

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2019



President of the Board - Original Signature Required

Date

5/20/19



Secretary of the Board - Original Signature Required

Date

5/20/19



Chief School Administrator - Original Signature Required

Date

5/20/19

Steven Dolak

(570)784-2850

Extn :

Contact Person

Telephone

Extension

sdolak@ccsd.cc

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 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 2019-2020 (compared to 2018-2019) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$33394520
Ending Unassigned Fund Balance	\$2635454
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 5/20/19
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DUE DATE: AUGUST 15 2019

UNIFORM INSPECTION OF 2019-2020 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 5/20/19
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$863,624.00 Function 2300, Object 200: \$1,477,070.00	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 student iPads.
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	4,136,593	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,260,186</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,371,155	
7000 Revenue from State Sources	12,835,751	
8000 Revenue from Federal Sources	385,475	
9000 Other Financing Sources	301,000	
Total Estimated Revenues And Other Financing Sources		<u>\$31,893,381</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,153,567</u>

LEA : 116191503 Central Columbia SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,616,635
6112 Interim Real Estate Taxes	25,000
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	4,134,632
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	292,063
6990 Refunds and Other Miscellaneous Revenue	58,000
REVENUE FROM LOCAL SOURCES	\$18,371,155
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,684,054
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	1,231,559
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	354,348
7505 Ready to Learn Block Grant	255,000
7810 State Share of Social Security and Medicare Taxes	512,530
7820 State Share of Retirement Contributions	2,315,260
REVENUE FROM STATE SOURCES	\$12,835,751
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

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	<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	31,893,381

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,616,635	
Amount of Tax Relief for Homestead Exclusions	<u>\$354,348</u>	
Total Approx. Tax Revenue:	\$12,970,983	
Approx. Tax Levy for Tax Rate Calculation:	\$13,794,093	
	Columbia	Total

2018-19 Data		
a. Assessed Value	\$311,000,000	\$311,000,000
b. Real Estate Mills	43.1040	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,024,817,868	\$1,024,817,868
d. Assessed Value	\$311,000,000	\$311,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$13,405,344	\$13,405,344
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$13,405,344	\$13,405,344
(f Total * g)		
i. Base Mills Subject to Index	43.1040	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.87555%	93.87555%
k. Tax Levy Needed	\$13,794,093	\$13,794,093
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	44.3540	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,794,094	\$13,794,094
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,439,746
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,616,635
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,616,635	
Amount of Tax Relief for Homestead Exclusions	<u>\$354,348</u>	
Total Approx. Tax Revenue:	\$12,970,983	
Approx. Tax Levy for Tax Rate Calculation:	\$13,794,093	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.3540	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,794,094	\$13,794,094
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	\$1,991.00	
Number of Homestead/Farmstead Properties	4025	4025
Median Assessed Value of Homestead Properties		\$37,852

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,616,635
Amount of Tax Relief for Homestead Exclusions	<u>\$354,348</u>
Total Approx. Tax Revenue:	\$12,970,983
Approx. Tax Levy for Tax Rate Calculation:	\$13,794,093
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$354,348	Lowering RE Tax Rate	\$0	\$354,348
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$354,348

2019-2020 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 9/5/2019 1:11:31 PM				Page - 1 of 1			
<u>CODE</u>							
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	311,000,000	44.3540	13,794,094			93.87555%	
Totals:	311,000,000		13,794,094	- 354,348 =	13,439,746 X	93.87555% =	12,616,635
				<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%	3,949,632	3,949,632
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						4,134,632	4,134,632
Total Act 511, Current Taxes							4,179,282
Act 511 Tax Limit -->				1,024,817,868 X	12	12,297,814	
				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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Columbia	43.1040	44.3540	2.90%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,783,134
1200 Special Programs - Elementary / Secondary	4,125,050
1300 Vocational Education	2,261,050
1400 Other Instructional Programs - Elementary / Secondary	101,338
1500 Nonpublic School Programs	5,065
Total Instruction	\$19,275,637
2000 Support Services	
2100 Support Services - Students	977,462
2200 Support Services - Instructional Staff	1,935,087
2300 Support Services - Administration	2,554,844
2400 Support Services - Pupil Health	332,855
2500 Support Services - Business	484,102
2600 Operation and Maintenance of Plant Services	2,492,986
2700 Student Transportation Services	1,529,578
2800 Support Services - Central	45,561
Total Support Services	\$10,352,475
3000 Operation of Non-Instructional Services	
3200 Student Activities	734,723
3300 Community Services	3,857
Total Operation of Non-Instructional Services	\$738,580
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,727,828
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$3,027,828
Total Estimated Expenditures and Other Financing Uses	\$33,394,520

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,265,050
200 Personnel Services - Employee Benefits	4,638,148
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	66,233
500 Other Purchased Services	392,325
600 Supplies	359,372
800 Other Objects	57,506
Total Regular Programs - Elementary / Secondary	\$12,783,134
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,512,690
200 Personnel Services - Employee Benefits	1,028,485
300 Purchased Professional and Technical Services	1,557,000
400 Purchased Property Services	250
500 Other Purchased Services	7,300
600 Supplies	18,475
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$4,125,050
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	659,446
200 Personnel Services - Employee Benefits	443,689
400 Purchased Property Services	1,807
500 Other Purchased Services	1,086,359
600 Supplies	58,663
700 Property	5,486
800 Other Objects	5,600
Total Vocational Education	\$2,261,050
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,670
200 Personnel Services - Employee Benefits	41,568
500 Other Purchased Services	7,100
Total Other Instructional Programs - Elementary / Secondary	\$101,338
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,065
Total Nonpublic School Programs	\$5,065
Total Instruction	\$19,275,637
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	527,057
200 Personnel Services - Employee Benefits	377,205
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	2,350
600 Supplies	9,442

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<u>Description</u>	<u>Amount</u>
800 Other Objects	408
Total Support Services - Students	\$977,462
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	749,646
200 Personnel Services - Employee Benefits	592,686
300 Purchased Professional and Technical Services	23,700
400 Purchased Property Services	34,000
500 Other Purchased Services	134,825
600 Supplies	397,400
800 Other Objects	2,830
Total Support Services - Instructional Staff	\$1,935,087
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	863,624
200 Personnel Services - Employee Benefits	1,477,070
300 Purchased Professional and Technical Services	88,500
400 Purchased Property Services	27,000
500 Other Purchased Services	41,500
600 Supplies	30,450
800 Other Objects	26,700
Total Support Services - Administration	\$2,554,844
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	183,763
200 Personnel Services - Employee Benefits	136,620
300 Purchased Professional and Technical Services	6,550
500 Other Purchased Services	100
600 Supplies	5,526
800 Other Objects	296
Total Support Services - Pupil Health	\$332,855
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	201,199
200 Personnel Services - Employee Benefits	149,948
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	500
500 Other Purchased Services	23,100
600 Supplies	92,000
800 Other Objects	8,355
Total Support Services - Business	\$484,102
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	684,900
200 Personnel Services - Employee Benefits	574,116
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	309,500
500 Other Purchased Services	130,500
600 Supplies	789,170
700 Property	2,100

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$2,492,986
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	54,906
200 Personnel Services - Employee Benefits	30,422
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	500
500 Other Purchased Services	1,425,250
600 Supplies	17,800
Total Student Transportation Services	\$1,529,578
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	36,500
200 Personnel Services - Employee Benefits	9,061
Total Support Services - Central	\$45,561
Total Support Services	\$10,352,475
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	321,553
200 Personnel Services - Employee Benefits	137,750
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	\$734,723
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,157
Total Community Services	\$3,857
Total Operation of Non-Instructional Services	\$738,580
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,126,198
900 Other Uses of Funds	1,601,630
Total Debt Service / Other Expenditures and Financing Uses	\$2,727,828
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	\$3,027,828
TOTAL EXPENDITURES	\$33,394,520

LEA : 116191503 Central Columbia SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	10,285,434	8,784,519
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	2,720,157	2,727,553
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	\$13,305,591	\$11,812,072
<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$13,305,591	\$11,812,072

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	40,298,218	38,030,615
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,053,933	1,982,074
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,903,010	1,903,010
0599 Other Noncurrent Liabilities		
Total General Fund	\$44,255,161	\$41,915,699
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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$44,255,161	\$41,915,699	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$44,255,161	\$41,915,699

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	2,635,454
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,759,047
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,884,296