

HUDSON CITY SCHOOL DISTRICT



MONTHLY FINANCIAL STATEMENTS

For the month ended

April 2024

REPORT INDEX

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2. Monthly Operating Report
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Cash Summary Report

Description: The purpose of this report is to provide a very concise but effective snap shot of all district funding sources and their cash balance at the end of the month.

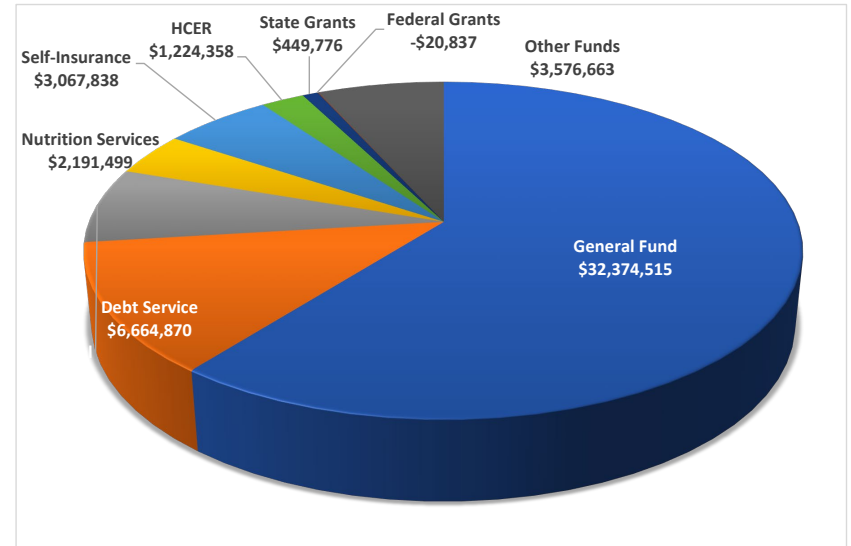
Hudson City School District FINANCIAL CASH SUMMARY REPORT

APRIL 2024

Fund	Beginning Cash Balance	FYTD Receipts	FYTD Expenditures	Ending Cash Balance
001 GENERAL FUND	29,424,571.08	\$64,595,313.63	\$61,645,369.97	\$32,374,514.74
002 DEBT SERVICE	4,192,945.41	\$6,548,936.31	\$4,077,011.78	\$6,664,869.94
003 PERMANENT IMPROVEMENT	2,509,475.17	\$1,517,382.84	\$2,128,436.08	\$1,898,421.93
004 BUILDING	6,947,938.53	\$2,485,113.84	\$7,470,013.14	\$1,963,039.23
006 NUTRITION SERVICES	1,942,153.08	\$1,967,253.91	\$1,717,908.40	\$2,191,498.59
007 SPECIAL TRUST	153,760.51	\$286,499.48	\$278,556.50	\$161,703.49
011 ROTARY-SPECIAL SERVICES	385,467.20	\$458,142.69	\$355,458.26	\$488,151.63
013 HUDSON COMMUNITY EDUC & RECREATION	1,452,660.86	\$1,454,395.25	\$1,682,697.94	\$1,224,358.17
018 PUBLIC SCHOOL SUPPORT	323,820.35	\$234,053.23	\$251,819.96	\$306,053.62
019 LOCAL GRANTS	237,845.49	\$130,738.00	\$106,316.41	\$262,267.08
022 SIX DISTRICT COMPACT	311,876.59	\$2,700,410.35	\$1,011,662.68	\$2,000,624.26
024 EMPLOYEE BENEFITS SELF INSURANCE	1,701,997.21	\$13,684,679.29	\$12,318,838.18	\$3,067,838.32
200 STUDENT MANAGED ACTIVITIES	60,840.31	\$81,288.24	\$81,080.11	\$61,048.44
300 DISTRICT MANAGED ACTIVITIES	393,455.98	\$585,230.04	\$681,871.17	\$296,814.85
401 AUXILIARY SERVICES	118,653.15	\$1,306,562.05	\$980,695.98	\$444,519.22
451 NETWORK CONNECTIVITY	0.00	\$9,987.65	\$4,730.50	\$5,257.15
499 MISC STATE GRANT	0.00	\$45,619.50	\$45,619.50	\$0.00
507 ESSER GRANT	-44,465.76	\$748,320.96	\$770,517.34	-\$66,662.14
516 IDEA PART B GRANT	8,254.09	\$1,074,492.09	\$1,197,314.52	-\$114,568.34
524 VOCATIONAL EDUC. GRANT	-39,634.59	\$300,429.75	\$267,941.63	-\$7,146.47
551 TITLE III LIMITED ENGLISH PROFICIENCY GRANT	26.15	\$9,905.26	\$11,169.39	-\$1,237.98
572 TITLE I TARGETED ASSISTANCE GRANT	3,156.14	\$89,792.31	\$102,088.57	-\$9,140.12
584 TITLE IV STUDENT SUPPORT GRANT	0.00	\$11,107.50	\$11,206.50	-\$99.00
587 IDEA PRESCHOOL GRANT	0.00	\$17,932.74	\$19,528.24	-\$1,595.50
590 SUPPORTING EFFECTIVE INSTRUCTION GRANT	-12,307.34	\$121,091.19	\$109,912.59	-\$1,128.74
599 MISC FEDERAL GRANT	410,337.99	\$0.00	\$229,596.94	\$180,741.05
Grand Total-All Funds	\$50,482,827.60	\$100,464,678.10	\$97,557,362.28	\$53,390,143.42

Summary of Funding Sources

General	\$32,374,515
Debt Service	\$6,664,870
Capital Projects	\$3,861,461
Nutrition Services	\$2,191,499
Self-Insurance	\$3,067,838
HCER	\$1,224,358
State Grants	\$449,776
Federal Grants	-\$20,837
Other Funds	\$3,576,663
Total District Funding	\$53,390,143



Report Narrative:

The General fund shows a balance of \$32.4 million at the end of April 2024, as compared to \$37.4 million balance in April of 2023. As of the end of April GF cash balance is still far behind last year. This is due to the delay in the receipt of the final property tax settlement of about \$8.5 million. In FY23 the final settlement was received in April. For the month ended April 30, 2024 the district's self insurance fund closed with a balance of \$2.7 million as compared to April of 2023 at a balance of \$1.7 million.

HCS D Financial Reporting -Cash Summary Report Supplement

As supplemental tool to the Cash Summary Report this guide is intended to provide some background on the purpose of the material and significant funds that govern district financials.

Fund Definition - A fund refers to a separate accounting entity used to track and manage HCS D financial resources that are designated for specific purposes. Each fund is established to ensure proper allocation, accountability, and transparency in managing the financial transactions related to its intended purpose. Monies deposited in these Funds, for the most part, cannot be shared or moved between funds.

Within the HCS D, the main funds include:

- [General Fund \(001\)](#): This is the primary fund used for the day-to-day operations of the school district. It covers expenses such as teacher salaries, administrative costs, classroom materials, and utilities.
- [Bond Retirement \(002\)](#): This fund is used to ensure that monies are available when bonds mature, allowing the HCS D as the issuer to fulfill its debt repayment obligations in a timely manner.
- [Permanent Improvement \(003.004\)](#): This is the primary funding source for capital projects that have a lasting impact of at least 5 years or more, including building repairs, technology upgrades, safety enhancements, and more.
- [Nutrition Services \(006\)](#): This fund supports our meal program offering students healthy breakfasts and lunches that include milk, juices, fruits and vegetables, proteins, and grains. Meals are available for a fee along with free and reduced options for eligible families. This fund also covers expenses for cooks, servers, check-out attendants, and related supplies.
- [Trust Funds \(007\)](#): These funds have been donated to the district to establish trust funds or scholarships, typically for the benefit of students and teachers. These funds often are restricted in their use.
- [HCER Fund \(013\)](#): This fund was established to manage the financials for HCER. All HCER programs are funded entirely by participation fees.
- [Self-Insurance Fund \(024\)](#): This is a fund used to account for claims paid. Since the district is self-insured funds are deposited in this fund and are strictly used for the payment of claims.
- [Activity Fund \(200-300' s\)](#): These funds are used by Student Organizations and their advisors to account for financial activity needed by the organization. Funds are typically deposited from fund raisers or donations.
- [State Grants \(400's\)-Funds](#) received by the state through state grants
- [Federal Grants \(S00's\) -Funds](#) received by the Federal Government. Examples would include Title I, Title IIA, IDEA, and ESSER Grants. These funds are heavily restricted, can only be used for designated purposes, and must be spent within a certain period of time.

Monthly Operating Statement

Description: The purpose of this report is to provide a summary and analysis of the districts Operating Fund, the General Fund, for a particular month. The report provides a comprehensive set of comparisons. Including:

1. Monthly Cash Flow Comparison: current monthly activity compared to the monthly budget. and the same month last fiscal year.
2. Prior Year Comparison: current monthly activity compared to the same month last fiscal year.
3. Annual Cash Flow Comparison: current cash flow projections factoring in year to date actual data; comparing this cash flow trend to the most recent officially published five-year forecast.

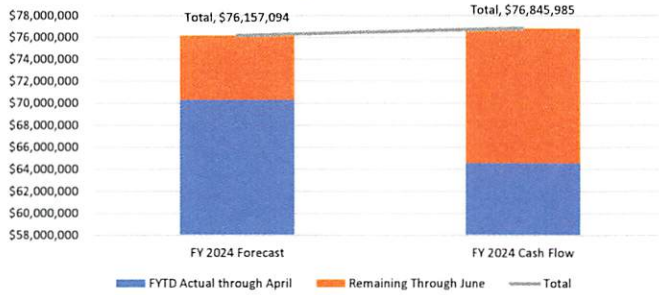
HUDSON CITY SCHOOL DISTRICT

FY 24 FYTD July - April Monthly Cash Flow Report

Actual July - April cash flow plus estimates for remaining months indicate that revenues are trending favorably, and expenditures are trending Favorably compared to the forecast/budget.

JULY - APRIL CASH FLOW, REVENUES ARE TRENDING FAVORABLE (OVER) THE FORECAST/BUDGET BY \$688,891

5Year Forecast Revenue Compared to Cash Flow



In its 5-Year Forecast the district projected annual revenue to total \$76,157,094. Current cash flow trend, using actual data for July - April, plus remaining monthly estimates, show total revenue this year could be \$76,845,985, which is a favorable variance of \$688,891 over the forecasted total for this year.

Categories with Most +/- Impact on Favorable Variance

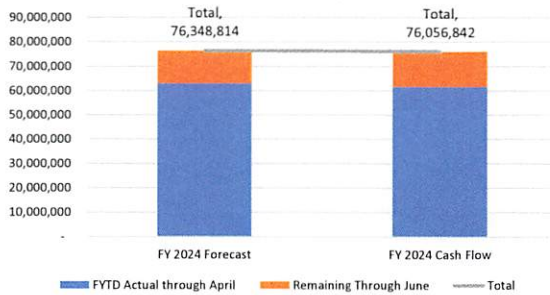
Revenue Category	Cash Flow Revenue Over/(Under) Forecast/Budget
Investment Earnings	721,581
Restricted Aid State	195,144
Revenue in Lieu of Taxes	(94,433)
Tuition and Patron Payments	(41,437)
All Other Revenue Categories	(91,964)
Cash Flow Favorability Over Forecast/Budget	688,891

Favorable Cash Flow Trend Variance 0.90%

Using July - April cash flow, revenues are trending favorable (over) the forecast/budget by \$688,891, with investment earnings comprising the largest portion at \$721,581.

THE JULY - APRIL CASH FLOW, EXPENDITURES ARE TRENDING FAVORABLE (UNDER) FORECAST/BUDGET BY -\$291,972

5Yr Forecast Expenditures Compared to Cash Flow



The district's forecast/budget annual expenditures are \$76,348,814. Current cash flow trend, using actual data for July - April, plus remaining months' estimates show that total expenditures this year could be \$76,056,842. If the FYTD cash flow trend continues then expenditures could be -\$291,972 less than forecasted/budgeted for this year.

Categories with Most +/- Impact on Favorable Variance

Expenditure Category	Cash Flow Expenditures Over/(Under) Forecast/Budget
Dues and Fees	(699,872)
Other Classifications	626,279
Certified Regular Salaries	(593,287)
Tuition and Similar Payments	434,991
All Other Expense Categories	224,613
Cash Flow Favorability Under Forecast/Budget	(291,972)

Favorable Cash Flow Trend Variance -0.40%

Using the July - April cash flow, expenditures are trending favorable (under) forecast/budget by -\$291,972, with dues and fees comprising the largest portion at -\$699,872.

THE DISTRICT'S CASH FLOW ESTIMATES INDICATE A BUDGET SURPLUS, WHICH WOULD RESULT IN A JUNE 30, 2024 CASH BALANCE OF \$30,213,715

Monthly Ending Cash Balance Comparison of Prior Year to Current Year Cash Flow Actual/Estimated



With revenue cash flow trending favorable by \$688,891, and expenditure cash flow trending favorable by -\$291,972, the district's current cash flow trend plus estimates show that the cash balance at fiscal year-end, June 30, 2024, will be \$30,213,715 which is an increase of \$789,144 year-over-year. Monthly cash balances are expected to be greater than 10% of the annual budget.

Hudson City School District
Monthly Operating Report
APRIL 2024

FPA Forecast Scenario > 2024

	Monthly Cash Flow Comparison - Fiscal Year 2024				Prior Year Comparison				Annual Cash Flow Comparison - Fiscal Year 2024							
	Actual Cash Flow APRIL		Budget-Forecast APRIL		Variance		Actual Cash Flow JANUARY		FY 2024		FY 2024		Budget Variance			
	2024	% of Total	2024	% of Total	Over / (Under)	%	2023	% of Total	FY 2024 YOY Change	%	Actual & Projected Cash Flow * % of Total	Annual Budgeted Forecast * % of Total	Cash Flow Over / (Under)	%		
Revenue:																
Local Property Taxes																
Real Estate	-	0.0%	3,196,968	54.3%	(3,196,968)	-100.0%	1,260,786	32.4%	(1,260,786)	-100.0%	52,430,178	68.2%	52,430,223	68.8%	(45)	0.0%
Public Utility Personal Property	-	0.0%	1,625,945	27.6%	(1,625,945)	-100.0%	1,401,340	36.1%	(1,401,340)	-100.0%	3,007,089	3.9%	3,007,312	3.9%	(223)	0.0%
Income Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
FSFP and State Per Pupil Funding	1,125,257	90.6%	847,253	14.4%	278,004	32.8%	896,841	23.1%	228,417	25.5%	12,235,768	15.9%	12,024,750	15.8%	211,018	1.8%
State Share of Local Prop. Taxes	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	5,491,459	7.1%	5,489,351	7.2%	2,108	0.0%
All Other Operating Revenues	115,108	9.3%	215,284	3.7%	(100,176)	-46.5%	327,078	8.4%	(211,970)	-64.8%	3,652,451	4.8%	3,155,458	4.1%	496,993	15.8%
All Other Sources	1,640	0.1%	7,249	0.1%	(5,609)	-77.4%	10	0.0%	1,630	16300.0%	29,041	0.0%	50,000	0.1%	(20,959)	-41.9%
Total Revenue	1,242,005		5,892,699		(4,650,694)	-78.9%	3,886,055		(2,644,050)	-68.0%	76,845,985		76,157,094	0%	688,891	0.9%
Expenditures:																
Personnel Services Total	3,282,505	53.9%	3,643,543	53.7%	361,039	52.0%	3,128,607	52.1%	153,898	4.9%	42,871,529	56.4%	43,165,694	56.5%	(294,165)	-0.7%
All Other Salaries	215,686	3.5%	291,225	4.3%	75,539	10.9%	195,207	3.3%	20,480	10.5%	3,069,273	4.0%	3,267,987	4.3%	(198,714)	-6.1%
Certified Admin Regular	309,250	5.1%	327,475	4.8%	18,226	2.6%	295,273	4.9%	13,977	4.7%	3,937,850	5.2%	3,952,074	5.2%	(14,224)	-0.4%
Certified Regular Salaries	2,435,843	40.0%	2,638,256	38.9%	202,412	29.1%	2,322,619	38.7%	113,225	4.9%	30,756,757	40.4%	31,350,044	41.1%	(593,287)	-1.9%
Classified Regular Salaries	321,726	5.3%	386,588	5.7%	64,862	9.3%	315,509	5.3%	6,217	2.0%	4,481,370	5.9%	4,595,589	6.0%	(114,219)	-2.5%
Other Classifications	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	626,279	0.8%	-	0.0%	626,279	0.0%
Employee Benefits Total	1,728,588	28.4%	1,643,720	24.2%	(84,868)	-12.2%	1,516,715	25.3%	211,872	14.0%	19,748,769	26.0%	19,075,269	25%	673,500	3.5%
All Other Benefits	63,685	1.0%	63,854	0.9%	169	0.0%	62,314	1.0%	1,371	2.2%	811,315	1.1%	809,398	0	1,917	0.2%
Health Insurance Benefits	1,117,210	18.3%	1,055,574	15.6%	(61,936)	-8.9%	959,542	16.0%	157,668	16.4%	12,200,831	16.0%	11,963,680	0	237,152	2.0%
Retirement Benefits	547,693	9.0%	524,592	7.7%	(23,101)	-3.3%	494,859	8.2%	52,834	10.7%	6,559,721	8.6%	6,302,191	0	257,530	4.1%
Other Classifications	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	176,901	0.2%	-	-	176,901	0.0%
Purchased Services Total	889,341	14.6%	671,601	9.9%	(217,740)	-31.3%	795,806	13.3%	93,535	11.8%	10,191,362	13.4%	10,088,467	13%	102,895	1.0%
Professional Services	148,015	2.4%	117,086	1.7%	(30,929)	-4.5%	127,859	2.1%	20,156	15.8%	1,748,023	2.3%	1,795,367	2%	(47,345)	-2.6%
Repairs & Maintenance	65,373	1.1%	59,749	0.9%	(5,625)	-8.8%	71,142	1.2%	(5,769)	-8.1%	1,124,876	1.5%	1,180,892	2%	(56,016)	-4.7%
Utilities	140,095	2.3%	60,081	0.9%	(80,014)	-11.5%	72,579	1.2%	67,517	93.0%	816,064	1.1%	848,194	1%	(32,130)	-3.8%
Tuition	161,321	2.6%	109,911	1.6%	(51,410)	-7.4%	108,871	1.8%	52,450	48.2%	1,950,994	2.6%	1,552,508	2%	398,486	25.7%
Transportation	358,695	5.9%	315,107	4.6%	(43,588)	-6.3%	406,060	6.8%	(47,365)	-11.7%	4,075,797	5.4%	4,468,051	6%	(392,254)	-8.8%
Other Purchased Services	15,842	0.3%	9,668	0.1%	(6,174)	-0.9%	9,295	0.2%	6,546	70.4%	475,610	0.6%	243,455	0%	232,154	95.4%
Supplies and Materials	105,826	1.7%	104,989	1.5%	(838)	-0.1%	114,246	1.9%	(8,420)	-7.4%	2,144,195	2.8%	2,169,561	3%	(25,366)	-1.2%
General	49,089	0.8%	40,949	0.6%	(8,139)	-1.2%	50,366	0.8%	(1,277)	-2.5%	1,004,450	1.3%	880,471	1%	123,980	14.1%
Textbooks	118	0.0%	12,235	0.2%	12,117	1.7%	1,576	0.0%	(1,458)	-92.5%	272,564	0.4%	525,000	1%	(252,436)	-48.1%
Maintenance	11,878	0.2%	18,875	0.3%	6,997	1.0%	31,301	0.5%	(19,423)	-62.1%	438,976	0.6%	299,097	0%	139,879	46.8%
Transportation	37,255	0.6%	26,495	0.4%	(10,761)	-1.5%	24,409	0.4%	12,846	52.6%	331,680	0.4%	379,067	0%	(47,387)	-12.5%
All Other Supplies	7,486	0.1%	6,434	0.1%	(1,052)	-0.2%	6,594	0.1%	892	13.5%	96,525	0.1%	85,927	0	10,598	12.3%
Capital Outlay	76,959	1.3%	5,404	0.1%	(71,555)	-10.3%	6,890	0.1%	70,069	1017.0%	277,537	0.4%	364,749	0%	87,211	23.9%
Other Objects	6,189	0.1%	714,984	10.5%	708,795	102.0%	439,375	7.3%	(433,186)	-98.6%	537,433	0.7%	1,233,489	2%	696,056	56.4%
Other Financing Uses	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	286,015	0.4%	251,584	0%	(34,431)	-13.7%
Total Expenditures	6,089,407		6,784,240		694,833	10.2%	6,001,638		87,769	1.5%	76,056,842		76,348,814	0%	291,972	0.4%
Net Operating Surplus (Deficit)	(4,847,402)		(891,541)		(5,345,527)	599.6%	(2,115,583)		(2,731,819)	129.1%	789,144	0	(191,719)	0	396,919	-207.0%
Beginning Cash Balance --July 1	37,222,738		37,645,279		422,541	1.1%	39,483,795				29,424,571	-	29,424,571	-	-	-
Ending Cash Balance	32,375,336		36,753,738		4,378,402	11.9%	37,368,211				30,213,715	-	29,232,852	-	-	-

* Note: the Annual figures represented on this Monthly Report are based on the most recent Officially published district forecast as reported on the DEW website

Investment Report

Description: The purpose of this report is to provide an overview of district investments including investment yields and maturities.



Monthly Investment Report

April 30, 2024



Investment Summary Detail

Hudson City Schools

	Total Investments	Average Yield	Average Maturity
Hudson City Schools - Operating Funds			
Huntington Operating Account	\$ 7,012,077.98	1.00%	0.01 yrs
Huntington Insurance Premium & Deposit Account	\$ 2,959,668.55	1.00%	0.01 yrs
STAR Ohio	\$ 12,046,868.74	5.47%	0.01 yrs
US Bank - HS HVAC Lease Purchase	\$ 626,379.59	0.00%	0.01 yrs
Petty Cash	\$ 1,300.00	0.00%	0.01 yrs
RedTree Investment Account:			
U.S. Government Agency Notes	\$ 6,047,411.90	3.25%	1.82 yrs
U.S. Government Treasury Notes	\$ 1,275,551.34	4.02%	3.52 yrs
Variable Rate U.S. Agency Notes	\$ 284,238.65	5.53%	1.81 yrs
Commercial Paper	\$ 9,371,337.35	5.7%	0.25 yrs
Municipal Bonds	\$ 679,760.00	4.25%	5.78 yrs
Certificates of Deposit	\$ 2,724,713.00	4.54%	1.9 yrs
Money Market Fund	\$ 4,997.00	5.17%	0.01 yrs
Outside Investments:			
U.S. Government Agency Notes	\$ 7,004,260.00	3.09%	1.16 yrs
Certificates of Deposit	\$ 4,165,134.25	3.82%	1.04 yrs
Hilltop Money Market	\$ 14,220.68	2.46%	0.01 yrs
Total Investment Portfolio	\$ 54,217,919.03	3.79%	0.74 yrs

Benchmark Interest Rates	4/30/24	4/30/23
Star Ohio	5.47%	5.07%
6-Month Treasury	5.44%	5.06%
2-Year Treasury	5.04%	4.04%
5-Year Treasury	4.72%	3.51%

Classic Compliance Report

Description: This report has been used by the district for many years. It provides a more detailed summary of funds and appropriations. The primary purpose of this report is ensure compliance with state regulations regarding the appropriation of funds

**HUDSON CITY SCHOOLS
 APPROPRIATION RESOLUTIONS
 & SUBSEQUENT MODIFICATIONS
 COMPLIANCE TEST WORKSHEET
 MONTH ENDING APRIL 30, 2024
 FISCAL YEAR ENDING JUNE 30, 2024**

FUND NUMBER	FUND NAME	BEGINNING CASH BALANCE 07/01/23	MTD RECEIPTS	FYTD RECEIPTS	CURRENT AVAILABLE CASH BALANCE	ANNUAL APPROP APPROVED BY BOE	MTD EXP	FYTD EXP	OPEN PO'S	FUND BAL
001 Total	GENERAL FUND	\$ 29,424,571.08	\$ 1,242,005.48	\$ 64,595,313.63	\$ 94,019,884.71	\$ 76,000,000	\$ 6,089,407.36	\$ 61,645,369.97	\$ 3,845,432.67	\$ 32,374,514.74
002 Total	DEBT RETIREMENT	\$ 4,192,945.41	\$ -	\$ 6,548,936.31	\$ 10,741,881.72	\$ 7,500,000	\$ 4,806.29	\$ 4,077,011.78	\$ 2,483,309.38	\$ 6,664,869.94
003 Total	P.I. FUND	\$ 2,509,475.17	\$ 250.00	\$ 1,517,382.84	\$ 4,026,858.01	\$ 3,150,000	\$ 8,683.85	\$ 2,128,436.08	\$ 93,868.63	\$ 1,898,421.93
004 Total	BUILDING FUND	\$ 6,947,938.53	\$ 159,957.35	\$ 2,485,113.84	\$ 9,433,052.37	\$ 8,680,000	\$ 1,085,320.26	\$ 7,470,013.14	\$ 824,469.33	\$ 1,963,039.23
006 Total	NUTRITION SERVICES	\$ 1,942,153.08	\$ 183,368.50	\$ 1,967,253.91	\$ 3,909,406.99	\$ 2,144,647	\$ 166,809.87	\$ 1,717,908.40	\$ 224,373.02	\$ 2,191,498.59
007 Total	TRUST FUNDS	\$ 153,760.51	\$ 233,476.17	\$ 286,499.48	\$ 440,259.99	\$ 409,000	\$ 221,233.85	\$ 278,556.50	\$ 29,456.40	\$ 161,703.49
011 Total	ROTARY FUNDS	\$ 385,467.20	\$ 20,533.94	\$ 458,142.69	\$ 843,609.89	\$ 1,000,000	\$ 149,682.11	\$ 355,458.26	\$ 306,888.16	\$ 488,151.63
013 Total	RECREATION FUNDS	\$ 1,452,660.86	\$ 209,428.14	\$ 1,454,395.25	\$ 2,907,056.11	\$ 2,500,000	\$ 118,089.79	\$ 1,682,697.94	\$ 607,996.71	\$ 1,224,358.17
018 Total	PUBLIC SCHOOL SUPPORT	\$ 323,820.35	\$ 43,823.53	\$ 234,053.23	\$ 557,873.58	\$ 550,000	\$ 29,152.91	\$ 251,819.96	\$ 93,344.00	\$ 306,053.62
019 Total	OTHER GRANTS	\$ 237,845.49	\$ 31,000.00	\$ 130,738.00	\$ 368,583.49	\$ 328,808	\$ 12,313.94	\$ 106,316.41	\$ 31,065.88	\$ 262,267.08
022 Total	SIX DISTRICT COMPACT	\$ 311,876.59	\$ 1,357,237.14	\$ 2,700,410.35	\$ 3,012,286.94	\$ 3,054,250	\$ 39,694.45	\$ 1,011,662.68	\$ 1,781,677.84	\$ 2,000,624.26
024 Total	EMPLOYEE BENEFIT INSURANCE	\$ 1,701,997.21	\$ 1,494,477.80	\$ 13,684,679.29	\$ 15,386,676.50	\$ 15,100,000	\$ 1,297,907.44	\$ 12,318,838.18	\$ 3,215,350.48	\$ 3,067,838.32
200 Total	STUDENT MANAGED STUDENT ACTIVITY	\$ 60,840.31	\$ 35,162.84	\$ 81,288.24	\$ 142,128.55	\$ 175,000	\$ 45,483.11	\$ 81,080.11	\$ 7,479.23	\$ 61,048.44
300 Total	DISTRICT MANAGED STUDENT ACTIVITY	\$ 393,455.98	\$ 45,222.90	\$ 585,230.04	\$ 978,686.02	\$ 1,049,493	\$ 70,656.94	\$ 681,871.17	\$ 182,166.97	\$ 296,814.85
401 Total	AUXILIARY SERVICES	\$ 118,653.15	\$ -	\$ 1,306,562.05	\$ 1,425,215.20	\$ 1,385,000	\$ 122,453.34	\$ 980,695.98	\$ 399,640.16	\$ 444,519.22
451 Total	NETWORK CONNECTIVITY	\$ -	\$ -	\$ 9,987.65	\$ 9,987.65	\$ 9,988	\$ -	\$ 4,730.50	\$ -	\$ 5,257.15
499 Total	SCHOOL BUS PURCHASE PROGRAM	\$ -	\$ -	\$ 45,619.50	\$ 45,619.50	\$ 117,329	\$ 12,450.00	\$ 45,619.50	\$ -	\$ -
507 Total	ESSER FUNDS	\$ (44,465.76)	\$ 70,440.26	\$ 748,320.96	\$ 703,855.20	\$ 1,148,976	\$ 66,662.14	\$ 770,517.34	\$ -	\$ (66,662.14)
516 Total	TITLE VI-B	\$ 8,254.09	\$ 101,415.41	\$ 1,074,492.09	\$ 1,082,746.18	\$ 1,649,000	\$ 114,568.34	\$ 1,197,314.52	\$ 71,679.98	\$ (114,568.34)
524 Total	IDEA SPEC EDUC VOC ED GRANT	\$ (39,634.59)	\$ 4,046.20	\$ 300,429.75	\$ 260,795.16	\$ 342,630	\$ 7,146.47	\$ 267,941.63	\$ 65,905.04	\$ (7,146.47)
551 Total	TITLE III IMMIGRANT	\$ 26.15	\$ 3,207.72	\$ 9,905.26	\$ 9,931.41	\$ 18,361	\$ 1,237.98	\$ 11,169.39	\$ 792.90	\$ (1,237.98)
572 Total	TITLE I	\$ 3,156.14	\$ 9,140.12	\$ 89,792.31	\$ 92,948.45	\$ 170,970	\$ 9,140.12	\$ 102,088.57	\$ 7,766.22	\$ (9,140.12)
584 Total	TITLE IV	\$ -	\$ 2,973.64	\$ 11,107.50	\$ 11,107.50	\$ 22,502	\$ 99.00	\$ 11,206.50	\$ 401.00	\$ (99.00)
587 Total	IDEA PRESCHOOL	\$ -	\$ 1,595.50	\$ 17,932.74	\$ 17,932.74	\$ 27,576	\$ 1,595.50	\$ 19,528.24	\$ -	\$ (1,595.50)
590 Total	IMPROVING TEACHING QUALITY	\$ (12,307.34)	\$ 2,703.37	\$ 121,091.19	\$ 108,783.85	\$ 140,544	\$ 1,128.74	\$ 109,912.59	\$ 279.00	\$ (1,128.74)
599 Total	MISC FEDERAL GRANTS	\$ 410,337.99	\$ -	\$ -	\$ 410,337.99	\$ 358,525	\$ 1,042.69	\$ 229,596.94	\$ 180,741.05	\$ 180,741.05
Grand Total		\$ 50,482,827.60	\$ 5,251,466.01	\$ 100,464,678.10	\$ 150,947,505.70	\$ 127,032,599	\$ 9,676,766.49	\$ 97,557,362.28	\$ 14,454,084.05	\$ 53,390,143.42