

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2019

X Cadet  
President of the Board - Original Signature Required

Date

6/19/19

Maureen Werwie  
Secretary of the Board - Original Signature Required

Date

6/19/19

X Maureen Werwie  
Chief School Administrator - Original Signature Required

Date

6-19-19

Maureen Werwie

(724)253-3255

Extn : 1227

Contact Person

Telephone

Extension

mwerwie@cppanthers.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
---	--------------------	--------------------

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.

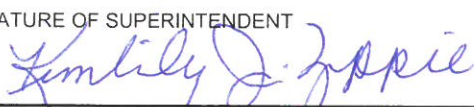
Total Budgeted Expenditures	\$9282201
Ending Unassigned Fund Balance	\$580979
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 6-21-19
--	-----------------

DUE DATE: AUGUST 15, 2019

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

<b>School District Name :</b> Commodore Perry SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104431304
---	---------------------------	----------------------------------

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/30/19
---	------------------------

**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

LEA :

Printed 9/5/2019 1:14:55 PM

<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 BUDGET

ITEM	AMOUNTS	
<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	4,046,561	
0840 Assigned Fund Balance	1,026,507	
0850 Unassigned Fund Balance	825,755	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,898,823</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	2,359,036	
7000 Revenue from State Sources	5,948,885	
8000 Revenue from Federal Sources	265,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$8,572,921</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$14,471,744</u></b>

LEA : 104431304     Commodore Perry SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,730,736
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	2,700
6120 Current Per Capita Taxes, Section 679	12,200
6140 Current Act 511 Taxes - Flat Rate Assessments	22,200
6150 Current Act 511 Taxes - Proportional Assessments	325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	145,000
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$2,359,036</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,892,738
7271 Special Education funds for School-Aged Pupils	419,635
7311 Pupil Transportation Subsidy	525,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,600
7340 State Property Tax Reduction Allocation	180,347
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	650,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$5,948,885</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	225,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21st Century Schools	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$265,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>8,572,921</b>

AUN: 104431304      Commodore Perry SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 9/5/2019 1:14:57 PM

Page - 1 of 3

Act 1 Index (current): 3.2%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$1,730,736	
Amount of Tax Relief for Homestead Exclusions		<u>\$180,347</u>	
Total Approx. Tax Revenue:		\$1,911,083	
Approx. Tax Levy for Tax Rate Calculation:		\$2,095,514	
		Mercer	Total
<hr/>			
2018-19 Data			
a. Assessed Value		\$38,726,850	\$38,726,850
b. Real Estate Mills		54.0000	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$172,679,817	\$172,679,817
d. Assessed Value		\$38,805,800	\$38,805,800
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy		\$2,091,250	\$2,091,250
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$2,091,250	\$2,091,250
(f Total * g)			
i. Base Mills Subject to Index		54.0000	
(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		90.37000%	90.37000%
k. Tax Levy Needed		\$2,095,514	\$2,095,514
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		54.0000	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$2,095,513	\$2,095,513
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$1,915,166
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$1,730,736
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,730,736	
Amount of Tax Relief for Homestead Exclusions	<u>\$180,347</u>	
Total Approx. Tax Revenue:	\$1,911,083	
Approx. Tax Levy for Tax Rate Calculation:	\$2,095,514	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.7280	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,162,570	\$2,162,570
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,536.00	
Number of Homestead/Farmstead Properties	1303	1303
Median Assessed Value of Homestead Properties		\$16,400



Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,730,736
Amount of Tax Relief for Homestead Exclusions	<u>\$180,347</u>
Total Approx. Tax Revenue:	\$1,911,083
Approx. Tax Levy for Tax Rate Calculation:	\$2,095,514
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$180,347	Lowering RE Tax Rate	\$0	\$180,347
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$180,347

2019-2020 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 9/5/2019 1:14:59 PM				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	38,805,800	54.0000	2,095,513			90.37000%	
Totals:	38,805,800		2,095,513	- 180,347	= 1,915,166	X 90.37000%	= 1,730,736
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,200		
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	12,200	12,200
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						22,200	22,200
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%	325,000	325,000
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						325,000	325,000
Total Act 511, Current Taxes							347,200
Act 511 Tax Limit    -->				172,679,817	X	12	2,072,158
				Market Value		Mills	(511 Limit)

LEA : 104431304    Commodore Perry SD

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>									
	Mercer	54.0000	54.0000	0.00%	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%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

LEA : 104431304    Commodore Perry SD

Printed 9/5/2019 1:15:02 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,216,850
1200 Special Programs - Elementary / Secondary	1,006,410
1300 Vocational Education	517,860
1400 Other Instructional Programs - Elementary / Secondary	15,760
<b>Total Instruction</b>	<b>\$5,756,880</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	233,410
2200 Support Services - Instructional Staff	338,923
2300 Support Services - Administration	976,683
2400 Support Services - Pupil Health	99,130
2500 Support Services - Business	13,900
2600 Operation and Maintenance of Plant Services	652,175
2700 Student Transportation Services	650,000
2900 Other Support Services	6,000
<b>Total Support Services</b>	<b>\$2,970,221</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	277,100
<b>Total Operation of Non-Instructional Services</b>	<b>\$277,100</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	201,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$201,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	37,000
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	20,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$77,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$9,282,201</b>

LEA : 104431304     Commodore Perry SD

Printed 9/5/2019 1:15:03 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,230,000
200 Personnel Services - Employee Benefits	1,559,750
300 Purchased Professional and Technical Services	57,000
400 Purchased Property Services	13,700
500 Other Purchased Services	250,600
600 Supplies	100,500
700 Property	5,000
800 Other Objects	300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,216,850</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	448,000
200 Personnel Services - Employee Benefits	373,010
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	75,400
600 Supplies	7,000
700 Property	2,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,006,410</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	194,500
200 Personnel Services - Employee Benefits	126,360
400 Purchased Property Services	2,000
500 Other Purchased Services	170,000
600 Supplies	20,000
700 Property	5,000
<b>Total Vocational Education</b>	<b>\$517,860</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,260
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$15,760</b>
<b>Total Instruction</b>	<b>\$5,756,880</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	129,000
200 Personnel Services - Employee Benefits	97,810
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	200
600 Supplies	1,900
<b>Total Support Services - Students</b>	<b>\$233,410</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	71,000

LEA : 104431304     Commodore Perry SD

Printed 9/5/2019 1:15:03 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	51,823
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	72,200
700 Property	20,000
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$338,923</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	547,900
200 Personnel Services - Employee Benefits	344,008
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	16,500
600 Supplies	7,000
800 Other Objects	8,275
<b>Total Support Services - Administration</b>	<b>\$976,683</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	59,900
200 Personnel Services - Employee Benefits	28,730
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$99,130</b>
<b>2500 <u>Support Services - Business</u></b>	
300 Purchased Professional and Technical Services	12,400
600 Supplies	1,500
<b>Total Support Services - Business</b>	<b>\$13,900</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	92,000
200 Personnel Services - Employee Benefits	57,975
400 Purchased Property Services	265,000
500 Other Purchased Services	56,200
600 Supplies	171,000
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$652,175</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	650,000
<b>Total Student Transportation Services</b>	<b>\$650,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,000
<b>Total Other Support Services</b>	<b>\$6,000</b>
<b>Total Support Services</b>	<b>\$2,970,221</b>

LEA : 104431304     Commodore Perry SD

Printed 9/5/2019 1:15:03 PM

<u>Description</u>	<u>Amount</u>
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	112,000
200 Personnel Services - Employee Benefits	45,100
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	38,000
600 Supplies	28,000
800 Other Objects	7,000
<b>Total Student Activities</b>	<b>\$277,100</b>
<b>Total   Operation of Non-Instructional Services</b>	<b>\$277,100</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	178,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$201,000</b>
<b>Total   Facilities Acquisition, Construction and Improvement Services</b>	<b>\$201,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	37,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$37,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	20,000
<b>Total Interfund Transfers - Out</b>	<b>\$20,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	20,000
<b>Total Budgetary Reserve</b>	<b>\$20,000</b>
<b>Total   Other Expenditures and Financing Uses</b>	<b>\$77,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,282,201</b>

LEA : 104431304     Commodore Perry SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	5,898,823	5,189,398
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	15,000	15,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,913,823</b>	<b>\$5,204,398</b>

<u>Long-Term Investments</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		



LEA : 104431304    Commodore Perry SD

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,913,823	\$5,204,398

LEA : 104431304     Commodore Perry SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	317,432	290,432
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>\$317,432</b>	<b>\$290,432</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 104431304     Commodore Perry SD

<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 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		

LEA : 104431304     Commodore Perry SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 104431304    Commodore Perry SD			
Printed 9/5/2019 1:15:04 PM		Page - 5 of 6	
<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$317,432</b>	<b>\$290,432</b>	

<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	\$317,432	\$290,432

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,830,155
0840 Assigned Fund Balance	778,409
0850 Unassigned Fund Balance	580,979
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,189,543
5900 Budgetary Reserve	20,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,209,543