

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Michael A Simonetta

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pleasant Valley SD	COUNTY : Monroe	AUN : 120455203
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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	\$104787479
Ending Unassigned Fund Balance	\$5632933
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.37%

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
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pleasant Valley SD	COUNTY : Monroe	AUN : 120455203
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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%

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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 6/14/23
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DUE DATE: AUGUST 15, 2023

Val Number	Description	Justification
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 is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements
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.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.

REVISED SUBMISSION

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	9,321,296
0840 Assigned Fund Balance	3,666,717
0850 Unassigned Fund Balance	5,632,933
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,620,946</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,957,619
7000 Revenue from State Sources	47,044,860
8000 Revenue from Federal Sources	1,785,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$104,787,479</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$123,408,425</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	48,727,619
6112 Interim Real Estate Taxes	95,000
6113 Public Utility Realty Taxes	45,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6150 Current Act 511 Taxes - Proportional Assessments	3,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,140,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	50,000
6970 Services Provided Other Funds	250,000
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$55,957,619</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	24,912,079
7112 Basic Education Funding-Social Security	1,800,000
7160 Tuition for Orphans Subsidy	400,000
7271 Special Education funds for School-Aged Pupils	4,464,287
7311 Pupil Transportation Subsidy	2,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	5,132,494
7505 Ready to Learn Block Grant	1,021,000
7820 State Share of Retirement Contributions	6,500,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$47,044,860</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	780,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	130,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	15,000
8517 Title IV - 21st Century Schools	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	780,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,785,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>104,787,479</b>

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,727,619	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,132,494</u>	
Total Approx. Tax Revenue:	\$53,860,113	
Approx. Tax Levy for Tax Rate Calculation:	\$56,970,387	
	Monroe	Total

2022-23 Data		
a. Assessed Value	\$2,272,657,563	\$2,272,657,563
b. Real Estate Mills	24.3723	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,967,693,396	\$1,967,693,396
d. Assessed Value	\$2,291,676,353	\$2,291,676,353
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$55,389,892	\$55,389,892
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$55,389,892	\$55,389,892
(f Total * g)		
i. Base Mills Subject to Index	24.3723	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$56,970,387	\$56,970,387
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.8597	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$56,970,387	\$56,970,387
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,837,893
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,727,619
(n * Est. Pct. Collection)		



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Approx. Tax Revenue from RE Taxes:	\$48,727,619	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,132,494</u>	
Total Approx. Tax Revenue:	\$53,860,113	
Approx. Tax Levy for Tax Rate Calculation:	\$56,970,387	
	Monroe	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.7615	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$59,037,020	\$59,037,020
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	\$26,331.00	
Number of Homestead/Farmstead Properties	7841	7841
Median Assessed Value of Homestead Properties		\$155,180

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,727,619
Amount of Tax Relief for Homestead Exclusions	<u>\$5,132,494</u>
Total Approx. Tax Revenue:	\$53,860,113
Approx. Tax Levy for Tax Rate Calculation:	\$56,970,387
	Monroe
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,132,494	Lowering RE Tax Rate	\$0	\$5,132,494
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,132,494

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 120455203      Pleasant Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/28/2023 11:33:15 AM				REVISED SUBMISSION		Page - 1 of 1	
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Monroe	2,291,676,353	24.8597	56,970,387			94.00000%	
Totals:	2,291,676,353		56,970,387	- 5,132,494	= 51,837,893	X 94.00000%	= 48,727,619
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			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	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,200,000	3,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000	500,000
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						3,700,000	3,700,000
Total Act 511, Current Taxes							3,700,000
Act 511 Tax Limit    -->				1,967,693,396	X	12	23,612,321
				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>									
	Monroe	24.3723	24.8597	2.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	39,788,067
1200 Special Programs - Elementary / Secondary	18,972,751
1300 Vocational Education	3,135,289
1400 Other Instructional Programs - Elementary / Secondary	544,220
<b>Total Instruction</b>	<b>\$62,440,327</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,866,781
2200 Support Services - Instructional Staff	2,353,764
2300 Support Services - Administration	5,005,091
2400 Support Services - Pupil Health	841,059
2500 Support Services - Business	1,606,254
2600 Operation and Maintenance of Plant Services	10,993,719
2700 Student Transportation Services	8,696,793
2800 Support Services - Central	2,330,154
2900 Other Support Services	35,000
<b>Total Support Services</b>	<b>\$35,728,615</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,462,363
3300 Community Services	8,100
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,470,463</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,320,075
5200 Interfund Transfers - Out	27,999
5900 Budgetary Reserve	800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,148,074</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$104,787,479</b>

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REVISED SUBMISSION

Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,757,409
200 Personnel Services - Employee Benefits	13,509,621
300 Purchased Professional and Technical Services	870,000
400 Purchased Property Services	129,350
500 Other Purchased Services	4,991,950
600 Supplies	505,447
700 Property	10,000
800 Other Objects	14,290
Total Regular Programs - Elementary / Secondary	\$39,788,067
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,039,934
200 Personnel Services - Employee Benefits	3,844,567
300 Purchased Professional and Technical Services	5,655,200
500 Other Purchased Services	4,208,050
600 Supplies	225,000
Total Special Programs - Elementary / Secondary	\$18,972,751
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	668,351
200 Personnel Services - Employee Benefits	483,238
400 Purchased Property Services	2,200
500 Other Purchased Services	1,932,000
600 Supplies	49,500
Total Vocational Education	\$3,135,289
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,520
300 Purchased Professional and Technical Services	490,000
500 Other Purchased Services	2,700
600 Supplies	23,500
Total Other Instructional Programs - Elementary / Secondary	\$544,220
Total Instruction	\$62,440,327
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,289,598
200 Personnel Services - Employee Benefits	1,507,033
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	1,500
500 Other Purchased Services	4,150
600 Supplies	14,400
800 Other Objects	33,100
Total Support Services - Students	\$3,866,781
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,104,872
200 Personnel Services - Employee Benefits	973,992
300 Purchased Professional and Technical Services	108,500
400 Purchased Property Services	15,550
500 Other Purchased Services	8,900
600 Supplies	132,550
700 Property	2,200
800 Other Objects	7,200
<b>Total Support Services - Instructional Staff</b>	<b>\$2,353,764</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,086,190
200 Personnel Services - Employee Benefits	1,518,981
300 Purchased Professional and Technical Services	525,550
400 Purchased Property Services	10,570
500 Other Purchased Services	162,600
600 Supplies	154,100
700 Property	10,250
800 Other Objects	536,850
<b>Total Support Services - Administration</b>	<b>\$5,005,091</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	426,784
200 Personnel Services - Employee Benefits	387,955
300 Purchased Professional and Technical Services	10,350
400 Purchased Property Services	420
500 Other Purchased Services	2,100
600 Supplies	13,100
800 Other Objects	350
<b>Total Support Services - Pupil Health</b>	<b>\$841,059</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	545,071
200 Personnel Services - Employee Benefits	421,283
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	502,000
500 Other Purchased Services	7,200
600 Supplies	27,200
700 Property	4,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$1,606,254</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,732,657
200 Personnel Services - Employee Benefits	3,062,612
300 Purchased Professional and Technical Services	728,900
400 Purchased Property Services	542,500
500 Other Purchased Services	613,600
600 Supplies	2,150,750
700 Property	136,500

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Description	Amount
800 Other Objects	26,200
Total Operation and Maintenance of Plant Services	\$10,993,719
2700 Student Transportation Services	
100 Personnel Services - Salaries	48,706
200 Personnel Services - Employee Benefits	38,087
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	5,000
500 Other Purchased Services	8,536,000
600 Supplies	61,000
Total Student Transportation Services	\$8,696,793
2800 Support Services - Central	
100 Personnel Services - Salaries	499,690
200 Personnel Services - Employee Benefits	450,014
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	424,500
500 Other Purchased Services	97,450
600 Supplies	554,000
700 Property	50,000
800 Other Objects	4,500
Total Support Services - Central	\$2,330,154
2900 Other Support Services	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$35,728,615
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	866,338
200 Personnel Services - Employee Benefits	226,255
300 Purchased Professional and Technical Services	74,550
400 Purchased Property Services	24,150
500 Other Purchased Services	145,700
600 Supplies	107,170
700 Property	9,000
800 Other Objects	9,200
Total Student Activities	\$1,462,363
3300 Community Services	
600 Supplies	8,100
Total Community Services	\$8,100
Total Operation of Non-Instructional Services	\$1,470,463
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,435,075
900 Other Uses of Funds	885,000



<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,320,075
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	27,999
Total Interfund Transfers - Out	\$27,999
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$5,148,074
TOTAL EXPENDITURES	\$104,787,479

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REVISED SUBMISSION

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	13,900,000	12,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000,000	2,500,000
Capital Reserve Fund - § 1431	3,300,000	5,800,000
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	\$19,200,000	\$20,800,000

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	\$19,200,000	\$20,800,000

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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	8,778,158	8,778,158
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	162,156	162,156
0540 Accumulated Compensated Absences	923,111	923,111
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	142,299,304	142,299,304
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$152,162,729</b>	<b>\$152,162,729</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>		

<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>\$152,162,729</b>	<b>\$152,162,729</b>



<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$152,162,729	\$152,162,729

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,321,296
0840 Assigned Fund Balance	3,666,717
0850 Unassigned Fund Balance	5,632,933
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,620,946
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,420,946