County : Carbon		$\begin{array}{c} \mathcal{L} \mathcal{L} \mathcal{L} \mathcal{L} \mathcal{L} \mathcal{L} \mathcal{L} L$	
Class : 3 AUN Number : 121136603	GENERAL FUND BUDGET Fiscal Year 2022-2023	General Fund Budget Approval on of the General Fund Budget: 06/29/2022	
J	FINAL GENER	ate of Adoptic	
LEA Name : Panther Valley SD		President of the Board - Original Signature Required Secretary of the Board - Original Signature Required Secretary of the Board - Original Signature Required Chief School Administrator - Original Signature Required Lesse Walck Contact Person walckj@panthervalley.org Email Address	Printed 6/29/2022 8:01:00 PM

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Panther Valley SD	Carbon	121136603

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 2022-2023 (compared to 2021-2022)?

Yes No

X

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$307625
Ending Unassigned Fund Balance	\$7412
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.40
he 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
David 9. M' andrew A.	6/29/22
	/ /

DUE DATE: AUGUST 15, 2022

	County : AUN Number :	Carbon 121136603	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.	l moodifie the terms in the second	I nereby certify that the above information is accurate and complete.	DATE 629.27	r Following
()			Section 687(a)(1) of the School Code requires the president of the proposed budget was prepared, presented and will be made of Education.		I nereby certify th	CHOOL BOARD	
(03/2006)	School District Name :	Panther Valley SD	Section 687(a)(1) the proposed budg of Education.			SIGNATURE OF SCHOOL BOARD PRESIDENT	DUE DATE:

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

Printed 6/29/2022 8:01:08 PM

LEA: 121136603 Panther Valley SD

Printed 6/30/2022 10:01:45 AM

Val Number Description

5290 Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.

Function 2500, Object 100: \$180,169.00 Function 2500, Object 200: \$187,572.00

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.

Justification

These numbers are accurate. Salaries are low.

fund balance remaining at end of this year.

Page - 1 of 1

Page - 1 of 1

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		
0850 Unassigned Fund Balance	3,750,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,750,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,711,505	
7000 Revenue from State Sources	16,176,720	
8000 Revenue from Federal Sources	1,740,535	
9000 Other Financing Sources	125,000	
Total Estimated Revenues And Other Financing Sources	<u>\$</u>	27,753,760
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$	31,503,760

LEA : 121136603 Panther Valley SD

Printed 6/30/2022 10:01:48 AM

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,289,905
6120 Current Per Capita Taxes, Section 679	23,900
6140 Current Act 511 Taxes - Flat Rate Assessments	37,700
6150 Current Act 511 Taxes - Proportional Assessments	1,360,000
REVENUE FROM LOCAL SOURCES	\$9,711,505
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,747,621
7112 Basic Education Funding-Social Security	320,031
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,465,918
7292 Pre-K Counts	157,500
7311 Pupil Transportation Subsidy	690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	42,350
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	290,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	930,899
7505 Ready to Learn Block Grant	338,016
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	67,385
7820 State Share of Retirement Contributions	2,075,000
REVENUE FROM STATE SOURCES	\$16,176,720
REVENUE FROM FEDERAL SOURCES	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the	388,000
8510 Series 8512 IDEA, Part B	7,088
8514 NCLB, Title I - Improving the Academic Achievement of the	636,143
Disadvantaged	
Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	70,384
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8517 NCLB, Title IV - 21St Century Schools	49,409
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8517 NCLB, Title IV - 21St Century Schools 8519 NCLB, Title VI - Flexibility and Accountability	49,409 36,011
 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8517 NCLB, Title IV - 21St Century Schools 8519 NCLB, Title VI - Flexibility and Accountability 8732 ARRA - Qualified School Construction Bonds (QSCB) 	49,409 36,01 ² 53,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8517 NCLB, Title IV - 21St Century Schools 8519 NCLB, Title VI - Flexibility and Accountability	70,384 49,409 36,011 53,500 400,000 100,000

Amount

Page - 2 of 2

OTHER FINANCING SOURCES 9350 Enterprise Fund Transfers	125,000
OTHER FINANCING SOURCES	\$125,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,753,760

<u>Amount</u>

Panther Valley SD AUN: 121136603 Printed 6/30/2022 10:01:50 AM Act 1 Index (current): 5.3% Revenue Section 672.1 Method Choice: (a)(1) **Calculation Method:** 2 Number of Decimals For Tax Rate Calculation: \$8,290,950 Approx. Tax Revenue from RE Taxes: \$930,899 Amount of Tax Relief for Homestead Exclusions \$9,221,849 **Total Approx. Tax Revenue:** \$10,298,021 Approx. Tax Levy for Tax Rate Calculation: Total Carbon Schuylkill 2021-22 Data \$141,289,403 a. Assessed Value \$20,895,695 \$162,185,098 b. Real Estate Mills 60.6900 65.4500 2022-23 Data I. c. 2020 STEB Market Value \$290,763,996 \$40,479,449 \$331,243,445 d. Assessed Value \$140,000,087 \$20,735,435 \$160,735,522 e. Assessed Value of New Constr/ Renov \$0 \$0 \$0 2021-22 Calculations f. 2021-22 Tax Levy \$9,247,391 \$1,268,160 \$10,515,551 (a * b) 2022-23 Calculations g. Percent of Total Market Value 87.77955% 12.22045% 100.00000% II. h. Rebalanced 2021-22 Tax Levy \$9,230,503 \$1,285,048 \$10,515,551 (f Total * q) i. Base Mills Subject to Index 65.4500 61.4982 (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment Calculation of Tax Rates and Levies Generated j. Weighted Avg. Collection Percentage 89.00000% 85.00000% 88.51118% k. Tax Levy Needed \$9,039,556 \$1,258,465 \$10,298,021 (Approx. Tax Levy * g) 64.5600 60.6900 I. 2022-23 Real Estate Tax Rate (k / d * 1000) III. m. Tax Levy Generated by Mills \$9,038,406 \$1,258,434 \$10,296,840 (I / 1000 * d) n. Tax Levy minus Tax Relief for Homestead Exclusions \$9,365,941 (m - Amount of Tax Relief for Homestead Exclusions) o. Net Tax Revenue Generated By Mills \$8,289,905

(n * Est. Pct. Collection)

2022-2023 Final General Fund Budget

Real Estate Tax Rate (RETR) Report Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 1 of 3

2022-2023 Final General Fund Budget Real Estate T							
AUN:	121136603 Panther Valley SD			Multi-County Rebalancing Base	d on Methodology of Section		
Printe	ed 6/30/2022 10:01:50 AM						
	Index (current): 5.3%	Davaana		Section 672.1 Method Choice: (a)(1)			
	lation Method:	Revenue		Section 672.1 Method Choice: (a)(1)			
Numb	er of Decimals For Tax Rate Calculation:	2					
Appro	ox. Tax Revenue from RE Taxes:	\$8,290,950					
Amou	nt of Tax Relief for Homestead Exclusions	<u>\$930,899</u>					
Total A	Approx. Tax Revenue:	\$9,221,849					
Appro	ox. Tax Levy for Tax Rate Calculation:	\$10,298,021					
		Carbon	Schuylkill	Total			
Ir	n dex Maximums p. Maximum Mills Based On Index	68.9188	64.7576				
	(i * (1 + Index))	00.0100	04.1010				
	q. Mills In Excess of Index (if (I > p), (I - p))	0.0000	0.0000				
	r. Maximum Tax Levy Based On Index	\$9,648,638	\$1,342,777	\$10,991,415			
IV.	(p / 1000 * d)						
	s. Millage Rate within Index?	Yes	Yes				
	(If I > p Then No)						
	t. Tax Levy In Excess of Index	\$0	\$0	\$0			
	(if (m > r), (m - r))						
	u.Tax Revenue In Excess of Index	\$0	\$0	\$0			
	(t * Est. Pct. Collection)						

Information Related to Property Tax Relief						
v.	Assessed Value Exclusion per Homestead	\$4,978.00	\$5,412.00			
	Number of Homestead/Farmstead Properties	2263	599	2862		
	Median Assessed Value of Homestead Properties			\$16,960		

Tax Rate (RETR) Report

on 672.1 of School Code

Page - 2 of 3

2022-2023 Final General Fund Budget Real Estate Tax Rate (RETR) Real Estat					
AUN: 121136603 Panther Valley SD Printed 6/30/2022 10:01:50 AM			Multi-County Rebalanci	ng Based on I	Methodology of Section 672.1 of School Code Page - 3 of 3
Act 1 Index (current): 5.3% Calculation Method: Number of Decimals For Tax Rate Calculation: Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions	Revenue 2 \$8,290,950 <u>\$930,899</u> \$9.221,849		Section 672.1 Method Choice:	(a)(1)	-
Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$9,221,849 \$10,298,021				
	Carbon	Schuylkill		Total	
State Property Tax Reduction Allocation used for: Homeste Prior Year State Property Tax Reduction Allocation used fo		\$930,899 \$0	Lowering RE Tax Rate	\$0	\$930,899 \$0
Amount of Tax Relief from State/Local Sources					\$930,899

LEA : 121136603 Panther Valley SD Printed 6/30/2022 10:01:52 AM

Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

CODE

6111 Current	Real Estate Taxes			Amount of Tax	Relief for Tax Levy Minu	us Homestead	Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Ex			ected Generated By Mills
Carbon	140,000,087	7 64.5600	9,038,406			89.0	00000%
Schuylkill	20,735,435	5 60.6900	1,258,434			85.0	00000%
Totals:	160,735,522	2	10,296,840	-	930,899 =	9,365,941 X 88.	51118% = 8,289,905
				Rate			Estimated Revenue
6120	Current Per Capita Taxes, S	Section 679		\$5.00			23,900
6140	Current Act 511 Taxes- Fla	t Rate Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita	Taxes		\$5.00	\$0.00	23,900	23,900
6142	Current Act 511 Occupation	n Taxes– Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Serv	vices Taxes		\$5.00	\$0.00	13,800	13,800
6144	Current Act 511 Trailer Tax	kes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business F	Privilege Taxes- Flat	Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanica	al Device Taxes– Flat	t Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments		ments	\$0.00	\$0.00	0	0
	Total Current Act 511 Tax	es- Flat Rate Asse	ssments			37,700	37,700
6150	Current Act 511 Taxes- Pro	oportional Assessme	nts	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Inc	come Taxes		0.500%	0.000%	880,000	880,000
6152	Current Act 511 Occupation	n Taxes		0.0250	0.000	385,000	385,000
6153	Current Act 511 Real Estat	e Transfer Taxes		1.000%	0.000%	95,000	95,000
6154	Current Act 511 Amusemer	nt Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business F	Privilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanica	al Device Taxes– Per	centage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile	Taxes		0.000	0.000	0	0
6159	Current Act 511 Taxes, Oth	ner Proportional Asse	essments	0	0	0	0
	Total Current Act 511 Tax	es- Proportional A	ssessments			1,360,000	1,360,000
	Total Act 511, Current ⁻	Taxes					1,397,700
			Act 511	Tax Limit>	331,243,44	5 X 12	3,974,921
					Market Value	e Mills	(511 Limit)

Page - 1 of 1

Тах		Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index	Index	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Carbon	65.4500	64.5600	-1.34%	Yes	5.3%				
	Schuylkill	61.4982	60.6900	-1.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
Curr	ent Act 511 Taxes- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
Current Act 511 Taxes- Proportional Assessments										
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes	0.0250	0.0250	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.3%				

LEA : 121136603 Panther Valley SD	
Printed 6/30/2022 10:01:58 AM	Page - 1 of 1
Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,258,089
1200 Special Programs - Elementary / Secondary	7,671,917
1300 Vocational Education	1,525,455
1400 Other Instructional Programs - Elementary / Secondary	1,686,163
1600 Adult Education Programs	115,057
1800 Pre-Kindergarten	157,500
Total Instruction	\$22,414,181
2000 Support Services	
2100 Support Services - Students	730,551
2200 Support Services - Instructional Staff	315,580
2300 Support Services - Administration	1,303,371
2400 Support Services - Pupil Health	281,253
2500 Support Services - Business	472,691
2600 Operation and Maintenance of Plant Services	2,037,114
2700 Student Transportation Services	1,827,478
2900 Other Support Services	12,000
Total Support Services	\$6,980,038
3000 Operation of Non-Instructional Services	
3200 Student Activities	406,173
3300 Community Services	38,000
Total Operation of Non-Instructional Services	\$444,173
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	924,149
Total Other Expenditures and Financing Uses	\$924,149
Total Estimated Expenditures and Other Financing Uses	\$30,762,541

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 121136603 Panther Valley SD	
Printed 6/30/2022 10:01:59 AM	Page - 1 of 3
Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,143,932
200 Personnel Services - Employee Benefits	3,319,199
300 Purchased Professional and Technical Services	88,300
400 Purchased Property Services 500 Other Purchased Services	1,000
600 Supplies	3,524,250
700 Property	149,413 15,000
800 Other Objects	16,995
Total Regular Programs - Elementary / Secondary	\$11,258,089
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,676,265
200 Personnel Services - Employee Benefits	1,211,535
300 Purchased Professional and Technical Services	2,288,893
500 Other Purchased Services	2,455,224
600 Supplies	25,000
700 Property	5,000
800 Other Objects	10,000 \$7,571,017
Total Special Programs - Elementary / Secondary 1300 Vocational Education	\$7,671,917
100 Personnel Services - Salaries	105 530
200 Personnel Services - Employee Benefits	195,530 156,299
500 Other Purchased Services	1,155,921
600 Supplies	17,705
Total Vocational Education	\$1,525,455
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	707,689
200 Personnel Services - Employee Benefits	530,069
500 Other Purchased Services	410,000
600 Supplies	23,905
800 Other Objects Total Other Instructional Programs - Elementary / Secondary	14,500
	\$1,686,163
1600 <u>Adult Education Programs</u> 500 Other Purchased Services	115,057
Total Adult Education Programs	\$115,057
1800 <u>Pre-Kindergarten</u>	· · · · · · · · · · · · · · · · · · ·
800 Other Objects	157,500
Total Pre-Kindergarten	\$157,500
Total Instruction	\$22,414,181
2000 Support Services	
2100 Support Services - Students	

100 Personnel Services - Salaries

Estimated Expenditures and Other Financin

Prince 6000202 100150 Mu Page- 2 of 3 Description Annotation 000 Princinal Services - Encloyee Bendits 9000000000000000000000000000000000000		•
Sected and and and burbaness Protessions and Technical Services and and and technical Services and and and technical Services and<	LEA: 121136603 Panther Valley SD	
20 Percinal Services - Employee Benefits 920 195 300 Percinal Services - Solutions 750 701 Support Services - Solutions 750 702 Support Services - Solutions 750 703 Support Services - Solutions 750 704 Support Services - Solutions 93,984 705 Percent Services - Manifistration 94,000 700 Percent Services - Administration 94,000 700 Percent Services - Solutines 94,000 700 Percent Services - Administration 94,000 700 Percent Services - Solutines 92,000<	Printed 6/30/2022 10:01:59 AM	Page - 2 of 3
100 Pirchased Professional and Technical Services7,000200 Supplies7,000200 Supplies7,000200 Supplies7,000200 Personnel Sarvices - Staturice3,000200 Personnel Sarvices - Intructional Setti3,000200 Personnel Sarvices - Errolpyse Bendins8,000200 Other Purchased Sarvices4,000200 Other Purchased Sarvices6,048200 Supplies Sarvices - Antimitetinal Setti6,048200 Supplies Sarvices - Antimitetinal Services6,048200 Supplies Sarvices - Antimitetinal Services6,040200 Supplies Sarvices - Note Sarvices6,040200 Sarvices - Sarvices - Sarvices Sarvices6,040 <td>Description</td> <td>Amount</td>	Description	Amount
500 thre Purchased Services 7700 700 Support Services - structures 7800 700 Support Services - structures 7800 700 Purchased Protessional and Technical Services 7800 700 Support Services - instructional Staff 7800 700 Personnel Services - instructional Services 7800 700 Personnel Services - instructional Services 7800 700 Personnel Services - functional Services 7800 700 Personnel Services - f		283,185
B00: Supplies 7,000 Total Support Services - Subtries 533,0000 100 Personnal Services - Subtries 533,0000 100 Personnal Services - Subtries 533,0000 100 Personnal Services - Subtries 640,000 100 Personnal Services - Administration 531,0000 100 Personnal Services - Administration 531,0000 100 Personnal Services - Administration 640,501 100 Personnal Services - Administration 640,501 100 Personnal Services - Subtries 640,500 100 Personnal Services - Subtries 640,500 100 Personnal Services - Subtries 640,500 100 Personnal Services - Subtries 100,501 100 Personnal Services - Subtries 100,501 100 Personnal Service		50,000
Total Support Services - Students \$730,651 200 Support Services - Instructional Staff 33,844 100 Personnel Services - Students 65,111 100 Personnel Services - Students 63,200 200 Support Services - Instructional Staff 31,520 200 Support Services - Staffers 640,514 200 Personnel Services - Staffers 640,514 200 Personnel Services - Staffers 640,514 200 Personnel Services - Administration 740,500 200 Personnel Services - Administration 740,500 200 Personnel Services - Administration 100,561 200 Personnel Services - Administration 70,000 200 Personnel Services - Studines 70,000 <td></td> <td></td>		
220 Support Services - Instructional Starting 53,934 200 Personnel Services - Starting 65,111 300 Purchandel Services - Starting 65,111 300 Purchandel Services - Starting 65,111 300 Purchandel Services - Starting 76,000 300 Durch Starting - Starting Services - Instructional Starting 315,883 200 Purchandel Services - Starting 66,975 300 Supplies 60,985 300 Starplies - Mainistration 315,833 200 Supplies - Mainistration 100,651 300 Purchandel Services - Starting 100,651 300 Supplies - Garvices - Pupi Heath 32,650 300 Supplies		
100 Personnel Services - Stativices 93,984 200 Personnel Services - Inpuir Deve Benefits 66,111 300 Durch Devendes Origination Stativices 94,000 800 Stapplies 60,485 7001 Support Services - Instructional Stati 315,580 200 Discontrol Services - Instructional Stati 64,9514 801 Devendes - Administration 84,9514 801 Devendes - Administration 84,9514 801 Devendes - Administration 84,000 900 Outper Produced Devendes - Fundit Head Devendes 84,000 900 Deplies 60,000 84,000 900 Deplies 70,000 84,000 900 Deplies 70,000 84,000 900 Deplies 6,000 900 Depli		\$730,551
200 Personnel Services - Employee Benefits 82,000 300 Purchasel Protessional and Technical Services 84,000 500 Other Purchasel Protessional and Technical Services 84,000 500 Support Services - Instructional Staff 5315,580 7010 Support Services - Administration 649,514 100 Personnel Services - Engloyee Benefits 849,7372 200 Personnel Services - Engloyee Benefits 82,000 600 Other Purchasel Services 640,654 700 Personnel Services - Stating Services 82,000 600 Other Purchasel Services 82,000 600 Support Services - Administration 82,000 700 Purchasel Services - Stating Services 82,000 700 Purchasel Services - Stating Services 82,000 700 Purchasel Services - Stating Services 82,000 700 Purchasel Services - Stating Services - S		
300 Purchased Protessional and Technical Services 94,000 500 Support Services - Instructional Staff 5315,580 710al Support Services - Instructional Staff 643,514 200 Support Services - Mainistration 643,514 100 Personnel Services - Employee Benefits 643,514 200 Butchister Services - Mainistration 643,514 200 Personnel Services - Services - Mainistration 643,614 200 Personnel Services - Services - Mainistration 643,614 200 Support Services - Aministration 643,614 200 Personnel Services - Services - Mainistration 81,303,371 200 Personnel Services - Services - Mainistration 81,303,371 200 Personnel Services - Services - Mainistration 104,642 200 </td <td></td> <td></td>		
14.000 Other Purchased Services - Instructional Staff 60.0455 2000 Support Services - Administration 3315,580 2000 Personnel Services - Statte's 640.514 2000 Personnel Services - Employee Bonefits 640.514 2000 Personnel Services - Employee Bonefits 820.000 000 Other Purchased Services - Employee Bonefits 820.000 000 Other Purchased Services - Employee Bonefits 820.000 000 Support Services - Administration 821.000 000 Support Services - Statte's 820.000 000 Support Services - Statte's 820.000 000 Support Services - Statte's 820.000 000 Personnel Services - Statte's 820.000 000 Personnel Services - Statte's 100.011 000 Support Services - Statte's 100.011 000 Personnel Services - Statte's 100.011 000 Personnel Services - Statte's 100.000 000 Personnel Services - Statte's		
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Total Support Services - Administration 3315,560 230 Support Services - Administration 643,514 100 Personnel Services - Supplose Benefits 643,514 200 Other Purchased Protessional and Technical Services 847,372 200 Direct Services - Employee Benefits 82,000 000 Other Purchased Services 10,000 000 Support Services - Administration \$1,003,371 240 Support Services - Administration \$1,003,371 100 Personnel Services - Sularies 100,611 200 Personnel Services - Sularies 100,651 200 Personnel Services - Sularies 100,651 200 Personnel Services - Sularies 106,651 200 Support Services - Pupil Health \$281,253 250 Support Services - Sularies 116,151 200 Personnel Services - Sularies 180,159 200 Personnel Services - Sularies 180,157 200 Personnel Services - Sularies 180,151 200 Personnel Services - Sularies 180,159		
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300Purchased Professional and Technical Services856,000400Purchased Property Services275,000500Other Purchased Services127,500600Supplies412,300700Property20,000800Other Objects45,000	200 Personnel Services - Employee Benefits	
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700 Property 20,000 800 Other Objects 45,000 Total Operation and Maintenance of Plant Services 52,027,114		
800 Other Objects 45,000		
Total Operation and Maintenance of Plant Services		
Total Operation and Maintenance of Plant Services		
	Total Operation and Maintenance of Plant Services Page 15	\$2,037,114

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 121136603 Panther Valley SD	
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Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	15,939
200 Personnel Services - Employee Benefits	6,839
300 Purchased Professional and Technical Services 500 Other Purchased Services	5,200 1,794,500
700 Property	5,000
Total Student Transportation Services	\$1,827,478
2900 Other Support Services	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$6,980,038
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	162,990
200 Personnel Services - Employee Benefits	96,887
300 Purchased Professional and Technical Services 400 Purchased Property Services	51,059
500 Other Purchased Services	20,200 35,737
600 Supplies	36,300
700 Property	3,000
Total Student Activities	\$406,173
3300 Community Services	
300 Purchased Professional and Technical Services	20,000
800 Other Objects	18,000
Total Community Services	\$38,000
Total Operation of Non-Instructional Services	\$444,173
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects 900 Other Uses of Funds	575,773
Total Debt Service / Other Expenditures and Financing Uses	348,376 \$924,149
Total Other Expenditures and Financing Uses	\$924,149
TOTAL EXPENDITURES	\$30,762,541
TOTAL EXPENDITORES	\$30,702,34T

Schedule Of Cash And Investments (CAIN))
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06/30/2023 Projection

2022-2023 Final General Fund Budget		Schedule Of Cash And Invest	ments
LEA : 121136603 Panther Valley SD			
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Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection	
General Fund	3,750,000	1,907,894	
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 Cash and Short-Term Investments	\$3,750,000	\$1,907,894	

Lond	I-Term	Investments

_	<u>-</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	

06/30/2022 Estimate

2022-2023 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
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Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,750,000	\$1,907,894

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Long-Term Indebtedness

General 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 General Fund

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

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06/30/2022 Estimate

06/30/2023 Projection

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Long-Term Indebtedness

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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2022-2023 Final General Fund Budget

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Long-Term Indebtedness

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

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Long-Term Indebtedness

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

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2022-2023 Final General Fund Budget

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Long-Term Indebtedness

- 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

06/30/2022 Estimate

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Short-Term Payables	06/30/2022 Estimate	06/30/2023 Projection
General Fund	924,148	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		
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	\$924,148	\$1,500,000
TOTAL INDEBTEDNESS	\$924,148	\$1,500,000

2022-2023 Final General Fund Budget	Fund Balance Summary (FBS)
LEA : 121136603 Panther Valley SD	
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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	741,219
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$741,219

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$741,219