

**BUDGET REPORT
SEPTEMBER 2023
GENERAL OPERATING FUND**

	22-23	AMENDED	SEPTEMBER	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	UNAUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,200,000	80,779	80,779	20,119,221	0.40%	0.40%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	154,749	154,749	1,646,251	8.59%	221.90%
STATE REVENUE	28,376,644	36,100,000	6,518,693	6,518,693	29,581,307	18.06%	14.92%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	218,694	218,694	2,281,306	8.75%	7.64%
FEDERAL REVENUE-Shars, Medicaid	1,185,176	1,043,000	0	0	1,043,000	0.00%	1.91%
TOTAL OPERATING REVENUE	60,838,301	61,644,000	6,972,914	6,972,914	54,671,086	11.31%	11.30%
EXPENDITURES							
11 INSTRUCTION	25,306,169	27,857,246	2,182,940	2,182,940	25,674,306	7.84%	7.34%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	50,826	50,826	593,303	7.89%	7.95%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	33,454	33,454	986,645	3.28%	3.09%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	200,619	200,619	2,511,805	7.40%	6.79%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	349,511	349,511	4,605,782	7.05%	8.27%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	243,318	243,318	1,910,344	11.30%	11.65%
32 SOCIAL SERVICES	40,890	236,314	2,817	2,817	233,497	1.19%	1.52%
33 HEALTH SERVICES	398,631	760,673	35,352	35,352	725,321	4.65%	7.67%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	264,091	264,091	3,304,473	7.40%	8.30%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	117,515	117,515	1,499,168	7.27%	9.02%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	328,586	328,586	2,543,889	11.44%	10.20%
51 PLANT SERVICES	5,279,699	6,299,979	657,805	657,805	5,642,174	10.44%	11.02%
52 SECURITY MONITORING	326,024	711,607	38,337	38,337	673,270	5.39%	9.88%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	103,326	103,326	1,193,793	7.97%	5.29%
61 COMMUNITY SERVICES	374,760	657,380	44,018	44,018	613,362	6.70%	11.75%
71 DEBT SERVICES	1,346,875	1,320,353	103,908	103,908	1,216,445	7.87%	8.57%
81 FACILITIES CONSTRUCTION	2,496,695	2,450,000	-	-	2,450,000	0.00%	0.13%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	-	-	35,000	0.00%	0.00%
99 OTHER GOVERNMENT CHARGES	430,432	475,000	113,886	113,886	361,114	23.98%	22.40%
TOTAL OPERATING EXPENDITURES	53,875,853	61,644,000	4,870,309	4,870,309	56,773,691	7.90%	7.87%
EXCESS/(DEFICIENCY)	6,962,448	-	2,102,605	2,102,605	(2,102,605)		
OPERATING TRANSFERS:							
TRANSFER INCOME	-	-	-	-	-	0.00%	
OTHER SOURCES	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	6,962,448	-	2,102,605	2,102,605	(2,102,605)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,320,691		31,320,691			
ENDING FUND BALANCE - AUG 31	31,320,691	31,320,691		33,423,296		Target:	8.3%

**FOOD SERVICE
BUDGET REPORT
SEPTEMBER 2023**

	22-23	AMENDED	SEPTEMBER	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	UNAUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
						REALIZED	REALIZED
OTHER LOCAL INCOME	4,264	5,300	210	210	5,090	3.96%	6.16%
SALES	491,076	503,000	40,765	40,765	462,235	8.10%	13.05%
STATE REIMBURSEMENT	44,135	10,000	10,742	10,742	-742	107.42%	11.20%
FEDERAL REIMBURSEMENT	3,238,164	3,674,409	-	-	3,674,409	0.00%	0.10%
COMMODITIES RECEIVED	248,584	231,891	-	-	-	0.00%	0.00%
TOTAL FOOD SERVICE REVENUE	4,026,224	4,424,600	51,717	51,717	4,140,992	1.17%	1.80%
EXPENDITURES							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	0.00%
35 - FOOD SERVICE	3,590,795	3,929,959	149,515	149,515	3,780,444	3.80%	3.91%
51 - PLANT MAINTENANCE	37,990	50,000	-	-	50,000	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	-	250,000	-	-	250,000	0.00%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,461,850	149,515	149,515	4,312,335	3.35%	3.61%
EXCESS/(DEFICIENCY)	165,895	(37,250)	(97,797)	(97,797)	(171,344)		
BEGINNING FUND BALANCE - SEPT 1	2,157,578	2,323,473		2,323,473			
ENDING FUND BALANCE - AUG 31	2,323,473	2,286,223		2,225,676		Target:	8.3%

**DEBT SERVICE
BUDGET REPORT
SEPTEMBER 2023**

	22-23 UNAUDITED	AMENDED BUDGET	SEPTEMBER ACTIVITY	Y-T-D ACTIVITY	BALANCE TO BE REALIZED	23-24 PERCENT REALIZED	22-23 PERCENT REALIZED
REVENUE							
LOCAL REVENUE-TAXES - I&S	12,364,337	12,375,000	51,192	51,192	12,323,808	0.41%	0.35%
LOCAL REVENUE-OTHER	379,096	315,000	22,653	22,653	292,347	7.19%	0.07%
STATE REVENUE	226,903	353,680	0	0	353,680	0.00%	0.00%
TOTAL DEBT SERVICE REVENUE	12,970,336	13,043,680	73,845	73,845	12,969,835	0.57%	0.42%
EXPENDITURES							
71 - DEBT SERVICE	11,009,997	12,921,763	1,132,650	1,132,650	11,789,113	8.77%	9.77%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	12,921,763	1,132,650	1,132,650	11,789,113	8.77%	9.77%
EXCESS/(DEFICIENCY)	1,960,339	121,917	(1,058,805)	(1,058,805)	1,180,722		
OTHER FINANCING							
SALE OF BONDS (7911)	-	1,500,000	-	-	1,500,000		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	(1,006,539)	-	-	-	-		
TOTAL OTHER SOURCES (USES)	(1,006,539)	1,500,000	-	-	1,500,000		
NET CHANGE IN FUND BALANCE	953,800	1,621,917	(1,058,805)	(1,058,805)	2,680,722		
BEGINNING FUND BALANCE - SEPT 1	4,195,489	5,149,289		5,149,289			
ENDING FUND BALANCE - AUG 31	5,149,289	6,771,206		4,090,483		Target:	8.3%
UPCOMING BOND PAYMENTS 23-24							
	PRINCIPAL	INTEREST	TOTAL				
2/1/2024	-	3,483,194	3,483,194				
4/1/2024	815,000	122,725	937,725				
8/1/2024	2,340,000	3,483,194	5,823,194				
	3,155,000	7,089,113	10,244,113				

**CONSTRUCTION/BOND 2021
BUDGET REPORT
SEPTEMBER 2023**

	22-23	AMENDED	SEPTEMBER	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	UNAUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
						REALIZED	REALIZED
LOCAL REVENUE	7,942,835	-	739,607	739,607	(739,607)	0.00%	0.00%
TOTAL DEBT SERVICE REVENUE	7,942,835	-	739,607	739,607	(739,607)	0.00%	0.00%
EXPENDITURES							
52 - SECURITY	41,583	17,821	-	-	17,821	0.00%	0.00%
53 - DATA PROCESSING	-	53,832	-	-	53,832	0.00%	0.00%
71 - DEBT SERVICE	-	-	-	-	-	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	26,683,033	102,565,594	876	876	102,564,718	0.00%	0.00%
TOTAL DEBT SERVICE EXPENDITURES	26,683,033	102,565,594	876	876	102,564,718	0.00%	0.00%
EXCESS/(DEFICIENCY)	(18,740,198)	(102,565,594)	738,731	738,731	(103,304,325)		
OTHER FINANCING							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
TOTAL OTHER SOURCES (USES)	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	(18,740,198)	(102,565,594)	738,731	738,731	(103,304,325)		
BEGINNING FUND BALANCE - SEPT 1	176,020,605	157,280,407		157,280,407			
ENDING FUND BALANCE - AUG 31	157,280,407	54,714,813		158,019,138			

**BUDGET AMENDMENT LISTING
SEPTEMBER 2023**

	General Fund	Child Nutrition	I & S Fund
Adopted Revenue Budget:	\$ 61,644,000	\$ 4,424,600	\$ 13,043,680
Amendments:			
Proposed Amended Revenue	\$ 61,644,000	\$ 4,424,600	\$ 13,043,680
Adopted Expenditure Budget:	\$ 61,644,000	\$ 4,461,850	\$ 12,921,763
Amendments:			
Proposed Amended Budget	\$ 61,644,000	\$ 4,461,850	\$ 12,921,763
Proposed Amended Net Budgeted Revenue/Expenditures	\$ -	\$ (37,250)	\$ 121,917
Other Resources/Uses	\$ -	\$ -	\$ -
Proposed Amended-Net Budgeted Revenue/Expenditures net of transfers in and out	\$ -	\$ (37,250)	\$ 121,917