

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020


President of the Board - Original Signature Required

Date 6/29/20


Secretary of the Board - Original Signature Required

Date 6/29/20


Chief School Administrator - Original Signature Required

Date 6/29/20

Maureen A Werwie
Contact Person

(724)253-3255 Telephone Extn :1227 Extension

mwerwie@cppanthers.org
Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

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

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-888

(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:

Fund Balance % Limit (less than or equal to)	Total Budgeted Expenditures
12.0%	Less Than or Equal to \$1,999,999
11.5%	Between \$12,000,000 and \$12,999,999
11.0%	Between \$13,000,000 and \$13,999,999
10.5%	Between \$14,000,000 and \$14,999,999
10.0%	Between \$15,000,000 and \$15,999,999
9.5%	Between \$16,000,000 and \$16,999,999
9.0%	Between \$17,000,000 and \$17,999,999
8.5%	Between \$18,000,000 and \$18,999,999
8.0%	Greater Than or Equal to \$19,000,000

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$9627950
Ending Unassigned Fund Balance	\$627461
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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
<i>Kimberly B. Sparks</i>	6-29-20

DUE DATE: AUGUST 15, 2020

AMOUNTS

ITEM

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	4,433,517
0830 Committed Fund Balance	910,997
0840 Assigned Fund Balance	728,797
0850 Unassigned Fund Balance	

\$6,073,311

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	2,304,629
7000 Revenue from State Sources	6,006,285
8000 Revenue from Federal Sources	472,570
9000 Other Financing Sources	

\$8,783,484

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$14,856,795

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	1,730,629
6113 Public Utility Realty Taxes	2,200
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	300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	125,000
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	91,000
6990 Refunds and Other Miscellaneous Revenue	2,000

REVENUE FROM LOCAL SOURCES \$2,304,629

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,875,317
7271 Special Education funds for School-Aged Pupils	419,635
7311 Pupil Transportation Subsidy	500,000
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	180,368
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	750,000

REVENUE FROM STATE SOURCES \$6,006,285

REVENUE FROM FEDERAL SOURCES

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
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	87,570
8749 Other CARES Act Funding	120,000

REVENUE FROM FEDERAL SOURCES \$472,570

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 8,783,484

2020-2021 Final General Fund Budget

AUN: 104431304 Commodore Perry SD

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Act 1 Index (current): 3.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$1,730,629

Amount of Tax Relief for Homestead Exclusions \$180,368

Total Approx. Tax Revenue: \$1,910,997

Approx. Tax Levy for Tax Rate Calculation: \$2,117,386

Total

Rate
Mercer

2019-20 Data

a. Assessed Value	\$38,805,800	\$38,805,800
b. Real Estate Mills	54.0000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$176,505,524	\$176,505,524
d. Assessed Value	\$39,210,850	\$39,210,850
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$2,095,513	\$2,095,513
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(a * b)

2020-21 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2019-20 Tax Levy	\$2,095,513	\$2,095,513

(f Total * g)

i. Base Mills Subject to Index

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

54.0000

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	89.34500%	89.34500%
k. Tax Levy Needed	\$2,117,386	\$2,117,386

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

(k / d * 1000)

54.0000

m. Tax Levy Generated by Mills

\$2,117,386

(l / 1000 * d)

\$1,937,018

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$1,730,629

(n * Est. Pct. Collection)

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Approx. Tax Revenue from RE Taxes: \$1,730,629
 Amount of Tax Relief for Homestead Exclusions \$180,368
 Total Approx. Tax Revenue: \$1,910,997
 Approx. Tax Levy for Tax Rate Calculation: \$2,117,386

Total

	Rate
Index Maximums	
p. Maximum Mills Based On Index (i * (1 + Index))	55.9440
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,193,612
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0
	\$2,193,612

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,626.00
Number of Homestead/Farmstead Properties	1272
Median Assessed Value of Homestead Properties	\$16,450

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 Amount of Tax Relief for Homestead Exclusions \$180,368
 Total Approx. Tax Revenue: \$1,910,997
 Approx. Tax Levy for Tax Rate Calculation: \$2,117,386
 Mercer

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$180,368	Lowering RE Tax Rate	\$0	\$180,368
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$180,368

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
Mercer	39,210,850	54.0000	2,117,386	89.34500%
Totals:	39,210,850	2,117,386	180,368	89.34500%
			1,937,018 X	=
				1,730,629
6120	Current Per Capita Taxes, Section 679			<u>Estimated Revenue</u>
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00		11,500
6141	Current Act 511 Per Capita Taxes		<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$0.00	11,500
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$10.00	\$0.00	10,000
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
	Total Current Act 511 Taxes - Flat Rate Assessments		21,500	21,500
6150	Current Act 511 Taxes - Proportional Assessments	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	300,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments		300,000	300,000
	Total Act 511, Current Taxes		176,505,524 X	321,500
	Act 511 Tax Limit -->		12	2,118,066
		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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	Current Real Estate Taxes									
	Mercer	54.0000	54.0000	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

Amount

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,568,794
1200 Special Programs - Elementary / Secondary	964,975
1300 Vocational Education	532,132
1400 Other Instructional Programs - Elementary / Secondary	15,850
Total Instruction	\$6,081,751
2000 Support Services	
2100 Support Services - Students	250,155
2200 Support Services - Instructional Staff	331,773
2300 Support Services - Administration	971,244
2400 Support Services - Pupil Health	119,143
2500 Support Services - Business	13,900
2600 Operation and Maintenance of Plant Services	717,286
2700 Student Transportation Services	600,000
2900 Other Support Services	6,000
Total Support Services	\$3,009,501
3000 Operation of Non-Instructional Services	
3200 Student Activities	232,128
Total Operation of Non-Instructional Services	\$232,128
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	57,000
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	227,570
Total Other Expenditures and Financing Uses	\$304,570
Total Estimated Expenditures and Other Financing Uses	\$9,627,950

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,317,792
200 Personnel Services - Employee Benefits	1,825,802
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	10,300
500 Other Purchased Services	270,600
600 Supplies	92,000
700 Property	3,000
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$4,568,794
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	422,000
200 Personnel Services - Employee Benefits	339,075
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	95,400
600 Supplies	5,000
700 Property	1,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$964,975
1300 Vocational Education	
100 Personnel Services - Salaries	204,522
200 Personnel Services - Employee Benefits	131,610
400 Purchased Property Services	2,000
500 Other Purchased Services	170,000
600 Supplies	19,000
700 Property	5,000
Total Vocational Education	\$532,132
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,350
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$15,850
Total Instruction	\$6,081,751
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	141,200
200 Personnel Services - Employee Benefits	104,355
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	200
600 Supplies	1,900
Total Support Services - Students	\$250,155
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	72,000

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Description	Amount
200 Personnel Services - Employee Benefits	51,673
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	\$331,773
2300 Support Services - Administration	550,425
100 Personnel Services - Salaries	342,644
200 Personnel Services - Employee Benefits	50,000
300 Purchased Professional and Technical Services	14,900
500 Other Purchased Services	5,000
600 Supplies	8,275
800 Other Objects	
Total Support Services - Administration	\$971,244
2400 Support Services - Pupil Health	62,913
100 Personnel Services - Salaries	31,730
200 Personnel Services - Employee Benefits	18,000
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	3,000
600 Supplies	3,000
700 Property	
Total Support Services - Pupil Health	\$119,143
2500 Support Services - Business	12,400
300 Purchased Professional and Technical Services	1,500
600 Supplies	
Total Support Services - Business	\$13,900
2600 Operation and Maintenance of Plant Services	90,000
100 Personnel Services - Salaries	61,086
200 Personnel Services - Employee Benefits	325,000
400 Purchased Property Services	51,200
500 Other Purchased Services	180,000
600 Supplies	10,000
700 Property	
Total Operation and Maintenance of Plant Services	\$717,286
2700 Student Transportation Services	600,000
500 Other Purchased Services	
Total Student Transportation Services	\$600,000
2900 Other Support Services	6,000
500 Other Purchased Services	
Total Other Support Services	\$6,000
Total Support Services	\$3,009,501
3000 Operation of Non-Instructional Services	

Amount

<u>Description</u>		
3200 Student Activities		
100 Personnel Services - Salaries		111,220
200 Personnel Services - Employee Benefits		24,108
300 Purchased Professional and Technical Services		47,000
500 Other Purchased Services		23,000
600 Supplies		25,800
800 Other Objects		1,000
Total Student Activities		\$232,128
Total Operation of Non-Instructional Services		\$232,128
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
900 Other Uses of Funds		57,000
Total Debt Service / Other Expenditures and Financing Uses		\$57,000
5200 Interfund Transfers - Out		
900 Other Uses of Funds		20,000
Total Interfund Transfers - Out		\$20,000
5900 Budgetary Reserve		
800 Other Objects		227,570
Total Budgetary Reserve		\$227,570
Total Other Expenditures and Financing Uses		\$304,570
TOTAL EXPENDITURES		\$9,627,950

2020-2021 Final General Fund Budget
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06/30/2020 Estimate 06/30/2021 Projection

6,073,311 5,201,931

Cash and Short-Term Investments

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	176,000	56,000
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	\$6,249,311	\$5,257,931

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Investments

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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06/30/2020 Estimate 06/30/2021 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

\$6,249,311 \$5,257,931

TOTAL CASH AND INVESTMENTS

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

General Fund

0510 Bonds Payable	327,962	291,567
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	\$327,962	\$291,567

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		

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

- 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

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

- 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

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06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

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

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06/30/2021 Projection

06/30/2020 Estimate

Long-Term Indebtedness

- 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

\$327,962

\$291,567

2020-2021 Final General Fund Budget
 LEA : 104431304 Commodore Perry SD
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06/30/2021 Projection

06/30/2020 Estimate

Short-Term Payables

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

\$327,962

\$291,567

TOTAL INDEBTEDNESS

2020-2021 Final General Fund Budget
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Account Description

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	3,817,057
0830 Committed Fund Balance	784,327
0840 Assigned Fund Balance	627,461
0850 Unassigned Fund Balance	\$5,228,845

Total Ending Fund Balance - Committed, Assigned, and Unassigned

227,570

5900 Budgetary Reserve

\$5,456,415

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve