

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2020



President of the Board - Original Signature Required

6/11/2020

Date



Secretary of the Board - Original Signature Required

6/11/2020

Date



Chief School Administrator - Original Signature Required

6/11/2020

Date

Eric Miller

Contact Person

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Telephone

Extn :

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 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%

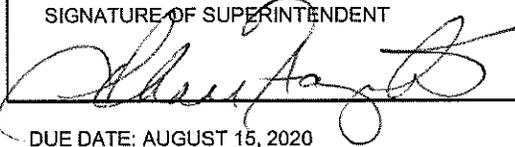
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)? Yes
No

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

Total Budgeted Expenditures	\$13535700
Ending Unassigned Fund Balance	\$2354988
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	17.4%

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 6/11/2020
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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 : Conemaugh Valley SD	County : Cambria	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/11/2020
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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>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$325,000.00 Function 2600, Object 200: \$350,400.00	The total cost of medical insurance for support staff under Function 2600 is greater than the salaries for those employees.
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.	Current Assigned/Unassigned Fund Balance is within policy and state guidelines.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is for future healthcare costs, PSERS employer contributions, and long term debt payments.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,355,700
0850 Unassigned Fund Balance	2,354,988
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,710,688</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,158,407
7000 Revenue from State Sources	9,557,293
8000 Revenue from Federal Sources	335,000
9000 Other Financing Sources	485,000
Total Estimated Revenues And Other Financing Sources	<u>\$13,535,700</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,246,388</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,079,907
6113 Public Utility Realty Taxes	3,000
6140 Current Act 511 Taxes - Flat Rate Assessments	3,500
6150 Current Act 511 Taxes - Proportional Assessments	600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	186,000
6500 Earnings on Investments	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	169,000
6990 Refunds and Other Miscellaneous Revenue	32,000
REVENUE FROM LOCAL SOURCES	\$3,158,407
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,006,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	611,000
7292 Pre-K Counts	297,500
7311 Pupil Transportation Subsidy	560,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	144,700
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	272,093
7505 Ready to Learn Block Grant	171,000
7810 State Share of Social Security and Medicare Taxes	250,000
7820 State Share of Retirement Contributions	1,200,000
REVENUE FROM STATE SOURCES	\$9,557,293
REVENUE FROM FEDERAL SOURCES	
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)	15,000
REVENUE FROM FEDERAL SOURCES	\$335,000
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	480,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000
OTHER FINANCING SOURCES	\$485,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,535,700

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,079,907

Amount of Tax Relief for Homestead Exclusions \$272,093

Total Approx. Tax Revenue: \$2,352,000

Approx. Tax Levy for Tax Rate Calculation: \$2,632,046

Cambria

Total

2019-20 Data		
a. Assessed Value	\$44,052,850	\$44,052,850
b. Real Estate Mills	59.7772	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$189,547,190	\$189,547,190
d. Assessed Value	\$44,030,940	\$44,030,940
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$2,633,356	\$2,633,356
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$2,633,356	\$2,633,356
(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	88.13339%	88.13339%
k. Tax Levy Needed	\$2,632,046	\$2,632,046
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	59.7772	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,632,046	\$2,632,046
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,359,953
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,079,907
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$2,079,907

Amount of Tax Relief for Homestead Exclusions

\$272,093

Total Approx. Tax Revenue:

\$2,352,000

Approx. Tax Levy for Tax Rate Calculation:

\$2,632,046

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	62.0487	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,732,063	\$2,732,063
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	\$2,336.00	
Number of Homestead/Farmstead Properties	1949	1949
Median Assessed Value of Homestead Properties		\$12,160

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,079,907
Amount of Tax Relief for Homestead Exclusions	<u>\$272,093</u>
Total Approx. Tax Revenue:	\$2,352,000
Approx. Tax Levy for Tax Rate Calculation:	\$2,632,046
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$272,093	Lowering RE Tax Rate	\$0		\$272,093
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$272,093

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>
Cambria	44,030,940	59.7772	2,632,046			88.13339%	
Totals:	44,030,940		2,632,046	- 272,093 =	2,359,953 X	88.13339% =	2,079,907

	<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	3,500
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 3,500 3,500

	<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%	575,000	575,000
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 600,000 600,000

Total Act 511, Current Taxes 603,500

Act 511 Tax Limit -->	189,547,190 X	12	2,274,566
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Cambria	59.7772	59.7772	0.00%	Yes	3.8%			
	<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	3.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,857,200
1200 Special Programs - Elementary / Secondary	1,718,300
1300 Vocational Education	408,400
1400 Other Instructional Programs - Elementary / Secondary	312,500
1500 Nonpublic School Programs	1,000
1800 Pre-Kindergarten	278,600
Total Instruction	\$7,576,000
2000 Support Services	
2100 Support Services - Students	269,700
2200 Support Services - Instructional Staff	258,200
2300 Support Services - Administration	976,600
2400 Support Services - Pupil Health	134,400
2500 Support Services - Business	348,800
2600 Operation and Maintenance of Plant Services	1,947,900
2700 Student Transportation Services	840,000
2800 Support Services - Central	8,600
2900 Other Support Services	1,000
Total Support Services	\$4,785,200
3000 Operation of Non-Instructional Services	
3200 Student Activities	410,000
Total Operation of Non-Instructional Services	\$410,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	698,700
5200 Interfund Transfers - Out	65,800
Total Other Expenditures and Financing Uses	\$764,500
Total Estimated Expenditures and Other Financing Uses	\$13,535,700

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	2,185,000
200 Personnel Services - Employee Benefits	1,983,700
300 Purchased Professional and Technical Services	156,000
400 Purchased Property Services	2,000
500 Other Purchased Services	367,500
600 Supplies	95,000
700 Property	64,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$4,857,200
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	596,000
200 Personnel Services - Employee Benefits	501,300
300 Purchased Professional and Technical Services	610,000
500 Other Purchased Services	1,000
600 Supplies	6,000
700 Property	4,000
Total Special Programs - Elementary / Secondary	\$1,718,300
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	138,000
200 Personnel Services - Employee Benefits	119,900
400 Purchased Property Services	1,000
500 Other Purchased Services	140,500
600 Supplies	6,500
700 Property	2,500
Total Vocational Education	\$408,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	159,200
200 Personnel Services - Employee Benefits	143,300
300 Purchased Professional and Technical Services	5,000
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$312,500
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,000
Total Nonpublic School Programs	\$1,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	143,300
200 Personnel Services - Employee Benefits	125,300
500 Other Purchased Services	1,000
600 Supplies	9,000
Total Pre-Kindergarten	\$278,600
Total Instruction	\$7,576,000

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	138,000
200 Personnel Services - Employee Benefits	97,700
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	1,000
600 Supplies	1,000
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Students	\$269,700
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	74,300
200 Personnel Services - Employee Benefits	37,400
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	131,500
700 Property	9,000
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$258,200
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	457,900
200 Personnel Services - Employee Benefits	415,200
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	1,000
500 Other Purchased Services	21,500
600 Supplies	16,500
700 Property	5,500
800 Other Objects	9,000
Total Support Services - Administration	\$976,600
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	64,800
200 Personnel Services - Employee Benefits	55,100
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,000
500 Other Purchased Services	500
600 Supplies	4,000
700 Property	2,000
800 Other Objects	1,000
Total Support Services - Pupil Health	\$134,400
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	175,500
200 Personnel Services - Employee Benefits	165,300
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	3,000

<u>Description</u>	<u>Amount</u>
600 Supplies	2,000
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Business	\$348,800
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	325,000
200 Personnel Services - Employee Benefits	350,400
300 Purchased Professional and Technical Services	724,000
400 Purchased Property Services	206,000
500 Other Purchased Services	85,000
600 Supplies	130,000
700 Property	126,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,947,900
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	840,000
Total Student Transportation Services	\$840,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,600
Total Support Services - Central	\$8,600
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	1,000
Total Other Support Services	\$1,000
Total Support Services	\$4,785,200
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	156,900
200 Personnel Services - Employee Benefits	66,100
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	11,000
500 Other Purchased Services	50,000
600 Supplies	17,000
700 Property	15,000
800 Other Objects	68,000
Total Student Activities	\$410,000
Total Operation of Non-Instructional Services	\$410,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	698,700
Total Debt Service / Other Expenditures and Financing Uses	\$698,700
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	65,800

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$65,800
Total Other Expenditures and Financing Uses	\$764,500
TOTAL EXPENDITURES	\$13,535,700

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	3,689,788	3,689,788
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	3,020,900	3,050,900
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,710,688	\$6,740,688

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	\$6,710,688	\$6,740,688
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	13,260,000	12,860,000
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	\$13,260,000	\$12,860,000
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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		
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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		
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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		
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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$13,260,000	\$12,860,000

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	\$13,260,000	\$12,860,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,355,700
0850 Unassigned Fund Balance	2,354,988
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,710,688

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,710,688
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