

TAX BUDGET

From: Office of the Board of Education, **LAKOTA LOCAL SCHOOL DISTRICT -- BUTLER COUNTY**

Dated: 1/9/2023

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.


 Julie O'Connor
 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 <small>(Include only those funds which are requesting general property tax revenue)</small>	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	Inside 10 Mill	Outside 10 Mill	Outside 10 Mill
				Limit FY	Limit TY	Limit FY	Limit TY
	Column 1	Column 2	Column 3	4	5	6	7
GOVERNMENTAL FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXX	XXXX
GENERAL FUND							
Property Tax	113,146,727						
Income Tax	0						
BOND RETIREMENT FUND	11,601,503						
PERMANENT IMPROVEMENT FUND	7,734,335						
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXX	XXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX	XXXX	XXXX	XXXX
TOTAL ALL FUNDS	132,482,565	0	0	XXXX	XXXX	XXXX	XXXX

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)
Inside Millage		6.49		
GENERAL FUND:				
1) Current Expense Levy authorized by voters on 1976 not to exceed <u>cont.</u> years beginning 1977 duplicate		15.88		
2) Current Expense Levy authorized by voters on 1978 not to exceed <u>cont.</u> years beginning 1979 duplicate		3.80		
3) Current Expense Levy authorized by voters on Nov. 1985 not to exceed <u>cont.</u> years beginning 1985 duplicate		5.90		
4) Current Expense Levy authorized by voters on Nov. 1988 not to exceed <u>cont.</u> years beginning 1989 duplicate		5.67		
5) Current Expense Levy authorized by voters on Nov. 1991 not to exceed <u>cont.</u> years beginning 1992 duplicate		5.90		
6) Current Expense Levy authorized by voters on Nov. 1996 not to exceed <u>cont.</u> years beginning 1997 duplicate		6.50		
7) Current Expense Levy authorized by voters on 2000.. not to exceed <u>cont.</u> years beginning 2001 duplicate		4.90		
8) Current Expense Levy authorized by voters on Nov. 2005 not to exceed <u>cont.</u> years beginning 2006 duplicate		5.60		
9) Current Expense Levy authorized by voters on Nov. 2013 not to exceed <u>cont.</u> years beginning 2014 duplicate		3.50		
TOTAL GENERAL FUND OUTSIDE 10 M. LIMITATION		64.14		
PERMANENT IMPROVEMENT FUND:				
Authorized by voters on Nov, 2013 not to exceed cont. years beginning 2014 duplicate		2.00		
SPECIAL LEVY FUNDS				
Levy authorized by voters on _____		0.00		
BOND RETIREMENT:				
Levy authorized by voters on Nov. 1990		0.00		
Levy authorized by voters on Nov. 1992.		0.00		
Levy authorized by voters on Nov. 1994		0.00		
Levy authorized by voters on Nov. 2000		1.00		
Levy authorized by voters on Nov. 2005		1.00		
NOTE RETIREMENT:				
Levy authorized by voters on not to exceed 22 years.				
Total Millage		68.14		

FUND NAME: GENERAL

FUND NUMBER: 001 General

002 9001 (LTGO) /002 9370 (HB 264)

FUND TYPE: GOVERNMENTAL

LAKOTA LOCAL SCHOOL DISTRICT - BUTLER COUNTY

EXHIBIT I

Description	FISCAL	FISCAL	FISCAL	FISCAL - 2023		FISCAL	FISCAL	FISCAL
	2021 2nd Last Fiscal Year	2022 Last Fiscal Year	July 1, through Dec. 31	July 1, through Dec. 31	2023 through June 30	2023 TOTALS	July 1, thru June 30	FISCAL 2024 July 1, thru June 30
REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Taxes	106,047,366	109,527,689	50,434,188	50,434,188	62,712,539	113,146,727	116,818,091	116,818,091
Tangible Personal Property	2,146	12,203	0	0	0	0	0	0
Income Tax	0	0	0	0	0	0	0	0
Total Taxes	106,049,512	109,539,892	50,434,188	50,434,188	62,712,539	113,146,727	116,818,091	116,818,091
Grants-in-Aid	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Unrestricted Grants-in-Aid	50,394,027	46,947,398	23,201,123	23,201,123	23,225,038	46,426,161	46,528,024	46,528,024
Restricted Grants-in-Aid / SFSP- ARRA	151,776	3,093,319	1,475,938	1,475,938	1,459,080	2,955,018	2,993,719	2,993,719
Total Grants-in-Aid	50,545,803	50,040,717	24,677,061	24,677,061	24,684,118	49,361,179	49,521,743	49,521,743
Property Tax Allocation	10,480,153	10,922,109	5,546,707	5,546,707	5,528,471	11,075,178	11,247,216	11,247,216
Other State Revenue					0	0	0	0
All Other Revenue (Federal Rev entered above is subtracted)	20,641,703	20,023,358	10,316,832	10,316,832	13,732,651	24,049,483	23,787,041	23,787,041
Other Financing Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Sale of Notes	0	0	0	0	0	0	0	0
State Emergency Loans and Advancements	0	0	0	0	0	0	0	0
Operating Transfers In	732,413	1,984,281	892,150	892,150	0	892,150	1,169,311	1,169,311
Advance In	597,959	0	0	0	0	0	0	0
All Other Financing Sources	137,101	215,689	133,133	133,133	26,437	159,570	170,786	170,786
Total Other Revenue Sources	1,467,473	2,199,970	1,025,283	1,025,283	26,437	1,051,720	1,340,097	1,340,097
TOTAL ALL REVENUES	189,184,644	192,726,046	92,000,071	92,000,071	106,684,216	198,684,287	202,714,188	202,714,188

EXHIBIT I

LAKOTA LOCAL SCHOOL DISTRICT -- BUTLER COUNTY

Description	FISCAL 2021 2nd Last Fiscal Year	FISCAL 2022 Last Fiscal Year	BUDGET - 2023		FISCAL 2023 TOTALS	FISCAL 2024 July 1, thru Jun. 30
			July 1, through Dec. 31	January 1 through June 30		
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
100 Personnel Services	103,798,482	107,158,336	56,229,964	55,194,265	111,424,229	113,548,791
200 Employees Retirement and Ins Benefits	33,689,469	35,578,252	18,647,365	18,618,707	37,266,072	39,027,373
400 Purchased Services	36,952,921	34,481,911	14,665,726	19,820,978	34,486,704	35,599,122
500 Supplies and Materials	4,214,392	4,729,834	3,362,908	2,708,334	6,071,242	5,662,311
600 Capital Outlay	807,295	1,215,134	684,800	223,839	908,639	713,611
700 Capital Outlay - Replacement			0	0	0	0
800/900 Miscellaneous & Transfers	3,781,028	5,919,908	1,718,327	3,034,457	4,752,784	5,122,541
6100 Repayment of Debt & Interest	1,712,952	1,629,219	1,558,476	(5,676)	1,552,800	1,552,800
Total Expenditures	184,956,539	190,712,594	96,867,566	99,594,904	196,462,470	201,226,549
REVENUES OVER (UNDER) EXPENDITURES	4,228,105	2,013,452	(4,867,495)	7,089,312	2,221,817	1,487,639
Beginning Fund Cash Balance	109,080,662	113,308,767	115,322,219	110,454,724	115,322,219	117,544,036
Ending Cash Fund Balance	113,308,767	115,322,219	110,454,724	117,544,036	117,544,036	119,031,675
Estimated Encumbrances (outstanding yearend)	562,965	792,118	792,118	500,000	500,000	500,000
Estimated Reservations of Fund Balance	5,036,949	7,021,231	7,913,381	0	7,913,381	9,082,692
Estimated Ending Unencumbered Fund Balance	107,708,853	107,508,870	101,749,225	117,044,036	109,130,655	109,448,983

*This balance does not include a Spending Reserve of \$7,913,379.73

FUND NAME – BOND RETIREMENT / NOTE RETIREMENT
 FUND NUMBER – 002
 FUND TYPE – DEBT SERVICE

EXHIBIT II

Description	FISCAL 2021		FISCAL 2022		FISCAL - 2023		FISCAL 2023 TOTALS	FISCAL 2024 July 1, thru Jun. 30
	2nd Last Fiscal Year		Last Fiscal Year		July 1, through Dec. 31	January 1 through June 30		
REVENUES								
1000 Receipts	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1110 General Project/Tax	6,994,549	9,336,376	4,755,492	5,453,831		10,209,323	10,200,000	
1120 Tangible Personal Property	0	0	0	0		0	0	
1400 Earnings on Investments	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1410 Interest on Investments	0	0	0	0		0	0	
1900 Other Local Revenue Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1910 Premiums	0	0	0	0		0	0	
1940 Proceeds From Sale of Notes	0	0	0	0		0	0	
2000 Receipts From Intermediate Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2400 Revenue In Lieu Of Taxes	895,072	0	141,136	0		141,136	0	
3000 Revenue from State Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3130 Rollback and Homestead - RE	725,374	997,951	567,549	708,616		1,276,165	1,250,000	
3130 Personal Tangible - Exempt	77,582	95,953	55,125	60,890		116,015	110,000	
3190 Trailer Homestead	0	0	0	0		0	0	
Other Revenue Receipts	4,793	834,250	500	0		500	0	
Total Revenues	8,697,370	11,264,530	5,519,802	6,223,337		11,743,139	11,560,000	
EXPENDITURES								
6000 Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6100-811 Redemption of Bonds	7,235,000	7,815,000	10,085,000	0		10,085,000	6,155,000	
6100-812 Principal on Notes	0	0	0	0		0	0	
6100-821 Interest on Bonds	4,072,919	2,796,982	1,324,781	1,148,636		2,473,417	2,110,054	
6100-822 Interest on Notes	0	0	0	0		0	0	
Other	101,157	391,113	25,676	0		25,676	150,000	
Total Expenditures	11,409,077	11,003,095	11,415,457	1,148,636		12,584,093	8,415,054	
Revenues Over (Under) Expenditures	(2,711,706)	261,435	(5,915,655)	5,074,701		(840,954)	3,144,946	
Beginning Unencumbered Fund Balance	12,947,131	10,235,425	10,496,860	4,581,205		10,496,860	9,655,906	
Ending Cash Fund Balance	10,235,425	10,496,860	4,581,205	9,655,906		9,655,906	12,800,852	
Estimated Encumbrances (outstanding at end of year)	0	0	0	0		0	0	
Estimated Ending Unencumbered Fund Balance	10,235,425	10,496,860	4,581,205	9,655,906		9,655,906	12,800,852	

EXHIBIT III

LAKOTA LOCAL SCHOOL DISTRICT -- BUTLER COUNTY

FUND	Est. Unenc. Fund Balance July 1, FY 2023	FISCAL YEAR ESTIMATED RECEIPTS	TOTAL AVAILABLE FOR EXPENDITURES	FISCAL YEAR EXPENDITURES AND ENCUMBRANCES				TOTAL	EST. UNENC. FUND BALANCES JUNE 30, 2024
				PERSONNEL SERVICES	OTHER	ENCUMBRANCES			
GOVERNMENTAL	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Special Revenue	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Adult Education	2,715	-	2,715	-	-	0	-	2,715	
Rotary - Summer School	91,474	75,600	167,074	101,000	13,950	500	115,450	51,624	
Public School Support	502,743	354,949	857,692	-	451,468	50,528	501,996	355,696	
Miscellaneous Local Funds	191,776	69,105	260,881	45,765	197,237	934	243,936	16,945	
Athletic Funds	1,006,228	2,632,325	3,638,553	1,528,368	1,770,070	314,508	3,612,946	25,607	
Underground Storage Tank	-	11,000	11,000	-	11,000	-	11,000	-	
Miscellaneous State Grant	(46,149)	111,649	65,500	56,124	9,376	-	65,500	-	
ESSER	(2,478,470)	11,452,900	8,974,430	2,427,476	6,546,954	-	8,974,430	-	
Title VI-B	(1,431,447)	6,630,509	5,199,062	3,537,697	1,661,365	-	5,199,062	-	
Title III LEP	(90,063)	457,430	367,367	222,296	145,071	-	367,367	-	
Title I	(596,169)	2,860,593	2,264,424	1,457,612	806,812	-	2,264,424	-	
Student Support	(5,301)	138,834	133,533	-	133,533	-	133,533	-	
PreSchool	(8,197)	156,778	148,581	-	148,581	-	148,581	-	
Title II-A	(152,249)	888,072	735,823	629,986	105,837	-	735,823	-	
Title IV-A	-	950,000	950,000	-	950,000	-	950,000	-	
Total Special Revenue	(3,013,109)	26,789,744	23,776,635	10,006,324	12,951,254	366,470	23,324,048	452,587	

EXHIBIT III

LAKOTA LOCAL SCHOOL DISTRICT -- BUTLER COUNTY

FUND	Est. Unenc. Fund Balance July 1, F.Y. 2023	FISCAL YEAR ESTIMATED RECEIPTS	TOTAL AVAILABLE FOR EXPENDITURES	FISCAL YEAR EXPENDITURES AND ENCUMBRANCES				EST. UNENC. FUND BALANCES JUNE 30, FY 2024
				PERSONNEL SERVICES	OTHER	ENCUMBRANCES	TOTAL	
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Permanent Improvement 003	2,527,596	5,891,065	8,418,661	-	6,536,082	700,625	7,236,707	1,181,954
School Construction 004	-	-	-	-	-	-	-	-
Classroom Facilities 010	-	-	-	-	-	-	-	-
Total Capital Projects	2,527,596	5,891,065	8,418,661	-	6,536,082	700,625	7,236,707	1,181,954
Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
[See Exhibit II]								
Total Debt Service								
PROPRIETARY:								
Enterprise	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Lunchroom 006	2,348,235	9,295,457	11,643,692	2,419,826	5,499,163	1,061,720	8,980,709	2,662,983
Uniform Supplies 009	158,262	858,432	1,016,694	-	858,432	4,731	863,163	153,531
Total Enterprise	2,506,497	10,153,889	12,660,386	2,419,826	6,357,595	1,066,451	9,843,872	2,816,514
Internal Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Self-Insurance 024	2,075,037	20,239,853	22,314,890	-	17,425,000	-	17,425,000	4,889,890
Self-Insurance 027	324,079	300,000	624,079	-	261,000	11,001	272,001	352,078
Total Internal Service	2,399,116	20,539,853	22,938,969	-	17,686,000	11,001	17,697,001	5,241,968

EXHIBIT III

LAKOTA LOCAL SCHOOL DISTRICT -- BUTLER COUNTY

FUND	Est. Unenc. Fund Balance July 1, F.Y. 2023	FISCAL YEAR ESTIMATED RECEIPTS	TOTAL AVAILABLE FOR EXPENDITURES	FISCAL YEAR EXPENDITURES AND ENCUMBRANCES				EST. UNENC. FUND BALANCES JUNE 30, FY 2024
				PERSONNEL SERVICES	OTHER	ENCUMBRANCES	TOTAL	
List all funds individually unless reported on EXHIBIT I or II								
FIDUCIARY:								
Expendable Trust	200,074	8,000	208,074	-	198,000	-	198,000	10,074
Total Expendable Trust	200,074	8,000	208,074	-	198,000	-	198,000	10,074
Non-Expendable Trust								
Scholarships and other	-	-	-	-	-	-	-	-
Total Non-Expendable Trust	-	-	-	-	-	-	-	-
Agency Funds								
District Agency Fund	1,255,203	11,037,129	12,292,332	-	11,037,129	-	11,037,129	1,255,203
Student Activity Fund	375,788	456,010	831,798	165,261	236,736	8,574	410,571	421,227
Auxiliary Services	103,992	772,614	876,606	331,301	543,174	-	874,475	2,131
Total Agency Funds	1,734,983	12,265,753	14,000,736	496,562	11,817,039	8,574	12,322,175	1,678,561
TOTAL FOR MEMORANDUM ONLY	6,555,157	75,648,304	82,003,461	12,922,712	55,545,970	2,153,121	70,621,803	11,381,658

EXHIBIT IV

STATEMENT OF PERMANENT IMPROVEMENTS
(Section 5705.29 Revised Code)

LAKOTA LOCAL SCHOOL DISTRICT -- BUTLER COUNTY

Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Paying Fund
All Capital Outlay		\$ -	General Fund
All Capital Outlay	\$ 7,236,707	\$ 7,236,707	Permanent Improvement [003]
All Capital Outlay		\$ -	School Construction [004]
All Capital Outlay		\$ -	Classroom Facilities [010]
TOTAL	\$ 7,236,707	\$ 7,236,707	

EXHIBIT V

STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGMENTS
(Section 5705.29 Revised Code)

LAKOTA LOCAL SCHOOL DISTRICT -- BUTLER COUNTY

Description	Amount of Judgment	Paying Fund
TOTAL		

EXHIBIT VI - SEE ATTACHED SPREADSHEET

LAKOTA LOCAL SCHOOL DISTRICT -- BUTLER COUNTY

PURPOSE OF BONDS AND NOTES	Author-ity for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ser. or Term.	Rate of Interest	Amounts of Bonds and Notes Outstanding at beginning of the year being budgeted July 1,	PRINCIPAL AND INTEREST REQUIREMENTS				AMOUNT RECEIVABLE FROM OTHER SOURCES TO MEET DEBT PAYMENTS	
							FISCAL 2024		FISCAL Year 2025		FISCAL	FISCAL Year
							July 1, through Dec. 31	January 1, through June 30	July 1, through Dec. 31	July 1, thru June 30	July 1, through Dec. 31	2024 January 1, through June 30
Payable from Bond Ret. Fd.:	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
INSIDE 10 MILL LIMIT:	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OUTSIDE 10 MILL LIMIT:	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Bonds:	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	** ONLY TAX MONEY IS AVAILABLE		XXXXXXXXXX
TOTAL	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	0.00

NOTES:

Lakota LSD
 LTGO Bonds & PI TANs: Semi-Annual Principal and Interest Schedule
 Source: District Official Statements

Series	2010B QSCBs						PI Debt		
	Period Ending	Principal	Interest	Subsidy	Net Debt Service	Principal	Interest	Debt Service	
	6/1/2023	0.00	54,169.50	-54,169.50	0.00	\$ -	\$ 199,128.23	199,128.23	
	12/1/2023	670,000.00	54,169.50	-54,169.50	670,000.00	\$ 125,000.00	\$ 199,128.23	324,128.23	
	6/1/2024	0.00	36,113.00	-36,113.00	0.00	\$ -	\$ 197,253.23	197,253.23	
	12/1/2024	670,000.00	36,113.00	-36,113.00	670,000.00	\$ 130,000.00	\$ 197,253.23	327,253.23	
	6/1/2025	0.00	18,056.50	-18,056.50	0.00	\$ -	\$ 195,303.23	195,303.23	
	12/1/2025	670,000.00	18,056.50	-18,056.50	670,000.00	\$ 1,145,000.00	\$ 195,303.23	1,340,303.23	
	6/1/2026					\$ -	\$ 178,128.23	178,128.23	
	12/1/2026					\$ 1,180,000.00	\$ 178,128.23	1,358,128.23	
	6/1/2027					\$ -	\$ 160,428.23	160,428.23	
	12/1/2027					\$ 1,215,000.00	\$ 160,428.23	1,375,428.23	
	6/1/2028					\$ -	\$ 136,128.23	136,128.23	
	12/1/2028					\$ 1,265,000.00	\$ 136,128.23	1,401,128.23	
	6/1/2029					\$ -	\$ 110,828.23	110,828.23	
	12/1/2029					\$ 1,315,000.00	\$ 110,828.23	1,425,828.23	
	6/1/2030					\$ -	\$ 84,528.23	84,528.23	
	12/1/2030					\$ 1,370,000.00	\$ 84,528.23	1,454,528.23	
	6/1/2031					\$ -	\$ 57,128.23	57,128.23	
	12/1/2031					\$ 1,420,000.00	\$ 57,128.23	1,477,128.23	
	6/1/2032					\$ -	\$ 44,355.33	44,355.33	
	12/1/2032					\$ 1,450,000.00	\$ 44,355.33	1,494,355.33	
	6/1/2033					\$ -	\$ 30,587.58	30,587.58	
	12/1/2033					\$ 1,480,000.00	\$ 30,587.58	1,510,587.58	
	6/1/2034					\$ -	\$ 15,794.98	15,794.98	
	12/1/2034					\$ 1,505,000.00	\$ 15,794.98	1,520,794.98	
TOTAL		\$2,010,000.00	\$216,678.00	-\$216,678.00	\$2,010,000.00	\$13,600,000.00	\$2,819,183.92	\$16,419,183.92	

Series	PI Debt				New Union				
	2014B TANS								
Period Ending	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
6/1/2023	0.00	61,250.00	61,250.00	0.00	58,650.00	58,650.00	0.00	58,650.00	58,650.00
12/1/2023	1,195,000.00	61,250.00	1,256,250.00	570,000.00	58,650.00	628,650.00	570,000.00	58,650.00	628,650.00
6/1/2024	0.00	31,375.00	31,375.00	0.00	47,250.00	47,250.00	0.00	47,250.00	47,250.00
12/1/2024	1,255,000.00	31,375.00	1,286,375.00	600,000.00	47,250.00	647,250.00	600,000.00	47,250.00	647,250.00
6/1/2025				0.00	35,250.00	35,250.00	0.00	35,250.00	35,250.00
12/1/2025				620,000.00	35,250.00	655,250.00	620,000.00	35,250.00	655,250.00
6/1/2026				0.00	22,850.00	22,850.00	0.00	22,850.00	22,850.00
12/1/2026				640,000.00	22,850.00	662,850.00	640,000.00	22,850.00	662,850.00
6/1/2027				0.00	10,050.00	10,050.00	0.00	10,050.00	10,050.00
12/1/2027				670,000.00	10,050.00	680,050.00	670,000.00	10,050.00	680,050.00
6/1/2028									
12/1/2028									
6/1/2029									
12/1/2029									
6/1/2030									
12/1/2030									
6/1/2031									
12/1/2031									
6/1/2032									
12/1/2032									
6/1/2033									
12/1/2033									
6/1/2034									
12/1/2034									
TOTAL	\$2,450,000.00	\$185,250.00	\$2,635,250.00	\$3,100,000.00	\$348,100.00	\$3,448,100.00	\$3,100,000.00	\$348,100.00	\$3,448,100.00

2016		\$2.45 HB 264 & \$1.65Turf				Aggregate	
Series	Period	Principal	Interest	Debt Service	Principal	Net Interest	Net Debt Service
	6/1/2023		7,900.00	7,900.00	0.00	326,928.23	326,928.23
	12/1/2023	195,000.00	7,900.00	202,900.00	2,755,000.00	326,928.23	3,081,928.23
	6/1/2024		4,000.00	4,000.00	0.00	279,878.23	279,878.23
	12/1/2024	200,000.00	4,000.00	204,000.00	2,855,000.00	279,878.23	3,134,878.23
	6/1/2025			0.00	0.00	230,553.23	230,553.23
	12/1/2025			0.00	2,435,000.00	230,553.23	2,665,553.23
	6/1/2026			0.00	0.00	200,978.23	200,978.23
	12/1/2026			0.00	1,820,000.00	200,978.23	2,020,978.23
	6/1/2027			0.00	0.00	170,478.23	170,478.23
	12/1/2027			0.00	1,885,000.00	170,478.23	2,055,478.23
	6/1/2028				0.00	136,128.23	136,128.23
	12/1/2028				1,265,000.00	136,128.23	1,401,128.23
	6/1/2029				0.00	110,828.23	110,828.23
	12/1/2029				1,315,000.00	110,828.23	1,425,828.23
	6/1/2030				0.00	84,528.23	84,528.23
	12/1/2030				1,370,000.00	84,528.23	1,454,528.23
	6/1/2031				0.00	57,128.23	57,128.23
	12/1/2031				1,420,000.00	57,128.23	1,477,128.23
	6/1/2032				0.00	44,355.33	44,355.33
	12/1/2032				1,450,000.00	44,355.33	1,494,355.33
	6/1/2033				0.00	30,587.58	30,587.58
	12/1/2033				1,480,000.00	30,587.58	1,510,587.58
	6/1/2034				0.00	15,794.98	15,794.98
	12/1/2034				1,505,000.00	15,794.98	1,520,794.98
TOTAL		\$395,000.00	\$23,800.00	\$418,800.00	\$21,555,000.00	\$3,376,333.92	\$24,931,333.92

Lakota LSD

UTGO Bonds: Semi-Annual Principal and Interest Schedule

Source: District Official Statements

Series Period Ending	2005A			2012			2021 Private Placement		
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
6/1/2023	0.00	458,193.75	458,193.75	0.00	64,200.00	64,200.00		4,114.40	4,114.40
12/1/2023	3,715,000.00	458,193.75	4,173,193.75	3,210,000.00	64,200.00	3,274,200.00	1,480,000.00	4,114.40	1,484,114.40
6/1/2024	0.00	360,675.00	360,675.00	0.00	0.00	0.00			
12/1/2024	4,080,000.00	360,675.00	4,440,675.00						
6/1/2025	0.00	253,575.00	253,575.00						
12/1/2025	4,475,000.00	253,575.00	4,728,575.00						
6/1/2026	0.00	136,106.25	136,106.25						
12/1/2026	5,185,000.00	136,106.25	5,321,106.25						
6/1/2027									
12/1/2027									
6/1/2028									
12/1/2028									
6/1/2029									
12/1/2029									
6/1/2030									
12/1/2030									
6/1/2031									
12/1/2031									
6/1/2032									
12/1/2032									
6/1/2033									
12/1/2033									
TOTAL	\$17,455,000.00	\$2,417,100.00	\$19,872,100.00	\$3,210,000.00	\$128,400.00	\$3,338,400.00	\$1,480,000.00	\$8,228.80	\$1,488,228.80

Series Period	2014C (Unrefunded)				2020A				2015				
	Ending	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
6/1/2023			312.50	312.50	0.00	336,362.50	336,362.50	0.00	87,293.75	87,293.75	0.00	87,293.75	87,293.75
12/1/2023		25,000.00	312.50	25,312.50	155,000.00	336,362.50	491,362.50	415,000.00	87,293.75	502,293.75	415,000.00	87,293.75	502,293.75
6/1/2024					0.00	336,362.50	336,362.50	0.00	81,068.75	81,068.75	0.00	81,068.75	81,068.75
12/1/2024					180,000.00	336,362.50	516,362.50	425,000.00	81,068.75	506,068.75	425,000.00	81,068.75	506,068.75
6/1/2025					0.00	332,762.50	332,762.50	0.00	74,693.75	74,693.75	0.00	74,693.75	74,693.75
12/1/2025					185,000.00	332,762.50	517,762.50	445,000.00	74,693.75	519,693.75	445,000.00	74,693.75	519,693.75
6/1/2026					0.00	329,062.50	329,062.50	0.00	68,018.75	68,018.75	0.00	68,018.75	68,018.75
12/1/2026					190,000.00	329,062.50	519,062.50	460,000.00	68,018.75	528,018.75	460,000.00	68,018.75	528,018.75
6/1/2027					0.00	325,262.50	325,262.50	0.00	61,118.75	61,118.75	0.00	61,118.75	61,118.75
12/1/2027					7,015,000.00	325,262.50	7,340,262.50	470,000.00	61,118.75	531,118.75	470,000.00	61,118.75	531,118.75
6/1/2028					0.00	202,500.00	202,500.00	0.00	54,068.75	54,068.75	0.00	54,068.75	54,068.75
12/1/2028					10,125,000.00	202,500.00	10,327,500.00	485,000.00	54,068.75	539,068.75	485,000.00	54,068.75	539,068.75
6/1/2029						0.00	0.00	0.00	46,187.50	46,187.50	0.00	46,187.50	46,187.50
12/1/2029						0.00	0.00	500,000.00	46,187.50	546,187.50	500,000.00	46,187.50	546,187.50
6/1/2030						0.00	0.00	0.00	38,062.50	38,062.50	0.00	38,062.50	38,062.50
12/1/2030						0.00	0.00	520,000.00	38,062.50	558,062.50	520,000.00	38,062.50	558,062.50
6/1/2031						0.00	0.00	0.00	28,962.50	28,962.50	0.00	28,962.50	28,962.50
12/1/2031						0.00	0.00	530,000.00	28,962.50	558,962.50	530,000.00	28,962.50	558,962.50
6/1/2032						0.00	0.00	0.00	19,687.50	19,687.50	0.00	19,687.50	19,687.50
12/1/2032						0.00	0.00	550,000.00	19,687.50	569,687.50	550,000.00	19,687.50	569,687.50
6/1/2033						0.00	0.00	0.00	10,062.50	10,062.50	0.00	10,062.50	10,062.50
12/1/2033						0.00	0.00	575,000.00	10,062.50	585,062.50	575,000.00	10,062.50	585,062.50
TOTAL		\$25,000.00	\$625.00	\$25,625.00	\$17,850,000.00	\$3,724,625.00	\$21,574,625.00	\$5,375,000.00	\$1,138,450.00	\$6,513,450.00	\$5,375,000.00	\$1,138,450.00	\$6,513,450.00

Series Period Ending	2020				Aggregate			
	Principal	Interest	Debt Service		Principal	Interest	Debt Service	
6/1/2023	0.00	198,158.43	198,158.43		0.00	1,148,635.33	1,148,635.33	
12/1/2023	1,440,000.00	198,158.43	1,638,158.43		10,440,000.00	1,148,635.33	11,588,635.33	
6/1/2024	0.00	183,312.03	183,312.03		0.00	961,418.28	961,418.28	
12/1/2024	1,470,000.00	183,312.03	1,653,312.03		6,155,000.00	961,418.28	7,116,418.28	
6/1/2025	0.00	167,421.33	167,421.33		0.00	828,452.58	828,452.58	
12/1/2025	4,975,000.00	167,421.33	5,142,421.33		10,080,000.00	828,452.58	10,908,452.58	
6/1/2026	0.00	109,412.83	109,412.83		0.00	642,600.33	642,600.33	
12/1/2026	5,095,000.00	109,412.83	5,204,412.83		10,930,000.00	642,600.33	11,572,600.33	
6/1/2027	0.00	48,476.63	48,476.63		0.00	434,857.88	434,857.88	
12/1/2027	3,855,000.00	48,476.63	3,903,476.63		11,340,000.00	434,857.88	11,774,857.88	
6/1/2028					0.00	256,568.75	256,568.75	
12/1/2028					10,610,000.00	256,568.75	10,866,568.75	
6/1/2029					0.00	46,187.50	46,187.50	
12/1/2029					500,000.00	46,187.50	546,187.50	
6/1/2030					0.00	38,062.50	38,062.50	
12/1/2030					520,000.00	38,062.50	558,062.50	
6/1/2031					0.00	28,962.50	28,962.50	
12/1/2031					530,000.00	28,962.50	558,962.50	
6/1/2032					0.00	19,687.50	19,687.50	
12/1/2032					550,000.00	19,687.50	569,687.50	
6/1/2033					0.00	10,062.50	10,062.50	
12/1/2033					575,000.00	10,062.50	585,062.50	
TOTAL	\$16,835,000.00	\$1,413,562.50	\$18,248,562.50		\$62,230,000.00	\$8,830,991.30	\$71,060,991.30	