

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Carol Kauffman

(814)542-8631

Extn :193

Contact Person

Telephone

Extension

ckauffman@muasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 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 2021-2022 (compared to 2020-2021)?

Yes ☐

No ☒

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$21315125
Ending Unassigned Fund Balance	\$1500585
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.04%

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
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DUE DATE: AUGUST 15, 2021

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$237,948.00 C x 2%: \$4,758.96	
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: \$106,488.00 Function 2200, Object 200: \$125,859.00	Function 2271 contains object 241 which has approximately \$58,000 budgeted for tuition reimbursement/professional development.
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.	Unreserved, undesignated fund balance as of 6/30/2022.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance as of 6/30/2022.

ITEM	AMOUNTS	
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	3,086,316	
0850 Unassigned Fund Balance	1,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,586,316</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,364,922	
7000 Revenue from State Sources	14,004,300	
8000 Revenue from Federal Sources	731,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,100,222</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,686,538</u>

LEA : 111316003 Mount Union Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,716,222
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	19,000
6140 Current Act 511 Taxes - Flat Rate Assessments	19,000
6150 Current Act 511 Taxes - Proportional Assessments	665,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	524,200
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	262,000
6910 Rentals	15,000
6940 Tuition from Patrons	70,500
6990 Refunds and Other Miscellaneous Revenue	13,000
REVENUE FROM LOCAL SOURCES	\$5,364,922
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,120,000
7112 Basic Education Funding-Social Security	445,000
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	101,000
7271 Special Education funds for School-Aged Pupils	1,027,850
7311 Pupil Transportation Subsidy	580,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	237,948
7505 Ready to Learn Block Grant	334,502
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	75,000
7820 State Share of Retirement Contributions	1,526,000
REVENUE FROM STATE SOURCES	\$14,004,300
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	3,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8519 NCLB, Title VI - Flexibility and Accountability	48,000

LEA : 111316003 Mount Union Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	45,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$731,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,100,222

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,716,540		
Amount of Tax Relief for Homestead Exclusions	<u>\$237,948</u>		
Total Approx. Tax Revenue:	\$3,954,488		
Approx. Tax Levy for Tax Rate Calculation:	\$4,351,309		

	Huntingdon	Mifflin	Total
2020-21 Data			
a. Assessed Value	\$73,564,400	\$56,166,465	\$129,730,865
b. Real Estate Mills	40.0500	25.0100	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$282,841,051	\$134,567,843	\$417,408,894
d. Assessed Value	\$73,510,240	\$56,505,275	\$130,015,515
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$2,946,254	\$1,404,723	\$4,350,977
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	67.76115%	32.23885%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$2,948,272	\$1,402,705	\$4,350,977
(f Total * g)			
i. Base Mills Subject to Index	40.0774	25.0100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.15386%	90.77120%	90.35288%
k. Tax Levy Needed	\$2,948,497	\$1,402,812	\$4,351,309
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	40.1100	24.8200	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$2,948,496	\$1,402,461	\$4,350,957
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,113,009
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,716,222
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,716,540		
Amount of Tax Relief for Homestead Exclusions	<u>\$237,948</u>		
Total Approx. Tax Revenue:	\$3,954,488		
Approx. Tax Levy for Tax Rate Calculation:	\$4,351,309		

	Huntingdon	Mifflin	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	41.8808	26.1354	
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)	\$3,078,668	\$1,476,788	\$4,555,456
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$81,687

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,716,540		
Amount of Tax Relief for Homestead Exclusions	<u>\$237,948</u>		
Total Approx. Tax Revenue:	\$3,954,488		
Approx. Tax Levy for Tax Rate Calculation:	\$4,351,309		
	Huntingdon	Mifflin	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$237,948	Lowering RE Tax Rate	\$0	\$237,948
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$237,948

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 111316003 Mount Union Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 5/13/2021 1:14:12 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Huntingdon	73,510,240	40.1100	2,948,496			90.15386%	
Mifflin	56,505,275	24.8200	1,402,461			90.77120%	
Totals:	130,015,515		4,350,957	- 237,948 =	4,113,009 X	90.35288% =	3,716,222
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	19,000		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	19,000	19,000
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						19,000	19,000
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	615,000	615,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	50,000	50,000
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						665,000	665,000
Total Act 511, Current Taxes							684,000
Act 511 Tax Limit -->				417,408,894 X	12	5,008,907	
				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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Huntingdon	40.0774	40.1100	0.09%	Yes	4.5%				
	Mifflin	25.0100	24.8200	-0.74%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,899,522
1200 Special Programs - Elementary / Secondary	4,331,301
1300 Vocational Education	964,530
1400 Other Instructional Programs - Elementary / Secondary	140,764
Total Instruction	\$14,336,117
2000 Support Services	
2100 Support Services - Students	355,059
2200 Support Services - Instructional Staff	264,997
2300 Support Services - Administration	1,310,758
2400 Support Services - Pupil Health	131,337
2500 Support Services - Business	387,169
2600 Operation and Maintenance of Plant Services	1,359,936
2700 Student Transportation Services	893,247
2800 Support Services - Central	278,087
Total Support Services	\$4,980,590
3000 Operation of Non-Instructional Services	
3200 Student Activities	440,043
Total Operation of Non-Instructional Services	\$440,043
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	500
Total Facilities Acquisition, Construction and Improvement Services	\$500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,557,875
Total Other Expenditures and Financing Uses	\$1,557,875
Total Estimated Expenditures and Other Financing Uses	\$21,315,125

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,612,622
200 Personnel Services - Employee Benefits	3,284,100
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	5,300
500 Other Purchased Services	850,500
600 Supplies	69,000
700 Property	9,000
Total Regular Programs - Elementary / Secondary	\$8,899,522
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,841,976
200 Personnel Services - Employee Benefits	1,388,825
300 Purchased Professional and Technical Services	98,500
500 Other Purchased Services	977,500
600 Supplies	24,500
Total Special Programs - Elementary / Secondary	\$4,331,301
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	247,250
200 Personnel Services - Employee Benefits	151,706
500 Other Purchased Services	552,174
600 Supplies	4,900
700 Property	8,500
Total Vocational Education	\$964,530
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	45,400
200 Personnel Services - Employee Benefits	26,285
300 Purchased Professional and Technical Services	26,900
500 Other Purchased Services	39,679
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$140,764
Total Instruction	\$14,336,117
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	170,383
200 Personnel Services - Employee Benefits	169,926
500 Other Purchased Services	4,200
600 Supplies	10,550
Total Support Services - Students	\$355,059
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	106,488
200 Personnel Services - Employee Benefits	125,859
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	24,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	4,550
Total Support Services - Instructional Staff	\$264,997
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	704,741
200 Personnel Services - Employee Benefits	466,517
300 Purchased Professional and Technical Services	58,000
500 Other Purchased Services	51,000
600 Supplies	30,500
Total Support Services - Administration	\$1,310,758
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	44,700
200 Personnel Services - Employee Benefits	40,037
300 Purchased Professional and Technical Services	39,300
400 Purchased Property Services	200
500 Other Purchased Services	3,000
600 Supplies	4,100
Total Support Services - Pupil Health	\$131,337
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	220,312
200 Personnel Services - Employee Benefits	122,357
400 Purchased Property Services	25,500
500 Other Purchased Services	4,000
600 Supplies	15,000
Total Support Services - Business	\$387,169
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	490,572
200 Personnel Services - Employee Benefits	376,734
300 Purchased Professional and Technical Services	32,150
400 Purchased Property Services	272,500
500 Other Purchased Services	57,000
600 Supplies	120,980
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,359,936
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	1,500
500 Other Purchased Services	888,947
Total Student Transportation Services	\$893,247
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	140,864
200 Personnel Services - Employee Benefits	102,373
300 Purchased Professional and Technical Services	8,350
500 Other Purchased Services	1,500
600 Supplies	15,000

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<u>Description</u>	<u>Amount</u>
700 Property	10,000
Total Support Services - Central	\$278,087
Total Support Services	\$4,980,590
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	213,100
200 Personnel Services - Employee Benefits	94,143
300 Purchased Professional and Technical Services	20,900
400 Purchased Property Services	5,000
500 Other Purchased Services	53,900
600 Supplies	41,000
700 Property	12,000
Total Student Activities	\$440,043
Total Operation of Non-Instructional Services	\$440,043
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	500
Total Facilities Acquisition, Construction and Improvement Services	\$500
Total Facilities Acquisition, Construction and Improvement Services	\$500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	837,875
900 Other Uses of Funds	720,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,557,875
Total Other Expenditures and Financing Uses	\$1,557,875
TOTAL EXPENDITURES	\$21,315,125

LEA : 111316003 Mount Union Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	3,952,703	4,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,194,573	1,200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,824	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	395,004	595,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	41,500	44,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,659,604	\$5,964,000

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,659,604	\$5,964,000

LEA : 111316003 Mount Union Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	20,880,000	20,160,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	36,000	36,000
0540 Accumulated Compensated Absences	476,918	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,038,721	5,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,431,639	\$26,146,000
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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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		

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Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
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		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		
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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
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	\$25,431,639	\$26,146,000	

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$25,431,639	\$26,146,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,870,828
0850 Unassigned Fund Balance	1,500,585
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,371,413
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,371,413