



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2021-2022 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 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 2021-2022 (compared to 2020-2021 )?

Yes   
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$13210900
Ending Unassigned Fund Balance	\$7210838
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	54.58%

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 6/10/2021
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 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 6/10/2021
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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>
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2300, Object 100: \$455,600.00 Function 2300, Object 200: \$460,400.00	The total cost of medical insurance for staff under Function 2300 is greater than the salaries for those employees.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$180,500.00 Function 2500, Object 200: \$188,800.00	The total cost of medical insurance for staff under Function 2500 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.	Assigned Fund Balance is for future healthcare costs, PSERS employer contributions, and long term debt payments.
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>
<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	4,623,400
0850 Unassigned Fund Balance	2,587,438
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,210,838</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,123,323
7000 Revenue from State Sources	9,727,577
8000 Revenue from Federal Sources	355,000
9000 Other Financing Sources	5,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$13,210,900</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$20,421,738</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,104,923
6113 Public Utility Realty Taxes	3,000
6140 Current Act 511 Taxes - Flat Rate Assessments	3,500
6150 Current Act 511 Taxes - Proportional Assessments	615,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	190,000
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	176,900
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,123,323</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,040,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	681,000
7292 Pre-K Counts	297,500
7311 Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	116,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	272,077
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	171,000
7810 State Share of Social Security and Medicare Taxes	275,000
7820 State Share of Retirement Contributions	1,240,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,727,577</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
8517 NCLB, Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$355,000</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>13,210,900</b>

Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,104,923</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$272,077</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,377,000</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,658,404</b>	
	<b>Cambria</b>	<b>Total</b>

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<b>2020-21 Data</b>		
a. Assessed Value	\$44,030,940	\$44,030,940
b. Real Estate Mills	59.7772	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$190,767,682	\$190,767,682
d. Assessed Value	\$44,471,880	\$44,471,880
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$2,632,046	\$2,632,046
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$2,632,046	\$2,632,046
(f Total * g)		
i. Base Mills Subject to Index	59.7772	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.20764%	88.20764%
k. Tax Levy Needed	\$2,658,404	\$2,658,404
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>59.7772</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,658,404	\$2,658,404
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,386,327
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,104,923
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,104,923</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$272,077</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,377,000</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,658,404</b>	
	<b>Cambria</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	62.4073	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,775,370	\$2,775,370
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,371.00	
Number of Homestead/Farmstead Properties	1920	1920
Median Assessed Value of Homestead Properties		\$12,260

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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,104,923</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$272,077</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$2,377,000</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,658,404</b>
	<b>Cambria</b>
	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$272,077	Lowering RE Tax Rate	\$0	\$272,077
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$272,077</b>

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	44,471,880	59.7772	2,658,404			88.20764%	
<b>Totals:</b>	<b>44,471,880</b>		<b>2,658,404</b>	<b>272,077</b>	<b>2,386,327</b>	<b>88.20764%</b>	<b>2,104,923</b>

	<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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>3,500</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	585,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	30,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>615,000</b>
<b>Total Act 511, Current Taxes</b>			<b>618,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>190,767,682</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Cambria	59.7772	59.7772	0.00%	Yes	4.4%				
	<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	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,256,100
1200 Special Programs - Elementary / Secondary	1,754,400
1300 Vocational Education	387,800
1400 Other Instructional Programs - Elementary / Secondary	226,600
1500 Nonpublic School Programs	1,000
1800 Pre-Kindergarten	302,200
<b>Total Instruction</b>	<b>\$7,928,100</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	244,600
2200 Support Services - Instructional Staff	218,900
2300 Support Services - Administration	1,020,500
2400 Support Services - Pupil Health	143,100
2500 Support Services - Business	379,300
2600 Operation and Maintenance of Plant Services	1,412,500
2700 Student Transportation Services	810,000
2800 Support Services - Central	8,600
2900 Other Support Services	1,000
<b>Total Support Services</b>	<b>\$4,238,500</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	421,200
<b>Total Operation of Non-Instructional Services</b>	<b>\$421,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	557,300
5200 Interfund Transfers - Out	65,800
<b>Total Other Expenditures and Financing Uses</b>	<b>\$623,100</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$13,210,900</b>

## 2021-2022 Final General Fund Budget

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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	2,241,000
200 Personnel Services - Employee Benefits	2,212,100
300 Purchased Professional and Technical Services	186,000
400 Purchased Property Services	2,000
500 Other Purchased Services	462,000
600 Supplies	95,000
700 Property	54,000
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,256,100</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	691,500
200 Personnel Services - Employee Benefits	601,900
300 Purchased Professional and Technical Services	450,000
500 Other Purchased Services	1,000
600 Supplies	6,000
700 Property	4,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,754,400</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	143,000
200 Personnel Services - Employee Benefits	134,300
400 Purchased Property Services	1,000
500 Other Purchased Services	100,500
600 Supplies	6,500
700 Property	2,500
<b>Total Vocational Education</b>	<b>\$387,800</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	112,000
200 Personnel Services - Employee Benefits	104,600
300 Purchased Professional and Technical Services	5,000
600 Supplies	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$226,600</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	150,300
200 Personnel Services - Employee Benefits	141,900
500 Other Purchased Services	1,000
600 Supplies	9,000
<b>Total Pre-Kindergarten</b>	<b>\$302,200</b>
<b>Total Instruction</b>	<b>\$7,928,100</b>

## 2021-2022 Final General Fund Budget

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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	114,500
200 Personnel Services - Employee Benefits	96,100
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
<b>Total Support Services - Students</b>	<b>\$244,600</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	78,000
200 Personnel Services - Employee Benefits	39,400
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	86,500
700 Property	9,000
800 Other Objects	3,000
<b>Total Support Services - Instructional Staff</b>	<b>\$218,900</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	455,600
200 Personnel Services - Employee Benefits	460,400
300 Purchased Professional and Technical Services	51,000
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
<b>Total Support Services - Administration</b>	<b>\$1,020,500</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	67,300
200 Personnel Services - Employee Benefits	61,300
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
<b>Total Support Services - Pupil Health</b>	<b>\$143,100</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	180,500
200 Personnel Services - Employee Benefits	188,800
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	4,000

<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>\$379,300</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	300,000
200 Personnel Services - Employee Benefits	297,000
300 Purchased Professional and Technical Services	369,000
400 Purchased Property Services	207,000
500 Other Purchased Services	82,000
600 Supplies	125,000
700 Property	31,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,412,500</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	810,000
<b>Total Student Transportation Services</b>	<b>\$810,000</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>\$4,238,500</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	163,700
200 Personnel Services - Employee Benefits	70,500
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
<b>Total Student Activities</b>	<b>\$421,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$421,200</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	557,300
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$557,300</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	65,800

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$65,800</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$623,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,210,900</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	4,144,836	4,144,836
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	3,066,002	3,070,000
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$7,210,838</b>	<b>\$7,214,836</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,210,838</b>	<b>\$7,214,836</b>

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

**General Fund**

0510 Bonds Payable	13,850,000	12,815,000
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>\$13,850,000</b>	<b>\$12,815,000</b>
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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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

## 2021-2022 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 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

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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**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>06/30/2021 Estimate</u>	<u>06/30/2022 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>\$13,850,000</b>	<b>\$12,815,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,850,000</b>	<b>\$12,815,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,623,400
0850 Unassigned Fund Balance	2,587,438
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,210,838</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,210,838</b>
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