

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/12/2018

Marilyn Glogowski  
President of the Board - Original Signature Required

2-12-18  
Date

Mary J Casald  
Secretary of the Board - Original Signature Required

2-12-18  
Date

James S. McF...  
Chief School Administrator - Original Signature Required

2-12-18  
Date

Valerie W Ellenburg

(570)655-5533

Extn :

Contact Person

Telephone

Extension

valerie@abmelonecpa.com

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$138,675.00 Approved Referendum Exception Amt: \$0.00	The District will be applying for exceptions.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$264,234.00 Function 2400, Object 200: \$268,701.00	Justification: Benefits as required by CBA and required contributions.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$133,393.00 Function 2500, Object 200: \$165,143.00	Justification: Benefits as required by CBA and required contributions.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount is for future unanticipated costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount is committed for future Health Care costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is for future contractual obligations.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	2,727,888
0850 Unassigned Fund Balance	676,191
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,904,079</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,529,930
7000 Revenue from State Sources	13,360,351
8000 Revenue from Federal Sources	581,636
9000 Other Financing Sources	50,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$30,521,917</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,425,996</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,288,280
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	22,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,400
6150 Current Act 511 Taxes - Proportional Assessments	2,020,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	959,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	10,750
6910 Rentals	2,500
6990 Refunds and Other Miscellaneous Revenue	69,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,529,930</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,848,689
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,187,391
7311 Pupil Transportation Subsidy	1,445,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	86,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	171,405
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	463,479
7505 Ready to Learn Block Grant	278,523
7810 State Share of Social Security and Medicare Taxes	529,865
7820 State Share of Retirement Contributions	2,299,699
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,360,351</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8513 IDEA, Section 619	240,873
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	278,732
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,031
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$581,636</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	50,000
<b>OTHER FINANCING SOURCES</b>	<b>\$50,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,521,917</b>

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$13,288,400

Amount of Tax Relief for Homestead Exclusions

\$463,479

Total Approx. Tax Revenue:

\$13,751,879

Approx. Tax Levy for Tax Rate Calculation:

\$14,954,646

Luzerne

Wyoming

Total

**2017-18 Data**

a. Assessed Value	\$1,309,286,800	\$8,719,705	\$1,318,006,505
b. Real Estate Mills	10.6046	53.6317	

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$1,018,997,965	\$34,905,092	\$1,053,903,057
d. Assessed Value	\$1,310,364,900	\$8,736,935	\$1,319,101,835
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy (a * b)	\$13,884,463	\$467,653	\$14,352,116
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**2018-19 Calculations**

g. Percent of Total Market Value	96.68802%	3.31198%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$13,876,777	\$475,339	\$14,352,116
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	10.6046	54.5131	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	91.70000%	91.70000%	91.70000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$14,459,351	\$495,295	\$14,954,646

**I. 2018-19 Real Estate Tax Rate**

11.0345

56.6897

(k / d \* 1000)

l. Tax Levy Generated by Mills (l / 1000 * d)	\$14,459,221	\$495,294	\$14,954,515
m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$14,491,036
n. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$13,288,280

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

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Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	4		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$13,288,400		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$463,479</u>		
<b>Total Approx. Tax Revenue:</b>	\$13,751,879		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$14,954,646		

	Luzerne	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	10.9227	56.1484	
q. Mills In Excess of Index (if l > p), (l - p))	0.1118	0.5413	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,312,723	\$490,565	\$14,803,288
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$146,498	\$4,729	\$151,227
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$134,339	\$4,336	\$138,675

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$13,288,400
Amount of Tax Relief for Homestead Exclusions	<u>\$463,479</u>
Total Approx. Tax Revenue:	\$13,751,879
Approx. Tax Levy for Tax Rate Calculation:	\$14,954,646

Section 672.1 Method Choice: (a)(1)

	Luzerne	Wyoming		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$463,479	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$463,479</b>

CODE

6111 Current Real Estate Taxes

<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>
Luzerne	1,310,364,900	11.0345	14,459,221			91.70000%	
Wyoming	8,736,935	56.6897	495,294			91.70000%	
<b>Totals:</b>	<b>1,319,101,835</b>		<b>14,954,515</b>	- 463,479 =	14,491,036 X	91.70000% =	13,288,280

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		80,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	22,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$10.00	\$0.00	400
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>22,400</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,830,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	190,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,020,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,042,400</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,053,903,057 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>12,646,837</b>
			<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u>								
	Luzerne	10.6046	11.0345	4.06%	No	3.0%			
	Wyoming	54.5131	56.6897	4.00%	No	3.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,528,677
1200 Special Programs - Elementary / Secondary	4,399,474
1300 Vocational Education	758,667
1400 Other Instructional Programs - Elementary / Secondary	125,065
<b>Total Instruction</b>	<b>\$20,811,883</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,099,217
2200 Support Services - Instructional Staff	237,475
2300 Support Services - Administration	1,991,843
2400 Support Services - Pupil Health	545,212
2500 Support Services - Business	585,224
2600 Operation and Maintenance of Plant Services	2,064,580
2700 Student Transportation Services	2,284,759
2800 Support Services - Central	301,887
2900 Other Support Services	48,000
<b>Total Support Services</b>	<b>\$9,158,197</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	659,894
3300 Community Services	6,250
<b>Total Operation of Non-Instructional Services</b>	<b>\$666,144</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	21,147
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,147</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,000,643
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	75,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,100,643</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,758,014</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,383,677
200 Personnel Services - Employee Benefits	6,473,561
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	825
500 Other Purchased Services	407,660
600 Supplies	198,579
700 Property	8,475
800 Other Objects	19,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,528,677</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,071,895
200 Personnel Services - Employee Benefits	1,706,811
300 Purchased Professional and Technical Services	195,665
400 Purchased Property Services	475
500 Other Purchased Services	371,915
600 Supplies	39,363
700 Property	11,950
800 Other Objects	1,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,399,474</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	131,517
200 Personnel Services - Employee Benefits	92,199
400 Purchased Property Services	13,050
500 Other Purchased Services	478,132
600 Supplies	34,839
700 Property	8,930
<b>Total Vocational Education</b>	<b>\$758,667</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,356
200 Personnel Services - Employee Benefits	3,059
300 Purchased Professional and Technical Services	94,650
500 Other Purchased Services	20,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$125,065</b>
<b>Total Instruction</b>	<b>\$20,811,883</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	633,463
200 Personnel Services - Employee Benefits	450,633
400 Purchased Property Services	475
500 Other Purchased Services	2,820
600 Supplies	10,576
700 Property	500

## 2018-2019 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	750
<b>Total Support Services - Students</b>	<b>\$1,099,217</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	81,500
200 Personnel Services - Employee Benefits	60,979
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	1,200
500 Other Purchased Services	1,400
600 Supplies	38,126
700 Property	8,070
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$237,475</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,047,356
200 Personnel Services - Employee Benefits	716,452
300 Purchased Professional and Technical Services	120,300
400 Purchased Property Services	18,500
500 Other Purchased Services	56,839
600 Supplies	14,271
700 Property	2,125
800 Other Objects	16,000
<b>Total Support Services - Administration</b>	<b>\$1,991,843</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	264,234
200 Personnel Services - Employee Benefits	268,701
300 Purchased Professional and Technical Services	6,900
400 Purchased Property Services	325
500 Other Purchased Services	100
600 Supplies	4,952
<b>Total Support Services - Pupil Health</b>	<b>\$545,212</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	133,393
200 Personnel Services - Employee Benefits	165,143
300 Purchased Professional and Technical Services	148,025
400 Purchased Property Services	64,800
500 Other Purchased Services	36,300
600 Supplies	31,063
700 Property	5,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$585,224</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	619,347
200 Personnel Services - Employee Benefits	487,074
300 Purchased Professional and Technical Services	29,900
400 Purchased Property Services	209,292

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	244,999
600 Supplies	456,148
700 Property	12,550
800 Other Objects	5,270
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,064,580</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	56,318
200 Personnel Services - Employee Benefits	39,635
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	2,125,250
600 Supplies	60,606
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$2,284,759</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	131,781
200 Personnel Services - Employee Benefits	84,878
300 Purchased Professional and Technical Services	38,689
500 Other Purchased Services	1,250
600 Supplies	44,089
800 Other Objects	1,200
<b>Total Support Services - Central</b>	<b>\$301,887</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	48,000
<b>Total Other Support Services</b>	<b>\$48,000</b>
<b>Total Support Services</b>	<b>\$9,158,197</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	290,847
200 Personnel Services - Employee Benefits	117,703
300 Purchased Professional and Technical Services	46,575
400 Purchased Property Services	22,200
500 Other Purchased Services	97,955
600 Supplies	73,214
700 Property	2,800
800 Other Objects	8,600
<b>Total Student Activities</b>	<b>\$659,894</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	6,250
<b>Total Community Services</b>	<b>\$6,250</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$666,144</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	21,147

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<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,147</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,147</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	830,162
900 Other Uses of Funds	1,170,481
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,000,643</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	75,000
<b>Total Budgetary Reserve</b>	<b>\$75,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,100,643</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,758,014</b>

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**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	1,500,000	1,500,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$1,500,000** **\$1,500,000**



<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	7,118,196	6,059,824
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	461,891	461,891
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	47,500	47,500
<b>Total General Fund</b>	<b>\$7,627,587</b>	<b>\$6,569,215</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- 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**

**06/30/2018 Estimate**

**06/30/2019 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**

**Long-Term Indebtedness**

06/30/2018 Estimate

06/30/2019 Projection

**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>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$7,627,587</b>	<b>\$6,569,215</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$7,627,587</b>	<b>\$6,569,215</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,167,982
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,667,982</b>
<b>5900 Budgetary Reserve</b>	<b>75,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,742,982</b>