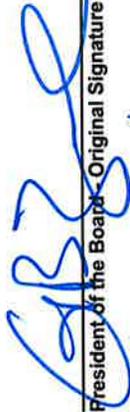


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2020


President of the Board - Original Signature Required

6-26-2020

Date


Secretary of the Board - Original Signature Required

6-26-2020

Date


Chief School Administrator - Original Signature Required

6-26-2020

Date

John Maly

Contact Person

(724)775-5600

Telephone

Extn :11016

Extension

jmal@centralvalleyisd.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Valley SD	COUNTY : Beaver	AUN : 127042003
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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 2020-2021 (compared to 2019-2020)? Yes No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$38422069
Ending Unassigned Fund Balance	\$800753
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.1%

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 6/26/20
--	-----------------

DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

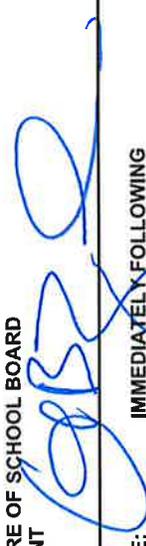
24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Valley SD	County : Beaver	AUN Number : 127042003
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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 5-21-2020
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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>
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.	Fund Balance will be used for general operations

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

746,455

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$746,455

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

21,856,896

7000 Revenue from State Sources

16,021,732

8000 Revenue from Federal Sources

597,739

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$38,476,367

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$39,222,822

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,421,862
6113 Public Utility Realty Taxes	16,538
6114 Payments in Lieu of Current Taxes - State / Local	449,596
6140 Current Act 511 Taxes - Flat Rate Assessments	44,650
6150 Current Act 511 Taxes - Proportional Assessments	2,897,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	522,500
6500 Earnings on Investments	71,250
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	265,000
6910 Rentals	11,000
6940 Tuition from Patrons	42,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$21,856,896
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,831,662
7271 Special Education funds for School-Aged Pupils	1,643,811
7311 Pupil Transportation Subsidy	770,710
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	237,409
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	840,682
7505 Ready to Learn Block Grant	324,054
7810 State Share of Social Security and Medicare Taxes	615,288
7820 State Share of Retirement Contributions	2,716,116
REVENUE FROM STATE SOURCES	\$16,021,732
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	6,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	326,009
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,493
8517 NCLB, Title IV - 21st Century Schools	25,237
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	180,000
REVENUE FROM FEDERAL SOURCES	\$597,739
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,476,367

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,421,862
Amount of Tax Relief for Homestead Exclusions	<u>\$840,682</u>
Total Approx. Tax Revenue:	\$18,262,544
Approx. Tax Levy for Tax Rate Calculation:	\$18,916,903

Beaver

Total

2019-20 Data		
a. Assessed Value	\$299,523,040	\$299,523,040
b. Real Estate Mills	60.0000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,220,145,627	\$1,220,145,627
d. Assessed Value	\$305,209,790	\$305,209,790
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$17,971,382	\$17,971,382
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$17,971,382	\$17,971,382
(f Total * g)		
i. Base Mills Subject to Index	60.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.38000%	96.38000%
k. Tax Levy Needed	\$18,916,903	\$18,916,903
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	61.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,916,903	\$18,916,903
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,076,221
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,421,862
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,421,862	
Amount of Tax Relief for Homestead Exclusions	<u>\$840,682</u>	
Total Approx. Tax Revenue:	\$18,262,544	
Approx. Tax Levy for Tax Rate Calculation:	\$18,916,903	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	61.9800	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,916,903	\$18,916,903
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	\$2,992.00	
Number of Homestead/Farmstead Properties	4534	4534
Median Assessed Value of Homestead Properties		\$28,350

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,421,862
Amount of Tax Relief for Homestead Exclusions	<u>\$840,682</u>
Total Approx. Tax Revenue:	\$18,262,544
Approx. Tax Levy for Tax Rate Calculation:	\$18,916,903

Beaver	Total
---------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$840,682	Lowering RE Tax Rate	\$0		\$840,682
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$840,682

CODE

6111 Current Real Estate Taxes

<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>
Beaver	305,209,790	61.9800	18,916,903			96.38000%	
Totals:	305,209,790		18,916,903	840,682 =	18,076,221 X	96.38000% =	17,421,862

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	44,650
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes– Flat Rate Assessments 44,650 44,650

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,356,000	2,356,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	285,000	285,000
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	0.7500	0.5000	256,500	256,500
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes– Proportional Assessments 2,897,500 2,897,500

Total Act 511, Current Taxes 2,942,150

Act 511 Tax Limit -->	1,220,145,627 X	12	14,641,748
	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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Beaver	60.0000	61.9800	3.30%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.3%	0.5000	0.5000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,264,638
1200 Special Programs - Elementary / Secondary	4,673,721
1300 Vocational Education	355,000
1400 Other Instructional Programs - Elementary / Secondary	11,327
Total Instruction	\$24,304,686
2000 Support Services	
2100 Support Services - Students	984,778
2200 Support Services - Instructional Staff	449,815
2300 Support Services - Administration	1,679,825
2400 Support Services - Pupil Health	377,606
2500 Support Services - Business	475,949
2600 Operation and Maintenance of Plant Services	3,424,677
2700 Student Transportation Services	2,033,500
2800 Support Services - Central	820,426
2900 Other Support Services	25,000
Total Support Services	\$10,271,576
3000 Operation of Non-Instructional Services	
3200 Student Activities	649,363
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$669,363
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,176,444
Total Other Expenditures and Financing Uses	\$3,176,444
Total Estimated Expenditures and Other Financing Uses	\$38,422,069

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,585,662
200 Personnel Services - Employee Benefits	7,059,292
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	92,184
500 Other Purchased Services	1,134,000
600 Supplies	343,500
700 Property	6,000
800 Other Objects	19,000
Total Regular Programs - Elementary / Secondary	\$19,264,638
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,041,521
200 Personnel Services - Employee Benefits	1,219,530
300 Purchased Professional and Technical Services	626,370
500 Other Purchased Services	757,800
600 Supplies	21,000
800 Other Objects	7,500
Total Special Programs - Elementary / Secondary	\$4,673,721
1300 <u>Vocational Education</u>	
500 Other Purchased Services	355,000
Total Vocational Education	\$355,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	4,327
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$11,327
Total Instruction	\$24,304,686
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	559,055
200 Personnel Services - Employee Benefits	352,023
300 Purchased Professional and Technical Services	33,500
500 Other Purchased Services	500
600 Supplies	34,600
800 Other Objects	5,100
Total Support Services - Students	\$984,778
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	219,904
200 Personnel Services - Employee Benefits	141,561
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,000
500 Other Purchased Services	14,000
600 Supplies	70,150

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Support Services - Instructional Staff	\$449,815
2300 Support Services - Administration	
100 Personnel Services - Salaries	935,171
200 Personnel Services - Employee Benefits	596,209
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	35,845
600 Supplies	18,900
800 Other Objects	27,700
Total Support Services - Administration	\$1,679,825
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	190,198
200 Personnel Services - Employee Benefits	173,908
300 Purchased Professional and Technical Services	1,150
400 Purchased Property Services	1,500
600 Supplies	9,100
800 Other Objects	1,750
Total Support Services - Pupil Health	\$377,606
2500 Support Services - Business	
100 Personnel Services - Salaries	198,098
200 Personnel Services - Employee Benefits	146,741
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	11,660
500 Other Purchased Services	70,450
600 Supplies	8,000
800 Other Objects	3,000
Total Support Services - Business	\$475,949
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,160,774
200 Personnel Services - Employee Benefits	1,053,969
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	731,000
500 Other Purchased Services	95,934
600 Supplies	298,000
700 Property	25,000
Total Operation and Maintenance of Plant Services	\$3,424,677
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,031,000
800 Other Objects	2,500
Total Student Transportation Services	\$2,033,500
2800 Support Services - Central	
100 Personnel Services - Salaries	81,200
200 Personnel Services - Employee Benefits	52,226
400 Purchased Property Services	375,000

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	257,000
700 Property	55,000
Total Support Services - Central	\$820,426
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,271,576
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	255,500
200 Personnel Services - Employee Benefits	83,913
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	32,300
500 Other Purchased Services	99,200
600 Supplies	136,250
700 Property	15,000
800 Other Objects	26,700
Total Student Activities	\$649,363
3300 Community Services	
800 Other Objects	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$669,363
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,991,444
900 Other Uses of Funds	1,185,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,176,444
Total Other Expenditures and Financing Uses	\$3,176,444
TOTAL EXPENDITURES	\$38,422,069

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,000,000	5,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	200,000	200,000
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	\$5,200,000	\$5,600,000
--	--------------------	--------------------

Long-Term Investments

06/30/2020 Estimate

06/30/2021 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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$5,200,000** **\$5,600,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	44,000,000	43,000,000
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		

Total General Fund	\$44,000,000	\$43,000,000
---------------------------	---------------------	---------------------

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		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 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

2020-2021 Final General Fund Budget

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$44,000,000	\$43,000,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$44,000,000	\$43,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	800,753
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$800,753

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$800,753
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