

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	6,519	
0820 Restricted Fund Balance	1,046,566	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	584,333	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$584,333</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,863,145	
7000 Revenue from State Sources	20,033,225	
8000 Revenue from Federal Sources	611,441	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$27,557,811</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,142,144</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,474,571
6113 Public Utility Realty Taxes	6,029
6114 Payments in Lieu of Current Taxes - State / Local	81,000
6120 Current Per Capita Taxes, Section 679	18,800
6140 Current Act 511 Taxes - Flat Rate Assessments	18,800
6150 Current Act 511 Taxes - Proportional Assessments	994,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	279,100
6500 Earnings on Investments	60,250
6700 Revenues from LEA Activities	43,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	251,495
6910 Rentals	300
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	585,000
REVENUE FROM LOCAL SOURCES	\$6,863,145
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,235,487
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	97,300
7271 Special Education funds for School-Aged Pupils	1,537,162
7311 Pupil Transportation Subsidy	1,420,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	33,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	194,645
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	397,542
7360 Safe Schools	567,799
7531 Ready to Learn-Foundation	847,311
7532 Ready to Learn-Adequacy Supplement	742,329
7810 State Share of Social Security and Medicare Taxes	533,050
7820 State Share of Retirement Contributions	2,367,600
REVENUE FROM STATE SOURCES	\$20,033,225
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	7,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	510,851
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,252

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	38,338
REVENUE FROM FEDERAL SOURCES	\$611,441
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,557,811

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,475,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$397,542</u>		
Total Approx. Tax Revenue:	\$4,872,542		
Approx. Tax Levy for Tax Rate Calculation:	\$5,464,267		

	Huntingdon	Mifflin	Total
2025-26 Data			
a. Assessed Value	\$76,580,080	\$57,703,173	\$134,283,253
b. Real Estate Mills	46.3800	28.2200	
I. 2026-27 Data			
c. 2024 STEB Market Value	\$388,279,535	\$171,425,773	\$559,705,308
d. Assessed Value	\$77,186,100	\$57,875,188	\$135,061,288
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy	\$3,551,784	\$1,628,384	\$5,180,168
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value	69.37214%	30.62786%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$3,593,593	\$1,586,575	\$5,180,168
(f Total * g)			
i. Base Mills Subject to Index	46.9259	28.2200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.28000%	90.68000%	88.32135%
k. Tax Levy Needed	\$3,790,679	\$1,673,588	\$5,464,267
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	49.1100	28.9100	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$3,790,609	\$1,673,172	\$5,463,781
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,066,239
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,474,571
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 5.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,475,000

Amount of Tax Relief for Homestead Exclusions

\$397,542

Total Approx. Tax Revenue:

\$4,872,542

Approx. Tax Levy for Tax Rate Calculation:

\$5,464,267

	Huntingdon	Mifflin	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	49.3191	29.6592	
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)	\$3,806,749	\$1,716,532	\$5,523,281
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			\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 3 of 3

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,475,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$397,542</u>		
Total Approx. Tax Revenue:	\$4,872,542		
Approx. Tax Levy for Tax Rate Calculation:	\$5,464,267		

	Huntingdon	Mifflin		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$397,542	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$397,542

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>Percent Collected</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>						
Huntingdon	77,186,100	49.1100	3,790,609				87.28000%		
Mifflin	57,875,188	28.9100	1,673,172				90.68000%		
Totals:	135,061,288		5,463,781	-	397,542	=	5,066,239	X	88.32135% = 4,474,571
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					18,800
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	18,800	18,800		
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						18,800	18,800		
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%	874,000	874,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000		
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						994,000	994,000		
Total Act 511, Current Taxes							1,012,800		
Act 511 Tax Limit -->					559,705,308	X	12	6,716,464	
					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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Huntingdon	46.9259	49.1100	4.66%	Yes	5.1%				
	Mifflin	28.2200	28.9100	2.45%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		9,159,054
1200 Special Programs - Elementary / Secondary		8,114,511
1300 Vocational Education		918,023
Total Instruction		\$18,191,588
2000 Support Services		
2100 Support Services - Students		544,951
2200 Support Services - Instructional Staff		440,721
2300 Support Services - Administration		1,484,455
2400 Support Services - Pupil Health		614,011
2500 Support Services - Business		472,986
2600 Operation and Maintenance of Plant Services		1,820,030
2700 Student Transportation Services		1,666,380
2800 Support Services - Central		698,788
Total Support Services		\$7,742,322
3000 Operation of Non-Instructional Services		
3200 Student Activities		715,842
Total Operation of Non-Instructional Services		\$715,842
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		975,126
Total Other Expenditures and Financing Uses		\$975,126
Total Estimated Expenditures and Other Financing Uses		\$27,624,878

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,317,746
200 Personnel Services - Employee Benefits	3,200,138
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	3,475
500 Other Purchased Services	1,224,500
600 Supplies	389,195
800 Other Objects	23,000
Total Regular Programs - Elementary / Secondary	\$9,159,054
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,593,137
200 Personnel Services - Employee Benefits	2,208,462
300 Purchased Professional and Technical Services	106,800
500 Other Purchased Services	3,187,512
600 Supplies	18,600
Total Special Programs - Elementary / Secondary	\$8,114,511
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	192,712
200 Personnel Services - Employee Benefits	173,847
500 Other Purchased Services	551,464
Total Vocational Education	\$918,023
Total Instruction	\$18,191,588
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	276,318
200 Personnel Services - Employee Benefits	245,033
300 Purchased Professional and Technical Services	5,200
500 Other Purchased Services	4,800
600 Supplies	13,600
Total Support Services - Students	\$544,951
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	198,608
200 Personnel Services - Employee Benefits	105,784
300 Purchased Professional and Technical Services	88,800
500 Other Purchased Services	1,560
600 Supplies	41,219
700 Property	1,300
800 Other Objects	3,450
Total Support Services - Instructional Staff	\$440,721
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	712,764
200 Personnel Services - Employee Benefits	611,473
300 Purchased Professional and Technical Services	30,000

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Description	Amount
500 Other Purchased Services	31,805
600 Supplies	77,285
800 Other Objects	21,128
Total Support Services - Administration	\$1,484,455
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	274,587
200 Personnel Services - Employee Benefits	269,152
300 Purchased Professional and Technical Services	61,200
600 Supplies	7,900
800 Other Objects	1,172
Total Support Services - Pupil Health	\$614,011
2500 Support Services - Business	
100 Personnel Services - Salaries	224,405
200 Personnel Services - Employee Benefits	185,101
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	3,780
600 Supplies	18,000
800 Other Objects	1,700
Total Support Services - Business	\$472,986
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	504,324
200 Personnel Services - Employee Benefits	478,081
300 Purchased Professional and Technical Services	107,000
400 Purchased Property Services	188,895
500 Other Purchased Services	49,010
600 Supplies	479,400
700 Property	9,820
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$1,820,030
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,300
500 Other Purchased Services	1,655,980
600 Supplies	8,100
Total Student Transportation Services	\$1,666,380
2800 Support Services - Central	
100 Personnel Services - Salaries	123,927
200 Personnel Services - Employee Benefits	79,968
300 Purchased Professional and Technical Services	25,337
400 Purchased Property Services	34,000
500 Other Purchased Services	2,300
600 Supplies	283,256
700 Property	150,000
Total Support Services - Central	\$698,788
Total Support Services	\$7,742,322

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<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	322,596
200 Personnel Services - Employee Benefits	171,696
300 Purchased Professional and Technical Services	76,260
400 Purchased Property Services	2,000
500 Other Purchased Services	60,580
600 Supplies	75,550
800 Other Objects	7,160
Total Student Activities	\$715,842
Total Operation of Non-Instructional Services	\$715,842
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
900 Other Uses of Funds	965,126
Total Debt Service / Other Expenditures and Financing Uses	\$975,126
Total Other Expenditures and Financing Uses	\$975,126
TOTAL EXPENDITURES	\$27,624,878

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	1,000,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,085,000	1,150,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	18,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,163,000	\$2,730,000

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,163,000	\$2,730,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	17,660,000	17,653,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	137,007	104,695
0540 Accumulated Compensated Absences	420,068	406,263
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,103,621	2,077,898
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,320,696	\$20,241,856
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>06/30/2026 Estimate</u>	<u>06/30/2027 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$20,320,696	\$20,241,856

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

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	\$20,320,696	\$20,241,856

Account Description	Amounts
0810 Nonspendable Fund Balance	6,519
0820 Restricted Fund Balance	1,046,566
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	517,266
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$517,266
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,570,351