

Note 9 - Unearned Revenue

Unearned revenue at June 30, 2020, consisted of the following:

	Primary Government
State Categorical Aid	\$ 4,868,171
Federal Categorical Aid	9,038
Enrollment Fees	4,232,791
Other Local	2,351,162
	<u> </u>
Total	<u><u>\$ 11,461,162</u></u>

Note 10 - Long-Term Liabilities other than OPEB and Pensions

Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the 2020 fiscal year consisted of the following:

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020	Due in One Year
Bonds Payable					
General obligation bond 2016, Series A	\$ 85,850,000	\$ -	\$ (14,580,000)	\$ 71,270,000	\$ 13,715,000
Premium on general obligation bonds	7,687,819	-	(331,848)	7,355,971	-
Lease revenue refunding bonds, Series 2010B	150,000	-	(150,000)	-	-
Premium on lease revenue refunding bonds	4,500	-	(4,500)	-	-
	<u>93,692,319</u>	<u>-</u>	<u>(15,066,348)</u>	<u>78,625,971</u>	<u>13,715,000</u>
Total bonds payable					
Other Liabilities					
Compensated absences	2,654,099	236,567	-	2,890,666	154,244
Load banking	1,178,356	218,870	-	1,397,226	39,250
	<u>3,832,455</u>	<u>455,437</u>	<u>-</u>	<u>4,287,892</u>	<u>193,494</u>
Total other liabilities					
Total long-term liabilities	<u><u>\$ 97,524,774</u></u>	<u><u>\$ 455,437</u></u>	<u><u>\$ (15,066,348)</u></u>	<u><u>\$ 82,913,863</u></u>	<u><u>\$ 13,908,494</u></u>