


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023


President of the Board - Original Signature Required

7/11/23
Date


Secretary of the Board - Original Signature Required

07-10-2023
Date


Chief School Administrator - Original Signature Required

07/11/23
Date

Paula D Brown

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Contact Person

Telephone Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Union Area SD	COUNTY : Huntingdon	AUN : 111316003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes ☐
No ☒


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$25629092
Ending Unassigned Fund Balance	\$755154
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.94%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 07-11-23
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mount Union Area SD	County : Huntingdon	AUN Number : 111316003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 7/11/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$98,538.00 Function 2200, Object 200: \$155,355.00	Salary is split 50% between between 2260 and 2390. Benefits applied to 2260
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	With the increased 2.5 millon charter costs the district is looking at a deficit.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,954,864
0850 Unassigned Fund Balance	1,769,835
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,724,699</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,336,797
7000 Revenue from State Sources	15,338,373
8000 Revenue from Federal Sources	984,377
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,659,547</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,384,246</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,769,282
6113 Public Utility Realty Taxes	5,215
6114 Payments in Lieu of Current Taxes - State / Local	45,200
6120 Current Per Capita Taxes, Section 679	19,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,500
6150 Current Act 511 Taxes - Proportional Assessments	810,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	532,000
6500 Earnings on Investments	1,800
6700 Revenues from LEA Activities	37,500
6910 Rentals	5,000
6940 Tuition from Patrons	61,800
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$5,336,797
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,884,154
7112 Basic Education Funding-Social Security	403,862
7220 Vocational Education	56,816
7271 Special Education funds for School-Aged Pupils	1,139,952
7311 Pupil Transportation Subsidy	592,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	28,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	491,210
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,500
7340 State Property Tax Reduction Allocation	300,124
7505 Ready to Learn Block Grant	334,502
7820 State Share of Retirement Contributions	2,084,253
REVENUE FROM STATE SOURCES	\$15,338,373
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	2,000
8512 IDEA, Part B	282,425
8513 IDEA, Section 619	2,575
8514 Title I - Improving the Academic Achievement of the Disadvantaged	531,650
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	57,365
8517 Title IV - 21st Century Schools	37,392
8519 Title V - Flexibility and Accountability	25,970

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	45,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$984,377
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,659,547

Act 1 Index (current): 6.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,770,181		
Amount of Tax Relief for Homestead Exclusions	<u>\$300,124</u>		
Total Approx. Tax Revenue:	\$4,070,305		
Approx. Tax Levy for Tax Rate Calculation:	\$4,482,226		

	Huntingdon	Mifflin	Total
2022-23 Data			
a. Assessed Value	\$73,448,880	\$56,823,168	\$130,272,048
b. Real Estate Mills	40.8400	24.8900	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$304,862,884	\$145,059,324	\$449,922,208
d. Assessed Value	\$73,310,640	\$57,397,788	\$130,708,428
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$2,999,652	\$1,414,329	\$4,413,981
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	67.75902%	32.24098%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,990,870	\$1,423,111	\$4,413,981
(f Total * g)			
i. Base Mills Subject to Index	40.8400	25.0445	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.26000%	89.92000%	90.15038%
k. Tax Levy Needed	\$3,037,112	\$1,445,114	\$4,482,226
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	41.4200	25.1700	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,036,527	\$1,444,702	\$4,481,229
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,181,105
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,769,282
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.0%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,770,181

Amount of Tax Relief for Homestead Exclusions \$300,124

Total Approx. Tax Revenue: \$4,070,305

Approx. Tax Levy for Tax Rate Calculation: \$4,482,226

	Huntingdon	Mifflin	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	43.2904	26.5471	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,173,647	\$1,523,745	\$4,697,392
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,923.00	\$4,812.00	
Number of Homestead/Farmstead Properties	1613	865	2478
Median Assessed Value of Homestead Properties			\$54,835

Act 1 Index (current): 6.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,770,181		
Amount of Tax Relief for Homestead Exclusions	<u>\$300,124</u>		
Total Approx. Tax Revenue:	\$4,070,305		
Approx. Tax Levy for Tax Rate Calculation:	\$4,482,226		
	Huntingdon	Mifflin	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$300,124	Lowering RE Tax Rate	\$0	\$300,124
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$300,124

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>	
Huntingdon	73,310,640	41.4200	3,036,527			90.26000%	
Mifflin	57,397,788	25.1700	1,444,702			89.92000%	
Totals:	130,708,428		4,481,229	-	300,124 =	4,181,105 X	90.15038% = 3,769,282
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			19,500
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	19,500	19,500
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						19,500	19,500
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	715,000	715,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	95,000	95,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						810,000	810,000
Total Act 511, Current Taxes							829,500
Act 511 Tax Limit -->				449,922,208	X	12	5,399,066
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Huntingdon	40.8400	41.4200	1.43%	Yes	6.0%				
	Mifflin	25.0445	25.1700	0.51%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,289,700
1200 Special Programs - Elementary / Secondary	5,208,377
1300 Vocational Education	1,053,672
1400 Other Instructional Programs - Elementary / Secondary	43,214
Total Instruction	\$16,594,963
2000 Support Services	
2100 Support Services - Students	682,766
2200 Support Services - Instructional Staff	287,443
2300 Support Services - Administration	1,632,326
2400 Support Services - Pupil Health	310,895
2500 Support Services - Business	298,316
2600 Operation and Maintenance of Plant Services	1,502,684
2700 Student Transportation Services	1,314,277
2800 Support Services - Central	398,229
Total Support Services	\$6,426,936
3000 Operation of Non-Instructional Services	
3200 Student Activities	561,693
3300 Community Services	5,500
Total Operation of Non-Instructional Services	\$567,193
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,040,000
Total Other Expenditures and Financing Uses	\$2,040,000
Total Estimated Expenditures and Other Financing Uses	\$25,629,092

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,030,612
200 Personnel Services - Employee Benefits	3,312,311
300 Purchased Professional and Technical Services	233,000
400 Purchased Property Services	37,000
500 Other Purchased Services	1,077,980
600 Supplies	512,730
700 Property	83,500
800 Other Objects	2,567
Total Regular Programs - Elementary / Secondary	\$10,289,700
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,031,707
200 Personnel Services - Employee Benefits	1,587,921
300 Purchased Professional and Technical Services	154,400
500 Other Purchased Services	1,419,900
600 Supplies	14,000
800 Other Objects	449
Total Special Programs - Elementary / Secondary	\$5,208,377
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	268,050
200 Personnel Services - Employee Benefits	199,441
500 Other Purchased Services	584,781
600 Supplies	1,400
Total Vocational Education	\$1,053,672
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	13,214
Total Other Instructional Programs - Elementary / Secondary	\$43,214
Total Instruction	\$16,594,963
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	328,899
200 Personnel Services - Employee Benefits	277,433
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	780
600 Supplies	48,000
800 Other Objects	1,654
Total Support Services - Students	\$682,766
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	98,538
200 Personnel Services - Employee Benefits	155,355
300 Purchased Professional and Technical Services	10,125
500 Other Purchased Services	6,960

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Description	Amount
600 Supplies	16,000
800 Other Objects	465
Total Support Services - Instructional Staff	\$287,443
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	833,357
200 Personnel Services - Employee Benefits	644,388
300 Purchased Professional and Technical Services	100,200
500 Other Purchased Services	19,960
600 Supplies	22,725
800 Other Objects	11,696
Total Support Services - Administration	\$1,632,326
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	122,406
200 Personnel Services - Employee Benefits	114,989
300 Purchased Professional and Technical Services	66,400
600 Supplies	7,100
Total Support Services - Pupil Health	\$310,895
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	144,466
200 Personnel Services - Employee Benefits	113,422
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	780
600 Supplies	28,200
800 Other Objects	4,948
Total Support Services - Business	\$298,316
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	526,199
200 Personnel Services - Employee Benefits	374,885
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	178,875
500 Other Purchased Services	80,805
600 Supplies	328,090
700 Property	10,000
800 Other Objects	530
Total Operation and Maintenance of Plant Services	\$1,502,684
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	34,323
200 Personnel Services - Employee Benefits	14,274
300 Purchased Professional and Technical Services	5,200
500 Other Purchased Services	1,252,080
600 Supplies	8,400
Total Student Transportation Services	\$1,314,277
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	157,712

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	114,007
300	Purchased Professional and Technical Services	12,555
500	Other Purchased Services	16,560
600	Supplies	80,895
700	Property	16,500
Total Support Services - Central		\$398,229
Total Support Services		\$6,426,936
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	255,090
200	Personnel Services - Employee Benefits	132,502
300	Purchased Professional and Technical Services	34,500
400	Purchased Property Services	4,000
500	Other Purchased Services	72,360
600	Supplies	53,550
800	Other Objects	9,691
Total Student Activities		\$561,693
3300 <u>Community Services</u>		
600	Supplies	5,500
Total Community Services		\$5,500
Total Operation of Non-Instructional Services		\$567,193
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	810,000
900	Other Uses of Funds	1,230,000
Total Debt Service / Other Expenditures and Financing Uses		\$2,040,000
Total Other Expenditures and Financing Uses		\$2,040,000
TOTAL EXPENDITURES		\$25,629,092

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,256,980	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,110,522	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	55,910	(17,252)
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,343	42,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,463,755	\$1,025,248

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects 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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,463,755	\$1,025,248

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	18,980,000	17,750,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	35,000	37,000
0540 Accumulated Compensated Absences	432,000	434,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,450,000	4,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,897,000	\$22,721,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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	\$23,897,000	\$22,721,000

LEA : 111316003 Mount Union Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects 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	\$23,897,000	\$22,721,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	755,154
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$755,154
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$755,154