

<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	25,000
0820 Restricted Fund Balance	100,249
0830 Committed Fund Balance	5,548,593
0840 Assigned Fund Balance	575,000
0850 Unassigned Fund Balance	3,229,809
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,353,402</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,135,191
7000 Revenue from State Sources	12,955,035
8000 Revenue from Federal Sources	385,475
9000 Other Financing Sources	301,000
Total Estimated Revenues And Other Financing Sources	<u>\$32,776,701</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,130,103</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,074,143
6112 Interim Real Estate Taxes	24,600
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6120 Current Per Capita Taxes, Section 679	42,175
6140 Current Act 511 Taxes - Flat Rate Assessments	44,650
6150 Current Act 511 Taxes - Proportional Assessments	4,213,623
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	165,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,000
6910 Rentals	5,000
6940 Tuition from Patrons	520,000
6990 Refunds and Other Miscellaneous Revenue	58,000
	\$19,135,191
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,884,576
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	1,256,190
7311 Pupil Transportation Subsidy	850,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	357,975
7505 Ready to Learn Block Grant	255,000
7810 State Share of Social Security and Medicare Taxes	493,239
7820 State Share of Retirement Contributions	2,225,055
	\$12,955,035
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	18,525
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	1,950

Amount

REVENUE FROM FEDERAL SOURCES		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)		60,000
REVENUE FROM FEDERAL SOURCES		\$385,475

OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets		1,000
9800 Intrafund Transfers In		300,000

OTHER FINANCING SOURCES		\$301,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		32,776,701

Act 1 Index (current): 3.2%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$13,074,143
 Amount of Tax Relief for Homestead Exclusions: \$357,975
 Total Approx. Tax Revenue: \$13,432,118
 Approx. Tax Levy for Tax Rate Calculation: \$14,281,176

	Rate	Total
2019-20 Data		
a. Assessed Value	\$311,000,000	\$311,000,000
b. Real Estate Mills	44.3540	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,094,798,245	\$1,094,798,245
d. Assessed Value	\$312,000,000	\$312,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations
 f. 2019-20 Tax Levy (a * b) \$13,794,094

2020-21 Calculations
 g. Percent of Total Market Value 100.00000%
 h. Rebalanced 2019-20 Tax Levy \$13,794,094
 i. Base Mills Subject to Index 44.3540
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated
 j. Weighted Avg. Collection Percentage 93.90185%
 k. Tax Levy Needed \$14,281,176
 (Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate 45.7730
 (k / d * 1000)
 m. Tax Levy Generated by Mills \$14,281,176
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$13,923,201
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$13,074,143
 (n * Est. Pct. Collection)

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,074,143

Amount of Tax Relief for Homestead Exclusions ~~\$357,975~~

\$13,432,118

Total Approx. Tax Revenue:

\$14,281,176

Approx. Tax Levy for Tax Rate Calculation:

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	45.7733	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,281,270	\$14,281,270
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	\$0.00
Number of Homestead/Farmstead Properties	
Median Assessed Value of Homestead Properties	\$10

AUN: 116191503 Central Columbia SD

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

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Page - 3 of 3

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,074,143

Amount of Tax Relief for Homestead Exclusions \$357,975

\$13,432,118

\$14,281,176

Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$357,975 Lowering RE Tax Rate \$0

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0

\$357,975

\$0

Amount of Tax Relief from State/Local Sources

\$357,975

CODE

6111	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
Columbia	312,000,000	45.7730	14,281,176	93.90185%
Totals:	312,000,000	-	14,281,176	93.90185%

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	Add'l Rate (if appl.)	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	42,175
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	44,650
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0

6150	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Taxes - Proportional Assessments	1.050%	0.000%	4,028,623	4,028,623
6152	Current Act 511 Earned Income Taxes	0.000	0.000	0	0
6153	Current Act 511 Occupation Taxes	0.500%	0.000%	185,000	185,000
6154	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Amusement Taxes	0.000	0.000	0	0
6156	Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
6157	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	4,213,623	4,213,623
Total Act 511, Current Taxes	1,094,798,245 X	13,137,579 (511 Limit)
Act 511 Tax Limit -->	12 Mills	

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	<u>Current Real Estate Taxes</u> Columbia	44.3540	45.7730	3.20%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,901,235
1200 Special Programs - Elementary / Secondary	4,056,073
1300 Vocational Education	2,289,443
1400 Other Instructional Programs - Elementary / Secondary	102,880
1500 Nonpublic School Programs	5,066
Total Instruction	\$19,354,697
2000 Support Services	
2100 Support Services - Students	1,014,083
2200 Support Services - Instructional Staff	2,270,452
2300 Support Services - Administration	2,827,661
2400 Support Services - Pupil Health	323,118
2500 Support Services - Business	484,682
2600 Operation and Maintenance of Plant Services	2,465,112
2700 Student Transportation Services	1,571,860
2800 Support Services - Central	58,110
Total Support Services	\$11,015,078
3000 Operation of Non-Instructional Services	
3200 Student Activities	760,424
3300 Community Services	3,836
Total Operation of Non-Instructional Services	\$764,260
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,718,393
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$3,018,393
Total Estimated Expenditures and Other Financing Uses	\$34,152,428

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,404,883
200 Personnel Services - Employee Benefits	4,512,465
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	62,000
500 Other Purchased Services	458,275
600 Supplies	403,183
800 Other Objects	56,629
Total Regular Programs - Elementary / Secondary	\$12,901,235
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,598,125
200 Personnel Services - Employee Benefits	959,317
300 Purchased Professional and Technical Services	1,464,850
400 Purchased Property Services	1,000
500 Other Purchased Services	7,685
600 Supplies	23,906
700 Property	190
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$4,056,073
1300 Vocational Education	
100 Personnel Services - Salaries	684,878
200 Personnel Services - Employee Benefits	429,573
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	2,275
500 Other Purchased Services	1,103,572
600 Supplies	63,345
800 Other Objects	5,500
Total Vocational Education	\$2,289,443
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	55,932
200 Personnel Services - Employee Benefits	40,948
500 Other Purchased Services	6,000
Total Other Instructional Programs - Elementary / Secondary	\$102,880
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,066
Total Nonpublic School Programs	\$5,066
Total Instruction	\$19,354,697
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	562,422
200 Personnel Services - Employee Benefits	366,036
300 Purchased Professional and Technical Services	65,370
500 Other Purchased Services	2,350

<u>Description</u>	<u>Amount</u>
600 Supplies	16,797
800 Other Objects	1,108
Total Support Services - Students	\$1,014,083
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	965,707
200 Personnel Services - Employee Benefits	711,010
300 Purchased Professional and Technical Services	15,400
400 Purchased Property Services	34,000
500 Other Purchased Services	151,748
600 Supplies	389,802
800 Other Objects	2,785
Total Support Services - Instructional Staff	\$2,270,452
2300 Support Services - Administration	
100 Personnel Services - Salaries	835,809
200 Personnel Services - Employee Benefits	1,786,902
300 Purchased Professional and Technical Services	88,500
400 Purchased Property Services	27,000
500 Other Purchased Services	32,800
600 Supplies	29,950
800 Other Objects	26,700
Total Support Services - Administration	\$2,827,661
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	195,444
200 Personnel Services - Employee Benefits	115,045
300 Purchased Professional and Technical Services	6,600
500 Other Purchased Services	100
600 Supplies	5,654
800 Other Objects	275
Total Support Services - Pupil Health	\$323,118
2500 Support Services - Business	
100 Personnel Services - Salaries	219,468
200 Personnel Services - Employee Benefits	135,834
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	500
500 Other Purchased Services	23,100
600 Supplies	91,000
800 Other Objects	5,280
Total Support Services - Business	\$484,682
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	676,867
200 Personnel Services - Employee Benefits	561,575
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	301,800
500 Other Purchased Services	130,500
600 Supplies	791,670

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$2,465,112
2700 Student Transportation Services	
100 Personnel Services - Salaries	36,189
200 Personnel Services - Employee Benefits	31,171
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	500
500 Other Purchased Services	1,485,500
600 Supplies	17,800
Total Student Transportation Services	\$1,571,860
2800 Support Services - Central	
100 Personnel Services - Salaries	36,500
200 Personnel Services - Employee Benefits	21,610
Total Support Services - Central	\$58,110
Total Support Services	\$11,015,078
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	341,335
200 Personnel Services - Employee Benefits	143,669
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	8,200
500 Other Purchased Services	140,100
600 Supplies	64,440
700 Property	8,000
800 Other Objects	10,680
Total Student Activities	\$760,424
3300 Community Services	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,136
Total Community Services	\$3,836
Total Operation of Non-Instructional Services	\$764,260
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,096,763
900 Other Uses of Funds	1,621,630
Total Debt Service / Other Expenditures and Financing Uses	\$2,718,393
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$3,018,393
TOTAL EXPENDITURES	\$34,152,428

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Cash and Short-Term Investments		
General Fund	11,807,044	10,432,044
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	300,000	300,000
Other Capital Projects Fund		
Debt Service Fund	2,333,396	2,816,071
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	\$14,440,440	\$13,548,115

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

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

Long-Term Investments

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$14,440,440	\$13,548,115

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	40,810,000	45,053,685
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,003,234	1,941,955
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,464,504	1,464,504
0599 Other Noncurrent Liabilities		
Total General Fund	\$44,277,738	\$48,460,144

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

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

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<u>Long-Term Indebtedness</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	\$44,277,738	\$48,460,144
Total Long-Term Indebtedness	\$44,277,738	\$48,460,144

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

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

TOTAL INDEBTEDNESS	\$44,277,738	\$48,460,144
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Account Description	Amounts
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	100,249
0830 Committed Fund Balance	5,548,593
0840 Assigned Fund Balance	575,000
0850 Unassigned Fund Balance	1,854,082
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,977,675
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,102,924