

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Jesse Walck

\_\_\_\_\_  
Contact Person

walckj@panthervalley.org

\_\_\_\_\_  
Email Address

6-7-23

\_\_\_\_\_  
Date

6-7-23

\_\_\_\_\_  
Date

6-7-23

\_\_\_\_\_  
Date

(570)645-3176

\_\_\_\_\_  
Telephone

Extn :

\_\_\_\_\_  
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Panther Valley SD	COUNTY : Carbon	AUN : 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 2023-2024 (compared to 2022-2023 )?

Yes ☐  
No ☒

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

Total Budgeted Expenditures	\$34326117
Ending Unassigned Fund Balance	\$8100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	23.59%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒  
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-7-23
---	----------------

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 : Panther Valley SD	County : Carbon	AUN Number : 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.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-17-23
---	-----------------

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve left at end of year.
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.	Fund balance remaining at end of year.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,100,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$8,100,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	12,237,006	
7000 Revenue from State Sources	20,017,747	
8000 Revenue from Federal Sources	1,936,364	
9000 Other Financing Sources	135,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$34,326,117</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$42,426,117</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,366,531
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
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	1,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	998,500
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	65,875
6800 Revenues from Intermediary Sources / Pass-Through Funds	611,000
6920 Contributions and Donations from Private Sources	120,000
6960 Services Provided Other Local Governmental Units / LEAs	15,000
6990 Refunds and Other Miscellaneous Revenue	268,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,237,006</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,022,365
7112 Basic Education Funding-Social Security	340,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,746,146
7292 Pre-K Counts	157,500
7311 Pupil Transportation Subsidy	702,387
7312 Nonpublic and Charter School Pupil Transportation Subsidy	42,350
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	280,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	931,983
7360 Safe Schools	75,000
7505 Ready to Learn Block Grant	338,016
7820 State Share of Retirement Contributions	2,300,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,017,747</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	968
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,121,187
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	80,763
8517 Title IV - 21st Century Schools	47,572

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8519 Title V - Flexibility and Accountability	46,160
8732 ARRA - Qualified School Construction Bonds (QSCB)	239,714
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	200,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	100,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,936,364</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	135,000
<b>OTHER FINANCING SOURCES</b>	<b>\$135,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>34,326,117</b>

Act 1 Index (current): 6.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,367,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$931,983</u>		
Total Approx. Tax Revenue:	\$9,298,983		
Approx. Tax Levy for Tax Rate Calculation:	\$10,293,234		

	Carbon	Schuylkill	Total
<b>2022-23 Data</b>			
a. Assessed Value	\$140,000,087	\$20,735,435	\$160,735,522
b. Real Estate Mills	64.5600	60.6900	
<b>I. 2023-24 Data</b>			
c. 2021 STEB Market Value	\$289,952,971	\$41,113,319	\$331,066,290
d. Assessed Value	\$139,652,379	\$21,126,405	\$160,778,784
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy	\$9,038,406	\$1,258,434	\$10,296,840
(a * b)			
<b>2023-24 Calculations</b>			
g. Percent of Total Market Value	87.58154%	12.41846%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,018,131	\$1,278,709	\$10,296,840
(f Total * g)			
i. Base Mills Subject to Index	64.5600	61.6678	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	90.00000%	85.00000%	89.37908%
k. Tax Levy Needed	\$9,014,973	\$1,278,261	\$10,293,234
(Approx. Tax Levy * g)			
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>64.5500</b>	<b>60.5000</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$9,014,561	\$1,278,148	\$10,292,709
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,360,726
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,366,531
(n * Est. Pct. Collection)			



Act 1 Index (current):	6.5%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,367,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$931,983</u>		
Total Approx. Tax Revenue:	\$9,298,983		
Approx. Tax Levy for Tax Rate Calculation:	\$10,293,234		

	Carbon	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	68.7564	65.6762	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,601,995	\$1,387,502	\$10,989,497
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$5,111.00	\$5,432.00	
Number of Homestead/Farmstead Properties	2242	587	2829
Median Assessed Value of Homestead Properties			\$16,985

Act 1 Index (current): 6.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,367,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$931,983</u>		
Total Approx. Tax Revenue:	\$9,298,983		
Approx. Tax Levy for Tax Rate Calculation:	\$10,293,234		

	Carbon	Schuylkill		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$931,983	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$931,983

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>		
Carbon	139,652,379	64.5500	9,014,561			90.00000%		
Schuylkill	21,126,405	60.5000	1,278,148			85.00000%		
Totals:	160,778,784		10,292,709	-	931,983	=	9,360,726	X 89.37908% = 8,366,531

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			23,900
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	23,900	23,900
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,800	13,800
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				37,700	37,700

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	985,000	985,000
6152	Current Act 511 Occupation Taxes	0.0250	0.000	385,000	385,000
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000	80,000
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				1,450,000	1,450,000
Total Act 511, Current Taxes					1,487,700

Act 511 Tax Limit -->		331,066,290	X	12	3,972,795
		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>									
	Carbon	64.5600	64.5500	0.00%	Yes	6.5%				
	Schuylkill	61.6678	60.5000	-1.88%	Yes	6.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.5%				
6152	Current Act 511 Occupation Taxes	0.0250	0.0250	0.00%	Yes	6.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.5%				

LEA : 121136603 Panther Valley SD

Printed 6/8/2023 1:07:42 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,372,967
1200 Special Programs - Elementary / Secondary	8,103,160
1300 Vocational Education	1,526,283
1400 Other Instructional Programs - Elementary / Secondary	1,419,268
1600 Adult Education Programs	115,644
1800 Pre-Kindergarten	157,500
<b>Total Instruction</b>	<b>\$23,694,822</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	748,767
2200 Support Services - Instructional Staff	529,263
2300 Support Services - Administration	1,637,651
2400 Support Services - Pupil Health	285,618
2500 Support Services - Business	480,536
2600 Operation and Maintenance of Plant Services	2,325,006
2700 Student Transportation Services	1,864,269
2900 Other Support Services	12,000
<b>Total Support Services</b>	<b>\$7,883,110</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	464,193
3300 Community Services	20,000
3400 Scholarships and Awards	18,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$502,193</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,170,440
5900 Budgetary Reserve	75,552
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,245,992</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,326,117</b>

LEA : 121136603 Panther Valley SD

Printed 6/8/2023 1:07:42 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,660,405
200 Personnel Services - Employee Benefits	3,418,103
300 Purchased Professional and Technical Services	88,750
400 Purchased Property Services	1,000
500 Other Purchased Services	4,017,200
600 Supplies	172,709
700 Property	10,000
800 Other Objects	4,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,372,967</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,700,753
200 Personnel Services - Employee Benefits	1,129,732
300 Purchased Professional and Technical Services	2,205,000
500 Other Purchased Services	3,041,204
600 Supplies	13,971
700 Property	5,000
800 Other Objects	7,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,103,160</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	209,103
200 Personnel Services - Employee Benefits	197,447
500 Other Purchased Services	1,103,733
600 Supplies	16,000
<b>Total Vocational Education</b>	<b>\$1,526,283</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	773,390
200 Personnel Services - Employee Benefits	534,278
500 Other Purchased Services	89,000
600 Supplies	8,100
800 Other Objects	14,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,419,268</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	115,644
<b>Total Adult Education Programs</b>	<b>\$115,644</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
800 Other Objects	157,500
<b>Total Pre-Kindergarten</b>	<b>\$157,500</b>
<b>Total Instruction</b>	<b>\$23,694,822</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	420,944

LEA : 121136603     Panther Valley SD

Printed 6/8/2023 1:07:42 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	286,223
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	700
600 Supplies	15,250
800 Other Objects	650
<b>Total Support Services - Students</b>	<b>\$748,767</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	96,061
200 Personnel Services - Employee Benefits	65,117
300 Purchased Professional and Technical Services	101,000
500 Other Purchased Services	75,000
600 Supplies	172,085
700 Property	8,500
800 Other Objects	11,500
<b>Total Support Services - Instructional Staff</b>	<b>\$529,263</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	749,683
200 Personnel Services - Employee Benefits	594,880
300 Purchased Professional and Technical Services	186,625
500 Other Purchased Services	31,500
600 Supplies	59,763
800 Other Objects	15,200
<b>Total Support Services - Administration</b>	<b>\$1,637,651</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	168,889
200 Personnel Services - Employee Benefits	103,447
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	3,480
600 Supplies	6,802
<b>Total Support Services - Pupil Health</b>	<b>\$285,618</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	196,442
200 Personnel Services - Employee Benefits	162,394
300 Purchased Professional and Technical Services	38,000
500 Other Purchased Services	30,700
600 Supplies	31,000
700 Property	10,000
800 Other Objects	12,000
<b>Total Support Services - Business</b>	<b>\$480,536</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	243,851
200 Personnel Services - Employee Benefits	218,455
300 Purchased Professional and Technical Services	905,000
400 Purchased Property Services	282,500
500 Other Purchased Services	106,500

LEA : 121136603 Panther Valley SD

Printed 6/8/2023 1:07:42 PM

Description	Amount
600 Supplies	493,500
700 Property	30,000
800 Other Objects	45,200
Total Operation and Maintenance of Plant Services	\$2,325,006
2700 Student Transportation Services	
100 Personnel Services - Salaries	16,286
200 Personnel Services - Employee Benefits	6,783
300 Purchased Professional and Technical Services	5,200
500 Other Purchased Services	1,831,000
600 Supplies	5,000
Total Student Transportation Services	\$1,864,269
2900 Other Support Services	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$7,883,110
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	199,161
200 Personnel Services - Employee Benefits	110,806
300 Purchased Professional and Technical Services	23,376
400 Purchased Property Services	16,200
500 Other Purchased Services	41,450
600 Supplies	51,100
700 Property	6,000
800 Other Objects	16,100
Total Student Activities	\$464,193
3300 Community Services	
300 Purchased Professional and Technical Services	20,000
Total Community Services	\$20,000
3400 Scholarships and Awards	
500 Other Purchased Services	18,000
Total Scholarships and Awards	\$18,000
Total Operation of Non-Instructional Services	\$502,193
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	549,323
900 Other Uses of Funds	1,621,117
Total Debt Service / Other Expenditures and Financing Uses	\$2,170,440
5900 Budgetary Reserve	
800 Other Objects	75,552



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$75,552
Total Other Expenditures and Financing Uses	\$2,245,992
TOTAL EXPENDITURES	\$34,326,117

LEA : 121136603 Panther Valley SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	8,100,000	8,175,552
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	\$8,100,000	\$8,175,552

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		

LEA : 121136603     Panther Valley SD

<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	\$8,100,000	\$8,175,552

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General 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 General Fund</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>		

LEA : 121136603 Panther Valley SD

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

LEA : 121136603 Panther Valley SD

<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>		

<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>		



LEA : 121136603 Panther Valley SD

Short-Term Payables	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,035,005	2,170,440
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	\$1,035,005	\$2,170,440
TOTAL INDEBTEDNESS	\$1,035,005	\$2,170,440

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		22,235
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>		<b>\$22,235</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$22,235</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
TOTAL EXPENDITURES		\$22,235

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,100,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,100,000
5900 Budgetary Reserve	75,552
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,175,552