LEA Name: Chester-Upland SD

Class : 2

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval	
Date of Adoption of the General Fund Budget: 06/15/2023	
President of the Board - Original Signature Required	6. 21. 23 Date
Secretary of the Board - Original Signature Required	6/21/2023 Date
Chief School Administrator - Original Signature Required	(0 (2)((2023)
CRAIG PARKINSON Contact Person	(610)209-4096 Extn: Telephone Extension
CPARKINSON@CHESTERUPLANDSD.ORG Email Address	

Page 1

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

24 PS 6-688

(10/2010)

**REVISED SUBMISSION** 

SCHOOL DISTRICT :	COUNTY :	AUN :
Chester-Upland SD	Delaware	125231232

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%
id you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?	Yes
	No <u>x</u>
yes, see information below, taken from the 2023-2024 General Fund Budget.	
Total Budgeted Expenditures	\$169077966
Ending Unassigned Fund Balance	\$-7114208

Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

I hereby certify that the above information is accurate and complete.

-4.20%

X

Yes

No

SIGNATURE OF SUPERINTENDENT	DATE
Caig Barsing	62123.

DUE DATE: AUGUST 15, 2023

<b>DPOSED BUDGI</b>	
CTION OF 2023-2024 PROPOSED BUDGET	
FOR PUBLIC INSPECTION	

**CERTIFICATION OF USE OF PDE-2028** 

(03/2006)

24 PS 6-687(a)(1)

AUN Number :	125231232
County :	Delaware
School District Name :	Chester-Upland SD

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	HOOL BOARD	granted	DATE (, 2/, 23
DUE DATE:	IMMEDIATELY FOULOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET	LOWING DPOSED UND BUDGET	

Page 3

Description

Printed 6/27/2023 10:17:26 AM

Val Number

# **REVISED SUBMISSION**

Justification

property's assessed value

must be coded to object 240.

must be coded to object 260.

Page - 1 of 1

1550	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.

(A x B x TR) - C: \$307,316.17 C x 2%: \$27,879.90

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: \$391,318.00 Function 2200, Object 200: \$443,364.00

5320 Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.

Function 2800, Object 100: \$401,327.00 Function 2800, Object 200: \$568,468.00

8080 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. As a district in receivership, CUSD historically carries outstanding obligations from previous fiscal years. While the district has progressed towards eliminating this fiscal hardship, it lessens the district's ability to address current year expenditures

2,126 of CUSD's 4,248 homestead properties have assessed values less than the district's median assessed value of homestead properties. Those properties, by law, are receiving the appropriate tax relief (50%) of their

The benefits expenditure includes the district's

The benefits expenditures includes the district's

worker's compensation insurance premium, which according to PDE's chart of accounts,

tuition reimbursement contractual obligation, which according to PDE's chart of accounts,

Estimated Revenues and Other Financing Sources: Budget Summary 2023-2024 Final General Fund Budget LEA: 125231232 Chester-Upland SD Page - 1 of 1 Printed 6/27/2023 10:17:27 AM **REVISED SUBMISSION ITEM AMOUNTS** 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 4,601,269 0830 Committed Fund Balance 0840 Assigned Fund Balance 0850 Unassigned Fund Balance (7,720,774) Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation (\$7,720,774) **During The Fiscal Year Estimated Revenues And Other Financing Sources** 6000 Revenue from Local Sources 24,193,110 7000 Revenue from State Sources 119,576,856 8000 Revenue from Federal Sources 18,664,566 9000 Other Financing Sources 7,250,000

\$169,684,532

\$161,963,758

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

**Total Estimated Revenues And Other Financing Sources** 

<u>Amount</u>

Page 6

# Page - 1 of 2

# **REVENUE FROM LOCAL SOURCES**

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,997,110
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,885,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,750,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	625,000
REVENUE FROM LOCAL SOURCES	\$24,193,110
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	97,508,056
7112 Basic Education Funding-Social Security	1,147,618
7160 Tuition for Orphans Subsidy	236,320
7220 Vocational Education	321,269
7271 Special Education funds for School-Aged Pupils	7,719,350
7292 Pre-K Counts	1,500,113
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	194,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	95,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	3,470,352
7360 Safe Schools	201,000
7505 Ready to Learn Block Grant	1,421,091
7820 State Share of Retirement Contributions	4,809,687
REVENUE FROM STATE SOURCES	\$119,576,856
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	5,251,427
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	396,701
8516 Title III - Language Instruction for English Learners and Immigrant Students	36,819
8517 Title IV - 21st Century Schools	779,920 Page

# 2023-2024 Final General Fund Budget

# LEA: 125231232 Chester-Upland SD

Printed 6/27/2023 10:17:28 AM

# REVISED SUBMISSION

Amount

# **REVENUE FROM FEDERAL SOURCES**

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	7,186,502
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,261,754
8751 ARP ESSER Learning Loss	236,596
8752 ARP ESSER Summer Programs	47,319
8753 ARP ESSER Afterschool Programs	47,319
8754 ARP ESSER Homeless Children and Youth Funds	15,209
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	375,000 30,000
REVENUE FROM FEDERAL SOURCES	\$18,664,566
OTHER FINANCING SOURCES 9100 Sale of Bonds	7,250,000
OTHER FINANCING SOURCES	\$7,250,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	169,684,532

Page - 2 of 2

AUN: 125231232 Chester-Upland SD Printed 6/27/2023 10:17:30 AM

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

**REVISED SUBMISSION** 

Page -	1	of	3
--------	---	----	---

Act	1 Index (current): 6.5%	_		• · · · · · · · · · · · · · · · · · · ·
Calc	ulation Method:	Revenue		Section 672.1 Method Choice: (b)
	ber of Decimals For Tax Rate Calculation:	2		
•••	rox. Tax Revenue from RE Taxes:	\$18,000,000		
	ount of Tax Relief for Homestead Exclusions	<u>\$1,393,995</u>		
	Il Approx. Tax Revenue:	\$19,393,995		
Арр	rox. Tax Levy for Tax Rate Calculation:	\$22,324,228	Dalaanaa	Total
		Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
	2022-23 Data			
	a. Assessed Value	\$1,041,494,109	\$565,885,344	\$1,607,379,453
	b. Real Estate Mills	15.2200	15.3600	
I.	2023-24 Data			
	c. 2021 STEB Market Value	\$858,502,426	\$452,836,803	\$1,311,339,229
	d. Assessed Value	\$1,021,134,083	\$540,942,994	\$1,562,077,077
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
	2022-23 Calculations			
	f. 2022-23 Tax Levy	\$15,851,540	\$8,691,999	\$24,543,539
	(a * b)			
	2023-24 Calculations			
П.	g. Percent of Total Market Value	65.46761%	34.53239%	100.00000%
	h. Rebalanced 2022-23 Tax Levy	\$16,068,068	\$8,475,471	\$24,543,539
	(f Total * g)			
	i. Base Mills Subject to Index	15.4279	15.3600	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	86.00000%	86.00000%	86.00000%
	k. Tax Levy Needed	\$14,615,139	\$7,709,089	\$22,324,228
	(Approx. Tax Levy * g)			
	I. 2023-24 Real Estate Tax Rate	14.3100	14.2500	
Ш.	(k / d * 1000)			
	m. Tax Levy Generated by Mills	\$14,612,429	\$7,708,438	\$22,320,867
	(I / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,926,872
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$17,997,110

(n \* Est. Pct. Collection)

	Ũ				
AUN:	125231232 Chester-Upland SD			Multi-County Rebalancing Based o	n Method
Printee	d 6/27/2023 10:17:30 AM		REVISED SUBMISSION	J	
Act 1 l	ndex (current): 6.5%				
Calcula	ation Method:	Revenue		Section 672.1 Method Choice: (b)	
Numbe	er of Decimals For Tax Rate Calculation:	2			
Approx	x. Tax Revenue from RE Taxes:	\$18,000,000			
Amour	nt of Tax Relief for Homestead Exclusions	<u>\$1,393,995</u>			
Total A	Approx. Tax Revenue:	\$19,393,995			
Approx	x. Tax Levy for Tax Rate Calculation:	\$22,324,228			
		Delaware	Delaware	Total	
		Chester City	Chester Twp/Upland Boro		
In	ndex Maximums				
	p. Maximum Mills Based On Index	16.4307	16.3584		
	(i * (1 + Index))				
	q. Mills In Excess of Index	0.0000	0.0000		
	(if (l > p), (l - p))				
	r. Maximum Tax Levy Based On Index	\$16,777,948	\$8,848,962	\$25,626,910	
IV.	(p / 1000 * d)				
	s. Millage Rate within Index?	Yes	Yes		
	(If I > p Then No)				
	t. Tax Levy In Excess of Index	\$0	\$0	\$0	
	(if (m > r), (m - r))				
	u.Tax Revenue In Excess of Index	\$0	\$0	\$0	
	(t * Est. Pct. Collection)				

# Real Estate Tax Rate (RETR) Report

# odology of Section 672.1 of School Code

Page - 2 of 3

Ir	nformation Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$28,015.00	\$28,015.00	
	Number of Homestead/Farmstead Properties	3243	1005	4248
	Median Assessed Value of Homestead Properties			\$56,030

٧.

2023-2024 Final General Fund Budget				Real Estate	Tax Rate (RETR) Report
AUN: 125231232 Chester-Upland SD			Multi-County Rebalancing	g Based on Methodology of Section	n 672.1 of School Code
Printed 6/27/2023 10:17:30 AM		REVISED SUBMISSION	1		Page - 3 of 3
Act 1 Index (current): 6.5%					
Calculation Method:	Revenue		Section 672.1 Method Choice:	(b)	
Number of Decimals For Tax Rate Calculation:	2				
Approx. Tax Revenue from RE Taxes:	\$18,000,000				
Amount of Tax Relief for Homestead Exclusions	<u>\$1,393,995</u>				
Total Approx. Tax Revenue:	\$19,393,995				
Approx. Tax Levy for Tax Rate Calculation:	\$22,324,228				
	Delaware	Delaware		Total	
	Chester City	Chester Twp/Upland Boro			
State Property Tax Reduction Allocation used for: Homestead Exclus	usions	\$1,393,995 I	Lowering RE Tax Rate	\$2,076,357	\$3,470,352
Prior Year State Property Tax Reduction Allocation used for: Homes	stead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$3,470,352

Printed 6/27/2023 10:17:32 AM

# Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

**REVISED SUBMISSION** 

Page - 1 of 1

# CODE

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax		s Homestead	Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy G	enerated by Mills	Homestead Ex	clusions <u>Exclus</u>	eions Percent Colle	<u>Generated By Mills</u>
Delaware	1,021,134,083 14.3100	14,612,429			86.00	0000%
Delaware	540,942,994 14.2500	7,708,438			86.00	0000%
Totals:	1,562,077,077	22,320,867 -	1	,393,995 =	20,926,872 X 86.00	0000% = 17,997,110
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$0.00	\$0.00	0	<u></u>
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$0.00	\$0.00	0	0
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				0	0
6150	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	2,060,000	2,060,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	825,000	825,000
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 Assessment	s			2,885,000	2,885,000
	Total Act 511, Current Taxes					2,885,000
		Act 511 Ta	ax Limit>	1,311,339,229	X 12	15,736,071
				Market Value	e Mills	(511 Limit)

2023-2024 Final General Fund Budget

# LEA : 125231232 Chester-Upland SD

Printed 6/27/2023 10:17:34 AM

# **REVISED SUBMISSION**

Page - 1 of 1

Тах		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Chester City	15.4279	14.3100	-7.23%	Yes	6.5%				
	Chester Twp/Upland Boro	15.3600	14.2500	-7.21%	Yes	6.5%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.5%				

Printed 6/27/2023 10:17:34 AM	REVISED SUBMISSION	Page - 1 of 1
Description		Amount
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		57,070,704
1200 Special Programs - Elementary / Secondary		42,384,530
1300 Vocational Education		1,418,957
1400 Other Instructional Programs - Elementary / Secondary		2,194,618
1500 Nonpublic School Programs 1700 Higher Education Programs for Secondary Students		459,138 35,000
1800 Pre-Kindergarten		1,474,631
Total Instruction		\$105,037,578
2000 Support Services		
2100 Support Services - Students		8,204,919
2200 Support Services - Instructional Staff		4,232,469
2300 Support Services - Administration		5,166,825
2400 Support Services - Pupil Health		1,655,508
2500 Support Services - Business 2600 Operation and Maintenance of Plant Services		2,277,090
2700 Student Transportation Services		9,098,756 5,327,042
2800 Support Services - Central		1,398,414
2900 Other Support Services		33,224
Total Support Services		\$37,394,247
3000 Operation of Non-Instructional Services		
3200 Student Activities		638,402
3300 Community Services		107,042
Total Operation of Non-Instructional Services		\$745,444
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		14,460,756
Total Facilities Acquisition, Construction and Improvement Services		\$14,460,756
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		10,896,736
5200 Interfund Transfers - Out		543,205
Total Other Expenditures and Financing Uses		\$11,439,941
Total Estimated Expenditures and Other Financing Uses		\$169,077,966

2023-2024 Final General Fund Budget	Estim	nated Expenditures and Other Financing Uses: Detail
LEA : 125231232 Chester-Upland SD		
Printed 6/27/2023 10:17:35 AM	REVISED SUBMISSION	Page - 1 of 4
Description		Amount
1000 Instruction		
<ul> <li>1100 <u>Regular Programs - Elementary / Secondary</u></li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> <li>800 Other Objects</li> </ul>		13,033,361 7,886,467 620,444 33,536,685 1,865,157 85,000 43,590
Total Regular Programs - Elementary / Secondary		\$57,070,704
<ul> <li>1200 Special Programs - Elementary / Secondary</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> </ul>		4,275,857 2,645,673 3,412,000 32,000,000 51,000
Total Special Programs - Elementary / Secondary		\$1,000
<ul> <li>1300 Vocational Education</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> <li>800 Other Objects</li> </ul>		690,153 421,504 9,000 231,500 40,000 7,000 19,800
Total Vocational Education		\$1,418,957
<ul> <li>1400 Other Instructional Programs - Elementary / Secondary</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>800 Other Objects</li> </ul>		605,500 249,500 954,743 355,875 26,500 2,500
Total Other Instructional Programs - Elementary / Secondary		\$2,194,618
<ul> <li>1500 <u>Nonpublic School Programs</u></li> <li>300 Purchased Professional and Technical Services</li> <li>600 Supplies</li> </ul>		233,759 225,379
Total Nonpublic School Programs		\$459,138
<b>1700</b> <u>Higher Education Programs for Secondary Students</u> 500 Other Purchased Services 600 Supplies		25,000 10,000
Total Higher Education Programs for Secondary Students		\$35,000
1800 Pre-Kindergarten		

100 Personnel Services - Salaries

Previse DiscriminationRevise DiscriminationDescriminationAdd, Add, Add, Add, Add, Add, Add, Add			
Description         Ansunt           000         Personent Periodes Encloses         443,475           000         Personent Periodes Terployees         600           000         Supplies         600           000         Supplies         600           000         Supplies         800,800           000         Supplies         810,800,800           000         Supplies         810,800,800,800           000         Supplies         810,800,800,800,800,800,800,800,800,800,	LEA : 125231232 Chester-Upland SD		
20 Personnel Services - Employee Benefits         44,475           300 Personnel Services - Employee Benefits         60,000           800 Other Pluribasci Services         81,847,851           700 Property         33,837           700 Property         33,000,800           700 Property         33,000,800           700 Property         31,847,851           700 Instruction         31,800,803           700 Support Services         31,800,803           700 Property         3,000,803           700 Property         3,000,803           700 Property Services         3,000,803           700 Property         3,000,803           700 Property Services         3,000,803           700 Pro	Printed 6/27/2023 10:17:35 AM	REVISED SUBMISSION	Page - 2 of 4
Boo Purchased Protessional and Technical Services60,000500 Other Durchased Services151,020700 Puppenty26,033701 Parch Kindergarten51,474,681700 Suppents315,023700 Puppenty315,023700 Puppenty315,023,023700 Puppenty315,023,023700 Puppenty315,023,023700 Puppenty315,023,023700 Puppenty310,023,023700 Puppenty320,023700 Puppenty </td <td>Description</td> <td></td> <td><u>Amount</u></td>	Description		<u>Amount</u>
500 Other Purchased Services         10,00           500 Support Services         51,00           Total Pre-Kindergation         54,00           Total Pre-Kindergation         51,00           200 Structors         51,00           201 Precompt Services         52,00	200 Personnel Services - Employee Benefits		443,475
B0D Supplies191/201700 Frepory28.531701 FrexKindergaten\$1,474,631702 Supplies\$100 Second Services2000 Supplies Services3105,037,5782000 Supplies Services3100,28,2812000 Personnel Services - Statisties3,002,828200 Personnel Services - Statisties3,002,828200 Personnel Services - Statisties3,002,828200 Personnel Services - Statisties1,282,000200 Supplies1,282,000200 Supplies1,282,000200 Supplies1,282,000200 Supplies1,282,000200 Supplies38,324,919200 Personnel Services - Instructional Sartice39,318200 Personnel Services - Instructional Sartice39,318200 Personnel Services - Statisties39,318200 Personnel Services - Statisties39,328200 Other Durctistict39,328200 Other Durctistict32,329200 Personnel Services - Statisties39,328200 Personnel Services - Statisties39,328200 Supplies32,329200 Supplies32,329200 Supplies32,329200 Supplies32,329200 Second Services - Statisties32,329200 Personnel Services - Statisties32,329	300 Purchased Professional and Technical Services		60,000
700 Property       200,53         70al Ires/Instruction       516,37,573         2000 Support Services       300,237,573         2000 Support Services       3,800,237,573         2000 Program Services - Statisties       3,800,238         2000 Dremonel Services - Statisties       3,800,238         2000 Dremonel Services - Statisties       3,800,238         2000 Dremonel Services - Statisties       3,800,238         2000 Program Services - Statisties       3,913,918         2000 Program Services - Statisties       3,91,918         2000 Program Services - Statisties       3,91,918         2000 Program Services - Statisties       3,900,913         200			
Total instruction         \$14,74,81           Total instruction         \$150,60,750           2000 Support Services         ************************************			
Total         Space         Space           2000         Support Sarvices         3,802,837,578           2000         Support Sarvices         3,802,828           3000         Parsnanel Sarvices         3,802,828           3000         Purchased Prolessional and Technical Services         1,828,000           3000         Purchased Prolessional and Technical Services         1,828,000           3000         Purchased Prolessional and Technical Services         1,228,000           3000         Purchased Prolessional and Technical Services         1,228,000           3000         Purchased Prolessional and Technical Services         1,220,000           3000         Purchased Prolessional and Technical Services         1,338,334           3000         Purchased Prolessional and Technical Services         1,309,300           3000         Purchased Prolessional and Technical Services         1,309,300           3000         Purchased Prolessional and Technical Services         1,309,300           3000         Purchased Prolessional and Technical Services         1,300,300           3000         Purchased Prolessional and Technical Services         1,302,320           3000         Purchased Prolessional and Technical Services         1,302,320           3000         Purchased Prolessional and Te			
200 Support Services         3802,823           210 Erstonel Services - Salaries         3.802,823           200 Personel Services - Enployee Benefits         2.456,882           200 Personel Services - Enployee Benefits         2.456,882           200 Detersonel Services - Students         18.28,000           200 Detersonel Services - Enployee Benefits         18.28,000           200 Support Services - Students         38,024,919           200 Personel Services - Enployee Benefits         39,1318           200 Personel Services - Enployee Benefits         443,334           200 Personel Services - Enployee Benefits         420,22000           700 Order Purchased Services         1500           200 Degration Services - Enployee Benefits         420,22000           700 Property         7000           700 Property         7000           700 Property         7000           700 Property         7000           700 Personel Services - Enploy	-		
200       Support Services - Students       3,8,02,283         300       Purchased Prolosesional and Technical Services       1,828,000         300       Support Services - Students       1,828,000         300       Support Services - Students       1,828,000         300       Support Services - Students       1,828,000         200       Support Services - Students       5,820,491         200       Students - Employee Benefits       3,81,818         300       Purchased Services - Students       3,81,818         300       Purchased Services - Students       3,91,818         300       Purchased Services - Students       3,91,808         300       Other Purchased Services       9,91,868         300       Support Services - Students       3,91,808         300       Other Purchased Services       9,91,868         300       Other Support Services - Students       2,20,000         300       Other Support Services - Students       2,20,200         300       Derive Services - Students       2,21,268         300       Purchased Protessional and Technical Services       3,20,200         300       Purchased Protessional and Technical Services       3,21,268         300       Purchased Protessional and Techn			\$105,037,578
100       Personnel Services - Enclypese Benefits       3.3.02.283         300       Purchased Professional and Tachnical Services       1.828.000         500       Supplies       122.000         600       Supplies       122.000         70al Support Services - Enstructional Statis       38.02.04,910         200       Support Services - Instructional Statis       31.318         200       Personnel Services - Enstructional Statis       31.318         200       Purchased Professional and Technical Services       31.318         200       Derrotes Services - Enstructional Statis       31.318         200       Personnel Services - Enstructional Statis       31.318         200       Derrotes Services - Enstructional Statis       31.318         200       Derrotes Offices       31.318         200       Personnel Services - Enstructional Statis       31.318         200       Derrotes Services - Enstructional Statis       32.000         200       Derrotes Services - Enstructional Statis       32.000         200       Personnel Services - Enstructional Services       32.000         200       Personnel Services - Enstructional Services       32.000         200       Personnel Services - Statis       32.000         200			
200 Personnel Services - Employee Benefits         24,36,832           300 Purchased Professional and Technical Services         12,203           500 Other Purchased Services         12,203           600 Supplies         32,204,913           70al Support Services - Statents         32,314           200 Personnel Services - Statents         31,318           300 Purchased Professional and Technical Services         443,334           300 Purchased Professional and Technical Services         150,000           300 Purchased Professional Services - State Services         150,000           300 Other Objects         7,000           300 Purchased Professional and Technical Services         252,000           300 Purchased Professional Services - State Services         252,000           300 Purchased Professional and Technical Services         252,000           300 Purchased Professional and Technical Services         252,000           300 Purchased Professional and Technical Services         252,000           300 Purchased Professional and Technica			
300 Purchased Privateses         1328,000           500 Ober Purchased Services         122,000           70tal Support Services - Students         320,200           70tal Support Services - Students         311,316           100 Personnel Services - Employee Benefits         311,316           200 Purchased Property Services         1794,2778           200 Purchased Property Services         150,000           500 Other Purchased Services         200,000           500 Other Purchased Services         200,000           500 Other Purchased Services         301,335           600 Supplies         220,0000           700 Purchased Property Services - Studential Staff         220,000           700 Purchased Property Services - Studential Staff         220,000           700 Purchased Property Services - Studentistration         7,000           700 Purchased Property Services - Studentistration         220,000           700 Purchased Property Services - Studentistration         220,000           700 Purchased Property Services - Studentistration         220,000           700 Purchased Property Services - Studentistration         230,000			
500         Other Purchased Services         15.200           100         Support Services - Students         1220           100         Personnel Services - Stadents         38.204,919           220         Support Services - Instructional Strife         39.1,318           200         Personnel Services - Stadents         43.3,84           200         Personnel Services - Stadents         43.3,84           200         Personnel Services - Stadents         43.3,84           200         Personnel Services - Stadents         910.168           200         Personnel Services - Stadents         910.168           200         Personnel Services - Stadents         910.168           200         Other Durchased Professional and Technical Services         910.168           200         Support Services - Administration         250.001           200         Personnel Services - Stadents         29.500           200         Personnel Services - Stadents         92.500           200         Personnel Services - Stadents         46.255           200         Other Durchased Property Services         92.500           200         Personnel Services - Stadents         92.500           200         Personnel Services - Stadents         92.500			
600 Supplies         122,000           Total Support Services - Stutenctional Staff         380,4919           2000 Support Services - Stafaries         391,318           300 Purchased Property Services - Salaries         391,318           300 Purchased Property Services         17,94,278           400 Purchased Property Services         190,000           500 Other Purchased Property Services         190,000           500 Other Purchased Property Services         301,503           600 Supplies         220,000           700 Property         325,000           700 Propronel Services - Administration         325,000			
Total Support Services - Students         \$8,204,919           2200 Support Services - Instructional Staff         391,318           200 Personnel Services - Employee Benefits         443,384           200 Purchased Professional and Technical Services         17,742,778           300 Purchased Services - Employee Benefits         150,000           500 Other Purchased Services         150,000           500 Other Purchased Services         150,000           600 Supplies         220,000           700 Propenty         325,000           800 Other Delgets         7,000           700 Personnel Services - Instructional Staff         54,232,469           2300 Support Services - Startes         2,521,269           2000 Personnel Services - Startes         2,521,269           2000 Personnel Services - Startes         2,521,269           2000 Personnel Services - Startes         2,521,269           2000 Purchased Professional and Technical Services         14,39,228           2000 Purchased Services         14,000           500 Other Purchased Services         12,000           500 Other Purchased Services         12,000           500 Other Diperty Services         12,000           500 Other Diperty Services         12,000           500 Other Diperty Services         13,1			
2200         Support Services - Instructional Staff         391,318           100         Personnel Services - Employee Benefits         343,364           300         Purchased Professional and Technical Services         1,744,278           400         Purchased Professional and Technical Services         150,000           500         Other Purchased Services         901,509           600         Supplies         220,000           700         Property         325,000           800         Other Objects         7,000           701a         Support Services - Administration         54,232,469           100         Personnel Services - Salaries         2,521,269           200         Support Services - Salaries         2,521,269           200         Purchased Property Services         1439,226           200         Personnel Services - Salaries         2,521,269           200         Personnel Services - Salaries         2,521,269           200         Personnel Services - Salaries         329,500           200 <td></td> <td></td> <td></td>			
100       Personnel Services - Subaires       391,318         200       Personnel Services - Employee Bueritis       443,364         300       Purchased Professional and Technical Services       150,000         600       Supplies       220,000         700       Property       222,000         700       Property       220,000         700       Personnel Services - Administration       7,000         700       Personnel Services - Subairies       2,521,269         200       Purchased Professional and Technical Services       1,439,228         300       Purchased Professional and Technical Services       14,000         500       Other Purchased Professional and Technical Services       14,000         500       Other Purchased Professional and Technical Services       14,000         500       Other Purchased Professional and Technical Services       11,176 </td <td></td> <td></td> <td><i>•••,=•</i>•<i>,•</i>••<i>•</i></td>			<i>•••,=•</i> • <i>,•</i> •• <i>•</i>
200       Personnel Services - Employee Benefits       443,384         300       Purchased Professional and Technical Services       160,000         400       Purchased Professional and Technical Services       301,509         600       Supplies       300,000         600       Supplies       325,000         700       Property       325,000         700       Operatives - Instructional Staff       342,324,600         700       Support Services - Administration       34,322,600         700       Property       325,000         200       Personnel Services - Salaries       2,521,260         200       Ottra back Professional and Technical Services       329,500         200       Ottra Salaries       2,525,500         200			391 318
1,79,4,278         400       Purchased Professional and Technical Services       150,000         500       Other Purchased Services       901,509         600       Supplies       220,000         700       Property       325,000         800       Other Objects       7,000         700       Property       \$4,232,469         200       Support Services - Instructional Staff       \$4,232,469         200       Personnel Services - Salaries       2,521,269         200       Personnel Services - Employee Benefits       1,439,226         200       Personnel Services - Salaries       929,500         300       Other Objects       14,000         500       Other Objects       121,065         600       Support Services - Salaries       929,500         7010       Personnel Services - Salaries       121,065         600       Support Services       121,065         600       Support Services - Administration       35,500         7010       Personnel Services - Salaries       133,176         200       Purchased Propersional and Technical Services       33,000         7010       Personnel Services - Salaries       133,300         7010       Perso	200 Personnel Services - Employee Benefits		
400       Purchased Property Services       150,000         500       Other Purchased Services       901,509         600       Supplies       325,000         700       Property       325,000         800       Other Objects       7,000         70tal Support Services - Instructional Staff       \$4,232,469         200       Parsonnel Services - Salaries       2,521,289         200       Parsonnel Services - Salaries       1,439,226         300       Purchased Professional and Technical Services - Salaries       14,300         300       Purchased Services - Employee Benefits       1,439,226         300       Purchased Services - Salaries       14,000         500       Other Purchased Services - Salaries       121,065         600       Supplies       46,265         800       Other Objects       96,500         7000       Personnel Services - Administration       53,166,260         7000       Personnel Services - Salaries       13,176         300       Purchased Professional and Technical Services       133,000         7001       Personnel Services - Salaries       30,000       133,300         300       Purchased Professional and Technical Services       30,000       133,300			
500Other Purchased Services901,509600Supplies220,000700Property325,000800Other Objects7,000701Support Services - Instructional Staff54,232,469200Support Services - Satarias2,521,269200Personnel Services - Enployee Benefits2,521,269200Personnel Services - Satarias2,521,269200Personnel Services - Satarias2,521,269200Personnel Services - Satarias1,439,226200Personnel Services - Satarias14,300400Purchased Professional and Technical Services929,500500Other Purchased Services121,065600Supplies46,265600Supplies95,50070tal Support Services - Administration55,50070tal Support Services - Administration55,50070tal Support Services - Satarias113,176200Personnel Services - Satarias71,33,000700Personnel Services - Supplies30,000700Supplies31,3000700Supplies33,000700Supplies33,000700Supplies33,000700Supplies - Pupli Health33,300700Personnel Services - Pupli Health33,300700Supplies - Pupli Health33,300700Supplies - Supplies	400 Purchased Property Services		
300         325,000         325,000           800         Other Objects         7,000           7018         Support Services - Instructional Staff         54,232,469           2000         Support Services - Salaries         2,521,269           2000         Personnel Services - Salaries         2,521,269           2000         Personnel Services - Salaries         2,521,269           2000         Personnel Services - Salaries         2,93,000           400         Purchased Professional and Technical Services         325,000           500         Other Purchased Services         325,000           500         Other Purchased Services         46,265           600         Support Services - Administration         35,500           7001         Support Services - Salaries         36,500           600         Support Services - Salaries         36,500           700         Personnel Services - Salaries         113,176           700         Personnel Services - Salaries         14,330,000           700         Personnel Services - Suppore Benefits         30,000           700         Personnel Services - Suppore Benefits         30,000           700         Support Services - Pupi Health         30,000           700 </td <td>500 Other Purchased Services</td> <td></td> <td></td>	500 Other Purchased Services		
800 Other Objects       7,000         Total Support Services - Instructional Staff       \$4,232,469         200       Personnel Services - Salaries       2,521,269         200       Personnel Services - Employee Benefits       1,439,226         300       Purchased Professional and Technical Services       1,439,226         300       Purchased Professional and Technical Services       14,000         400       Purchased Professional and Technical Services       121,065         600       Supplies       121,065         800 Other Objects       95,500         7001       Personnel Services - Administration       \$5,166,825         7000       Support Services - Administration       \$5,166,825         7000       Support Services - Pupil Health       113,176         7000       Personnel Services - Employee Benefits       79,332         300       Purchased Professional and Technical Services       1,433,000         300       Purchased Professional and Technical Services       30,000         7010       Personnel Services - Pupil Health       \$1,655,508         7000       Support Services - Pupil Health       \$3,810         7000       Personnel Services - Salaries       33,810         7000       Personnel Services - Salaries			220,000
Total Support Services - Instructional Staff         \$4,232,469           2300         Support Services - Salaries         2,521,269           200         Personnel Services - Senployee Benefits         1,439,226           300         Purchased Professional and Technical Services         292,500           300         Purchased Professional and Technical Services         14,000           400         Purchased Property Services         121,065           600         Supplies         46,265           800         Other Purchased Services - Administration         35,500           Total Support Services - Administration         35,500         95,500           Total Support Services - Salaries         79,332         300           200         Personnel Services - Employee Benefits         79,332           300         Purchased Professional and Technical Services         1,433,000           600         Supplies         31,655,508           2500         Support Services - Salaries         31,655,508           2500         Support Services - Salaries         373,810           200         Personnel Services - Salaries         373,810           300         Purchased Professional and Technical Services         373,810           300         Purchased Professional and Tec			325,000
2300 Support Services - Administration       2,521,269         100 Personnel Services - Employee Benefits       1,439,226         300 Purchased Professional and Technical Services       3929,500         400 Purchased Property Services       14,000         500 Other Purchased Property Services       121,065         600 Supplies       122,065         800 Other Objects       95,500         701 Support Services - Administration       35,166,825         200 Personnel Services - Salaries       113,176         200 Personnel Services - Salaries       79,332         300 Purchased Professional and Technical Services       30,000         701 De Personnel Services - Pupil Health       30,000         702 Support Services - Pupil Health       30,000         7030 Support Services - Salaries       79,332         300 Purchased Professional and Technical Services       31,316         200 Support Services - Pupil Health       31,655,06         200 Support Services - Salaries       79,332         300 Purchased Professional and Technical Services       31,316         200 Support Services - Salaries       31,000         200 Support Services - Salaries       313,810         300 Purchased Professional and Technical Services       313,810         300 Purchased Professional and Technic			
100         Personnel Services - Salaries         2,521,269           200         Personnel Services - Employee Benefits         1,439,226           300         Purchased Property Services         929,500           400         Purchased Property Services         929,500           500         Other Purchased Services         121,065           600         Supplies         46,265           800         Other Objects         95,500           70tal Support Services - Administration         \$5,166,825           2400         Support Services - Administration         79,332           300         Purchased Professional and Technical Services         79,332           300         Purchased Professional and Technical Services         \$1,655,508           2500         Support Services - Pupil Health         30,000           100         Personnel Services - Pupil Health         30,000           100         Support Services - Employee Benefits         30,000           300         Support Services - Suport Services - Support Services - Support Services - Support Ser	Total Support Services - Instructional Staff		\$4,232,469
200       Personnel Services - Employee Benefits       1,439,226         300       Purchased Professional and Technical Services       929,500         400       Purchased Property Services       14,000         500       Other Purchased Services       121,065         600       Supplies       46,265         800       Other Objects       95,500         7 total Support Services - Administration       \$5,166,825         2400       Support Services - Administration       \$5,3166,825         2400       Support Services - Salaries       113,176         100       Personnel Services - Suployee Benefits       79,332         300       Purchased Professional and Technical Services       1,433,000         600       Support Services - Pupil Health       30,000         700       Support Services - Suployee Benefits       30,000         700       Support Services - Pupil Health       30,000         700       Personnel Services - Suployee Benefits       30,000         700       Support Services - Pupil Health       30,000         700       Personnel Services - Suployee Benefits       30,000         700       Personnel Services - Suployee Benefits       373,810         700       Personnel Services - Suployee Benefits			
300       Purchased Professional and Technical Services       929,500         400       Purchased Property Services       14,000         500       Other Purchased Services       121,065         600       Supplies       46,265         800       Other Objects       95,500         7 total Support Services - Administration       \$5,166,825         2400       Support Services - Pupil Health       113,176         100       Personnel Services - Salaries       713,176         200       Personnel Services - Employee Benefits       30,000         300       Purchased Professional and Technical Services       30,000         600       Supplies       30,000         7 total Support Services - Pupil Health       30,000         600       Supplies       30,000         7 total Support Services - Pupil Health       30,000         7 total Support Services - Rubiness       30,000         7 total Support Services - Rubiness       30,000         7 total Support Services - Business       30,000         200       Personnel Services - Salaries       373,810         200       Personnel Services - Salaries       373,810         200       Personnel Services - Employee Benefits       310,180         3			
400       Purchased Property Services       14,000         500       Other Purchased Services       121,065         600       Supplies       46,265         800       Other Objects       95,500         Total Support Services - Administration       \$5,166,825         2400       Support Services - Pupil Health       100         100       Personnel Services - Salaries       113,176         200       Personnel Services - Employee Benefits       79,332         300       Purchased Professional and Technical Services       14,33,000         600       Support Services - Pupil Health       30,000         Total Support Services - Pupil Health       30,000         Total Support Services - Pupil Health       30,000         Total Support Services - Pupil Health       30,000         Or Personnel Services - Salaries       30,000         Total Support Services - Rupil Health       30,000         Other Services - Salaries       31,000         200       Personnel Services - Salaries       31,000         200       Personnel Services - Supiles       31,000         200       Support Services - Employee Benefits       30,000         200       Personnel Services - Salaries       373,810         200			
500 Other Purchased Services121,065600 Supplies46,265800 Other Objects95,500Total Support Services - Administration\$5,166,8252400 Support Services - Pupil Health100100 Personnel Services - Salaries113,176200 Personnel Services - Employee Benefits79,332300 Purchased Professional and Technical Services30,000Total Support Services - Pupil Health\$1,655,5082500 Support Services - Pupil Health\$1,655,5082500 Support Services - Salaries373,810200 Personnel Services - Salaries373,810200 Personnel Services - Salaries210,180300 Purchased Professional and Technical Services373,810200 Support Services - Salaries210,180300 Purchased Professional and Technical Services373,810200 Personnel Services - Salaries210,180300 Purchased Professional and Technical Services373,810200 Personnel Services - Salaries31,500			
600 Supplies         46,265           800 Other Objects         95,500           Total Support Services - Administration         \$5,166,825           2400 Support Services - Pupil Health         100 Personnel Services - Salaries           100 Personnel Services - Employee Benefits         113,176           200 Personnel Services - Employee Benefits         79,332           300 Purchased Professional and Technical Services         11,433,000           600 Supplies         30,000           Total Support Services - Pupi Health         \$1,65,508           2500 Support Services - Business         \$1,3,76           100 Personnel Services - Salaries         \$1,60           200 Personnel Services - Pupi Health         \$1,60           200 Personnel Services - Pupi Health         \$1,65,508           200 Support Services - Pupi Health         \$1,60           200 Support Services - Pupi Health         \$1,60			
800 Other Objects99,500Total Support Services - Administration\$\$,166,8252400 Support Services - Pupil Health113,176100 Personnel Services - Salaries113,176200 Personnel Services - Employee Benefits79,332300 Purchased Professional and Technical Services1,433,000600 Support Services - Pupil Health\$1,655,5082500 Support Services - Pupil Health\$1,655,5082500 Support Services - Salaries373,810200 Personnel Services - Salaries373,810300 Purchased Professional and Technical Services373,810200 Personnel Services - Employee Benefits310,810300 Purchased Professional and Technical Services373,810300 Personnel Services - Salaries210,180300 Purchased Professional and Technical Services1,500			
Total Support Services - Administration\$5,166,8252400 Support Services - Pupil Health100100 Personnel Services - Salaries113,176200 Personnel Services - Employee Benefits79,332300 Purchased Professional and Technical Services1,433,000600 Supplies30,000Total Support Services - Pupil Health2500 Support Services - Business373,810100 Personnel Services - Salaries373,810200 Personnel Services - Support Services - Employee Benefits373,810300 Purchased Professional and Technical Services373,810200 Personnel Services - Employee Benefits373,810300 Purchased Professional and Technical Services1,500			
2400 Support Services - Pupil Health100 Personnel Services - Salaries113,176200 Personnel Services - Employee Benefits79,332300 Purchased Professional and Technical Services1,433,000600 Supplies30,000 <b>Total Support Services - Pupil Health</b> 2500 Support Services - Salaries373,810100 Personnel Services - Salaries373,810200 Personnel Services - Employee Benefits373,810200 Personnel Services - Employee Benefits373,810200 Personnel Services - Employee Benefits313,176200 Personnel Services - Employee Benefits313,000300 Purchased Professional and Technical Services1,500			
100Personnel Services - Salaries113,176200Personnel Services - Employee Benefits79,332300Purchased Professional and Technical Services1,433,000600Supplies30,000Total Support Services - Pupil Health2500Support Services - Business100Personnel Services - Salaries373,810200Personnel Services - Employee Benefits373,810200Personnel Services - Employee Benefits210,180300Purchased Professional and Technical Services1,500			+-,
200Personnel Services - Employee Benefits79,332300Purchased Professional and Technical Services1,433,000600Supplies30,000Total Support Services - Pupil Health\$2500Support Services - Business100Personnel Services - Salaries373,810200Personnel Services - Employee Benefits373,810300Purchased Professional and Technical Services210,180300Purchased Professional and Technical Services1,500			113 176
300 Purchased Professional and Technical Services1,433,000600 Supplies30,000Total Support Services - Pupil Health2500 Support Services - Business100 Personnel Services - Salaries373,810200 Personnel Services - Employee Benefits210,180300 Purchased Professional and Technical Services1,500			
600 Supplies30,000Total Support Services - Pupil Health\$1,655,5082500 Support Services - Business300100 Personnel Services - Salaries373,810200 Personnel Services - Employee Benefits301,180300 Purchased Professional and Technical Services1,500			
2500 Support Services - Business         100 Personnel Services - Salaries         200 Personnel Services - Employee Benefits         300 Purchased Professional and Technical Services         1,500	600 Supplies		
100Personnel Services - Salaries373,810200Personnel Services - Employee Benefits210,180300Purchased Professional and Technical Services1,500	Total Support Services - Pupil Health		\$1,655,508
200 Personnel Services - Employee Benefits       210,180         300 Purchased Professional and Technical Services       1,500			
300 Purchased Professional and Technical Services			373,810
	300 Purchased Professional and Technical Services	Page 15	1,500

LEA : 125231232 Chester-Upland SD		
Printed 6/27/2023 10:17:35 AM	REVISED SUBMISSION	Page - 3 of 4
	REVISED SUBMISSION	
Description		<u>Amount</u>
400 Purchased Property Services		53,000
500 Other Purchased Services 600 Supplies		5,000
800 Other Objects		60,500 1,573,100
Total Support Services - Business		\$2,277,090
2600 Operation and Maintenance of Plant Services		φ <b>2</b> ,211,030
100 Personnel Services - Salaries		2,027,895
200 Personnel Services - Employee Benefits		1,363,590
300 Purchased Professional and Technical Services		174,000
400 Purchased Property Services		1,714,500
500 Other Purchased Services		577,021
600 Supplies		2,065,750
700 Property		1,175,000
800 Other Objects		1,000
Total Operation and Maintenance of Plant Services		\$9,098,756
2700 Student Transportation Services		
100 Personnel Services - Salaries		45,000
200 Personnel Services - Employee Benefits		38,442
300 Purchased Professional and Technical Services		75,000
400 Purchased Property Services 500 Other Purchased Services		9,500
600 Supplies		5,130,000 29,000
800 Other Objects		29,000
Total Student Transportation Services		\$5,327,042
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		401,327
200 Personnel Services - Employee Benefits		568,468
300 Purchased Professional and Technical Services		133,494
500 Other Purchased Services		201,000
600 Supplies		61,000
800 Other Objects		33,125
Total Support Services - Central		\$1,398,414
2900 Other Support Services		
500 Other Purchased Services		29,000
600 Supplies		4,224
Total Other Support Services		\$33,224
Total Support Services		\$37,394,247
3000 Operation of Non-Instructional Services		
3200 Student Activities		
100 Personnel Services - Salaries		246,237
200 Personnel Services - Employee Benefits		115,458
300 Purchased Professional and Technical Services		59,000
500 Other Purchased Services		105,207
600 Supplies	Dere 16	65,000

LEA : 125231232 Chester-Upland SD		
Printed 6/27/2023 10:17:35 AM	REVISED SUBMISSION	Page - 4 of 4
Description		<u>Amount</u>
700 Property		10,000
800 Other Objects		37,500
Total Student Activities		\$638,402
3300 <u>Community Services</u>		
300 Purchased Professional and Technical Services		15,000
500 Other Purchased Services		20,000
600 Supplies		72,042
Total Community Services		\$107,042
Total Operation of Non-Instructional Services		\$745,444
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
300 Purchased Professional and Technical Services		400,000
400 Purchased Property Services		14,060,756
Total Facilities Acquisition, Construction and Improvement Services		\$14,460,756
Total Facilities Acquisition, Construction and Improvement Services		\$14,460,756
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		4,770,736
900 Other Uses of Funds		6,126,000
Total Debt Service / Other Expenditures and Financing Uses		\$10,896,736
5200 Interfund Transfers - Out		
900 Other Uses of Funds		543,205
Total Interfund Transfers - Out		\$543,205
Total Other Expenditures and Financing Uses		\$11,439,941
TOTAL EXPENDITURES		\$169,077,966

2023-2024 Final General Fund Budget

Schedule Of Cash And Investme	ents (CAIN)
-------------------------------	-------------

2023-2024 Final General Fund Budget			Schedule Of Cash And Investments (CAIN)
LEA : 125231232 Chester-Upland SD			
Printed 6/27/2023 10:17:36 AM	<b>REVISED SUBMISSION</b>		Page - 1 of 2
Cash and Short-Term Investments		06/30/2023 Estimate	06/30/2024 Projection
General Fund		3,491,423	2,000,000
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		3,457,092	
Debt Service Fund			
Food Service / Cafeteria Operations Fund		137,777	
Child Care Operations Fund			
Other Enterprise Funds			
Internal Service Fund			
Private Purpose Trust Fund			
Investment Trust Fund			
Pension Trust Fund			
Activity Fund		36,232	30,000
Other Agency Fund			
Permanent Fund			
Total Cash and Short-Term Investments		\$7,122,524	\$2,030,000
Long-Term Investments		06/30/2023 Estimate	06/30/2024 Projection
General Fund			
Public Purpose (Expendable) Trust Fund			
Other Comptroller-Approved Special Revenue Funds			
Athlatic / School Spansored Extra Curricular Activities Fund			

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

2023-2024 Final General Fund Budget			Schedule Of Cash And Inves	tments (CAIN)
LEA : 125231232 Chester-Upland SD				
Printed 6/27/2023 10:17:36 AM	REVISED SUBMISSION			Page - 2 of 2
Long-Term Investments		06/30/2023 Estimate	06/30/2024 Projection	
Permanent Fund				
Total Long-Term Investments				
TOTAL CASH AND INVESTMENTS		\$7,122,524	\$2,030,000	
		ψ1,122,32 <del>4</del>	ψ2,030,000	

2023-2024 Final	General	Fund	Budget	
-----------------	---------	------	--------	--

Printed 6/27/2023 10:17:37 AM

**REVISED SUBMISSION** 

General Fund         91.986.000         91.986.000           0501 Derivednet-Tem Financing Agreements Payable         91.986.000         85.0000           0530 Lease and Other Right To Uac Obligations         860.000         80.000           0564 Accumulated Compensated Absences         860.000         80.000           0569 Other Noart-Findprogram Ease Obligations         30.000         80.000           0560 Other Poat-Employment Easelite (OPEB)         350.683.277         39.000           0510 Bonds Payable         510.683.277         59.93.223.900           Public Purpose (Expendable) Trust Fund         510.683.277         59.93.223.900           0510 Bonds Payable         510.683.277         59.93.223.900           Public Purpose (Expendable) Trust Fund         510.683.277         59.93.223.900           0561 Accumulated Compensated Absences         510.683.277         59.93.223.900           0562 Detended-Tem Financing Agreements Payable         510.683.277         59.93.223.900           0563 Detended-Tem Financing Agreements Payable         510.683.277         59.93.223.900           0564 Accumulated Compensated Absences         550.281.781.991.991         550.281.781.991.991.991.991.991.991.991.991.991.9	Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
650Exercede-Term Financing Agreements Payable13,898,50012,232,000650Accumulated Compensated Absences666,000890,050650Actional Lease Obligations303,777300,000650Other Post-Employment Benefits (OPEB)303,777599,322,9505106,833,277599,322,9505106,833,277599,322,9505106,833,277599,322,9505106,833,277599,322,9505106,833,277599,322,950Attraction of the Right To Use Obligations650Authority Lease Obligations550650Authority Lease Obligations550650Authority Lease Obligations550651Bonds Payable550652Extended-Term Financing Agreements Payable550653Extended-Term Financing Agreements Payable550654Authority Lease Obligations550655Authority Lease Obligations550656Authority Lease Obligations550657Authority Lease Obligations550658Authority Lease Obligations550659Other Nonurent Lubities550757Authority Lease Obligations550659Other Nonurent Lubities550650Other Nonurent Lubities550650Other Nonurent Lubities550650Other Nonurent Lubities550650Ot	General Fund		
650Exercede-Term Financing Agreements Payable13,898,50012,232,000650Accumulated Compensated Absences666,000890,050650Actional Lease Obligations303,777300,000650Other Post-Employment Benefits (OPEB)303,777599,322,9505106,833,277599,322,9505106,833,277599,322,9505106,833,277599,322,9505106,833,277599,322,9505106,833,277599,322,950Attraction of the Right To Use Obligations650Authority Lease Obligations550650Authority Lease Obligations550650Authority Lease Obligations550651Bonds Payable550652Extended-Term Financing Agreements Payable550653Extended-Term Financing Agreements Payable550654Authority Lease Obligations550655Authority Lease Obligations550656Authority Lease Obligations550657Authority Lease Obligations550658Authority Lease Obligations550659Other Nonurent Lubities550757Authority Lease Obligations550659Other Nonurent Lubities550650Other Nonurent Lubities550650Other Nonurent Lubities550650Other Nonurent Lubities550650Ot	0510 Bonds Pavable	91,966.000	85.860.000
6330 Lease and Other Right To Use Obligations           885,000           889,080             6550 Authority Lease Obligations           863,777           840,000             6590 Other Noncurrent Labilities           867,000           899,322,390             6510 Bonds Payable           650,000           899,322,390             6530 Lease and Other Right To Use Obligations           Service (Expendable) Trust Fund           Service           Service           Service           Service           Service         Service           Servi			
0500Accumulated Compensated Absences855,000890,9500500Other Post-Employment Banelits (OPEB)363,777340,0000500Other Noncurret Labilitos3106,833,277\$93,322,500 <b>Public Purpose (Expendabe) Trust Fund</b> 5106,833,277\$93,322,5000510Bonds Payable0510 Bonds Payable\$500,000,000,000,000,000,000,000,000,000			
9650       Other Post-Employment Benefits (OPEB)       363,777       39,000         0560       Other Moncurrent Labilities       \$166,893,277       \$99,322,360         Public Purpose (Expandable) Trust Fund       \$166,893,277       \$99,322,360         0503       Detender Tund       \$166,893,277       \$99,322,360         0510       Bonds Payable       Stofe,893,277       \$99,322,360         0520       Extended-Term Financing Agreements Payable       Stofe,893,277       \$99,322,360         0530       Lease and Other Right To Use Obligations       Stofe,893,277       \$99,322,360         0540       Accumulated Compensated Absences       Stofe,893,277       \$99,322,360         0550       Other Moncurrent Labilities       Stofe,893,270       \$90,370,370         0560       Other Moncurrent Labilities       Stofe,893,270,370,370       \$90,370,370,370,370,370,370,370,370,370,37			
6860       Other Post-Employment Benefits (OPEB)       363,777       340,000         0393       Other Noncurrent Liabilities       5106,893,277       899,322,300         0410       Public Purpose (Expandabe) Trust Fund       5106,893,277       899,322,300         0520       Extended-Trum Financing Agreements Payable       5200       Extended-Tru		865,000	890,950
6399         Other Noncurrent Liabilities         \$106.883,277         \$99,322.95           Poblic Purgose (Expendable) Trust Fund         \$106.883,277         \$99,322.95           0510         Bonds Payable         \$506.883,277         \$99,322.95           0520         Extended-Tem Financing Agreements Payable         \$506.883,277         \$506.883,277           0530         Lease and Other Right To Use Obligations         \$507.883,275         \$507.883,275           0540         Accumulated Compensated Absences         \$507.883,275         \$507.883,275           0550         Authority Lease Obligations         \$507.883,275         \$507.883,275           0560         Other Post-Employment Benelits (OPEB)         \$509.010000000000000000000000000000000000			
Total General Fund\$106,893,277\$39,322,890Public Purpose (Expendable) Trust Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease and Other Right To Use Obligations0540Accumulated Compensated Absences0550Other Post-Employment Benefits (OPEB)0550Other Post-Employment Benefits (OPEB)0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Other Comprotered Absences0540Accumulated Compensated Absences0540Control Utales Colligations0540Comproted Special Revence Funds0540Accumulated Compensated Absences0550Attonity Lease Obligations0550Attonity Lease Obligations0550Attonity Lease Obligations0550Attonity Lease Obligations0550Attonity Lease Obligations0550Attonity Lease Obligations0550	0560 Other Post-Employment Benefits (OPEB)	363,777	340,000
Public Purpose (Expendable) Trust Fund           0610         Bonds Payable           0620         Extended-Tem Financing Agreements Payable           0630         Lease and Other Right To Use Obligations           0640         Accumulated Compensated Absences           0650         Other Non-Lemptoyment Benefits (OPEB)           0699         Other Non-Lemptoyment Benefits (OPEB)           0690         Other Non-Lemptoyment Benefits (OPEB)           0610         Bonds Payable           0620         Extended-Tem Financing Agreements Payable           0620         Extended-Tem Financing Agreements Payable           0630         Lease and Other Right To Use Obligations           0640         Accumulated Compensated Absences           0650         Accumulated Compensated Revenue Funds           Athletic / School-Sponsored Extra Curricular Activities Fund           0610         Bonds Payable           0620         Extended-Tem Financing Agreements Payable           0630         Lease and Other Right To Use Obligations           0640 <td>0599 Other Noncurrent Liabilities</td> <td></td> <td></td>	0599 Other Noncurrent Liabilities		
0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lasse and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lesse Obligations         0560       Other Post-Employment Banefits (OPEB)         0570       Puble Puble Purpose (Expendable) Truet Fund         Other Comproller-Approved Special Revenue Funds         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Accumulated Compensated Absences         0540       Accumulated Compensated Absences         0550       Authority Lesse Obligations         0560       Other Post-Employment Benefits (OPEB)         0570       Strended-Term Financing Agreements Payable         0580       Bends Payable         0510       Bonds Payable         0520       Lesse obligations         0530	Total General Fund	\$106,893,277	\$99,322,950
0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0555       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities <b>Total Public Purpose (Expendable) Trust Fund</b> 0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Other Constroller-Approved Special Revenue Funds <b>Total Uter Constroller-Approved Special Revenue Funds Athority Lease</b> Obligations       Extended-Term Financing Agreements Payable         0550       Other Constroller-Approved Special Revenue Funds <b>Athority Lease</b> and Other Right To Use Obligations       Extended-Term Financing Agreements Payable         0550       Lease and Other Right To Use Obligations       Extended-Term Financing Ag	Public Purpose (Expendable) Trust Fund		
0530       Lease and Other Right To Use Obligations         0540       Accounulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Noncurrent Liabilities             0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease Obligations         0540       Accounulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0559       Other Noncurrent Liabilities             0510       Banchi Right To Use Obligations             0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations             0540       Accounulated Compensated Absences         0550       Extended-Term Financing Agreements Paya	0510 Bonds Payable		
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       Uther Comptroller-Approved Special Revenue Funds         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0550       Other Noncurrent Liabilities         Total 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       Other Noncurrent Liabilities         Total Other Comptroller-Approved Special Revenue Funds         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         <	0520 Extended-Term Financing Agreements Payable		
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities <b>Other Comptroller-Approved Special Revenue Funds</b> 0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0550       Other Noncurrent Liabilities <b>Total Orbity Comptroller-Approved Special Revenue Funds Authority Lease Obligations</b> 0560       Other Post-Employment Benefits (OPEB)         0550       Authority Lease Obligations         0550       Stended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Lease and Other Right To Use Obligations         0550       Lease and Other Right To Use Obligations         0550       Lease and Other Right To Use Obligations         0550       Autority Lease Obliga	0530 Lease and Other Right To Use Obligations		
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities <b>Other Comptroller-Approved Special Revenue Funds</b> 0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0550       Other Noncurrent Liabilities <b>Total Orbity Comptroller-Approved Special Revenue Funds Authority Lease Obligations</b> 0560       Other Post-Employment Benefits (OPEB)         0550       Authority Lease Obligations         0550       Stended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Lease and Other Right To Use Obligations         0550       Lease and Other Right To Use Obligations         0550       Lease and Other Right To Use Obligations         0550       Autority Lease Obliga	0540 Accumulated Compensated Absences		
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         0520 Extended-Term Financing Agreements Payable         0520 Extended Term Enancing Agreements Payable         0520 Authority Lease Obligations         0540 Accumulated Compensated Absences         0550 Authority Lease Add Uter Right To Use Obligations         0520 Extended-Term Financing Agreements Payable         0520 Extended-Term Financing Agreements Payable         0530 Lease and Other Right To Use Obligations         0540 Accumulated Compensated Absences         0550 Authority Lease Obligations         0540 Accumulated Compensated Absences         0550 Authority Lease Obligations         0560 Other Post-Employment Benefits (OPEB)         0560 Other Post-Employment Benefits (OPEB)         0560 Other Post-Employment Benefits			
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         0520 Extended-Term Financing Agreements Payable         0520 Extended Term Enancing Agreements Payable         0520 Authority Lease Obligations         0540 Accumulated Compensated Absences         0550 Authority Lease Add Uter Right To Use Obligations         0520 Extended-Term Financing Agreements Payable         0520 Extended-Term Financing Agreements Payable         0530 Lease and Other Right To Use Obligations         0540 Accumulated Compensated Absences         0550 Authority Lease Obligations         0540 Accumulated Compensated Absences         0550 Authority Lease Obligations         0560 Other Post-Employment Benefits (OPEB)         0560 Other Post-Employment Benefits (OPEB)         0560 Other Post-Employment Benefits	0560 Other Post-Employment Benefits (OPEB)		
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         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Lathetic / School-Sponsored Extra Outricular 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         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)			
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         0541       School-Sponsored Extra Curricular Activities Fund         0552       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0569       Other Noncurrent Liabilities	Total Public Purpose (Expendable) Trust Fund		
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         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0541       School-Sponsored Extra Curricular Activities Fund         0552       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0543       Accumulated Compensated Absences         0554       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0569       Other Noncurrent Liabilities	Other Comptroller-Approved Special Revenue Funds		
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         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0541       School-Sponsored Extra Curricular Activities Fund         0552       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0543       Accumulated Compensated Absences         0554       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0569       Other Noncurrent Liabilities	0510 Bonds 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             0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0569       Other Noncurrent Liabilities	0520 Extended-Term Financing Agreements Payable		
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)         0560       Other Noncurrent Liabilities	0530 Lease and Other Right To Use Obligations		
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)         0560       Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities <b>Total Other Comptroller-Approved Special Revenue Funds</b> 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			
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 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			
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			
<ul> <li>bonds Payable</li> <li>bonds Payable</li></ul>			
<ul> <li>6520 Extended-Term Financing Agreements Payable</li> <li>6530 Lease and Other Right To Use Obligations</li> <li>6540 Accumulated Compensated Absences</li> <li>6550 Authority Lease Obligations</li> <li>6560 Other Post-Employment Benefits (OPEB)</li> <li>6599 Other Noncurrent Liabilities</li> </ul>	-		
<ul> <li>0530 Lease and Other Right To Use Obligations</li> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> <li>0599 Other Noncurrent Liabilities</li> </ul>			
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0530 Lease and Other Right To Use Obligations		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0540 Accumulated Companyated Absonage		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities			
0599 Other Noncurrent Liabilities			
	Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Printed 6/27/2023 10:17:37 AM

Page - 2 of 6

# **REVISED SUBMISSION**

06/30/2023 Estimate

06/30/2024 Projection

# Long-Term Indebtedness

### 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**

Printed 6/27/2023 10:17:37 AM

Page - 3 of 6

# **REVISED SUBMISSION**

06/30/2023 Estimate

06/30/2024 Projection

# Long-Term Indebtedness

# 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**

Printed 6/27/2023 10:17:37 AM

Page - 4 of 6

# **REVISED SUBMISSION**

06/30/2023 Estimate

06/30/2024 Projection

# Long-Term Indebtedness

### 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**

2023-2024 Final General Fund Budget			Schedule Of Indebtedness (DEBT)
LEA : 125231232 Chester-Upland SD			
Printed 6/27/2023 10:17:37 AM	REVISED SUBMISSION		Page - 5 of 6
Long-Term Indebtedness	06/	30/2023 Estimate	06/30/2024 Projection
		50/2025 Estimate	00/30/2024 1 10/001011
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		\$106,893,277	\$99,322,950

# 2023-2024 Final General Fund Budget

# LEA : 125231232 Chester-Upland SD

Printed 6/27/2023 10:17:37 AM

# Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

<u></u>		<u></u>
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	\$106,893,277	\$99,322,950
	+ · · · · · · · · · · · · · · · · · · ·	+,,

2023-2024 Final General Fund Budget		Fund Balance Summary (FBS)
LEA : 125231232 Chester-Upland SD		
Printed 6/27/2023 10:17:38 AM	REVISED SUBMISSION	Page - 1 of 1
Account Description		Amounts
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		4,601,269
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		(7,114,208)
Total Ending Fund Balance - Committed, Assigned, and Unassigned		(\$7,114,208)

# 5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

(\$2,512,939)