

FINAL GENERAL FUND BUDGET

PROPOSED FINAL

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Valerie W Ellenburg

(570)655-5533

Extn :

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

PROPOSED FINAL

SCHOOL DISTRICT : Lake-Lehman SD	COUNTY : Luzerne	AUN : 118403903
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021)? Yes
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$33313467
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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
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DUE DATE: AUGUST 15, 2021

PROPOSED FINAL

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Lake-Lehman SD	County : Luzerne	AUN Number : 118403903
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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 5-17-21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$82,000.00 Function 2200, Object 200: \$189,465.00	The amount for benefits includes an amount for Staff Development Expenditures.
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: \$137,425.00 Function 2500, Object 200: \$174,379.00	Benefits are as per contractual terms and required benefits.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$48,761.00 Function 2700, Object 200: \$49,766.00	Benefits are as per contractual terms and required benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount 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 and other projected amounts.

PROPOSED FINAL

ITEM

AMOUNTS

PROPOSED FINAL

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

500,000
3,998,892

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,498,892

Estimated Revenues And Other Financing Sources

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

18,169,070
13,539,825
478,954
150,000

Total Estimated Revenues And Other Financing Sources

\$32,337,849

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$36,836,741

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,625,062
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	24,400
6150 Current Act 511 Taxes - Proportional Assessments	2,165,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	894,000
6500 Earnings on Investments	36,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	218,608
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	45,000
6990 Refunds and Other Miscellaneous Revenue	24,000
REVENUE FROM LOCAL SOURCES	\$18,169,070
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,918,597
7112 Basic Education Funding-Social Security	514,644
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,219,304
7311 Pupil Transportation Subsidy	1,485,515
7312 Nonpublic and Charter School Pupil Transportation Subsidy	63,910
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	153,456
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340 State Property Tax Reduction Allocation	462,816
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	278,523
7820 State Share of Retirement Contributions	2,339,560
REVENUE FROM STATE SOURCES	\$13,539,825
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,622
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,847
8517 NCLB, Title IV - 21st Century Schools	20,485
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$478,954

PROPOSED FINAL

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 150,000

OTHER FINANCING SOURCES \$150,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,337,849

PROPOSED FINAL

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,625,131

Amount of Tax Relief for Homestead Exclusions

\$462,816

Total Approx. Tax Revenue:

\$15,087,947

Approx. Tax Levy for Tax Rate Calculation:

\$16,290,880

PROPOSED FINAL

	Luzerne	Wyoming	Total
2020-21 Data			
a. Assessed Value	\$1,315,157,400	\$8,793,010	\$1,323,950,410
b. Real Estate Mills	11.5761	60.3722	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$1,075,234,656	\$37,733,932	\$1,112,968,588
d. Assessed Value	\$1,321,029,600	\$8,767,535	\$1,329,797,135
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$15,224,394	\$530,853	\$15,755,247
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	96.60961%	3.39039%	100.00000%
II.			
h. Rebalanced 2020-21 Tax Levy	\$15,221,083	\$534,164	\$15,755,247
(f Total * g)			
i. Base Mills Subject to Index	11.5761	60.7487	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.40000%	92.40000%	92.40000%
k. Tax Levy Needed	\$15,738,556	\$552,324	\$16,290,880
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate			
(k / d * 1000)	11.9138	62.9964	
III.			
m. Tax Levy Generated by Mills	\$15,738,482	\$552,323	\$16,290,805
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,827,989
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,625,062
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,625,131

Amount of Tax Relief for Homestead Exclusions

\$462,816

Total Approx. Tax Revenue:

\$15,087,947

PROPOSED FINAL

Approx. Tax Levy for Tax Rate Calculation:

\$16,290,880

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	12.0044	62.9964	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,858,168	\$552,323	\$16,410,491
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,041.91	\$1,733.75	
Number of Homestead/Farmstead Properties	4157	204	4361
Median Assessed Value of Homestead Properties			\$166,400

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,625,131

Amount of Tax Relief for Homestead Exclusions

\$462,816

Total Approx. Tax Revenue:

\$15,087,947

Approx. Tax Levy for Tax Rate Calculation:

\$16,290,880

PROPOSED FINAL

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$462,816

Lowering RE Tax Rate

\$0

\$462,816

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$462,816

CODE

PROPOSED FINAL

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	1,321,029,600	11.9138	15,738,482			92.40000%	
Wyoming	8,767,535	62.9964	552,323			92.40000%	
Totals:	1,329,797,135		16,290,805	- 462,816 =	15,827,989 X	92.40000% =	14,625,062

	<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	24,000
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
Total Current Act 511 Taxes -- Flat Rate Assessments			24,400
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%	1,975,000
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
Total Current Act 511 Taxes -- Proportional Assessments			2,165,000
Total Act 511, Current Taxes			2,189,400
Act 511 Tax Limit -->		1,112,968,588 X	12
		Market Value	Mills
			13,355,623
			(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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	11.5761	11.9138	2.92%	Yes	3.7%	PROPOSED FINAL			
	Wyoming	60.7487	62.9964	3.70%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,430,950
1200 Special Programs - Elementary / Secondary	4,437,869
1300 Vocational Education	711,919
1400 Other Instructional Programs - Elementary / Secondary	98,288
Total Instruction	\$20,679,026
2000 Support Services	
2100 Support Services - Students	1,321,455
2200 Support Services - Instructional Staff	360,264
2300 Support Services - Administration	1,904,270
2400 Support Services - Pupil Health	542,493
2500 Support Services - Business	606,837
2600 Operation and Maintenance of Plant Services	2,262,688
2700 Student Transportation Services	2,308,170
2800 Support Services - Central	408,654
2900 Other Support Services	48,000
Total Support Services	\$9,762,831
3000 Operation of Non-Instructional Services	
3200 Student Activities	696,980
3300 Community Services	6,250
Total Operation of Non-Instructional Services	\$703,230
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	2,083,380
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$2,168,380
Total Estimated Expenditures and Other Financing Uses	\$33,313,467

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,060,624
200 Personnel Services - Employee Benefits	6,537,418
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	825
500 Other Purchased Services	601,410
600 Supplies	166,298
700 Property	8,475
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	\$15,430,950
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,959,968
200 Personnel Services - Employee Benefits	1,620,427
300 Purchased Professional and Technical Services	197,270
400 Purchased Property Services	475
500 Other Purchased Services	613,415
600 Supplies	32,964
700 Property	11,950
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$4,437,869
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	139,458
200 Personnel Services - Employee Benefits	117,551
400 Purchased Property Services	13,050
500 Other Purchased Services	403,754
600 Supplies	29,176
700 Property	8,930
Total Vocational Education	\$711,919
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,544
200 Personnel Services - Employee Benefits	1,094
300 Purchased Professional and Technical Services	94,650
Total Other Instructional Programs - Elementary / Secondary	\$98,288
Total Instruction	\$20,679,026
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	686,768
200 Personnel Services - Employee Benefits	541,285
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	475
500 Other Purchased Services	2,820
600 Supplies	8,857
700 Property	500

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
800 Other Objects	750
Total Support Services - Students	\$1,321,455
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	82,000
200 Personnel Services - Employee Benefits	189,465
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	1,200
500 Other Purchased Services	1,400
600 Supplies	31,929
700 Property	8,070
800 Other Objects	200
Total Support Services - Instructional Staff	\$360,264
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,000,284
200 Personnel Services - Employee Benefits	678,271
300 Purchased Professional and Technical Services	120,300
400 Purchased Property Services	18,500
500 Other Purchased Services	56,839
600 Supplies	11,951
700 Property	2,125
800 Other Objects	16,000
Total Support Services - Administration	\$1,904,270
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	270,543
200 Personnel Services - Employee Benefits	260,478
300 Purchased Professional and Technical Services	6,900
400 Purchased Property Services	325
500 Other Purchased Services	100
600 Supplies	4,147
Total Support Services - Pupil Health	\$542,493
2500 Support Services - Business	
100 Personnel Services - Salaries	137,425
200 Personnel Services - Employee Benefits	174,379
300 Purchased Professional and Technical Services	161,420
400 Purchased Property Services	64,800
500 Other Purchased Services	36,300
600 Supplies	26,013
700 Property	5,000
800 Other Objects	1,500
Total Support Services - Business	\$606,837
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	560,148
200 Personnel Services - Employee Benefits	535,717
300 Purchased Professional and Technical Services	254,900
400 Purchased Property Services	209,292

PROPOSED FINAL

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	244,999
600 Supplies	439,812
700 Property	12,550
800 Other Objects	5,270
Total Operation and Maintenance of Plant Services	\$2,262,688
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	48,761
200 Personnel Services - Employee Benefits	49,766
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	2,150,250
600 Supplies	56,443
800 Other Objects	250
Total Student Transportation Services	\$2,308,170
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	184,341
200 Personnel Services - Employee Benefits	146,250
300 Purchased Professional and Technical Services	38,689
500 Other Purchased Services	1,250
600 Supplies	36,924
800 Other Objects	1,200
Total Support Services - Central	\$408,654
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$9,762,831
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	321,873
200 Personnel Services - Employee Benefits	135,665
300 Purchased Professional and Technical Services	46,575
400 Purchased Property Services	22,200
500 Other Purchased Services	97,955
600 Supplies	61,312
700 Property	2,800
800 Other Objects	8,600
Total Student Activities	\$696,980
3300 <u>Community Services</u>	
800 Other Objects	6,250
Total Community Services	\$6,250
Total Operation of Non-Instructional Services	\$703,230
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$10,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,083,380
Total Interfund Transfers - Out	\$2,083,380
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$2,168,380
TOTAL EXPENDITURES	\$33,313,467

PROPOSED FINAL

2021-2022 Final General Fund Budget

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Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,000,000	4,000,000
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		

PROPOSED FINAL

Total Cash and Short-Term Investments	\$5,000,000	\$4,000,000
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$5,000,000	\$4,000,000
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PROPOSED FINAL

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	4,711,625	4,132,291
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	601,364	601,364
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	69,405	69,405

Total General Fund

\$5,382,394

\$4,803,060

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

PROPOSED FINAL

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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

PROPOSED FINAL

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

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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**PROPOSED FINAL**

Long-Term Indebtedness

PROPOSED FINAL

06/30/2021 Estimate

06/30/2022 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

Long-Term Indebtedness

PROPOSED FINAL

06/30/2021 Estimate

06/30/2022 Projection

- 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

\$5,382,394

\$4,803,060

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

PROPOSED FINAL

- 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	\$5,382,394	\$4,803,060
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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	3,023,274
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,523,274
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,598,274

PROPOSED FINAL