



# Annual Financial Report 2022-23

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# GENERAL FUND

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# Annual Financial Report

(04) Cache District

## 10 General Fund

### Balance Sheet

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
			\$0	\$0	\$0	\$0
ASSETS	8111	Cash in Banks	\$12,299,689		\$24,931,007	
	8112	Petty Cash	\$250		\$250	
	8119	Other Cash	\$818			
	8120	Investments	\$4,655,080		\$6,529,901	
	8131	Local	\$929,394		\$1,009,443	
	8132	Local Property Taxes	\$32,393,753		\$35,357,829	
	8133	State	\$686,027		\$1,402,443	
	8134	Federal	\$4,257,459		\$4,965,035	
	8140	Inventories	\$141,933		\$209,061	
<b>TOTAL ASSETS</b>			\$55,364,403		\$74,404,970	
LIABILITIES	9510	Accounts Payable	\$1,720,752		\$4,611,688	
	9540	Accrued Salaries and Withholdings	\$652,658		\$13,589,515	
	9561	Unearned Revenue- Local	\$4,833		\$6,958	
	9563	Unearned Revenue- State	\$5,807,175		\$4,399,634	
	9564	Unearned Revenue- Federal	\$271,195			
	9590	Other Current Liabilities	\$17		\$17	
	9750	Deferred Inflows of Resources	\$31,881,828		\$34,388,025	
	<b>TOTAL LIABILITIES</b>			\$40,338,457		\$56,995,836
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid	\$141,933		\$209,061	
	9880	<b>Committed – Economic Stabilization</b>	\$5,500,000		\$5,500,000	
	9890	<b>Assigned – Unrestricted Programs</b>	\$3,832,117		\$3,698,778	
	9899	Unassigned Fund Balance	\$5,551,896	\$14,884,013	\$8,001,295	\$8,565,142
	<b>TOTAL FUND BALANCES</b>			\$15,025,946	\$14,884,013	\$17,409,134
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$55,364,403	\$14,884,013	\$74,404,970	\$8,565,142
<b>TOTAL ASSETS</b>			\$55,364,403	\$0	\$74,404,970	\$0

# Revenue

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
LOCAL	1110 Basic Rate (General Fund)	\$12,109,803	\$15,520,000	\$15,516,733	\$15,450,000
	1111 Tax Sales and Redemp - Basic	\$322,298	\$124,000	\$136,418	\$200,000
	1112 Voted Local Levy	\$9,820,533	\$9,825,000	\$9,819,331	\$8,401,494
	1113 Tax Sales and Redemp - Voted Local	\$261,874	\$90,000	\$89,251	\$100,000
	1114 Board Local Levy	\$7,742,692	\$7,764,385	\$7,742,705	\$7,801,915
	1115 Tax Sales and Redemp-Board Local	\$206,467	\$71,000	\$70,376	\$80,000
	1160 FILT--Basic Rate	\$813,325	\$945,000	\$943,569	\$900,000
	1162 FILT--Voted Local	\$659,572	\$625,000	\$623,383	\$650,000
	1164 FILT--Board Local	\$520,019	\$492,000	\$491,536	\$500,000
	1310 Tuition From Pupils or Parents	\$290,332	\$325,000	\$309,170	\$269,100
	1340 Tuition From Private Sources		\$8,292	\$8,292	
	1410 Transportation Fees - Pupils or Parents	\$249,893	\$350,000	\$382,950	\$300,000
	1420 Transportation Fees - Other LEAs - In-	\$1,617,406	\$1,600,000	\$1,650,988	\$1,700,000
	1510 Interest on Investments	\$100,327	\$1,750,000	\$1,696,470	\$1,000,000
	1800 REVENUE - COMM SERV ACTIVITIES	\$104,307	\$115,000	\$23,889	\$115,000
	1910 Rentals	\$247,516	\$312,000	\$344,555	\$162,000
	1920 Contributions and Donations From Private	\$144	\$167,051	\$3,800	\$163,251
	1990 Miscellaneous	\$768,874	\$595,274	\$1,111,820	\$619,258
	<b>TOTAL LOCAL</b>	<b>\$35,835,382</b>	<b>\$40,679,002</b>	<b>\$40,965,234</b>	<b>\$38,412,018</b>
	STATE	3005 Kindergarten	\$2,322,258	\$2,404,892	\$2,404,892
3010 Regular School Programs K-12		\$54,518,595	\$56,463,110	\$56,425,660	\$61,172,688
3013 Foreign Exchange Students		\$72,371	\$76,722	\$76,722	\$89,880
3020 Professional Staff		\$6,270,381	\$6,752,484	\$6,752,484	\$7,287,987
3100 Restricted Basic School Program		\$20,405,201	\$25,298,462	\$25,190,381	\$24,062,664
3200 Related to Basic Programs		\$6,493,836	\$8,721,666	\$8,277,167	\$9,574,771
3300 Focus Populations		\$3,063,616	\$5,839,959	\$2,744,762	\$4,328,917
3400 Educator Supports		\$6,036,657	\$6,339,982	\$6,810,493	\$11,944,046
3500 Statewide Initiatives		\$8,501,095	\$10,953,432	\$9,725,038	\$10,408,745
3600 Local Guarantee (Voted & Board)		\$12,698,823	\$15,521,006	\$17,086,125	\$20,644,117
3800 Non-MSP State Revenue (via USBE)		\$604,875	\$1,479,157	\$1,067,487	\$952,398
3990 State Revenue From Non-USBE State		\$133,320	\$586,924	\$777,775	\$563,880
<b>TOTAL STATE</b>		<b>\$121,121,027</b>	<b>\$140,437,796</b>	<b>\$137,338,986</b>	<b>\$155,232,953</b>
FEDERAL	4100 Unrestricted Grants-in-Aid Received	\$79,605	\$76,798	\$100,843	
	4200 Unrestricted Federal-Received via State	\$4,187,755	\$11,899,005	\$4,605,405	\$6,358,528
	4300 Restricted Federal Grants-in-Aid Received				\$96,292
	4500 Restricted Federal Grants-in-Aid Received	\$553,214	\$229,204	\$229,204	
	4522 IDEA - B -- Pre-School Disabled (Sec 619)	\$144,146	\$141,517	\$141,517	\$141,517
	4524 IDEA - B -- Disabled (PL 101-476)	\$3,266,608	\$3,356,074	\$3,356,074	\$3,367,060
	4526 IDEA - D -- Personnel Training		\$161,721		
	4538 Formula Allocation	\$168,706	\$186,063	\$186,063	\$176,066
	4600 Other Fed/State Restricted Sources	\$970,878	\$90,116	\$39,038	\$67,633
	4685 SAMSHA Aware	\$371,263	\$420,180	\$358,509	\$92,797
	4700 Federal Revenue Received via	\$911,344	\$1,125,319	\$1,125,319	\$889,230
	4800 Federal Elementary and Secondary	\$1,948,465	\$2,916,277	\$2,214,053	\$2,589,790
4901 Medicaid Outreach	\$779,447	\$1,100,000	\$730,166	\$1,100,000	
<b>TOTAL FEDERAL</b>	<b>\$13,381,430</b>	<b>\$21,702,274</b>	<b>\$13,086,192</b>	<b>\$14,878,913</b>	
<b>TOTAL REVENUES, 10 GENERAL FUND</b>		<b>\$170,337,839</b>	<b>\$202,819,072</b>	<b>\$191,390,412</b>	<b>\$208,523,884</b>



# Expenditure

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
INSTRUCTION	Salaries (Header Only)(100)				
	131 Salaries - Teachers	\$61,916,384	\$71,971,830	\$68,022,493	\$78,840,746
	132 Salaries - Substitute Teachers	\$139,329	\$116,000	\$45,424	\$125,800
	161 Salaries - Tchr Aides & Para-Prof	\$9,697,680	\$11,753,789	\$11,047,745	\$8,013,072
	195 Athletic Coaches	\$872,485	\$925,906	\$949,716	\$1,092,418
	<b>TOTAL SALARIES (HEADER ONLY)</b>	<b>\$72,625,878</b>	<b>\$84,767,525</b>	<b>\$80,065,378</b>	<b>\$88,072,036</b>
	210 State Retirement	\$13,620,202	\$16,212,061	\$14,852,590	\$16,873,252
	220 Social Security	\$5,329,613	\$6,567,272	\$5,909,290	\$6,312,728
	240 Group Insurance	\$12,018,051	\$12,932,009	\$13,714,307	\$13,761,981
	270 Workers' Compensation	\$164,642	\$186,589	\$160,897	\$170,825
	280 Unemployment Insurance	\$2,933	\$50,000	\$5,580	\$50,000
	290 Other Employee Benefits	\$645,095	\$1,295,675	\$827,114	\$1,273,000
	<b>TOTAL BENEFITS</b>	<b>\$31,780,536</b>	<b>\$37,243,606</b>	<b>\$35,469,778</b>	<b>\$38,441,786</b>
	320 Professional - Educational Services	\$1,156,232	\$1,180,505	\$1,296,616	\$1,132,022
	340 Other Contracted Professional Services	\$557,884	\$562,672	\$693,923	\$540,768
	<b>TOTAL PURCH/PROF SERV</b>	<b>\$1,714,117</b>	<b>\$1,743,177</b>	<b>\$1,990,539</b>	<b>\$1,672,790</b>
	430 Repairs & Maint Services	\$130	\$38,780		\$13,209
	432 Technology Repairs & Maint.	\$153,107	\$216,557	\$128,429	\$2,129
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$153,238</b>	<b>\$255,337</b>	<b>\$128,429</b>	<b>\$15,338</b>
	510 Student Transportation Services			\$79,741	
	580 Travel/Per Diem		\$1,200	\$2,247	
	<b>TOTAL OTHER PURCHASED SERVICES</b>		<b>\$1,200</b>	<b>\$81,989</b>	
	610 General Supplies	\$2,861,181	\$5,693,388	\$3,519,685	\$11,270,814
	626 Motor Fuel (Gasoline & Diesel)	\$18,739	\$37,000	\$22,723	\$20,000
	641 Textbooks	\$1,346,921	\$1,230,748	\$1,010,504	\$1,000,000
	650 Technology Supplies	\$2,529,874	\$1,793,574	\$2,580,577	\$174,060
	670 Software	\$954,954	\$1,065,823	\$938,523	\$211,826
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$7,711,668</b>	<b>\$9,820,533</b>	<b>\$8,072,011</b>	<b>\$12,676,700</b>
	730 Equipment	\$165,693	\$2,520,528	\$683,981	\$368,575
	735 Non-Bus Vehicles				\$1,000
<b>TOTAL PROPERTY</b>	<b>\$165,693</b>	<b>\$2,520,528</b>	<b>\$683,981</b>	<b>\$369,575</b>	
810 Dues and Fees	\$1,000				
890 Misc Expenditures	\$102,000	\$111,000	\$131,114	\$1,043,872	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$103,000</b>	<b>\$111,000</b>	<b>\$131,114</b>	<b>\$1,043,872</b>	
<b>TOTAL INSTRUCTION</b>	<b>\$114,254,128</b>	<b>\$136,462,906</b>	<b>\$126,623,219</b>	<b>\$142,292,097</b>	

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
SUPPORT SERVICES - STUDENTS	Salaries (Header Only)(100)				
	142 Salaries - Guidance Personnel	\$3,690,657	\$4,541,104	\$4,147,352	\$4,509,144
	143 Salaries - Health Services Personnel	\$395,982	\$486,840	\$396,447	\$518,462
	144 Salaries - Psychological Personnel	\$433,056	\$433,049	\$441,131	\$464,833
	152 Salaries - Secretarial and Clerical Personnel	\$194,800	\$202,100	\$198,966	\$218,268
	161 Salaries - Tchr Aides & Para-Prof	\$418,217	\$687,939	\$414,023	\$769,701
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$5,132,712	\$6,351,032	\$5,597,918	\$6,480,408
	210 State Retirement	\$1,066,940	\$1,302,270	\$1,169,781	\$1,438,157
	220 Social Security	\$382,520	\$464,765	\$421,467	\$489,085
	240 Group Insurance	\$859,687	\$960,299	\$1,010,624	\$1,071,253
	270 Workers' Compensation	\$11,373	\$13,168	\$10,775	\$11,558
	290 Other Employee Benefits		\$42,093	\$232,807	\$42,093
	<b>TOTAL BENEFITS</b>	\$2,320,519	\$2,782,595	\$2,845,454	\$3,052,146
	320 Professional - Educational Services		\$74,304	\$1,160	\$2,000
	340 Other Contracted Professional Services	\$285,506	\$208,500	\$295,553	\$231,655
	<b>TOTAL PURCH/PROF SERV</b>	\$285,506	\$282,804	\$296,713	\$233,655
	580 Travel/Per Diem	\$15,593	\$61,471	\$32,924	\$45,903
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$15,593	\$61,471	\$32,924	\$45,903
	610 General Supplies	\$114,646	\$335,194	\$204,642	\$262,395
	650 Technology Supplies	\$14,076	\$8,000	\$14,716	\$5,000
	670 Software	\$1,379	\$300	\$1,450	\$300
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$130,101	\$343,494	\$220,808	\$267,695
	<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	\$7,884,431	\$9,821,396	\$8,993,816	\$10,079,807

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
SUPPORT SERVICES - STAFF ASSISTANCE	Salaries (Header Only)(100)				
	115 Salaries - Supervisors and Directors	\$1,229,797	\$1,315,954	\$1,339,744	\$1,526,487
	131 Salaries - Teachers	\$1,634,092	\$3,541,477	\$3,434,481	\$3,813,174
	145 Salaries - Media Personnel - Licensed	\$761,585	\$788,032	\$710,133	\$886,112
	152 Salaries - Secretarial and Clerical Personnel	\$447,911	\$495,853	\$474,249	\$518,320
	161 Salaries - Tchr Aides & Para-Prof	\$521,101	\$645,654	\$630,339	\$692,373
	<b>TOTAL SALARIES (HEADER ONLY)</b>	<b>\$4,594,487</b>	<b>\$6,786,970</b>	<b>\$6,588,945</b>	<b>\$7,436,466</b>
	210 State Retirement	\$1,013,300	\$1,458,832	\$1,418,772	\$1,609,669
	220 Social Security	\$341,390	\$499,774	\$489,355	\$522,581
	240 Group Insurance	\$732,996	\$794,603	\$865,033	\$860,449
	270 Workers' Compensation	\$10,192	\$16,260	\$12,724	\$15,914
	290 Other Employee Benefits	\$83,488	\$130,093	\$147,567	\$82,093
	<b>TOTAL BENEFITS</b>	<b>\$2,181,366</b>	<b>\$2,899,562</b>	<b>\$2,933,450</b>	<b>\$3,090,706</b>
	320 Professional - Educational Services	\$110,210	\$236,174	\$177,607	\$225,760
	330 Prof Emp Training and Dev	\$159,744	\$327,075	\$179,137	\$207,275
	340 Other Contracted Professional Services	\$459,381	\$988,467	\$681,853	\$582,795
	<b>TOTAL PURCH/PROF SERV</b>	<b>\$729,335</b>	<b>\$1,551,716</b>	<b>\$1,038,596</b>	<b>\$1,015,830</b>
	432 Technology Repairs & Maint.	\$210,661	\$233,000	\$221,702	\$222,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$210,661</b>	<b>\$233,000</b>	<b>\$221,702</b>	<b>\$222,000</b>
	550 Printing and Binding	\$6,504	\$9,500	\$538	\$1,000
	580 Travel/Per Diem	\$360,066	\$332,535	\$397,768	\$302,984
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$366,570</b>	<b>\$342,035</b>	<b>\$398,306</b>	<b>\$303,984</b>
	610 General Supplies	\$616,482	\$1,034,502	\$609,295	\$615,472
	641 Textbooks			\$68	\$5,000
	642 e Textbooks	\$12,003			\$17,700
	644 Library Books	\$133,195	\$155,156	\$137,712	\$20,965
	650 Technology Supplies	\$57,730	\$29,274	\$36,419	\$20,609
	670 Software	\$64,973	\$354,081	\$104,309	\$122,485
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$884,382</b>	<b>\$1,573,013</b>	<b>\$887,803</b>	<b>\$802,231</b>
	735 Non-Bus Vehicles	\$43,064			
	<b>TOTAL PROPERTY</b>	<b>\$43,064</b>			
	860 Indirect Costs - Non-restricted				\$9,324
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>				<b>\$9,324</b>	
<b>TOTAL SUPPORT SERVICES - STAFF</b>	<b>\$9,009,865</b>	<b>\$13,386,296</b>	<b>\$12,068,802</b>	<b>\$12,880,541</b>	

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries (Header Only)(100)				
	111 Compensation - School Board	\$29,400	\$29,400	\$29,400	\$29,400
	112 Salaries - Superintendent	\$223,222	\$233,653	\$242,282	\$185,000
	152 Salaries - Secretarial and Clerical Personnel	\$50,445	\$55,901	\$52,670	\$60,373
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$303,067	\$318,954	\$324,351	\$274,773
	210 State Retirement	\$64,154	\$68,594	\$67,941	\$78,500
	220 Social Security	\$18,612	\$24,401	\$19,449	\$24,651
	240 Group Insurance	\$67,366	\$67,424	\$73,618	\$77,755
	270 Workers' Compensation	\$683	\$670	\$634	\$650
	290 Other Employee Benefits	\$11,281	\$78,250	\$47,921	\$78,250
	<b>TOTAL BENEFITS</b>	\$162,096	\$239,339	\$209,562	\$259,806
	320 Professional - Educational Services			\$73	
	330 Prof Emp Training and Dev			\$8,500	
	349 Purchased Legal Services	\$9,644	\$10,000	\$11,493	\$10,000
	350 Technical Services	\$58,183	\$51,221	\$54,176	\$63,316
	<b>TOTAL PURCH/PROF SERV</b>	\$67,827	\$61,221	\$74,241	\$73,316
	580 Travel/Per Diem	\$37,450	\$44,400	\$18,331	\$44,400
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$37,450	\$44,400	\$18,331	\$44,400
	610 General Supplies	\$194,675	\$180,000	\$313,019	\$260,000
	650 Technology Supplies			\$5,869	
	670 Software			\$250	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$194,675	\$180,000	\$319,138	\$260,000
	810 Dues and Fees	\$63,815	\$44,500	\$6,690	\$44,500
850 Contingency (Budgeting Purposes Only)		\$6,500,000		\$6,500,000	
890 Misc Expenditures	\$1,658	\$2,000		\$2,000	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$65,474	\$6,546,500	\$6,690	\$6,546,500	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>	\$830,590	\$7,390,414	\$952,313	\$7,458,795	
SUPPORT SERVICES - SCHOOL ADMIN	Salaries (Header Only)(100)				
	121 Salaries - Principals and Assistants	\$4,250,695	\$4,427,950	\$4,442,522	\$4,866,692
	152 Salaries - Secretarial and Clerical Personnel	\$1,565,917	\$1,612,700	\$1,624,286	\$1,741,716
	161 Salaries - Tchr Aides & Para-Prof	\$351,165	\$408,862	\$389,813	\$473,118
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$6,167,777	\$6,449,512	\$6,456,621	\$7,081,526
	210 State Retirement	\$1,349,071	\$1,429,320	\$1,405,695	\$1,483,015
	220 Social Security	\$460,044	\$491,786	\$480,883	\$513,368
	240 Group Insurance	\$1,123,056	\$1,187,300	\$1,241,689	\$1,370,000
	270 Workers' Compensation	\$13,828	\$14,198	\$13,047	\$15,390
	290 Other Employee Benefits	\$5,801	\$150,000	\$210,592	\$150,000
	<b>TOTAL BENEFITS</b>	\$2,951,800	\$3,272,604	\$3,351,906	\$3,531,773
	580 Travel/Per Diem	\$20,998	\$155,425	\$49,758	\$148,571
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$20,998	\$155,425	\$49,758	\$148,571
<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>	\$9,140,575	\$9,877,541	\$9,858,285	\$10,761,870	



		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
SUPPORT SERVICES - CENTRAL SERVICES	Salaries (Header Only)(100)				
	114 Salaries - School Bus. Administrator	\$188,292	\$151,052	\$151,552	\$163,136
	115 Salaries - Supervisors and Directors	\$153,787	\$149,538	\$161,915	\$161,501
	151 Salaries - Professional Office Personnel	\$120,469	\$126,999	\$128,294	\$137,159
	152 Salaries - Secretarial and Clerical Personnel	\$639,396	\$668,761	\$735,188	\$722,263
	184 Salaries - Technology Support	\$1,215,228	\$1,316,321	\$1,387,571	\$230,483
	198 Salaries - Other Classified Personnel	\$14,312	\$15,000	\$22,721	\$30,000
	<b>TOTAL SALARIES (HEADER ONLY)</b>	<b>\$2,331,483</b>	<b>\$2,427,671</b>	<b>\$2,587,240</b>	<b>\$1,444,542</b>
	210 State Retirement	\$488,617	\$542,324	\$526,555	\$555,829
	220 Social Security	\$179,299	\$194,628	\$193,966	\$207,687
	240 Group Insurance	\$424,179	\$481,037	\$470,802	\$550,839
	270 Workers' Compensation	\$19,703	\$18,249	\$22,169	\$21,850
	290 Other Employee Benefits	\$192,498	\$164,909	\$44,494	\$164,909
	<b>TOTAL BENEFITS</b>	<b>\$1,304,296</b>	<b>\$1,401,147</b>	<b>\$1,257,986</b>	<b>\$1,501,114</b>
	330 Prof Emp Training and Dev	\$4,840	\$22,500	\$5,543	\$16,000
	340 Other Contracted Professional Services	\$4,460	\$6,500	\$53,094	\$6,000
	<b>TOTAL PURCH/PROF SERV</b>	<b>\$9,300</b>	<b>\$29,000</b>	<b>\$58,637</b>	<b>\$22,000</b>
	432 Technology Repairs & Maint.	\$20,950	\$210,000	\$10,105	\$210,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$20,950</b>	<b>\$210,000</b>	<b>\$10,105</b>	<b>\$210,000</b>
	522 Liability Insurance	\$120,243	\$127,000	\$133,057	\$135,000
	580 Travel/Per Diem	\$57,967	\$46,500	\$60,937	\$50,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$178,211</b>	<b>\$173,500</b>	<b>\$193,994</b>	<b>\$185,000</b>
	610 General Supplies	\$65,493	\$84,835	\$119,464	\$68,638
	650 Technology Supplies	\$194,564	\$858,077	\$287,428	\$534,000
	670 Software	\$390,073	\$920,000	\$719,675	\$1,055,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$650,130</b>	<b>\$1,862,912</b>	<b>\$1,126,567</b>	<b>\$1,657,638</b>
	730 Equipment		\$50,000		
	734 Technology Related Hardware	\$103,168		\$125,948	\$50,000
	<b>TOTAL PROPERTY</b>	<b>\$103,168</b>	<b>\$50,000</b>	<b>\$125,948</b>	<b>\$50,000</b>
	810 Dues and Fees	\$10,366	\$7,050	\$23,414	\$20,050
	860 Indirect Costs - Non-restricted	(\$486,105)	\$1,173,186	(\$519,144)	\$169,767
	870 Indirect Costs - Restricted	\$0	(\$96,191)	\$0	(\$55,120)
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>(\$475,739)</b>	<b>\$1,084,045</b>	<b>(\$495,730)</b>	<b>\$134,697</b>	
<b>TOTAL SUPPORT SERVICES - CENTRAL</b>	<b>\$4,121,797</b>	<b>\$7,238,275</b>	<b>\$4,864,748</b>	<b>\$5,204,991</b>	

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
OPERATION & MAINTENANCE OF PLANT	Salaries (Header Only)(100)				
	181 Salaries - Operation & Maint Superv	\$79,235	\$73,129	\$73,093	\$78,979
	182 Salaries - Custodial & Maintenance	\$5,038,746	\$5,342,560	\$5,253,280	\$5,877,495
	184 Salaries - Technology Support	\$1,601		\$1,001	
	198 Salaries - Other Classified Personnel	\$49,298	\$35,570	\$45,694	\$38,600
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$5,168,880	\$5,451,259	\$5,373,068	\$5,995,074
	210 State Retirement	\$930,336	\$999,604	\$960,514	\$1,046,809
	220 Social Security	\$388,623	\$415,294	\$403,823	\$433,071
	240 Group Insurance	\$1,059,097	\$1,116,823	\$1,194,984	\$1,334,947
	270 Workers' Compensation	\$100,765	\$115,621	\$94,684	\$103,400
	280 Unemployment Insurance		\$5,000		
	290 Other Employee Benefits	\$107,871	\$130,000	\$18,393	\$130,000
	<b>TOTAL BENEFITS</b>	\$2,586,693	\$2,782,342	\$2,672,398	\$3,048,227
	411 Water/Sewage	\$344,518	\$385,856	\$395,091	\$385,500
	412 Disposal Service	\$309,683	\$324,000	\$286,143	\$310,000
	430 Repairs & Maint Services	\$41,041	\$7,622,646	\$12,705	\$1,239,003
	432 Technology Repairs & Maint.		\$15,000		
	490 Other Purchased Property Services	\$366,491	\$370,000	\$559,405	\$375,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$1,061,733	\$8,717,502	\$1,253,345	\$2,309,503
	521 Property Insurance	\$255,218	\$264,500	\$297,587	\$316,000
	530 Communication (Telephone & Other)	\$249,238	\$247,950	\$281,727	\$283,920
	580 Travel/Per Diem	\$54,171	\$46,000	\$62,486	\$45,500
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$558,627	\$558,450	\$641,800	\$645,420
	610 General Supplies	\$360,556	\$977,882	\$439,043	\$522,132
	621 Natural Gas	\$740,985	\$780,000	\$1,262,154	\$930,000
	622 Electricity	\$1,388,823	\$1,390,000	\$1,538,146	\$1,540,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$2,490,364	\$3,147,882	\$3,239,343	\$2,992,132
730 Equipment	\$225,564		\$276,297		
<b>TOTAL PROPERTY</b>	\$225,564		\$276,297		
810 Dues and Fees	\$750	\$900		\$900	
850 Contingency (Budgeting Purposes Only)		\$382,673		\$402,673	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$750	\$383,573		\$403,573	
<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>	\$12,092,610	\$21,041,008	\$13,456,252	\$15,393,929	

## STUDENT TRANSPORTATION

	Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
Salaries (Header Only)(100)				
152 Salaries - Secretarial and Clerical Personnel	\$24,713	\$25,000	\$10,569	\$20,000
161 Salaries - Tchr Aides & Para-Prof			\$500	
171 Salaries - Student Trans Supervisor	\$124,652	\$135,000	\$134,256	\$150,000
172 Salaries - Bus Drivers	\$3,455,128	\$3,578,750	\$3,699,209	\$4,050,000
173 Mechanics/Other Garage Employees	\$359,747	\$380,000	\$381,145	\$420,000
174 Salaries - Other Student Transportation	\$1,185,007	\$1,295,709	\$1,317,250	\$1,073,500
198 Salaries - Other Classified Personnel	\$6,750			
<b>TOTAL SALARIES (HEADER ONLY)</b>	<b>\$5,155,996</b>	<b>\$5,414,459</b>	<b>\$5,542,930</b>	<b>\$5,713,500</b>
210 State Retirement	\$1,010,915	\$1,040,629	\$1,061,966	\$1,160,000
220 Social Security	\$383,596	\$388,776	\$412,421	\$413,000
240 Group Insurance	\$1,248,154	\$1,371,017	\$1,328,030	\$1,305,017
270 Workers' Compensation	\$136,661	\$152,196	\$131,853	\$150,000
280 Unemployment Insurance		\$1,000		\$1,000
290 Other Employee Benefits	\$391,878	\$210,000	\$149,954	\$260,000
<b>TOTAL BENEFITS</b>	<b>\$3,171,204</b>	<b>\$3,163,618</b>	<b>\$3,084,224</b>	<b>\$3,289,017</b>
340 Other Contracted Professional Services	\$11,144	\$16,000	\$12,845	\$26,000
<b>TOTAL PURCH/PROF SERV</b>	<b>\$11,144</b>	<b>\$16,000</b>	<b>\$12,845</b>	<b>\$26,000</b>
430 Repairs & Maint Services	\$9,668	\$18,000	\$16,587	\$20,000
433 Custodial Services	\$15,596	\$10,000	\$18,461	\$20,000
442 Rental of Equipment & Vehicles		\$1,000		\$1,000
<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$25,264</b>	<b>\$29,000</b>	<b>\$35,047</b>	<b>\$41,000</b>
510 Student Transportation Services	\$3,811	\$217,679	\$5,123	\$162,862
514 Student Trans Services - Student Allowances	\$3,165	\$5,000	\$2,119	\$5,000
521 Property Insurance	\$33,800	\$45,000	\$32,403	\$50,000
522 Liability Insurance	\$201,514	\$215,000	\$210,673	\$230,000
530 Communication (Telephone & Other)	\$12,811	\$15,000	\$15,316	\$15,000
580 Travel/Per Diem	\$65,754	\$70,000	\$72,554	\$90,000
<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$320,855</b>	<b>\$567,679</b>	<b>\$338,188</b>	<b>\$552,862</b>
610 General Supplies	\$25,172	\$51,000	\$35,567	\$70,000
626 Motor Fuel (Gasoline & Diesel)	\$1,047,849	\$1,462,916	\$1,131,435	\$1,300,000
650 Technology Supplies	\$10,047	\$40,000	\$173,207	\$50,000
670 Software	\$101,912	\$100,000	\$51,422	\$150,000
680 Maintenance Supplies & Materials	\$13,703	\$40,000	\$22,095	\$50,000
681 Lubricants	\$34,048	\$25,000	\$36,134	\$33,000
682 Tires and Tubes	\$54,099	\$60,000	\$39,142	\$60,000
683 Repair Parts for Buses & Other Vehicles	\$268,064	\$280,000	\$326,126	\$300,000
689 Miscellaneous		\$1,000		\$1,000
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$1,554,894</b>	<b>\$2,059,916</b>	<b>\$1,815,126</b>	<b>\$2,014,000</b>
730 Equipment	\$308,489		\$8,710	
732 School Buses	\$571,239	\$260,015	\$260,015	\$258,934
739 Other Equipment	\$2,551	\$5,000	\$1,903	\$5,000
<b>TOTAL PROPERTY</b>	<b>\$882,279</b>	<b>\$265,015</b>	<b>\$270,629</b>	<b>\$263,934</b>
890 Misc Expenditures	\$34,412	\$50,000	\$7,857	\$51,649
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$34,412</b>	<b>\$50,000</b>	<b>\$7,857</b>	<b>\$51,649</b>
<b>TOTAL STUDENT TRANSPORTATION</b>	<b>\$11,156,047</b>	<b>\$11,565,687</b>	<b>\$11,106,846</b>	<b>\$11,951,962</b>

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
FACILITIES ACQUISITION AND	Property(700)				
	710 Land & Site Improvements			\$21,000	
	TOTAL PROPERTY			\$21,000	
	TOTAL FACILITIES ACQUISITION AND			\$21,000	
DEBT SERVICE	Debt & Miscellaneous(800)				
	831 Interest on Leases	\$418,197	\$394,765	\$394,764	\$374,821
	840 Redemption of Principal	\$639,445	\$673,730	\$673,730	\$690,713
	TOTAL DEBT & MISCELLANEOUS	\$1,057,642	\$1,068,495	\$1,068,494	\$1,065,534
	TOTAL DEBT SERVICE	\$1,057,642	\$1,068,495	\$1,068,494	\$1,065,534
TOTAL EXPENDITURES, 10 GENERAL FUND		\$169,547,685	\$217,852,018	\$189,013,775	\$217,089,526

## Other Financing

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5211 Transfers OUT to Other Funds or Programs -	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$109,939	\$7,000	\$6,551	\$500
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$109,939</b>	<b>\$7,000</b>	<b>\$6,551</b>
6000 OTHER ITEMS	6050 Budget from Surplus	\$0	\$0	\$0	\$0
	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Extraordinary Items	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
ERROR - CATEGORY	7941 Fed ESEA Title V Part B - Small Rural School	\$0	\$0	\$0	\$0
	<b>TOTAL - CATEGORIZATION REQUIRED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		<b>\$109,939</b>	<b>\$7,000</b>	<b>\$6,551</b>	<b>\$500</b>

## Summary

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REVENUE S BY SOURCE	1000 Total LOCAL	\$35,835,382	\$40,679,002	\$40,965,234	\$38,412,018
	3000 Total STATE	\$121,121,027	\$140,437,796	\$137,338,986	\$155,232,953
	4000 Total FEDERAL	\$13,381,430	\$21,702,274	\$13,086,192	\$14,878,913
	<b>TOTAL REVENUES</b>		<b>\$170,337,839</b>	<b>\$202,819,072</b>	<b>\$191,390,412</b>
EXPENDITURES BY OBJECT	100 Salaries	\$101,480,280	\$117,967,382	\$112,536,451	\$122,498,325
	200 Employee Benefits	\$46,458,511	\$53,784,813	\$51,824,758	\$56,214,575
	300 Purchased Professional and Technical	\$2,817,228	\$3,683,918	\$3,471,571	\$3,043,591
	400 Purchased property Services	\$1,471,846	\$9,444,839	\$1,648,629	\$2,797,841
	500 Other Purchased Services	\$1,498,303	\$1,904,160	\$1,755,289	\$1,926,140
	600 Supplies	\$13,616,213	\$18,987,750	\$15,680,796	\$20,670,396
	700 Property	\$1,419,766	\$2,835,543	\$1,377,856	\$683,509
	800 Other Objects	\$785,538	\$9,243,613	\$718,425	\$9,255,149
	<b>TOTAL EXPENDITURES</b>		<b>\$169,547,685</b>	<b>\$217,852,018</b>	<b>\$189,013,775</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		<b>\$790,154</b>	<b>(\$15,032,946)</b>	<b>\$2,376,637</b>	<b>(\$8,565,642)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>\$109,939</b>	<b>\$7,000</b>	<b>\$6,551</b>	<b>\$500</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$900,093</b>	<b>(\$15,025,946)</b>	<b>\$2,383,188</b>	<b>(\$8,565,142)</b>
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		<b>\$14,125,852</b>	<b>\$15,025,946</b>	<b>\$15,025,946</b>	<b>\$8,565,142</b>
<b>FUND BALANCE - ENDING</b>		<b>\$15,025,946</b>	<b>(\$0)</b>	<b>\$17,409,134</b>	<b>\$0</b>





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# STUDENT ACTIVITY FUND

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## 21 Student Activity Fund

# Balance Sheet

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
			\$0	\$0	\$0	\$0
ASSETS	8111	Cash in Banks	\$6,807,288		\$7,880,941	
	<b>TOTAL ASSETS</b>		\$6,807,288		\$7,880,941	
FUNDS	9889	<b>Committed – Other</b>	\$6,807,288	\$6,807,288	\$7,880,941	\$6,807,288
	<b>TOTAL FUND BALANCES</b>		\$6,807,288	\$6,807,288	\$7,880,941	\$6,807,288
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$6,807,288	\$6,807,288	\$7,880,941	\$6,807,288
<b>TOTAL ASSETS</b>			\$6,807,288	\$0	\$7,880,941	\$0

## Revenue

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
LOCAL	1510	Interest on Investments	\$25,416	\$50,000	\$235,099	\$150,000
	1610	Sales to Students	\$7,395	\$10,000	\$4,503	
	1741	General Student Fees	\$875,633	\$1,000,000	\$718,012	\$1,100,000
	1742	General Student Fee Waivers	(\$38,700)	(\$67,500)	(\$32,757)	(\$50,000)
	1743	Curricular Activity Fees	\$742,725	\$850,000	\$524,632	\$850,000
	1744	Curricular Activity Fee Waivers	(\$30,688)	(\$50,000)	(\$15,849)	(\$40,000)
	1745	Co-Curricular Activity Fees	\$397,475	\$500,000	\$430,496	\$500,000
	1746	Co-Curricular Activity Fee Waivers	(\$16,857)	(\$20,000)	(\$451)	(\$20,000)
	1747	Extra-Curricular Activity Fees	\$1,189,557	\$1,500,000	\$1,570,993	\$1,500,000
	1748	Extra-Curricular Activity Fee Waivers	(\$45,929)	(\$60,000)	(\$250,106)	(\$75,000)
	1750	School Vend & Stores	\$37,301	\$50,000	\$42,158	\$50,000
	1990	Miscellaneous	\$7,062,437	\$8,000,000	\$8,721,214	\$7,500,000
	<b>TOTAL LOCAL</b>		\$10,205,765	\$11,762,500	\$11,947,944	\$11,465,000
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>			\$10,205,765	\$11,762,500	\$11,947,944	\$11,465,000

# Expenditure

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
INSTRUCTION	Purch/Prof Serv(300)				
	340 Other Contracted Professional Services	\$145,664	\$250,000	\$1,083,094	\$250,000
	<b>TOTAL PURCH/PROF SERV</b>	\$145,664	\$250,000	\$1,083,094	\$250,000
	432 Technology Repairs & Maint.		\$100,000	\$49,410	\$100,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>		\$100,000	\$49,410	\$100,000
	580 Travel/Per Diem	\$198,677		\$1,574,026	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$198,677		\$1,574,026	
	610 General Supplies	\$1,902,523	\$7,087,288	\$1,825,495	\$5,000,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$1,902,523	\$7,087,288	\$1,825,495	\$5,000,000
	730 Equipment		\$150,000	\$280,629	
<b>TOTAL PROPERTY</b>		\$150,000	\$280,629		
810 Dues and Fees	\$361,912	\$200,000	\$384,497	\$400,000	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$361,912	\$200,000	\$384,497	\$400,000	
<b>TOTAL INSTRUCTION</b>	\$2,608,776	\$7,787,288	\$5,197,151	\$5,750,000	
SUPPORT SERVICES - STAFF ASSISTANCE	Purch/Prof Serv(300)				
	330 Prof Emp Training and Dev	\$1,047,170	\$1,200,000	\$23,603	\$1,500,000
	<b>TOTAL PURCH/PROF SERV</b>	\$1,047,170	\$1,200,000	\$23,603	\$1,500,000
	432 Technology Repairs & Maint.	\$27,026	\$150,000	\$22,888	\$100,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$27,026	\$150,000	\$22,888	\$100,000
	580 Travel/Per Diem	\$655,735	\$1,500,000	\$30,480	\$1,500,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$655,735	\$1,500,000	\$30,480	\$1,500,000
	610 General Supplies	\$4,586,316	\$6,832,500	\$4,800,236	\$8,622,288
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$4,586,316	\$6,832,500	\$4,800,236	\$8,622,288
	730 Equipment	\$152,695	\$500,000	\$108,919	\$300,000
<b>TOTAL PROPERTY</b>	\$152,695	\$500,000	\$108,919	\$300,000	
810 Dues and Fees	\$355,171	\$600,000	\$691,014	\$500,000	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$355,171	\$600,000	\$691,014	\$500,000	
<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$6,824,113	\$10,782,500	\$5,677,140	\$12,522,288	
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>		\$9,432,889	\$18,569,788	\$10,874,291	\$18,272,288

# Summary

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REV ENUS BY	1000 Total LOCAL	\$10,205,765	\$11,762,500	\$11,947,944	\$11,465,000
	<b>TOTAL REVENUES</b>	\$10,205,765	\$11,762,500	\$11,947,944	\$11,465,000
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	\$1,192,834	\$1,450,000	\$1,106,697	\$1,750,000
	400 Purchased property Services	\$27,026	\$250,000	\$72,298	\$200,000
	500 Other Purchased Services	\$854,413	\$1,500,000	\$1,604,506	\$1,500,000
	600 Supplies	\$6,488,839	\$13,919,788	\$6,625,731	\$13,622,288
	700 Property	\$152,695	\$650,000	\$389,548	\$300,000
	800 Other Objects	\$717,083	\$800,000	\$1,075,511	\$900,000
	<b>TOTAL EXPENDITURES</b>	\$9,432,889	\$18,569,788	\$10,874,291	\$18,272,288
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$772,875	(\$6,807,288)	\$1,073,653	(\$6,807,288)
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$772,875	(\$6,807,288)	\$1,073,653	(\$6,807,288)
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$6,034,413	\$6,807,288	\$6,807,288	\$6,807,288
<b>FUND BALANCE - ENDING</b>		\$6,807,288	\$0	\$7,880,941	\$0



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# TAX INCREMENT FUND

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## 26 Tax Increment Financing Fund

### Balance Sheet

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
		\$0	\$0	\$0	\$0
FUND	9899 Unassigned Fund Balance	\$0		\$0	
	<b>TOTAL FUND BALANCES</b>	\$0		\$0	
	<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$0		\$0	
	<b>TOTAL ASSETS</b>	\$0	\$0	\$0	\$0

### Revenue

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
LOCAL	1114 Board Local Levy	\$393,312	\$417,636	\$417,636	\$304,616
	1190 Other Taxes	\$985,440	\$962,463	\$962,463	\$1,000,000
	<b>TOTAL LOCAL</b>	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616
	<b>TOTAL REVENUES, 26 TAX INCREMENT FINANCING</b>	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616

### Expenditure

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
COMMUNITY SERVICES	Debt & Miscellaneous(800)				
	890 Misc Expenditures	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616
	<b>TOTAL COMMUNITY SERVICES</b>	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616
	<b>TOTAL EXPENDITURES, 26 TAX INCREMENT FINANCING</b>	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616

### Summary

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REV ENDS BY	1000 Total LOCAL	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616
	<b>TOTAL REVENUES</b>	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616
EXP END ITU RES	800 Other Objects	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616
	<b>TOTAL EXPENDITURES</b>	\$1,378,752	\$1,380,099	\$1,380,099	\$1,304,616
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>	\$0	\$0	\$0	\$0
	<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	\$0	\$0	\$0	\$0
	<b>NET CHANGE IN FUND BALANCE</b>	\$0	\$0	\$0	\$0
	<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$0	\$0	\$0	
	<b>FUND BALANCE - ENDING</b>	\$0	\$0	\$0	\$0





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# DEBT SERVICE FUND

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**31 Debt Service Fund**

# Balance Sheet

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
ASSETS	8111	Cash in Banks	\$1,492,311		\$1,861,436	
	8132	Local Property Taxes	\$19,198,461		\$21,730,965	
	<b>TOTAL ASSETS</b>		\$20,690,773		\$23,592,401	
LIABILITIES	9750	Deferred Inflows of Resources	\$18,894,837		\$21,198,275	
	<b>TOTAL LIABILITIES</b>		\$18,894,837		\$21,198,275	
FUNDS	9870	Restricted - Debt Service	\$1,795,936	\$1,795,936	\$2,394,126	\$2,000,000
	<b>TOTAL FUND BALANCES</b>		\$1,795,936	\$1,795,936	\$2,394,126	\$2,000,000
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$20,690,773	\$1,795,936	\$23,592,401	\$2,000,000
<b>TOTAL ASSETS</b>			\$20,690,773	\$0	\$23,592,401	\$0

# Revenue

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
LOCAL	1128	Debt Service	\$17,577,806	\$18,175,000	\$18,171,714	\$19,898,275
	1129	Tax Sales and Redemp - Debt	\$468,730	\$166,000	\$165,178	\$150,000
	1178	FILT--Debt Service	\$1,180,570	\$1,150,000	\$1,146,376	\$1,150,000
	1510	Interest on Investments	\$1,964		\$14,489	
	<b>TOTAL LOCAL</b>		\$19,229,070	\$19,491,000	\$19,497,757	\$21,198,275
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>			\$19,229,070	\$19,491,000	\$19,497,757	\$21,198,275

# Expenditure

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
DEBT SERVICE	Debt & Miscellaneous(800)					
	810	Dues and Fees	\$4,750	\$4,750	\$4,750	
	830	Interest	\$4,828,148	\$3,914,837	\$3,914,817	\$3,372,723
	833	Amort of Bond Issuance & Related Costs	\$46,162			
	840	Redemption of Principal	\$13,300,000	\$14,980,000	\$14,980,000	\$18,425,000
	890	Misc Expenditures		\$2,387,349		\$1,400,552
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$18,179,060	\$21,286,936	\$18,899,567	\$23,198,275
	<b>TOTAL DEBT SERVICE</b>		\$18,179,060	\$21,286,936	\$18,899,567	\$23,198,275
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>			\$18,179,060	\$21,286,936	\$18,899,567	\$23,198,275

## Other Financing

	Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
5130 Issuance of Refunding Bonds	\$25,150,000	\$0	\$0	\$0
5140 Payment to Refunded Bonds Escrow	(\$25,103,838)	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$46,162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>	<b>\$46,162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Summary

	Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REV ENUES BY 1000 Total LOCAL	\$19,229,070	\$19,491,000	\$19,497,757	\$21,198,275
<b>TOTAL REVENUES</b>	<b>\$19,229,070</b>	<b>\$19,491,000</b>	<b>\$19,497,757</b>	<b>\$21,198,275</b>
EXP ENDITURES 800 Other Objects	\$18,179,060	\$21,286,936	\$18,899,567	\$23,198,275
<b>TOTAL EXPENDITURES</b>	<b>\$18,179,060</b>	<b>\$21,286,936</b>	<b>\$18,899,567</b>	<b>\$23,198,275</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>	<b>\$1,050,010</b>	<b>(\$1,795,936)</b>	<b>\$598,191</b>	<b>(\$2,000,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>\$46,162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$1,096,172</b>	<b>(\$1,795,936)</b>	<b>\$598,191</b>	<b>(\$2,000,000)</b>
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	<b>\$699,763</b>	<b>\$1,795,936</b>	<b>\$1,795,936</b>	<b>\$2,000,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,795,936</b>	<b>(\$0)</b>	<b>\$2,394,126</b>	<b>\$0</b>



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# CAPITAL PROJECTS FUND

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## 32 Capital Projects Fund

# Balance Sheet

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
			\$0	\$0	\$0	\$0
ASSETS	8111	Cash in Banks	\$2,241,581		\$2,384,412	
	8120	Investments	\$2,325,548		\$2,798,529	
	8132	Local Property Taxes	\$3,391,399		\$4,993,348	
	8140	Inventories	\$6,569		\$4,103	
	<b>TOTAL ASSETS</b>		\$7,965,097		\$10,180,393	
LIABILITIES	9510	Accounts Payable	\$469,514		\$9,306	
	9530	Accrued Liabilities	\$31,636			
	9563	Unearned Revenue- State			\$1,174,613	
	9750	Deferred Inflows of Resources	\$3,352,360		\$4,897,497	
	<b>TOTAL LIABILITIES</b>		\$3,853,510		\$6,081,417	
FUND BALANCE	9860	Non-Spendable - Inventories & Prepaid	\$6,569		\$4,103	
	9871	<b>Restricted – Capital Outlay</b>	\$4,105,018	\$4,105,018	\$4,094,873	\$2,500,000
	<b>TOTAL FUND BALANCES</b>		\$4,111,587	\$4,105,018	\$4,098,976	\$2,500,000
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$7,965,097	\$4,105,018	\$10,180,393	\$2,500,000
<b>TOTAL ASSETS</b>			\$7,965,097	\$0	\$10,180,393	\$0

## Revenue

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
LOCAL	1124	Capital Local Levy	\$2,260,108	\$3,270,000	\$3,268,124	\$4,667,497
	1125	Tax Sales and Redemp - Capital Local	\$60,268	\$30,000	\$29,722	\$50,000
	1174	FILT--Capital Local Levy	\$151,795	\$196,000	\$195,197	\$180,000
	1510	Interest on Investments	\$11,456	\$150,000	\$138,226	\$75,000
	1990	Miscellaneous	\$39,131			
	<b>TOTAL LOCAL</b>		\$2,522,758	\$3,646,000	\$3,631,269	\$4,972,497
STATE	3200	Related to Basic Programs		\$2,439,604	\$1,264,991	\$488,000
	3700	Capital Outlay Programs	\$3,883,419	\$2,318,667	\$2,318,669	\$805,469
	3990	State Revenue From Non-USBE State	\$10,578		\$10,580	
	<b>TOTAL STATE</b>		\$3,893,997	\$4,758,271	\$3,594,240	\$1,293,469
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>			\$6,416,754	\$8,404,271	\$7,225,510	\$6,265,966



# Expenditure

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
INSTRUCTION	Supplies & Materials(600)				
	610 General Supplies	\$208,814	\$90,000	\$6,714	
	650 Technology Supplies	\$92,489			
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$301,303</b>	<b>\$90,000</b>	<b>\$6,714</b>	
	730 Equipment	\$17,342		\$5,626	
	733 Furniture and Fixtures			\$25,890	
	<b>TOTAL PROPERTY</b>	<b>\$17,342</b>		<b>\$31,516</b>	
<b>TOTAL INSTRUCTION</b>	<b>\$318,645</b>	<b>\$90,000</b>	<b>\$38,229</b>		
SUPPORT SERVICES - GENERAL DIST ADMIN	Supplies & Materials(600)				
	610 General Supplies		\$15,000		\$15,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		<b>\$15,000</b>		<b>\$15,000</b>
	730 Equipment			\$18,251	
	<b>TOTAL PROPERTY</b>			<b>\$18,251</b>	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>		<b>\$15,000</b>	<b>\$18,251</b>	<b>\$15,000</b>	
OPERATION & MAINTENANCE OF PLANT	Purch Property Services(400)				
	430 Repairs & Maint Services	\$210,322	\$400,000	\$185,993	\$400,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$210,322</b>	<b>\$400,000</b>	<b>\$185,993</b>	<b>\$400,000</b>
	610 General Supplies	\$907,940	\$850,000	\$1,023,886	\$900,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$907,940</b>	<b>\$850,000</b>	<b>\$1,023,886</b>	<b>\$900,000</b>
	730 Equipment	\$139,316	\$150,000	\$24,825	\$150,000
	<b>TOTAL PROPERTY</b>	<b>\$139,316</b>	<b>\$150,000</b>	<b>\$24,825</b>	<b>\$150,000</b>
	850 Contingency (Budgeting Purposes Only)		\$696,891		\$821,891
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		<b>\$696,891</b>		<b>\$821,891</b>	
<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>	<b>\$1,257,578</b>	<b>\$2,096,891</b>	<b>\$1,234,704</b>	<b>\$2,271,891</b>	
STUDENT TRANSPORTATION	Property(700)				
	732 School Buses	\$1,037,810	\$972,764	\$783,105	\$950,000
	<b>TOTAL PROPERTY</b>	<b>\$1,037,810</b>	<b>\$972,764</b>	<b>\$783,105</b>	<b>\$950,000</b>
	<b>TOTAL STUDENT TRANSPORTATION</b>	<b>\$1,037,810</b>	<b>\$972,764</b>	<b>\$783,105</b>	<b>\$950,000</b>
BUILDING ACQUISITION AND CONSTRUCTION	Purch Property Services(400)				
	450 Construction Services	\$6,168,349	\$9,347,203	\$3,404,167	\$5,535,075
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$6,168,349</b>	<b>\$9,347,203</b>	<b>\$3,404,167</b>	<b>\$5,535,075</b>
	610 General Supplies	\$116,893		\$8,232	
	650 Technology Supplies	\$61,261		\$23,308	
	670 Software	\$450		\$580	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$178,604</b>		<b>\$32,121</b>	
	710 Land & Site Improvements			\$1,733,087	
	730 Equipment	\$6,550			
	<b>TOTAL PROPERTY</b>	<b>\$6,550</b>		<b>\$1,733,087</b>	
<b>TOTAL BUILDING ACQUISITION AND</b>	<b>\$6,353,503</b>	<b>\$9,347,203</b>	<b>\$5,169,375</b>	<b>\$5,535,075</b>	
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	<b>\$8,967,536</b>	<b>\$12,521,858</b>	<b>\$7,243,665</b>	<b>\$8,771,966</b>	

# Other Financing

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	\$0	\$0	\$0	\$0
	5100 Sale of Bonds	\$0	\$0	\$0	\$0
	5110 Face Amount of Bonds Sold	\$0	\$0	\$0	\$0
	5120 Premium or Discount on the Issuance of	\$0	\$0	\$0	\$0
	5130 Issuance of Refunding Bonds	\$0	\$0	\$0	\$0
	5140 Payment to Refunded Bonds Escrow	\$0	\$0	\$0	\$0
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0
	5210 Transfers out to Other Funds	\$0	\$0	\$0	\$0
	5211 Transfers OUT to Other Funds or Programs -	\$0	\$0	\$0	\$0
	5300 Sale of, or Compensation for Loss of, Fixed	\$189,215	\$6,000	\$5,545	\$6,000
	5400 Loan Proceeds	\$0	\$0	\$0	\$0
	5500 Lease Proceeds	\$0	\$0	\$0	\$0
	5600 Insurance Recoveries	\$0	\$0	\$0	\$0
	5900 Other Financing Sources & Uses	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$189,215</b>	<b>\$6,000</b>	<b>\$5,545</b>
6000 OTHER ITEMS	6050 Budget from Surplus	\$0	\$0	\$0	\$0
	6100 Capital Contributions	\$0	\$0	\$0	\$0
	6200 Amortization of Premium on Issuance of	\$0	\$0	\$0	\$0
	6300 Special Items	\$0	\$0	\$0	\$0
	6400 Extraordinary Items	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
ERROR - CATEG	7941 Fed ESEA Title V Part B - Small Rural School	\$0	\$0	\$0	\$0
	<b>TOTAL - CATEGORIZATION REQUIRED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		<b>\$189,215</b>	<b>\$6,000</b>	<b>\$5,545</b>	<b>\$6,000</b>

# Summary

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REVENUES BY SOURCE	1000 Total LOCAL	\$2,522,758	\$3,646,000	\$3,631,269	\$4,972,497
	3000 Total STATE	\$3,893,997	\$4,758,271	\$3,594,240	\$1,293,469
	<b>TOTAL REVENUES</b>	<b>\$6,416,754</b>	<b>\$8,404,271</b>	<b>\$7,225,510</b>	<b>\$6,265,966</b>
EXPENDITURES BY OBJECT	400 Purchased property Services	\$6,378,671	\$9,747,203	\$3,590,161	\$5,935,075
	600 Supplies	\$1,387,847	\$955,000	\$1,062,720	\$915,000
	700 Property	\$1,201,017	\$1,122,764	\$2,590,785	\$1,100,000
	800 Other Objects		\$696,891		\$821,891
	<b>TOTAL EXPENDITURES</b>	<b>\$8,967,536</b>	<b>\$12,521,858</b>	<b>\$7,243,665</b>	<b>\$8,771,966</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		<b>(\$2,550,781)</b>	<b>(\$4,117,587)</b>	<b>(\$18,156)</b>	<b>(\$2,506,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>\$189,215</b>	<b>\$6,000</b>	<b>\$5,545</b>	<b>\$6,000</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(\$2,361,566)</b>	<b>(\$4,111,587)</b>	<b>(\$12,611)</b>	<b>(\$2,500,000)</b>
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		<b>\$6,473,153</b>	<b>\$4,111,587</b>	<b>\$4,111,587</b>	<b>\$2,500,000</b>
<b>FUND BALANCE - ENDING</b>		<b>\$4,111,587</b>	<b>(\$0)</b>	<b>\$4,098,976</b>	<b>\$0</b>



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# SCHOOL FOOD SERVICE FUND

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**49 School Food Service Fund**

# Balance Sheet

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
ASSETS	8111	Cash in Banks	\$7,402,150		\$7,185,381	
	8131	Local			\$2,352	
	8133	State	\$160,629		\$12,702	
	8134	Federal	\$96,426		\$70,018	
	8140	Inventories	\$38,439		\$32,880	
	<b>TOTAL ASSETS</b>			<b>\$7,697,643</b>		<b>\$7,303,331</b>
LIABILITIES	9510	Accounts Payable	\$57,377		\$115,001	
	9540	Accrued Salaries and Withholdings	\$46,808		\$49,251	
	<b>TOTAL LIABILITIES</b>			<b>\$104,185</b>		<b>\$164,252</b>
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid	\$38,439		\$32,880	
	9872	<b>Restricted – Food Service</b>	\$7,555,019	\$7,555,019	\$7,106,200	\$7,555,019
	<b>TOTAL FUND BALANCES</b>			<b>\$7,593,458</b>	<b>\$7,555,019</b>	<b>\$7,139,079</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			<b>\$7,697,643</b>	<b>\$7,555,019</b>	<b>\$7,303,331</b>	<b>\$7,555,019</b>
<b>TOTAL ASSETS</b>			<b>\$7,697,643</b>	<b>\$0</b>	<b>\$7,303,331</b>	<b>\$0</b>

# Revenue

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
LOCAL	1510	Interest on Investments	\$19,241	\$270,000	\$263,875	\$197,050
	1610	Sales to Students	\$580,540	\$3,260,000	\$3,199,158	\$1,086,382
	1620	Sales to Adults	\$96,849	\$110,000	\$104,405	\$88,000
	1690	Other Local Revenue	\$21,681	\$100,000	\$93,138	\$72,365
	1990	Miscellaneous				\$14,933
	<b>TOTAL LOCAL</b>			<b>\$718,311</b>	<b>\$3,740,000</b>	<b>\$3,660,576</b>
STATE	3800	Non-MSP State Revenue (via USBE)	\$1,612,846	\$1,700,000	\$1,207,024	\$1,700,000
	<b>TOTAL STATE</b>			<b>\$1,612,846</b>	<b>\$1,700,000</b>	<b>\$1,207,024</b>
FEDERAL	4560	Federal Child Nutrition Prog	\$8,864,866	\$3,383,635	\$3,653,740	\$5,519,000
	4970	USDA Commodities	\$789,579	\$681,346	\$681,346	\$800,000
	<b>TOTAL FEDERAL</b>			<b>\$9,654,445</b>	<b>\$4,064,981</b>	<b>\$4,335,087</b>
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>			<b>\$11,985,602</b>	<b>\$9,504,981</b>	<b>\$9,202,687</b>	<b>\$9,477,730</b>

# Expenditure

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
FOOD SERVICES	Salaries (Header Only)(100)				
	152 Salaries - Secretarial and Clerical Personnel	\$120,480	\$192,615	\$142,275	\$209,550
	191 Salaries - Food Service Personnel	\$2,070,991	\$2,010,444	\$2,134,279	\$2,079,788
	198 Salaries - Other Classified Personnel	\$159,105	\$161,340	\$167,169	\$171,827
	<b>TOTAL SALARIES (HEADER ONLY)</b>	<b>\$2,350,576</b>	<b>\$2,364,399</b>	<b>\$2,443,722</b>	<b>\$2,461,165</b>
	210 State Retirement	\$383,676	\$570,000	\$398,183	\$559,000
	220 Social Security	\$173,714	\$175,000	\$181,049	\$188,125
	240 Group Insurance	\$507,988	\$550,000	\$585,189	\$479,250
	270 Workers' Compensation	\$44,977	\$40,000	\$41,652	\$43,000
	280 Unemployment Insurance		\$1,000		\$1,500
	290 Other Employee Benefits	\$71,420	\$133,000	\$154,128	\$140,950
	<b>TOTAL BENEFITS</b>	<b>\$1,181,776</b>	<b>\$1,469,000</b>	<b>\$1,360,201</b>	<b>\$1,411,825</b>
	330 Prof Emp Training and Dev	\$3,124	\$9,040	\$8,015	\$12,500
	340 Other Contracted Professional Services	\$63,116	\$61,000	\$115,653	\$60,000
	350 Technical Services	\$8,167	\$10,000		\$12,000
	<b>TOTAL PURCH/PROF SERV</b>	<b>\$74,407</b>	<b>\$80,040</b>	<b>\$123,668</b>	<b>\$84,500</b>
	432 Technology Repairs & Maint.	\$138	\$5,000	\$248	\$7,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$138</b>	<b>\$5,000</b>	<b>\$248</b>	<b>\$7,000</b>
	530 Communication (Telephone & Other)	\$2,144	\$7,000	\$3,448	\$7,000
	580 Travel/Per Diem	\$13,594	\$5,000	\$13,713	\$7,500
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$15,738</b>	<b>\$12,000</b>	<b>\$17,161</b>	<b>\$14,500</b>
	610 General Supplies	\$484,284	\$1,005,000	\$749,997	\$555,000
	630 Food	\$3,748,365	\$11,333,000	\$3,991,732	\$11,783,759
	650 Technology Supplies	\$75,654	\$24,000	\$7,328	\$24,000
	670 Software	\$46,959	\$40,000	\$1,265	\$40,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$4,355,261</b>	<b>\$12,402,000</b>	<b>\$4,750,322</b>	<b>\$12,402,759</b>
	730 Equipment	\$205,937	\$360,000	\$339,427	\$205,000
	735 Non-Bus Vehicles			\$103,173	\$40,000
<b>TOTAL PROPERTY</b>	<b>\$205,937</b>	<b>\$360,000</b>	<b>\$442,600</b>	<b>\$245,000</b>	
810 Dues and Fees	\$1,150	\$6,000		\$6,000	
860 Indirect Costs - Non-restricted	\$486,105	\$400,000	\$519,144	\$400,000	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$487,255</b>	<b>\$406,000</b>	<b>\$519,144</b>	<b>\$406,000</b>	
<b>TOTAL FOOD SERVICES</b>	<b>\$8,671,088</b>	<b>\$17,098,439</b>	<b>\$9,657,066</b>	<b>\$17,032,749</b>	
<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>		<b>\$8,671,088</b>	<b>\$17,098,439</b>	<b>\$9,657,066</b>	<b>\$17,032,749</b>



# Summary

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REVENUE S BY SOURCE	1000 Total LOCAL	\$718,311	\$3,740,000	\$3,660,576	\$1,458,730
	3000 Total STATE	\$1,612,846	\$1,700,000	\$1,207,024	\$1,700,000
	4000 Total FEDERAL	\$9,654,445	\$4,064,981	\$4,335,087	\$6,319,000
	<b>TOTAL REVENUES</b>	<b>\$11,985,602</b>	<b>\$9,504,981</b>	<b>\$9,202,687</b>	<b>\$9,477,730</b>
EXPENDITURES BY OBJECT	100 Salaries	\$2,350,576	\$2,364,399	\$2,443,722	\$2,461,165
	200 Employee Benefits	\$1,181,776	\$1,469,000	\$1,360,201	\$1,411,825
	300 Purchased Professional and Technical	\$74,407	\$80,040	\$123,668	\$84,500
	400 Purchased property Services	\$138	\$5,000	\$248	\$7,000
	500 Other Purchased Services	\$15,738	\$12,000	\$17,161	\$14,500
	600 Supplies	\$4,355,261	\$12,402,000	\$4,750,322	\$12,402,759
	700 Property	\$205,937	\$360,000	\$442,600	\$245,000
	800 Other Objects	\$487,255	\$406,000	\$519,144	\$406,000
	<b>TOTAL EXPENDITURES</b>	<b>\$8,671,088</b>	<b>\$17,098,439</b>	<b>\$9,657,066</b>	<b>\$17,032,749</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		<b>\$3,314,514</b>	<b>(\$7,593,458)</b>	<b>(\$454,379)</b>	<b>(\$7,555,019)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$3,314,514</b>	<b>(\$7,593,458)</b>	<b>(\$454,379)</b>	<b>(\$7,555,019)</b>
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		<b>\$4,278,944</b>	<b>\$7,593,458</b>	<b>\$7,593,458</b>	<b>\$7,555,019</b>
<b>FUND BALANCE - ENDING</b>		<b>\$7,593,458</b>	<b>\$0</b>	<b>\$7,139,079</b>	<b>\$0</b>



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# MEDICAL & DENTAL FUND

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60 Internal Medical & Dental Fund

# Balance Sheet

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
ASSETS	8111	Cash in Banks	\$2,265,458		\$3,714,017	
	8190	Other Current Assets			\$190,000	
	TOTAL ASSETS		\$2,265,458		\$3,904,017	
LIABILITIES	9530	Accrued Liabilities	\$2,768,213		\$3,240,984	
	TOTAL LIABILITIES		\$2,768,213		\$3,240,984	
FUND BALANCES	9890	<b>Assigned – Unrestricted Programs</b>	\$3,718,375	(\$502,755)	(\$502,755)	\$0
	9899	Unassigned Fund Balance	(\$4,221,130)		\$1,165,788	
	TOTAL FUND BALANCES		(\$502,755)	(\$502,755)	\$663,033	\$0
TOTAL LIABILITIES AND FUND BALANCES			\$2,265,458	(\$502,755)	\$3,904,017	\$0
TOTAL ASSETS			\$2,265,458	\$0	\$3,904,017	\$0

# Revenue

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
LOCAL	1510	Interest on Investments	\$7,532	\$19,000	\$63,902	\$18,000
	1970	Operating Revenues (Proprietary Fund)	\$471,232	\$510,000	\$508,393	\$510,000
	1990	Miscellaneous	\$18,464,996	\$20,905,000	\$20,760,448	\$24,586,000
	TOTAL LOCAL		\$18,943,760	\$21,434,000	\$21,332,743	\$25,114,000
TOTAL REVENUES, 60 INTERNAL SERVICE FUNDS			\$18,943,760	\$21,434,000	\$21,332,743	\$25,114,000

# Expenditure

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
SUPPORT SERVICES - CENTRAL	Debt & Miscellaneous(800)					
		810 Dues and Fees			\$51,896	
	TOTAL DEBT & MISCELLANEOUS				\$51,896	
TOTAL SUPPORT SERVICES - CENTRAL					\$51,896	
OTHER ENTERPRISE SERVICES	Benefits(200)					
		240 Group Insurance	\$23,164,890	\$20,931,245	\$20,115,059	\$25,114,000
	TOTAL BENEFITS		\$23,164,890	\$20,931,245	\$20,115,059	\$25,114,000
TOTAL OTHER ENTERPRISE SERVICES			\$23,164,890	\$20,931,245	\$20,115,059	\$25,114,000
TOTAL EXPENDITURES, 60 INTERNAL SERVICE FUNDS			\$23,164,890	\$20,931,245	\$20,166,955	\$25,114,000

# Summary

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REVENUES	1000	Total LOCAL	\$18,943,760	\$21,434,000	\$21,332,743	\$25,114,000
	TOTAL REVENUES		\$18,943,760	\$21,434,000	\$21,332,743	\$25,114,000
EXPENDITURES	200	Employee Benefits	\$23,164,890	\$20,931,245	\$20,115,059	\$25,114,000
	800	Other Objects			\$51,896	
	TOTAL EXPENDITURES		\$23,164,890	\$20,931,245	\$20,166,955	\$25,114,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)			(\$4,221,130)	\$502,755	\$1,165,788	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS			\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE			(\$4,221,130)	\$502,755	\$1,165,788	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)			\$3,718,375	(\$502,755)	(\$502,755)	\$0
FUND BALANCE - ENDING			(\$502,755)	(\$0)	\$663,033	\$0



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# CACHE EDUCATION FOUNDATION FUND

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## 71 Trust Fund

# Balance Sheet

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
ASSETS	8111	Cash in Banks	\$825,998		\$924,662	
	8120	Investments	\$530,633		\$619,806	
	8131	Local	\$2,000		\$5,750	
	8190	Other Current Assets	\$1,936		\$1,936	
	<b>TOTAL ASSETS</b>			\$1,360,567		\$1,552,155
LIABILITIES	9510	Accounts Payable	\$32,336		\$41,210	
	<b>TOTAL LIABILITIES</b>			\$32,336		\$41,210
FUND BALANCES	9869	Non-Spendable - Other	\$60,000		\$60,000	
	9889	<b>Committed – Other</b>	\$1,268,231	\$1,328,231	\$1,450,944	\$1,328,231
	<b>TOTAL FUND BALANCES</b>			\$1,328,231	\$1,328,231	\$1,510,944
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$1,360,567	\$1,328,231	\$1,552,155	\$1,328,231
<b>TOTAL ASSETS</b>			\$1,360,567	\$0	\$1,552,155	\$0

# Revenue

			Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
LOCAL	1510	Interest on Investments	\$11,467	\$35,000	\$33,525	\$35,000
	1920	Contributions and Donations From Private	\$1,629,573	\$2,550,000	\$2,490,595	\$2,550,000
	<b>TOTAL LOCAL</b>			\$1,641,039	\$2,585,000	\$2,524,120
<b>TOTAL REVENUES, 71 TRUST FUND</b>			\$1,641,039	\$2,585,000	\$2,524,120	\$2,585,000

# Expenditure

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
INSTRUCTION	Supplies & Materials(600)				
	610 General Supplies	\$1,437,875	\$3,777,607	\$2,222,456	\$3,777,607
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$1,437,875	\$3,777,607	\$2,222,456	\$3,777,607
	730 Equipment		\$50,000		\$50,000
	<b>TOTAL PROPERTY</b>		\$50,000		\$50,000
<b>TOTAL INSTRUCTION</b>		\$1,437,875	\$3,827,607	\$2,222,456	\$3,827,607
SUPPORT SERVICES - STAFF ASSISTANCE	Salaries (Header Only)(100)				
	115 Salaries - Supervisors and Directors	\$50,977	\$65,000	\$78,246	\$65,000
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$50,977	\$65,000	\$78,246	\$65,000
	220 Social Security	\$3,900	\$5,000	\$5,986	\$5,000
	270 Workers' Compensation	\$112	\$124	\$153	\$124
	<b>TOTAL BENEFITS</b>	\$4,012	\$5,124	\$6,139	\$5,124
	340 Other Contracted Professional Services		\$2,000	\$4,308	\$2,000
	<b>TOTAL PURCH/PROF SERV</b>		\$2,000	\$4,308	\$2,000
	550 Printing and Binding	\$2,174	\$4,000	\$4,927	\$4,000
	580 Travel/Per Diem	\$1,260	\$6,000	\$821	\$6,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$3,433	\$10,000	\$5,747	\$10,000
	610 General Supplies	\$19,129	\$3,500	\$24,511	\$3,500
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$19,129	\$3,500	\$24,511	\$3,500
<b>TOTAL SUPPORT SERVICES - STAFF</b>		\$77,551	\$85,624	\$118,951	\$85,624
SUPPORT SERVICES - CENTRAL SERVICES	Other Purchased Services(500)				
	522 Liability Insurance	\$1,700			
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$1,700			
<b>TOTAL SUPPORT SERVICES - CENTRAL</b>		\$1,700			
<b>TOTAL EXPENDITURES, 71 TRUST FUND</b>		\$1,517,127	\$3,913,231	\$2,341,407	\$3,913,231

# Summary

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REV ENUES BY	1000 Total LOCAL	\$1,641,039	\$2,585,000	\$2,524,120	\$2,585,000
	<b>TOTAL REVENUES</b>	\$1,641,039	\$2,585,000	\$2,524,120	\$2,585,000
EXPENDITURES BY OBJECT	100 Salaries	\$50,977	\$65,000	\$78,246	\$65,000
	200 Employee Benefits	\$4,012	\$5,124	\$6,139	\$5,124
	300 Purchased Professional and Technical		\$2,000	\$4,308	\$2,000
	500 Other Purchased Services	\$5,133	\$10,000	\$5,747	\$10,000
	600 Supplies	\$1,457,005	\$3,781,107	\$2,246,967	\$3,781,107
	700 Property		\$50,000		\$50,000
	<b>TOTAL EXPENDITURES</b>	\$1,517,127	\$3,913,231	\$2,341,407	\$3,913,231
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$123,912	(\$1,328,231)	\$182,713	(\$1,328,231)
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$123,912	(\$1,328,231)	\$182,713	(\$1,328,231)
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$1,204,319	\$1,328,231	\$1,328,231	\$1,328,231
<b>FUND BALANCE - ENDING</b>		\$1,328,231	\$0	\$1,510,944	\$0

# SUMMARY - ALL FUNDS

		Actual 2022	Final Budget 2023	Actual 2023	Original Budget 2024
REVENUE S BY SOURCE	1000 Total LOCAL	\$90,474,838	\$104,717,601	\$104,939,743	\$106,510,136
	3000 Total STATE	\$126,627,870	\$146,896,067	\$142,140,250	\$158,226,422
	4000 Total FEDERAL	\$23,035,875	\$25,767,255	\$17,421,279	\$21,197,913
	<b>TOTAL REVENUES</b>	<b>\$240,138,582</b>	<b>\$277,380,923</b>	<b>\$264,501,272</b>	<b>\$285,934,471</b>
EXPENDITURES BY OBJECT	100 Salaries	\$103,881,833	\$120,396,781	\$115,058,420	\$125,024,490
	200 Employee Benefits	\$70,809,189	\$76,190,182	\$73,306,157	\$82,745,524
	300 Purchased Professional and Technical	\$4,084,469	\$5,215,958	\$4,706,244	\$4,880,091
	400 Purchased property Services	\$7,877,680	\$19,447,042	\$5,311,335	\$8,939,916
	500 Other Purchased Services	\$2,373,588	\$3,426,160	\$3,382,703	\$3,450,640
	600 Supplies	\$27,305,165	\$50,045,645	\$30,366,536	\$51,391,550
	700 Property	\$2,979,414	\$5,018,307	\$4,800,789	\$2,378,509
	800 Other Objects	\$21,547,689	\$33,813,539	\$22,644,641	\$35,885,931
	<b>TOTAL EXPENDITURES</b>	<b>\$240,859,028</b>	<b>\$313,553,614</b>	<b>\$259,576,824</b>	<b>\$314,696,651</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		<b>(\$720,445)</b>	<b>(\$36,172,691)</b>	<b>\$4,924,447</b>	<b>(\$28,762,180)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>\$345,317</b>	<b>\$13,000</b>	<b>\$12,096</b>	<b>\$6,500</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(\$375,129)</b>	<b>(\$36,159,691)</b>	<b>\$4,936,544</b>	<b>(\$28,755,680)</b>
<b>FUND BALANCE - BEG INNING (FROM PRIOR YEAR)</b>		<b>\$36,534,819</b>	<b>\$36,159,691</b>	<b>\$36,159,691</b>	<b>\$28,755,680</b>
<b>FUND BALANCE - ENDING</b>		<b>\$36,159,691</b>	<b>(\$0)</b>	<b>\$41,096,234</b>	<b>\$0</b>