

Fiscal Year 2023-2024

Date of Adoption of the General Fund Budget:

$$\omega - \frac{1}{2} - \frac{1}{2} - \frac{1}{2}$$

6-20-2023

5/29/2023

Extn : 1227

Extension

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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 2023-2024 (compared to 2022-2023)?

Yes ☒
No ☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$10678590
Ending Unassigned Fund Balance	\$936443
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.76%

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 4/29/2023
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET



(03/2006)

24 PS 6-687(a)(1)

School District Name : Commodore Perry SD	County : Mercer	AUN Number : 104431304
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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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used for unexpected expenses.
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.	To be used for future budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To be used for future retirement benefits. To be used for future budgets.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be used to balance the budget.

<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	3,150,235
0840 Assigned Fund Balance	784,326
0850 Unassigned Fund Balance	1,794,016
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,728,577</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,791,199
7000 Revenue from State Sources	6,371,737
8000 Revenue from Federal Sources	633,081
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$9,796,017</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,524,594</u>

LEA : 104431304 Commodore Perry SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,008,749
6113 Public Utility Realty Taxes	2,300
6114 Payments in Lieu of Current Taxes - State / Local	2,800
6120 Current Per Capita Taxes, Section 679	11,500
6140 Current Act 511 Taxes - Flat Rate Assessments	24,850
6150 Current Act 511 Taxes - Proportional Assessments	410,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	99,000
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$2,791,199
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,093,963
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	454,312
7311 Pupil Transportation Subsidy	490,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,400
7340 State Property Tax Reduction Allocation	227,497
7501 PA Accountability Grants	100,565
7810 State Share of Social Security and Medicare Taxes	160,000
7820 State Share of Retirement Contributions	775,000
REVENUE FROM STATE SOURCES	\$6,371,737
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	64,081
8513 IDEA, Section 619	17,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	26,000
8517 Title IV - 21st Century Schools	18,000
8519 Title V - Flexibility and Accountability	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	280,000
8751 ARP ESSER Learning Loss	8,000
8752 ARP ESSER Summer Programs	4,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	4,000
8754 ARP ESSER Homeless Children and Youth Funds	2,000
REVENUE FROM FEDERAL SOURCES	\$633,081
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	9,796,017

Act 1 Index (current): 5.7% | Act 1 Index (prior): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,008,749	
Amount of Tax Relief for Homestead Exclusions	<u>\$227,497</u>	
Total Approx. Tax Revenue:	\$2,236,246	
Approx. Tax Levy for Tax Rate Calculation:	\$2,365,711	
	Mercer	Total
2022-23 Data		
a. Assessed Value	\$42,274,150	\$42,274,150
b. Real Estate Mills	57.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$190,355,155	\$190,355,155
d. Assessed Value	\$40,096,800	\$40,096,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$2,409,627	\$2,409,627
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,409,627	\$2,409,627
(f Total * g)		
i. Base Mills Subject to Index	60.0952	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.94520%	93.94520%
k. Tax Levy Needed	\$2,365,711	\$2,365,711
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	59.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,365,711	\$2,365,711
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,138,214
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,008,749
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7% | Act 1 Index (prior): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,008,749	
Amount of Tax Relief for Homestead Exclusions	<u>\$227,497</u>	
Total Approx. Tax Revenue:	\$2,236,246	
Approx. Tax Levy for Tax Rate Calculation:	\$2,365,711	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	62.9196	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,522,875	\$2,522,875
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	\$3,157.00	
Number of Homestead/Farmstead Properties	1229	1229
Median Assessed Value of Homestead Properties		\$16,875

Act 1 Index (current): 5.7% | Act 1 Index (prior): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,008,749
Amount of Tax Relief for Homestead Exclusions	<u>\$227,497</u>
Total Approx. Tax Revenue:	\$2,236,246
Approx. Tax Levy for Tax Rate Calculation:	\$2,365,711
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$227,497	Lowering RE Tax Rate	\$0	\$227,497
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$227,497

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 104431304 Commodore Perry SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Mercer	40,096,800	59.0000	2,365,711			93.94520%	
Totals:	40,096,800		2,365,711	- 227,497	= 2,138,214	X 93.94520%	= 2,008,749
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	11,500		
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	14,350	14,350
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	10,500	10,500
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						24,850	24,850
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	410,000	410,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.000%	0.000%	0	0
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						410,000	410,000
Total Act 511, Current Taxes							434,850
Act 511 Tax Limit -->				190,355,155		X 12	2,284,262
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Mercer	60.0952	59.0000	-1.81%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,438,460
1200 Special Programs - Elementary / Secondary	1,180,696
1300 Vocational Education	649,824
1400 Other Instructional Programs - Elementary / Secondary	32,436
Total Instruction	\$6,301,416
2000 Support Services	
2100 Support Services - Students	250,977
2200 Support Services - Instructional Staff	306,410
2300 Support Services - Administration	1,061,998
2400 Support Services - Pupil Health	125,730
2500 Support Services - Business	7,500
2600 Operation and Maintenance of Plant Services	1,143,176
2700 Student Transportation Services	757,000
2900 Other Support Services	6,000
Total Support Services	\$3,658,791
3000 Operation of Non-Instructional Services	
3200 Student Activities	276,383
Total Operation of Non-Instructional Services	\$276,383
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	57,000
5900 Budgetary Reserve	385,000
Total Other Expenditures and Financing Uses	\$442,000
Total Estimated Expenditures and Other Financing Uses	\$10,678,590

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,506,731
200 Personnel Services - Employee Benefits		1,639,729
300 Purchased Professional and Technical Services		22,000
400 Purchased Property Services		16,700
500 Other Purchased Services		153,000
600 Supplies		97,000
700 Property		3,000
800 Other Objects		300
Total Regular Programs - Elementary / Secondary		\$4,438,460
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		538,827
200 Personnel Services - Employee Benefits		382,369
300 Purchased Professional and Technical Services		101,500
500 Other Purchased Services		147,000
600 Supplies		9,000
700 Property		1,000
800 Other Objects		1,000
Total Special Programs - Elementary / Secondary		\$1,180,696
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		216,584
200 Personnel Services - Employee Benefits		118,240
400 Purchased Property Services		2,000
500 Other Purchased Services		288,000
600 Supplies		20,000
700 Property		5,000
Total Vocational Education		\$649,824
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		22,348
200 Personnel Services - Employee Benefits		8,588
600 Supplies		1,500
Total Other Instructional Programs - Elementary / Secondary		\$32,436
Total Instruction		\$6,301,416
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		146,597
200 Personnel Services - Employee Benefits		99,780
300 Purchased Professional and Technical Services		2,500
500 Other Purchased Services		200
600 Supplies		1,900
Total Support Services - Students		\$250,977
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		88,753

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	54,557
300	Purchased Professional and Technical Services	91,500
400	Purchased Property Services	400
500	Other Purchased Services	5,000
600	Supplies	64,200
800	Other Objects	2,000
Total Support Services - Instructional Staff		\$306,410
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	610,815
200	Personnel Services - Employee Benefits	360,008
300	Purchased Professional and Technical Services	57,000
500	Other Purchased Services	17,900
600	Supplies	6,000
800	Other Objects	10,275
Total Support Services - Administration		\$1,061,998
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	54,076
200	Personnel Services - Employee Benefits	39,374
300	Purchased Professional and Technical Services	24,480
500	Other Purchased Services	500
600	Supplies	4,300
700	Property	3,000
Total Support Services - Pupil Health		\$125,730
2500 <u>Support Services - Business</u>		
300	Purchased Professional and Technical Services	6,000
600	Supplies	1,500
Total Support Services - Business		\$7,500
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	109,198
200	Personnel Services - Employee Benefits	45,338
400	Purchased Property Services	712,440
500	Other Purchased Services	76,200
600	Supplies	190,000
700	Property	10,000
Total Operation and Maintenance of Plant Services		\$1,143,176
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	757,000
Total Student Transportation Services		\$757,000
2900 <u>Other Support Services</u>		
500	Other Purchased Services	6,000
Total Other Support Services		\$6,000
Total Support Services		\$3,658,791
3000 Operation of Non-Instructional Services		

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<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	102,265
200 Personnel Services - Employee Benefits	30,438
300 Purchased Professional and Technical Services	54,700
500 Other Purchased Services	49,080
600 Supplies	35,900
800 Other Objects	4,000
Total Student Activities	\$276,383
Total Operation of Non-Instructional Services	\$276,383
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	57,000
Total Interfund Transfers - Out	\$57,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	385,000
Total Budgetary Reserve	\$385,000
Total Other Expenditures and Financing Uses	\$442,000
TOTAL EXPENDITURES	\$10,678,590

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,415,731	1,544,825
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	162,611	
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	\$2,578,342	\$1,544,825

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,578,342	\$1,544,825

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	238,433	211,866
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$238,433	\$211,866
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$238,433	\$211,866

LEA : 104431304 Commodore Perry SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$238,433	\$211,866

LEA : 104431304 Commodore Perry SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,125,235
0840 Assigned Fund Balance	784,326
0850 Unassigned Fund Balance	936,443
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,846,004
5900 Budgetary Reserve	385,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,231,004