

MOSELEY DEPENDENT SCHOOL DISTRICT NO. 34 DELAWARE COUNTY
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
JUNE 30, 2023

	<u>GOVERNMENTAL FUND TYPES</u>		<u>FIDUCIARY FUND TYPES</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>AGENCY FUNDS</u>	
<u>ASSETS</u>				
Cash	\$ 677,379	83,852	18,583	779,814
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Warrants/checks payable	\$ 103,248	10,848		114,096
Encumbrances	4,315	1,963		6,278
Funds held for school organizations			18,583	18,583
Total liabilities	107,563	12,811	18,583	138,957
Fund Balance:				
Restricted		71,041		71,041
Unassigned	569,816			569,816
Fund balance	569,816	71,041	0	640,857
Total Liabilities and Fund Balance	\$ 677,379	83,852	18,583	779,814

The notes to the combined financial statements are an integral part of this statement

MOSELEY DEPENDENT SCHOOL DISTRICT NO. 34, DELAWARE COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES IN
 CASH FUND BALANCES - ALL GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	GOVERNMENTAL FUND TYPES		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	
Revenues Collected:			
Local sources	\$ 531,658	69,197	600,855
Intermediate sources	67,188		67,188
State sources	960,579	2	960,581
Federal sources	772,036		772,036
Interest earnings	5,455		5,455
Nonrevenue receipts	13,882		13,882
Total revenues collected	<u>2,350,798</u>	<u>69,199</u>	<u>2,419,997</u>
Expenditures:			
Instruction	999,675		999,675
Support services	800,030	65,096	865,126
Operation of noninstructional services	150,052		150,052
Facilities acquisition & construction services	91,437		91,437
Other outlays:			
Reimbursement	8,252		8,252
Total expenditures	<u>2,049,446</u>	<u>65,096</u>	<u>2,114,542</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	301,352	4,103	305,455
Other financing sources (uses):			
Adjustments to prior year encumbrances	<u>3,332</u>	<u>0</u>	<u>3,332</u>
Excess of revenues collected over (under) expenditures	304,684	4,103	308,787
Cash fund balances, beginning of year	<u>265,132</u>	<u>66,938</u>	<u>332,070</u>
Cash fund balances, end of year	<u>\$ 569,816</u>	<u>71,041</u>	<u>640,857</u>

The notes to the combined financial statements are an integral part of this statement

MOSELEY DEPENDENT SCHOOL DISTRICT NO. 34, DELAWARE COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND		
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 439,970	531,658	477,473
Intermediate sources	60,434	67,188	67,149
State sources	944,293	960,579	856,590
Federal sources	568,509	772,036	170,070
Interest earnings		5,455	523
Nonrevenue receipts		13,882	6,852
Total revenues collected	<u>2,013,206</u>	<u>2,350,798</u>	<u>1,578,657</u>
Expenditures:			
Instruction	1,158,338	999,675	843,827
Support services	850,000	800,030	658,646
Operation of noninstructional services	160,000	150,052	144,417
Facilities acquisition & construction services	100,000	91,437	
Other outlays:			
Reimbursement	10,000	8,252	6,852
Total expenditures	<u>2,278,338</u>	<u>2,049,446</u>	<u>1,653,742</u>
Excess of revenue collected over (under) expenditures before adjustments to prior year encumbrances	(265,132)	301,352	(75,085)
Adjustments to prior year encumbrances	<u>0</u>	<u>3,332</u>	<u>300</u>
Excess of revenue collected over (under) expenditures	(265,132)	304,684	(74,785)
Cash fund balance, beginning of year	<u>265,132</u>	<u>265,132</u>	<u>339,917</u>
Cash fund balance, end of year	<u>\$ 0</u>	<u>569,816</u>	<u>265,132</u>

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