

AUGUST 31, 2023

Financial Board Report

**UNAUDITED*

PREPARED BY
THE BUSINESS SERVICES
DEPARTMENT



PRIOR LAKE-SAVAGE
AREA SCHOOLS

Contents

Introduction

Monthly Highlights.....	1
Revenue and Expenditure Summary.....	2

Statement of Revenues, Expenditures, and Fund Balance – Governmental Funds

Governmental Funds.....	3
General Fund.....	4
Debt Service Fund.....	5
Food Service Fund.....	6
Community Service Fund.....	7

Balance Sheet

Governmental Balance Sheet.....	8
---------------------------------	---

Supplementary Reports

Cash and Investment Report.....	9
Grant Awards and Expenditure Report.....	10
Board of Education Budget and Expenditure Report.....	11

Monthly Highlights – August 2023

Fund Balances

The total fund balance of the General Fund on August 31, 2023 was \$24,172,813 (21.6%). Which consists of the unassigned estimated at \$21,321,513 (19%); assigned at \$2,651,325 (2.4%); non-spendable at \$199,976 (.2%); restricted at \$422,568 (.4%). District policy dictates that the assigned and unassigned portion of the General Fund balance strive to be between 8-12%. Due to the timing of recording revenue and expenditures, fund balance fluctuates throughout the year. Other fund balances as of August 31, 2023 are as follows:

- Food Service: \$2,128,609
- Community Service: \$3,161,279
- Debt Service: \$1,354,343

Revenues

General Fund revenue during the month of August was \$15,122,510. Year to date general fund revenue as of August 31, 2023 was \$15,191,198 compared to \$14,845,801 the previous fiscal year. Revenue activity in other funds during the month of August are as follows:

- Food Service: \$26,533
- Community Service: \$549,989
- Debt Service: \$213,954

Cash and Investments

Governmental fund net cash receipts during the month of August totaled \$15,934,759. The breakdown by fund is as follows:

- General: \$15,145,314
- Food Service: \$25,502
- Community Service: \$549,989
- Debt Service: \$213,954

The District's fair market investment balance at PMA Financial Network as of August 31, 2023 was \$47,795,494.

Expenditures

General Fund expenditures during the month of August totaled \$3,261,644. Expenditures were made in the following categories:

- Salaries & Benefits: \$1,438,380
- Purchased Services: \$541,502
- Supplies & Materials: \$294,446
- Capital Expenditures: \$964,178
- Other Expenditures: \$23,138

Expenditures in other Governmental funds during the month of August are as follows:

- Food Service: \$115,888
- Community Service: \$599,858
- Debt Service: \$0

Year-to-date General Fund expenditures as of August 31, 2023 were \$7,864,698 compared to \$8,381,508 the previous fiscal year.

COVID-19 Financial Payments

Actual year-to-date COVID-19 expenses are \$1,589,139. In the past fiscal years, COVID-19 expenses were the following:

- FY2020: \$74,440
- FY2021: \$2,666,726
- FY2022: \$2,274,915
- FY2023: \$1,589,974

Since April 2020, the district has incurred \$6,720,866 in COVID-19 related expenditures.

A summary of some of the expenses in the COVID-19 related funds in FY24 as of August 2023:

- Curriculum: \$2,139
- Summer school transportation: \$18,757
- Hot Spots: \$0
- Purchased Services: \$0
- Supplies & Materials: \$21
- Staffing – Counselors, Laker Online, Ready Start/Great Start to KG, Summer School, Spec Ed: \$72,678

Independent School District 719
Revenue and Expenditure Summary
Month Ended August 31, 2023

Revenue Summary

Fund	FY2024		YTD as % of Budget		
	Budget	YTD Actuals	FY2024	FY2023	FY2022
General Fund					
Local Sources	\$ 18,158,026	\$ -	0%	0%	0%
State Sources	\$ 91,659,544	\$ 14,778,807	16%	16%	14%
Federal Sources	\$ 2,228,344	\$ (195,100)	-9%	5%	12%
Other	\$ 3,042,739	\$ 607,491	20%	27%	-3%
Total	\$ 115,088,653	\$ 15,191,198	13%	13%	12%
Food Service Fund	\$ 6,208,412	\$ 146,217	2%	4%	3%
Community Service Fund	\$ 7,686,470.00	\$ 1,260,699.92	16%	18%	21%
Debt Service Fund	\$ 16,325,149	\$ 402,872	2%	1%	8%
Total All Funds	\$ 145,308,684	\$ 17,000,987	12%	12%	11%

Expenditure Summary

Fund	FY2024		YTD as % of Budget		
	Budget	YTD Actuals	FY2024	FY2023	FY2022
General Fund					
Salaries	\$ 68,022,690	\$ 2,207,747	3%	3%	3%
Benefits	\$ 26,732,020	\$ 958,802	4%	4%	6%
Purchased Services	\$ 12,167,871	\$ 1,479,474	12%	14%	14%
Supplies & Materials	\$ 3,154,230	\$ 399,764	13%	9%	17%
Capital Expenditures	\$ 5,700,968	\$ 2,515,697	44%	48%	29%
Other Expenses	\$ 764,460	\$ 303,215	40%	14%	14%
Total	\$ 116,542,239	\$ 7,864,698	7%	7%	7%
Food Service Fund	\$ 6,430,712	\$ 186,153	3%	3%	2%
Community Service Fund	\$ 6,546,011.00	\$ 916,334.16	14%	14%	14%
Debt Service Fund	\$ 22,416,149	\$ 1,986,162	9%	14%	8%
Total All Funds	\$ 151,935,111	\$ 10,953,347	7%	8%	7%

Independent School District 719
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Month Ended August 31, 2023

	Major Funds				
	General	Food Service Special Revenue	Community Service Special Revenue	Debt Service	Total Governmental Funds
Revenues					
Local Sources					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings (losses)	\$ 155,358	\$ -	\$ -	\$ -	\$ 155,358
Other local and county revenues	\$ 452,133	\$ 143,587	\$ 1,232,532	\$ -	\$ 1,828,251
State sources	\$ 14,778,807	\$ -	\$ 23,411	\$ 402,872	\$ 15,205,090
Federal sources	\$ (195,100)	\$ 2,631	\$ 4,757	\$ -	\$ (187,712)
Total Revenues	\$ 15,191,198	\$ 146,217	\$ 1,260,700	\$ 402,872	\$ 17,000,987
Expenditures					
Administration	\$ 674,536	\$ -	\$ -	\$ -	\$ 674,536
District support services	\$ 1,618,353	\$ -	\$ -	\$ -	\$ 1,618,353
Elementary and secondary regular instruction	\$ 458,439	\$ -	\$ -	\$ -	\$ 458,439
Vocational education instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Special education instruction	\$ 314,096	\$ -	\$ -	\$ -	\$ 314,096
Instructional support services	\$ 1,039,040	\$ -	\$ -	\$ -	\$ 1,039,040
Pupil support services	\$ 193,646	\$ -	\$ -	\$ -	\$ 193,646
Sites and buildings	\$ 2,748,533	\$ -	\$ -	\$ -	\$ 2,748,533
Fiscal and other fixed program cost programs	\$ 818,056	\$ -	\$ -	\$ -	\$ 818,056
Food service	\$ -	\$ 186,153	\$ -	\$ -	\$ 186,153
Community Service	\$ -	\$ -	\$ 916,334	\$ -	\$ 916,334
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service					
Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and fiscal charges	\$ -	\$ -	\$ -	\$ 1,986,162	\$ 1,986,162
Total Expenditures	\$ 7,864,698	\$ 186,153	\$ 916,334	\$ 1,986,162	\$ 10,953,347
Excess (deficiency) of revenues over expenditures	\$ 7,326,500	\$ (39,936)	\$ 344,366	\$ (1,583,290)	\$ 6,047,640
Other financing sources (uses)					
Issuance of lease	\$ -	\$ -	\$ -	\$ -	\$ -
Refunding bonds issues	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on bonds issued	\$ -	\$ -	\$ -	\$ -	\$ -
Payments on refunded debt	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 7,326,500	\$ (39,936)	\$ 344,366	\$ (1,583,290)	\$ 6,047,640
Fund Balances					
June 30, 2023	\$ 19,299,319	\$ 2,222,545	\$ 2,816,913	\$ 2,937,633	\$ 27,276,410
August 31, 2023	\$ 26,625,819	\$ 2,182,609	\$ 3,161,279	\$ 1,354,343	\$ 33,324,050

Independent School District 719
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - General Fund
Month Ended August 31, 2023

	FY2024		YTD		
	Budgeted Amounts		Actual Amounts		% YOY Change
	Original	Final	FY2024	FY2023	
Revenues					
Local Sources					
Property taxes	\$ 18,158,026	\$ 18,158,026	\$ -	\$ -	0.0%
Investment earnings (losses)	\$ 488,489	\$ 488,489	\$ 155,358	\$ 69,375	55.3%
Other local and county revenues	\$ 2,554,250	\$ 2,554,250	\$ 452,133	\$ 490,646	-8.5%
State sources	\$ 91,659,544	\$ 91,659,544	\$ 14,778,807	\$ 14,074,871	4.8%
Federal sources	\$ 2,228,344	\$ 2,228,344	\$ (195,100)	\$ 210,909	208.1%
Total Revenues	\$ 115,088,653	\$ 115,088,653	\$ 15,191,198	\$ 14,845,801	2.3%
Expenditures					
Administration	\$ 3,766,886	\$ 3,766,886	\$ 674,536	\$ 705,907	-5%
District support services	\$ 6,270,853	\$ 6,270,853	\$ 1,618,353	\$ 1,745,181	-8%
Elementary and secondary regular instruction	\$ 53,496,449	\$ 53,538,625	\$ 458,439	\$ 576,069	-26%
Vocational education instruction	\$ 914,536	\$ 914,536	\$ -	\$ 107	0%
Special education instruction	\$ 21,079,120	\$ 21,079,120	\$ 314,096	\$ 896,772	-186%
Instructional support services	\$ 8,726,978	\$ 8,726,033	\$ 1,039,040	\$ 940,828	9%
Pupil support services	\$ 9,376,573	\$ 9,376,573	\$ 193,646	\$ 220,507	-14%
Sites and buildings	\$ 11,910,844	\$ 11,869,613	\$ 2,748,533	\$ 2,709,661	1%
Fiscal and other fixed program cost programs	\$ 1,000,000	\$ 1,000,000	\$ 818,056	\$ 586,477	28%
Total Expenditures	\$ 116,542,239	\$ 116,542,239	\$ 7,864,698	\$ 8,381,508	-7%
Excess (deficiency) of revenues over expenditures	\$ (1,453,586)	\$ (1,453,586)	\$ 7,326,500	\$ 6,464,292	12%
Net Change in Fund Balance	\$ (1,453,586)	\$ (1,453,586)	\$ 7,326,500	\$ 6,464,292	12%
Fund Balances					
June 30, 2023			\$ 19,299,321		
August 31, 2023			\$ 26,625,820		

Independent School District 719
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Debt Service Fund
Month Ended August 31, 2023

	FY2024		YTD		% YOY Change
	Budgeted Amounts		Actual Amounts		
	Original	Final	FY2024	FY2023	
Revenues					
Local Sources					
Property taxes	\$ 15,721,883	\$ 15,721,883	\$ -	\$ -	0.0%
Investment earnings (losses)	\$ -	\$ -	\$ -	\$ -	-
Other local and county revenues	\$ -	\$ -	\$ -	\$ -	-
State sources	\$ 603,266	\$ 603,266	\$ 402,872	\$ 225,079	44.1%
Federal sources	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ 16,325,149	\$ 16,325,149	\$ 402,872	\$ 225,079	44.1%
Expenditures					
Debt service					
Principal	\$ 17,500,497	\$ 17,500,497	\$ -	\$ -	0%
Interest and fiscal charges	\$ 4,915,652	\$ 4,915,652	\$ 1,986,162	\$ 2,396,600	-21%
Total Expenditures	\$ 22,416,149	\$ 22,416,149	\$ 1,986,162	\$ 2,396,600	-21%
Excess (deficiency) of revenues over expenditures	\$ (6,091,000)	\$ (6,091,000)	\$ (1,583,290)	\$ (2,171,521)	-37%
Other financing sources (uses)					
Issuance of lease	\$ -	\$ -	\$ -	\$ -	-
Refunding bonds issues	\$ -	\$ -	\$ -	\$ -	-
Premium on bonds issued	\$ -	\$ -	\$ -	\$ -	-
Payments on refunded debt	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	0%
Net Change in Fund Balance	\$ (6,091,000)	\$ (6,091,000)	\$ (1,583,290)	\$ (2,171,521)	-37.2%
Fund Balances					
June 30, 2023			\$ 2,937,633		
July 31, 2023			\$ 1,354,343		

Independent School District 719
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Food Services Special Revenue Fund
Month Ended August 31, 2023

	FY2024		YTD		% YOY Change
	Budgeted Amounts		Actual Amounts		
	Original	Final	FY2024	FY2023	
Revenues					
Local Sources					
Investment Earnings (losses)	\$ -	\$ -	\$ -	\$ -	0.0%
Other - primarily meal sales	\$ 4,727,137	\$ 4,727,137	\$ 143,587	\$ 197,494	-37.5%
State sources	\$ 104,352	\$ 104,352	\$ -	\$ -	0.0%
Federal sources	\$ 1,376,923	\$ 1,376,923	\$ 2,631	\$ 52,791	-1906.7%
Total Revenues	\$ 6,208,412	\$ 6,208,412	\$ 146,217	\$ 250,285	-71.2%
Expenditures					
Current					
Food Service					
Salaries	\$ 2,109,001	\$ 2,109,001	\$ 58,923	\$ 61,721	-5%
Employee benefits	\$ 643,849	\$ 643,849	\$ 38,790	\$ 39,220	-1%
Purchased services	\$ 232,475	\$ 232,475	\$ 35,832	\$ 26,996	25%
Supplies and materials	\$ 3,150,387	\$ 3,130,387	\$ 32,979	\$ 20,960	36%
Capital expenditures	\$ 295,000	\$ 305,000	\$ 19,524	\$ 20,209	-4%
Other expenditures	\$ 10,000	\$ 10,000	\$ 105	\$ 270	-157%
Total Expenditures	\$ 6,440,712	\$ 6,430,712	\$ 186,153	\$ 169,376	9%
Excess (deficiency) of revenues over expenditures	\$ (232,300)	\$ (222,300)	\$ (39,936)	\$ 80,909	303%
Net Change in Fund Balance	\$ (232,300)	\$ (222,300)	\$ (39,936)	\$ 80,909	303%
Fund Balances					
June 30, 2023			\$ 2,222,545		
August 31, 2023			\$ 2,182,609		

Independent School District 719
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Community Service Special Revenue Fund
Month Ended August 31, 2023

	FY2024		YTD		
	Budgeted Amounts		Actual Amounts		% YOY Change
	Original	Final	FY2024	FY2023	
Revenues					
Local Sources					
Property taxes	\$ 756,259	\$ 756,259	\$ -	\$ -	0.0%
Investment earnings (losses)	\$ 1,500	\$ 1,500	\$ -	\$ -	0.0%
Other - primarily tuition and fees	\$ 5,631,448	\$ 5,631,448	\$ 1,232,532	\$ 1,288,490	-4.5%
State sources	\$ 1,297,263	\$ 1,297,263	\$ 23,411	\$ 34,728	-48.3%
Federal sources	\$ -	\$ -	\$ 4,757	\$ -	100.0%
Total Revenues	\$ 7,686,470	\$ 7,686,470	\$ 1,260,700	\$ 1,323,218	-5.0%
Expenditures					
Current					
Community Service					
Salaries	\$ 3,844,458	\$ 3,844,458	\$ 558,209	\$ 511,337	8%
Employee benefits	\$ 1,081,050	\$ 1,081,050	\$ 137,689	\$ 192,807	-40%
Purchased services	\$ 1,021,713	\$ 1,021,713	\$ 195,126	\$ 205,756	-5%
Supplies and materials	\$ 492,033	\$ 492,033	\$ 24,466	\$ 10,216	58%
Capital expenditures	\$ 100,950	\$ 100,950	\$ 844	\$ 658	22%
Other expenditures	\$ 5,807	\$ 5,807	\$ -	\$ (311)	0%
Total Expenditures	\$ 6,546,011	\$ 6,546,011	\$ 916,334	\$ 920,463	0%
Excess (deficiency) of revenues over expenditures	\$ 1,140,459	\$ 1,140,459	\$ 344,366	\$ 402,755	-17%
Net Change in Fund Balance	\$ 1,140,459	\$ 1,140,459	\$ 344,366	\$ 402,755	-17%
Fund Balances					
June 30, 2023			\$ 2,816,913		
August 31, 2023			\$ 3,161,279		

Independent School District 719
Balance Sheet - Governmental Funds
Month Ended August 31, 2023

					Total Governmental Activities
	General	Food Service Special Revenue	Community Service Special Revenue	Debt Service	2024
Assets					
Cash and temporary investments	\$ 26,348,379	\$ 2,125,130	\$ 3,440,358	\$ 9,418,912	\$ 41,332,779
Receivables					
Current taxes	\$ 8,736,449	\$ -	\$ 366,323	\$ 7,526,680	\$ 16,629,452
Delinquent taxes	\$ 92,257	\$ -	\$ 2,420	\$ 35,308	\$ 129,985
Accounts and Interest	\$ 1,787	\$ -	\$ -	\$ -	\$ 1,787
Due from other government units	\$ 8,059,507	\$ -	\$ 121,529	\$ 67,267	\$ 8,248,303
Inventory	\$ 168,734	\$ 59,662	\$ 7	\$ -	\$ 228,403
Prepays	\$ (100)	\$ -	\$ -	\$ -	\$ (100)
Total Assets	\$ 43,407,013	\$ 2,184,792	\$ 3,930,637	\$ 17,048,167	\$ 66,570,609
Liabilities					
Salaries and benefits payable	\$ 374,202	\$ -	\$ -	\$ -	\$ 374,202
Accounts and contracts payable	\$ 566	\$ -	\$ -	\$ -	\$ 566
Due to other governmental units	\$ (639)	\$ -	\$ -	\$ -	\$ (639)
Unearned revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 374,130	\$ -	\$ -	\$ -	\$ 374,130
Deferred Inflows of resources					
Property taxes levied for subsequent year	\$ 17,064,344	\$ -	\$ 759,229	\$ 15,658,516	\$ 33,482,089
Unavailable revenue - delinquent taxes	\$ 92,257	\$ -	\$ 2,420	\$ 35,308	\$ 129,985
Total deferred inflows of resources	\$ 17,156,601	\$ -	\$ 761,649	\$ 15,693,824	\$ 33,612,074
Fund Balances					
Nonspendable	\$ 199,976	\$ 63,402	\$ 3,058	\$ -	\$ 266,435
Restricted	\$ 422,568	\$ 2,119,208	\$ 3,155,657	\$ 1,354,343	\$ 7,051,775
Assigned	\$ 2,651,325	\$ -	\$ -	\$ -	\$ 2,651,325
Unassigned	\$ 23,327,505	\$ -	\$ -	\$ -	\$ 23,327,505
Total fund balances	\$ 26,601,373	\$ 2,182,610	\$ 3,158,715	\$ 1,354,343	\$ 33,297,040
Total liabilities, deferred inflows of resources, and fund balances	\$ 44,132,104	\$ 2,182,610	\$ 3,920,364	\$ 17,048,167	\$ 67,283,244

*Cash and investments are net salaries & compensated wages payable

Independent School District 719
Cash Position & PMA Financial Investment Fair Market Value
Month Ended August 31, 2023

PMA Investment Accounts*	August
Operating	\$ 41,267,482
Heath	\$ 6,280,210
Dental	\$ 247,801
Total Fair Market Value	\$ 47,795,494
 Non PMA Accounts*	
Old National Bank - District	\$ 1,103,796
Old National Bank - Health	\$ 1,381,334
Old National Bank - Dental	\$ 266,004
Mid-America Bank (HRA)	\$ 4,076,116
OPEB Trust	\$ 8,209,458
Total Non PMA Accounts	\$ 15,036,708
 Total Cash & Investments	 \$ 62,832,202

**Note: These amounts represent cash balances and do not take into account pending transactions (outstanding checks, deposits in transit, etc.)*

Independent School District 719
Grant Awards and Expenditures
Month Ended August 31, 2023

Grant	Grant Sponsor	FY24 Award Amount	FY24 YTD Expenses	YTD Utilized
ARP IDEA Part B ages 3-5 Special Education	Minnesota Department of Education	\$ 3,495	\$ 1,607	46%
ARP Summer Academic and Mental Health	Minnesota Department of Education	\$ 45,000	\$ 7,014	16%
ARP Homeless	Minnesota Department of Education	\$ 6,478	\$ -	0%
ESSER III 90%	Minnesota Department of Education	\$ 410,063	\$ -	0%
ESSER III Learning Recovery	Minnesota Department of Education	\$ 302,000	\$ -	0%
ESSER Summer Expand	Minnesota Department of Education	\$ 101,676	\$ 84,973	84%
ESSER III 5% ARP Learning Loss	Minnesota Department of Education	\$ 40,962	\$ -	0%
Title I	Minnesota Department of Education	\$ 183,681	\$ 2,765	2%
Title II	Minnesota Department of Education	\$ 81,921	\$ 7,318	9%
Title III	Minnesota Department of Education	\$ 52,923	\$ 4,392	8%
IDEA Part B Special Education	Minnesota Department of Education	\$ 1,399,950	\$ 139,660	10%
IDEA Part B ages 3-5 Special Education	Minnesota Department of Education	\$ 27,597	\$ -	0%
IDEA Part C ages 0-2	Minnesota Department of Education	\$ 33,218	\$ 10,507	32%
Title IV	Minnesota Department of Education	\$ 27,216	\$ 821	3%
G5 Indian Education - EASIE	U.S Department of Education	\$ 24,753	\$ 130	1%
American Indian Ed (Formula)	Minnesota Department of Education	\$ 115,276	\$ 350	0%
Part B Innovative - Pyramid	Minnesota Department of Education	\$ 3,860	\$ 69	2%
Carl Perkins	SW Metro Perkins Consortium	\$ 8,500	\$ -	0%
BARR Gates Foundation	BARR Center, Inc.	\$ 5,000	\$ -	0%
Edvisions Grant (ALC)	Edvisions	\$ 40,000	\$ 19,709	49%
UASI	Department of Homeland Security (DHS)	\$ 57,870	\$ -	
AGRI Full Tray Grant (1:1)	USDA	\$ 125,000	\$ 21,895	18%
AGRI Equipment Grant	USDA	\$ 35,000	\$ -	0%
Achievement and Integration	Minnesota Department of Education	\$ 800,000	\$ 39,403.00	5%
Pathway II	Minnesota Department of Education	\$ 36,226	\$ -	0%
	Total	\$ 3,967,666	\$ 340,613	9%

Independent School District 719
Budget and Actual Expenditures - Board of Education
Month Ended August 31, 2023

		<u>YTD Actual Amounts</u>		
	<u>FY2024 Budget</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Variance</u>
Salaries	\$ 45,100	\$ -	\$ -	0%
Extended Time	\$ 2,651	\$ 607	\$ 194	213%
Benefits & Deductions	\$ 4,187	\$ 97	\$ 31	213%
Contracted Services	\$ 67,682	\$ 508	\$ 894	-43%
Supplies	\$ 4,500	\$ 169	\$ 69	144%
Other/Dues	\$ 60,000	\$ 39,783	\$ 49,726	-20%
Total	\$ 184,120	\$ 41,162	\$ 50,914	-19%

August 2023 Expenditures

Board of Education Salaries	\$ -
Board of Education Administrative Support Salaries	\$ 386
Benefits & Deductions	\$ 62
Travel, professional development, Services	\$ 466
Supplies	\$ 169
Dues & Memberships	\$ 125
Total	\$ 1,207