

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2019



President of the Board - Original Signature Required

Date

6/20/19



Secretary of the Board - Original Signature Required

Date

6-20-19



Chief School Administrator - Original Signature Required

Date

6/20/19

Emily E Foust

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny-Clarion Valley SD	COUNTY : Clarion	AUN : 106160303
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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 ☐

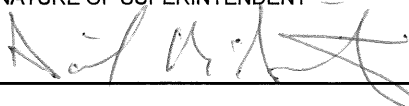
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$16122370
Ending Unassigned Fund Balance	\$1531501
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.5%

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 06/20/2019
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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)

School District Name : Allegheny-Clarion Valley SD	County : Clarion	AUN Number : 106160303
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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 
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$240,120.00 Function 2200, Object 200: \$260,514.00	Tuition Reimbursement 2271-240 went up \$44,003 and I have a new employee whose salary is less than his husband/wife benefits package.
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.	This portion of the fund balance, which is appropriable for expenditures not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school district's budget was adopted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This portion of the fund balance represents management's intended use of resources and should be supported by planned actions, and approved by the administration and school board to control future resources.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	200,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,125,481	
0850 Unassigned Fund Balance	1,525,064	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,650,545</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,989,663	
7000 Revenue from State Sources	9,586,618	
8000 Revenue from Federal Sources	482,045	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,058,326</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,708,871</u>

LEA : 106160303 Allegheny-Clarion Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,982,191
6113 Public Utility Realty Taxes	4,010
6114 Payments in Lieu of Current Taxes - State / Local	98
6120 Current Per Capita Taxes, Section 679	14,165
6140 Current Act 511 Taxes - Flat Rate Assessments	14,165
6150 Current Act 511 Taxes - Proportional Assessments	561,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	303,000
6500 Earnings on Investments	25,135
6700 Revenues from LEA Activities	13,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	171,280
6920 Contributions and Donations from Private Sources	100
6940 Tuition from Patrons	807,514
6960 Services Provided Other Local Governmental Units / LEAs	90,810
6990 Refunds and Other Miscellaneous Revenue	2,695
REVENUE FROM LOCAL SOURCES	\$4,989,663
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,947,553
7160 Tuition for Orphans Subsidy	37,000
7271 Special Education funds for School-Aged Pupils	694,512
7311 Pupil Transportation Subsidy	860,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,555
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,200
7340 State Property Tax Reduction Allocation	279,836
7360 Safe Schools	43,817
7505 Ready to Learn Block Grant	151,489
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	117,898
7810 State Share of Social Security and Medicare Taxes	235,000
7820 State Share of Retirement Contributions	1,190,758
REVENUE FROM STATE SOURCES	\$9,586,618
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	403,218
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,224
8517 NCLB, Title IV - 21St Century Schools	18,603
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$482,045
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,058,326

Act 1 Index (current): 3.2%					
Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)			
Number of Decimals For Tax Rate Calculation:	2				
Approx. Tax Revenue from RE Taxes:	\$2,982,569				
Amount of Tax Relief for Homestead Exclusions	<u>\$280,210</u>				
Total Approx. Tax Revenue:	\$3,262,779				
Approx. Tax Levy for Tax Rate Calculation:	\$3,594,176				
	Armstrong	Butler	Clarion	Venango	Total
<hr/>					
2018-19 Data					
a. Assessed Value	\$9,666,433	\$7,286,235	\$18,714,337	\$129,201,220	\$164,868,225
b. Real Estate Mills	32.1300	68.5600	58.5500	12.9900	
<hr/>					
I. 2019-20 Data					
c. 2017 STEB Market Value	\$25,973,464	\$39,359,843	\$89,145,866	\$137,540,735	\$292,019,908
d. Assessed Value	\$9,687,617	\$7,324,325	\$18,863,795	\$129,702,050	\$165,577,787
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0
<hr/>					
2018-19 Calculations					
f. 2018-19 Tax Levy	\$310,582	\$499,544	\$1,095,724	\$1,678,324	\$3,584,174
(a * b)					
2019-20 Calculations					
g. Percent of Total Market Value	8.89442%	13.47848%	30.52732%	47.09978%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$318,791	\$483,092	\$1,094,152	\$1,688,138	\$3,584,173
(f Total * g)					
i. Base Mills Subject to Index	32.9791	68.5600	58.5500	13.0659	
(h / a * 1000) if no reassessment					
(h / (d-e) * 1000) if reassessment					
<hr/>					
Calculation of Tax Rates and Levies Generated					
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%	90.00000%	90.00000%
k. Tax Levy Needed	\$319,681	\$484,440	\$1,097,206	\$1,692,849	\$3,594,176
(Approx. Tax Levy * g)					
I. 2019-20 Real Estate Tax Rate	32.9900	66.1400	58.1600	13.0500	
(k / d * 1000)					
III. m. Tax Levy Generated by Mills	\$319,594	\$484,431	\$1,097,118	\$1,692,612	\$3,593,755
(l / 1000 * d)					
n. Tax Levy minus Tax Relief for Homestead Exclusions					
(m - Amount of Tax Relief for Homestead Exclusions)					
o. Net Tax Revenue Generated By Mills					
(n * Est. Pct. Collection)					

Act 1 Index (current):	3.2%					
Calculation Method:	Revenue					Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	2					
Approx. Tax Revenue from RE Taxes:	\$2,982,569					
Amount of Tax Relief for Homestead Exclusions	<u>\$280,210</u>					
Total Approx. Tax Revenue:	\$3,262,779					
Approx. Tax Levy for Tax Rate Calculation:	\$3,594,176					

	Armstrong	Butler	Clarion	Venango	Total
Index Maximums					
p. Maximum Mills Based On Index (i * (1 + Index))	34.0344	70.7539	60.4236	13.4840	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$329,712	\$518,225	\$1,139,818	\$1,748,902	\$3,736,657
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief					
V. Assessed Value Exclusion per Homestead	\$5,424.00	\$2,705.00	\$3,077.00	\$13,711.00	
Number of Homestead/Farmstead Properties	184	172	602	608	1566
Median Assessed Value of Homestead Properties					\$60,745

Act 1 Index (current):	3.2%								
Calculation Method:		Revenue						Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:		2							
Approx. Tax Revenue from RE Taxes:		\$2,982,569							
Amount of Tax Relief for Homestead Exclusions		<u>\$280,210</u>							
Total Approx. Tax Revenue:		\$3,262,779							
Approx. Tax Levy for Tax Rate Calculation:		\$3,594,176							
		Armstrong	Butler	Clarion	Venango				Total
<hr/>									
	State Property Tax Reduction Allocation used for: Homestead Exclusions		\$279,836	Lowering RE Tax Rate	\$0				\$279,836
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$374						\$374
	Amount of Tax Relief from State/Local Sources								\$280,210

<u>CODE</u>											
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>			
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>								
Armstrong	9,687,617	32.9900	319,594				90.00000%				
Butler	7,324,325	66.1400	484,431				90.00000%				
Clarion	18,863,795	58.1600	1,097,118				90.00000%				
Venango	129,702,050	13.0500	1,692,612				90.00000%				
Totals:	165,577,787		3,593,755	-	280,210	=	3,313,545	X	90.00000%	=	2,982,191
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	14,165						
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			\$5.00	\$0.00	14,165	14,165				
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0				
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						14,165	14,165				
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			1.000%	0.000%	510,000	510,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	51,000	51,000				
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						561,000	561,000				
Total Act 511, Current Taxes							575,165				
Act 511 Tax Limit -->					292,019,908	X	12	3,504,239			
					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>									
	Armstrong	32.9791	32.9900	0.04%	Yes	3.2%				
	Butler	68.5600	66.1400	-3.51%	Yes	3.2%				
	Clarion	58.5500	58.1600	-0.65%	Yes	3.2%				
	Venango	13.0659	13.0500	-0.11%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,334,571
1200 Special Programs - Elementary / Secondary	2,571,964
1300 Vocational Education	752,882
1400 Other Instructional Programs - Elementary / Secondary	385,462
Total Instruction	\$10,044,879
2000 Support Services	
2100 Support Services - Students	523,373
2200 Support Services - Instructional Staff	609,824
2300 Support Services - Administration	862,983
2400 Support Services - Pupil Health	222,251
2500 Support Services - Business	211,912
2600 Operation and Maintenance of Plant Services	1,527,385
2700 Student Transportation Services	1,210,519
2900 Other Support Services	12,021
Total Support Services	\$5,180,268
3000 Operation of Non-Instructional Services	
3200 Student Activities	351,109
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$353,609
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	543,614
Total Other Expenditures and Financing Uses	\$543,614
Total Estimated Expenditures and Other Financing Uses	\$16,122,370

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,217,911
200 Personnel Services - Employee Benefits	2,294,639
300 Purchased Professional and Technical Services	28,626
400 Purchased Property Services	45,425
500 Other Purchased Services	433,967
600 Supplies	304,003
700 Property	10,000
Total Regular Programs - Elementary / Secondary	\$6,334,571
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	616,287
200 Personnel Services - Employee Benefits	532,962
300 Purchased Professional and Technical Services	737,032
500 Other Purchased Services	672,394
600 Supplies	13,289
Total Special Programs - Elementary / Secondary	\$2,571,964
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	186,014
200 Personnel Services - Employee Benefits	150,944
400 Purchased Property Services	250
500 Other Purchased Services	391,945
600 Supplies	23,729
Total Vocational Education	\$752,882
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,678
500 Other Purchased Services	378,384
600 Supplies	1,400
Total Other Instructional Programs - Elementary / Secondary	\$385,462
Total Instruction	\$10,044,879
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	286,394
200 Personnel Services - Employee Benefits	215,672
300 Purchased Professional and Technical Services	8,967
400 Purchased Property Services	185
500 Other Purchased Services	5,100
600 Supplies	6,980
800 Other Objects	75
Total Support Services - Students	\$523,373
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	240,120
200 Personnel Services - Employee Benefits	260,514

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	33,333
400	Purchased Property Services	4,550
500	Other Purchased Services	4,650
600	Supplies	66,657
Total Support Services - Instructional Staff		\$609,824
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	425,296
200	Personnel Services - Employee Benefits	338,905
300	Purchased Professional and Technical Services	51,350
400	Purchased Property Services	1,800
500	Other Purchased Services	8,665
600	Supplies	24,467
700	Property	1,500
800	Other Objects	11,000
Total Support Services - Administration		\$862,983
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	115,958
200	Personnel Services - Employee Benefits	97,650
300	Purchased Professional and Technical Services	2,175
400	Purchased Property Services	55
500	Other Purchased Services	200
600	Supplies	6,213
Total Support Services - Pupil Health		\$222,251
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	92,948
200	Personnel Services - Employee Benefits	69,749
300	Purchased Professional and Technical Services	27,980
400	Purchased Property Services	1,500
500	Other Purchased Services	14,235
600	Supplies	5,500
Total Support Services - Business		\$211,912
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	587,810
200	Personnel Services - Employee Benefits	488,575
300	Purchased Professional and Technical Services	11,400
400	Purchased Property Services	79,000
500	Other Purchased Services	60,000
600	Supplies	234,600
700	Property	66,000
Total Operation and Maintenance of Plant Services		\$1,527,385
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	25,883
200	Personnel Services - Employee Benefits	18,411
500	Other Purchased Services	1,158,930
600	Supplies	7,295

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,210,519
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,021
Total Other Support Services	\$12,021
Total Support Services	\$5,180,268
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	143,013
200 Personnel Services - Employee Benefits	49,042
300 Purchased Professional and Technical Services	35,160
400 Purchased Property Services	2,950
500 Other Purchased Services	52,524
600 Supplies	45,520
700 Property	3,500
800 Other Objects	19,400
Total Student Activities	\$351,109
3300 <u>Community Services</u>	
600 Supplies	2,500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$353,609
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	543,614
Total Interfund Transfers - Out	\$543,614
Total Other Expenditures and Financing Uses	\$543,614
TOTAL EXPENDITURES	\$16,122,370

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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	5,194,478	4,006,358
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,000	3,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,002	1,025
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,000	3,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	58,400	50,400
Pension Trust Fund		
Activity Fund	81,614	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,341,494	\$4,138,783
<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	868,955	880,955
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	\$868,955	\$880,955
TOTAL CASH AND INVESTMENTS	\$6,210,449	\$5,019,738

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	4,256,950	3,780,674
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	243,083	247,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,563,000	3,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,063,033	\$7,627,674
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	06/30/2019 Estimate	06/30/2020 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	4,382	4,600
0550 Authority Lease Obligations		

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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	\$4,382	\$4,600
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$7,067,415	\$7,632,274	

<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	\$7,067,415	\$7,632,274

Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,055,000
0850 Unassigned Fund Balance	1,531,501
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,586,501
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,786,501