 X	0.78487 =	\$3,649.81
Jenkintown SD	1 - 0.4358 X	857.890 =	484.0215 X	0.78487 =	\$379.89
Lower Merion SD	1 - 0.1000 X	10,006.284 =	9,005.6556 X	0.78487 =	\$7,068.27
Lower Moreland Township SD	1 - 0.3614 X	2,902.072 =	1,853.2632 X	0.78487 =	\$1,454.57
Methacton SD	1 - 0.2057 X	5,459.986 =	4,336.8669 X	0.78487 =	\$3,403.88
Norristown Area SD	1 - 0.5279 X	9,644.552 =	4,553.1930 X	0.78487 =	\$3,573.67
North Penn SD	1 - 0.1537 X	15,097.325 =	12,776.8661 X	0.78487 =	\$10,028.18
Perkiomen Valley SD	1 - 0.4011 X	6,112.791 =	3,660.9505 X	0.78487 =	\$2,873.37
Pottsgrove SD	1 - 0.5750 X	3,832.186 =	1,628.6791 X	0.78487 =	\$1,278.30
Pottstown SD	1 - 0.7337 X	3,912.364 =	1,041.8625 X	0.78487 =	\$817.73
Souderton Area SD	1 - 0.3565 X	7,523.897 =	4,841.6277 X	0.78487 =	\$3,800.05



<b>Springfield Township SD</b>	1	-	0.1442	X	2,991.378	=	2,560.0213	X	0.78487	=	\$2,009.28
<b>Spring-Ford Area SD</b>	1	-	0.2481	X	9,423.282	=	7,085.3657	X	0.78487	=	\$5,561.09
<b>Upper Dublin SD</b>	1	-	0.1831	X	4,722.451	=	3,857.7702	X	0.78487	=	\$3,027.85
<b>Upper Merion Area SD</b>	1	-	0.1000	X	4,980.539	=	4,482.4851	X	0.78487	=	\$3,518.17
<b>Upper Moreland Township SD</b>	1	-	0.3206	X	3,842.497	=	2,610.5925	X	0.78487	=	\$2,048.98
<b>Upper Perkiomen SD</b>	1	-	0.4678	X	3,877.387	=	2,063.5454	X	0.78487	=	\$1,619.62
<b>Wissahickon SD</b>	1	-	0.1000	X	5,675.643	=	5,108.0787	X	0.78487	=	\$4,009.18
											\$71,850.00

**Program Type - INSTRUCTION MATERIALS**

Total Expenditures	Total Revenues	Excess Expenditures	Total Weight Factors	Value per Weight Factor
\$1,597,225.00 -	\$228,175.00 =	\$1,369,050.00 /	91,543.7827 =	\$14.95514

Member School District	School District MV Aid Ratio	School District WADM	School District Weight Factor	Value Per Weight Factor	School District Withholding Function 6947
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Abington SD	1 - 0.3785 X	9,937.097 =	6,175.9058 X	14.95514 =	\$92,361.53
Bryn Athyn SD	1 - 0.1000 X	4.223 =	3.8007 X	14.95514 =	\$56.84
Cheltenham SD	1 - 0.3709 X	5,111.348 =	3,215.5490 X	14.95514 =	\$48,088.98
Colonial SD	1 - 0.1000 X	6,163.857 =	5,547.4713 X	14.95514 =	\$82,963.20
Hatboro-Horsham SD	1 - 0.1000 X	5,166.901 =	4,650.2109 X	14.95514 =	\$69,544.55
Jenkintown SD	1 - 0.4358 X	857.890 =	484.0215 X	14.95514 =	\$7,238.61
Lower Merion SD	1 - 0.1000 X	10,006.284 =	9,005.6556 X	14.95514 =	\$134,680.83
Lower Moreland Township SD	1 - 0.3614 X	2,902.072 =	1,853.2632 X	14.95514 =	\$27,715.81
Methacton SD	1 - 0.2057 X	5,459.986 =	4,336.8669 X	14.95514 =	\$64,858.45
Norristown Area SD	1 - 0.5279 X	9,644.552 =	4,553.1930 X	14.95514 =	\$68,093.63
North Penn SD	1 - 0.1537 X	15,097.325 =	12,776.8661 X	14.95514 =	\$191,079.81
Perkiomen Valley SD	1 - 0.4011 X	6,112.791 =	3,660.9505 X	14.95514 =	\$54,750.02
Pottsgrove SD	1 - 0.5750 X	3,832.186 =	1,628.6791 X	14.95514 =	\$24,357.12
Pottstown SD	1 - 0.7337 X	3,912.364 =	1,041.8625 X	14.95514 =	\$15,581.20
Souderton Area SD	1 - 0.3565 X	7,523.897 =	4,841.6277 X	14.95514 =	\$72,407.22

<b>Springfield Township SD</b>	1	-	0.1442	X	2,991.378	=	2,560.0213	X	14.95514	=	\$38,285.47
<b>Spring-Ford Area SD</b>	1	-	0.2481	X	9,423.282	=	7,085.3657	X	14.95514	=	\$105,962.63
<b>Upper Dublin SD</b>	1	-	0.1831	X	4,722.451	=	3,857.7702	X	14.95514	=	\$57,693.49
<b>Upper Merion Area SD</b>	1	-	0.1000	X	4,980.539	=	4,482.4851	X	14.95514	=	\$67,036.19
<b>Upper Moreland Township SD</b>	1	-	0.3206	X	3,842.497	=	2,610.5925	X	14.95514	=	\$39,041.77
<b>Upper Perkiomen SD</b>	1	-	0.4678	X	3,877.387	=	2,063.5454	X	14.95514	=	\$30,860.61
<b>Wissahickon SD</b>	1	-	0.1000	X	5,675.643	=	5,108.0787	X	14.95514	=	\$76,392.03
											\$1,369,050.00

<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>
2200 Support Services - Instructional Staff		245,890					
2300 Support Services - Administration				11,000			
2500 Support Services - Business				100			
2800 Support Services - Central		3,000		1,185,045			
<b>Total Support Services</b>		<b>\$248,890</b>		<b>\$1,196,145</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		34,150		401,080			
<b>Total Other Expenditures and Financing Uses</b>		<b>\$34,150</b>		<b>\$401,080</b>			
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$283,040</b>		<b>\$1,597,225</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>
2200 Support Services - Instructional Staff						245,890
2300 Support Services - Administration						11,000
2500 Support Services - Business	450					550
2800 Support Services - Central	136,360					1,324,405
<b>Total Support Services</b>	<b>\$136,810</b>					<b>\$1,581,845</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	15,375					450,605
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,375</b>					<b>\$450,605</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$152,185</b>					<b>\$2,032,450</b>

2000 Support Services	<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>2200 <u>Support Services - Instructional Staff</u></b>							
100 Personnel Services - Salaries		150,410					
200 Personnel Services - Employee Benefits		89,080					
500 Other Purchased Services		5,000					
600 Supplies		200					
800 Other Objects		1,200					
<b>Total Support Services - Instructional Staff</b>		<b>\$245,890</b>					
<b>2300 <u>Support Services - Administration</u></b>							
300 Purchased Professional and Technical Services				11,000			
<b>Total Support Services - Administration</b>				<b>\$11,000</b>			
<b>2500 <u>Support Services - Business</u></b>							
500 Other Purchased Services				100			
<b>Total Support Services - Business</b>				<b>\$100</b>			
<b>2800 <u>Support Services - Central</u></b>							
100 Personnel Services - Salaries				479,830			
200 Personnel Services - Employee Benefits				287,965			
300 Purchased Professional and Technical Services		3,000		4,000			
400 Purchased Property Services				6,000			
500 Other Purchased Services				391,100			
600 Supplies				12,150			
700 Property				2,500			
800 Other Objects				1,500			
<b>Total Support Services - Central</b>		<b>\$3,000</b>		<b>\$1,185,045</b>			
<b>Total 2000 Support Services</b>		<b>\$248,890</b>		<b>\$1,196,145</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>2200 <u>Support Services - Instructional Staff</u></b>						
100 Personnel Services - Salaries						150,410
200 Personnel Services - Employee Benefits						89,080
500 Other Purchased Services						5,000
600 Supplies						200
800 Other Objects						1,200
<b>Total Support Services - Instructional Staff</b>						<b>\$245,890</b>
<b>2300 <u>Support Services - Administration</u></b>						
300 Purchased Professional and Technical Services						11,000
<b>Total Support Services - Administration</b>						<b>\$11,000</b>
<b>2500 <u>Support Services - Business</u></b>						
500 Other Purchased Services	450					550
<b>Total Support Services - Business</b>	<b>\$450</b>					<b>\$550</b>
<b>2800 <u>Support Services - Central</u></b>						
100 Personnel Services - Salaries	73,100					552,930
200 Personnel Services - Employee Benefits	40,660					328,625
300 Purchased Professional and Technical Services	5,000					12,000
400 Purchased Property Services						6,000
500 Other Purchased Services	9,800					400,900
600 Supplies	5,300					17,450
700 Property						2,500
800 Other Objects	2,500					4,000
<b>Total Support Services - Central</b>	<b>\$136,360</b>					<b>\$1,324,405</b>
<b>Total 2000 Support Services</b>	<b>\$136,810</b>					<b>\$1,581,845</b>

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		34,150		401,080			
<b>Total Interfund Transfers - Out</b>		<b>\$34,150</b>		<b>\$401,080</b>			
<b>Total 5000 Other Expenditures and Financing Uses</b>		<b>\$34,150</b>		<b>\$401,080</b>			
<b>TOTAL EXPENDITURES</b>		<b>\$283,040</b>		<b>\$1,597,225</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	15,375					450,605
<b>Total Interfund Transfers - Out</b>	<b>\$15,375</b>					<b>\$450,605</b>
<b>Total 5000 Other Expenditures and Financing Uses</b>	<b>\$15,375</b>					<b>\$450,605</b>
<b>TOTAL EXPENDITURES</b>	<b>\$152,185</b>					<b>\$2,032,450</b>

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**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	41,000,000	40,000,000
Special Education Fund	5,000,000	4,000,000
Special Education Transportation Fund	1,000,000	1,000,000
Institutionalized Children Fund	20,000	20,000
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	7,700	7,700
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	11,000	10,000
Private Purpose Trust Fund		
Investment Trust Fund	1,800,000	1,900,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$48,863,700</b>	<b>\$46,962,700</b>
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**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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		

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**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$48,863,700</b>	<b>\$46,962,700</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	6,745,000	6,340,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	3,098,238	2,826,057
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$9,843,238</b>	<b>\$9,166,057</b>
<b>Special Education Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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>		
<b>Special Education Transportation Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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>		
<b>Institutionalized Children Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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>		
<b>State-Funded Early Intervention Program Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- 0530 Lease 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 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 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 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 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 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 Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2023 Estimate</u></b>	<b><u>06/30/2024 Projection</u></b>
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**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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 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**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- 0530 Lease 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 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** **\$9,843,238** **\$9,166,057**



**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 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>\$9,843,238</b>	<b>\$9,166,057</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	105,000
0820 Restricted Fund Balance	1,000,000
0830 Committed Fund Balance	2,200,000
0840 Assigned Fund Balance	43,000,000
0850 Unassigned Fund Balance	3,100,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$48,300,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$49,405,000</b>
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