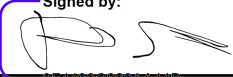
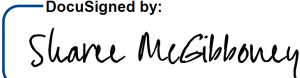
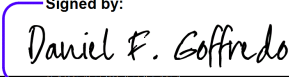


FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/01/2026

Signed by:  9F4493CB25AA44D President of the Board - Original Signature Required	6/2/2026 Date
DocuSigned by:  2BC2FF1718508F0 Secretary of the Board - Original Signature Required	6/3/2026 Date
Signed by:  61024B50FE8D421 Chief School Administrator - Original Signature Required	6/3/2026 Date
Susan Chambers Contact Person	(610)889-2125 Telephone Extn :52121 Extension
schambers@gvdsd.org Email Address	

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Great Valley SD	COUNTY : Chester	AUN : 124153503
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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 2026-2027 (compared to 2025-2026)?

Yes☒

No☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$144513164
Ending Unassigned Fund Balance	\$7225658
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.99%

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 Signed by:  61024B50EB5D421...	DATE 6/3/2026
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DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

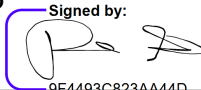
24 PS 6-687(a)(1)

(03/2006)

School District Name : Great Valley SD	County : Chester	AUN Number : 124153503
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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  Signed by: 9F4403C823AA44D...	DATE 4/21/2026
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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>
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 setup for any unknown related expenditures
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.	Setup to incur any expenditures that may result from unknown expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Cost incurred for future capital costs and other expenditures

<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	477,518	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	23,759,299	
0850 Unassigned Fund Balance	6,935,370	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$30,694,669</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	118,345,312	
7000 Revenue from State Sources	21,211,202	
8000 Revenue from Federal Sources	1,514,150	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$141,070,664</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$171,765,333</u>

LEA : 124153503 Great Valley SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	109,584,482
6112 Interim Real Estate Taxes	1,200,000
6113 Public Utility Realty Taxes	93,000
6150 Current Act 511 Taxes - Proportional Assessments	2,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	842,830
6910 Rentals	550,000
6990 Refunds and Other Miscellaneous Revenue	125,000
REVENUE FROM LOCAL SOURCES	\$118,345,312
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,520,173
7160 Tuition for Orphans Subsidy	47,707
7271 Special Education funds for School-Aged Pupils	1,695,756
7311 Pupil Transportation Subsidy	885,663
7312 Nonpublic and Charter School Pupil Transportation Subsidy	193,655
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	51,056
7330 Health Services (Medical, Dental, Nurse, Act 25)	104,329
7340 State Property Tax Reduction Allocation	1,837,547
7360 Safe Schools	190,554
7531 Ready to Learn-Foundation	136,602
7532 Ready to Learn-Adequacy Supplement	100,000
7810 State Share of Social Security and Medicare Taxes	2,099,030
7820 State Share of Retirement Contributions	9,349,130
REVENUE FROM STATE SOURCES	\$21,211,202
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	338,525
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	77,694
8516 Title III - Language Instruction for English Learners and Immigrant Students	68,204
8517 Title IV - 21st Century Schools	29,727

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,000,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,514,150
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	141,070,664

Act 1 Index (current): 3.5%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$109,584,482	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,837,547</u>	
Total Approx. Tax Revenue:		\$111,422,029	
Approx. Tax Levy for Tax Rate Calculation:		\$111,905,171	
		Chester	Total
2025-26 Data			
a. Assessed Value		\$4,273,882,445	\$4,273,882,445
b. Real Estate Mills		25.2200	
I. 2026-27 Data			
c. 2024 STEB Market Value		\$8,340,589,221	\$8,340,589,221
d. Assessed Value		\$4,287,554,448	\$4,287,554,448
e. Assessed Value of New Constr/ Renov		\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy		\$107,787,315	\$107,787,315
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy		\$107,787,315	\$107,787,315
(f Total * g)			
i. Base Mills Subject to Index		25.2200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		99.56105%	99.56105%
k. Tax Levy Needed		\$111,905,171	\$111,905,171
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate		26.1000	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$111,905,171	\$111,905,171
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$110,067,624
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$109,584,482
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$109,584,482	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,837,547</u>	
Total Approx. Tax Revenue:	\$111,422,029	
Approx. Tax Levy for Tax Rate Calculation:	\$111,905,171	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.1027	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$111,916,747	\$111,916,747
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	\$8,286.02	
Number of Homestead/Farmstead Properties	8502	8502
Median Assessed Value of Homestead Properties		\$219,490

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$109,584,482
Amount of Tax Relief for Homestead Exclusions	<u>\$1,837,547</u>
Total Approx. Tax Revenue:	\$111,422,029
Approx. Tax Levy for Tax Rate Calculation:	\$111,905,171
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,837,547	Lowering RE Tax Rate	\$0	\$1,837,547
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,837,547

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>		
Chester	4,287,554,448	26.1000	111,905,171				99.56105%		
Totals:				4,287,554,448	111,905,171	-	1,837,547	=	110,067,624 X 99.56105% = 109,584,482
				<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			\$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>			<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			0.000%	0.000%	0	0		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,700,000	2,700,000		
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				2,700,000			2,700,000		
Total Act 511, Current Taxes							2,700,000		
Act 511 Tax Limit -->				8,340,589,221 X		12	100,087,071		
				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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Chester	25.2200	26.1000	3.49%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	57,118,774
1200 Special Programs - Elementary / Secondary	31,046,401
1300 Vocational Education	1,204,000
1400 Other Instructional Programs - Elementary / Secondary	44
1500 Nonpublic School Programs	25,126
Total Instruction	\$89,394,345
2000 Support Services	
2100 Support Services - Students	5,088,987
2200 Support Services - Instructional Staff	4,562,320
2300 Support Services - Administration	8,006,446
2400 Support Services - Pupil Health	1,638,390
2500 Support Services - Business	1,470,992
2600 Operation and Maintenance of Plant Services	8,470,890
2700 Student Transportation Services	7,263,226
2800 Support Services - Central	2,902,736
2900 Other Support Services	49,999
Total Support Services	\$39,453,986
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,210,615
Total Operation of Non-Instructional Services	\$2,210,615
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	13,354,218
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$13,454,218
Total Estimated Expenditures and Other Financing Uses	\$144,513,164

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	32,194,457
200 Personnel Services - Employee Benefits	19,302,002
300 Purchased Professional and Technical Services	2,461,036
400 Purchased Property Services	15,600
500 Other Purchased Services	1,108,314
600 Supplies	2,012,615
700 Property	887
800 Other Objects	23,863
Total Regular Programs - Elementary / Secondary	\$57,118,774
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,996,589
200 Personnel Services - Employee Benefits	4,581,173
300 Purchased Professional and Technical Services	14,664,358
500 Other Purchased Services	3,520,402
600 Supplies	257,498
800 Other Objects	26,381
Total Special Programs - Elementary / Secondary	\$31,046,401
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,204,000
Total Vocational Education	\$1,204,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	44
Total Other Instructional Programs - Elementary / Secondary	\$44
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,126
Total Nonpublic School Programs	\$25,126
Total Instruction	\$89,394,345
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,223,945
200 Personnel Services - Employee Benefits	1,843,910
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,982
600 Supplies	16,372
800 Other Objects	1,278
Total Support Services - Students	\$5,088,987
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,623,360
200 Personnel Services - Employee Benefits	1,441,551
300 Purchased Professional and Technical Services	134,716
400 Purchased Property Services	100

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	48,000
600 Supplies	309,993
800 Other Objects	4,600
Total Support Services - Instructional Staff	\$4,562,320
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,204,758
200 Personnel Services - Employee Benefits	2,523,182
300 Purchased Professional and Technical Services	912,551
400 Purchased Property Services	31,500
500 Other Purchased Services	66,676
600 Supplies	189,269
800 Other Objects	78,510
Total Support Services - Administration	\$8,006,446
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	823,164
200 Personnel Services - Employee Benefits	488,214
300 Purchased Professional and Technical Services	297,569
400 Purchased Property Services	3,000
600 Supplies	25,628
800 Other Objects	815
Total Support Services - Pupil Health	\$1,638,390
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	819,103
200 Personnel Services - Employee Benefits	452,639
300 Purchased Professional and Technical Services	115,250
500 Other Purchased Services	17,000
600 Supplies	52,000
800 Other Objects	15,000
Total Support Services - Business	\$1,470,992
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,947,080
200 Personnel Services - Employee Benefits	1,231,943
300 Purchased Professional and Technical Services	138,000
400 Purchased Property Services	2,962,840
500 Other Purchased Services	482,300
600 Supplies	1,706,827
800 Other Objects	1,900
Total Operation and Maintenance of Plant Services	\$8,470,890
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	121,722
200 Personnel Services - Employee Benefits	66,791
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	7,021,443
600 Supplies	11,150
800 Other Objects	120

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$7,263,226
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	578,634
200 Personnel Services - Employee Benefits	320,158
300 Purchased Professional and Technical Services	1,563,850
400 Purchased Property Services	168,000
500 Other Purchased Services	156,100
600 Supplies	69,500
700 Property	46,494
Total Support Services - Central	\$2,902,736
2900 <u>Other Support Services</u>	
500 Other Purchased Services	49,999
Total Other Support Services	\$49,999
Total Support Services	\$39,453,986
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,186,418
200 Personnel Services - Employee Benefits	511,928
300 Purchased Professional and Technical Services	95,772
400 Purchased Property Services	45,700
500 Other Purchased Services	178,034
600 Supplies	152,223
800 Other Objects	40,540
Total Student Activities	\$2,210,615
Total Operation of Non-Instructional Services	\$2,210,615
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	13,354,218
Total Interfund Transfers - Out	\$13,354,218
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$13,454,218
TOTAL EXPENDITURES	\$144,513,164

LEA : 124153503 Great Valley SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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 Cash and Short-Term Investments		

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	35,000,000	35,000,000
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	6,000,000	6,000,000
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>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$41,000,000	\$41,000,000
TOTAL CASH AND INVESTMENTS	\$41,000,000	\$41,000,000

LEA : 124153503 Great Valley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	62,268,596	59,413,223
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		
Total General Fund	\$62,268,596	\$59,413,223
Public Purpose (Expendable) Trust Fund		
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		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
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		
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 and Other Right-To-Use 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		

LEA : 124153503 Great Valley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
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		
Total Other Capital Projects Fund		
Debt Service Fund		
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		
Total Debt Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
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		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
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		
Total Child Care Operations Fund		
Other Enterprise Funds		
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		
Total Other Enterprise Funds		
Internal Service Fund		
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		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Private Purpose Trust Fund		
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		
Total Private Purpose Trust Fund		
Investment Trust Fund		
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		
Total Investment Trust Fund		
Pension Trust Fund		
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		
Total Pension Trust Fund		
Activity Fund		
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		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Agency Fund		
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		
Total Other Agency Fund		
Permanent Fund		
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$62,268,596	\$59,413,223

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	2,745,376	2,855,373
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	\$2,745,376	\$2,855,373
TOTAL INDEBTEDNESS	\$65,013,972	\$62,268,596

Account Description	Amounts
0810 Nonspendable Fund Balance	477,518
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	20,026,511
0850 Unassigned Fund Balance	7,225,658
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,252,169
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$27,829,687