

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2022-2023 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 2022-2023 (compared to 2021-2022)?

Yes ☒
No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$10563059
Ending Unassigned Fund Balance	\$73648
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.69%

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 6-27-22
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DUE DATE: AUGUST 15, 2022

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required6/20/22
Date
Secretary of the Board - Original Signature Required6/20/22
Date
Chief School Administrator - Original Signature Required6-27-22
Date

Michelle Goehring

Contact Person

(724)253-3255

Extn :1227

Telephone

Extension

mgoehring@cppanthers.org

Email Address

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 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 6/20/22
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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.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,150,235	
0840 Assigned Fund Balance	784,326	
0850 Unassigned Fund Balance	1,460,541	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,395,102</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,582,100	
7000 Revenue from State Sources	6,111,826	
8000 Revenue from Federal Sources	482,240	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$9,176,166</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,571,268</u>

LEA : 104431304 Commodore Perry SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,925,000
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	21,500
6150 Current Act 511 Taxes - Proportional Assessments	350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,000
6500 Earnings on Investments	8,000
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	\$2,582,100
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,924,244
7112 Basic Education Funding-Social Security	415,000
7160 Tuition for Orphans Subsidy	50,000
7311 Pupil Transportation Subsidy	439,000
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	227,617
7505 Ready to Learn Block Grant	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	\$6,111,826
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	64,081
8513 IDEA, Section 619	17,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	183,919
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	62,852
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	154,388
REVENUE FROM FEDERAL SOURCES	\$482,240
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	9,176,166

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,925,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$227,617</u>	
Total Approx. Tax Revenue:	\$2,152,617	
Approx. Tax Levy for Tax Rate Calculation:	\$2,409,627	
	Mercer	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$39,857,550	\$39,857,550
b. Real Estate Mills	56.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$188,341,505	\$188,341,505
d. Assessed Value	\$42,274,150	\$42,274,150
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$2,232,023	\$2,232,023
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$2,232,023	\$2,232,023
(f Total * g)		
i. Base Mills Subject to Index	56.0000	
(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	88.22143%	88.22143%
k. Tax Levy Needed	\$2,409,627	\$2,409,627
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	57.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,409,627	\$2,409,627
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,182,010
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,925,000
(n * Est. Pct. Collection)		
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Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,925,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$227,617</u>	
Total Approx. Tax Revenue:	\$2,152,617	
Approx. Tax Levy for Tax Rate Calculation:	\$2,409,627	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	58.6320	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,478,618	\$2,478,618
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	\$3,202.00	
Number of Homestead/Farmstead Properties	1255	1255
Median Assessed Value of Homestead Properties		\$24,990

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,925,000
Amount of Tax Relief for Homestead Exclusions	<u>\$227,617</u>
Total Approx. Tax Revenue:	\$2,152,617
Approx. Tax Levy for Tax Rate Calculation:	\$2,409,627
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$227,617	Lowering RE Tax Rate	\$0	\$227,617
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$227,617

2022-2023 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)				
Printed 6/28/2022 11:30:57 AM				Page - 1 of 1				
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	42,274,150	57.0000	2,409,627			88.22143%		
Totals:	42,274,150		2,409,627	-	227,617	=	2,182,010	
					X	88.22143%	=	1,925,000
				<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	11,500	11,500	
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	10,000	10,000	
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						21,500	21,500	
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%	350,000	350,000	
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						350,000	350,000	
Total Act 511, Current Taxes							371,500	
Act 511 Tax Limit -->				188,341,505	X	12	2,260,098	
				Market Value		Mills	(511 Limit)	

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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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Mercer	56.0000	57.0000	1.79%	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	4.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,527,298
1200 Special Programs - Elementary / Secondary	1,055,019
1300 Vocational Education	571,365
1400 Other Instructional Programs - Elementary / Secondary	45,617
Total Instruction	\$6,199,299
2000 Support Services	
2100 Support Services - Students	377,065
2200 Support Services - Instructional Staff	334,328
2300 Support Services - Administration	977,067
2400 Support Services - Pupil Health	128,835
2500 Support Services - Business	5,500
2600 Operation and Maintenance of Plant Services	1,214,145
2700 Student Transportation Services	590,000
2900 Other Support Services	6,000
Total Support Services	\$3,632,940
3000 Operation of Non-Instructional Services	
3200 Student Activities	275,480
Total Operation of Non-Instructional Services	\$275,480
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	304,559
5900 Budgetary Reserve	150,781
Total Other Expenditures and Financing Uses	\$455,340
Total Estimated Expenditures and Other Financing Uses	\$10,563,059

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,310,781
200 Personnel Services - Employee Benefits	1,751,417
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	14,200
500 Other Purchased Services	300,600
600 Supplies	97,000
700 Property	3,000
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$4,527,298
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	437,919
200 Personnel Services - Employee Benefits	350,200
300 Purchased Professional and Technical Services	101,500
400 Purchased Property Services	155,400
500 Other Purchased Services	4,000
600 Supplies	4,000
700 Property	1,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$1,055,019
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	209,500
200 Personnel Services - Employee Benefits	135,865
400 Purchased Property Services	2,000
500 Other Purchased Services	200,000
600 Supplies	19,000
700 Property	5,000
Total Vocational Education	\$571,365
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,803
200 Personnel Services - Employee Benefits	13,314
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$45,617
Total Instruction	\$6,199,299
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	149,000
200 Personnel Services - Employee Benefits	108,535
300 Purchased Professional and Technical Services	54,578
400 Purchased Property Services	200
600 Supplies	1,900
700 Property	62,852
Total Support Services - Students	\$377,065

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	73,000
200 Personnel Services - Employee Benefits	53,228
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	84,200
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$334,328
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	578,805
200 Personnel Services - Employee Benefits	310,187
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	15,800
600 Supplies	6,000
800 Other Objects	9,275
Total Support Services - Administration	\$977,067
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	66,500
200 Personnel Services - Employee Benefits	31,355
300 Purchased Professional and Technical Services	24,480
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
Total Support Services - Pupil Health	\$128,835
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	4,000
600 Supplies	1,500
Total Support Services - Business	\$5,500
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	103,654
200 Personnel Services - Employee Benefits	64,291
400 Purchased Property Services	785,000
500 Other Purchased Services	51,200
600 Supplies	200,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,214,145
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	590,000
Total Student Transportation Services	\$590,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$3,632,940

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<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	111,000
200 Personnel Services - Employee Benefits	44,680
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	38,000
600 Supplies	25,800
800 Other Objects	3,000
Total Student Activities	\$275,480
Total Operation of Non-Instructional Services	\$275,480
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	304,559
Total Debt Service / Other Expenditures and Financing Uses	\$304,559
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,781
Total Budgetary Reserve	\$150,781
Total Other Expenditures and Financing Uses	\$455,340
TOTAL EXPENDITURES	\$10,563,059

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,326,103	5,882,209
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	146,000	146,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,472,103	\$6,028,209

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,472,103	\$6,028,209

LEA : 104431304 Commodore Perry SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	265,000	238,433
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	\$265,000	\$238,433
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$265,000	\$238,433	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	4,326,103	5,882,209
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	146,000	146,000
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	\$4,472,103	\$6,028,209
TOTAL INDEBTEDNESS	\$4,737,103	\$6,266,642

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,150,235
0840 Assigned Fund Balance	784,326
0850 Unassigned Fund Balance	73,648
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,008,209
5900 Budgetary Reserve	150,781
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,158,990