

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



President of the Board - Original Signature Required

Date 6/13/23



Secretary of the Board - Original Signature Required

Date 6/13/23



Chief School Administrator - Original Signature Required

Date 6/13/23

Anthony R Testa

Contact Person

(610)485-6881

Extn :5055

Telephone

Extension

ttesta@chichestersd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chichester SD	COUNTY : Delaware	AUN : 125231303
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes ☒
No

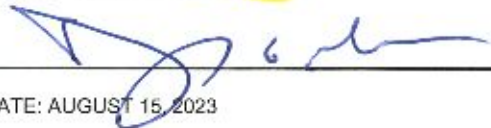
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$95368902
Ending Unassigned Fund Balance	\$1252256
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.31%

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

Yes ☒
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/13/23
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Chichester SD	County : Delaware	AUN Number : 125231303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/18/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Balance within allowable limit
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Debt/Capital and Bus Lease assignments

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	100,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,256,064	
0850 Unassigned Fund Balance	6,355,422	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,611,486</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	55,063,753	
7000 Revenue from State Sources	30,556,201	
8000 Revenue from Federal Sources	2,381,049	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$88,001,003</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$98,612,489</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,734,285
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	50,500
6114 Payments in Lieu of Current Taxes - State / Local	208,200
6150 Current Act 511 Taxes - Proportional Assessments	645,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,057,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	29,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	904,408
6910 Rentals	1,000
6940 Tuition from Patrons	15,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	144,360
REVENUE FROM LOCAL SOURCES	\$55,063,753
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,067,503
7112 Basic Education Funding-Social Security	1,352,770
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	3,451,499
7311 Pupil Transportation Subsidy	650,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,871,329
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340 State Property Tax Reduction Allocation	2,266,174
7505 Ready to Learn Block Grant	541,395
7820 State Share of Retirement Contributions	7,089,531
REVENUE FROM STATE SOURCES	\$30,556,201
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,211,996
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	260,299
8517 Title IV - 21st Century Schools	15,372
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	61,797
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	623,585

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	178,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$2,381,049
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	88,001,003

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,734,285	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,266,174</u>	
Total Approx. Tax Revenue:	\$53,000,459	
Approx. Tax Levy for Tax Rate Calculation:	\$55,953,248	
	Delaware	Total

2022-23 Data		
a. Assessed Value	\$2,067,715,343	\$2,067,715,343
b. Real Estate Mills	26.1259	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,692,569,315	\$1,692,569,315
d. Assessed Value	\$2,069,253,949	\$2,069,253,949
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$54,020,924	\$54,020,924
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$54,020,924	\$54,020,924
(f Total * g)		
i. Base Mills Subject to Index	26.1259	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$55,953,248	\$55,953,248
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.0403	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,953,248	\$55,953,248
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,687,074
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,734,285
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,734,285	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,266,174</u>	
Total Approx. Tax Revenue:	\$53,000,459	
Approx. Tax Levy for Tax Rate Calculation:	\$55,953,248	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.5628	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,034,433	\$57,034,433
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,637.00	
Number of Homestead/Farmstead Properties	5052	5052
Median Assessed Value of Homestead Properties		\$176,390

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,734,285
Amount of Tax Relief for Homestead Exclusions	<u>\$2,266,174</u>
Total Approx. Tax Revenue:	\$53,000,459
Approx. Tax Levy for Tax Rate Calculation:	\$55,953,248
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,266,174	Lowering RE Tax Rate	\$0	\$2,266,174
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,266,174

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Delaware	2,069,253,949	27.0403	55,953,248				94.50000%		
Totals:		2,069,253,949	55,953,248	-	2,266,174	=	53,687,074	X	94.50000% = 50,734,285
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00		0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$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	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	645,000	645,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						645,000	645,000		
Total Act 511, Current Taxes							645,000		
Act 511 Tax Limit -->				1,692,569,315		X	12	20,310,832	
				Market Value			Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	26.1259	27.0403	3.50%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,885,176
1200 Special Programs - Elementary / Secondary	18,505,023
1300 Vocational Education	928,000
1400 Other Instructional Programs - Elementary / Secondary	1,588,243
Total Instruction	\$55,906,442
2000 Support Services	
2100 Support Services - Students	4,891,572
2200 Support Services - Instructional Staff	1,846,287
2300 Support Services - Administration	4,280,042
2400 Support Services - Pupil Health	640,410
2500 Support Services - Business	1,008,963
2600 Operation and Maintenance of Plant Services	6,979,543
2700 Student Transportation Services	4,627,526
2800 Support Services - Central	3,447,988
2900 Other Support Services	36,210
Total Support Services	\$27,758,541
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,712,735
3300 Community Services	206,557
Total Operation of Non-Instructional Services	\$1,919,292
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,784,627
Total Other Expenditures and Financing Uses	\$9,784,627
Total Estimated Expenditures and Other Financing Uses	\$95,368,902

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,662,908
200 Personnel Services - Employee Benefits	11,791,852
300 Purchased Professional and Technical Services	893,506
400 Purchased Property Services	698,301
500 Other Purchased Services	2,769,850
600 Supplies	1,050,084
700 Property	16,000
800 Other Objects	2,675
Total Regular Programs - Elementary / Secondary	\$34,885,176
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,026,430
200 Personnel Services - Employee Benefits	3,517,485
300 Purchased Professional and Technical Services	5,825,511
400 Purchased Property Services	304,886
500 Other Purchased Services	3,634,511
600 Supplies	196,200
Total Special Programs - Elementary / Secondary	\$18,505,023
1300 <u>Vocational Education</u>	
500 Other Purchased Services	928,000
Total Vocational Education	\$928,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	467,134
200 Personnel Services - Employee Benefits	307,609
500 Other Purchased Services	43,500
600 Supplies	770,000
Total Other Instructional Programs - Elementary / Secondary	\$1,588,243
Total Instruction	\$55,906,442
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,844,261
200 Personnel Services - Employee Benefits	1,861,467
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	26,001
500 Other Purchased Services	10,448
600 Supplies	60,220
800 Other Objects	11,175
Total Support Services - Students	\$4,891,572
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	829,713
200 Personnel Services - Employee Benefits	691,191
300 Purchased Professional and Technical Services	199,765
400 Purchased Property Services	7,453

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	14,800
600 Supplies	98,365
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$1,846,287
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,131,381
200 Personnel Services - Employee Benefits	1,391,328
300 Purchased Professional and Technical Services	460,400
400 Purchased Property Services	12,795
500 Other Purchased Services	198,583
600 Supplies	45,955
800 Other Objects	39,600
Total Support Services - Administration	\$4,280,042
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	305,685
200 Personnel Services - Employee Benefits	194,640
300 Purchased Professional and Technical Services	103,200
400 Purchased Property Services	1,185
600 Supplies	35,700
Total Support Services - Pupil Health	\$640,410
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	479,550
200 Personnel Services - Employee Benefits	358,099
300 Purchased Professional and Technical Services	48,325
400 Purchased Property Services	7,817
500 Other Purchased Services	11,365
600 Supplies	75,307
800 Other Objects	28,500
Total Support Services - Business	\$1,008,963
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,275,220
200 Personnel Services - Employee Benefits	1,442,537
300 Purchased Professional and Technical Services	656,072
400 Purchased Property Services	916,186
500 Other Purchased Services	374,890
600 Supplies	1,300,997
700 Property	12,080
800 Other Objects	1,561
Total Operation and Maintenance of Plant Services	\$6,979,543
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,831,937
200 Personnel Services - Employee Benefits	1,445,887
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	644,295
500 Other Purchased Services	393,476

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<u>Description</u>	<u>Amount</u>
600 Supplies	285,031
700 Property	11,500
800 Other Objects	400
Total Student Transportation Services	\$4,627,526
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	882,513
200 Personnel Services - Employee Benefits	696,247
300 Purchased Professional and Technical Services	422,650
400 Purchased Property Services	431,729
500 Other Purchased Services	171,506
600 Supplies	814,643
700 Property	27,000
800 Other Objects	1,700
Total Support Services - Central	\$3,447,988
2900 <u>Other Support Services</u>	
500 Other Purchased Services	36,210
Total Other Support Services	\$36,210
Total Support Services	\$27,758,541
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	886,467
200 Personnel Services - Employee Benefits	391,303
300 Purchased Professional and Technical Services	146,000
400 Purchased Property Services	61,000
500 Other Purchased Services	20,200
600 Supplies	167,300
700 Property	23,500
800 Other Objects	16,965
Total Student Activities	\$1,712,735
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	8,357
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	19,700
600 Supplies	500
Total Community Services	\$206,557
Total Operation of Non-Instructional Services	\$1,919,292
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,218,627
900 Other Uses of Funds	4,566,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$9,784,627
Total Other Expenditures and Financing Uses	\$9,784,627
TOTAL EXPENDITURES	\$95,368,902

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,880,301	5,812,494
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	381,919	200,000
Other Capital Projects Fund	16,079,179	1,750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,139,785	875,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,581,184	\$8,737,494

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$29,581,184	\$8,737,494

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	70,997,781	66,431,781
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	645,146	537,146
0540 Accumulated Compensated Absences	1,140,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$72,782,927	\$67,968,927
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$72,782,927	\$67,968,927

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$5,000,000	\$5,000,000
TOTAL INDEBTEDNESS	\$77,782,927	\$72,968,927

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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,991,331
0850 Unassigned Fund Balance	1,252,256
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,243,587
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,343,587