Class : 3

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval	
Date of Adoption of the General Fund Budget: 06/21/2023	
Kye Etub	6/22/23
President of the Board - Original Signature Required	Date / /
Secretary of the Board - Original Signature Required	Le 22/2023
Sherri L'Onnell	6-22-23
Chief School Administrator - Original Signature Required	Date
Lynn Naugle	(814)422-2000 Extn :2523
Contact Person	Telephone Extension
Inaugle@pennsvalley.org	
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Penns Valley Area SD	Centre	110147003

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

X

No

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

Total Budgeted Expenditures	\$	32372074
Ending Unassigned Fund Balance		\$2585680
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		7.98%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	x
	No	

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

SIGNATURE OF SUPERINTENDENT	DATE	July 07, 2023
Bran K. Lingted		-

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 :	County :	AUN Number :
Penns Valley Area SD	Centre	110147003

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.

.

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

2023-2024 Final General Fund Budget

LEA : 110147003 Penns Valley Area SD

Page - 1 of 1

Val Number	Description
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.
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.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.

Justification

Operating and charter school reserve funds for use in FY24

Unassigned funds available for unforeseen expenses and one-time use

Funds committed for capital projects and healthcare

Estimated Revenues and Other Financing Sources: Budget Summary 2023-2024 Final General Fund Budget LEA: 110147003 Penns Valley Area SD Page - 1 of 1 Printed 7/10/2023 3:34:07 PM **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 14,500,000 0840 Assigned Fund Balance 0850 Unassigned Fund Balance 2,585,680 Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation \$17.085.680 **During The Fiscal Year Estimated Revenues And Other Financing Sources** 6000 Revenue from Local Sources 19,027,024 7000 Revenue from State Sources 11,829,218 8000 Revenue from Federal Sources 1,515,832 9000 Other Financing Sources **Total Estimated Revenues And Other Financing Sources** \$32,372,074 \$49,457,754

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

Amount

REVENUE FROM LOCAL SOL	JRCES
-------------------------------	-------

6111 Current Real Estate Taxes	13,985,221
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	86,000
6150 Current Act 511 Taxes - Proportional Assessments	3,995,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	45,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	309,800
6910 Rentals	50,000
6990 Refunds and Other Miscellaneous Revenue	49,503
REVENUE FROM LOCAL SOURCES	\$19,027,024
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,088,189
7112 Basic Education Funding-Social Security	425,000
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	500
7271 Special Education funds for School-Aged Pupils	1,024,838
7311 Pupil Transportation Subsidy	940,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	485,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	707,238
7505 Ready to Learn Block Grant	193,434
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	19
7820 State Share of Retirement Contributions	1,859,000
REVENUE FROM STATE SOURCES	\$11,829,218
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	729,646
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	62,215
8517 Title IV - 21st Century Schools	45,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	272,265
8751 ARP ESSER Learning Loss	285,000
8752 ARP ESSER Summer Programs	¹⁵ 438 Page 6

LEA : 110147003 Penns Valley Area SD

Printed 7/10/2023 3:34:07 PM

Page - 2 of 2

REVENUE FROM FEDERAL SOURCES 8753 ARP ESSER Afterschool Programs 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,975 68,293 2,000
REVENUE FROM FEDERAL SOURCES	\$1,515,832
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,372,074

<u>Amount</u>

AUN: 110147003 Penns Valley Area SD Printed 7/10/2023 3:34:09 PM

Page - 1 of 3

Act 1	Index (current): 5.2%			
Calc	ulation Method:	Rate		
Appr	ox. Tax Revenue from RE Taxes:	\$13,985,221		
	unt of Tax Relief for Homestead Exclusions	<u>\$707,257</u>		
Tota	Approx. Tax Revenue:	\$14,692,478		
Appr	ox. Tax Levy for Tax Rate Calculation:	\$15,199,714		
		Centre	Total	
	2022-23 Data			
	a. Assessed Value	\$292,330,075	\$292,330,075	
	b. Real Estate Mills	50.1677		
I.	2023-24 Data			
	c. 2021 STEB Market Value	\$910,505,279	\$910,505,279	
	d. Assessed Value	\$295,612,475	\$295,612,475	
	e. Assessed Value of New Constr/ Renov	\$0	\$0	
	2022-23 Calculations			
	f. 2022-23 Tax Levy	\$14,665,528	\$14,665,528	
	(a * b)			
	2023-24 Calculations			
П.	g. Percent of Total Market Value	100.00000%	100.00000%	
	h. Rebalanced 2022-23 Tax Levy	\$14,665,528	\$14,665,528	
	(f Total * g)			
	i. Base Mills Subject to Index	50.1677		
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	
	k. Tax Levy Needed	\$15,199,714	\$15,199,714	
	(Approx. Tax Levy * g)			
	I. 2023-24 Real Estate Tax Rate	51.4177		
	(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	\$15,199,714	\$15,199,714	
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,492,457	
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills		\$13,985,221	
	(n * Est. Pct. Collection)			
		F	Page 8	

2023-	2024 Final General Fund Budget		
AUN:	110147003 Penns Valley Area SD		Multi-County
Printe	ed 7/10/2023 3:34:09 PM		
Act 1	Index (current): 5.2%		
Calcu	lation Method:	Rate	
Appro	ox. Tax Revenue from RE Taxes:	\$13,985,221	
Amou	Int of Tax Relief for Homestead Exclusions	<u>\$707,257</u>	
Total	Approx. Tax Revenue:	\$14,692,478	
Appro	ox. Tax Levy for Tax Rate Calculation:	\$15,199,714	
		Centre	Total
I	ndex Maximums		
	p. Maximum Mills Based On Index	52.7764	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$15,601,362	\$15,601,362
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

l	nformation Related to Property Tax Relief	elated to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$3,839.00			
v.	Number of Homestead/Farmstead Properties	3651	3651		
	Median Assessed Value of Homestead Properties		\$45,535		

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

Page - 2 of 3

2023-2024 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 110147003 Penns Valley Area SD			Multi-County Rebalancir	ng Based on Methodolo	ogy of Section 672.1 of School Code
Printed 7/10/2023 3:34:09 PM					Page - 3 of 3
Act 1 Index (current): 5.2%					ſ
Calculation Method:	Rate				
Approx. Tax Revenue from RE Taxes:	\$13,985,221				
Amount of Tax Relief for Homestead Exclusions	\$707,257				
Total Approx. Tax Revenue:	\$14,692,478				
Approx. Tax Levy for Tax Rate Calculation:	\$15,199,714				
	Centre		Total		
State Property Tax Reduction Allocation used for: Homest	ead Exclusions	\$707,238	Lowering RE Tax Rate	\$0	\$707,238
Prior Year State Property Tax Reduction Allocation used for	or: Homestead Exclusions	\$19			\$19
Amount of Tax Relief from State/Local Sources					\$707,257

LEA : 110147003 Penns Valley Area SD Printed 7/10/2023 3:34:11 PM

Page - 1 of 1

CODE

6111 <u>Cur</u>	rent Real Estate Taxes	Amount of Tax			Net Tax Revenue
County Na	me Taxable Assessed Value Real Estate Mills Tax Levy Gen	erated by Mills Homestead Ex	<u>kclusions</u> <u>Exclus</u>	Percent Colle	cted Generated By Mills
Centre	295,612,475 51.4177	15,199,714		96.50	0000%
Totals:	295,612,475	15,199,714 -	707,257 =	14,492,457 X 96.50	0000% = 13,985,221
		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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			0	0
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.300%	0.000%	3,795,000	3,795,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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			3,995,000	3,995,000
	Total Act 511, Current Taxes				3,995,000
		Act 511 Tax Limit>	910,505,279	X 12	10,926,063
			Market Value	e Mills	(511 Limit)

2023-2024 Final General Fund Budget

Printed 7/10/2023 3:34:12 PM

Page - 1 of 1

Тах		Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Centre	50.1677	51.4177	2.50%	Yes	5.2%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.300%	1.300%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

2023-2024 Final General Fund Budget

LEA : 110147003 Penns Valley Area SD	
Printed 7/10/2023 3:34:13 PM	Page - 1 of 1
Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,109,937
1200 Special Programs - Elementary / Secondary	3,793,930
1300 Vocational Education	995,000
1400 Other Instructional Programs - Elementary / Secondary	59,042
1800 Pre-Kindergarten	18,000
Total Instruction	\$16,975,909
2000 Support Services	
2100 Support Services - Students	1,183,286
2200 Support Services - Instructional Staff	1,891,093
2300 Support Services - Administration	1,747,561
2400 Support Services - Pupil Health	254,634
2500 Support Services - Business	378,124
2600 Operation and Maintenance of Plant Services	3,607,493
2700 Student Transportation Services	2,075,609
2800 Support Services - Central	135,030
Total Support Services	\$11,272,830
3000 Operation of Non-Instructional Services	
3200 Student Activities	896,335
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$901,335
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,318,000
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	604,000
Total Other Expenditures and Financing Uses	\$3,222,000
Total Estimated Expenditures and Other Financing Uses	\$32,372,074

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 110147003 Penns Valley Area SD	
Printed 7/10/2023 3:34:14 PM	Page - 1 of 4
Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,962,180
200 Personnel Services - Employee Benefits	4,216,720
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	50,100
500 Other Purchased Services	1,011,450
600 Supplies 700 Property	834,087
800 Other Objects	5,000 7,400
Total Regular Programs - Elementary / Secondary	\$12,109,937
1200 <u>Special Programs - Elementary / Secondary</u>	ψ12,103,551
100 Personnel Services - Salaries	1,524,187
200 Personnel Services - Employee Benefits	1,324,187
300 Purchased Professional and Technical Services	311,650
500 Other Purchased Services	718.550
600 Supplies	7,900
Total Special Programs - Elementary / Secondary	\$3,793,930
1300 Vocational Education	
500 Other Purchased Services	995,000
Total Vocational Education	\$995,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,042
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	48,000
Total Other Instructional Programs - Elementary / Secondary	\$59,042
1800 Pre-Kindergarten	
300 Purchased Professional and Technical Services	18,000
Total Pre-Kindergarten	\$18,000
Total Instruction	\$16,975,909
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	412,023
200 Personnel Services - Employee Benefits	336,533
300 Purchased Professional and Technical Services	414,000
400 Purchased Property Services 500 Other Purchased Services	400
600 Supplies	2,850 13,680
800 Other Objects	3,800
Total Support Services - Students	\$1,183,286
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	748 566

\$3,607,493

LEA : 110147003 Penns Valley Area SD	
	Page 2 of 4
Printed 7/10/2023 3:34:14 PM	Page - 2 of 4
Description	Amount
200 Personnel Services - Employee Benefits	503,874
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	2,500
500 Other Purchased Services	110,030
600 Supplies	234,873
700 Property	95,000
800 Other Objects	3,250
Total Support Services - Instructional Staff	\$1,891,093
2300 Support Services - Administration	
100 Personnel Services - Salaries	989,650
200 Personnel Services - Employee Benefits	549,431
300 Purchased Professional and Technical Services	74,150
400 Purchased Property Services	2,500
500 Other Purchased Services	68,800
600 Supplies	33,830
800 Other Objects	29,200
Total Support Services - Administration	\$1,747,561
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	130,153
200 Personnel Services - Employee Benefits	90,281
300 Purchased Professional and Technical Services	20,750
400 Purchased Property Services	600
500 Other Purchased Services	3,800
600 Supplies	5,050
700 Property	4,000
Total Support Services - Pupil Health	\$254,634
2500 Support Services - Business	
100 Personnel Services - Salaries	204,986
200 Personnel Services - Employee Benefits	115,423
300 Purchased Professional and Technical Services	14,700
400 Purchased Property Services	5,500
500 Other Purchased Services	12,500
600 Supplies	23,515
800 Other Objects	1,500
Total Support Services - Business	\$378,124
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,055,643
200 Personnel Services - Employee Benefits	810,685
300 Purchased Professional and Technical Services	107,580
400 Purchased Property Services	728,875
500 Other Purchased Services	100,200
600 Supplies	533,575
700 Property 800 Other Objects	255,000
	15,935

Total Operation and Maintenance of Plant Services

2023-2024 Final General Fund Budget

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 110147003 Penns Valley Area SD	
Printed 7/10/2023 3:34:14 PM	Page - 3 of 4
Description	Amount
2700 Student Transportation Services	Anoun
100 Personnel Services - Salaries	70,248
200 Personnel Services - Employee Benefits	41,161
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,945,200
600 Supplies	4,500
700 Property	10,000
Total Student Transportation Services	\$2,075,609
2800 Support Services - Central	
100 Personnel Services - Salaries	45,260
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	44,020
500 Other Purchased Services	2,500 22,750
600 Supplies	20,000
800 Other Objects	500
Total Support Services - Central	\$135,030
Total Support Services	\$11,272,830
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	338,271
200 Personnel Services - Employee Benefits	143,104
300 Purchased Professional and Technical Services	105,760
400 Purchased Property Services	23,400
500 Other Purchased Services	148,500
600 Supplies 700 Property	84,750
800 Other Objects	17,400 35,150
Total Student Activities	\$896,335
3300 <u>Community Services</u>	
600 Supplies	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$901,335
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	405,403
900 Other Uses of Funds	1,912,597
Total Debt Service / Other Expenditures and Financing Uses	\$2,318,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 Budgetary Reserve	

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 110147003 Penns Valley Area SD	
Printed 7/10/2023 3:34:14 PM	Page - 4 of 4
Description	Amount
Total Budgetary Reserve	\$604,000
Total Other Expenditures and Financing Uses	\$3,222,000
TOTAL EXPENDITURES	\$32,372,074

\$875,000

\$20,707,250

2023-2024 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 110147003 Penns Valley Area SD		
Printed 7/10/2023 3:34:15 PM		Page - 1 of 2
Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	17,105,000	
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	795,000	650,000
Other Capital Projects Fund	2,457,250	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	225,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments

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	Page 18	

2023-2024 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 110147003 Penns Valley Area SD		
Printed 7/10/2023 3:34:15 PM		Page - 2 of 2
Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$20,707,250	\$875,000

LPL 211070000 1 2018 700 regist of 10 20000 0 2018 7000 regist of 10 20000 0 2018 70000 regist of 10 20000 0 2018 700000 regist of 10 20000 0 2018 700000 regist of 10 20000000000000000000000000000000000	2023-2024 Final General Fund Budget		Schedule Of Indebtedness (DEBT)		
Jong-Term Indektadeness90/00/221 Etsinons90/00/221 Poincino000	LEA : 110147003 Penns Valley Area SD				
Gends Fund 18.370.000 14.565.000 0501 Bonds Payable 18.370.000 14.565.000 0502 Exclusional Compensated Agences 555.000 555.000 0503 Accumulated Compensated Agences 555.000 555.000 0503 Other Post-Employment Benefits (OPEB) 516,070.000 514,555.000 0503 Other Not-Employment Benefits (OPEB) 516,070.000 514,555.000 0503 Other Not-Employment Benefits (OPEB) 516,070.000 514,555.000 0503 Dends Payable 516,070.000 514,555.000 0503 Dends Payable 515.0000 514,555.000 0503 Lease and Other Right To Uthe Obligations 515.0000 514,555.000 0503 Lease and Other Right To Uthe Obligations 515.0000 515.0000 515.0000 0503 Lease Colligations 515.00000 515.00000 515.00000 515.00000 515.000000 515.000000 0503 Lease and Other Right To Uthe Obligations 515.00000000000000000000000000000000000	Printed 7/10/2023 3:34:16 PM			Page - 1 of 6	
Gends Fund 18.370.000 14.565.000 0501 Bonds Payable 18.370.000 14.565.000 0502 Exclusional Compensated Agences 555.000 555.000 0503 Accumulated Compensated Agences 555.000 555.000 0503 Other Post-Employment Benefits (OPEB) 516,070.000 514,555.000 0503 Other Not-Employment Benefits (OPEB) 516,070.000 514,555.000 0503 Other Not-Employment Benefits (OPEB) 516,070.000 514,555.000 0503 Dends Payable 516,070.000 514,555.000 0503 Dends Payable 515.0000 514,555.000 0503 Lease and Other Right To Uthe Obligations 515.0000 514,555.000 0503 Lease and Other Right To Uthe Obligations 515.0000 515.0000 515.0000 0503 Lease Colligations 515.00000 515.00000 515.00000 515.00000 515.000000 515.000000 0503 Lease and Other Right To Uthe Obligations 515.00000000000000000000000000000000000	Lona-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection		
610 Boods Pepadie 16,370,000 14,666,000 0202 Extended-Tem Financing Agenements Pepadie 5 0303 Lesse of Ober Right To Use Obligations 5 0300 Ober Right To Use Obligations 5 0300 Ober Right To Use Obligations 5 0300 Ober Right Route Bondies (OPEB) 5 0301 Extended-Tem Financing Agreements Peyadie 5 0303 Lesse and Oher Right To Use Obligations 5 0301 Accumulated Compensated Absences 5 0303 Lesse and Oher Right To Use Obligations 5 0304 Accumulated Compensated Absences 5 0303 Lesse and Oher Right To Use Obligations 5 0304 Accumulated Compensated Absences 5 0305 Lesse Colligations 5 0302 Use Noterrunt Liabilities 5 0303 Lesse and Oher Right To Use Obligations 5 0305 Accumulated Compensated Absences 5 0303 Lesse and Oher Right To Use Obligations 5 0305 Accumulated Compensated Absences 5			<u></u>		
0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0560 Athority Lease Obligations \$16,370,000 0560 Other Right To Use Obligations \$16,370,000 0560 Other Right To Use Obligations \$16,370,000 0560 Other Routerent Labilities \$16,370,000 7010 Dotter Particle Partin Particle Particle Particle Particle Partin Particle Particle Pa		16.370.000	14.565.000		
0530 Lease and Other Right To Use Obligations 5434 Accumulated Compensated Absences 0543 Automity Lease Obligations 516,370,000 \$14,565,000 0569 Other Post-Employment Benefits (OPEB) 516,370,000 \$14,565,000 05610 Other Post-Employment Benefits (OPEB) 516,370,000 \$14,565,000 0510 Other Post-Employment Benefits (OPEB) 516,370,000 \$14,565,000 0510 Other Post-Employment Benefits (OPEB) 516,370,000 \$14,565,000 0530 Lease and Other Right To Use Obligations 516,370,000 \$14,565,000 0540 Accumuent Leabilities 516,370,000 \$14,565,000 0540 Accumuent Leabilities 516,370,000 \$14,565,000 0540 Accumuent Leabilities 516,370,000 \$14,565,000 0550 Other Noncurrent Leabilities 516,370,000 \$150,000,000,000,000,000,000,000,000,000,					
0640 Accumulated Compensated Absences 516.370.000 \$14.565.000 0560 Other Past-Employment Benefits (OPEB) 516.370.000 \$14.565.000 0570 Bonds Payable 516.370.000 \$14.565.000 0580 Other Right To Use Obligations 516.370.000 \$14.565.000 0590 Other Noncurrent Liabilities 510.570.570.570.570.570.570.570.570.570.57					
656 Authority Lesse Okligations 0569 Other Noncrient Labellitis 7040 Onder Past-Employment Benelitis (OPEB) 0519 Other Koncrient Labellitis 0510 Dands Pagable \$16,370,000 0510 Dands Pagable \$15,370,000 0510 Authority Lesse Okligations \$15,370,000 0510 Dands Pagable \$15,370,000 0520 Other Comptroler-Approved Special Revenue Funds \$15,370,000 0510 Dands Pagable \$15,370,000 0520 Exercler-Approved Special Revenue Funds \$15,370,000 0530 Detter Comptroler-Approved Special Revenue Funds \$15,370,000 0530 Other Comptroler-Approved Spec					
6590 Other Post-Employment Benefits (OPEB) 0599 Other Nocurrent Liabilites 7014 General Fund \$16,370,000 7015 Bond Payable \$15,370,000 0519 Bonds Payable \$15,370,000 0520 Extended Term Financing Agreements Payable \$15,370,000 0520 Extended Term Financing Agreements Payable \$15,370,000 0550 Authority Lesse Obligations \$15,370,000 0560 Authority Lesse Obligations \$15,370,000 0560 Other Nourrent Liabilities \$15,070,000 70519 Bonds Payable \$250 0560 Other Nourrent Liabilities \$150,000 70519 Bonds Payable \$250 0550 Authority Lesse Obligations \$150,000 0560 Authority Lesse Obligations \$150,000 0561 Bonds Payable \$250 0552 Extended Term Financing Agreements Payable \$250 0563 Authority Lesse Obligations \$150,0000 0569 Other Nourrent Liabilities \$150,0000 0560 Other Nourentern Liabilities \$150,000					
90 Other Noncurrent Labilities Total General Fund \$16,370,000 \$11,565,000 Public Purpose (Expendable) Trus Fund \$16,370,000 \$11,565,000 0500 Bonds Payable \$200 Bonds Payable \$200 Bonds Payable \$200 Bonds Payable 0500 Extended-Tem Financing Agreements Payable \$200 Bonds Payable \$200 Bon					
Total General Fund\$16,370,000\$14,565,000Public Purpose (Expendable) Trus Fund0510Bonds Payable0520Extended-Tam Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accurulated Campensated Absences0550Authority Lease Obligations0560Author Post-Employment Benefits (OPEB)0590Other Noncurrent Liabilities0510Bonds Payable0510Bonds Payable0510Bonds Payable0510Bonds Payable0510Bonds Payable0510Bonds Payable0510Bonds Payable0510Bonds Payable0510Bonds Payable0510Bonds Payable0520Extended-Tam Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accurulated Compensated Absences0550Authority Lease Obligations0540Accurulated Compensated Absences0550Other Post-Employment Benefits (OPEB)0590Other Noncurrent LiabilitiesTotal Other Comptroller-Approved Special Revenue Funds0510Bonds Payable0520Extended-Tam Financing Agreements Payable0530Distended Tam Financing Agreements Payable0540Accurulated Compensated Absences0550Authority Lease Obligations0510Bonds Payable0520Extended-Tam Financing Agreements Payable0530Extended-Tam Financing Agreements Payable <td< td=""><td></td><td></td><td></td><td></td></td<>					
Public Purpose (Expendable) Trust Fund 0510 Bonds, Payable 0520 Extended-Term Financing Agreements Payable 0530 Lesse and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Mutrity Lesse Obligations 0560 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0520 Autority Lesse Obligations 0540 Accumulated Compensated Absences 0550 Authority Lesse Obligations 0560 Other Post-Employment Bandits (OPEB) 0590 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds 0560 Other Post-Employment Bandits (OPEB) 0590 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extend-Specinse Eland Correlian Activities Fund </td <td></td> <td></td> <td></td> <td></td>					
9510 Bonds Payable 9520 Extended-Term Financing Agreements Payable 9530 Lease and Other Right To Use Obligations 9540 Accumulated Compensated Absences 9550 Othor Post-Employment Benefits (OPEB) 9559 Other Noncurrent Liabilities 7018 Dotal Payable 9550 Lease and Other Right To Use Obligations 9561 Bonds Payable 9552 Extended-Term Financing Agreements Payable 9553 Lease and Other Right To Use Obligations 9564 Accumulated Compensated Absences 9550 Lease and Other Right To Use Obligations 9550 Lease and Other Right To Use Obligations 9550 Aubritory Lease Obligations 9550 Aubritory Lease Obligations 9550 Nutron Tubabilities 9501 Bonds Payable 9502 Extended-Term Financing Agreements Payable 9503 Other Noncurrent Liabilities 9504 Accumulated Compensated Absences 9505 Aubritory Lease Obligations 9502 Extended-Term Financing Agreements Payable 9502 Extended-Term Financi		\$16,370,000	\$14,565,000		
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 Banefits (OPEB) 0590 Other Noncurrent Liabilities 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Other Constroller-Approved Special Revence Funds Athetic / School-Spensord Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0530 <td></td> <td></td> <td></td> <td></td>					
9530 Lesse and Other Right To Use Obligations 9540 Accumulated Compensated Absences 9550 Authority Lesse Obligations 9560 Other Preat-Employment Benefits (OPEB) 9599 Other Noncurrent Labilities 7014 Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 9520 Extended-Term Financing Agreements Payable 9530 Other Post-Employment Benefits (OPEB) 9540 Accumulated Compensated Absences 9550 Authority Lesse Obligations 9540 Accumulated Compensated Absences 9550 Authority Lesse Obligations 9540 Accumulated Compensated Absences 9550 Authority Lesse Obligations 9510 Bonds Payable 9510 Bonds Payable 9520 Extended-Term Financing Agreements Payable 9530 Lesse and Other Right To Use Obligations 9540 Accumulated Compensated Absences 95550 Authority Lesse Obligations					
0640 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trus Fund Other Comptroller-Approved Special Revenue Funds 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) 0590 Other Noncurrent Liabilities Total Public Purpose (Expended Steel Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athority Lease Obligations 0510 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Lease and Other Right To Use Obligations 0540 <					
0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0599 Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Authority Lease Obligations 0550 Authority Lease Obligations 0540 Automity Lease Obligations 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0580 Other Noncurrent Liabilities Total Public School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Authority Lease	0530 Lease and Other Right To Use Obligations				
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trust 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 Comproved Special Revenue Funds 0560 Other Noncurrent Liabilities Total Other Comproved Special Revenue Funds 0599 Other Noncurrent Liabilities Total Other Comproved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Bonds Payable 0540 Accumulated Compensated Absences 05510 Cathority Lease Obligations 0552 Extended-Term Financing Agreements Payable 0550 Cathority Lease Obligations 0560 Other Right To Use Obligations 05611 Bonds Payable 0552	0540 Accumulated Compensated Absences				
0599 Other Noncurrent Liabilities Total Public Purpose (Expendiable) Trust Fund 0f10 Bonds Payable 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 Comproler-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0530 Lease and Other Right To Use Obligations 05410 Schulder Term Financing Agreements Payable 0552 Extended-Term Financing Agreements Payable 0553 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Extended-Term Financing Agreements Payable 0550 Lease and Other Right To Use Obligations 0550 Lease Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550	0550 Authority Lease Obligations				
Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lasse 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 Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 05310 Lease and Other Right To Use Obligations 0541 Accumulated Compensated Absences 0550 Authority Lease Obligations 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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employ	0560 Other Post-Employment Benefits (OPEB)				
Other Comptroller-Approved Special Revenue Funds 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 Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accurulated Compensated Absences 05510 Suthority Lease Obligations 05210 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Other Right To Use Obligations 0550 Other Right To Use Obligations 0550 Other Right To Use Obligations 05	0599 Other Noncurrent Liabilities				
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 Comproller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 School-Sponsored Extra Curricular Activities 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) 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Liabilities	Total Public Purpose (Expendable) Trust Fund				
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 Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements 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	Other Comptroller-Approved Special Revenue Funds				
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 Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities 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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Noncurrent Liabilities	0510 Bonds Payable				
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Noncurrent Liabilities	0520 Extended-Term Financing Agreements Payable				
 Authority Lease Obligations Other Post-Employment Benefits (OPEB) Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 650 Bonds Payable 652 Extended-Term Financing Agreements Payable 653 Lease and Other Right To Use Obligations 654 Accumulated Compensated Absences 655 Authority Lease Obligations 656 Other Post-Employment Benefits (OPEB) 659 Other Noncurrent Liabilities	0530 Lease and Other Right To Use Obligations				
 Authority Lease Obligations Other Post-Employment Benefits (OPEB) Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 650 Bonds Payable 652 Extended-Term Financing Agreements Payable 653 Lease and Other Right To Use Obligations 654 Accumulated Compensated Absences 655 Authority Lease Obligations 656 Other Post-Employment Benefits (OPEB) 659 Other Noncurrent Liabilities	0540 Assumulated Componented Absences				
 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities					
0599 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease 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 Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities 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					
Athletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent Liabilities					
 6520 Extended-Term Financing Agreements Payable 6530 Lease and Other Right To Use Obligations 6540 Accumulated Compensated Absences 6550 Authority Lease Obligations 6560 Other Post-Employment Benefits (OPEB) 659 Other Noncurrent Liabilities 					
 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 	0510 Bonds 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 	0520 Extended-Term Financing Agreements Payable				
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities					
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences				
0599 Other Noncurrent Liabilities	0550 Authority Lease Obligations				
	0560 Other Post-Employment Benefits (OPEB)				
Total Athletic / School-Sponsored Extra Curricular Activities Fund	0599 Other Noncurrent Liabilities				
	Total Athletic / School-Sponsored Extra Curricular Activities Fund				

06/30/2024 Projection

06/30/2023 Estimate

Page - 2 of 6

2023-2024 Final General Fund Budget

LEA : 110147003 Penns Valley Area SD

Printed 7/10/2023 3:34:16 PM

Long-Term Indebtedness

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

06/30/2024 Projection

06/30/2023 Estimate

Page - 3 of 6

2023-2024 Final General Fund Budget

LEA : 110147003 Penns Valley Area SD

Printed 7/10/2023 3:34:16 PM

Long-Term Indebtedness

Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund

Child Care Operations 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 Child Care Operations Fund

Other Enterprise Funds

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 Enterprise Funds

Internal 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 Internal Service Fund

LEA : 110147003 Penns Valley Area SD

Long-Term Indebtedness

Private Purpose Trust 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 Private Purpose Trust Fund

Investment Trust 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 Investment Trust Fund

Pension Trust 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 Pension Trust Fund

Activity 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 Activity Fund

Page - 4 of 6

06/30/2023 Estimate

06/30/2024 Projection

2023-2024 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
LEA : 110147003 Penns Valley Area SD		
Printed 7/10/2023 3:34:16 PM		Page - 5 of 6
		ç
Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Other Agency 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 Agency Fund		
Permanent 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 Permanent Fund		
Total Long-Term Indebtedness	\$16,370,000	\$14,565,000

Page - 6 of 6

2023-2024 Final General Fund Budget

LEA : 110147003 Penns Valley Area SD

Printed 7/10/2023 3:34:16 PM

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

Short-Term Payables	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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$16,370,000	\$14,565,000

2023-2024 Final General Fund Budget	Fund Balance Summary (FBS)	
LEA : 110147003 Penns Valley Area SD		
Printed 7/10/2023 3:34:17 PM		Page - 1 of 1
Account Description	Amounts	
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	14,500,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,585,680	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,085,680	
5900 Budgetary Reserve	604,000	

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

\$17,689,680