

**MAHTOMEDI PUBLIC SCHOOLS  
2018-19 PRELIMINARY BUDGET  
PROJECTED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
OTHER GOVERNMENTAL FUNDS**

	Estimated Fund Balance 6/30/2018	2018-19 Preliminary Budget Revenues	2018-19 Preliminary Budget Expenditures	Surplus (Deficit)	Estimated Fund Balance 6/30/2019	Estimated Unassigned Fund Bal % 6/30/2019
01 General Fund	\$ 2,298,361	\$ 35,894,515	\$ 35,970,696	\$ (76,181)	\$ 2,222,180	6.2%
795 'Restricted -- Capital Projects Levy	\$ 283,118	\$ 634,629	\$ 633,953	\$ 676	\$ 283,794	
302 'Restricted -- Operating Capital	\$ (91,553)	\$ 1,094,094	\$ 1,093,626	\$ 468	\$ (91,085)	
865 'Restricted -- LTFM	\$ (47,033)	\$ 1,120,314	\$ 1,003,450	\$ 116,864	\$ 69,831	
25 'Assigned -- Building Donations	\$ 272,712	\$ 340,000	\$ 340,000	\$ -	\$ 272,712	
50 'Assigned -- Student Activity Accounts	\$ 233,203	\$ 420,000	\$ 420,000	\$ -	\$ 233,203	
02 Food Service Fund	\$ 178,020	\$ 1,457,300	\$ 1,501,770	\$ (44,470)	\$ 133,550	
04 Community Service Fund	\$ 676,555	\$ 2,136,653	\$ 2,114,885	\$ 21,768	\$ 698,323	
06 Building Construction Fund	\$ 126,864	\$ -	\$ -	\$ -	\$ 126,864	
07 Debt Service Fund	\$ 959,112	\$ 4,818,500	\$ 4,780,050	\$ 38,450	\$ 997,562	
20 Internal Service Fund	\$ 576,857	\$ 5,222,000	\$ 5,320,000	\$ (98,000)	\$ 478,857	
45 OPEB Trust Fund	\$ 1,999,191	\$ 25,000	\$ 178,750	\$ (153,750)	\$ 1,845,441	
47 OPEB Debt Fund	\$ 77,956	\$ 331,250	\$ 324,000	\$ 7,250	\$ 85,206	
Grand Total All Funds	\$ 7,543,363	\$ 53,494,255	\$ 53,681,180	\$ (186,925)	\$ 7,356,438	

**EXPLANATION OF COLUMNS**

**Restricted -- Capital Projects Levy** = Revenue and expenditures related to the voter approved capital projects levy.

**Restricted -- Operating Capital** = Revenue and expenditures for purchase or acquisition of furniture and/or equipment.

**Restricted -- LTFM** = Revenue and expenditures for health and safety, deferred maintenance, and accessibility projects.

**Assigned -- Building Donations** = Building and foundation donations.

**Assigned -- Student Activity Accounts** = Account to record activity/fundraising accounts.

**Food Service Fund** = All financial activities of our food service program. Fund 02

**Community Service Fund** = All financial activities in the areas of community education, early childhood family education, school readiness, and adult basic education. Fund 04

**Building Construction Fund** = Operations of a construction program funded by bonds or capital loans. Fund 06

**Debt Service Fund** = Records outstanding indebtedness. Fd 07

**Internal Service Fund** = Self insurance program. Fd 20

**OPEB Trust Fund** = Reporting resources for post employment benefits. Fd 45

**OPEB Debt Fund** = Levy proceeds and the repayment of OPEB bonds. Fd 47

