

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2023



President of the Board - Original Signature Required6-14-2023

Date

Secretary of the Board - Original Signature Required6-14-23

Date

Chief School Administrator - Original Signature Required6.14.23

DateDonna Sidelinger

Contact Person(814)773-3146 Extn :

Telephone Extensionsidelingerdonna@rasd.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ridgway Area SD	COUNTY : Elk	AUN : 109246003
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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 2023-2024 (compared to 2022-2023)?

Yes ☒

No ☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

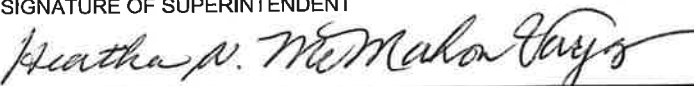
Total Budgeted Expenditures	\$15287458
Ending Unassigned Fund Balance	\$363376
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.37%

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 5/11/2023
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DUE DATE: AUGUST 15, 2023


CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006) School District Name : Ridgway Area SD	County : Elk	AUN Number : 109246003
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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 5/9/2023
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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>
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$444,257.00 C x 2%: \$8,885.14</p>	<p>\$6,256 X1721 X 41.4% = \$445,736, which is less than 2% (\$8,885.14) difference from \$444,257.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>These funds will be used for additional expenses not known at this time.</p>
8080	<p>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.</p>	<p>These funds will be used for budget balancing in future years.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>These funds are committed for long term maintenance as well as construction project repairs.</p>

<u>ITEM</u>	<u>AMOUNTS</u>	
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	1,500,000	
0850 Unassigned Fund Balance	522,774	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,022,774</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,720,506	
7000 Revenue from State Sources	9,147,554	
8000 Revenue from Federal Sources	110,000	
9000 Other Financing Sources	150,000	
Total Estimated Revenues And Other Financing Sources		<u>\$15,128,060</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,150,834</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,528,732
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6115 Payments in Lieu of Current Taxes - Federal	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	996,875
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	322,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	1,500
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	101,399
REVENUE FROM LOCAL SOURCES	\$5,720,506
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,755,328
7112 Basic Education Funding-Social Security	250,730
7160 Tuition for Orphans Subsidy	8,000
7271 Special Education funds for School-Aged Pupils	792,373
7311 Pupil Transportation Subsidy	468,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	444,257
7505 Ready to Learn Block Grant	159,261
7820 State Share of Retirement Contributions	1,217,605
REVENUE FROM STATE SOURCES	\$9,147,554
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$110,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	150,000
OTHER FINANCING SOURCES	\$150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,128,060

Act 1 Index (current): 5.9%

Calculation Method:		Rate		
Approx. Tax Revenue from RE Taxes:		\$3,525,475	\$3,257	
Amount of Tax Relief for Homestead Exclusions		\$444,257		
Total Approx. Tax Revenue:		\$3,969,732		
Approx. Tax Levy for Tax Rate Calculation:		\$4,304,830	\$3,619	
		Elk	Elk	Total
			Oil/Gas/Mineral	
2022-23 Data				
	a. Assessed Value	\$103,539,835	\$51,702	\$103,591,537
	b. Real Estate Mills	39.7000	70.0000	
I.	2023-24 Data			
	c. 2021 STEB Market Value	\$253,437,090	\$253,437,090	\$506,874,180
	d. Assessed Value	\$103,981,395	\$51,702	\$104,033,097
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations				
	f. 2022-23 Tax Levy	\$4,110,531	\$3,619	\$4,114,150
	(a * b)			
2023-24 Calculations				
	g. Percent of Total Market Value	100.00000%	100.00000%	
II.	h. Rebalanced 2022-23 Tax Levy	\$4,110,531	\$3,619	\$4,114,150
	(f * g)			
	i. Base Mills Subject to Index	39.7000	70.0000	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated				
	j. Weighted Avg. Collection Percentage	91.32000%	90.00000%	
	k. Tax Levy Needed	\$4,304,830	\$3,619	\$4,308,449
	(Approx. Tax Levy * g)			
	I. 2023-24 Real Estate Tax Rate	41.4000	70.0000	
	(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	\$4,304,830	\$3,619	\$4,308,449
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions	\$3,860,573	\$3,619	\$3,864,192
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills	\$3,525,475	\$3,257	\$3,528,732
	(n * Est. Pct. Collection)			

Act 1 Index (current): 5.9%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,525,475	\$3,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$444,257</u>		
Total Approx. Tax Revenue:	\$3,969,732		
Approx. Tax Levy for Tax Rate Calculation:	\$4,304,830	\$3,619	
	Elk	Elk	Total
		Oil/Gas/Mineral	
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	42.0423	74.1300	
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)	\$4,371,617	\$3,833	\$4,375,450
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	\$6,254.00	\$0.00	
Number of Homestead/Farmstead Properties	1721		1721
Median Assessed Value of Homestead Properties			\$24,500

Act 1 Index (current): 5.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$3,525,475	\$3,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$444,257</u>		
Total Approx. Tax Revenue:	\$3,969,732		
Approx. Tax Levy for Tax Rate Calculation:	\$4,304,830	\$3,619	
	Elk	Elk	Total
		Oil/Gas/Mineral	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$444,257	Lowering RE Tax Rate	\$0	\$444,257
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$444,257

CODE							
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>
Elk	103,981,395	41.4000	4,304,830			91.32000%	
Elk	51,702	70.0000	3,619			90.00000%	
Totals:	104,033,097		4,308,449	- 444,257 =	3,864,192 X	N/A =	3,528,732

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
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	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	15,000	15,000
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				15,000	15,000
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	0.730%	0.000%	951,875	951,875
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	45,000	45,000
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				996,875	996,875
Total Act 511, Current Taxes					1,011,875
Act 511 Tax Limit -->		506,874,180	X	12	6,082,490
		Market Value		Mills	(511 Limit)

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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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Elk	39.7000	41.4000	4.29%	Yes	5.9%				
	Oil/Gas/Mineral	70.0000	70.0000	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.730%	0.730%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,138,590
1200 Special Programs - Elementary / Secondary	2,520,788
1300 Vocational Education	14,109
1600 Adult Education Programs	2,563
1700 Higher Education Programs for Secondary Students	256
Total Instruction	\$9,676,306
2000 Support Services	
2100 Support Services - Students	648,612
2200 Support Services - Instructional Staff	296,283
2300 Support Services - Administration	983,719
2400 Support Services - Pupil Health	259,923
2500 Support Services - Business	326,268
2600 Operation and Maintenance of Plant Services	1,490,629
2700 Student Transportation Services	768,324
2900 Other Support Services	44,741
Total Support Services	\$4,818,499
3000 Operation of Non-Instructional Services	
3200 Student Activities	205,900
3300 Community Services	15,803
Total Operation of Non-Instructional Services	\$221,703
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	420,950
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$570,950
Total Estimated Expenditures and Other Financing Uses	\$15,287,458

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,560,868
200 Personnel Services - Employee Benefits	2,737,983
300 Purchased Professional and Technical Services	219,720
400 Purchased Property Services	41,500
500 Other Purchased Services	392,751
600 Supplies	185,768
Total Regular Programs - Elementary / Secondary	\$7,138,590
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,141,235
200 Personnel Services - Employee Benefits	1,012,334
300 Purchased Professional and Technical Services	68,500
500 Other Purchased Services	190,410
600 Supplies	108,309
Total Special Programs - Elementary / Secondary	\$2,520,788
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	4,100
600 Supplies	10,009
Total Vocational Education	\$14,109
1600 <u>Adult Education Programs</u>	
600 Supplies	2,563
Total Adult Education Programs	\$2,563
1700 <u>Higher Education Programs for Secondary Students</u>	
600 Supplies	256
Total Higher Education Programs for Secondary Students	\$256
Total Instruction	\$9,676,306
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	378,511
200 Personnel Services - Employee Benefits	257,951
500 Other Purchased Services	900
600 Supplies	11,250
Total Support Services - Students	\$648,612
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	100,926
200 Personnel Services - Employee Benefits	64,707
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	12,650
600 Supplies	42,000
Total Support Services - Instructional Staff	\$296,283
2300 <u>Support Services - Administration</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	471,516
200 Personnel Services - Employee Benefits	373,603
300 Purchased Professional and Technical Services	49,300
400 Purchased Property Services	3,000
500 Other Purchased Services	48,300
600 Supplies	24,500
700 Property	2,500
800 Other Objects	11,000
Total Support Services - Administration	\$983,719
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	135,219
200 Personnel Services - Employee Benefits	118,554
600 Supplies	6,150
Total Support Services - Pupil Health	\$259,923
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	129,346
200 Personnel Services - Employee Benefits	121,472
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	6,700
500 Other Purchased Services	12,750
600 Supplies	15,000
Total Support Services - Business	\$326,268
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	530,296
200 Personnel Services - Employee Benefits	462,086
400 Purchased Property Services	119,000
500 Other Purchased Services	109,500
600 Supplies	259,747
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,490,629
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	768,324
Total Student Transportation Services	\$768,324
2900 <u>Other Support Services</u>	
500 Other Purchased Services	44,741
Total Other Support Services	\$44,741
Total Support Services	\$4,818,499
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	59,260
200 Personnel Services - Employee Benefits	23,420
300 Purchased Professional and Technical Services	36,300
500 Other Purchased Services	32,720
600 Supplies	54,200

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$205,900
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	2,303
300 Purchased Professional and Technical Services	6,000
Total Community Services	\$15,803
Total Operation of Non-Instructional Services	\$221,703
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	215,950
900 Other Uses of Funds	205,000
Total Debt Service / Other Expenditures and Financing Uses	\$420,950
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$570,950
TOTAL EXPENDITURES	\$15,287,458

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,022,774	1,777,342
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	1,655,037	1
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 Cash and Short-Term Investments	\$3,677,811	\$1,777,343

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,677,811	\$1,777,343

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		205,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		\$205,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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		\$205,000

LEA : 109246003 Ridgway Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1	1
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	\$1	\$1
TOTAL INDEBTEDNESS	\$1	\$205,001

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	363,376
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,863,376
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,013,376