

SEPTEMBER FINANCIAL REPORT

Board Meeting September 26, 2024

AUGUST 2024 BUDGET STATUS REPORT - GENERAL FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	2,749,633	4,524.37	2,592,280.09		157,352.91	94.28
2000 LOCAL SUPPORT NONTAX	868,987	89,289.28	929,870.30		(60,883.30)	107.01
3000 STATE - GENERAL PURPOSE	22,538,917	2,278,256.01	22,684,521.36		(145,604.36)	100.65
4000 STATE - SPECIAL PURPOSE	13,337,038	1,932,675.59	14,013,426.48		(676,388.48)	105.07
5000 FEDERAL - GENERAL PURPOSE	0	0.00	7,056.91		(7,056.91)	0.00
6000 FEDERAL - SPECIAL PURPOSE	4,481,341	219,150.80	3,372,012.69		1,109,328.31	75.25
7000 REVENUES FR OTH SCH DIST	1,118,481	24,746.13	702,588.59		415,892.41	62.82
8000 OTHER AGENCIES AND ASSOCIATES	37,000	10,000.00	81,308.82		(44,308.82)	219.75
9000 OTHER FINANCING SOURCES	0	0.00	0.00		0.00	0.00
Total	45,131,397	4,558,642.18	44,383,065.24		748,331.76	98.34
B. EXPENDITURES						
00 Regular Instruction	18,840,911	1,507,173.95	18,960,279.62	0.00	(119,368.62)	100.63
10 Federal Stimulus	1,995,325	113,228.08	1,603,995.31	195,415.27	195,914.42	90.18
20 Special Ed Instruction	6,401,041	474,786.48	6,397,547.62	0.00	3,493.38	99.95
30 Voc. Ed Instruction	875,003	41,804.24	717,095.35	0.00	157,907.65	81.95
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	1,933,739	153,514.63	1,865,308.79	6,500.00	61,930.21	96.80
70 Other Instructional Pgms	229,298	3,820.34	82,482.24	(39,070.68)	185,886.44	18.93
80 Community Services	641,089	43,110.14	394,489.19	0.00	246,599.81	61.53
90 Support Services	14,805,048	1,078,817.35	14,607,122.47	118,100.76	79,824.77	99.46
Total	45,721,454	3,416,255.21	44,628,320.59	280,945.35	812,188.06	98.22
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	119,070	119,070.00	119,070.00			
D. OTHER FINANCING USES (GL 535)						
	0	0.00	0.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)						
	(709,127)	1,023,316.97	(364,325.35)		344,801.65	(48.62)
F. TOTAL BEGINNING FUND BALANCE						
	4,800,000		4,686,704.97			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)						
	4,090,873		4,322,379.62			

AUGUST 2024 BUDGET STATUS REPORT - CAPITAL PROJECTS FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Support Nontax	145,000	2,894.30	101,613.46		43,386.54	70.08
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	0	0.00	0.00		0.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	800,000	0.00	0.00		800,000.00	0.00
7000 Revenues Fr Oth Sch Dist	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	131,000.00	131,000.00		(131,000.00)	0.00
Total	945,000	133,894.30	232,613.46		712,386.54	24.62
B. EXPENDITURES						
10 Sites	20,000	0.00	5,471.67	0.00	14,528.33	27.36
20 Buildings	1,100,000	91,598.48	116,946.05	307,864.51	675,189.44	38.62
30 Equipment	0	13,988.16	100,225.37	0.00	(100,225.37)	0.00
40 Energy	0	0.00	0.00	0.00	0.00	0.00
50 Sales & Lease Expenditure	0	0.00	0.00	0.00	0.00	0.00
60 Bond Issuance Expenditure	0	0.00	0.00	0.00	0.00	0.00
90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	1,120,000	105,586.64	222,643.09	307,864.51	589,492.40	47.37
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(175,000)	28,307.66	9,970.37		184,970.37	(105.
F. TOTAL BEGINNING FUND BALANCE	765,000		710,682.67			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	590,000		720,653.04			

AUGUST 2024 BUDGET STATUS REPORT - DEBT SERVICE FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	3,568,789	20,432.84	3,619,734.92		(50,945.92)	101.43
2000 Local Support Nontax	40,000	7,765.04	70,902.00		(30,902.00)	177.26
3000 State - General Purpose	0	0.00	4,571.97		(4,571.97)	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	21,599,229.05		(21,599,229.05)	0.00
Total	3,608,789	28,197.88	25,294,437.94		(21,685,648.94)	700.91
B. EXPENDITURES						
Matured Bond Expenditures	1,520,000	0.00	1,520,000.00	0.00	0.00	100.00
Interest On Bonds	2,050,000	0.00	1,483,873.43	0.00	566,126.57	72.38
Interfund Loan Interest	0	0.00	0.00	0.00	0.00	0.00
Bond Transfer Fees	0	0.00	0.00	0.00	0.00	0.00
Arbitrage Rebate	0	0.00	0.00	0.00	0.00	0.00
Underwriter's Fees	250,000	0.00	208,211.25	0.00	41,788.75	83.28
Total	3,820,000	0.00	3,212,084.68	0.00	607,915.32	84.09
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	131,000.00	131,000.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	21,913,066.70			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(211,211)	(102,802.12)	38,286.56		249,497.56	(118.
F. TOTAL BEGINNING FUND BALANCE	1,710,000		1,728,671.80			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	1,498,789		1,766,958.36			

AUGUST 2024 BUDGET STATUS REPORT - ASB FUND

A. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	45,000	7,718.79	40,713.79		4,286.21	90.48
2000 Athletics	74,500	974.47	58,663.86		15,836.14	78.74
3000 Classes	28,000	0.00	21,801.80		6,198.20	77.86
4000 Clubs	218,000	8,956.00	206,452.46		11,547.54	94.70
6000 Private Moneys	11,000	0.00	3,514.53		7,485.47	31.95
Total	376,500	17,649.26	331,146.44		45,353.56	87.95
B. EXPENDITURES						
1000 General Student Body	48,000	0.00	14,498.94	0.00	33,501.06	30.21
2000 Athletics	70,500	0.00	43,829.58	0.00	26,670.42	62.17
3000 Classes	27,000	0.00	24,504.70	0.00	2,495.30	90.76
4000 Clubs	227,000	1,535.46	179,894.90	0.00	47,105.10	79.25
6000 Private Moneys	11,000	0.00	2,979.93	0.00	8,020.07	27.09
Total	383,500	1,535.46	265,708.05	0.00	117,791.95	69.29
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	(7,000)	16,113.80	65,438.39		72,438.39	(1,034.
D. TOTAL BEGINNING FUND BALANCE						
	310,000		315,591.25			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
			0.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	303,000		381,029.64			

AUGUST 2024 BUDGET STATUS REPORT - TRANSPORTATION VEHICLE FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Nontax	90,000	15,390.20	196,243.10		(106,243.10)	218.05
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	1,250,000	1,488,508.85	1,488,508.85		(238,508.85)	119.08
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	230,930	0.00	230,931.00		(1.00)	100.00
9000 Other Financing Sources	0	0.00	21,000.00		(21,000.00)	0.00
Total	1,570,930	1,503,899.05	1,936,682.95		(365,752.95)	123.28
B. 9900 TRANSFERS IN FROM GF	119,070	119,070.00	119,070.00		0.00	100.00
C. Total REV./OTHER FIN. SOURCES	1,690,000	1,622,969.05	2,055,752.95		(365,752.95)	121.64
D. EXPENDITURES						
Type 30 Equipment	2,000,000	0.00	749,860.48	1,195,049.21	55,090.31	97.25
Type 40 Energy	0	0.00	0.00	0.00	0.00	0.00
Type 60 Bond Levy Issuance	0	0.00	0.00	0.00	0.00	0.00
Type 90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	2,000,000	0.00	749,860.48	1,195,049.21	55,090.31	97.25
E. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
F. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
G. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)	(310,000)	1,622,969.05	1,305,892.47		1,615,892.47	(521.
H. TOTAL BEGINNING FUND BALANCE	3,972,000		3,983,746.79			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	3,662,000		5,289,639.26			

24-25 ENROLLMENT - FTE

Grade	24-25 BUDGET	24-25 TO DATE AVG	DIF TO BUDGET	FINAL 23-24	DIF TO CURRENT
K	155.00	173.02	18.02	160.72	12.30
1	165.00	162.00	(3.00)	167.98	(5.98)
2	175.00	175.02	0.02	183.87	(8.85)
3	189.00	181.45	(7.55)	174.27	7.18
4	180.00	167.41	(12.59)	176.48	(9.07)
5	178.00	177.00	(1.00)	214.03	(37.03)
6	216.00	217.72	1.72	173.93	43.79
7	175.00	182.00	7.00	189.00	(7.00)
8	186.00	188.00	2.00	183.08	4.92
9	184.00	186.00	2.00	179.65	6.35
10	183.00	185.00	2.00	182.00	3.00
11	158.00	137.43	(20.57)	157.56	(20.13)
12	141.00	147.62	6.62	135.13	12.49
TOTAL					
FTE	2285.00	2,279.67	(5.33)	2,277.71	1.96
SPED 3-PK	30		(30.00)	29.5	(29.50)
SPED 5-21	350		(350.00)	332.25	(332.25)
NOTE:	SEPT FTE	2,279.67		5.33 BELOW BUDGET	

NOTE: Special Education Enrollment FTE is calculated October through June, so there is no FTE calculation for Sept.

24-25 ENROLLMENT - HEADCOUNT

Grade	June 24'-Rolled*	SEPT	
	*		
K	155	174	19
1	162	162	0
2	167	176	9
3	184	182	-2
4	175	168	-7
5	177	177	0
6	219	218	-1
7	176	182	6
8	190	188	-2
9	185	186	1
10	185	185	0
11	179	165	-14
12	168	174	6
TOTAL K-12 (INC	2322	2337	15
YALE	40	47	7
LRA	56	43	-13
TEAM	88	83	-5

Average Head Count 2,337

**** Grade levels from June were rolled to the next grade so the comparison is looking at the same grade level for the 2 years.
KG is 24-25 budget.**