

**GENERAL OPERATING FUND  
BUDGET REPORT  
MAY 2025**

	22-23	23-24	AMENDED	MAY	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	322,060	22,730,768	744,232	96.83%	96.50%
LOCAL REVENUE-OTHER	4,477,673	2,413,934	2,105,050	568,356	2,386,669	-281,619	113.38%	100.76%
STATE REVENUE	28,587,502	38,914,756	36,410,000	-402,491	22,016,442	14,393,558	60.47%	52.74%
TRS ON-BEHALF REVENUE	2,697,532	2,910,599	2,700,000	270,944	2,361,723	338,277	87.47%	72.15%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	132,823	200,000	0	1,073	198,927	0.54%	6.49%
<b>TOTAL OPERATING REVENUE</b>	<b>61,039,239</b>	<b>64,528,157</b>	<b>64,890,050</b>	<b>758,869</b>	<b>49,496,674</b>	<b>15,393,376</b>	<b>76.28%</b>	<b>68.49%</b>
<b>EXPENDITURES</b>								
11 INSTRUCTION	25,306,169	29,042,845	30,876,926	3,034,520	22,990,223	7,886,703	74.46%	67.60%
12 INSTRUCTIONAL MEDIA SVCS	618,856	617,062	643,640	94,762	565,273	78,367	87.82%	66.18%
13 CURRICULUM/STAFF DEV.	683,053	1,413,024	2,106,860	183,440	1,515,822	591,038	71.95%	66.85%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	1,570,918	1,400,070	158,299	1,281,335	118,735	91.52%	45.54%
23 SCHOOL LEADERSHIP	4,057,848	4,470,453	3,817,531	377,096	3,461,112	356,419	90.66%	58.35%
31 GUIDANCE & COUNSELING	1,772,187	2,272,594	2,969,842	385,685	2,410,246	559,596	81.16%	71.42%
32 SOCIAL SERVICES	40,890	49,110	151,511	43,374	218,333	(66,822)	144.10%	9.39%
33 HEALTH SERVICES	398,631	428,089	493,381	56,469	463,633	29,748	93.97%	35.93%
34 STUDENT TRANSPORTATION	3,345,251	3,520,742	3,332,131	314,816	2,459,005	873,126	73.80%	68.02%
35 FOOD SERVICE	1,350	-	-	17,490	51,670	(51,670)	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,711,993	1,652,706	172,983	1,464,581	188,125	88.62%	71.13%
41 GENERAL ADMINISTRATION	2,464,493	2,713,918	3,095,711	245,682	2,121,944	973,767	68.54%	62.97%
51 PLANT SERVICES	5,279,699	5,962,473	6,271,409	623,088	5,426,683	844,726	86.53%	58.33%
52 SECURITY MONITORING	326,024	789,256	1,579,688	83,399	754,070	825,618	47.74%	45.82%
53 DATA PROCESSING SERVICES	835,000	1,080,071	1,410,752	68,448	1,280,151	130,601	90.74%	56.21%
61 COMMUNITY SERVICES	374,760	726,203	598,848	96,739	638,922	(40,074)	106.69%	67.52%
71 DEBT SERVICES	1,346,875	1,418,123	1,379,043	72,836	447,443	931,600	32.45%	31.71%
81 FACILITIES CONSTRUCTION	2,533,593	4,240,207	2,500,000	17,101	570,629	1,929,371	22.83%	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	117,666	557,647	17,353	96.98%	76.19%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>53,495,166</b>	<b>62,544,489</b>	<b>64,890,050</b>	<b>6,163,894</b>	<b>48,699,323</b>	<b>16,190,727</b>	<b>75.05%</b>	<b>63.12%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>7,544,073</b>	<b>1,983,668</b>	<b>-</b>	<b>(5,405,025)</b>	<b>797,351</b>	<b>(797,351)</b>		
<b>OPERATING TRANSFERS:</b>								
TRANSFER INCOME	-	-	-	-	-	-	0.00%	
OTHER SOURCES	-	573,424	-	-	-	-	0.00%	
OTHER USES - Bond 2024	-	-	-	-	-	-	0.00%	
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,544,073</b>	<b>2,557,091</b>	<b>-</b>	<b>(5,405,025)</b>	<b>797,351</b>	<b>(797,351)</b>		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>24,358,243</b>	<b>31,573,146</b>	<b>34,130,237</b>		<b>34,130,237</b>			
<b>ENDING FUND BALANCE - AUG 31</b>	<b>31,573,146</b>	<b>34,130,237</b>	<b>34,130,237</b>		<b>34,927,589</b>		<b>Target:</b>	<b>66.7%</b>

**FOOD SERVICE  
BUDGET REPORT  
MAY 2025**

	22-23	23-24	AMENDED	May	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
							REALIZED	REALIZED
OTHER LOCAL INCOME	25,960	1,817	3,450	2,011	4,559	-1,109	132.14%	38.71%
SALES	491,076	560,271	551,550	32,949	349,284	202,266	63.33%	72.22%
STATE REIMBURSEMENT	44,135	60,238	15,000	-	73,130	-58,130	487.53%	904.86%
FEDERAL REIMBURSEMENT	3,466,703	3,414,760	3,933,115	475,810	3,476,936	456,179	88.40%	69.95%
COMMODITIES RECEIVED	248,584	230,591	273,185	-	-	-	0.00%	3.84%
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>4,276,459</b>	<b>4,267,677</b>	<b>4,776,300</b>	<b>510,770</b>	<b>3,903,909</b>	<b>599,206</b>	<b>81.74%</b>	<b>68.59%</b>
<b>EXPENDITURES</b>								
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	389,347	3,513,409	1,013,406	77.61%	60.48%
51 - PLANT MAINTENANCE	37,990	49,998	58,000	5,474	42,834	15,166	73.85%	46.11%
81 - FACILITIES CONSTRUCTION	-	12,317	715,000	-	699,755	15,245	97.87%	0.00%
<b>TOTAL FOOD SERVICE EXPENDITURES</b>	<b>3,860,329</b>	<b>4,357,022</b>	<b>5,573,000</b>	<b>394,821</b>	<b>4,255,998</b>	<b>1,317,002</b>	<b>76.37%</b>	<b>53.78%</b>
EXCESS/(DEFICIENCY)	416,130	(89,345)	(796,700)	115,949	(352,089)	(717,796)		
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		2,221,620		Target:	66.7%

**DEBT SERVICE  
BUDGET REPORT  
MAY 2025**

	22-23	23-24	AMENDED	MAY	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - I&S	12,364,337	12,762,830	16,245,000	1,026,467	14,506,792	1,738,208	89.30%	98.75%
LOCAL REVENUE-OTHER	379,096	501,867	400,000	70,902	527,128	-127,128	131.78%	78.86%
STATE REVENUE	208,095	1,388,066	264,000	0	1,261,330	(997,330)	477.78%	151.00%
<b>TOTAL DEBT SERVICE REVENUE</b>	<b>12,951,528</b>	<b>14,652,764</b>	<b>16,909,000</b>	<b>1,097,369</b>	<b>16,295,250</b>	<b>613,750</b>	<b>96.37%</b>	<b>99.68%</b>
<b>EXPENDITURES</b>								
71 - DEBT SERVICE	11,009,997	13,491,695	17,395,310	0	8,601,991	8,793,319	49.45%	42.99%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>11,009,997</b>	<b>13,491,695</b>	<b>17,395,310</b>	<b>-</b>	<b>8,601,991</b>	<b>8,793,319</b>	<b>49.45%</b>	<b>42.99%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>1,941,531</b>	<b>1,161,068</b>	<b>(486,310)</b>	<b>1,097,369</b>	<b>7,693,259</b>	<b>(8,179,569)</b>		
<b>OTHER FINANCING</b>								
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 AGEN	(1,006,539)	(1)	-	-	-	-		
<b>TOTAL OTHER SOURCES (USES)</b>	<b>(1,006,539)</b>	<b>2,004,635</b>	<b>486,310</b>	<b>-</b>	<b>-</b>	<b>486,310</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>934,992</b>	<b>3,165,703</b>	<b>-</b>	<b>1,097,369</b>	<b>7,693,259</b>	<b>(7,693,259)</b>		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>4,195,489</b>	<b>5,130,481</b>	<b>5,130,481</b>		<b>5,130,481</b>			
<b>ENDING FUND BALANCE - AUG 31</b>	<b>5,130,481</b>	<b>8,296,184</b>	<b>5,130,481</b>		<b>12,823,740</b>		<b>Target:</b>	<b>66.7%</b>
<b>UPCOMING BOND PAYMENTS 2024-25</b>								
	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>					
8/1/2025	1,985,000	6,794,319	8,779,319					
Total	<b>1,985,000</b>	<b>6,794,319</b>	<b>8,779,319</b>					

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

REVENUE	22-23 AUDITED	23-24 AUDITED	MAY ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	7,942,835	7,215,841	604,168	2,292,862
<b>TOTAL BOND 2021 REVENUE</b>	7,942,835	7,215,841	604,168	2,292,862
<b>EXPENDITURES</b>				
11 - INSTRUCTION	-	353,877	7,198	164,268
12 - INSTRUCTIONAL MEDIA SVCS	-	116,553	501	9,630
23 - SCHOOL LEADERSHIP	-	31,032	6,366	13,676
33 - HEALTH SERVICES	-	2,351	-	-
51 - PLANT SERVICES	-	39,878	-	72,181
52 - SECURITY	41,583	1,154,902	161,446	279,354
53 - DATA PROCESSING	-	361,814	353,384	502,916
71 - DEBT SERVICE	-	-	-	-
81 - FACILITIES CONSTRUCTION	29,707,682	77,503,494	4,925,958	29,931,183
<b>TOTAL BOND 2021 EXPENDITURES</b>	29,749,264	79,563,901	5,454,853	30,973,208
<b>EXCESS/(DEFICIENCY)</b>	(21,806,429)	(72,348,060)	(4,850,685)	(28,680,346)
<b>OTHER FINANCING</b>				
SALE OF BONDS (7911)	-	-	-	-
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-
OTHER RESOURCES (7949)	-	-	-	-
PAYMENT TO REFUNDED BOND	-	-	-	-
ESCROW AGENT (8949)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	-	-
	326,024			
<b>NET CHANGE IN FUND BALANCE</b>	835,000	(72,348,060)	(4,850,685)	(28,680,346)
<b>BEGINNING FUND BALANCE - SEPT 1</b>	176,020,605	176,855,605		104,507,545
<b>ENDING FUND BALANCE - AUG 31</b>	176,855,605	104,507,545		75,827,199

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

REVENUE	23-24 AUDITED	MAY ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	397,738	-	4,574,974
<b>TOTAL BOND 2024 REVENUE</b>	<b>397,738</b>	<b>-</b>	<b>4,574,974</b>
<b>EXPENDITURES</b>			
11 - INSTRUCTION	-	-	-
12 - INSTRUCTIONAL MEDIA SVCS	-	-	-
23 - SCHOOL LEADERSHIP	-	-	-
33 - HEALTH SERVICES	-	-	-
34 - TRANSPORTATION	-	-	88,700
51 - PLANT SERVICES	-	-	-
52 - SECURITY	-	-	-
53 - DATA PROCESSING	-	-	75,802
71 - DEBT SERVICE	1,035,182	-	-
81 - FACILITIES CONSTRUCTION	7,459,369	970,894	3,176,093
<b>TOTAL BOND 2024 EXPENDITURES</b>	<b>8,494,551</b>	<b>970,894</b>	<b>3,340,595</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>(8,096,813.37)</b>	<b>(970,894)</b>	<b>1,234,379</b>
<b>OTHER FINANCING</b>			
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)	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>151,035,182</b>	<b>-</b>	<b>-</b>
	835,000		
<b>NET CHANGE IN FUND BALANCE</b>	<b>142,938,368.80</b>	<b>(970,894)</b>	<b>1,234,379</b>
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>-</b>		<b>142,938,369</b>
<b>ENDING FUND BALANCE - AUG 31</b>	<b>142,938,369</b>		<b>144,172,748</b>