

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



06/19/2023

Date

President of the Board - Original Signature Required



06/19/2023

Date

Secretary of the Board - Original Signature Required



06/19/2023

Date

Chief School Administrator - Original Signature Required

Lanette Stodart

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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 : Moshannon Valley SD	COUNTY : Clearfield	AUN : 110175003
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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 ☒

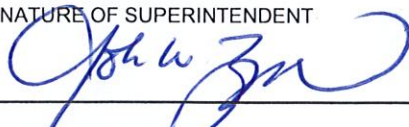
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$17888715
Ending Unassigned Fund Balance	\$600766
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.35%

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 06/19/2023
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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 : Moshannon Valley SD	County : Clearfield	AUN Number : 110175003
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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  <i>Cassandra Little</i>	DATE  5/15/2023
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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>
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1200, Object 100: \$720,218.00 Function 1200, Object 200: \$733,589.00	Employees do not pay for benefits; the district covers all benefits costs, which are continuing to rise.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$218,140.00 Function 2200, Object 200: \$233,520.00	Employees do not pay for benefits; the district covers all benefits costs, which are continuing to rise.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$80,200.00 Function 2400, Object 200: \$83,825.00	Employees do not pay for benefits; the district covers all benefits costs, which are continuing to rise.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount is assigned to future curriculum updates.
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.	This amount is assigned to unforeseen expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount is assigned to capital projects, curriculum, and future benefit costs.

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	5,815,315	
0850 Unassigned Fund Balance	1,172,761	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,988,076</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,996,307	
7000 Revenue from State Sources	11,721,009	
8000 Revenue from Federal Sources	1,599,404	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$17,316,720</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,304,796</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,719,507
6113 Public Utility Realty Taxes	3,850
6114 Payments in Lieu of Current Taxes - State / Local	3,750
6120 Current Per Capita Taxes, Section 679	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	752,250
6400 Delinquencies on Taxes Levied / Assessed by the LEA	185,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	21,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	7,200
6920 Contributions and Donations from Private Sources	14,000
6990 Refunds and Other Miscellaneous Revenue	8,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,996,307</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,750,000
7112 Basic Education Funding-Social Security	250,000
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	900,000
7311 Pupil Transportation Subsidy	615,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	410,432
7360 Safe Schools	4,000
7505 Ready to Learn Block Grant	216,577
7521 Continuity of Education and Equity Grants	15,000
7820 State Share of Retirement Contributions	1,300,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,721,009</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	258,150
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,825
8517 Title IV - 21st Century Schools	18,000
8519 Title V - Flexibility and Accountability	16,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,180,429
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	95,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,599,404</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,316,720</b>

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,719,507	
Amount of Tax Relief for Homestead Exclusions	<u>\$410,432</u>	
Total Approx. Tax Revenue:	\$3,129,939	
Approx. Tax Levy for Tax Rate Calculation:	\$3,432,106	
	Clearfield	Total

2022-23 Data		
a. Assessed Value	\$36,437,819	\$36,437,819
b. Real Estate Mills	93.8000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$251,881,751	\$251,881,751
d. Assessed Value	\$36,589,619	\$36,589,619
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,417,867	\$3,417,867
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,417,867	\$3,417,867
(f Total * g)		
i. Base Mills Subject to Index	93.8000	
(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%
k. Tax Levy Needed	\$3,432,106	\$3,432,106
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	93.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,432,106	\$3,432,106
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,021,674
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,719,507
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,719,507	
Amount of Tax Relief for Homestead Exclusions	<u>\$410,432</u>	
Total Approx. Tax Revenue:	\$3,129,939	
Approx. Tax Levy for Tax Rate Calculation:	\$3,432,106	
	Clearfield	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	99.4280	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,638,033	\$3,638,033
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	\$2,417.00	
Number of Homestead/Farmstead Properties	1835	1835
Median Assessed Value of Homestead Properties		\$8,950

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,719,507
Amount of Tax Relief for Homestead Exclusions	<u>\$410,432</u>
Total Approx. Tax Revenue:	\$3,129,939
Approx. Tax Levy for Tax Rate Calculation:	\$3,432,106
	Clearfield
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$410,432	Lowering RE Tax Rate	\$0	\$410,432
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$410,432

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>		
Clearfield	36,589,619	93.8000	3,432,106			90.00000%		
Totals:		36,589,619	3,432,106	-	410,432 =	3,021,674 X	90.00000% = 2,719,507	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			13,000	
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	13,000	13,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						13,000	13,000	
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			0.500%	0.000%	707,250	707,250	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	45,000	45,000	
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						752,250	752,250	
Total Act 511, Current Taxes							765,250	
Act 511 Tax Limit -->				251,881,751 X	12	3,022,581		
				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	<u>Current Real Estate Taxes</u>									
	Clearfield	93.8000	93.8000	0.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,227,517
1200 Special Programs - Elementary / Secondary	2,754,173
1300 Vocational Education	1,081,940
1400 Other Instructional Programs - Elementary / Secondary	75,090
1500 Nonpublic School Programs	3,000
1700 Higher Education Programs for Secondary Students	15,000
<b>Total Instruction</b>	<b>\$10,156,720</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	500,975
2200 Support Services - Instructional Staff	898,311
2300 Support Services - Administration	1,180,223
2400 Support Services - Pupil Health	170,375
2500 Support Services - Business	213,275
2600 Operation and Maintenance of Plant Services	1,633,519
2700 Student Transportation Services	1,107,517
<b>Total Support Services</b>	<b>\$5,704,195</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	498,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$498,900</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,203,900
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,503,900</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,888,715</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	3,003,455
200 Personnel Services - Employee Benefits	2,214,764
300 Purchased Professional and Technical Services	154,200
400 Purchased Property Services	12,080
500 Other Purchased Services	479,750
600 Supplies	250,802
700 Property	104,500
800 Other Objects	7,966
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,227,517</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	720,218
200 Personnel Services - Employee Benefits	733,589
300 Purchased Professional and Technical Services	313,928
400 Purchased Property Services	4,700
500 Other Purchased Services	924,800
600 Supplies	51,578
700 Property	5,000
800 Other Objects	360
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,754,173</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	192,685
200 Personnel Services - Employee Benefits	139,455
400 Purchased Property Services	2,300
500 Other Purchased Services	718,000
600 Supplies	29,500
<b>Total Vocational Education</b>	<b>\$1,081,940</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,000
200 Personnel Services - Employee Benefits	8,590
400 Purchased Property Services	700
500 Other Purchased Services	45,800
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$75,090</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,000
<b>Total Nonpublic School Programs</b>	<b>\$3,000</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	13,000
600 Supplies	2,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$15,000</b>
<b>Total Instruction</b>	<b>\$10,156,720</b>

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	201,600
200 Personnel Services - Employee Benefits	134,375
300 Purchased Professional and Technical Services	155,000
500 Other Purchased Services	1,800
600 Supplies	5,700
800 Other Objects	2,500
<b>Total Support Services - Students</b>	<b>\$500,975</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	218,140
200 Personnel Services - Employee Benefits	233,520
300 Purchased Professional and Technical Services	235,756
400 Purchased Property Services	3,000
500 Other Purchased Services	17,260
600 Supplies	169,135
700 Property	21,500
<b>Total Support Services - Instructional Staff</b>	<b>\$898,311</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	605,500
200 Personnel Services - Employee Benefits	429,720
300 Purchased Professional and Technical Services	53,500
500 Other Purchased Services	45,003
600 Supplies	33,350
800 Other Objects	13,150
<b>Total Support Services - Administration</b>	<b>\$1,180,223</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	80,200
200 Personnel Services - Employee Benefits	83,825
300 Purchased Professional and Technical Services	2,500
600 Supplies	3,600
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$170,375</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	103,000
200 Personnel Services - Employee Benefits	92,250
300 Purchased Professional and Technical Services	7,425
500 Other Purchased Services	8,800
600 Supplies	1,000
800 Other Objects	800
<b>Total Support Services - Business</b>	<b>\$213,275</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	503,500
200 Personnel Services - Employee Benefits	412,800

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	56,500
400 Purchased Property Services	366,000
500 Other Purchased Services	41,969
600 Supplies	238,250
700 Property	5,000
800 Other Objects	9,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,633,519</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,105,017
600 Supplies	2,500
<b>Total Student Transportation Services</b>	<b>\$1,107,517</b>
<b>Total Support Services</b>	<b>\$5,704,195</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	212,250
200 Personnel Services - Employee Benefits	90,950
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	500
500 Other Purchased Services	61,500
600 Supplies	31,050
700 Property	10,775
800 Other Objects	20,875
<b>Total Student Activities</b>	<b>\$498,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$498,900</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	243,900
900 Other Uses of Funds	960,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,203,900</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,503,900</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,888,715</b>



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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	7,846,474	7,975,350
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	1,352,856	1,216,651
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	\$9,199,330	\$9,192,001

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

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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		
TOTAL CASH AND INVESTMENTS	\$9,199,330	\$9,192,001

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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	1,196,300	1,203,300
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 General Fund</b>	<b>\$1,196,300</b>	<b>\$1,203,300</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>		

<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>		

LEA : 110175003     Moshannon Valley SD

<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>\$1,196,300</b>	<b>\$1,203,300</b>

LEA : 110175003     Moshannon Valley SD

<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	\$1,196,300	\$1,203,300



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,815,315
0850 Unassigned Fund Balance	600,766
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,416,081
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,716,081