

OZARK SCHOOL DISTRICT FINANCIAL REPORT
AUGUST 2023

Ozark R-VI School District
1600 West Jackson
Ozark, MO 65721

Expense/Revenue Report

Dated: 10/12/2023

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All Funds and All Locations as
of the end of August

		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized
<i>REVENUES</i>						
Fund 001 General Fund						
5111	Current Tax	19,897,500.60	62,250.79	62,250.79	19,835,249.81	0.30%
5112	Delinquent Tax	1,567,608.57	0.00	79,351.44	1,488,257.13	5.10%
5114	Intangible Tax (FIT)	6,000.00	0.00	0.00	6,000.00	0.00%
5122	SS Tuition K-12	5,000.00	0.00	0.00	5,000.00	0.00%
5141	Earnings on Investments	500,000.00	74,080.03	161,262.42	338,737.58	32.30%
5151	Student Lunch	950,000.00	71,118.75	71,118.75	878,881.25	7.50%
5161	Sales to Adults	19,000.00	0.00	0.00	19,000.00	0.00%
5165	Ala Carte Extra Sales	87,000.00	5,044.05	5,044.05	81,955.95	5.80%
5171	Club Fundraising Accounts	0.00	126,365.49	149,379.65	(149,379.65)	
5179	Activity Clubs	95,000.00	5,676.00	5,676.00	89,324.00	6.00%
5181	Tiger Care/Child Care Program	845,000.00	36,255.40	38,353.91	806,646.09	4.50%
5191	Rental of Property	8,000.00	0.00	2,800.00	5,200.00	35.00%
5192	Gifts	105.00	0.00	0.00	105.00	0.00%
5195	Prior Period	10,000.00	730.63	2,330.63	7,669.37	23.30%
5196	Clearing House Account	5,000.00	0.00	0.00	5,000.00	0.00%
5198	Misc Local Revenue	186,460.00	3,306.45	5,745.42	180,714.58	3.10%
5221	RR & Utility	440,000.00	0.00	0.00	440,000.00	0.00%
5231	Federal Forest and Mineral	2,460.91	0.00	0.00	2,460.91	0.00%
5237	Other County Revenue	0.00	0.00	0.00	0.00	
5312	Transportation	1,800,000.00	132,007.00	396,023.00	1,403,977.00	22.00%
5324	Education Screening Program	47,000.00	0.00	0.00	47,000.00	0.00%
5332	Vocational State	139,122.00	0.00	0.00	139,122.00	0.00%
5333	State Food Service	12,000.00	0.00	0.00	12,000.00	0.00%

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5372	SEMA	0.00	0.00	0.00	0.00	
5397	Other State Dual Credit	200.00	0.00	0.00	200.00	0.00%
5422	Stabilization Fund	56,573.19	0.00	25,487.00	31,086.19	45.10%
5427	Vocational Aid	80,513.00	0.00	0.00	80,513.00	0.00%
5437	Object 5437	17,819.00	0.00	0.00	17,819.00	0.00%
5441	IDEA	973,395.00	0.00	0.00	973,395.00	0.00%
5445	School Lunch Program Fed	1,200,000.00	0.00	0.00	1,200,000.00	0.00%
5446	School Breakfast Program Fed	250,000.00	0.00	48,995.06	201,004.94	19.60%
5451	Title I	44,186.25	0.00	0.00	44,186.25	0.00%
5461	Title IV Drug Free	16,104.00	0.00	0.00	16,104.00	0.00%
5462	Emergency Immigrant	9,725.00	0.00	0.00	9,725.00	0.00%
5465	Title II Part A	54,754.00	0.00	0.00	54,754.00	0.00%
5481	Food Service	120,000.00	0.00	86,482.54	33,517.46	72.10%
5497	Other Federal	95,096.49	0.00	0.00	95,096.49	0.00%
5651	Sale of Property	20,000.00	3,000.00	3,000.00	17,000.00	15.00%
5811	Tuition Other Districts	0.00	0.00	0.00	0.00	
5831	Local Tax Effort	20,500.00	18,054.96	18,054.96	2,445.04	88.10%
Total Fund 001		29,581,123.01	537,889.55	1,161,355.62	28,419,767.39	3.90%
Fund 002 Special Revenue Fund						
5113	Prop C	7,100,000.00	622,170.76	2,653,256.50	4,446,743.50	37.40%
5115	M and M	222,000.00	0.00	0.00	222,000.00	0.00%
5141	Earnings on Investments	10,000.00	7,031.30	10,066.84	(66.84)	100.70%
5198	Misc Local Revenue	30,000.00	12,375.00	28,200.00	1,800.00	94.00%
5211	Fines Forfeitures	80,000.00	0.00	0.00	80,000.00	0.00%
5231	Federal Forest and Mineral	739.09	0.00	0.00	739.09	0.00%
5311	Basic Formula	25,400,000.00	2,116,981.00	5,348,363.00	20,051,637.00	21.10%
5314	ECSE	2,200,000.00	0.00	0.00	2,200,000.00	0.00%
5319	Basic Formula CTF	2,480,000.00	220,232.79	663,824.19	1,816,175.81	26.80%
5369	Pub Placement	10,000.00	0.00	0.00	10,000.00	0.00%
5381	Extraordinary Costs Sp Ed	207,436.00	0.00	0.00	207,436.00	0.00%

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5412	Medicaid	185,000.00	57,683.27	57,683.27	127,316.73	31.20%
5418	ROTC	85,000.00	0.00	9,676.47	75,323.53	11.40%
5422	Stabilization Fund	2,875,714.53	1,585,049.60	1,585,049.60	1,290,664.93	55.10%
5423	ARRA Transportation	0.00	0.00	0.00	0.00	
5426	Federal Jobs Fund - CTF	27,777.00	27,777.00	27,777.00	0.00	100.00%
5442	ECSE Federal	188,284.00	0.00	0.00	188,284.00	0.00%
5443	ARP IDEA ECSE 619	5,525.96	0.00	5,525.96	0.00	100.00%
5451	Title I	809,000.00	0.00	0.00	809,000.00	0.00%
5462	Emergency Immigrant	64,000.00	0.00	0.00	64,000.00	0.00%
5465	Title II Part A	158,000.00	0.00	0.00	158,000.00	0.00%
5497	Other Federal	60,111.51	500.00	500.00	59,611.51	0.80%
5811	Tuition Other Districts	20,357.00	0.00	0.00	20,357.00	0.00%
Total Fund 002		42,218,945.09	4,649,800.72	10,389,922.83	31,829,022.26	24.60%
Fund 003 Debt Service Fund						
5111	Current Tax	5,975,874.76	18,657.84	18,657.84	5,957,216.92	0.30%
5112	Delinquent Tax	470,804.49	0.00	23,783.26	447,021.23	5.10%
5141	Earnings on Investments	125,000.00	56,693.36	77,638.54	47,361.46	62.10%
5221	RR & Utility	110,000.00	0.00	0.00	110,000.00	0.00%
5691	Temporary Direct Deposit Revenue	0.00	(138,889.00)	581,505.00	(581,505.00)	
Total Fund 003		6,681,679.25	(63,537.80)	701,584.64	5,980,094.61	10.50%
Fund 004 Capital Projects Fund						
5141	Earnings on Investments	583,764.31	291,625.14	404,174.90	179,589.41	69.20%
5191	Rental of Property	63,730.00	5,450.00	10,900.00	52,830.00	17.10%
5198	Misc Local Revenue	0.00	0.00	0.00	0.00	
5332	Vocational State	20,000.00	0.00	0.00	20,000.00	0.00%
5427	Vocational Aid	8,527.00	0.00	0.00	8,527.00	0.00%
5461	Title IV Drug Free	9,600.00	0.00	0.00	9,600.00	0.00%
5631	Net Insurance Recovery	0.00	0.00	0.00	0.00	
5671	Capital Lease Proceeds	500,000.00	0.00	0.00	500,000.00	0.00%

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Total Fund 004	1,185,621.31	297,075.14	415,074.90	770,546.41	35.00%
Total Fund 221	0.00	0.00	0.00	0.00	
Total of REVENUES	79,667,368.66	5,421,227.61	12,667,937.99	66,999,430.67	15.90%

EXPENSES

Fund 001 General Fund

6111	Certicated Salaries	0.00	0.00	1,376.00	(1,376.00)	
6131	Extra Duty Salaries	20,755.00	375.84	751.68	20,003.32	3.60%
6151	Classified Salaries	10,007,189.59	377,322.90	648,720.45	9,358,469.14	6.50%
6152	Instructional Paras	2,671,309.41	0.06	0.06	2,671,309.35	0.00%
6153	Classified Substitute	202,000.00	0.00	0.00	202,000.00	0.00%
6161	Part Time Classified	977,500.54	18,653.10	168,327.43	809,173.11	17.20%
6171	Sick Comp Classified	32,300.00	697.60	15,345.94	16,954.06	47.50%
6211	PSRS	69,488.48	1,027.13	2,735.92	66,752.56	3.90%
6221	PEERS	987,451.83	28,849.20	57,764.56	929,687.27	5.80%
6231	Social Security	856,106.63	23,664.64	50,034.32	806,072.31	5.80%
6232	Medicare	201,496.41	5,565.57	11,760.13	189,736.28	5.80%
6241	Health Insurance	1,721,839.77	52,018.38	85,419.59	1,636,420.18	5.00%
6261	Work Comp	383,719.00	0.00	0.00	383,719.00	0.00%
6271	Unemployment	9,500.00	0.00	275.00	9,225.00	2.90%
6311	Purchased Instructional Services	67,200.00	0.00	5,925.00	61,275.00	8.80%
6313	Pupil Services Contracted	128,273.07	0.00	0.00	128,273.07	0.00%
6314	Staffing Services Contracted	162,675.00	0.00	0.00	162,675.00	0.00%
6315	Audit Services	25,000.00	0.00	6,250.00	18,750.00	25.00%
6316	Technology Related Services	66,202.00	12,915.00	12,915.00	53,287.00	19.50%
6317	Legal Services	50,000.00	6,102.50	8,837.00	41,163.00	17.70%
6318	Election Services	12,000.00	(826.32)	0.00	12,000.00	0.00%
6319	Other Prof and Technical Services	1,063,032.95	64,212.12	137,971.46	925,061.49	13.00%
6332	Repairs and Upkeep	255,361.00	29,690.84	40,165.57	215,195.43	15.70%
6333	Building Rental	22,000.00	0.00	1,141.68	20,858.32	5.20%
6334	Rentals Equipment	311,154.84	8,686.86	29,176.49	281,978.35	9.40%
6335	Water and Sewer	152,503.77	6,543.79	14,744.65	137,759.12	9.70%

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6336	Trash Removal	80,600.00	21,943.98	21,943.98	58,656.02	27.20%
6337	Tech Related Rep Maint	49,675.00	3,125.00	6,250.00	43,425.00	12.60%
6342	Contracted Nonroute Transportation	2,198.27	0.00	0.00	2,198.27	0.00%
6343	Travel	436,397.60	22,455.97	47,953.73	388,443.87	11.00%
6349	Other Transportation Services	400.00	33.91	33.91	366.09	8.50%
6351	Property Insurance	327,634.80	0.00	0.00	327,634.80	0.00%
6352	Liability Insurance	340,000.00	0.00	0.00	340,000.00	0.00%
6353	Fidelity Bond	100.00	0.00	0.00	100.00	0.00%
6359	Judgments Against LEA	10,000.00	0.00	0.00	10,000.00	0.00%
6361	Communication	140,094.50	10,195.15	23,775.44	116,319.06	17.00%
6362	Advertising	10,000.00	0.00	0.00	10,000.00	0.00%
6371	Membership and Dues	82,517.99	1,993.00	22,125.62	60,392.37	26.80%
6398	Other Expenses	13,000.00	0.00	1,600.00	11,400.00	12.30%
6411	Supplies	1,931,996.21	330,632.53	490,822.17	1,441,174.04	25.40%
6412	Technology Supplies	1,163,377.52	129,452.31	291,310.19	872,067.33	25.00%
6431	Regular Textbooks	85,812.52	37,638.12	39,990.68	45,821.84	46.60%
6441	Library Books	59,170.00	2,686.62	2,686.62	56,483.38	4.50%
6451	Resource Materials	9,562.00	0.00	0.00	9,562.00	0.00%
6471	Food Supplies	1,327,000.00	(364.86)	(234.86)	1,327,234.86	0.00%
6481	Electric	1,650,000.00	277,785.05	402,357.64	1,247,642.36	24.40%
6482	Gas Natural	485,000.00	8,983.00	10,079.23	474,920.77	2.10%
6483	LP Gas-Heating	20,000.00	159.94	159.94	19,840.06	0.80%
6486	Gasoline Diesel	500,960.80	4,263.52	5,169.94	495,790.86	1.00%
Total Fund 001		29,181,556.50	1,486,482.45	2,665,662.16	26,515,894.34	9.10%
Fund 002 Special Revenue Fund						
6111	Certicated Salaries	28,093,088.60	106,916.05	591,107.64	27,501,980.96	2.10%
6112	Administrator Salaries	3,062,896.00	248,203.66	384,225.94	2,678,670.06	12.50%
6121	Substitute Salaries	240.00	75.00	75.00	165.00	31.30%
6131	Extra Duty Salaries	1,634,284.00	10,999.16	64,141.49	1,570,142.51	3.90%
6141	Sick Comp Certified	52,700.00	0.00	20,188.12	32,511.88	38.30%

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6211	PSRS	5,236,517.89	56,177.71	152,151.53	5,084,366.36	2.90%
6221	PEERS	10,680.47	5.15	342.20	10,338.27	3.20%
6231	Social Security	17,437.81	38.13	1,183.46	16,254.35	6.80%
6232	Medicare	476,819.23	5,075.01	15,032.22	461,787.01	3.20%
6241	Health Insurance	3,641,365.09	26,663.81	37,773.37	3,603,591.72	1.00%
6311	Purchased Instructional Services	754,422.23	64,494.61	65,304.33	689,117.90	8.70%
6314	Staffing Services Contracted	672,892.00	0.00	0.00	672,892.00	0.00%

Total Fund 002		43,653,343.32	518,648.29	1,331,525.30	42,321,818.02	3.10%
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Fund 003 Debt Service Fund

6611	Redemption of Principal	3,180,000.00	0.00	0.00	3,180,000.00	0.00%
6621	Interest Bonds	3,759,956.00	1,378,078.13	1,378,078.13	2,381,877.87	36.70%
6631	Fees Bonded Indebtedness	100,000.00	0.00	200.00	99,800.00	0.20%

Total Fund 003		7,039,956.00	1,378,078.13	1,378,278.13	5,661,677.87	19.60%
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Fund 004 Capital Projects Fund

6521	Buildings	18,801,020.00	1,521,716.50	1,595,694.65	17,205,325.35	8.50%
6541	Equipment Regular	1,022,117.50	261,959.34	357,310.29	664,807.21	35.00%
6542	Instructional Equipment	185,260.49	5,923.48	5,923.48	179,337.01	3.20%
6543	Technology Related Hardware	500,000.00	376,182.15	376,182.15	123,817.85	75.20%
6552	School Buses Pupil Transportation	330,000.00	0.00	0.00	330,000.00	0.00%
6613	Principal - LP Agreements	610,000.00	370,000.00	370,000.00	240,000.00	60.70%
6623	Interest on Lease Purchase	308,975.00	145,959.03	145,959.03	163,015.97	47.20%
6633	Fees Lease Purchase (LP) Agreements	4,000.00	1,000.00	1,000.00	3,000.00	25.00%

Total Fund 004		21,761,372.99	2,682,740.50	2,852,069.60	18,909,303.39	13.10%
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Total of EXPENSES		101,636,228.81	6,065,949.37	8,227,535.19	93,408,693.62	8.10%
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Revenue over (under) Expenses		(21,968,860.15)	(644,721.76)	4,440,402.80	(26,409,262.95)	
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Breakdown by Fund

Fund	MTD Rev-Exp	YTD Rev-Exp
001 General Fund	(948,592.90)	(1,504,306.54)
002 Special Revenue Fund	4,131,152.43	9,058,397.53
003 Debt Service Fund	(1,441,615.93)	(676,693.49)
004 Capital Projects Fund	(2,385,665.36)	(2,436,994.70)