

# 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

6/26/2023  
Date

  
Secretary of the Board - Original Signature Required

6/26/2023  
Date

  
Chief School Administrator - Original Signature Required

6/26/23  
Date

Jon T Stewart

(814)432-4919      Extn :

Contact Person

Telephone      Extension

jstewart@staff.vgsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Valley Grove SD	COUNTY : Venango	AUN : 106618603
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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	\$18458981
Ending Unassigned Fund Balance	\$1550554
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.39%

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 6-28-23
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DUE DATE: AUGUST 15, 2023



# FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

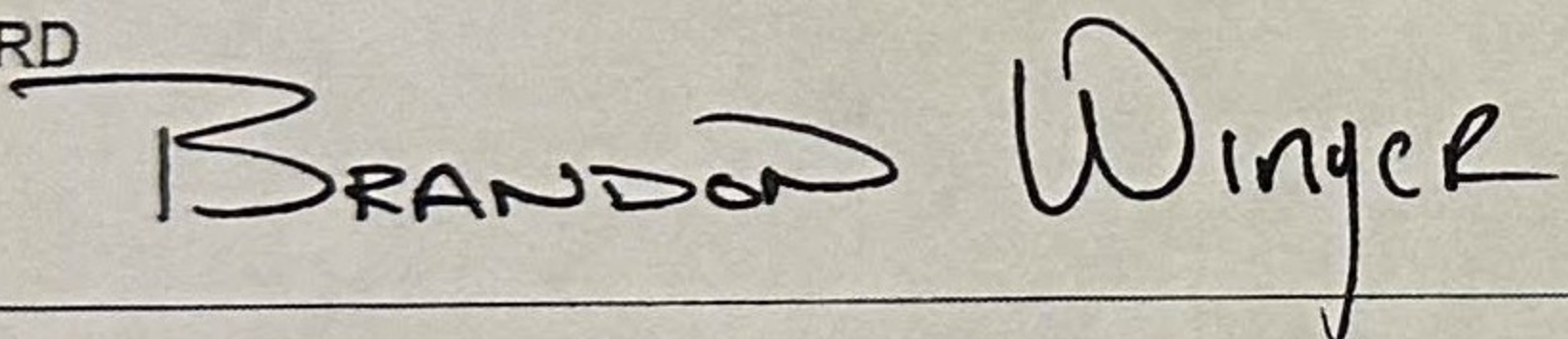
24 PS 6-687(a)(1)

(03/2006)

School District Name : Valley Grove SD	County : Venango	AUN Number : 106618603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/25/2023
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$86,802.00 Function 2400, Object 200: \$89,572.00</p>	<p>Salaries in function 2400 are for 1 school nurse and 1 aide with a lower salary level. Health benefits and retirement combined exceed their salary.</p>
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$41,959.00 Function 2700, Object 200: \$64,569.00</p>	<p>Salaries in function 2700 are for 1 prorated transportation coordinator and van drivers with lower salary levels. Health benefits and retirement combined exceed their salary.</p>
8080	<p>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.</p>	<p>Unassigned funds are available for use for cash flow purposes and to minimize the risk of delayed funding or when federal programs and grants require the district to pay up front costs.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Funds committed to debt service, unexpected health care and retirement costs, and future capital projects.</p>

<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	197,519	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,125,232	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,550,555	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,675,787</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,666,620	
7000 Revenue from State Sources	11,642,465	
8000 Revenue from Federal Sources	1,339,233	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,648,318</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$24,324,105</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,457,864
6112 Interim Real Estate Taxes	6,393
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	237
6120 Current Per Capita Taxes, Section 679	12,564
6140 Current Act 511 Taxes - Flat Rate Assessments	36,475
6150 Current Act 511 Taxes - Proportional Assessments	620,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	162,013
6500 Earnings on Investments	145,000
6700 Revenues from LEA Activities	8,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	193,174
6940 Tuition from Patrons	10,200
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,666,620</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,269,212
7112 Basic Education Funding-Social Security	350,612
7160 Tuition for Orphans Subsidy	45,492
7271 Special Education funds for School-Aged Pupils	792,075
7292 Pre-K Counts	135,000
7311 Pupil Transportation Subsidy	485,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	154,482
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,300
7340 State Property Tax Reduction Allocation	431,165
7360 Safe Schools	223,348
7505 Ready to Learn Block Grant	195,288
7820 State Share of Retirement Contributions	1,546,491
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,642,465</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	308,724
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	39,446
8517 Title IV - 21st Century Schools	18,606
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	927,619
8751 ARP ESSER Learning Loss	22,760

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752  ARP ESSER Summer Programs	5,438
8753  ARP ESSER Afterschool Programs	16,640
REVENUE FROM FEDERAL SOURCES	\$1,339,233
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,648,318

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,457,864	
Amount of Tax Relief for Homestead Exclusions	<u>\$431,165</u>	
Total Approx. Tax Revenue:	\$2,889,029	
Approx. Tax Levy for Tax Rate Calculation:	\$3,081,660	
	Venango	Total

2022-23 Data		
a. Assessed Value	\$238,390,670	\$238,390,670
b. Real Estate Mills	12.1167	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$270,956,691	\$270,956,691
d. Assessed Value	\$239,935,500	\$239,935,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$2,888,508	\$2,888,508
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,888,508	\$2,888,508
(f Total * g)		
i. Base Mills Subject to Index	12.1167	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.73228%	92.73228%
k. Tax Levy Needed	\$3,081,660	\$3,081,660
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	12.8437	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,081,660	\$3,081,660
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,650,495
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,457,864
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,457,864	
Amount of Tax Relief for Homestead Exclusions	<u>\$431,165</u>	
Total Approx. Tax Revenue:	\$2,889,029	
Approx. Tax Levy for Tax Rate Calculation:	\$3,081,660	
	Venango	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.8437	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,081,660	\$3,081,660
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	\$18,713.00	
Number of Homestead/Farmstead Properties	1794	1794
Median Assessed Value of Homestead Properties		\$62,105



Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,457,864
Amount of Tax Relief for Homestead Exclusions	<u>\$431,165</u>
Total Approx. Tax Revenue:	\$2,889,029
Approx. Tax Levy for Tax Rate Calculation:	\$3,081,660
	Venango
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$431,165	Lowering RE Tax Rate	\$0	\$431,165
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$431,165



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>		
Venango	239,935,500	12.8437	3,081,660				92.73228%		
<b>Totals:</b>				<b>239,935,500</b>	<b>3,081,660</b>	-	431,165	=	2,650,495 X
							92.73228%	=	2,457,864
									</



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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> Venango	12.1167	12.8437	6.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.0%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.0%				



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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,178,897
1200 Special Programs - Elementary / Secondary	3,140,499
1300 Vocational Education	578,320
1400 Other Instructional Programs - Elementary / Secondary	30,098
1800 Pre-Kindergarten	250,632
<b>Total Instruction</b>	<b>\$11,178,446</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	572,700
2200 Support Services - Instructional Staff	409,744
2300 Support Services - Administration	1,204,293
2400 Support Services - Pupil Health	193,699
2500 Support Services - Business	335,004
2600 Operation and Maintenance of Plant Services	1,556,544
2700 Student Transportation Services	1,171,733
2800 Support Services - Central	281,797
<b>Total Support Services</b>	<b>\$5,725,514</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	336,166
3300 Community Services	7,688
<b>Total Operation of Non-Instructional Services</b>	<b>\$343,854</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	588,429
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$588,429</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	622,738
<b>Total Other Expenditures and Financing Uses</b>	<b>\$622,738</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,458,981</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,526,665
200 Personnel Services - Employee Benefits	2,561,192
300 Purchased Professional and Technical Services	155,636
400 Purchased Property Services	55,128
500 Other Purchased Services	383,793
600 Supplies	493,533
700 Property	1,000
800 Other Objects	1,950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,178,897</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	909,197
200 Personnel Services - Employee Benefits	832,233
300 Purchased Professional and Technical Services	370,290
400 Purchased Property Services	3,849
500 Other Purchased Services	939,578
600 Supplies	85,352
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,140,499</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	578,320
<b>Total Vocational Education</b>	<b>\$578,320</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,680
200 Personnel Services - Employee Benefits	5,763
400 Purchased Property Services	500
500 Other Purchased Services	10,000
600 Supplies	155
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$30,098</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	132,499
200 Personnel Services - Employee Benefits	113,883
600 Supplies	4,250
<b>Total Pre-Kindergarten</b>	<b>\$250,632</b>
<b>Total Instruction</b>	<b>\$11,178,446</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	298,280
200 Personnel Services - Employee Benefits	187,874
300 Purchased Professional and Technical Services	61,054
400 Purchased Property Services	50
500 Other Purchased Services	2,000
600 Supplies	23,172
800 Other Objects	270



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Description	Amount
Total Support Services - Students	\$572,700
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	191,496
200 Personnel Services - Employee Benefits	173,826
300 Purchased Professional and Technical Services	14,500
500 Other Purchased Services	19,742
600 Supplies	9,880
800 Other Objects	300
Total Support Services - Instructional Staff	\$409,744
2300 Support Services - Administration	
100 Personnel Services - Salaries	602,100
200 Personnel Services - Employee Benefits	401,060
300 Purchased Professional and Technical Services	113,150
400 Purchased Property Services	1,927
500 Other Purchased Services	59,885
600 Supplies	20,771
800 Other Objects	5,400
Total Support Services - Administration	\$1,204,293
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	86,802
200 Personnel Services - Employee Benefits	89,572
400 Purchased Property Services	540
600 Supplies	16,585
800 Other Objects	200
Total Support Services - Pupil Health	\$193,699
2500 Support Services - Business	
100 Personnel Services - Salaries	159,615
200 Personnel Services - Employee Benefits	118,914
300 Purchased Professional and Technical Services	36,099
400 Purchased Property Services	696
500 Other Purchased Services	7,479
600 Supplies	6,851
800 Other Objects	5,350
Total Support Services - Business	\$335,004
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	441,392
200 Personnel Services - Employee Benefits	420,266
300 Purchased Professional and Technical Services	85,241
400 Purchased Property Services	307,862
500 Other Purchased Services	50,154
600 Supplies	251,629
Total Operation and Maintenance of Plant Services	\$1,556,544
2700 Student Transportation Services	
100 Personnel Services - Salaries	41,959

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Description	Amount
200 Personnel Services - Employee Benefits	64,569
400 Purchased Property Services	6,622
500 Other Purchased Services	1,037,071
600 Supplies	21,512
Total Student Transportation Services	\$1,171,733
2800 Support Services - Central	
100 Personnel Services - Salaries	143,909
200 Personnel Services - Employee Benefits	116,060
300 Purchased Professional and Technical Services	3,900
500 Other Purchased Services	11,753
600 Supplies	6,000
800 Other Objects	175
Total Support Services - Central	\$281,797
Total Support Services	\$5,725,514
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	139,714
200 Personnel Services - Employee Benefits	58,857
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	5,700
500 Other Purchased Services	94,180
600 Supplies	27,190
800 Other Objects	525
Total Student Activities	\$336,166
3300 Community Services	
600 Supplies	3,338
800 Other Objects	4,350
Total Community Services	\$7,688
Total Operation of Non-Instructional Services	\$343,854
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	500,000
700 Property	88,429
Total Facilities Acquisition, Construction and Improvement Services	\$588,429
Total Facilities Acquisition, Construction and Improvement Services	\$588,429
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	71,738
900 Other Uses of Funds	551,000
Total Debt Service / Other Expenditures and Financing Uses	\$622,738
Total Other Expenditures and Financing Uses	\$622,738
TOTAL EXPENDITURES	\$18,458,981



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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	7,714,007	7,010,883
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	477,984	496,278
Other Capital Projects Fund	1,373,183	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	321,339	386,945
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,886,513</b>	<b>\$7,894,106</b>

<u>Long-Term Investments</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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,886,513	\$7,894,106



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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	2,222,000	1,682,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	439,918	488,881
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,082,000	2,102,820
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$4,743,918</b>	<b>\$4,273,701</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>		

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<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>		



LEA : 106618603     Valley Grove 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>		

LEA : 106618603     Valley Grove SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

LEA : 106618603     Valley Grove SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$4,743,918</b>	<b>\$4,273,701</b>



LEA : 106618603     Valley Grove SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$4,743,918	\$4,273,701

LEA : 106618603     Valley Grove SD

Account Description	Amounts
0810 Nonspendable Fund Balance	197,519
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,314,570
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,550,554
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,865,124
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,062,643