

TAX BUDGET

Fiscal 2024

Coshocton County, Ohio

From:

Office of the Board of Education, Ridgewood Local School District, January 6, 2023

To the County Auditor:

The Board of Education of said School District hereby submits its annual Budget for the year commencing July 1st, 2023 for consideration of the County Budget Commission.

President of the Board

SCHEDULE A							
Summary of Amounts Required From General Property Tax Approved By Budget Commission, and County Auditor's Estimated Rates							
FUND	Fiscal Year Amount Requested of Budget Commission Inside/Outside	Fiscal Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Fiscal Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied			
				Inside 10 Mill Limit FY	Inside 10 Mill Limit TY	Outside 10 Mill Limit FY	Outside 10 Mill Limit TY
	Column 1	Column 2	Column 3	4	5	6	7
Governmental Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
General Fund		517,389	3,139,425	2.70		26.60	
Bond Retirement Fund							
Permanent Improvement Fund		383,251		2.00			
Proprietary Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Fiduciary Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS		900,640	3,139,425	4.70	XXXXXXXX	26.60	XXXXXXXX

SCHEDULE B

Levies Outside 10 Mill Limitation, Exclusive of Debt Levies

FUND	Maximum Rate Authorized To Be Levied	Tax Year County Auditor's Estimate of Yield of Levy	Fiscal Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)
General Fund:			
Current Expense Levy authorized by voters on 11/9/1976 not to exceed ___ years (continuous)	17.60		\$2,042,713
Current Expense Levy authorized by voters on 11/8/1977 not to exceed ___ years (continuous)	4.00		\$464,253
Current Expense Levy authorized by voters on 11/5/1985 not to exceed ___ years (continuous)	5.00		\$632,459
Current Expense Levy authorized by voters on not to exceed ___ years (continuous)			
Current Expense Levy authorized by voters on not to exceed ___ years (continuous)			
Current Expense Levy authorized by voters on not to exceed ___ years (continuous)			
Current Expense Levy authorized by voters on not to exceed ___ years (continuous)			
Current Expense Levy authorized by voters on not to exceed ___ years (continuous)			
Current Expense Levy authorized by voters on not to exceed ___ years (continuous)			
Current Expense Levy authorized by voters on not to exceed ___ years (continuous)			
Total General Fund Outside 10 Mill Limitation	26.60		\$3,139,425
Special Levy Funds:			
Bond Retirement Fund			
Levy authorized by voters on not to exceed 23 years			
Building Maintenance Fund			
Levy authorized by voters on not to exceed 23 years			

EXHIBIT I

FUND NAME: GENERAL
 FUND NUMBER: 001
 FUND TYPE: GOVERNMENTAL

Description (1)	BUDGET YEAR					
	2nd Last Fiscal Year (to 6/30/22) (2)	Last Fiscal Year (to 6/30/23) (3)	7/1/2023 to 12/31/2023 (4)	1/1/2024 to 6/30/2024 (5)	Total Fiscal 2024	7/1/2024 to 12/31/2024 (6)
	REVENUES	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1000 Receipts from Local Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1100 Taxes	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1110 General Property Tax	3,591,629	3,627,500	1,831,888	1,831,888	3,663,775	1,886,844
1120 Tangible Personal Property						
1130 Income Tax						
1190 Other Receipts (Local Taxes)	29,411	184,630	93,238	93,238	186,476	94,171
Total Taxes	\$3,621,040	\$3,812,130	\$1,925,126	\$1,925,126	\$3,850,251	\$1,981,015
1200-1800 Other Receipts from Local Sources						
1200 Tuition	110,967	66,625	33,479	33,479	66,958	33,646
1300 Transportation Fees						
1400 Earnings on Investments	13,939	10,688	5,355	5,355	10,709	5,365
1500 Food Services						
1600 Extra Curricular Activities						
1700 Classroom Materials and Fees	108	500	251	251	503	253
1800 Misc. Receipts from Local Sources	15,205	15,000	7,538	7,538	15,075	7,575
Total Other Receipts from Local Sources	\$140,219	\$92,813	\$46,623	\$46,623	\$93,245	\$46,840
1900 Other Revenue Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1910 Prem./Accr'd Int. on Bonds/Notes Sold						
1920 Sale of Bonds						
1930 Sale and Loss of Assets						
1931 Sale of Fixed Assets						
1932 Compensation for Loss of Assets						
1933 Sale of Personal Property						
1940 Proceeds from Sale of Notes						
Total Other Revenue Sources						
Total Receipts from Local Sources	\$3,761,259	\$3,904,943	\$1,971,748	\$1,971,748	\$3,943,496	\$2,027,854
2000 Receipts-Intermediate Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2100 Unrestricted Grants-In-Aid						
2200 Restricted Grants-In-Aid						
2300 Rev. for/on behalf of the School District						
2400 Revenue In Lieu of Taxes						
Total Receipts from Intermediate Sources						

Description (1)	BUDGET YEAR					
	2nd Last Fiscal Year (to 6/30/22) (2)	Last Fiscal Year (to 6/30/23) (3)	7/1/2023 to 12/31/2023 (4)	1/1/2024 to 6/30/2024 (5)	Total Fiscal 2024	7/1/2024 to 12/31/2024 (6)
	3000 Revenue from State Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
3000 Revenue from State, excl 3130, 3190	8,958,613	8,946,490	4,473,245	4,473,245	8,946,490	4,473,245
3130 Property Tax Allocation	437,898	456,000	230,280	230,280	460,560	232,583
3170 School Bus Subsidy						
3190 Other State Revenue	79,881	75,000	37,688	37,688	75,375	37,876
Total Revenue from State Sources	\$9,476,392	\$9,477,490	\$4,741,213	\$4,741,213	\$9,482,425	\$4,743,704
4000 Revenue from Federal Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4100 Unrestricted Grants-In-Aid						
4200 Restricted Grants-In-Aid	70,304	52,000	26,130	26,130	52,260	26,261
4300 Revenue for/on behalf of the School District						
4400 Revenue In Lieu of Taxes						
Total Revenue from Federal Sources	\$70,304	\$52,000	\$26,130	\$26,130	\$52,260	\$26,261

5000 Other Revenue Receipts	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
5100 Transfers - In						
5200 Return of Advances	66,549	117,627	50,000	50,000	100,000	50,000
5300 Refund of Prior Year's Expenditure	25,401	29,815	14,982	14,982	29,964	15,057
Total Other Revenue Receipts	\$91,950	147,442	\$64,982	\$64,982	129,964	\$65,057
Total Revenues	\$13,399,905	\$13,581,875	\$6,804,073	\$6,804,073	\$13,608,145	\$6,862,875

EXHIBIT I
FUND NAME: GENERAL

FUND NUMBER: 001
FUND TYPE: GOVERNMENTAL

Description	BUDGET YEAR					
	2nd Last	Last	7/1/2023	1/1/2024	Total	7/1/2024
	Fiscal Year (to 6/30/22)	Fiscal Year (to 6/30/23)	to 12/31/2023	to 6/30/2024	Fiscal 2024	to 12/31/2024
(1)	(2)	(3)	(4)	(5)	(6)	(6)
EXPENDITURES	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1100 Instruction	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	2,664,843	2,941,173	1,550,648	1,550,648	3,101,296	1,660,680
200 Employees Retire. & Insur. Bene.	1,109,932	1,322,492	693,900	693,900	1,387,800	729,233
400 Purchased Services	223,730	176,982	89,376	89,376	178,752	90,270
500 Supplies and Materials	140,373	116,548	58,274	58,274	116,548	58,274
600 Capital Outlay	174,670	153,802	24,807	24,807	49,614	24,807
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds	0	0				
Total Regular	\$4,313,548	\$4,710,998	\$2,417,005	\$2,417,005	\$4,834,010	\$2,563,264
1200 Special	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	469,638	518,337	273,278	273,278	546,556	292,670
200 Employees Retire. & Insur. Bene.	286,325	341,158	179,003	179,003	358,006	188,118
400 Purchased Services	132,486	104,803	52,926	52,926	105,852	53,455
500 Supplies and Materials	21,956	18,230	9,115	9,115	18,230	9,115
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Special	\$910,405	\$982,528	\$514,321	\$514,321	\$1,028,643	\$543,357
1300 Vocational Education	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	252,103	278,245	146,696	146,696	293,393	157,106
200 Employees Retire. & Insur. Bene.	104,790	124,858	65,512	65,512	131,024	68,848
400 Purchased Services	15,756	12,464	6,294	6,294	12,588	6,357
500 Supplies and Materials	19,142	15,893	7,947	7,947	15,893	7,947
600 Capital Outlay	7,500	6,604	1,065	1,065	2,130	1,065
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Vocational Education	\$399,291	\$438,064	\$227,514	\$227,514	\$455,029	\$241,323
1400 Adult/Continuing	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services						
200 Employees Retire. & Insur. Bene.						
400 Purchased Services						
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Adult/Continuing						

Description	BUDGET YEAR					
	2nd Last	Last	7/1/2023	1/1/2024	Total	7/1/2024
	Fiscal Year (to 6/30/22)	Fiscal Year (to 6/30/23)	to 12/31/2023	to 6/30/2024	Fiscal 2024	to 12/31/2024
1900 Other Instruction	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	2,164	2,388	1,259	1,259	2,518	1,349
200 Employees Retire. & Insur. Bene.	3	4	2	2	4	2
400 Purchased Services	2,500	1,978	999	999	1,997	1,009
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Other Instruction	\$4,667	\$4,370	\$2,260	\$2,260	\$4,520	\$2,359
Total Instruction	\$5,627,911	\$6,135,960	\$3,161,100	\$3,161,100	\$6,322,201	\$3,350,303
2000 Supporting Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2100 Pupil Support	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	285,780	315,414	166,293	166,293	332,586	178,093
200 Employees Retire. & Insur. Bene.	37,494	44,674	23,440	23,440	46,881	24,634
400 Purchased Services	193,332	152,936	77,233	77,233	154,465	78,005
500 Supplies and Materials	3,876	3,218	1,609	1,609	3,218	1,609
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Pupil Support	\$520,482	\$516,242	\$268,575	\$268,575	\$537,150	\$282,341
2200 Instructional Staff	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	134,366	148,299	78,186	78,186	156,373	83,734
200 Employees Retire. & Insur. Bene.	56,562	67,394	35,361	35,361	70,722	37,162
400 Purchased Services	94,350	74,636	37,691	37,691	75,382	38,068
500 Supplies and Materials	40,215	33,390	16,695	16,695	33,390	16,695
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Instructional Staff	\$325,493	\$323,718	\$167,933	\$167,933	\$335,867	\$175,659
2300 Board of Education	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	3,720	4,106	2,165	2,165	4,329	2,318
200 Employees Retire. & Insur. Bene.	592	705	370	370	740	389
400 Purchased Services	43,881	34,712	17,530	17,530	35,059	17,705
500 Supplies and Materials	307	255	127	127	255	127
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects	8,129	7,357	3,679	3,679	7,357	3,679
900 Other Uses of Funds						
Total Board of Education	\$56,629	\$47,135	\$23,870	\$23,870	\$47,741	\$24,218

Description	BUDGET YEAR					
	2nd Last	Last	7/1/2023	1/1/2024	Total	7/1/2024
	Fiscal Year (to 6/30/22)	Fiscal Year (to 6/30/23)	to 12/31/2023	to 6/30/2024	Fiscal 2024	to 12/31/2024
2400 Support Services - Admin.	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	466,614	514,999	271,518	271,518	543,037	290,785
200 Employees Retire. & Insur. Bene.	257,632	306,970	161,065	161,065	322,129	169,266
400 Purchased Services	54,059	42,763	21,596	21,596	43,191	21,812
500 Supplies and Materials	19,771	16,415	8,208	8,208	16,415	8,208
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects	15,251	13,803	6,901	6,901	13,803	6,901
900 Other Uses of Funds						
Total Administration	\$813,327	\$894,952	\$469,288	\$469,288	\$938,576	\$496,972
2500 Fiscal Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	202,147	223,109	117,627	117,627	235,255	125,974
200 Employees Retire. & Insur. Bene.	114,794	136,778	71,766	71,766	143,532	75,420
400 Purchased Services	61,283	48,478	24,481	24,481	48,963	24,726
500 Supplies and Materials	3,396	2,820	1,410	1,410	2,820	1,410
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects	98,160	88,840	44,420	44,420	88,840	44,420
900 Other Uses of Funds						
Total Fiscal Services	\$479,780	\$500,024	\$259,705	\$259,705	\$519,410	\$271,951
2600 Business Office	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services						
200 Employees Retire. & Insur. Bene.						
400 Purchased Services	29,516	23,349	11,791	11,791	23,582	11,909
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Business Office	\$29,516	\$23,349	\$11,791	\$11,791	\$23,582	\$11,909
2700 Oper'n/Maint of Plant Serv.	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	466,987	515,411	271,735	271,735	543,471	291,018
200 Employees Retire. & Insur. Bene.	225,580	268,780	141,027	141,027	282,053	148,208
400 Purchased Services	611,083	483,399	244,117	244,117	488,234	246,558
500 Supplies and Materials	123,380	102,439	51,220	51,220	102,439	51,220
600 Capital Outlay	69,891	61,541	9,926	9,926	19,852	9,926
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Operation and Maint. of Plant	\$1,496,921	\$1,431,570	\$718,024	\$718,024	\$1,436,049	\$746,928
2800 Pupil Transportation	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX
100 Personal Services	373,995	412,776	217,624	217,624	435,249	233,067
200 Employees Retire. & Insur. Bene.	211,534	252,044	132,245	132,245	264,491	138,979
400 Purchased Services	44,585	35,269	17,811	17,811	35,622	17,989
500 Supplies and Materials	157,529	130,792	65,396	65,396	130,792	65,396
600 Capital Outlay (incl bus purchases)						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Pupil Transportation	\$787,643	\$830,882	\$433,077	\$433,077	\$866,154	\$455,431

Description	BUDGET YEAR					
	2nd Last	Last	7/1/2023	1/1/2024	Total	7/1/2024
	Fiscal Year (to 6/30/22)	Fiscal Year (to 6/30/23)	to 12/31/2023	to 6/30/2024	Fiscal 2024	to 12/31/2024
2900 Support Services - Central Office	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	3,000	3,311	1,746	1,746	3,491	1,870
200 Employees Retire. & Insur. Bene.	484	577	303	303	605	318
400 Purchased Services	3,763	2,977	1,503	1,503	3,007	1,518
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Central Office	\$7,247	\$6,865	\$3,552	\$3,552	\$7,103	\$3,706
Total Supporting Services	\$4,517,038	\$4,574,737	\$2,355,815	\$2,355,815	\$4,711,630	\$2,469,115
3000 Non-Instructional Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
3000 Community Information	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services						
200 Employees Retire. & Insur. Bene.						
400 Purchased Services						
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Community Services						
Total Non-Instructional Services						
4000 Extracurricular Activities	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4000's Academic & Sports Oriented Activities	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	53,734	59,306	31,267	31,267	62,535	33,486
200 Employees Retire. & Insur. Bene.	7,174	8,548	4,485	4,485	8,970	4,713
400 Purchased Services						
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Academic Oriented	\$60,908	\$67,854	\$35,752	\$35,752	\$71,505	\$38,199

Description	BUDGET YEAR					
	2nd Last	Last	7/1/2023	1/1/2024	Total	7/1/2024
	Fiscal Year (to 6/30/22)	Fiscal Year (to 6/30/23)	to 12/31/2023	to 6/30/2024	Fiscal 2024	to 12/31/2024
4500 Sports Oriented Activities	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services	233,082	257,251	134,100	134,100	268,200	140,805
200 Employees Retire. & Insur. Bene.	50,739	56,000	20,785	20,785	41,570	39,570
400 Purchased Services	1,280	1,413	750	750	1,500	800
500 Supplies and Materials						
600 Capital Outlay						
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Sports Oriented	\$285,101	\$314,665	\$155,635	\$155,635	\$311,270	\$181,175
Total Extracurricular	\$346,009	\$382,518	\$191,387	\$191,387	\$382,775	\$219,374
5000 Facility Purch./Const. Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
5200 Site Improvement Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
100 Personal Services						
200 Employees Retire. & Insur. Bene.						
400 Purchased Services						
500 Supplies and Materials						
600 Capital Outlay	100,000	88,053	14,202	14,202	28,404	14,202
700 Capital Outlay - Replacement						
800 Miscellaneous Objects						
900 Other Uses of Funds						
Total Other Facilities Acquisit/Const Service	\$100,000	\$88,053	\$14,202	\$14,202	\$28,404	\$14,202
Total Facilities Acquisit/Const Services	\$100,000	\$88,053	\$14,202	\$14,202	\$28,404	\$14,202
6000 Debt Service	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
800 Miscellaneous Objects	\$147,702	\$175,404	\$86,551	\$86,551	\$173,102	\$85,801
Total Debt Service						
7000 Other Use of Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
7100 Contingencies						
7200 Transfers - Out	2,399,984	2,315,653	1,215,718	1,215,718	2,431,435	1,276,504
7400 Advances - Out	117,627					
7500 Refund of Prior Year Recelpts						
7900 Other Miscellaneous Use of Funds						
Total Other Uses of Funds	\$2,517,611	\$2,315,653	\$1,215,718	\$1,215,718	\$2,431,435	\$1,276,504
Total Expenditures	\$13,256,271	\$13,672,326	\$6,938,223	\$6,938,223	\$14,049,547	\$7,415,298
REVENUE OVER (UNDER) EXPENDITURES	\$143,634	(\$90,451)	(\$134,150)	(\$134,150)	(\$441,402)	(\$552,423)
Beginning Unencumbered Fund Balance	6,475,744	6,619,378	6,528,927	6,394,778	6,528,927	6,087,526
Ending Cash Fund Balance	6,619,378	6,528,927	6,394,778	6,260,628	6,087,526	4,982,681
Encumbrances (outstanding @ year end)	164,403	120,000	60,000	60,000	120,000	120,000
Estimated Ending Unencumbered Balance	\$6,454,975	\$6,408,927	\$6,334,778	\$6,200,628	\$5,967,526	\$4,862,681
HB 412 Reserves						
Estimated Ending Unreserved Balance	\$6,454,975	\$6,408,927	\$6,334,778	\$6,200,628	\$5,967,526	\$4,862,681

EXHIBIT II

FUND NAME: BOND RETIREMENT
 FUND NUMBER: 002
 FUND TYPE: GOVERNMENTAL

Description (1)	BUDGET YEAR					
	2nd Last Fiscal Year (to 6/30/22) (2)	Last Fiscal Year (to 6/30/23) (3)	7/1/2023 to 12/31/2023 (4)	1/1/2024 to 6/30/2024 (5)	Total Fiscal 2024	7/1/2024 to 12/31/2024 (6)
	REVENUES	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1000 Receipts from Local Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1100 Taxes	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1110 General Property Tax	324,618	147,825				
1120 Tangible Personal Property						
1190 Trailer Tax	10,057	125				
Total Taxes	\$334,675	\$147,950				
1410 Accrued Interest	0	\$0	0	0	0	0
1920 Sale of Bonds						
Total Receipts from Local Sources	\$334,675	\$147,950	0	\$0	\$0	\$0
3000 Revenue from State Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
3000 Other State Sources, excl. 3130						
3130 Property Tax Allocation	41,332	25,026				
Total Revenue from State Sources	\$41,332	\$25,026				
5000 Other Revenue Receipts	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
5100/5200 Transfers-in or Advance-in						
5300 Refund of Prior Year's Expenditure						
Total Other Revenue Receipts						
Total Revenues	\$376,007	\$172,976	\$0	\$0	\$0	\$0

EXHIBIT II
 FUND NAME: BOND RETIREMENT
 FUND NUMBER: 002
 FUND TYPE: GOVERNMENTAL

Description (1)	BUDGET YEAR					
	2nd Last Fiscal Year (to 6/30/22) (2)	Last Fiscal Year (to 6/30/23) (3)	7/1/2023 to 12/31/2023 (4)	1/1/2024 to 6/30/2024 (5)	Total Fiscal 2024	7/1/2024 to 12/31/2024 (6)
	EXPENDITURES					
2400 Advertising Delinquent						
2500 Other Charges	8,863	6,700	2,532	2,532	5,065	1,914
6100 Repayment of Debt	285,118	285,057	66,193	572	66,765	60,572
Subtotal Debt Service	285,118	285,057	66,193	572	66,765	60,572
Total Expenditures	\$293,981	\$291,757	\$68,725	\$3,104	\$71,830	\$62,486
REVENUE OVER (UNDER) EXPENDITURES	\$82,026	(\$118,781)	(\$68,725)	(\$3,104)	(\$71,830)	(\$62,486)
Beginning Unencumbered Fund Balance	215,288	297,314	178,534	109,808	178,534	106,704
Ending Cash Fund Balance	297,314	178,534	109,808	106,704	106,704	44,217
Encumbrances (outstanding at end of year)						
Estimated Ending Unencumbered Balance	297,314	178,534	109,808	106,704	106,704	44,217

EXHIBIT II

FUND NAME: CLASSROOM FACILITIES MAINT.
 FUND NUMBER: 034
 FUND TYPE: GOVERNMENTAL

Description (1)	BUDGET YEAR					
	2nd Last Fiscal Year (to 6/30/22) (2)	Last Fiscal Year (to 6/30/23) (3)	7/1/2023 to 12/31/2023 (4)	1/1/2024 to 6/30/2024 (5)	Total Fiscal 2024	7/1/2024 to 12/31/2024 (6)
	REVENUES	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1000 Receipts from Local Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1100 Taxes	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1110 General Property Tax	54,905	22,018				
1120 Tangible Personal Property						
1190 Traller Tax	445	628				
Total Taxes	\$55,350	\$22,646				
1410 Accrued Interest	0	\$0	0	0	0	0
Total Receipts from Local Sources	\$55,350	\$22,646	\$0	\$0	\$0	\$0
3000 Revenue from State Sources	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
3000 Other State Sources, excl. 3130	43,075					
3130 Property Tax Allocation	6,671	3,358				
Total Revenue from State Sources	\$49,746	\$3,358				
5000 Other Revenue Receipts	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
5100 Transfers-In						
5300 Refund of Prior Year's Expenditure						
Total Other Revenue Receipts						
Total Revenues	\$105,096	\$26,004	\$0	\$0	\$0	\$0

::

EXHIBIT II

FUND NAME: CLASSROOM FACILITIES MAINT.
 FUND NUMBER: 034
 FUND TYPE: GOVERNMENTAL

Description (1)	BUDGET YEAR					
	2nd Last Fiscal Year (to 6/30/22) (2)	Last Fiscal Year (to 6/30/23) (3)	7/1/2023 to 12/31/2023 (4)	1/1/2024 to 6/30/2024 (5)	Total Fiscal 2024	7/1/2024 to 12/31/2024 (6)
	EXPENDITURES					
2500 Other Charges	1,506	1,450				
2700 Operation and Maintenance	45,211	232,017				
5600 Facillies Acquisition and Construction						
Total Expenditures	\$46,717	\$233,467				
REVENUE OVER (UNDER) EXPENDITURES	\$58,379	(\$207,463)	\$0	\$0	\$0	\$0
Beginning Unencumbered Fund Balance	149,084	207,463	(0)	(0)	(0)	(0)
Ending Cash Fund Balance	207,463	(0)	(0)	(0)	(0)	(0)
Encumbrances (outstanding @ yearend)	-	-	-	-	-	-
Estimated Ending Unencumbered Balance	207,463	(0)	(0)	(0)	(0)	(0)

EXHIBIT III

FUND	Estimated Unencumbered Fund Balance 7/1/2023	Fiscal Year Estimated Receipts	Total Available for Expenditure	BUDGET YEAR			Estimated Unencumbered Balance 6/30/2024
				Expenditures and Encumbrances			
				Personal Services	Other	Total	
GOVERNMENTAL: Special Revenue							
018 Public School Support	76,720	43,658	120,378		48,000	48,000	72,378
019 Misc. Local Funds	25,506		25,506		4,800	4,800	20,706
035 Termination of Benefits	622,158	50,000	672,158		35,000	35,000	637,158
200 Misc. Student Activities	66,060	86,300	152,360	3,500	110,000	113,500	38,860
300 Athletics	73,693	135,000	208,693		120,000	120,000	88,693
432 EMIS	0						
400's Misc SR State Grants	152,448	104,900	257,348	364,800	6,200	371,000	-113,652
500's Misc SR Federal Grants	-348,174	4,390,506	4,042,332	2,527,420	85,426	2,612,846	1,429,486
Total Special Revenue	668,411	4,810,364	5,478,775	2,895,720	409,426	3,305,146	2,173,629

EXHIBIT III

FUND	Estimated Unencumbered Fund Balance 7/1/2023	Fiscal Year Estimated Receipts	Total Available for Expenditure	BUDGET YEAR			Estimated Unencumbered Balance 6/30/2024
				Expenditures and Encumbrances			
GOVERNMENTAL:				Personal Services	Other	Total	
Debt Service	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXX:XXXXXX	XXXXXX	XXXXXX	XXXXXXX
	** See Exhibit II **						
Total Debt Service							
Capital Projects	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXX:XXXXXX	XXXXXX	XXXXXX	XXXXXXX
003 Permanent Improvement	119,695	5,000	124,695				124,695
004 Building Projects							
070 Capital Project	26,714		26,714	26,714		26,714	
Total Capital Projects	146,409	5,000	151,409	26,714		26,714	124,695

EXHIBIT III

FUND	Estimated Unencumbered Fund Balance 7/1/2023	Fiscal Year Total Estimated Receipts	Available for Expenditure	BUDGET YEAR Expenditures and Encumbrances			Estimated Unencumbered Balance 6/30/2024
				Personal Services	Other	Total	
GOVERNMENTAL:							
PROPRIETARY:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Enterprise	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
006 Food Service	381,852	841,996	1,223,848	330,000	365,000	695,000	528,848
009 Uniform School Supplies	11,005	5,000	16,005		453	453	15,552
Total Enterprise	392,857	846,996	1,239,853	330,000	365,453	695,453	544,400
Internal Service	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
024 Self Insurance	482,617	85,700	568,317		90,000	90,000	478,317
Total Internal Service	482,617	85,700	568,317		90,000	90,000	478,317
FIDUCIARY:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Expendable Trust Funds							
007's	10,500	750	11,250		5,750	5,750	5,500
Total Expendable Trust Funds	10,500	750	11,250		5,750	5,750	5,500
Agency Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
022 District Agency	3,296		3,296		1,500	1,500	1,796
Total Agency Funds	3,296		3,296		1,500	1,500	1,796
TOTALS	889,270	933,446	1,822,716	330,000	462,703	792,703	1,030,013
FOR MEMORANDUM ONLY							

EXHIBIT IV
Statement of Permanent Improvements

Description	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund		
Facilities & Grounds					
Maintenance vehicles			General Fund		
Groundskeeping equipment & roof project	50,000	50,000	"	"	"
Student & teacher furniture			"	"	"
subtotal		50,000			
Textbooks & Technology					
Textbooks, Materials, and Supplies					
New computers & security systems	50,000	50,000	"	"	"
subtotal		50,000			
Transportation Equipment:					
Replace buses			"	"	"
subtotal					
Total	\$100,000	\$100,000			

EXHIBIT V
STATEMENT OF AMOUNTS REQUIRED FOR
PAYMENT OF FINAL JUDGMENTS

<u>Description of Judgment</u>	<u>Amount of Judgment</u>	<u>Fund Paying Judgment</u>
--------------------------------	---------------------------	-----------------------------

None		
------	--	--

EXHIBIT VI

PURPOSE of BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit	Date of Issue	Date Due	Serial or Term	Rate of Int.	Amounts of Bonds/Notes Outstanding @begin of year being budgeted: 7/1/2023	Budget Year			Budget Year		
							Principal and Interest Requirements			Amt. Receivable From Other Sources to Meet Debt Payments		
							7/1/2023 to 12/31/2023	1/1/2024 to 6/30/2024	7/1/2024 to 12/31/2024	7/1/2023 to 12/31/2023	1/1/2024 to 6/30/2024	7/1/2024 to 12/31/2024
Payable from Bond Retire. Fund: INSIDE 10 MILL LIMIT:	XXXXXXXX XXXXXXXX	XXXXXX XXXXXX	XXXXXX XXXXXX	XXXXXX XXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX
TOTAL												
OUTSIDE 10 MILL LIMIT: Refunding of School Construction and Improvement Bonds	XXXXXXXX Voted 2/2/99	XXXXXXXX 9/20/16 12/1/06	XXXXXX 12/1/24 12/1/18	XXXXXX Serial Serial	XXXXXX Var. Var.	XXXXXXXXXX 127,340	XXXXXXXX 66,193	XXXXXXXX 572	XXXXXXXX 60,572	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL						127,340	66,193	572	60,572			