

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2023



President of the Board - Original Signature Required

6/8/2023

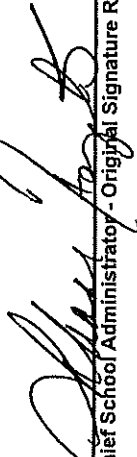
Date



Secretary of the Board - Original Signature Required

6/8/2023

Date



Chief School Administrator - Original Signature Required

6/8/2023

Date

Eric Miller

Contact Person

(814)535-5005

Extn :

Telephone

Extension

emiller@cvk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conemaugh Valley SD	COUNTY : Cambria	AUN : 108111403
--	---------------------	--------------------

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.

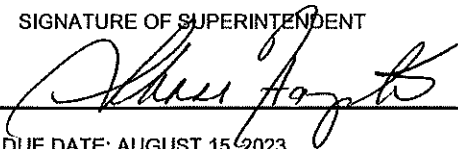
Total Budgeted Expenditures	\$16154450
Ending Unassigned Fund Balance	\$5773461
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	35.73%

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 6/8/2023
---	------------------

DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Conemaugh Valley SD	County : Cambria	AUN Number : 108111403
---	---------------------	---------------------------

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 6/8/2023
---	------------------

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

Val Number	Description	Justification
5160	<div>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</div> <div>Function 3300, Object 100: \$0.00</div> <div>Function 3300, Object 200: \$37,000.00 . Provide a justification.</div>	<div>This expense is a portion of the state FICA and Retirement reimbursement that the district receives that is due the cafeteria.</div>
5200	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 1100, Object 100: \$2,371,400.00</div> <div>Function 1100, Object 200: \$2,694,550.00</div>	<div>The total cost of benefits is greater than the total salaries for employees in this function.</div>
5210	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 1200, Object 100: \$947,000.00</div> <div>Function 1200, Object 200: \$975,400.00</div>	<div>The total cost of benefits is greater than the total salaries for employees in this function.</div>
5230	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 1400, Object 100: \$149,000.00</div> <div>Function 1400, Object 200: \$167,400.00</div>	<div>The total cost of benefits is greater than the total salaries for employees in this function.</div>
5250	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2100, Object 100: \$86,000.00</div> <div>Function 2100, Object 200: \$97,200.00</div>	<div>The total cost of benefits is greater than the total salaries for employees in this function.</div>
5270	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2300, Object 100: \$607,300.00</div> <div>Function 2300, Object 200: \$701,900.00</div>	<div>The total cost of benefits is greater than the total salaries for employees in this function.</div>
5290	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2500, Object 100: \$211,800.00</div> <div>Function 2500, Object 200: \$248,600.00</div>	<div>The total cost of benefits is greater than the total salaries for employees in this function.</div>
5300	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2600, Object 100: \$449,000.00</div> <div>Function 2600, Object 200: \$480,700.00</div>	<div>The total cost of benefits is greater than the total salaries for employees in this function.</div>

5360	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 3300, Object 100: \$0.00</div> <div>Function 3300, Object 200: \$37,000.00</div>	<div>The total cost of benefits is greater than the total salaries for employees in this function.</div>
8080	<div>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.</div>	<div>Unassigned Fund Balance will be used for future operational expenses including salaries, benefits, and PSERS employer contributions as well as long term debt payments.</div>

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,368,911	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,368,911</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,275,000	
7000 Revenue from State Sources	10,678,445	
8000 Revenue from Federal Sources	600,555	
9000 Other Financing Sources	5,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$14,559,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$21,927,911</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,095,000
6113 Public Utility Realty Taxes	3,000
6140 Current Act 511 Taxes - Flat Rate Assessments	6,000
6150 Current Act 511 Taxes - Proportional Assessments	705,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	200,000
6500 Earnings on Investments	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	186,000
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,275,000</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,437,000
7112 Basic Education Funding-Social Security	314,500
7271 Special Education funds for School-Aged Pupils	722,000
7292 Pre-K Counts	376,000
7311 Pupil Transportation Subsidy	590,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	157,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	342,945
7360 Safe Schools	37,500
7505 Ready to Learn Block Grant	171,000
7506 PAsmart Grants	107,600
7820 State Share of Retirement Contributions	1,382,300
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,678,445</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	305,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,000
8517 Title IV - 21st Century Schools	25,000
8519 Title V - Flexibility and Accountability	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	203,055
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$600,555</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9500 Capital Contributions	5,000
<b>OTHER FINANCING SOURCES</b>	<b>\$5,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,559,000</b>



Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,095,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$342,945</u>	
Total Approx. Tax Revenue:	\$2,437,945	
Approx. Tax Levy for Tax Rate Calculation:	\$2,657,134	
	Cambria	Total

2022-23 Data		
a. Assessed Value	\$44,484,750	\$44,484,750
b. Real Estate Mills	59.7772	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$195,712,282	\$195,712,282
d. Assessed Value	\$44,450,630	\$44,450,630
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$2,659,174	\$2,659,174
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,659,174	\$2,659,174
(f Total * g)		
i. Base Mills Subject to Index	59.7772	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.52849%	90.52849%
k. Tax Levy Needed	\$2,657,134	\$2,657,134
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	59.7772	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,657,134	\$2,657,134
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,314,189
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,095,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,095,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$342,945</u>	
Total Approx. Tax Revenue:	\$2,437,945	
Approx. Tax Levy for Tax Rate Calculation:	\$2,657,134	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	63.3638	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,816,561	\$2,816,561
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	\$3,057.00	
Number of Homestead/Farmstead Properties	1877	1877
Median Assessed Value of Homestead Properties		\$12,500

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,095,000
Amount of Tax Relief for Homestead Exclusions	<u>\$342,945</u>
Total Approx. Tax Revenue:	\$2,437,945
Approx. Tax Levy for Tax Rate Calculation:	\$2,657,134
	Cambria
	Total

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$342,945	Lowering RE Tax Rate	\$0	\$342,945
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$342,945

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>						
Cambria	44,450,630	59.7772	2,657,134				90.52849%		
Totals:	44,450,630		2,657,134	-	342,945	=	2,314,189	X	90.52849% = 2,095,000
				<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		6,000		6,000
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							6,000		6,000
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%		665,000		665,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		40,000		40,000
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							705,000		705,000
Total Act 511, Current Taxes									711,000
Act 511 Tax Limit -->					195,712,282	X	12		2,348,547
					Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Cambria	59.7772	59.7772	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.0%				

LEA : 108111403     Conemaugh Valley SD

Printed 6/14/2023 8:55:06 AM

<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		6,114,950
1200 Special Programs - Elementary / Secondary		2,399,400
1300 Vocational Education		481,300
1400 Other Instructional Programs - Elementary / Secondary		321,400
1500 Nonpublic School Programs		1,000
1800 Pre-Kindergarten		376,000
<b>Total Instruction</b>		<b>\$9,694,050</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		220,200
2200 Support Services - Instructional Staff		261,400
2300 Support Services - Administration		1,405,200
2400 Support Services - Pupil Health		167,800
2500 Support Services - Business		477,900
2600 Operation and Maintenance of Plant Services		1,560,700
2700 Student Transportation Services		1,060,000
2800 Support Services - Central		10,000
<b>Total Support Services</b>		<b>\$5,163,200</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		442,200
3300 Community Services		37,000
<b>Total Operation of Non-Instructional Services</b>		<b>\$479,200</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		818,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$818,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$16,154,450</b>

LEA : 108111403     Conemaugh Valley SD

Printed 6/14/2023 8:55:07 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,371,400
200 Personnel Services - Employee Benefits	2,694,550
300 Purchased Professional and Technical Services	169,000
400 Purchased Property Services	2,000
500 Other Purchased Services	746,000
600 Supplies	78,000
700 Property	48,000
800 Other Objects	6,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,114,950</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	947,000
200 Personnel Services - Employee Benefits	975,400
300 Purchased Professional and Technical Services	465,000
500 Other Purchased Services	1,000
600 Supplies	6,000
700 Property	4,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,399,400</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	118,500
200 Personnel Services - Employee Benefits	102,300
400 Purchased Property Services	1,000
500 Other Purchased Services	256,000
600 Supplies	2,500
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$481,300</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	149,000
200 Personnel Services - Employee Benefits	167,400
300 Purchased Professional and Technical Services	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$321,400</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,000
<b>Total Nonpublic School Programs</b>	<b>\$1,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
300 Purchased Professional and Technical Services	376,000
<b>Total Pre-Kindergarten</b>	<b>\$376,000</b>
<b>Total Instruction</b>	<b>\$9,694,050</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	86,000

LEA : 108111403      Conemaugh Valley SD

Printed 6/14/2023 8:55:07 AM

<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	97,200
300	Purchased Professional and Technical Services	33,000
500	Other Purchased Services	1,000
600	Supplies	2,000
800	Other Objects	1,000
<b>Total Support Services - Students</b>		<b>\$220,200</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	93,500
200	Personnel Services - Employee Benefits	91,900
600	Supplies	63,000
700	Property	12,000
800	Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>		<b>\$261,400</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	607,300
200	Personnel Services - Employee Benefits	701,900
300	Purchased Professional and Technical Services	56,000
400	Purchased Property Services	500
500	Other Purchased Services	16,000
600	Supplies	13,500
700	Property	2,000
800	Other Objects	8,000
<b>Total Support Services - Administration</b>		<b>\$1,405,200</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	81,500
200	Personnel Services - Employee Benefits	77,300
300	Purchased Professional and Technical Services	3,000
400	Purchased Property Services	1,000
600	Supplies	3,000
700	Property	1,500
800	Other Objects	500
<b>Total Support Services - Pupil Health</b>		<b>\$167,800</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	211,800
200	Personnel Services - Employee Benefits	248,600
300	Purchased Professional and Technical Services	11,000
500	Other Purchased Services	2,000
600	Supplies	2,000
700	Property	500
800	Other Objects	2,000
<b>Total Support Services - Business</b>		<b>\$477,900</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	449,000
200	Personnel Services - Employee Benefits	480,700
300	Purchased Professional and Technical Services	144,000



LEA : 108111403     Conemaugh Valley SD

Printed 6/14/2023 8:55:07 AM

<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	259,000
500	Other Purchased Services	85,000
600	Supplies	115,000
700	Property	28,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,560,700</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	1,060,000
<b>Total Student Transportation Services</b>		<b>\$1,060,000</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	6,300
200	Personnel Services - Employee Benefits	2,700
300	Purchased Professional and Technical Services	1,000
<b>Total Support Services - Central</b>		<b>\$10,000</b>
<b>Total Support Services</b>		<b>\$5,163,200</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	155,400
200	Personnel Services - Employee Benefits	65,800
300	Purchased Professional and Technical Services	35,000
400	Purchased Property Services	10,000
500	Other Purchased Services	46,000
600	Supplies	15,000
700	Property	16,000
800	Other Objects	99,000
<b>Total Student Activities</b>		<b>\$442,200</b>
<b>3300 <u>Community Services</u></b>		
200	Personnel Services - Employee Benefits	37,000
<b>Total Community Services</b>		<b>\$37,000</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$479,200</b>
<b>5000 Other Expenditures and Financing Uses</b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800	Other Objects	1,000
900	Other Uses of Funds	817,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>		<b>\$818,000</b>
<b>Total Other Expenditures and Financing Uses</b>		<b>\$818,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$16,154,450</b>

LEA : 108111403     Conemaugh Valley SD

Printed 6/14/2023 8:55:08 AM

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,771,931	3,176,481
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	2,596,980	2,596,980
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,368,911	\$5,773,461

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 108111403     Conemaugh Valley SD

Printed 6/14/2023 8:55:08 AM

<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	\$7,368,911	\$5,773,461

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	12,345,000	11,706,950
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 General Fund</b>	<b>\$12,345,000</b>	<b>\$11,706,950</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$12,345,000</b>	<b>\$11,706,950</b>



<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$12,345,000	\$11,706,950

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,773,461
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,773,461
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,773,461