

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michelle L Goehring

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Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes ☒

No ☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$10830622
Ending Unassigned Fund Balance	\$1199137
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.07%

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
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 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**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 and 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	2,426,339
0840 Assigned Fund Balance	754,955
0850 Unassigned Fund Balance	1,851,801
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,033,095</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,180,396
7000 Revenue from State Sources	6,566,176
8000 Revenue from Federal Sources	460,756
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$10,207,328</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,240,423</u>

LEA : 104431304 Commodore Perry SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,301,326
6113 Public Utility Realty Taxes	2,300
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6120 Current Per Capita Taxes, Section 679	11,060
6140 Current Act 511 Taxes - Flat Rate Assessments	21,560
6150 Current Act 511 Taxes - Proportional Assessments	430,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	88,075
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	15,075
6800 Revenues from Intermediary Sources / Pass-Through Funds	99,000
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$3,180,396
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,151,972
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	462,081
7311 Pupil Transportation Subsidy	490,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	14,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,400
7340 State Property Tax Reduction Allocation	297,196
7505 Ready to Learn Block Grant	100,565
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	57,462
7810 State Share of Social Security and Medicare Taxes	160,000
7820 State Share of Retirement Contributions	800,000
REVENUE FROM STATE SOURCES	\$6,566,176
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	94,034
8513 IDEA, Section 619	1,185
8514 Title I - Improving the Academic Achievement of the Disadvantaged	200,628
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	25,000
8517 Title IV - 21st Century Schools	15,000
8519 Title V - Flexibility and Accountability	18,704

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	106,205
REVENUE FROM FEDERAL SOURCES	\$460,756
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,207,328

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,301,326	
Amount of Tax Relief for Homestead Exclusions	<u>\$297,196</u>	
Total Approx. Tax Revenue:	\$2,598,522	
Approx. Tax Levy for Tax Rate Calculation:	\$2,695,010	
	Mercer	Total

2024-25 Data		
a. Assessed Value	\$40,278,600	\$40,278,600
b. Real Estate Mills	62.5000	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$221,946,840	\$221,946,840
d. Assessed Value	\$40,951,380	\$40,951,380
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$2,517,413	\$2,517,413
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$2,517,413	\$2,517,413
(f Total * g)		
i. Base Mills Subject to Index	62.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.97600%	95.97600%
k. Tax Levy Needed	\$2,695,010	\$2,695,010
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	65.8100	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$2,695,010	\$2,695,010
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,397,814
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,301,326
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,301,326	
Amount of Tax Relief for Homestead Exclusions	<u>\$297,196</u>	
Total Approx. Tax Revenue:	\$2,598,522	
Approx. Tax Levy for Tax Rate Calculation:	\$2,695,010	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	65.8125	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,695,113	\$2,695,113
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	\$3,934.00	
Number of Homestead/Farmstead Properties	1157	1157
Median Assessed Value of Homestead Properties		\$18,750

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,301,326
Amount of Tax Relief for Homestead Exclusions	<u>\$297,196</u>
Total Approx. Tax Revenue:	\$2,598,522
Approx. Tax Levy for Tax Rate Calculation:	\$2,695,010
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$297,196	Lowering RE Tax Rate	\$0	\$297,196
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$297,196

2025-2026 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	40,951,380	65.8100	2,695,010			95.97600%	
Totals:	40,951,380		2,695,010	-	297,196 =	2,397,814 X	95.97600% = 2,301,326
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	11,060		
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	11,060	11,060
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						21,560	21,560
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%	430,000	430,000
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						430,000	430,000
Total Act 511, Current Taxes							451,560
				Act 511 Tax Limit -->	221,946,840 X	12	2,663,362
					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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Mercer	62.5000	65.8100	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,228,416
1200 Special Programs - Elementary / Secondary	1,252,401
1300 Vocational Education	679,104
1400 Other Instructional Programs - Elementary / Secondary	24,148
Total Instruction	\$6,184,069
2000 Support Services	
2100 Support Services - Students	326,963
2200 Support Services - Instructional Staff	166,635
2300 Support Services - Administration	1,106,576
2400 Support Services - Pupil Health	101,116
2500 Support Services - Business	13,275
2600 Operation and Maintenance of Plant Services	1,044,402
2700 Student Transportation Services	855,000
2900 Other Support Services	6,000
Total Support Services	\$3,619,967
3000 Operation of Non-Instructional Services	
3200 Student Activities	281,086
Total Operation of Non-Instructional Services	\$281,086
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	285,500
5900 Budgetary Reserve	460,000
Total Other Expenditures and Financing Uses	\$745,500
Total Estimated Expenditures and Other Financing Uses	\$10,830,622

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,342,384
200 Personnel Services - Employee Benefits	1,644,542
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	16,190
500 Other Purchased Services	78,000
600 Supplies	120,000
700 Property	2,000
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$4,228,416
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	587,523
200 Personnel Services - Employee Benefits	442,078
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	155,300
600 Supplies	10,000
700 Property	1,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$1,252,401
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	225,690
200 Personnel Services - Employee Benefits	126,310
400 Purchased Property Services	2,000
500 Other Purchased Services	299,354
600 Supplies	20,750
700 Property	5,000
Total Vocational Education	\$679,104
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,648
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$24,148
Total Instruction	\$6,184,069
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	137,941
200 Personnel Services - Employee Benefits	99,560
300 Purchased Professional and Technical Services	86,962
500 Other Purchased Services	600
600 Supplies	1,900
Total Support Services - Students	\$326,963
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	25,000

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	10,035
300	Purchased Professional and Technical Services	68,500
400	Purchased Property Services	400
500	Other Purchased Services	3,000
600	Supplies	57,700
800	Other Objects	2,000
Total Support Services - Instructional Staff		\$166,635
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	629,487
200	Personnel Services - Employee Benefits	382,514
300	Purchased Professional and Technical Services	57,000
500	Other Purchased Services	18,600
600	Supplies	6,200
800	Other Objects	12,775
Total Support Services - Administration		\$1,106,576
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	58,936
200	Personnel Services - Employee Benefits	24,180
300	Purchased Professional and Technical Services	10,000
500	Other Purchased Services	500
600	Supplies	4,500
700	Property	3,000
Total Support Services - Pupil Health		\$101,116
2500 <u>Support Services - Business</u>		
300	Purchased Professional and Technical Services	11,775
600	Supplies	1,500
Total Support Services - Business		\$13,275
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	79,538
200	Personnel Services - Employee Benefits	29,232
300	Purchased Professional and Technical Services	59,800
400	Purchased Property Services	609,632
500	Other Purchased Services	81,200
600	Supplies	175,000
700	Property	10,000
Total Operation and Maintenance of Plant Services		\$1,044,402
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	855,000
Total Student Transportation Services		\$855,000
2900 <u>Other Support Services</u>		
500	Other Purchased Services	6,000
Total Other Support Services		\$6,000
Total Support Services		\$3,619,967

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	102,110
200 Personnel Services - Employee Benefits	33,346
300 Purchased Professional and Technical Services	56,000
500 Other Purchased Services	52,430
600 Supplies	27,200
800 Other Objects	10,000
Total Student Activities	\$281,086
Total Operation of Non-Instructional Services	\$281,086
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	285,500
Total Interfund Transfers - Out	\$285,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	460,000
Total Budgetary Reserve	\$460,000
Total Other Expenditures and Financing Uses	\$745,500
TOTAL EXPENDITURES	\$10,830,622

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	5,033,095	4,377,944
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	179,264	186,140
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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		
Total Cash and Short-Term Investments	\$5,222,359	\$4,574,084

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,222,359	\$4,574,084

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General 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 General Fund		
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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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		

LEA : 104431304 Commodore Perry SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	262,657	262,657
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	\$262,657	\$262,657
TOTAL INDEBTEDNESS	\$262,657	\$262,657

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,426,339
0840 Assigned Fund Balance	784,325
0850 Unassigned Fund Balance	1,199,137
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,409,801
5900 Budgetary Reserve	460,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,869,801