

**GENERAL OPERATING FUND
BUDGET REPORT
APRIL 2025**

	22-23	23-24	AMENDED	APRIL	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,156,044	23,475,000	339,012	22,408,707	1,066,293	95.46%	96.50%
LOCAL REVENUE-OTHER	4,477,673	2,413,934	2,105,050	590,861	1,818,313	286,737	86.38%	100.76%
STATE REVENUE	28,587,502	38,914,756	36,410,000	1,818,517	22,418,933	13,991,067	61.57%	52.74%
TRS ON-BEHALF REVENUE	2,697,532	2,910,599	2,700,000	537,179	2,090,779	609,221	77.44%	72.15%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	132,823	200,000	0	1,073	198,927	0.54%	6.49%
TOTAL OPERATING REVENUE	61,039,239	64,528,157	64,890,050	3,285,569	48,737,805	16,152,245	75.11%	68.49%
EXPENDITURES								
11 INSTRUCTION	25,306,169	29,042,845	30,876,926	2,654,411	19,955,703	10,921,223	64.63%	67.60%
12 INSTRUCTIONAL MEDIA SVCS	618,856	617,062	643,640	57,350	470,511	173,129	73.10%	66.18%
13 CURRICULUM/STAFF DEV.	683,053	1,413,024	2,106,860	160,506	1,332,382	774,478	63.24%	66.85%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	1,570,918	1,400,070	150,010	1,123,036	277,034	80.21%	45.54%
23 SCHOOL LEADERSHIP	4,057,848	4,470,453	3,817,531	236,595	3,084,016	733,515	80.79%	58.35%
31 GUIDANCE & COUNSELING	1,772,187	2,272,594	2,969,842	383,848	2,024,561	945,281	68.17%	71.42%
32 SOCIAL SERVICES	40,890	49,110	151,511	24,131	174,959	(23,448)	115.48%	9.39%
33 HEALTH SERVICES	398,631	428,089	493,381	52,888	407,164	86,217	82.53%	35.93%
34 STUDENT TRANSPORTATION	3,345,251	3,520,742	3,332,131	344,015	2,144,189	1,187,942	64.35%	68.02%
35 FOOD SERVICE	1,350	-	-	22,683	34,180	(34,180)	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,711,993	1,652,706	162,521	1,291,598	361,108	78.15%	71.13%
41 GENERAL ADMINISTRATION	2,464,493	2,713,918	3,095,711	225,450	1,876,262	1,219,449	60.61%	62.97%
51 PLANT SERVICES	5,279,699	5,962,473	6,271,409	713,058	4,803,595	1,467,814	76.60%	58.33%
52 SECURITY MONITORING	326,024	789,256	1,579,688	110,043	670,671	909,017	42.46%	45.82%
53 DATA PROCESSING SERVICES	835,000	1,080,071	1,410,752	75,752	1,211,703	199,049	85.89%	56.21%
61 COMMUNITY SERVICES	374,760	726,203	598,848	64,220	542,183	56,665	90.54%	67.52%
71 DEBT SERVICES	1,346,875	1,418,123	1,379,043	8,122	374,607	1,004,436	27.16%	31.71%
81 FACILITIES CONSTRUCTION	2,533,593	4,240,207	2,500,000	56,741	553,528	1,946,472	22.14%	66.26%
93 SHARED SERVICES ARRANGEMENTS	21,276	31,489	35,000	0	20,600	14,400	58.86%	57.53%
99 OTHER GOVERNMENT CHARGES	430,432	485,923	575,000	-1	439,981	135,019	76.52%	76.19%
TOTAL OPERATING EXPENDITURES	53,495,166	62,544,489	64,890,050	5,502,342	42,535,429	22,354,621	65.55%	63.12%
EXCESS/(DEFICIENCY)	7,544,073	1,983,668	-	(2,216,774)	6,202,376	(6,202,376)		
OPERATING TRANSFERS:								
TRANSFER INCOME	-	-	-	-	-	-	0.00%	
OTHER SOURCES	-	573,424	-	-	-	-	0.00%	
OTHER USES - Bond 2024	-	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	7,544,073	2,557,091	-	(2,216,774)	6,202,376	(6,202,376)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,573,146	34,130,237		34,130,237			
ENDING FUND BALANCE - AUG 31	31,573,146	34,130,237	34,130,237		40,332,614		Target:	66.7%

**FOOD SERVICE
BUDGET REPORT
APRIL 2025**

	22-23	23-24	AMENDED	April	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
OTHER LOCAL INCOME	25,960	1,817	3,450	230	2,548	902	73.86%	38.71%
SALES	491,076	560,271	551,550	41,390	316,335	235,215	57.35%	72.22%
STATE REIMBURSEMENT	44,135	60,238	15,000	0	73,130	-58,130	487.53%	904.86%
FEDERAL REIMBURSEMENT	3,466,703	3,414,760	3,933,115	358,276	3,001,126	931,989	76.30%	69.95%
COMMODITIES RECEIVED	248,584	230,591	273,185	-	-	-	0.00%	3.84%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,267,677	4,776,300	399,896	3,393,139	1,109,976	71.04%	68.59%
EXPENDITURES								
35 - COMMODITIES USED	231,544	230,591	273,185	-	-	273,185	0.00%	0.00%
35 - FOOD SERVICE	3,590,795	4,064,116	4,526,815	(422,253)	3,124,062	1,402,753	69.01%	60.48%
51 - PLANT MAINTENANCE	37,990	49,998	58,000	10,959	37,360	20,640	64.41%	46.11%
81 - FACILITIES CONSTRUCTION	-	12,317	715,000	481,691	699,755	15,245	97.87%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,357,022	5,573,000	70,398	3,861,177	1,711,823	69.28%	53.78%
EXCESS/(DEFICIENCY)	416,130	(89,345)	(796,700)	329,499	(468,038)	(601,847)		
BEGINNING FUND BALANCE - SEPT 1	2,157,578	2,573,708	2,573,708		2,573,708			
ENDING FUND BALANCE - AUG 31	2,573,708	2,484,363	1,777,008		2,105,670		Target:	66.7%

**DEBT SERVICE
BUDGET REPORT
APRIL 2025**

	22-23	23-24	AMENDED	APRIL	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
							REALIZED	REALIZED
LOCAL REVENUE-TAXES - I&S	12,364,337	12,762,830	16,245,000	56,412	13,480,325	2,764,675	82.98%	98.75%
LOCAL REVENUE-OTHER	379,096	501,867	400,000	246,015	456,226	-56,226	114.06%	78.86%
STATE REVENUE	208,095	1,388,066	264,000	0	1,261,330	(997,330)	477.78%	151.00%
TOTAL DEBT SERVICE REVENUE	12,951,528	14,652,764	16,909,000	302,428	15,197,881	1,711,119	89.88%	99.68%
EXPENDITURES								
71 - DEBT SERVICE	11,009,997	13,491,695	17,395,310	924,800	8,601,991	8,793,319	49.45%	42.99%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	13,491,695	17,395,310	924,800	8,601,991	8,793,319	49.45%	42.99%
EXCESS/(DEFICIENCY)	1,941,531	1,161,068	(486,310)	(622,373)	6,595,890	(7,082,200)		
OTHER FINANCING								
SALE OF BONDS (7911)	-	2,004,634	486,310	-	-	486,310		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-	-		
OTHER RESOURCES (7949)	-	2	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGE	(1,006,539)	(1)	-	-	-	-		
TOTAL OTHER SOURCES (USES)	(1,006,539)	2,004,635	486,310	-	-	486,310		
NET CHANGE IN FUND BALANCE	934,992	3,165,703	-	(622,373)	6,595,890	(6,595,890)		
BEGINNING FUND BALANCE - SEPT 1	4,195,489	5,130,481	5,130,481		5,130,481			
ENDING FUND BALANCE - AUG 31	5,130,481	8,296,184	5,130,481		11,726,371		Target:	66.7%
UPCOMING BOND PAYMENTS 2024-25								
	PRINCIPAL	INTEREST	TOTAL					
8/1/2025	1,985,000	6,794,319	8,779,319					
Total	1,985,000	6,794,319	8,779,319					

**CONSTRUCTION/BOND 2021
BUDGET REPORT
APRIL 2025**

REVENUE	22-23 AUDITED	23-24 AUDITED	APRIL ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	7,942,835	7,215,841	-	1,688,694
TOTAL BOND 2021 REVENUE	7,942,835	7,215,841	-	1,688,694
EXPENDITURES				
11 - INSTRUCTION	-	353,877	1,116	157,070
12 - INSTRUCTIONAL MEDIA SVCS	-	116,553	628	9,129
23 - SCHOOL LEADERSHIP	-	31,032	5,178	7,310
33 - HEALTH SERVICES	-	2,351	-	-
51 - PLANT SERVICES	-	39,878	597	72,181
52 - SECURITY	41,583	1,154,902	0	117,908
53 - DATA PROCESSING	-	361,814	74,826	149,532
71 - DEBT SERVICE	-	-	-	-
81 - FACILITIES CONSTRUCTION	29,707,682	77,503,494	1,522,495	25,005,225
TOTAL BOND 2021 EXPENDITURES	29,749,264	79,563,901	1,604,840	25,518,355
EXCESS/(DEFICIENCY)	(21,806,429)	(72,348,060)	(1,604,840)	(23,829,661)
OTHER FINANCING				
SALE OF BONDS (7911)	-	-	-	-
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-
OTHER RESOURCES (7949)	-	-	-	-
PAYMENT TO REFUNDED BOND	-	-	-	-
ESCROW AGENT (8949)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-
	326,024			
NET CHANGE IN FUND BALANCE	835,000	(72,348,060)	(1,604,840)	(23,829,661)
BEGINNING FUND BALANCE - SEPT 1	176,020,605	176,855,605		104,507,545
ENDING FUND BALANCE - AUG 31	176,855,605	104,507,545		80,677,884

**CONSTRUCTION/BOND 2024
BUDGET REPORT
APRIL 2025**

REVENUE	23-24 AUDITED	APRIL ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	397,738	1,106,755	4,574,974
TOTAL BOND 2024 REVENUE	397,738	1,106,755	4,574,974
EXPENDITURES			
11 - INSTRUCTION	-	-	-
12 - INSTRUCTIONAL MEDIA SVCS	-	-	-
23 - SCHOOL LEADERSHIP	-	-	-
33 - HEALTH SERVICES	-	-	-
34 - TRANSPORTATION	-	-	88,700
51 - PLANT SERVICES	-	-	-
52 - SECURITY	-	-	-
53 - DATA PROCESSING	-	50,042	75,802
71 - DEBT SERVICE	1,035,182	-	-
81 - FACILITIES CONSTRUCTION	7,459,369	897,093	2,205,199
TOTAL BOND 2024 EXPENDITURES	8,494,551	947,135	2,369,701
EXCESS/(DEFICIENCY)	(8,096,813.37)	159,620	2,205,273
OTHER FINANCING			
SALE OF BONDS (7911)	140,510,366	-	-
PREMIUM ON SALE OF BONDS (7916)	10,524,816	-	-
OTHER RESOURCES (7949)	-	-	-
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-
TOTAL OTHER SOURCES (USES)	151,035,182	-	-
	835,000		
NET CHANGE IN FUND BALANCE	142,938,368.80	159,620	2,205,273
BEGINNING FUND BALANCE - SEPT 1	-		142,938,369
ENDING FUND BALANCE - AUG 31	142,938,369		145,143,642