

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022



President of the Board - Original Signature Required6-22-22

Date

Secretary of the Board - Original Signature Required6-22-22

Date

Chief School Administrator - Original Signature Required6-22-22

DateValerie W Ellenburg

Contact Person(570)307-1101 Extn :

Telephone Extensionmelonea@mvsd.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Mid Valley SD	Lackawanna	119355503

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 2022-2023 (compared to 2021-2022)?

Yes

☒

No

☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$34727200
Ending Unassigned Fund Balance	\$2737458
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.88%

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
	6/30/22

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

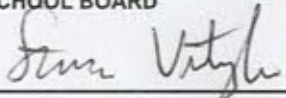
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mid Valley SD	County : Lackawanna	AUN Number : 119355503
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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 5/18/2022
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$45,760.00 Function 2500, Object 200: \$49,739.00	Benefits are as per contractual terms and required benefits.
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.	Amount is for general purposes.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is for future projected amounts.

<u>ITEM</u>	<u>AMOUNTS</u>	
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		
0840 Assigned Fund Balance	2,472,230	
0850 Unassigned Fund Balance	2,437,458	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,909,688</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,047,124	
7000 Revenue from State Sources	10,374,979	
8000 Revenue from Federal Sources	2,281,242	
9000 Other Financing Sources	451,625	
Total Estimated Revenues And Other Financing Sources		<u>\$33,154,970</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$38,064,658</u>

LEA : 119355503 Mid Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,985,395
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	730,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	455,730
6910 Rentals	20,000
6960 Services Provided Other Local Governmental Units / LEAs	35,000
6990 Refunds and Other Miscellaneous Revenue	534,999
REVENUE FROM LOCAL SOURCES	\$20,047,124
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,144,473
7112 Basic Education Funding-Social Security	478,599
7271 Special Education funds for School-Aged Pupils	1,048,747
7311 Pupil Transportation Subsidy	325,661
7312 Nonpublic and Charter School Pupil Transportation Subsidy	34,265
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	396,030
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,500
7340 State Property Tax Reduction Allocation	331,546
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	192,918
7820 State Share of Retirement Contributions	2,360,240
REVENUE FROM STATE SOURCES	\$10,374,979
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	492,733
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,650
8517 NCLB, Title IV - 21St Century Schools	40,463
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,359,642
8745 GEER II - Governor's Emergency Education Relief Fund	55,754
8751 ARP ESSER Learning Loss	70,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$2,281,242
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	451,625
OTHER FINANCING SOURCES	\$451,625
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,154,970

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,985,395	
Amount of Tax Relief for Homestead Exclusions	<u>\$331,546</u>	
Total Approx. Tax Revenue:	\$16,316,941	
Approx. Tax Levy for Tax Rate Calculation:	\$17,337,285	
	Lackawanna	Total

2021-22 Data		
a. Assessed Value	\$135,912,094	\$135,912,094
b. Real Estate Mills	123.2798	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,058,033,755	\$1,058,033,755
d. Assessed Value	\$134,577,723	\$134,577,723
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$16,755,216	\$16,755,216
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$16,755,216	\$16,755,216
(f Total * g)		
i. Base Mills Subject to Index	123.2798	
(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	\$17,337,285	\$17,337,285
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	128.8273	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$17,337,285	\$17,337,285
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,005,739
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,985,395
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,985,395	
Amount of Tax Relief for Homestead Exclusions	<u>\$331,546</u>	
Total Approx. Tax Revenue:	\$16,316,941	
Approx. Tax Levy for Tax Rate Calculation:	\$17,337,285	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	128.8273	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,337,285	\$17,337,285
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	\$722.52	
Number of Homestead/Farmstead Properties	3562	3562
Median Assessed Value of Homestead Properties		\$10,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,985,395
Amount of Tax Relief for Homestead Exclusions	<u>\$331,546</u>
Total Approx. Tax Revenue:	\$16,316,941
Approx. Tax Levy for Tax Rate Calculation:	\$17,337,285
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$331,546	Lowering RE Tax Rate	\$0	\$331,546
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$331,546

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>Percent Collected</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>						
Lackawanna	134,577,723	128.8273	17,337,285				94.00000%		
Totals:	134,577,723		17,337,285	-	331,546	=	17,005,739	X	94.00000% = 15,985,395
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$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			\$5.00	\$0.00		50,000		50,000
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							50,000		50,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		1,850,000		1,850,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		275,000		275,000
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							2,125,000		2,125,000
Total Act 511, Current Taxes									2,175,000
Act 511 Tax Limit -->					1,058,033,755	X	12		12,696,405
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lackawanna	123.2798	128.8273	4.50%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,937,199
1200 Special Programs - Elementary / Secondary	6,950,672
1300 Vocational Education	871,012
1400 Other Instructional Programs - Elementary / Secondary	121,871
1500 Nonpublic School Programs	6,800
1700 Higher Education Programs for Secondary Students	5,000
Total Instruction	\$21,892,554
2000 Support Services	
2100 Support Services - Students	970,524
2200 Support Services - Instructional Staff	642,759
2300 Support Services - Administration	2,137,562
2400 Support Services - Pupil Health	309,917
2500 Support Services - Business	281,544
2600 Operation and Maintenance of Plant Services	2,214,840
2700 Student Transportation Services	1,663,248
2800 Support Services - Central	660,642
2900 Other Support Services	44,000
Total Support Services	\$8,925,036
3000 Operation of Non-Instructional Services	
3200 Student Activities	842,336
3300 Community Services	143,818
Total Operation of Non-Instructional Services	\$986,154
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,923,456
Total Other Expenditures and Financing Uses	\$2,923,456
Total Estimated Expenditures and Other Financing Uses	\$34,727,200

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,058,841
200 Personnel Services - Employee Benefits	5,388,780
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	48,000
500 Other Purchased Services	971,100
600 Supplies	250,600
700 Property	29,500
800 Other Objects	10,378
Total Regular Programs - Elementary / Secondary	\$13,937,199
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,231,051
200 Personnel Services - Employee Benefits	2,044,489
300 Purchased Professional and Technical Services	453,700
500 Other Purchased Services	2,175,500
600 Supplies	40,871
700 Property	4,561
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$6,950,672
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	151,567
200 Personnel Services - Employee Benefits	115,942
500 Other Purchased Services	589,803
600 Supplies	6,200
700 Property	5,000
800 Other Objects	2,500
Total Vocational Education	\$871,012
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,600
200 Personnel Services - Employee Benefits	8,521
300 Purchased Professional and Technical Services	600
500 Other Purchased Services	93,000
600 Supplies	150
Total Other Instructional Programs - Elementary / Secondary	\$121,871
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,800
Total Nonpublic School Programs	\$6,800
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	5,000
Total Higher Education Programs for Secondary Students	\$5,000
Total Instruction	\$21,892,554
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	495,289
200 Personnel Services - Employee Benefits	378,635
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	400
600 Supplies	26,200
Total Support Services - Students	\$970,524
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	310,219
200 Personnel Services - Employee Benefits	294,540
500 Other Purchased Services	1,000
600 Supplies	30,200
700 Property	800
800 Other Objects	6,000
Total Support Services - Instructional Staff	\$642,759
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	989,673
200 Personnel Services - Employee Benefits	780,189
300 Purchased Professional and Technical Services	233,250
500 Other Purchased Services	35,650
600 Supplies	45,050
700 Property	28,400
800 Other Objects	25,350
Total Support Services - Administration	\$2,137,562
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	171,776
200 Personnel Services - Employee Benefits	118,341
300 Purchased Professional and Technical Services	12,300
500 Other Purchased Services	500
600 Supplies	7,000
Total Support Services - Pupil Health	\$309,917
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	45,760
200 Personnel Services - Employee Benefits	49,739
300 Purchased Professional and Technical Services	134,825
500 Other Purchased Services	25,000
600 Supplies	5,000
700 Property	11,000
800 Other Objects	10,220
Total Support Services - Business	\$281,544
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	631,400
200 Personnel Services - Employee Benefits	465,895
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	462,304

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	138,706
600 Supplies	511,325
800 Other Objects	210
Total Operation and Maintenance of Plant Services	\$2,214,840
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	12,600
200 Personnel Services - Employee Benefits	5,478
500 Other Purchased Services	1,640,120
600 Supplies	5,000
800 Other Objects	50
Total Student Transportation Services	\$1,663,248
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	99,153
200 Personnel Services - Employee Benefits	73,088
300 Purchased Professional and Technical Services	191,696
600 Supplies	296,705
Total Support Services - Central	\$660,642
2900 <u>Other Support Services</u>	
500 Other Purchased Services	44,000
Total Other Support Services	\$44,000
Total Support Services	\$8,925,036
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	427,031
200 Personnel Services - Employee Benefits	215,555
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	72,000
600 Supplies	90,600
700 Property	21,000
800 Other Objects	8,150
Total Student Activities	\$842,336
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	99,891
200 Personnel Services - Employee Benefits	43,427
600 Supplies	500
Total Community Services	\$143,818
Total Operation of Non-Instructional Services	\$986,154
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,923,456

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$2,923,456
Total Other Expenditures and Financing Uses	\$2,923,456
TOTAL EXPENDITURES	\$34,727,200

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,500,000	5,000,000
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		
Other Capital Projects Fund	14,940,000	7,540,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	700,000
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	\$23,240,000	\$13,240,000

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$23,240,000	\$13,240,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	36,480,000	34,675,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	240,000	240,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,695,065	4,695,065
0599 Other Noncurrent Liabilities		
Total General Fund	\$41,415,065	\$39,610,065
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase 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	\$41,415,065	\$39,610,065	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$41,415,065	\$39,610,065

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	2,737,458
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,337,458
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,337,458