
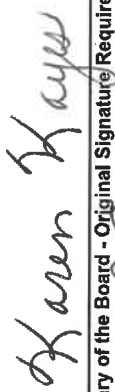



FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

<u>General Fund Budget Approval</u>	
 President of the Board - Original Signature Required	Date of Adoption of the General Fund Budget: 05/31/2022 Date 5/31/22
 Secretary of the Board - Original Signature Required	Date 5/31/22
 Chief School Administrator - Original Signature Required	Date 5/31/22
Anthony P Demalis	(570)527-2174 Extn :4022
Contact Person	Telephone Extension
dema@svbluedevils.org	
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shenandoah Valley SD	COUNTY : Schuylkill	AUN : 129547203
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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 2022-2023 (compared to 2021-2022)?

Yes

☐

No

☒

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

Total Budgeted Expenditures	\$24146077
Ending Unassigned Fund Balance	\$1192290
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.93%

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 5/31/22
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DUE DATE: AUGUST 15, 2022

Printed 5/31/2022 8:10:42 AM

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

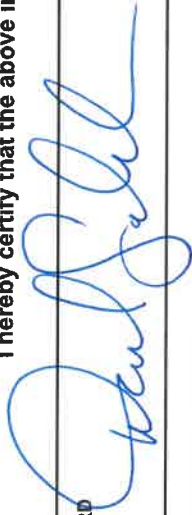
24 PS 6-687(a)(1)

(03/2006)

School District Name : Shenandoah Valley SD	County : Schuylkill	AUN Number : 129547203
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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 5/31/22
--	-----------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$124,688.00</div> <div>Function 2200, Object 200: \$142,417.00</div>	Tuition Reimbursement for all professional staff is coded to 2271-240 per the accounting manual.
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.	For any unanticipated or emergency expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For increases in contractual raises, health benefits, pension, special education, cyber/charter school tuition, and utilities. Also for capital improvements including technology and network upgrades, vehicles and uniforms.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	676,290	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,365,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,189,457	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,554,457</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,118,545	
7000 Revenue from State Sources	13,210,553	
8000 Revenue from Federal Sources	4,912,812	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,241,910</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$30,796,367</u>

LEA : 129547203 Shenandoah Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,385,190
6113 Public Utility Realty Taxes	4,400
6114 Payments in Lieu of Current Taxes - State / Local	101,000
6120 Current Per Capita Taxes, Section 679	7,500
6140 Current Act 511 Taxes - Flat Rate Assessments	15,950
6150 Current Act 511 Taxes - Proportional Assessments	644,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	481,000
6500 Earnings on Investments	28,000
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	166,000
6920 Contributions and Donations from Private Sources	6,500
6940 Tuition from Patrons	193,432
6960 Services Provided Other Local Governmental Units / LEAs	56,160
6990 Refunds and Other Miscellaneous Revenue	8,413
REVENUE FROM LOCAL SOURCES	\$5,118,545
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,269,711
7112 Basic Education Funding-Social Security	432,937
7160 Tuition for Orphans Subsidy	12,000
7170 School Improvement Grants	500
7250 Migratory Children	150
7271 Special Education funds for School-Aged Pupils	976,738
7311 Pupil Transportation Subsidy	215,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,635
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	482,051
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	395,016
7505 Ready to Learn Block Grant	237,689
7820 State Share of Retirement Contributions	2,146,126
REVENUE FROM STATE SOURCES	\$13,210,553
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	651,770
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,731
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	26,033

LEA : 129547203 Shenandoah Valley SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21St Century Schools	49,530
8519 NCLB, Title VI - Flexibility and Accountability	25,825
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,111,297
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,786,591
8751 ARP ESSER Learning Loss	93,035
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$4,912,812
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,241,910

Act 1 Index (current): 5.4%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$3,385,190	
Amount of Tax Relief for Homestead Exclusions	<u>\$395,016</u>	
Total Approx. Tax Revenue:	\$3,780,206	
Approx. Tax Levy for Tax Rate Calculation:	\$4,336,453	
	Schuylkill	Total

2021-22 Data		
a. Assessed Value	\$75,666,775	\$75,666,775
b. Real Estate Mills	56.9750	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$150,016,345	\$150,016,345
d. Assessed Value	\$76,111,505	\$76,111,505
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,311,115	\$4,311,115
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,311,115	\$4,311,115
(f Total * g)		
i. Base Mills Subject to Index	56.9750	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.88720%	85.88720%
k. Tax Levy Needed	\$4,336,453	\$4,336,453
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	56.9750	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$4,336,453	\$4,336,453
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,941,437
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,385,190
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$3,385,190	
Amount of Tax Relief for Homestead Exclusions	<u>\$395,016</u>	
Total Approx. Tax Revenue:	\$3,780,206	
Approx. Tax Levy for Tax Rate Calculation:	\$4,336,453	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	60.0516	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,570,618	\$4,570,618
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	\$3,805.00	
Number of Homestead/Farmstead Properties	1831	1831
Median Assessed Value of Homestead Properties		\$10,660

Act 1 Index (current): 5.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$3,385,190
Amount of Tax Relief for Homestead Exclusions	<u>\$395,016</u>
Total Approx. Tax Revenue:	\$3,780,206
Approx. Tax Levy for Tax Rate Calculation:	\$4,336,453
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$395,016	Lowering RE Tax Rate	\$0	\$395,016
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$395,016

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129547203 Shenandoah Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/1/2022 9:07:59 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Schuylkill	76,111,505	56.9750	4,336,453			85.88720%	
Totals:	76,111,505		4,336,453	- 395,016	= 3,941,437	X 85.88720%	= 3,385,190
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	7,500		
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			\$5.00	\$0.00	13,615	7,500
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	8,450	8,450
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						22,065	15,950
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%	570,000	570,000
6152	Current Act 511 Occupation Taxes			50.0000	0.000	136,150	48,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	26,000	26,000
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						732,150	644,000
Total Act 511, Current Taxes							659,950
Act 511 Tax Limit -->				150,016,345		X 12	1,800,196
				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> Schuylkill	56.9750	56.9750	0.00%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6152	Current Act 511 Occupation Taxes	50.0000	50.0000	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

LEA : 129547203 Shenandoah Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,565,094
1200 Special Programs - Elementary / Secondary	5,083,923
1300 Vocational Education	565,049
1400 Other Instructional Programs - Elementary / Secondary	100,681
1800 Pre-Kindergarten	355,482
Total Instruction	\$13,670,229
2000 Support Services	
2100 Support Services - Students	668,178
2200 Support Services - Instructional Staff	275,028
2300 Support Services - Administration	1,092,902
2400 Support Services - Pupil Health	286,614
2500 Support Services - Business	444,419
2600 Operation and Maintenance of Plant Services	5,074,972
2700 Student Transportation Services	589,446
2800 Support Services - Central	197,398
Total Support Services	\$8,628,957
3000 Operation of Non-Instructional Services	
3200 Student Activities	431,633
3300 Community Services	2,474
Total Operation of Non-Instructional Services	\$434,107
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,402,784
Total Other Expenditures and Financing Uses	\$1,402,784
Total Estimated Expenditures and Other Financing Uses	\$24,146,077

LEA : 129547203 Shenandoah Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,730,573
200 Personnel Services - Employee Benefits	2,674,878
300 Purchased Professional and Technical Services	315,035
500 Other Purchased Services	693,904
600 Supplies	150,059
800 Other Objects	645
Total Regular Programs - Elementary / Secondary	\$7,565,094
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,827,556
200 Personnel Services - Employee Benefits	1,421,620
300 Purchased Professional and Technical Services	865,684
500 Other Purchased Services	961,781
600 Supplies	6,772
800 Other Objects	510
Total Special Programs - Elementary / Secondary	\$5,083,923
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	113,490
200 Personnel Services - Employee Benefits	82,932
500 Other Purchased Services	365,260
600 Supplies	3,367
Total Vocational Education	\$565,049
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,890
200 Personnel Services - Employee Benefits	12,789
500 Other Purchased Services	42,040
600 Supplies	12,725
700 Property	4,237
Total Other Instructional Programs - Elementary / Secondary	\$100,681
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	204,015
200 Personnel Services - Employee Benefits	146,657
600 Supplies	4,810
Total Pre-Kindergarten	\$355,482
Total Instruction	\$13,670,229
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	369,986
200 Personnel Services - Employee Benefits	279,392
300 Purchased Professional and Technical Services	8,300
600 Supplies	10,350
800 Other Objects	150

LEA : 129547203 Shenandoah Valley SD

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Description	Amount
Total Support Services - Students	\$668,178
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	124,688
200 Personnel Services - Employee Benefits	142,417
300 Purchased Professional and Technical Services	900
500 Other Purchased Services	4,150
600 Supplies	973
700 Property	1,300
800 Other Objects	600
Total Support Services - Instructional Staff	\$275,028
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	563,130
200 Personnel Services - Employee Benefits	393,180
300 Purchased Professional and Technical Services	90,605
500 Other Purchased Services	22,010
600 Supplies	14,122
800 Other Objects	9,855
Total Support Services - Administration	\$1,092,902
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	144,185
200 Personnel Services - Employee Benefits	126,453
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	4,392
500 Other Purchased Services	250
600 Supplies	2,774
700 Property	7,980
800 Other Objects	330
Total Support Services - Pupil Health	\$286,614
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	226,590
200 Personnel Services - Employee Benefits	145,697
300 Purchased Professional and Technical Services	20,697
500 Other Purchased Services	46,735
600 Supplies	2,000
700 Property	1,500
800 Other Objects	1,200
Total Support Services - Business	\$444,419
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	529,664
200 Personnel Services - Employee Benefits	448,081
300 Purchased Professional and Technical Services	30,050
400 Purchased Property Services	135,426
500 Other Purchased Services	52,785
600 Supplies	145,114
700 Property	3,733,852

LEA : 129547203 Shenandoah Valley SD

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Description	Amount
Total Operation and Maintenance of Plant Services	\$5,074,972
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	224,131
200 Personnel Services - Employee Benefits	115,064
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	14,174
500 Other Purchased Services	117,560
600 Supplies	48,700
700 Property	67,017
Total Student Transportation Services	\$589,446
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	88,810
200 Personnel Services - Employee Benefits	65,400
300 Purchased Professional and Technical Services	24,288
500 Other Purchased Services	1,700
600 Supplies	17,200
Total Support Services - Central	\$197,398
Total Support Services	\$8,628,957
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	210,841
200 Personnel Services - Employee Benefits	49,795
300 Purchased Professional and Technical Services	33,395
400 Purchased Property Services	14,792
500 Other Purchased Services	13,544
600 Supplies	34,596
700 Property	66,375
800 Other Objects	8,295
Total Student Activities	\$431,633
3300 <u>Community Services</u>	
600 Supplies	474
800 Other Objects	2,000
Total Community Services	\$2,474
Total Operation of Non-Instructional Services	\$434,107
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	273,574
900 Other Uses of Funds	1,129,210

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,402,784
Total Other Expenditures and Financing Uses	\$1,402,784
TOTAL EXPENDITURES	\$24,146,077

LEA : 129547203 Shenandoah Valley SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	8,343,306	7,439,139
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	230,892	250,892
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	\$8,574,198	\$7,690,031

<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		

LEA : 129547203 Shenandoah Valley SD

<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	\$8,574,198	\$7,690,031

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	9,860,648	8,731,434
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	215,590	225,590
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,595,552	2,695,552
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,671,790	\$11,652,576
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		

<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		

<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		

<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		

<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	\$12,671,790	\$11,652,576

<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	\$12,671,790	\$11,652,576

Account Description	Amounts
0810 Nonspendable Fund Balance	676,290
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,458,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,192,290
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,650,290
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,326,580