

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2023

Robert J. Tourblanc  
President of the Board - Original Signature RequiredDate 6-15-2023James D. Thompson  
Secretary of the Board - Original Signature RequiredDate 6-15-2023[Signature]  
Chief School Administrator - Original Signature RequiredDate 6-15-2023

Andrea Stewart

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Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny-Clarion Valley SD	COUNTY : Clarion	AUN : 106160303
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

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

Yes ☒  
No ☐

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

Total Budgeted Expenditures	\$17185958
Ending Unassigned Fund Balance	\$867551
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.04%

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 06/26/2023
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny-Clarion Valley SD	County : Clarion	AUN Number : 106160303
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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 6-15-2023
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DUE DATE: IMMEDIATELY FOLLOWING  
 ADOPTION OF PROPOSED  
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$262,171.00</div> <div>Function 2200, Object 200: \$282,536.00</div>	<div>This category includes \$87,396 for tuition reimbursement for staff members</div>
8080	<div>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.</div>	<div>This portion of the fund balance, which is appropriable for expenditures not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school districts budget was adopted.</div>

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	200,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	899,358	
0850 Unassigned Fund Balance	1,541,266	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$2,440,624</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	4,455,106	
7000 Revenue from State Sources	10,461,089	
8000 Revenue from Federal Sources	696,690	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$15,612,885</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$18,053,509</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,399,948
6113 Public Utility Realty Taxes	4,400
6114 Payments in Lieu of Current Taxes - State / Local	98
6120 Current Per Capita Taxes, Section 679	14,060
6140 Current Act 511 Taxes - Flat Rate Assessments	14,060
6150 Current Act 511 Taxes - Proportional Assessments	585,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	218,000
6500 Earnings on Investments	26,640
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	176,400
6960 Services Provided Other Local Governmental Units / LEAs	1,000
6990 Refunds and Other Miscellaneous Revenue	3,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,455,106</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,268,010
7112 Basic Education Funding-Social Security	245,951
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	921,870
7311 Pupil Transportation Subsidy	925,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,550
7340 State Property Tax Reduction Allocation	352,999
7360 Safe Schools	173,434
7505 Ready to Learn Block Grant	151,489
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	135,786
7820 State Share of Retirement Contributions	1,260,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,461,089</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	192,706
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	21,227
8517 Title IV - 21st Century Schools	15,357
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	450,400
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$696,690</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>15,612,885</b>

Act 1 Index (current): 5.5%					
Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)			
Number of Decimals For Tax Rate Calculation:	2				
Approx. Tax Revenue from RE Taxes:	\$3,400,550				
Amount of Tax Relief for Homestead Exclusions	<u>\$352,999</u>				
Total Approx. Tax Revenue:	\$3,753,549				
Approx. Tax Levy for Tax Rate Calculation:	\$4,131,388				
	Armstrong	Butler	Clarion	Venango	Total
2022-23 Data					
a. Assessed Value	\$9,973,655	\$7,454,799	\$19,376,383	\$131,575,290	\$168,380,127
b. Real Estate Mills	31.6000	78.9200	52.0700	15.3000	
I. 2023-24 Data					
c. 2021 STEB Market Value	\$24,757,106	\$45,691,346	\$78,843,308	\$158,225,347	\$307,517,107
d. Assessed Value	\$9,950,375	\$7,682,149	\$19,760,757	\$142,822,320	\$180,215,601
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0
2022-23 Calculations					
f. 2022-23 Tax Levy	\$315,167	\$588,333	\$1,008,928	\$2,013,102	\$3,925,530
(a * b)					
2023-24 Calculations					
g. Percent of Total Market Value	8.05064%	14.85815%	25.63867%	51.45253%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$316,030	\$583,261	\$1,006,454	\$2,019,785	\$3,925,530
(f Total * g)					
i. Base Mills Subject to Index	31.6864	78.9200	52.0700	15.3507	
(h / a * 1000) if no reassessment					
(h / (d-e) * 1000) if reassessment					
Calculation of Tax Rates and Levies Generated					
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%	90.00000%	89.99999%
k. Tax Levy Needed	\$332,603	\$613,848	\$1,059,233	\$2,125,704	\$4,131,388
(Approx. Tax Levy * g)					
I. 2023-24 Real Estate Tax Rate	33.4200	79.9000	53.6000	14.8800	
(k / d * 1000)					
m. Tax Levy Generated by Mills	\$332,542	\$613,804	\$1,059,177	\$2,125,196	\$4,130,719
(l / 1000 * d)					
n. Tax Levy minus Tax Relief for Homestead Exclusions					\$3,777,720
(m - Amount of Tax Relief for Homestead Exclusions)					
o. Net Tax Revenue Generated By Mills					\$3,399,948
(n * Est. Pct. Collection)					

Act 1 Index (current):	5.5%					
Calculation Method:	Revenue				Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2					
Approx. Tax Revenue from RE Taxes:	\$3,400,550					
Amount of Tax Relief for Homestead Exclusions	<u>\$352,999</u>					
Total Approx. Tax Revenue:	\$3,753,549					
Approx. Tax Levy for Tax Rate Calculation:	\$4,131,388					

	Armstrong	Butler	Clarion	Venango	Total
Index Maximums					
p. Maximum Mills Based On Index (i * (1 + Index))	33.4291	83.2606	54.9338	16.1949	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$332,632	\$639,620	\$1,085,533	\$2,312,993	\$4,370,778
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief					
V. Assessed Value Exclusion per Homestead	\$7,094.00	\$2,967.00	\$4,423.00	\$15,932.00	
Number of Homestead/Farmstead Properties	177	154	552	603	1486
Median Assessed Value of Homestead Properties					\$72,965

Act 1 Index (current):	5.5%								
Calculation Method:		Revenue						Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:		2							
Approx. Tax Revenue from RE Taxes:		\$3,400,550							
Amount of Tax Relief for Homestead Exclusions		<u>\$352,999</u>							
Total Approx. Tax Revenue:		\$3,753,549							
Approx. Tax Levy for Tax Rate Calculation:		\$4,131,388							
		Armstrong	Butler	Clarion	Venango				Total
	State Property Tax Reduction Allocation used for: Homestead Exclusions		\$352,999	Lowering RE Tax Rate	\$0				\$352,999
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0						\$0
	Amount of Tax Relief from State/Local Sources								\$352,999

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>		
Armstrong	9,950,375	33.4200	332,542				90.00000%		
Butler	7,682,149	79.9000	613,804				90.00000%		
Clarion	19,760,757	53.6000	1,059,177				90.00000%		
Venango	142,822,320	14.8800	2,125,196				90.00000%		
Totals:	180,215,601		4,130,719	-	352,999	=	3,777,720	X	89.99999% = 3,399,948
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					14,060
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	14,060	14,060		
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						14,060	14,060		
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			1.000%	0.000%	510,000	510,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	75,000	75,000		
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						585,000	585,000		
Total Act 511, Current Taxes							599,060		
Act 511 Tax Limit -->					307,517,107	X	12	3,690,205	
					Market Value		Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes									
	Armstrong	31.6864	33.4200	5.48%	Yes	5.5%				
	Butler	78.9200	79.9000	1.25%	Yes	5.5%				
	Clarion	52.0700	53.6000	2.94%	Yes	5.5%				
	Venango	15.3507	14.8800	-3.05%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,933,675
1200 Special Programs - Elementary / Secondary	2,770,950
1300 Vocational Education	801,131
1400 Other Instructional Programs - Elementary / Secondary	6,270
<b>Total Instruction</b>	<b>\$10,512,026</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	630,670
2200 Support Services - Instructional Staff	637,398
2300 Support Services - Administration	880,353
2400 Support Services - Pupil Health	249,801
2500 Support Services - Business	224,015
2600 Operation and Maintenance of Plant Services	1,716,442
2700 Student Transportation Services	1,256,199
2800 Support Services - Central	15,789
2900 Other Support Services	11,825
<b>Total Support Services</b>	<b>\$5,622,492</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	459,465
3300 Community Services	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$461,965</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	589,475
<b>Total Other Expenditures and Financing Uses</b>	<b>\$589,475</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,185,958</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,311,381
200 Personnel Services - Employee Benefits	2,420,245
300 Purchased Professional and Technical Services	30,150
400 Purchased Property Services	34,000
500 Other Purchased Services	792,673
600 Supplies	317,726
700 Property	27,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,933,675</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	807,623
200 Personnel Services - Employee Benefits	804,646
300 Purchased Professional and Technical Services	740,088
400 Purchased Property Services	500
500 Other Purchased Services	400,260
600 Supplies	14,133
800 Other Objects	3,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,770,950</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	209,309
200 Personnel Services - Employee Benefits	173,487
400 Purchased Property Services	250
500 Other Purchased Services	406,735
600 Supplies	11,350
<b>Total Vocational Education</b>	<b>\$801,131</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,670
500 Other Purchased Services	600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$6,270</b>
<b>Total Instruction</b>	<b>\$10,512,026</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	348,653
200 Personnel Services - Employee Benefits	254,367
300 Purchased Professional and Technical Services	9,600
500 Other Purchased Services	6,900
600 Supplies	10,655
800 Other Objects	495
<b>Total Support Services - Students</b>	<b>\$630,670</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	262,171
200 Personnel Services - Employee Benefits	282,536

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Description	Amount
300 Purchased Professional and Technical Services	17,251
400 Purchased Property Services	2,645
500 Other Purchased Services	4,650
600 Supplies	68,145
Total Support Services - Instructional Staff	\$637,398
2300 Support Services - Administration	
100 Personnel Services - Salaries	456,540
200 Personnel Services - Employee Benefits	320,428
300 Purchased Professional and Technical Services	58,400
400 Purchased Property Services	1,350
500 Other Purchased Services	6,685
600 Supplies	24,250
700 Property	1,000
800 Other Objects	11,700
Total Support Services - Administration	\$880,353
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	132,606
200 Personnel Services - Employee Benefits	110,008
300 Purchased Professional and Technical Services	2,425
400 Purchased Property Services	62
500 Other Purchased Services	350
600 Supplies	3,930
700 Property	220
800 Other Objects	200
Total Support Services - Pupil Health	\$249,801
2500 Support Services - Business	
100 Personnel Services - Salaries	104,633
200 Personnel Services - Employee Benefits	68,737
300 Purchased Professional and Technical Services	30,800
400 Purchased Property Services	1,000
500 Other Purchased Services	13,345
600 Supplies	5,500
Total Support Services - Business	\$224,015
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	642,480
200 Personnel Services - Employee Benefits	529,812
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	85,000
500 Other Purchased Services	69,900
600 Supplies	296,250
700 Property	66,000
Total Operation and Maintenance of Plant Services	\$1,716,442
2700 Student Transportation Services	
100 Personnel Services - Salaries	28,570
200 Personnel Services - Employee Benefits	20,444

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,204,185
600 Supplies	3,000
<b>Total Student Transportation Services</b>	<b>\$1,256,199</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	3,489
500 Other Purchased Services	1,800
600 Supplies	500
<b>Total Support Services - Central</b>	<b>\$15,789</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	11,825
<b>Total Other Support Services</b>	<b>\$11,825</b>
<b>Total Support Services</b>	<b>\$5,622,492</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	145,274
200 Personnel Services - Employee Benefits	86,676
300 Purchased Professional and Technical Services	41,650
400 Purchased Property Services	3,810
500 Other Purchased Services	62,000
600 Supplies	65,505
700 Property	31,000
800 Other Objects	23,550
<b>Total Student Activities</b>	<b>\$459,465</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	2,500
<b>Total Community Services</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$461,965</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	589,475
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$589,475</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$589,475</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,185,958</b>

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,200,000	1,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,000	2,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,017	1,018
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000	4,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	47,000	37,000
Pension Trust Fund		
Activity Fund	68,000	65,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,323,017	\$1,309,518

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	900,000	900,000
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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$900,000	\$900,000
TOTAL CASH AND INVESTMENTS	\$3,223,017	\$2,209,518

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	2,170,000	1,760,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	192,125	200,015
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,750,230	2,777,735
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$5,112,355</b>	<b>\$4,737,750</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$5,112,355</b>	<b>\$4,737,750</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$5,112,355	\$4,737,750

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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	867,551
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$867,551
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,067,551