

FINAL GENERAL FUND BUDGET

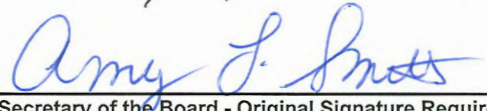
Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2018



President of the Board - Original Signature Required6-28-18

Date

Secretary of the Board - Original Signature Required6-28-18

Date

Chief School Administrator - Original Signature Required6/28/18

Date

Melinda Kenepp

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Contact Person

Telephone Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2018-2019 (compared to 2017-2018)?

Yes

No ☒

If yes, see information below, taken from the 2018-2019 General Fund Budget.

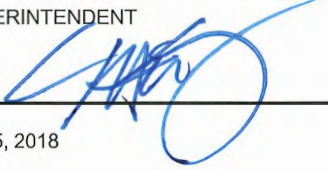
Total Budgeted Expenditures	\$75814750
Ending Unassigned Fund Balance	\$5837708
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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 6/28/18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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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 5-25-18
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district is maintaining a budgetary reserve to guard against unexpected expenditures
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.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining an assigned fund balance to guard against increased PSERS and Charter School Expenditures

<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	172,156	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	22,315	
0840 Assigned Fund Balance	3,200,000	
0850 Unassigned Fund Balance	5,815,393	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,037,708</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	33,244,907	
7000 Revenue from State Sources	39,688,669	
8000 Revenue from Federal Sources	2,881,174	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$75,814,750</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$84,852,458</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,953,404
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	32,507
6114 Payments in Lieu of Current Taxes - State / Local	276,152
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	195,000
6150 Current Act 511 Taxes - Proportional Assessments	6,469,807
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,070,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	83,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,037
6910 Rentals	16,000
6940 Tuition from Patrons	32,000
6960 Services Provided Other Local Governmental Units / LEAs	43,000
6990 Refunds and Other Miscellaneous Revenue	59,000
REVENUE FROM LOCAL SOURCES	\$33,244,907
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	21,501,267
7160 Tuition for Orphans Subsidy	188,000
7271 Special Education funds for School-Aged Pupils	3,471,437
7311 Pupil Transportation Subsidy	3,149,739
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,102,645
7330 Health Services (Medical, Dental, Nurse, Act 25)	98,000
7340 State Property Tax Reduction Allocation	1,920,671
7505 Ready to Learn Block Grant	968,914
7810 State Share of Social Security and Medicare Taxes	1,208,557
7820 State Share of Retirement Contributions	6,079,439
REVENUE FROM STATE SOURCES	\$39,688,669
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,275,110
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	341,243
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,479
8517 NCLB, Title IV - 21st Century Schools	70,000
8519 NCLB, Title VI - Flexibility and Accountability	88,972

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	95,370
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,881,174
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,814,750

AUN: 111444602 Mifflin County SD

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

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,953,404
Amount of Tax Relief for Homestead Exclusions	<u>\$1,920,671</u>
Total Approx. Tax Revenue:	\$24,874,075
Approx. Tax Levy for Tax Rate Calculation:	\$27,763,279

	Mifflin	Total
2017-18 Data		
a. Assessed Value	\$824,680,220	\$824,680,220
b. Real Estate Mills	33.4511	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,800,856,053	\$1,800,856,053
d. Assessed Value	\$829,966,095	\$829,966,095
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$27,586,461	\$27,586,461
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$27,586,461	\$27,586,461
(f Total * g)		
i. Base Mills Subject to Index	33.4511	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.82000%	88.82000%
k. Tax Levy Needed	\$27,763,279	\$27,763,279
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	33.4511	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,763,279	\$27,763,279
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,842,608
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,953,404
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,953,404	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,920,671</u>	
Total Approx. Tax Revenue:	\$24,874,075	
Approx. Tax Levy for Tax Rate Calculation:	\$27,763,279	
	Mifflin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.5884	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,707,199	\$28,707,199
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,320.00	
Number of Homestead/Farmstead Properties	10848	10848
Median Assessed Value of Homestead Properties		\$38,100

Calculation Method:

Rate

\$22,953,404

\$1,920,671

\$24,874,075

\$27,763,279

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,920,671	Lowering RE Tax Rate	\$0	\$1,920,671
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,920,671

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>		
Mifflin	829,966,095	33.4511	27,763,279			88.82000%		
Totals:	829,966,095		27,763,279	-	1,920,671	=	25,842,608 X	
						88.82000%	=	
							22,953,404	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			100,000	
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	100,000	100,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	95,000	95,000	
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						195,000	195,000	
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			0.850%	0.000%	6,109,807	6,109,807	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	360,000	360,000	
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						6,469,807	6,469,807	
Total Act 511, Current Taxes							6,664,807	
Act 511 Tax Limit -->					1,800,856,053	X		
					Market Value			
						12	21,610,273	
						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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Mifflin	33.4511	33.4511	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,730,492
1200 Special Programs - Elementary / Secondary	11,610,621
1300 Vocational Education	3,417,183
1400 Other Instructional Programs - Elementary / Secondary	980,954
1500 Nonpublic School Programs	97,763
Total Instruction	\$44,837,013
2000 Support Services	
2100 Support Services - Students	1,737,961
2200 Support Services - Instructional Staff	1,835,793
2300 Support Services - Administration	4,588,650
2400 Support Services - Pupil Health	665,672
2500 Support Services - Business	820,890
2600 Operation and Maintenance of Plant Services	5,999,043
2700 Student Transportation Services	4,748,641
2800 Support Services - Central	1,325,692
Total Support Services	\$21,722,342
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,187,619
3300 Community Services	20,551
Total Operation of Non-Instructional Services	\$1,208,170
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,735,523
5900 Budgetary Reserve	311,702
Total Other Expenditures and Financing Uses	\$8,047,225
Total Estimated Expenditures and Other Financing Uses	\$75,814,750

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,656,626
200 Personnel Services - Employee Benefits	10,719,754
300 Purchased Professional and Technical Services	589,192
400 Purchased Property Services	287,902
500 Other Purchased Services	1,430,855
600 Supplies	1,046,163
Total Regular Programs - Elementary / Secondary	\$28,730,492
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,494,201
200 Personnel Services - Employee Benefits	4,243,720
300 Purchased Professional and Technical Services	433,200
400 Purchased Property Services	13,300
500 Other Purchased Services	1,302,100
600 Supplies	124,100
Total Special Programs - Elementary / Secondary	\$11,610,621
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	857,809
200 Personnel Services - Employee Benefits	639,498
300 Purchased Professional and Technical Services	16,118
400 Purchased Property Services	2,850
500 Other Purchased Services	1,828,508
600 Supplies	72,400
Total Vocational Education	\$3,417,183
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	366,733
200 Personnel Services - Employee Benefits	234,921
300 Purchased Professional and Technical Services	18,100
500 Other Purchased Services	56,200
600 Supplies	305,000
Total Other Instructional Programs - Elementary / Secondary	\$980,954
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	50,180
200 Personnel Services - Employee Benefits	45,883
500 Other Purchased Services	1,500
600 Supplies	200
Total Nonpublic School Programs	\$97,763
Total Instruction	\$44,837,013
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,046,205
200 Personnel Services - Employee Benefits	662,832
300 Purchased Professional and Technical Services	10,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,900
600 Supplies	16,024
Total Support Services - Students	\$1,737,961
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	765,063
200 Personnel Services - Employee Benefits	746,239
300 Purchased Professional and Technical Services	215,896
500 Other Purchased Services	76,795
600 Supplies	30,300
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$1,835,793
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,371,066
200 Personnel Services - Employee Benefits	1,662,472
300 Purchased Professional and Technical Services	358,000
500 Other Purchased Services	76,662
600 Supplies	61,950
800 Other Objects	58,500
Total Support Services - Administration	\$4,588,650
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	380,689
200 Personnel Services - Employee Benefits	241,613
300 Purchased Professional and Technical Services	34,380
500 Other Purchased Services	790
600 Supplies	8,200
Total Support Services - Pupil Health	\$665,672
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	418,289
200 Personnel Services - Employee Benefits	277,551
300 Purchased Professional and Technical Services	96,800
500 Other Purchased Services	15,500
600 Supplies	10,600
800 Other Objects	2,150
Total Support Services - Business	\$820,890
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,972,796
200 Personnel Services - Employee Benefits	1,518,021
300 Purchased Professional and Technical Services	119,750
400 Purchased Property Services	1,430,560
500 Other Purchased Services	281,616
600 Supplies	594,600
700 Property	79,000
800 Other Objects	2,700
Total Operation and Maintenance of Plant Services	\$5,999,043

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	96,283
200 Personnel Services - Employee Benefits	40,703
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	500
500 Other Purchased Services	4,595,655
600 Supplies	8,500
Total Student Transportation Services	\$4,748,641
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	620,588
200 Personnel Services - Employee Benefits	434,984
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	8,000
500 Other Purchased Services	15,400
600 Supplies	80,720
700 Property	40,000
800 Other Objects	2,000
Total Support Services - Central	\$1,325,692
Total Support Services	\$21,722,342
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	476,764
200 Personnel Services - Employee Benefits	224,855
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	190,500
600 Supplies	131,500
800 Other Objects	24,000
Total Student Activities	\$1,187,619
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,965
200 Personnel Services - Employee Benefits	1,586
600 Supplies	15,000
Total Community Services	\$20,551
Total Operation of Non-Instructional Services	\$1,208,170
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,251,390
900 Other Uses of Funds	4,484,133
Total Debt Service / Other Expenditures and Financing Uses	\$7,735,523
5900 <u>Budgetary Reserve</u>	
800 Other Objects	311,702

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$311,702
Total Other Expenditures and Financing Uses	\$8,047,225
TOTAL EXPENDITURES	\$75,814,750

Cash and Short-Term Investments

06/30/2018 Estimate **06/30/2019 Projection**

General Fund	10,000,000	10,000,000
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	5,000,000	2,000,000
Debt Service Fund	8,200,000	8,200,000
Food Service / Cafeteria Operations Fund	225,000	225,000
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 Cash and Short-Term Investments	\$23,425,000	\$20,425,000

Long-Term Investments

06/30/2018 Estimate **06/30/2019 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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$23,425,000	\$20,425,000

LEA : 111444602 Mifflin County SD

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	86,410,000	82,190,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,483,223	1,208,804
0540 Accumulated Compensated Absences	2,000,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,700,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$96,593,223	\$92,098,804
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		

LEA : 111444602 Mifflin County SD

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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		

	06/30/2018 Estimate	06/30/2019 Projection
<u>Long-Term Indebtedness</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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$96,593,223	\$92,098,804

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$96,593,223	\$92,098,804

Account Description	Amounts
0810 Nonspendable Fund Balance	172,156
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,200,000
0850 Unassigned Fund Balance	5,837,708
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,037,708
5900 Budgetary Reserve	311,702
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,521,566