

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 10 General Fund

Assets and Resources

**Assets:**

101	Cash in bank		\$5,507,172.20
102-106	Cash Equivalents		\$217.23
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$19,142,478.98
Accounts Receivable:			
132	Interfund	\$1,877,962.97	
141	Intergovernmental - State	\$16,369,239.87	
142	Intergovernmental - Federal	\$58,146.85	
143	Intergovernmental - Other	\$786,819.49	
153, 154	Other (net of estimated uncollectable of \$_____)	\$357,738.87	\$19,449,908.05
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

**Resources:**

301	Estimated Revenues	\$39,912,251.00	
302	Less Revenues	(\$39,251,437.10)	\$660,813.90

**Total assets and resources**

**\$44,760,590.36**

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$579,257.09
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$59,991.67
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	(\$639,747.60)
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	(\$78,655.85)
<b>Total liabilities</b>		<b>(\$79,154.69)</b>

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Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$30,111,781.33
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$3,257,163.51	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$3,257,163.51
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$500.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$500.00
755	Reserve for Bus Advertising - July 1	\$4,612.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$4,612.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$596,718.69	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$596,718.69
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$44,303,183.50	
602	Less: Expenditures	(\$5,364,083.08)	
	Less: Encumbrances	(\$31,975,560.08)	(\$37,339,643.16)
	Total appropriated		\$40,934,315.87
Unappropriated:			
770	Fund balance, July 1		\$4,557,653.93
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$652,224.75)
	Total fund balance		\$44,839,745.05
	<b>Total liabilities and fund equity</b>		<b>\$44,760,590.36</b>

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Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$44,303,183.50	\$37,339,643.16	\$6,963,540.34
Revenues	(\$39,912,251.00)	(\$39,251,437.10)	(\$660,813.90)
Subtotal	<u>\$4,390,932.50</u>	<u>(\$1,911,793.94)</u>	<u>\$6,302,726.44</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$3,257,163.51)	\$3,257,163.51
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,390,932.50</u>	<u>(\$5,168,957.45)</u>	<u>\$9,559,889.95</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,390,932.50</u>	<u>(\$5,168,957.45)</u>	<u>\$9,559,889.95</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,390,932.50</u>	<u>(\$5,168,957.45)</u>	<u>\$9,559,889.95</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	(\$500.00)	\$500.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,390,932.50</u>	<u>(\$5,169,457.45)</u>	<u>\$9,560,389.95</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,390,932.50</u>	<u>(\$5,169,457.45)</u>	<u>\$9,560,389.95</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,390,932.50</u>	<u>(\$5,169,457.45)</u>	<u>\$9,560,389.95</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,390,932.50</u>	<u>(\$5,169,457.45)</u>	<u>\$9,560,389.95</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$4,390,932.50</u>	<u>(\$5,169,457.45)</u>	<u>\$9,560,389.95</u>
Less: Adjustment for prior year	(\$3,738,707.75)	(\$3,738,707.75)	\$0.00
Budgeted fund balance	<u>\$652,224.75</u>	<u>(\$8,908,165.20)</u>	<u>\$9,560,389.95</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 10 General Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	23,228,504	0	23,228,504	23,208,576	Under	19,928
00520	SUBTOTAL – Revenues from State Sources	16,608,198	0	16,608,198	15,984,016	Under	624,182
00570	SUBTOTAL – Revenues from Federal Sources	75,549	0	75,549	75,549		0
	<b>Total</b>	<b>39,912,251</b>	<b>0</b>	<b>39,912,251</b>	<b>39,268,141</b>		<b>644,110</b>
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	10,587,985	26,110	10,614,095	46,892	9,803,081	764,122
10300	Total Special Education - Instruction	3,142,804	5,000	3,147,804	49,081	3,061,088	37,635
11160	Total Basic Skills/Remedial – Instruct.	96,223	0	96,223	(365)	96,223	365
12160	Total Bilingual Education – Instruction	293,689	0	293,689	0	293,689	0
17100	Total School-Sponsored Co/Extra Curricul	74,600	0	74,600	989	69,734	3,878
17600	Total School-Sponsored Athletics – Instr	541,873	14,891	556,764	44,388	348,674	163,702
25100	Total Other Instructional Programs - Ins	15,000	0	15,000	15,000	0	0
29180	Total Undistributed Expenditures - Instr	3,343,986	137,991	3,481,977	295,076	1,516,836	1,670,066
29680	Total Undistributed Expenditures – Atten	191,370	0	191,370	22,251	142,619	26,500
30620	Total Undistributed Expenditures – Healt	429,933	20,246	450,179	17,292	383,396	49,491
40580	Total Undistributed Expend – Speech, OT,	424,939	600	425,539	18,604	385,182	21,753
41080	Total Undist. Expend. – Other Supp. Serv	1,317,529	(14,435)	1,303,094	11,766	891,328	400,000
41660	Total Undist. Expend. – Guidance	671,945	72,500	744,445	29,538	672,203	42,704
42200	Total Undist. Expend. – Child Study Team	997,559	50	997,609	60,470	884,748	52,392
43200	Total Undist. Expend. – Improvement of I	456,840	27,887	484,727	31,647	451,997	1,083
43620	Total Undist. Expend. – Edu. Media Serv.	148,446	0	148,446	21,791	113,655	13,000
45300	Support Serv. - General Admin	682,981	8,873	691,854	183,452	350,094	158,308
46160	Support Serv. - School Admin	1,351,234	0	1,351,234	171,139	1,147,754	32,341
47200	Total Undist. Expend. – Central Services	604,011	10,184	614,195	135,334	432,952	45,909
47620	Total Undist. Expend. – Admin. Info. Tec	873,346	98,030	971,376	355,139	510,489	105,748
51120	Total Undist. Expend. – Oper. & Maint. O	3,282,689	27,439	3,310,128	697,809	2,086,519	525,799
52480	Total Undist. Expend. – Student Transpor	2,925,037	(1,853)	2,923,185	300,511	1,690,310	932,364
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	8,441,288	22,086	8,463,374	1,402,486	5,920,369	1,140,520
75880	TOTAL EQUIPMENT	583,150	77,619	660,769	278,144	129,875	252,750
76260	Total Facilities Acquisition and Constru	917,920	1,322,675	2,240,595	1,152,667	564,817	523,111
76320	Capital Reserve – Transfer to Capital Pr	0	20,000	20,000	20,000	0	0
84000	Transfer of Funds to Charter Schools	30,914	0	30,914	2,984	27,930	0
	<b>Total</b>	<b>42,427,291</b>	<b>1,875,893</b>	<b>44,303,184</b>	<b>5,364,083</b>	<b>31,975,560</b>	<b>6,963,540</b>

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 10 General Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	22,760,853	0	22,760,853	22,760,853		0
00150	10-1320	Tuition from LEAs Within State	212,651	0	212,651	212,651		0
00151	10-1321	Tuition from Oth Gov Source Within State	0	0	0	61,840		(61,840)
00250	10-14[2-4]0	Transportation Fees from Other LEAs	125,000	0	125,000	133,368		(8,368)
00260	10-1910	Rents and Royalties	2,500	0	2,500	0	Under	2,500
00300	10-1__	Unrestricted Miscellaneous Revenues	126,000	0	126,000	39,863	Under	86,137
00315	10-1992	Advertising Fees – School Buses	1,500	0	1,500	0	Under	1,500
00410	10-3116	School Choice Aid	197,965	0	197,965	197,965		0
00420	10-3121	Categorical Transportation Aid	61,234	0	61,234	0	Under	61,234
00430	10-3131	Extraordinary Aid	350,000	0	350,000	350,000		0
00440	10-3132	Categorical Special Education Aid	2,058,196	0	2,058,196	2,058,196		0
00460	10-3176	Equalization Aid	13,306,615	0	13,306,615	13,306,620		(5)
00470	10-3177	Categorical Security Aid	634,188	0	634,188	0	Under	634,188
00500	10-3__	Other State Aids	0	0	0	71,235		(71,235)
00540	10-4200	Medicaid Reimbursement	75,549	0	75,549	75,549		0
Total			39,912,251	0	39,912,251	39,268,141		644,110

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02060	11-105-100-936	Local Contribution – Transfer to Special	408,537	0	408,537	0	0	408,537
02080	11-110-__-101	Kindergarten – Salaries of Teachers	601,416	0	601,416	2,901	598,515	0
02100	11-120-__-101	Grades 1-5 – Salaries of Teachers	3,076,147	1,927	3,078,074	1,669	3,075,442	964
02120	11-130-__-101	Grades 6-8 – Salaries of Teachers	2,390,016	0	2,390,016	0	2,390,016	0
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers	3,316,121	0	3,316,121	1,463	3,314,658	0
02500	11-150-100-101	Salaries of Teachers	25,000	0	25,000	1,091	23,910	0
02540	11-150-100-320	Purchased Professional – Educational Ser	57,120	0	57,120	4,949	15,851	36,320
03020	11-190-1__-320	Purchased Professional – Educational Ser	287,778	0	287,778	12,181	274,819	778
03040	11-190-1__-340	Purchased Technical Services	53,600	(5,000)	48,600	0	0	48,600
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	176,600	7,600	184,200	9,877	40,791	133,532
03080	11-190-1__-610	General Supplies	179,650	21,583	201,233	12,761	63,080	125,392
03100	11-190-1__-640	Textbooks	15,000	0	15,000	0	6,000	9,000
03120	11-190-1__-8__	Other Objects	1,000	0	1,000	0	0	1,000
04500	11-204-100-101	Salaries of Teachers	125,744	0	125,744	0	125,744	0
04520	11-204-100-106	Other Salaries for Instruction	68,864	0	68,864	0	68,864	0
04540	11-204-100-320	Purchased Professional-Educational Servi	0	5,000	5,000	0	5,000	0
04600	11-204-100-610	General Supplies	2,600	579	3,179	0	2,379	800
06500	11-212-100-101	Salaries of Teachers	420,561	0	420,561	0	420,561	0
06520	11-212-100-106	Other Salaries for Instruction	27,493	0	27,493	0	27,493	0
06540	11-212-100-320	Purchased Professional-Educational Servi	5,000	0	5,000	0	5,000	0
06600	11-212-100-610	General Supplies	35,550	(579)	34,971	987	2,940	31,045
07000	11-213-100-101	Salaries of Teachers	2,082,913	0	2,082,913	40,636	2,042,277	0
07020	11-213-100-106	Other Salaries for Instruction	69,162	0	69,162	20,000	49,162	0
07040	11-213-100-320	Purchased Professional-Educational Servi	20,000	0	20,000	(13,000)	33,000	0

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
07100	11-213-100-610	General Supplies	7,000	0	7,000	458	1,352	5,190
07520	11-214-100-106	Other Salaries for Instruction	101,434	0	101,434	0	101,434	0
08500	11-216-100-101	Salaries of Teachers	96,773	0	96,773	0	96,773	0
08520	11-216-100-106	Other Salaries for Instruction	79,110	0	79,110	0	79,110	0
08600	11-216-100-6__	General Supplies	600	0	600	0	0	600
11000	11-230-100-101	Salaries of Teachers	96,223	0	96,223	(365)	96,223	365
12000	11-240-100-101	Salaries of Teachers	293,689	0	293,689	0	293,689	0
17000	11-401-100-1__	Salaries	70,000	0	70,000	267	69,734	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	3,000	0	3,000	243	0	2,758
17040	11-401-100-6__	Supplies and Materials	1,000	0	1,000	0	0	1,000
17060	11-401-100-8__	Other Objects	600	0	600	480	0	120
17500	11-402-100-1__	Salaries	330,623	0	330,623	0	330,623	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	137,750	970	138,720	33,639	970	104,111
17540	11-402-100-6__	Supplies and Materials	70,000	13,921	83,921	9,838	17,081	57,002
17560	11-402-100-8__	Other Objects	3,500	0	3,500	911	0	2,589
25000	11-4__-100-1__	Salaries	15,000	0	15,000	15,000	0	0
29000	11-000-100-561	Tuition to Other LEAs within the State -	167,700	0	167,700	0	0	167,700
29040	11-000-100-563	Tuition to County Voc. School District-R	181,440	0	181,440	0	0	181,440
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	1,075,864	147,991	1,223,855	61,977	60,436	1,101,443
29100	11-000-100-566	Tuition to Priv. School for the Disabled	1,806,141	(10,000)	1,796,141	233,099	1,456,400	106,642
29140	11-000-100-568	Tuition – State Facilities	112,841	0	112,841	0	0	112,841
29500	11-000-211-1__	Salaries	159,870	0	159,870	20,893	138,977	0
29600	11-000-211-3__	Purchased Professional and Technical Ser	31,000	0	31,000	1,359	3,642	26,000
29640	11-000-211-6__	Supplies and Materials	500	0	500	0	0	500
30500	11-000-213-1__	Salaries	375,423	0	375,423	1,929	373,494	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	30,000	0	30,000	3,667	7,333	19,000
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series)	1,250	0	1,250	0	0	1,250
30580	11-000-213-6__	Supplies and Materials	21,260	21,261	42,521	11,487	2,568	28,466
30600	11-000-213-8__	Other Objects	2,000	(1,015)	985	210	0	775
40500	11-000-216-1__	Salaries	318,739	0	318,739	11,174	307,565	0
40520	11-000-216-320	Purchased Professional – Educational Ser	100,000	600	100,600	7,080	77,041	16,480
40540	11-000-216-6__	Supplies and Materials	6,200	0	6,200	351	576	5,273
41000	11-000-217-1__	Salaries	642,529	0	642,529	1,201	641,328	0
41020	11-000-217-320	Purchased Professional – Educational Ser	675,000	(14,435)	660,565	10,565	250,000	400,000
41500	11-000-218-104	Salaries of Other Professional Staff	569,824	72,500	642,324	19,667	622,657	0
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	59,221	0	59,221	9,870	49,351	0
41560	11-000-218-320	Purchased Professional – Educational Ser	24,500	0	24,500	0	0	24,500
41580	11-000-218-390	Other Purchased Professional & Technical	11,500	0	11,500	0	0	11,500
41620	11-000-218-6__	Supplies and Materials	4,400	0	4,400	0	196	4,204
41640	11-000-218-8__	Other Objects	2,500	0	2,500	0	0	2,500
42000	11-000-219-104	Salaries of Other Professional Staff	838,727	0	838,727	26,034	812,693	0

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Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	80,012	0	80,012	13,335	66,677	0
42060	11-000-219-320	Purchased Professional – Educational Ser	40,000	50	40,050	50	75	39,925
42080	11-000-219-390	Other Purchased Professional & Technical	20,000	0	20,000	18,233	110	1,657
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series	3,120	0	3,120	0	890	2,230
42160	11-000-219-6__	Supplies and Materials	14,700	0	14,700	2,816	4,304	7,580
42180	11-000-219-8__	Other Objects	1,000	0	1,000	0	0	1,000
43000	11-000-221-102	Salaries of Supervisor of Instruction	404,824	0	404,824	14,584	390,240	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	50,516	0	50,516	2,105	48,411	0
43120	11-000-221-390	Other Purch. Professional & Technical Se	0	14,806	14,806	14,806	0	0
43160	11-000-221-6__	Supplies and Materials	1,500	13,081	14,581	152	13,346	1,083
43500	11-000-222-1__	Salaries	16,807	0	16,807	2,017	14,790	0
43520	11-000-222-177	Salaries of Technology Coordinators	118,639	0	118,639	19,773	98,866	0
43540	11-000-222-3__	Purchased Professional and Technical Ser	7,000	0	7,000	0	0	7,000
43580	11-000-222-6__	Supplies and Materials	6,000	0	6,000	0	0	6,000
45000	11-000-230-1__	Salaries	268,456	0	268,456	44,698	223,758	0
45040	11-000-230-331	Legal Services	100,000	6,068	106,068	9,598	96,470	0
45060	11-000-230-332	Audit Fees	45,000	0	45,000	7,500	0	37,500
45080	11-000-230-334	Architectural/Engineering Services	25,000	2,625	27,625	1,125	1,500	25,000
45100	11-000-230-339	Other Purchased Professional Services	48,000	(13,500)	34,500	0	0	34,500
45140	11-000-230-530	Communications/Telephone	74,250	0	74,250	10,312	26,179	37,759
45160	11-000-230-585	BOE Other Purchased Services	3,000	0	3,000	0	0	3,000
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	90,275	0	90,275	77,943	1,076	11,256
45200	11-000-230-610	General Supplies	2,000	0	2,000	36	0	1,964
45260	11-000-230-890	Miscellaneous Expenditures	9,500	13,680	23,180	17,114	1,111	4,956
45280	11-000-230-895	BOE Membership Dues and Fees	17,500	0	17,500	15,126	0	2,374
46000	11-000-240-103	Salaries of Principals/Assistant Princip	953,812	0	953,812	130,748	823,064	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	343,887	0	343,887	37,049	306,444	394
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	4,000	0	4,000	286	2,714	1,000
46120	11-000-240-6__	Supplies and Materials	21,600	1,113	22,713	2,837	4,220	15,656
46140	11-000-240-8__	Other Objects	27,935	(1,113)	26,822	219	11,312	15,291
47000	11-000-251-1__	Salaries	494,511	0	494,511	93,618	400,893	0
47020	11-000-251-330	Purchased Professional Services	10,500	8,855	19,355	5,725	8,855	4,775
47040	11-000-251-340	Purchased Technical Services	55,000	0	55,000	23,846	12,088	19,066
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	15,000	(150)	14,850	1,613	7,133	6,105
47100	11-000-251-6__	Supplies and Materials	22,500	329	22,829	3,820	3,441	15,568
47180	11-000-251-890	Other Objects	6,500	1,150	7,650	6,712	543	395
47500	11-000-252-1__	Salaries	439,471	0	439,471	70,678	368,793	0
47540	11-000-252-340	Purchased Technical Services	13,000	0	13,000	3,000	0	10,000
47560	11-000-252-[4-5]	Other Purchased Services (400-500 series	410,000	98,030	508,030	281,183	141,066	85,781
47580	11-000-252-6__	Supplies and Materials	5,000	0	5,000	277	630	4,093
47600	11-000-252-8__	Other Objects	5,875	0	5,875	0	0	5,875



Starting date 7/1/2024 Ending date 8/31/2024 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
48500	11-000-261-1__	Salaries	134,129	(72,500)	61,629	0	60,868	761
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	263,500	81,259	344,759	53,132	109,155	182,471
48540	11-000-261-610	General Supplies	99,000	0	99,000	8,624	25,101	65,275
49000	11-000-262-1__	Salaries	863,513	0	863,513	115,984	747,529	0
49020	11-000-262-107	Salaries of Non-Instructional Aides	187,437	0	187,437	0	187,437	0
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	53,750	6,375	60,125	11,658	5,062	43,405
49120	11-000-262-490	Other Purchased Property Services	78,000	5,600	83,600	0	45,050	38,550
49140	11-000-262-520	Insurance	275,000	3,600	278,600	278,580	0	20
49160	11-000-262-590	Miscellaneous Purchased Services	4,500	0	4,500	0	0	4,500
49180	11-000-262-610	General Supplies	80,000	716	80,716	5,234	9,193	66,289
49200	11-000-262-621	Energy (Natural Gas)	260,000	0	260,000	8,091	251,909	0
49220	11-000-262-622	Energy (Electricity)	613,189	0	613,189	70,170	487,830	55,189
49260	11-000-262-626	Energy (Gasoline)	16,000	0	16,000	0	620	15,380
49280	11-000-262-8__	Other Objects	9,050	0	9,050	663	890	7,498
50000	11-000-263-1__	Salaries	160,621	0	160,621	30,601	130,020	0
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	10,000	0	10,000	0	5,717	4,283
50060	11-000-263-610	General Supplies	35,000	2,389	37,389	1,596	18,302	17,491
51020	11-000-266-3__	Purchased Professional and Technical Ser	125,000	0	125,000	113,475	0	11,525
51060	11-000-266-610	General Supplies	15,000	0	15,000	0	1,838	13,163
52000	11-000-270-107	Salaries of Non-Instructional Aides	317,476	0	317,476	18,019	299,457	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	1,102,340	0	1,102,340	141,256	961,084	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	333,671	0	333,671	0	333,671	0
52060	11-000-270-162	Sal. For Pupil Trans (Other than Bet. Ho	20,000	0	20,000	0	20,000	0
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog	35,000	0	35,000	11,050	0	23,950
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	12,000	0	12,000	0	0	12,000
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	4,000	0	4,000	0	0	4,000
52200	11-000-270-503	Contract Serv.–Aid in Lieu Pymts–Non-Pub	165,000	1,165	166,165	2,770	0	163,396
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	6,000	0	6,000	0	0	6,000
52240	11-000-270-505	Contract Serv–Aid in Lieu Pymts–Choice S	16,000	583	16,583	583	0	16,000
52300	11-000-270-513	Contr Serv (Bet. Home & Sch) – Joint Agr	400	0	400	0	0	400
52340	11-000-270-515	Contract Serv. (Sp Ed Stds) – Joint Agre	200,000	5,975	205,975	0	0	205,975
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	100,000	(6,875)	93,125	0	1,221	91,904
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	275,000	900	275,900	0	0	275,900
52400	11-000-270-593	Misc. Purchased Services - Transportatio	150,000	(3,600)	146,400	111,952	2,543	31,905
52420	11-000-270-610	General Supplies	21,650	0	21,650	906	6,708	14,036
52440	11-000-270-615	Transportation Supplies	160,000	0	160,000	13,425	62,625	83,950
52450	11-000-270-626	Fuel Costs Funded by Advertising Revenue	1,500	0	1,500	0	0	1,500
52460	11-000-270-8__	Other objects	5,000	0	5,000	550	3,001	1,449
71000	11-000-291-210	Group Insurance	45,000	0	45,000	2,489	42,511	0
71020	11-000-291-220	Social Security Contributions	475,000	0	475,000	61,938	413,062	0
71040	11-000-291-232	T.P.A.F. Contributions - ERIP	0	11,150	11,150	0	11,150	0

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 10 General Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
71060	11-000-291-241	Other Retirement Contributions - PERS	625,000	0	625,000	0	0	625,000
71120	11-000-291-249	Other Retirement Contributions - Regular	55,000	0	55,000	23	54,977	0
71140	11-000-291-250	Unemployment Compensation	100,000	0	100,000	643	0	99,357
71160	11-000-291-260	Workmen's Compensation	375,000	0	375,000	51,847	272,409	50,744
71180	11-000-291-270	Health Benefits	6,491,288	10,936	6,502,224	1,250,622	5,039,840	211,762
71200	11-000-291-280	Tuition Reimbursement	75,000	0	75,000	0	0	75,000
71220	11-000-291-290	Other Employee Benefits	85,000	0	85,000	723	5,620	78,657
71226	11-000-291-298	Unused Vac Pay - mass severance	15,000	0	15,000	0	15,000	0
71227	11-000-291-299	Unused Sick Pay to Term/Retired Staff	100,000	0	100,000	34,200	65,800	0
73020	12-110-100-73_	Kindergarten	4,000	77,619	81,619	78,854	2,765	0
73040	12-120-100-73_	Grades 1-5	29,400	0	29,400	3,958	19,742	5,700
73060	12-130-100-73_	Grades 6-8	21,000	0	21,000	4,435	16,565	0
73080	12-140-100-73_	Grades 9-12	13,750	0	13,750	5,466	8,284	0
75500	12-000-100-73_	Undistributed Expenditures - Instruction	316,000	0	316,000	148,345	82,519	85,136
75680	12-000-252-73_	Undistributed Expenditures – Admin. Info	79,000	0	79,000	37,086	0	41,914
75800	12-000-270-733	School Buses - Regular	60,000	0	60,000	0	0	60,000
75820	12-000-270-734	School Buses - Special	60,000	0	60,000	0	0	60,000
76040	12-000-400-334	Architectural/Engineering Services	11,000	6,118	17,118	0	6,118	11,000
76060	12-000-400-390	Other Purchased Prof. and Tech. Services	10,000	0	10,000	0	9,245	755
76080	12-000-400-450	Construction Services	775,000	1,304,364	2,079,364	1,140,475	427,533	511,356
76210	12-000-400-896	Assessment for Debt Service on SDA Fundi	121,920	12,192	134,112	12,192	121,920	0
76320	12-000-400-931	Capital Reserve – Transfer to Capital Pr	0	20,000	20,000	20,000	0	0
84000	10-000-100-56_	Transfer of Funds to Charter Schools	30,914	0	30,914	2,984	27,930	0
Total			42,427,291	1,875,893	44,303,184	5,364,083	31,975,560	6,963,540

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 20 Special Revenue Fund

Assets and Resources

**Assets:**

101	Cash in bank		\$48,685.55
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$2,261,625.21	
142	Intergovernmental - Federal	\$2,940,354.39	
143	Intergovernmental - Other	\$30,164.11	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$5,232,143.71

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

**Resources:**

301	Estimated Revenues	\$4,093,274.62	
302	Less Revenues	(\$3,584,669.35)	\$508,605.27

**Total assets and resources**

**\$5,789,434.53**

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 20 Special Revenue Fund

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$1,731,514.39
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$173,577.63
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$181,908.04
<b>Total liabilities</b>		<b>\$2,087,000.06</b>

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 20 Special Revenue Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$2,611,348.29
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$4,360,099.38	
602	Less: Expenditures	(\$451,766.98)	
	Less: Encumbrances	(\$2,611,348.29)	(\$3,063,115.27)
	Total appropriated		\$3,908,332.40
Unappropriated:			
770	Fund balance, July 1		(\$184,097.93)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$21,800.00)
	Total fund balance		\$3,702,434.47
	<b>Total liabilities and fund equity</b>		<b>\$5,789,434.53</b>

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 20 Special Revenue Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$4,360,099.38	\$3,063,115.27	\$1,296,984.11
Revenues	(\$4,093,274.62)	(\$3,584,669.35)	(\$508,605.27)
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$266,824.76</u>	<u>(\$521,554.08)</u>	<u>\$788,378.84</u>
Less: Adjustment for prior year	(\$245,024.76)	(\$245,024.76)	\$0.00
Budgeted fund balance	<u>\$21,800.00</u>	<u>(\$766,578.84)</u>	<u>\$788,378.84</u>

Prepared and submitted by : \_\_\_\_\_

Board Secretary

Date

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 20 Special Revenue Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	0	165,219	165,219	18,668	Under	146,551
00770	Total Revenues from State Sources	1,785,103	0	1,785,103	1,785,108		(5)
00830	Total Revenues from Federal Sources	1,332,283	401,556	1,733,839	1,372,356	Under	361,483
0083A	Other	408,537	0	408,537	408,537		0
84100	Local Projects	0	364	364	0	Under	364
88140	Other	0	213	213	0	Under	213
Total		3,525,923	567,352	4,093,275	3,584,669		508,605
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	15,101	15,101	0	667	14,434
84100	Local Projects	0	3,261	3,261	142	1,055	2,065
84200	Student Activity Fund	0	100,000	100,000	5,405	94,596	0
84220	Scholarship Fund	0	31,337	31,337	0	0	31,337
85120	Total Instruction	1,080,546	2,695	1,083,241	4,287	1,042,019	36,935
86380	Total Support Services	1,083,094	40,125	1,123,219	158,320	748,076	216,823
87040	Total Facilities Acquisition and Constr	30,000	40,692	70,692	50,113	0	20,579
88136	SDA Emergent Needs & Capital Maint.	0	29,174	29,174	12,134	17,040	0
88140	Other	0	49,211	49,211	44,896	73	4,242
88740	Total Federal Projects	1,332,283	522,581	1,854,864	176,471	707,823	970,570
Total		3,525,923	834,176	4,360,099	451,767	2,611,348	1,296,984

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 20 Special Revenue Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00737	20-1760	Student Activity Fund Revenue	0	100,000	100,000	3,479	Under	96,521
00738	20-1770	Scholarship Fund Revenue	0	31,337	31,337	106	Under	31,231
00740	20-1___	Other Revenue from Local Sources	0	33,882	33,882	15,083	Under	18,799
00760	20-3218	Preschool Education Aid	1,785,103	0	1,785,103	1,785,108		(5)
00775	20-441[1-6]	Title I	621,415	161,409	782,824	634,233	Under	148,591
00780	20-445[1-5]	Title II	70,834	55,179	126,013	70,834	Under	55,179
00785	20-449[1-4]	Title III	24,715	26,988	51,703	22,152	Under	29,551
00790	20-447[1-4]	Title IV	46,973	41,562	88,535	46,973	Under	41,562
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	568,346	27,205	595,551	568,346	Under	27,205
00807	20-4542	ARP ESSER Evidence Based Summer Enrich	0	43,937	43,937	0	Under	43,937
00825	20-4___	Other	0	45,275	45,275	26,849	Under	18,426
00827	20-4537	ACSERS - Special Education	0	0	0	2,969		(2,969)
00835	20-5200	Transfers from Operating Budget – Presch	408,537	0	408,537	408,537		0
84100	20-___-___-___	Local Projects	0	364	364	0	Under	364
88140	20-___-___-___	Other	0	213	213	0	Under	213
Total			3,525,923	567,352	4,093,275	3,584,669		508,605

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
01190	15-449[1-4]	Title III - Part A English Lang Acq	0	15,101	15,101	0	667	14,434
84100	20-___-___-___	Local Projects	0	3,261	3,261	142	1,055	2,065
84200	20-475-___-___	Student Activity Fund	0	100,000	100,000	5,405	94,596	0
84220	20-476-___-___	Scholarship Fund	0	31,337	31,337	0	0	31,337
85000	20-218-100-101	Salaries of Teachers	762,840	0	762,840	4,287	758,553	0
85020	20-218-100-106	Other Salaries for Instruction	204,080	0	204,080	0	204,080	0
85030	20-218-100-321	Purch Prof-Ed Services	81,126	0	81,126	0	65,520	15,606
85040	20-218-100-[4-5]	Other Purchased Services (400-500 series	10,000	0	10,000	0	0	10,000
85080	20-218-100-6__	General Supplies	22,500	2,695	25,195	0	13,866	11,329
86000	20-218-200-102	Salaries of Supervisors of Instruction	58,487	0	58,487	0	0	58,487
86020	20-218-200-103	Salaries of Program Directors	59,320	0	59,320	9,887	49,433	0
86040	20-218-200-104	Salaries of Other Professional Staff	20,092	0	20,092	0	20,092	0
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	46,766	0	46,766	3,580	43,186	0
86080	20-218-200-110	Other Salaries	83,951	0	83,951	17,908	66,043	0
86100	20-218-200-173	Salaries of Community Parent Involvement	91,173	0	91,173	0	91,173	0
86120	20-218-200-176	Salaries of Master Teachers	124,502	0	124,502	0	124,502	0
86140	20-218-200-200	Personnel Services – Employee Benefits	401,713	0	401,713	66,952	334,760	1
86180	20-218-200-325	Purchased Ed. Svcs – Head Start	123,090	30,704	153,794	30,704	0	123,090
86200	20-218-200-329	Purchased Professional – Educational Ser	3,000	0	3,000	0	0	3,000
86220	20-218-200-330	Other Purchased Professional Services	25,000	0	25,000	24,225	0	775
86260	20-218-200-440	Rentals	25,000	0	25,000	1,235	7,665	16,100
86300	20-218-200-516	Contr. Trans. Serv. (Field Trips)	4,000	0	4,000	0	0	4,000
86320	20-218-200-580	Travel	5,000	0	5,000	0	0	5,000
86330	20-218-200-590	Miscellaneous Purchased Services	0	9,421	9,421	0	9,421	0



Starting date 7/1/2024 Ending date 8/31/2024 Fund: 20 Special Revenue Fund

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
86340	20-218-200-6__	Supplies and Materials	9,500	0	9,500	3,829	1,801	3,870
86360	20-218-200-8__	Other Objects	2,500	0	2,500	0	0	2,500
87000	20-218-400-731	Instructional Equipment	30,000	40,692	70,692	50,113	0	20,579
88136	20-492-__-__	SDA Emergent Needs & Capital Maint.	0	29,174	29,174	12,134	17,040	0
88140	20-__-__-__	Other	0	49,211	49,211	44,896	73	4,242
88500	20-__-__-__	Title I	621,415	183,058	804,473	46,814	490,313	267,346
88520	20-__-__-__	Title II	70,834	56,879	127,713	13,572	28,141	86,000
88540	20-__-__-__	Title III	24,715	11,887	36,602	0	11,944	24,658
88560	20-__-__-__	Title IV	46,973	41,562	88,535	20,801	31,363	36,372
88620	20-__-__-__	I.D.E.A. Part B (Handicapped)	568,346	28,036	596,382	0	90,561	505,821
88641	20-223-__-__	ARP-IDEA Basic Grant Program	0	31,378	31,378	0	31,378	0
88700	20-__-__-__	Other	0	27,405	27,405	0	298	27,106
88713	20-487-__-__	ARP-ESSER Grant Program	0	56,973	56,973	33,653	1,520	21,800
88715	20-489-__-__	ARP ESSER Evidence Based Summer Enricl	0	43,937	43,937	43,937	0	0
88716	20-490-__-__	ARP ESSER Evidence Based Bynd Sch Day	0	40,000	40,000	17,694	22,306	0
88719	20-496-__-__	ARP Homeless Children and Youth II	0	1,467	1,467	0	0	1,467
<b>Total</b>			<b>3,525,923</b>	<b>834,176</b>	<b>4,360,099</b>	<b>451,767</b>	<b>2,611,348</b>	<b>1,296,984</b>

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 30 Capital Projects Fund

Assets and Resources

**Assets:**

101	Cash in bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

**Resources:**

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

**Total assets and resources**

**\$0.00**

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 30 Capital Projects Fund

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Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
<b>Total liabilities</b>		<b>\$0.00</b>

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 30 Capital Projects Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$0.00
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$0.00
	<b>Total liabilities and fund equity</b>		<b>\$0.00</b>

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 30 Capital Projects Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by : \_\_\_\_\_  
Board Secretary
Date

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 30 Capital Projects Fund

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Starting date 7/1/2024 Ending date 8/31/2024 Fund: 40 Debt Service Fund

Assets and Resources

**Assets:**

101	Cash in bank			(\$172,147.06)
102-106	Cash Equivalents		\$0.00	
108	Impact Aid Reserve (General)		\$0.00	
109	Impact Aid Reserve (Capital)		\$0.00	
111	Investments		\$0.00	
112	Unamortized Premums on Investments		\$0.00	
113	Unamortized Discounts on Investments		\$0.00	
114	Interest Receivable on Investments		\$0.00	
115	Accrued Interest on Investments		\$0.00	
116	Capital Reserve Account		\$0.00	
117	Maintenance Reserve Account		\$0.00	
118	Emergency Reserve Account		\$0.00	
121	Tax levy Receivable			\$465,411.00
Accounts Receivable:				
132	Interfund		\$0.00	
141	Intergovernmental - State	\$101,125.00		
142	Intergovernmental - Federal		\$0.00	
143	Intergovernmental - Other		\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00		\$101,125.00
Loans Receivable:				
131	Interfund		\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)		\$0.00	\$0.00
161	Bond Proceeds Receivable			\$0.00
171	Inventories for Consumption			\$0.00
172	Inventories for Resale			\$0.00
181	Prepaid Expenses			\$0.00
191	Deposits			\$0.00
192	Deferred Expenditures			\$0.00
199, xxx	Other Current Assets			\$0.00

**Resources:**

301	Estimated Revenues	\$1,586,285.00		
302	Less Revenues		(\$1,586,285.34)	(\$0.34)

**Total assets and resources**

**\$394,388.60**

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 40 Debt Service Fund

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Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$172,147.06)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$146,448.58
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
<b>Total liabilities</b>		<b>\$146,448.58</b>



Starting date 7/1/2024 Ending date 8/31/2024 Fund: 40 Debt Service Fund

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$0.00
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$1,606,500.00	
602	Less: Expenditures	(\$1,358,962.50)	
	Less: Encumbrances	\$0.00	(\$1,358,962.50)
	Total appropriated		\$247,537.50
Unappropriated:			
770	Fund balance, July 1		\$20,617.52
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$20,215.00)
	Total fund balance		\$247,940.02
	<b>Total liabilities and fund equity</b>		<b>\$394,388.60</b>

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 40 Debt Service Fund

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$1,606,500.00	\$1,358,962.50	\$247,537.50
Revenues	(\$1,586,285.00)	(\$1,586,285.34)	\$0.34
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$20,215.00</u>	<u>(\$227,322.84)</u>	<u>\$247,537.84</u>

Prepared and submitted by : \_\_\_\_\_  
 Board Secretary Date

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 40 Debt Service Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	929,993	0	929,993	929,993		(0)
0093A	Other	656,292	0	656,292	656,292		0
	<b>Total</b>	<b>1,586,285</b>	<b>0</b>	<b>1,586,285</b>	<b>1,586,285</b>		<b>(0)</b>

  

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	1,606,500	0	1,606,500	1,358,963	0	247,538
	<b>Total</b>	<b>1,606,500</b>	<b>0</b>	<b>1,606,500</b>	<b>1,358,963</b>	<b>0</b>	<b>247,538</b>

Starting date 7/1/2024 Ending date 8/31/2024 Fund: 40 Debt Service Fund

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	929,993	0	929,993	929,993		0
00865	40-1510	Interest on Investments	0	0	0	0		(0)
00890	40-3160	Debt Service Aid Type II	656,292	0	656,292	656,292		0
Total			1,586,285	0	1,586,285	1,586,285		(0)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	511,500	0	511,500	263,963	0	247,538
89620	40-701-510-910	Redemption of Principal	1,095,000	0	1,095,000	1,095,000	0	0
Total			1,606,500	0	1,606,500	1,358,963	0	247,538