

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/05/2023



President of the Board - Original Signature Required

6/5/23
Date

Secretary of the Board - Original Signature Required

6-5-2023
Date

Chief School Administrator - Original Signature Required

6/5/2023
Date

Cynthia Cherkas

Contact Person

(610)534-1900

Extn :1198

Telephone

Extension

ccherkas@ridleysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ridley SD	COUNTY : Delaware	AUN : 125237702
--------------------------------	----------------------	--------------------

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 ☐

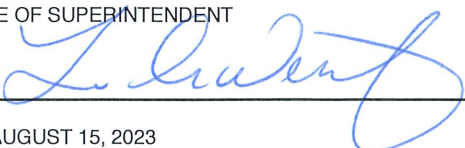
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$126265019
Ending Unassigned Fund Balance	\$54149
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.04%

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 06/05/2023
--	--------------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Ridley SD	County : Delaware	AUN Number : 125237702
--	-----------------------------	----------------------------------

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

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/1/23
---	-----------------------

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.	To be used to accommodate cost increases and unanticipated program overruns.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	54,149
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$54,149</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	85,200,532
7000 Revenue from State Sources	35,110,317
8000 Revenue from Federal Sources	5,954,170
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$126,265,019</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$126,319,168</u>

LEA : 125237702 Ridley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	79,064,900
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	69,630
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6150 Current Act 511 Taxes - Proportional Assessments	985,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,950,000
6500 Earnings on Investments	330,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,556,000
6910 Rentals	110,000
6940 Tuition from Patrons	600,000
6990 Refunds and Other Miscellaneous Revenue	325,002
REVENUE FROM LOCAL SOURCES	\$85,200,532
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,857,254
7112 Basic Education Funding-Social Security	2,298,801
7271 Special Education funds for School-Aged Pupils	4,387,639
7311 Pupil Transportation Subsidy	700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	128,804
7330 Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340 State Property Tax Reduction Allocation	2,607,101
7505 Ready to Learn Block Grant	789,095
7820 State Share of Retirement Contributions	10,181,623
REVENUE FROM STATE SOURCES	\$35,110,317
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,105,661
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	152,974
8517 Title IV - 21st Century Schools	48,735
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	150,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	150,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,930,000
8751 ARP ESSER Learning Loss	251,100
8752 ARP ESSER Summer Programs	54,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	52,000
8754 ARP ESSER Homeless Children and Youth Funds	14,700
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$5,954,170
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	126,265,019

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$79,064,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,607,101</u>	
Total Approx. Tax Revenue:	\$81,672,001	
Approx. Tax Levy for Tax Rate Calculation:	\$85,074,998	
	Delaware	Total

2022-23 Data		
a. Assessed Value	\$3,265,990,549	\$3,265,990,549
b. Real Estate Mills	24.7490	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,658,631,834	\$2,658,631,834
d. Assessed Value	\$3,258,330,015	\$3,258,330,015
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$80,830,000	\$80,830,000
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$80,830,000	\$80,830,000
(f Total * g)		
i. Base Mills Subject to Index	24.7490	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.87355%	95.87355%
k. Tax Levy Needed	\$85,074,998	\$85,074,998
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.1100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$85,074,997	\$85,074,997
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$82,467,896
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$79,064,900
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$79,064,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,607,101</u>	
Total Approx. Tax Revenue:	\$81,672,001	
Approx. Tax Levy for Tax Rate Calculation:	\$85,074,998	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.1101	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$85,075,323	\$85,075,323
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	\$10,385.00	
Number of Homestead/Farmstead Properties	9615	9615
Median Assessed Value of Homestead Properties		\$183,360

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$79,064,900
Amount of Tax Relief for Homestead Exclusions	<u>\$2,607,101</u>
Total Approx. Tax Revenue:	\$81,672,001
Approx. Tax Levy for Tax Rate Calculation:	\$85,074,998
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,607,101	Lowering RE Tax Rate	\$0	\$2,607,101
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,607,101

CODE					
6111 <u>Current Real Estate Taxes</u>					
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	3,258,330,015	26.1100	85,074,997		
				<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>
Totals:	3,258,330,015		85,074,997	- 2,607,101 = 82,467,896 X	95.87355% = 79,064,900

		<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%	985,000	985,000
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				985,000	985,000
Total Act 511, Current Taxes					985,000
Act 511 Tax Limit -->		2,658,631,834 X		12	31,903,582
		Market Value		Mills	(511 Limit)

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	24.7490	26.1100	5.50%	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%				

LEA : 125237702 Ridley SD

Printed 6/9/2023 1:30:47 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	56,602,857
1200 Special Programs - Elementary / Secondary	20,366,923
1300 Vocational Education	1,267,850
1400 Other Instructional Programs - Elementary / Secondary	3,289,732
1700 Higher Education Programs for Secondary Students	723,878
Total Instruction	\$82,251,240
2000 Support Services	
2100 Support Services - Students	5,409,550
2200 Support Services - Instructional Staff	4,566,771
2300 Support Services - Administration	7,184,686
2400 Support Services - Pupil Health	2,053,064
2500 Support Services - Business	1,290,873
2600 Operation and Maintenance of Plant Services	8,247,330
2700 Student Transportation Services	3,900,910
2800 Support Services - Central	3,217,185
2900 Other Support Services	56,877
Total Support Services	\$35,927,246
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,110,464
3300 Community Services	173,726
Total Operation of Non-Instructional Services	\$1,284,190
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,802,343
Total Other Expenditures and Financing Uses	\$6,802,343
Total Estimated Expenditures and Other Financing Uses	\$126,265,019

LEA : 125237702 Ridley SD

Printed 6/9/2023 1:30:48 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,409,768
200 Personnel Services - Employee Benefits	20,620,496
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	168,277
500 Other Purchased Services	807,799
600 Supplies	537,740
800 Other Objects	14,777
Total Regular Programs - Elementary / Secondary	\$56,602,857
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,687,272
200 Personnel Services - Employee Benefits	5,533,527
300 Purchased Professional and Technical Services	3,288,697
400 Purchased Property Services	9,400
500 Other Purchased Services	2,738,286
600 Supplies	108,241
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$20,366,923
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,267,850
Total Vocational Education	\$1,267,850
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	910,893
200 Personnel Services - Employee Benefits	525,224
300 Purchased Professional and Technical Services	104,665
500 Other Purchased Services	1,705,000
600 Supplies	43,950
Total Other Instructional Programs - Elementary / Secondary	\$3,289,732
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	723,878
Total Higher Education Programs for Secondary Students	\$723,878
Total Instruction	\$82,251,240
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,261,504
200 Personnel Services - Employee Benefits	1,964,453
300 Purchased Professional and Technical Services	166,500
500 Other Purchased Services	4,393
600 Supplies	11,400
800 Other Objects	1,300
Total Support Services - Students	\$5,409,550
2200 <u>Support Services - Instructional Staff</u>	

LEA : 125237702 Ridley SD

Printed 6/9/2023 1:30:48 PM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	910,822
200 Personnel Services - Employee Benefits	556,106
300 Purchased Professional and Technical Services	279,053
500 Other Purchased Services	17,572
600 Supplies	2,802,623
800 Other Objects	595
Total Support Services - Instructional Staff	\$4,566,771
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,979,892
200 Personnel Services - Employee Benefits	2,541,134
300 Purchased Professional and Technical Services	469,500
400 Purchased Property Services	8,996
500 Other Purchased Services	87,808
600 Supplies	41,991
800 Other Objects	55,365
Total Support Services - Administration	\$7,184,686
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,163,518
200 Personnel Services - Employee Benefits	867,696
300 Purchased Professional and Technical Services	4,100
400 Purchased Property Services	1,100
500 Other Purchased Services	6,000
600 Supplies	10,400
800 Other Objects	250
Total Support Services - Pupil Health	\$2,053,064
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	627,584
200 Personnel Services - Employee Benefits	448,418
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	170,000
500 Other Purchased Services	3,871
600 Supplies	20,000
800 Other Objects	14,000
Total Support Services - Business	\$1,290,873
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,651,932
200 Personnel Services - Employee Benefits	2,238,698
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	1,543,500
500 Other Purchased Services	593,000
600 Supplies	1,050,200
700 Property	20,000
Total Operation and Maintenance of Plant Services	\$8,247,330
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,899,973

LEA : 125237702 Ridley SD

Printed 6/9/2023 1:30:48 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	893,377
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	152,000
500 Other Purchased Services	40,060
600 Supplies	265,000
700 Property	625,000
800 Other Objects	500
Total Student Transportation Services	\$3,900,910
2800 Support Services - Central	
100 Personnel Services - Salaries	647,595
200 Personnel Services - Employee Benefits	431,236
300 Purchased Professional and Technical Services	327,872
400 Purchased Property Services	1,521,662
500 Other Purchased Services	5,050
600 Supplies	280,000
800 Other Objects	3,770
Total Support Services - Central	\$3,217,185
2900 Other Support Services	
500 Other Purchased Services	56,877
Total Other Support Services	\$56,877
Total Support Services	\$35,927,246
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	638,020
200 Personnel Services - Employee Benefits	288,694
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	20,750
500 Other Purchased Services	30,300
600 Supplies	75,080
800 Other Objects	17,620
Total Student Activities	\$1,110,464
3300 Community Services	
100 Personnel Services - Salaries	157,000
200 Personnel Services - Employee Benefits	12,776
800 Other Objects	3,950
Total Community Services	\$173,726
Total Operation of Non-Instructional Services	\$1,284,190
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,650,000
900 Other Uses of Funds	4,152,343

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$6,802,343
Total Other Expenditures and Financing Uses	\$6,802,343
TOTAL EXPENDITURES	\$126,265,019

LEA : 125237702 Ridley SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,200,000	6,000,000
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	170,000	175,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	800,000	825,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,170,000	\$15,000,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	11,800,000	31,000,000
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		

LEA : 125237702 Ridley SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$11,800,000	\$31,000,000
TOTAL CASH AND INVESTMENTS	\$20,970,000	\$46,000,000

LEA : 125237702 Ridley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	4,000,000	4,000,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	3,800,000	3,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	21,700,000	22,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,500,000	\$30,200,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

LEA : 125237702 Ridley SD

<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	70,741,000	109,781,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund	\$70,741,000	\$109,781,000
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		

LEA : 125237702 Ridley SD

<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		

LEA : 125237702 Ridley SD

<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		

LEA : 125237702 Ridley SD

<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	\$100,241,000	\$139,981,000

LEA : 125237702 Ridley SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</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	\$100,241,000	\$139,981,000

LEA : 125237702 Ridley SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	54,149
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$54,149
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$54,149