

## FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2019

President of the Board - Original Signature Required

Date 6/11/2019

Secretary of the Board - Original Signature Required

Date 6/11/2019

Chief School Administrator - Original Signature Required

Date 6/11/2019

Eric Miller

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Contact Person

Telephone Extension

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Email Address

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conemaugh Valley SD	COUNTY : Cambria	AUN : 108111403
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2019-2020 (compared to 2018-2019) ?

Yes

☐

No

☒

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$12727100
Ending Unassigned Fund Balance	\$2106072
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

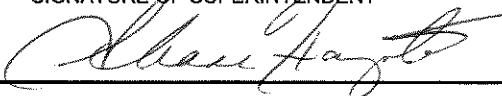
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/11/2019
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DUE DATE: AUGUST 15, 2019

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Conemaugh Valley SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108111403
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/11/2019
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**DUE DATE:**  
 IMMEDIATELY FOLLOWING  
 ADOPTION OF PROPOSED  
 FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5220	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1300, Object 100: \$136,000.00 Function 1300, Object 200: \$137,300.00</p>	<p>The total cost of medical insurance for professional staff under Function 1300 is greater than the salaries for those employees.</p>
5300	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2600, Object 100: \$335,000.00 Function 2600, Object 200: \$356,300.00</p>	<p>The total cost of medical insurance for support staff under Function 2600 is greater than the salaries for those employees.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Current Assigned/Unassigned Fund Balance is within policy and state guidelines.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance is for future healthcare costs, PSERS employer contributions, and long term debt payments.</p>

ITEM	AMOUNTS	
<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	4,301,100	
0850 Unassigned Fund Balance	2,106,072	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,407,172</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,062,233	
7000 Revenue from State Sources	9,329,867	
8000 Revenue from Federal Sources	330,000	
9000 Other Financing Sources	5,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$12,727,100</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$19,134,272</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,065,033
6113 Public Utility Realty Taxes	3,000
6140 Current Act 511 Taxes - Flat Rate Assessments	3,500
6150 Current Act 511 Taxes - Proportional Assessments	555,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	185,000
6500 Earnings on Investments	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	165,700
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,062,233</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,975,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	595,000
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	530,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	174,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	272,167
7505 Ready to Learn Block Grant	170,000
7810 State Share of Social Security and Medicare Taxes	225,000
7820 State Share of Retirement Contributions	1,059,700
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,329,867</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$330,000</b>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000
<b>OTHER FINANCING SOURCES</b>	<b>\$5,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>12,727,100</b>

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,065,033	
Amount of Tax Relief for Homestead Exclusions	<u>\$272,167</u>	
Total Approx. Tax Revenue:	\$2,337,200	
Approx. Tax Levy for Tax Rate Calculation:	\$2,633,356	
	Cambria	Total

2018-19 Data		
a. Assessed Value	\$43,811,050	\$43,811,050
b. Real Estate Mills	59.7772	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$187,863,372	\$187,863,372
d. Assessed Value	\$44,052,850	\$44,052,850
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$2,618,902	\$2,618,902
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$2,618,902	\$2,618,902
(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	87.45735%	87.45735%
k. Tax Levy Needed	\$2,633,356	\$2,633,356
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	59.7772	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,633,356	\$2,633,356
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,361,189
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,065,033
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,065,033	
Amount of Tax Relief for Homestead Exclusions	<u>\$272,167</u>	
Total Approx. Tax Revenue:	\$2,337,200	
Approx. Tax Levy for Tax Rate Calculation:	\$2,633,356	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	61.8096	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,722,889	\$2,722,889
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	\$2,303.00	
Number of Homestead/Farmstead Properties	1977	1977
Median Assessed Value of Homestead Properties		\$12,110



Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,065,033
Amount of Tax Relief for Homestead Exclusions	<u>\$272,167</u>
Total Approx. Tax Revenue:	\$2,337,200
Approx. Tax Levy for Tax Rate Calculation:	\$2,633,356
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$272,167	Lowering RE Tax Rate	\$0	\$272,167
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$272,167

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>		
Cambria	44,052,850	59.7772	2,633,356			87.45735%		
Totals:	44,052,850		2,633,356	-	272,167 =	2,361,189 X	87.45735% = 2,065,033	
				<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	3,500	3,500	
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						3,500	3,500	
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%	530,000	530,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	25,000	25,000	
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						555,000	555,000	
Total Act 511, Current Taxes							558,500	
Act 511 Tax Limit -->					187,863,372 X	12	2,254,360	
					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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Cambria	59.7772	59.7772	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,622,400
1200 Special Programs - Elementary / Secondary	1,386,800
1300 Vocational Education	442,800
1400 Other Instructional Programs - Elementary / Secondary	346,000
1500 Nonpublic School Programs	1,000
1800 Pre-Kindergarten	258,900
<b>Total Instruction</b>	<b>\$7,057,900</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	299,100
2200 Support Services - Instructional Staff	307,800
2300 Support Services - Administration	933,500
2400 Support Services - Pupil Health	128,800
2500 Support Services - Business	335,700
2600 Operation and Maintenance of Plant Services	1,598,900
2700 Student Transportation Services	820,000
2800 Support Services - Central	8,600
2900 Other Support Services	1,000
<b>Total Support Services</b>	<b>\$4,433,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	397,800
<b>Total Operation of Non-Instructional Services</b>	<b>\$397,800</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	837,000
5200 Interfund Transfers - Out	1,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$838,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$12,727,100</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,071,000
200 Personnel Services - Employee Benefits	1,775,900
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	2,000
500 Other Purchased Services	437,500
600 Supplies	98,000
700 Property	74,000
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,622,400</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	507,600
200 Personnel Services - Employee Benefits	398,200
300 Purchased Professional and Technical Services	470,000
500 Other Purchased Services	1,000
600 Supplies	6,000
700 Property	4,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,386,800</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	136,000
200 Personnel Services - Employee Benefits	137,300
400 Purchased Property Services	1,000
500 Other Purchased Services	160,500
600 Supplies	5,500
700 Property	2,500
<b>Total Vocational Education</b>	<b>\$442,800</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	178,000
200 Personnel Services - Employee Benefits	158,000
300 Purchased Professional and Technical Services	5,000
600 Supplies	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$346,000</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>	
100 Personnel Services - Salaries	140,700
200 Personnel Services - Employee Benefits	108,200
500 Other Purchased Services	1,000
600 Supplies	9,000
<b>Total Pre-Kindergarten</b>	<b>\$258,900</b>
<b>Total Instruction</b>	<b>\$7,057,900</b>

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	131,600
200 Personnel Services - Employee Benefits	109,500
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	41,000
600 Supplies	1,000
700 Property	1,000
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$299,100</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	70,500
200 Personnel Services - Employee Benefits	35,800
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	186,500
700 Property	9,000
800 Other Objects	3,000
<b>Total Support Services - Instructional Staff</b>	<b>\$307,800</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	452,000
200 Personnel Services - Employee Benefits	388,500
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	1,000
500 Other Purchased Services	23,000
600 Supplies	11,500
700 Property	5,500
800 Other Objects	9,000
<b>Total Support Services - Administration</b>	<b>\$933,500</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	62,400
200 Personnel Services - Employee Benefits	50,900
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	2,000
500 Other Purchased Services	500
600 Supplies	4,000
700 Property	2,000
800 Other Objects	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$128,800</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	172,200
200 Personnel Services - Employee Benefits	155,500
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	3,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,000
700 Property	1,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$335,700</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	335,000
200 Personnel Services - Employee Benefits	356,300
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	613,100
500 Other Purchased Services	67,000
600 Supplies	140,000
700 Property	26,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,598,900</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	820,000
<b>Total Student Transportation Services</b>	<b>\$820,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,600
<b>Total Support Services - Central</b>	<b>\$8,600</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	1,000
<b>Total Other Support Services</b>	<b>\$1,000</b>
<b>Total Support Services</b>	<b>\$4,433,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	154,400
200 Personnel Services - Employee Benefits	64,900
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	2,000
500 Other Purchased Services	47,000
600 Supplies	10,000
700 Property	25,000
800 Other Objects	73,500
<b>Total Student Activities</b>	<b>\$397,800</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$397,800</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	837,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$837,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,000
Total Other Expenditures and Financing Uses	\$838,000
TOTAL EXPENDITURES	\$12,727,100



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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,407,172	3,407,172
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	3,000,000	3,065,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,407,172</b>	<b>\$6,472,172</b>

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,407,172	\$6,472,172

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	13,665,000	13,260,000
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		
<b>Total General Fund</b>	<b>\$13,665,000</b>	<b>\$13,260,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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-Purchase 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-Purchase 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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase 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>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
0530 Lease-Purchase 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>\$13,665,000</b>	<b>\$13,260,000</b>	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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	\$13,665,000	\$13,260,000



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,301,100
0850 Unassigned Fund Balance	2,106,072
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,407,172
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,407,172