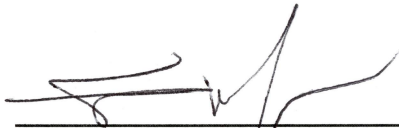


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020



President of the Board - Original Signature Required6/15/2020

Date

Secretary of the Board - Original Signature Required6/15/2020

Date

Chief School Administrator - Original Signature Required6/15/2020

DateSteven Dolak

Contact Person(570)784-2850 Extn :4006

Telephone Extensionsdolak@ccsd.cc

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Columbia SD	COUNTY : Columbia	AUN : 116191503
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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 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 2020-2021 (compared to 2019-2020)?

Yes ☒
No ☐

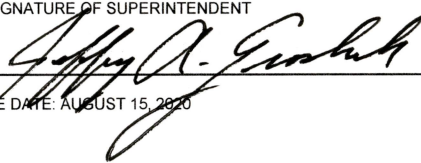
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$33729606
Ending Unassigned Fund Balance	\$2080731
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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 6/15/2020
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DUE DATE: AUGUST 15, 2020

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

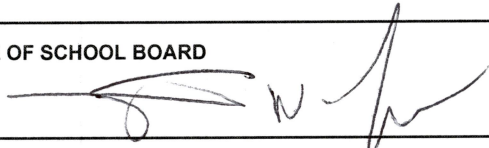
24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Columbia SD	County : Columbia	AUN Number : 116191503
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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 4/14/2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$835,809.00 Function 2300, Object 200: \$1,786,902.00	This account is where the retirees are entered for their medical insurance with the district.
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.	District maintains fund balance for contingency with amounts allowable under Act 1.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds are to help fund the increasing PSERS rate, our Vo-Tech is planning a building project, that as a sending school we help fund, and our Digital Conversion is an ongoing plan for district used technology.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We are self funded - this assigned account is for healthcare stop gap.

ITEM	AMOUNTS	
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	18,937,329	
7000 Revenue from State Sources	12,719,746	
8000 Revenue from Federal Sources	385,475	
9000 Other Financing Sources	301,000	
Total Estimated Revenues And Other Financing Sources		<u>\$32,343,550</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$41,696,952</u>

LEA : 116191503 Central Columbia SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,074,142
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	4,015,762
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
REVENUE FROM LOCAL SOURCES	\$18,937,329
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,682,434
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	1,221,354
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	359,664
7505 Ready to Learn Block Grant	255,000
7810 State Share of Social Security and Medicare Taxes	494,192
7820 State Share of Retirement Contributions	2,224,102
REVENUE FROM STATE SOURCES	\$12,719,746
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

	<u>Amount</u>
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	32,343,550

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,074,142	
Amount of Tax Relief for Homestead Exclusions	<u>\$359,677</u>	
Total Approx. Tax Revenue:	\$13,433,819	
Approx. Tax Levy for Tax Rate Calculation:	\$14,281,176	
	Columbia	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	\$13,794,094	\$13,794,094
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$13,794,094	\$13,794,094
(f Total * g)		
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	93.91332%	93.91332%
k. Tax Levy Needed	\$14,281,176	\$14,281,176
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	45.7730	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,281,176	\$14,281,176
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,921,499
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,074,142
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,074,142	
Amount of Tax Relief for Homestead Exclusions	<u>\$359,677</u>	
Total Approx. Tax Revenue:	\$13,433,819	
Approx. Tax Levy for Tax Rate Calculation:	\$14,281,176	
	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
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	\$1,977.00	
Number of Homestead/Farmstead Properties	3995	3995
Median Assessed Value of Homestead Properties		\$38,120

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,074,142
Amount of Tax Relief for Homestead Exclusions	<u>\$359,677</u>
Total Approx. Tax Revenue:	\$13,433,819
Approx. Tax Levy for Tax Rate Calculation:	\$14,281,176
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$359,664	Lowering RE Tax Rate	\$0	\$359,664
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$13			\$13
Amount of Tax Relief from State/Local Sources				\$359,677

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 116191503 Central Columbia SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/17/2020 2:02:12 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>
Columbia	312,000,000	45.7730	14,281,176			93.91332%	
Totals:	312,000,000		14,281,176	- 359,677	= 13,921,499	X 93.91332%	= 13,074,142
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	42,175		
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	44,650	44,650
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						44,650	44,650
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			1.050%	0.000%	3,830,762	3,830,762
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	185,000	185,000
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						4,015,762	4,015,762
Total Act 511, Current Taxes							4,060,412
Act 511 Tax Limit -->				1,094,798,245	X	12	13,137,579
				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	<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%				

LEA : 116191503 Central Columbia SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,800,473
1200 Special Programs - Elementary / Secondary	3,911,088
1300 Vocational Education	2,282,999
1400 Other Instructional Programs - Elementary / Secondary	102,880
1500 Nonpublic School Programs	5,065
Total Instruction	\$19,102,505
2000 Support Services	
2100 Support Services - Students	1,007,098
2200 Support Services - Instructional Staff	2,212,587
2300 Support Services - Administration	2,785,861
2400 Support Services - Pupil Health	323,118
2500 Support Services - Business	433,494
2600 Operation and Maintenance of Plant Services	2,504,320
2700 Student Transportation Services	1,521,860
2800 Support Services - Central	58,110
Total Support Services	\$10,846,448
3000 Operation of Non-Instructional Services	
3200 Student Activities	758,424
3300 Community Services	3,836
Total Operation of Non-Instructional Services	\$762,260
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	\$33,729,606

LEA : 116191503 Central Columbia SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,393,228
200 Personnel Services - Employee Benefits	4,457,551
300 Purchased Professional and Technical Services	3,650
400 Purchased Property Services	58,400
500 Other Purchased Services	456,075
600 Supplies	374,940
800 Other Objects	56,629
Total Regular Programs - Elementary / Secondary	\$12,800,473
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,598,125
200 Personnel Services - Employee Benefits	959,317
300 Purchased Professional and Technical Services	1,324,850
400 Purchased Property Services	500
500 Other Purchased Services	6,900
600 Supplies	20,706
700 Property	190
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$3,911,088
1300 <u>Vocational Education</u>	
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	1,100,998
600 Supplies	59,475
800 Other Objects	5,500
Total Vocational Education	\$2,282,999
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,065
Total Nonpublic School Programs	\$5,065
Total Instruction	\$19,102,505
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	562,422
200 Personnel Services - Employee Benefits	366,036
300 Purchased Professional and Technical Services	59,870
500 Other Purchased Services	2,350

LEA : 116191503 Central Columbia SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	15,312
800 Other Objects	1,108
Total Support Services - Students	\$1,007,098
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	965,707
200 Personnel Services - Employee Benefits	711,010
300 Purchased Professional and Technical Services	14,400
400 Purchased Property Services	29,000
500 Other Purchased Services	146,548
600 Supplies	343,137
800 Other Objects	2,785
Total Support Services - Instructional Staff	\$2,212,587
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	835,809
200 Personnel Services - Employee Benefits	1,786,902
300 Purchased Professional and Technical Services	76,500
400 Purchased Property Services	15,000
500 Other Purchased Services	26,800
600 Supplies	19,950
800 Other Objects	24,900
Total Support Services - Administration	\$2,785,861
2400 <u>Support Services - Pupil Health</u>	
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 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	184,546
200 Personnel Services - Employee Benefits	121,068
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	23,100
600 Supplies	90,000
800 Other Objects	5,280
Total Support Services - Business	\$433,494
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	716,075
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
800 Other Objects	1,200

LEA : 116191503 Central Columbia SD

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,504,320
2700 <u>Student Transportation Services</u>	
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	1,435,500
600 Supplies	17,800
Total Student Transportation Services	\$1,521,860
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	36,500
200 Personnel Services - Employee Benefits	21,610
Total Support Services - Central	\$58,110
Total Support Services	\$10,846,448
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
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	138,100
600 Supplies	64,440
700 Property	8,000
800 Other Objects	10,680
Total Student Activities	\$758,424
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,136
Total Community Services	\$3,836
Total Operation of Non-Instructional Services	\$762,260
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$3,018,393
TOTAL EXPENDITURES	\$33,729,606

LEA : 116191503 Central Columbia SD

Cash and Short-Term Investments

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

Long-Term Investments

	06/30/2020 Estimate	06/30/2021 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		

LEA : 116191503 Central Columbia SD

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$14,440,440	\$13,548,115

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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		

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 116191503 Central Columbia SD			
Printed 6/17/2020 2:02:18 PM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$44,277,738	\$48,460,144	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$44,277,738	\$48,460,144

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	1,843,753
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,967,346
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,092,595