

# February 2024 - Financial Statements



## *Key Messages:*

- As of February, we are half-way through the fiscal year. Revenues and Expenditures are at 47.24% and 48.59% of the operating budget, respectively.
- In February, spring tax collections begin and will continue to increase through April.
- General Fund received additional revenue for transportation operations and safety net, totaling \$1.95 M in February.
- The Transportation Vehicle Fund paid for and received one 48-passenger Thomas Built bus in February.



**Combining Balance Sheet- All Funds**  
**As of February 29, 2024**

	<b>General Fund</b>	<b>Transportation Vehicle Fund</b>	<b>Capital Projects Fund</b>	<b>Debt Service Fund</b>	<b>ASB Fund</b>	<b>Private Purpose Trust Fund</b>
<b>Assets</b>						
Imprest Cash	137,071				20,600	
Cash on Hand	122,979		4,460		14,582	
Cash with County Treasurer	2,891,422	136,878	461,897	447,657	79,752	2,530
Minus Outstanding Warrants	(1,940,363)	(117,785)	(159,964)		(81,555)	
Taxes Receivable	65,046,073		96	29,922,753		
Due from Other Funds					380	
Due from Other Government	547,364					
Accounts Receivable	58,951					
Leases Receivable			491,321			
Inventory-Supplies & Materials	421,119					
Inventory-Lunchrooms	188,665					
Inventory-USDA Commodities	458,305					
Prepaid Expenses	39,480					
Investments	30,010,758	6,377,365	36,103,622	5,652,578	2,259,168	782,562
Deferred Outflows of Resources	3,920,761					
<b>Total Assets</b>	<b>101,902,585</b>	<b>6,396,458</b>	<b>36,901,432</b>	<b>36,022,988</b>	<b>2,292,927</b>	<b>785,092</b>
<b>Liabilities</b>						
Accounts Payable	2,715		954			
Contracts Payable Long Term	722,776					
Payroll Deductions & Taxes	541,388					
Retainage Payable	127,465		163,717			
Leases Payable Long Term	3,186,818					
Due to Other Government Units	307,607				417	
Deferred Revenue - Leases			462,892			
Deferred Revenue- Taxes	65,046,073		96	29,922,753		
<b>Total Liabilities</b>	<b>69,934,842</b>		<b>627,659</b>	<b>29,922,753</b>	<b>417</b>	
<b>Fund Balance</b>	<b>31,967,744</b>	<b>6,396,457</b>	<b>36,273,772</b>	<b>6,100,234</b>	<b>2,292,509</b>	<b>785,092</b>
<b>Total Liabilities and Fund Balances</b>	<b>101,902,586</b>	<b>6,396,457</b>	<b>36,901,431</b>	<b>36,022,987</b>	<b>2,292,926</b>	<b>785,092</b>



**General Fund  
Budget Status  
For the Period Ending February 29, 2024**

	<b>Adopted Budget</b>	<b>Operating Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Encumbrances</b>	<b>Remaining Balance</b>	<b>% of Operating Budget</b>	<b>Prior Year % of Operating Budget</b>
<b>Revenues</b>								
Local Taxes	64,285,591	64,285,591	967,515	29,536,177		34,749,413	45.95%	44.13%
Local Support Non-Tax	6,247,083	6,247,083	596,456	3,787,255		2,459,827	60.62%	66.89%
State, General Purpose	240,924,673	234,096,431	21,209,155	114,114,133		119,982,297	48.75%	48.09%
State, Special Purpose	65,098,331	66,318,012	7,236,533	31,058,182		35,259,829	46.83%	47.34%
Federal, General Purpose	67,000	108,500		91,720		16,780	84.53%	230.19%
Federal Special Purpose	27,647,236	33,214,297	1,740,513	11,982,259		21,232,037	36.08%	34.29%
Revenues From Other Districts	1,500,000	1,500,000	541,081	1,087,226		412,773	72.48%	64.46%
Revenues From Other Entities	140,000	140,000	6,282	113,326		26,673	80.95%	20.20%
<b>Total Revenues</b>	<b>405,909,914</b>	<b>405,909,914</b>	<b>32,297,539</b>	<b>191,770,281</b>		<b>214,139,632</b>	<b>47.24%</b>	<b>46.72%</b>
<b>Expenditures by Program</b>								
Regular Instruction	223,525,784	226,771,916	18,644,834	107,385,880	4,876,341	114,509,694	47.35%	50.63%
Federal Special Purpose	4,482,852	4,849,691	419,607	2,285,009	108,125	2,456,556	47.12%	48.67%
Special Education Instruction	60,439,812	60,237,687	4,870,636	28,392,115	1,654,177	30,191,394	47.13%	47.35%
Vocational Education	17,359,687	17,588,751	1,445,718	7,992,066	324,770	9,271,914	45.44%	42.86%
Compensatory Education	17,132,975	17,842,186	1,319,829	8,177,929	13,175	9,651,081	45.83%	44.95%
Other Instructional Programs	3,494,819	(1,417,377)	31,558	182,004	6,000	(1,605,381)	-12.84%	-3.79%
Community Services	992,306	1,133,202	93,543	464,223	63,652	605,326	40.97%	27.24%
Support Services	78,162,269	78,584,448	6,882,080	42,213,191	5,695,640	30,675,616	53.72%	50.34%
<b>Total Expenditures</b>	<b>405,590,504</b>	<b>405,590,504</b>	<b>33,707,809</b>	<b>197,092,421</b>	<b>12,741,880</b>	<b>195,756,202</b>	<b>48.59%</b>	<b>50.79%</b>
<b>Other Financing Sources (Uses)</b>								
Sale of Equipment	75,000	75,000				75,000	0.00%	0.00%
Other Financing Uses								
Other Fin Uses Transfer Out								
<b>Total Other Financing Sources (Uses)</b>	<b>75,000</b>	<b>75,000</b>				<b>75,000</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Changes in Fund Balance</b>	<b>394,410</b>	<b>394,410</b>	<b>(1,410,269)</b>	<b>(5,322,140)</b>				
<b>Beginning Fund Balance</b>	<b>38,198,118</b>	<b>38,198,118</b>		<b>37,289,885</b>				
<b>Ending Fund Balance</b>	<b>38,592,528</b>	<b>38,592,528</b>		<b>31,967,744</b>				



**General Fund  
Revenues and Other Financing Sources  
For the Period Ending February 29, 2024**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
<b>Local Taxes</b>							
41100 Local Property Tax	64,285,591	64,285,591	966,562	29,535,224	34,750,366	45.94%	44.13%
41500 Timber Excise Tax			952	952	(952)		
<b>Total Local Taxes</b>	<b>64,285,591</b>	<b>64,285,591</b>	<b>967,515</b>	<b>29,536,177</b>	<b>34,749,413</b>	<b>45.95%</b>	<b>44.13%</b>
<b>Local Support Non-Tax</b>							
42100 Tuition & Fees	210,500	210,500	34,254	145,422	65,077	69.08%	31.56%
42200 Sale of Goods & Services	847,883	847,883	52,815	560,718	287,164	66.13%	62.45%
42231 CTE Sale of Goods/Svc	500	500		76	424	15.20%	4.80%
42289 Community Services	110,000	110,000		104,224	5,775	94.75%	96.17%
42298 FNS Ticket Sales	2,500,000	2,500,000	246,340	1,499,645	1,000,354	59.99%	51.73%
42300 Investment Earnings	1,265,000	1,265,000	131,086	880,311	384,688	69.59%	610.40%
42500 Gifts & Donations	125,000	125,000	7,104	73,549	51,450	58.84%	29.68%
42501 Rebates	360,000	360,000	24,523	184,153	175,846	51.15%	33.81%
42600 Fines & Damages	93,200	93,200	8,962	69,936	23,263	75.04%	107.59%
42700 Rentals	285,000	285,000	71,998	150,186	134,813	52.70%	33.23%
42800 Insurance Recoveries	200,000	200,000	19,370	119,032	80,967	59.52%	295.58%
42910 E-Rate	250,000	250,000			250,000	0.00%	39.85%
<b>Total Local Support Non-Tax</b>	<b>6,247,083</b>	<b>6,247,083</b>	<b>596,456</b>	<b>3,787,255</b>	<b>2,459,827</b>	<b>60.62%</b>	<b>66.89%</b>
<b>State, General Purpose</b>							
43100 State Apportionment	233,333,378	225,553,377	20,502,241	110,333,259	115,220,117	48.92%	47.98%
43121 State Apportionment SPED	7,591,295	7,685,271	706,914	3,780,873	3,904,397	49.20%	48.37%
43300 Local Effort Assistance		857,783			857,783	0.00%	100.00%
<b>Total State, General Purpose</b>	<b>240,924,673</b>	<b>234,096,431</b>	<b>21,209,155</b>	<b>114,114,133</b>	<b>119,982,297</b>	<b>48.75%</b>	<b>48.09%</b>
<b>State, Special Purpose</b>							
44100 State Special Purpose		394,405		394,405		100.00%	
44121 Special Education	39,011,210	39,160,985	3,209,617	16,950,663	22,210,321	43.28%	44.58%
44155 Learning Assistance	8,045,455	8,108,843	723,977	3,901,433	4,207,409	48.11%	48.62%
44158 Special & Pilot Programs	1,517,487	1,859,934	50,273	278,690	1,581,243	14.98%	14.83%
44165 Transitional Bilingual	2,908,161	3,177,827	303,030	1,599,641	1,578,185	50.34%	52.11%
44174 Highly Capable	764,201	764,201	67,361	362,621	401,579	47.45%	47.98%
44198 School Food Services	51,817	51,817	56,562	115,341	(63,524)	222.59%	330.92%
44199 Transportation Operations	12,800,000	12,800,000	2,825,712	7,455,085	5,344,914	58.24%	53.57%
44300 Other State Agencies				299	(299)		
<b>Total State, Special Purpose</b>	<b>65,098,331</b>	<b>66,318,012</b>	<b>7,236,533</b>	<b>31,058,182</b>	<b>35,259,829</b>	<b>46.83%</b>	<b>47.34%</b>
<b>Federal, General Purpose</b>							



**General Fund  
Revenues and Other Financing Sources  
For the Period Ending February 29, 2024**

	<b>Adopted Budget</b>	<b>Operating Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Remaining Balance</b>	<b>% of Operating Budget</b>	<b>Prior Year % of Operating Budget</b>
45300 Impact Aid - Maint & Ops	25,000	66,500		66,500		100.00%	
45329 Impact Aid - Special Ed	25,000	25,000		25,220	(220)	100.88%	
45500 Federal Forests	17,000	17,000			17,000	0.00%	230.19%
<b>Total Federal, General Purpose</b>	<b>67,000</b>	<b>108,500</b>		<b>91,720</b>	<b>16,780</b>	<b>84.53%</b>	<b>230.19%</b>
<b>Federal Special Purpose</b>							
46109 Transition to Kindergarten	2,310,996	2,572,163	123,752	921,122	1,651,040	35.81%	
46113 Special Purpose ESSER III	4,400,882	3,835,188	257,924	1,512,843	2,322,344	39.45%	36.80%
46114 Special Purpose ESSER III SLL	428,046	310,395	40,240	200,502	109,892	64.60%	50.93%
46124 Special Education Supplemental	4,658,745	5,100,754	353,574	1,727,153	3,373,600	33.86%	33.16%
46138 Secondary Vocational Education	121,470	195,603	11,229	171,842	23,760	87.85%	100.44%
46151 ESEA Disadvantaged	3,526,000	3,719,088	249,006	1,180,799	2,538,288	31.75%	42.00%
46152 ESEA Other Title Grants	750,093	928,524	61,942	363,678	564,845	39.17%	29.33%
46164 Limited English Proficiency	242,292	324,742			324,742	0.00%	33.36%
46198 School Food Services	4,300,000	4,300,000	492,219	3,642,966	657,033	84.72%	82.11%
46267 Indian Education JOM	5,000	5,000		7,774	(2,774)	155.48%	71.78%
46268 Indian Education ED	110,000	131,389	10,465	52,384	79,004	39.87%	88.01%
46278 Youth Training Programs	90,000	90,000	8,147	29,229	60,770	32.48%	38.85%
46300 Federal Grants Other Entities	5,803,712	10,801,451			10,801,451	0.00%	0.00%
46319 Emergency Connectivity Fund				1,470,920	(1,470,920)		
46321 Special Ed - Medicaid Reimb	300,000	300,000	52,067	157,161	142,838	52.39%	140.07%
46998 USDA Commodities	600,000	600,000	79,942	543,880	56,119	90.65%	71.91%
<b>Total Federal Special Purpose</b>	<b>27,647,236</b>	<b>33,214,297</b>	<b>1,740,513</b>	<b>11,982,259</b>	<b>21,232,037</b>	<b>36.08%</b>	<b>34.29%</b>
<b>Revenues From Other Districts</b>							
47121 Special Education Other Dist	1,500,000	1,500,000	541,081	1,087,226	412,773	72.48%	63.97%
<b>Total Revenues From Other Districts</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>541,081</b>	<b>1,087,226</b>	<b>412,773</b>	<b>72.48%</b>	<b>64.46%</b>
<b>Revenues From Other Entities</b>							
48100 Governmental Entities				79,160	(79,160)		
48198 School Food Services	40,000	40,000	6,282	31,166	8,833	77.92%	40.60%
48200 Private Foundations	100,000	100,000		3,000	97,000	3.00%	10.00%
<b>Total Revenues From Other Entities</b>	<b>140,000</b>	<b>140,000</b>	<b>6,282</b>	<b>113,326</b>	<b>26,673</b>	<b>80.95%</b>	<b>20.20%</b>
<b>Total Revenues</b>	<b>405,909,914</b>	<b>405,909,914</b>	<b>32,297,539</b>	<b>191,770,281</b>	<b>214,139,632</b>	<b>47.24%</b>	<b>46.72%</b>
<b>Other Financing Sources</b>							
49300 Sale of Equipment	75,000	75,000			75,000	0.00%	0.00%
<b>Total Other Financing Sources</b>	<b>75,000</b>	<b>75,000</b>			<b>75,000</b>	<b>0.00%</b>	<b>0.00%</b>



**Total General Fund  
Revenues and Other Financing Sources  
For the Period Ending February 29, 2024**

	<b>Adopted Budget</b>	<b>Operating Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Remaining Balance</b>	<b>% of Operating Budget</b>	<b>Prior Year % of Operating Budget</b>
<b>Total Revenues and Other Financing Sources</b>	<b>405,984,914</b>	<b>405,984,914</b>	<b>32,297,539</b>	<b>191,770,281</b>	<b>214,214,632</b>	<b>47.24%</b>	<b>46.71%</b>

**General Fund**  
**Expenditures by State Program**  
**For the Period Ending February 29, 2024**

	<b>Adopted Budget</b>	<b>Operating Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Encumbrances</b>	<b>Remaining Balance</b>	<b>% of Operating Budget</b>	<b>Prior Year % of Operating Budget</b>
<b>Regular Instruction</b>								
01 Basic Education	216,281,004	219,527,136	18,061,353	103,629,227	4,870,659	111,027,249	47.21%	50.75%
02 Alternative Learning Experience	3,976,259	3,976,259	305,865	2,225,048	3,754	1,747,456	55.96%	44.78%
03 Dropout Reengagement	918,308	918,308	77,305	449,733	1,928	466,646	48.97%	46.15%
09 Transition to Kindergarten	2,350,213	2,350,213	200,309	1,081,872		1,268,340	46.03%	
<b>Total Regular Instruction</b>	<b>223,525,784</b>	<b>226,771,916</b>	<b>18,644,834</b>	<b>107,385,880</b>	<b>4,876,341</b>	<b>114,509,694</b>	<b>47.35%</b>	<b>50.63%</b>
<b>Federal Special Purpose</b>								
13 ESSER III	4,085,483	4,452,322	374,625	2,015,598	108,125	2,328,598	45.27%	48.25%
14 ESSER III SLL	397,369	397,369	44,982	269,410		127,958	67.80%	61.22%
<b>Total Federal Special Purpose</b>	<b>4,482,852</b>	<b>4,849,691</b>	<b>419,607</b>	<b>2,285,009</b>	<b>108,125</b>	<b>2,456,556</b>	<b>47.12%</b>	<b>48.67%</b>
<b>Special Education Instruction</b>								
21 Special Education	55,349,497	55,349,497	4,369,334	25,555,560	1,654,177	28,139,759	46.17%	46.93%
24 Federal Special Education	5,065,315	4,838,190	476,082	2,811,334		2,026,855	58.11%	59.05%
29 Special Ed Other Federal	25,000	50,000	25,220	25,220		24,780	50.44%	
<b>Total Special Education Instruction</b>	<b>60,439,812</b>	<b>60,237,687</b>	<b>4,870,636</b>	<b>28,392,115</b>	<b>1,654,177</b>	<b>30,191,394</b>	<b>47.13%</b>	<b>47.35%</b>
<b>Vocational Education</b>								
31 Career & Technical Education	13,045,371	13,150,000	1,097,605	5,800,634	278,072	7,071,293	44.11%	42.70%
34 CTE Middle School Grant	4,197,101	4,250,000	346,676	2,024,172	39,983	2,185,844	47.63%	41.58%
38 CTE Carl Perkins Grant	117,215	188,751	1,436	167,259	6,715	14,776	88.61%	101.45%
<b>Total Vocational Education</b>	<b>17,359,687</b>	<b>17,588,751</b>	<b>1,445,718</b>	<b>7,992,066</b>	<b>324,770</b>	<b>9,271,914</b>	<b>45.44%</b>	<b>42.86%</b>
<b>Compensatory Education</b>								
51 Title I, Federal Disadvantaged	3,402,489	3,479,505	270,474	1,621,266	2,504	1,855,734	46.59%	49.08%
52 Federal School Improvement	723,818	752,500	74,440	478,137		274,362	63.54%	42.31%
55 Learning Assistance Program	7,775,389	7,841,072	627,374	3,793,432		4,047,639	48.38%	48.18%
58 State Special Pilot	1,492,906	1,686,183	50,953	404,626	9,046	1,272,510	24.00%	19.68%
64 Fed Limited English Proficiency	233,805	227,550	20,653	118,660		108,889	52.15%	40.04%
65 Transitional Bilingual -State	3,358,161	3,627,827	263,659	1,617,150	1,625	2,009,051	44.58%	47.58%
67 Indian Ed Johnson OMalley	5,000	15,684	1,351	4,435		11,248	28.28%	28.70%
68 Indian Ed Title IV	141,407	131,389	10,923	65,022		66,366	49.49%	45.33%
69 Compensatory Other		80,476		75,198		5,277	93.44%	

**General Fund**  
**Expenditures by State Program**  
**For the Period Ending February 29, 2024**

	<b>Adopted Budget</b>	<b>Operating Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Encumbrances</b>	<b>Remaining Balance</b>	<b>% of Operating Budget</b>	<b>Prior Year % of Operating Budget</b>
<b>Total Compensatory Education</b>	<b>17,132,975</b>	<b>17,842,186</b>	<b>1,319,829</b>	<b>8,177,929</b>	<b>13,175</b>	<b>9,651,081</b>	<b>45.83%</b>	<b>44.95%</b>
<b>Other Instructional Programs</b>								
74 State Highly Capable	709,433	687,596	13,058	78,507		609,088	11.42%	36.58%
78 Federal Youth Training Program	117,003	117,003				117,003	0.00%	37.19%
79 Other Instructional Programs	2,668,383	(2,221,976)	18,500	103,496	6,000	(2,331,472)	-4.66%	-0.87%
<b>Total Other Instructional Programs</b>	<b>3,494,819</b>	<b>(1,417,377)</b>	<b>31,558</b>	<b>182,004</b>	<b>6,000</b>	<b>(1,605,381)</b>	<b>-12.84%</b>	<b>-3.79%</b>
<b>Community Services</b>								
89 Community Service	992,306	1,133,202	93,543	464,223	63,652	605,326	40.97%	27.24%
<b>Total Community Services</b>	<b>992,306</b>	<b>1,133,202</b>	<b>93,543</b>	<b>464,223</b>	<b>63,652</b>	<b>605,326</b>	<b>40.97%</b>	<b>27.24%</b>
<b>Support Services</b>								
97 District Wide Support	54,343,887	54,881,093	4,580,338	29,225,156	2,483,623	23,172,313	53.25%	49.87%
98 School Food Services	9,540,602	9,425,575	824,413	4,864,765	1,346,478	3,214,331	51.61%	49.63%
99 Pupil Transportation	14,277,780	14,277,780	1,477,328	8,123,269	1,865,539	4,288,971	56.89%	52.63%
<b>Total Support Services</b>	<b>78,162,269</b>	<b>78,584,448</b>	<b>6,882,080</b>	<b>42,213,191</b>	<b>5,695,640</b>	<b>30,675,616</b>	<b>53.72%</b>	<b>50.34%</b>
<b>Total Expenditures</b>	<b>405,590,504</b>	<b>405,590,504</b>	<b>33,707,809</b>	<b>197,092,421</b>	<b>12,741,880</b>	<b>195,756,202</b>	<b>48.59%</b>	<b>50.79%</b>
<b>Other Financing Sources (Uses)</b>								
<b>Total Expenditures and Other Financing Uses</b>	<b>405,590,504</b>	<b>405,590,504</b>	<b>33,707,809</b>	<b>197,092,421</b>	<b>12,741,880</b>	<b>195,756,202</b>	<b>48.59%</b>	<b>50.79%</b>





**Transportation Vehicle Fund  
Budget Status  
For the Period Ending February 29, 2024**

	<b>Adopted Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Encumbrances</b>	<b>Remaining Balance</b>	<b>% of Adopted Budget</b>	<b>Prior Year % of Adopted Budget</b>
<b>Revenues</b>							
Local Taxes							
Local Support Non-Tax	262,442	27,773	177,616		84,826	67.68%	390.42%
State, Special Purpose							
State Transp Reimbursement	2,413,017				2,413,017	0.00%	0.00%
Federal Special Purpose							
<b>Total Revenues</b>	<b>2,675,459</b>	<b>27,773</b>	<b>177,616</b>		<b>2,497,843</b>	<b>6.64%</b>	<b>5.66%</b>
<b>Expenditures</b>							
Buses	9,458,581	117,785	353,356		9,105,225	3.74%	0.00%
Equipment Capitalized							
<b>Total Expenditures</b>	<b>9,458,581</b>	<b>117,785</b>	<b>353,356</b>		<b>9,105,225</b>	<b>3.74%</b>	<b>0.00%</b>
<b>Other Financing Sources (Uses)</b>							
Sale of Equipment							
<b>Total Other Financing Sources (Uses)</b>							
<b>Change in Fund Balance</b>	<b>(6,783,122)</b>	<b>(90,011)</b>	<b>(175,739)</b>				
<b>Beginning Fund Balance</b>	<b>6,783,122</b>		<b>6,572,196</b>				
<b>Ending Fund Balance</b>			<b>6,396,457</b>				



**Capital Projects  
Budget Status  
For the Period Ending February 29, 2024**

	<b>Adopted Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Encumbrances</b>	<b>Remaining Balance (Exc Enc)</b>	<b>% of Adopted Budget</b>	<b>Prior Year % of Adopted Budget</b>
<b>Revenues</b>							
Local Taxes		4	118		(118)		
Local Support Non-Tax	1,870,112	482,230	2,118,010		(247,898)	113.26%	94.26%
State, General Purpose		447	895		(895)		
State, Special Purpose	7,000,000		3,733,558		3,266,442	53.34%	0.00%
Federal Special Purpose			346,298		(346,298)		0.00%
Revenues From Other Entities							
<b>Total Revenues</b>	<b>8,870,112</b>	<b>482,681</b>	<b>6,198,879</b>		<b>2,671,233</b>	<b>69.89%</b>	<b>14.31%</b>
<b>Expenditures</b>							
Sites	1,350,200	767	5,779	221,326	1,344,421	0.43%	17.64%
Buildings	11,039,291	560,814	5,141,347	3,987,709	5,897,944	46.57%	51.61%
Equipment	3,622,042	37,308	416,214	460,941	3,205,828	11.49%	8.22%
Energy	674,062				674,062	0.00%	
Sale & Lease							
Bond/Levy Issue							
<b>Total Expenditures</b>	<b>16,685,595</b>	<b>598,889</b>	<b>5,563,340</b>	<b>4,669,976</b>	<b>11,122,255</b>	<b>33.34%</b>	<b>35.52%</b>
<b>Other Financing Sources (Uses)</b>							
Sale of Real Property	1,500,000		1,484,101		15,899	98.94%	
<b>Total Other Financing Sources (Uses)</b>	<b>1,500,000</b>		<b>1,484,101</b>		<b>15,899</b>	<b>98.94%</b>	
<b>Change in Fund Balance</b>	<b>(6,315,483)</b>	<b>(116,206)</b>	<b>2,119,638</b>				
<b>Beginning Fund Balance</b>	<b>30,251,853</b>		<b>34,154,134</b>				
<b>Ending Fund Balance</b>	<b>23,936,370</b>		<b>36,273,772</b>				



**Debt Service**  
**Budget Status**  
**For the Period Ending February 29, 2024**

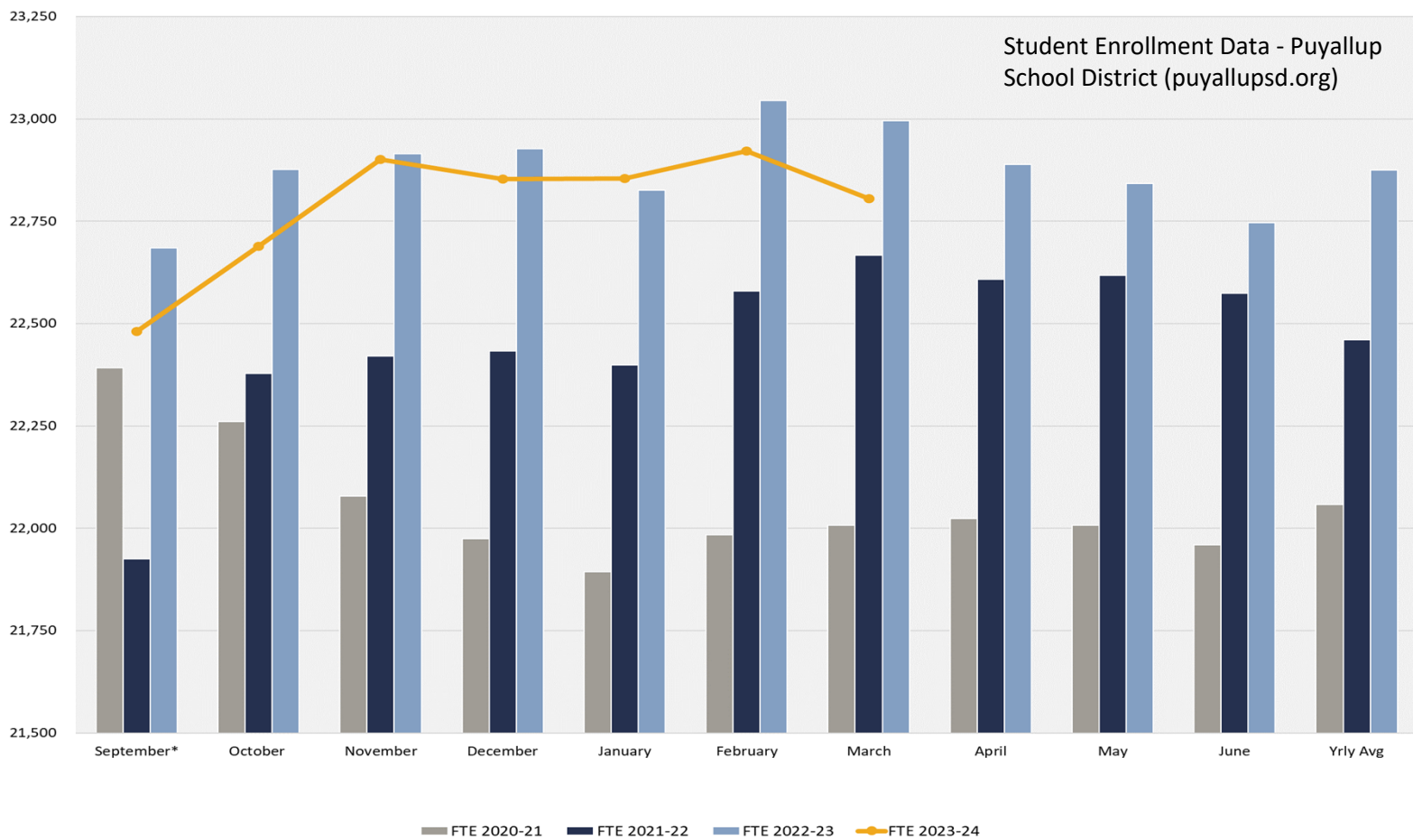
	<b>Adopted Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Remaining Balance</b>	<b>% of Adopted Budget</b>	<b>Prior Year % of Adopted Budget</b>
<b>Revenues</b>						
Local Taxes	30,236,900	449,650	14,325,436	15,911,464	47.38%	53.19%
Local Support Non-Tax	513,397	23,998	242,471	270,926	47.23%	1,590.31%
<b>Total Revenues</b>	<b>30,750,297</b>	<b>473,648</b>	<b>14,567,907</b>	<b>16,182,390</b>	<b>47.37%</b>	<b>53.85%</b>
<b>Expenditures</b>						
Bond Issuance Costs	250,000		1,439	248,561	0.58%	80.98%
Principal Payments	19,700,000		9,965,000	9,735,000	50.58%	74.35%
Interest Long Term Debt	12,589,725		6,398,975	6,190,750	50.83%	47.24%
<b>Total Expenditures</b>	<b>32,539,725</b>		<b>16,365,414</b>	<b>16,174,311</b>	<b>50.29%</b>	<b>66.31%</b>
<b>Other Financing Sources (Uses)</b>						
Sale of Refunded Bonds						
Other Financing Uses						
<b>Total Other Financing Sources (Uses)</b>						
<b>Change in Fund Balance</b>	<b>(1,789,428)</b>	<b>473,647</b>	<b>(1,797,507)</b>			
<b>Beginning Fund Balance</b>	<b>8,022,308</b>		<b>7,897,742</b>			
<b>Ending Fund Balance</b>	<b>6,232,880</b>		<b>6,100,234</b>			



**Associated Student Body Fund**  
**Budget Status**  
**For the Period Ending February 29, 2024**

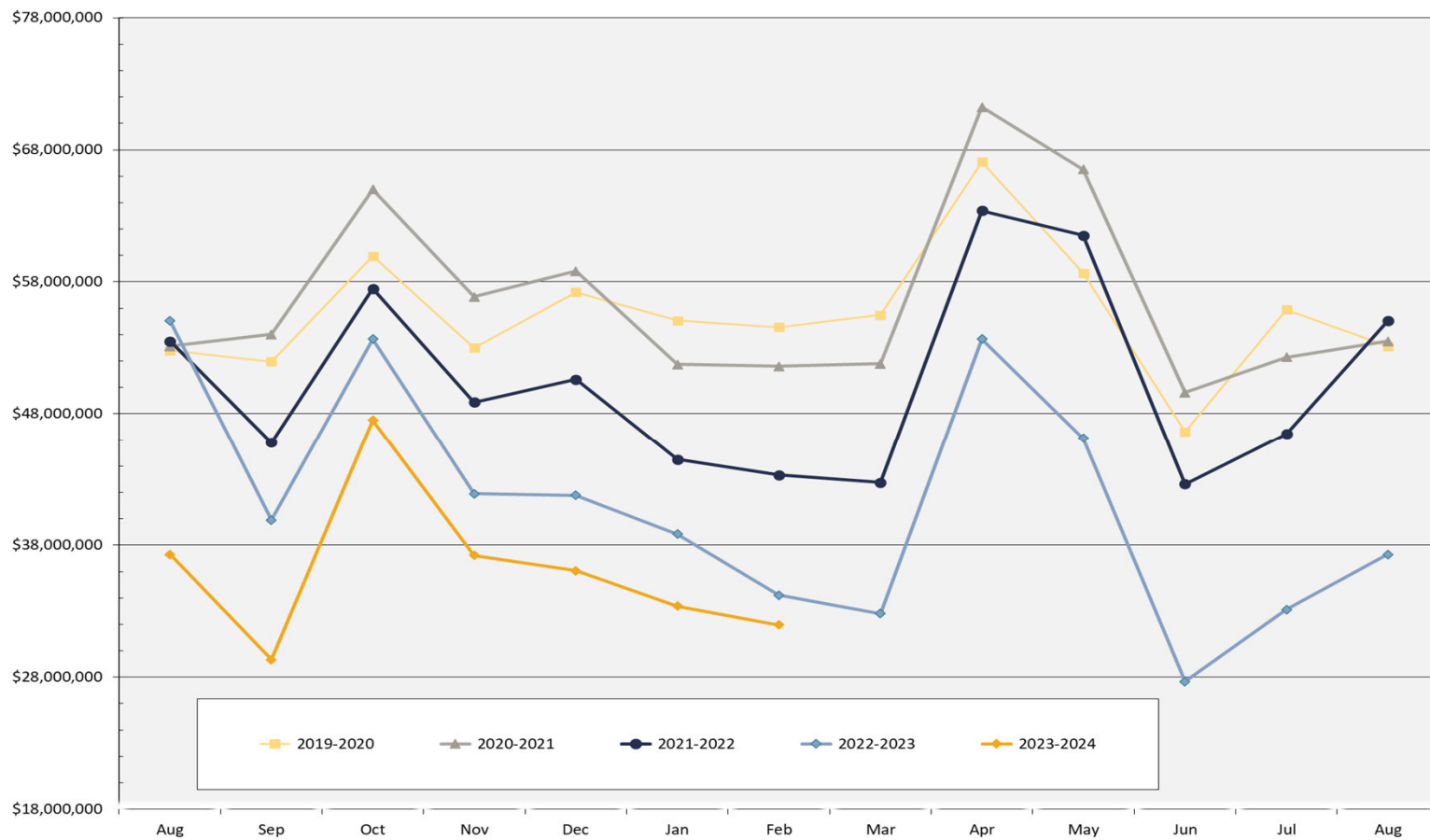
	<b>Adopted Budget</b>	<b>Month to Date</b>	<b>Fiscal Year to Date</b>	<b>Encumbrances</b>	<b>Remaining Balance</b>	<b>% of Adopted Budget</b>	<b>Prior Year % of Adopted Budget</b>
<b>Revenues</b>							
General Student Body	1,953,849	59,062	567,962		1,385,886	29.07%	28.30%
Athletics	1,831,685	41,471	502,794		1,328,890	27.45%	30.50%
Classes	245,000	80	7,201		237,799	2.94%	4.17%
Clubs	2,762,414	58,194	613,530		2,148,883	22.21%	15.70%
Private Money	359,400	867	15,179		344,220	4.22%	3.18%
<b>Total Revenues</b>	<b>7,152,348</b>	<b>159,675</b>	<b>1,706,668</b>		<b>5,445,679</b>	<b>23.86%</b>	<b>21.72%</b>
<b>Expenditures</b>							
General Student Body	1,934,082	26,032	207,181		1,726,900	10.71%	11.53%
Athletics	1,927,282	105,205	639,336		1,287,945	33.17%	29.61%
Classes	244,710	3,373	14,299		230,410	5.84%	6.59%
Clubs	2,675,890	187,976	512,081		2,163,808	19.14%	15.16%
Private Money	360,671	5,684	14,812		345,858	4.11%	2.16%
<b>Total Expenditures</b>	<b>7,142,635</b>	<b>328,273</b>	<b>1,387,711</b>		<b>5,754,923</b>	<b>19.43%</b>	<b>19.39%</b>
<b>Transfers In</b>							
General Student Body		21,654	243,461				
Athletics			234,598				
Classes		150	64,150				
Clubs		1,845	30,490				
Private Money							
<b>Total Transfers In</b>		<b>23,649</b>	<b>572,700</b>				
<b>Transfers Out</b>							
General Student Body		(22,492)	(312,591)				
Athletics			(255,755)				
Classes							
Clubs		(1,156)	(4,354)				
Private Money							
<b>Total Transfers Out</b>		<b>(23,649)</b>	<b>(572,700)</b>				
<b>Change in Fund Balance</b>	<b>9,713</b>	<b>(168,597)</b>	<b>318,956</b>				
<b>Beginning Fund Balance</b>	<b>1,790,713</b>		<b>1,973,552</b>				
<b>Ending Fund Balance</b>	<b>1,800,426</b>		<b>2,292,509</b>				

	Month to Date	Fiscal Year to Date
<b>Revenues</b>		
Scholarship Revenue	22,714	24,314
Interest Allocation	3,210	19,918
<b>Total Revenues</b>	<b>25,924</b>	<b>44,232</b>
<b>Expenditures</b>		
Scholarship Awards	2,000	1,600
Scholarship Award Returns		(3,600)
<b>Total Expenditures</b>	<b>2,000</b>	<b>(2,000)</b>
<b>Net Increase (Decrease) of Revenues Over Expenditures</b>	<b>23,924</b>	<b>46,232</b>
<b>Beginning Fund Balance</b>		<b>738,859</b>
<b>Ending Fund Balance</b>		<b>785,092</b>



## Student Enrollment – FTE 2020 - 2024





## Fund Balance Trend 2019 - 2024

