



DECEMBER FINANCIAL/ ENROLLMENT REPORT

Board Meeting December 15, 2023

OCTOBER 2023 BUDGET STATUS REPORT – GENERAL FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	2,749,633	1,806,977.58	1,999,810.19		749,822.81	72.73
2000 LOCAL SUPPORT NONTAX	868,987	83,204.66	161,857.26		707,129.74	18.63
3000 STATE - GENERAL PURPOSE	22,538,917	1,802,751.31	3,830,880.28		18,708,036.72	17.00
4000 STATE - SPECIAL PURPOSE	13,337,038	1,088,971.41	2,095,379.13		11,241,658.87	15.71
5000 FEDERAL - GENERAL PURPOSE	0	0.00	0.00		0.00	0.00
6000 FEDERAL - SPECIAL PURPOSE	4,481,341	15,910.15	135,018.35		4,346,322.65	3.01
7000 REVENUES FR OTH SCH DIST	1,118,481	35,837.37	35,837.37		1,082,643.63	3.20
8000 OTHER AGENCIES AND ASSOCIATES	37,000	0.00	25,013.00		11,987.00	67.60
9000 OTHER FINANCING SOURCES	0	0.00	0.00		0.00	0.00
Total	45,131,397	4,833,652.48	8,283,795.58		36,847,601.42	18.35
B. EXPENDITURES						
00 Regular Instruction	18,749,675	1,620,994.68	3,242,640.75	13,005.31	15,494,028.94	17.36
10 Federal Stimulus	1,995,325	84,431.27	498,245.04	327,182.16	1,169,897.80	41.37
20 Special Ed Instruction	6,401,041	564,767.93	1,137,607.18	0.00	5,263,433.82	17.77
30 Voc. Ed Instruction	875,003	65,383.98	121,154.29	0.00	753,848.71	13.85
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	1,933,739	138,928.87	368,448.04	3,825.00	1,561,465.96	19.25
70 Other Instructional Pgms	320,533	20,574.34	25,929.64	(34,724.71)	329,328.07	(2.74)
80 Community Services	641,089	33,441.05	59,410.85	0.00	581,678.15	9.27
90 Support Services	14,805,048	1,202,974.08	2,645,401.50	113,777.16	12,045,869.34	18.64
Total	45,721,453	3,731,496.20	8,098,837.29	423,064.92	37,199,550.79	18.64
C. OTHER FIN. USES TRANS. OUT (GL 536)	119,070	0.00	0.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(709,126)	1,102,156.28	184,958.29		894,084.29	(126.
F. TOTAL BEGINNING FUND BALANCE	4,800,000		4,686,704.97			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	4,090,874		4,871,663.26			

OCTOBER 2023 BUDGET STATUS REPORT – CAPITAL PROJECTS FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Support Nontax	145,000	3,290.33	6,982.45		138,017.55	4.82
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	0	0.00	0.00		0.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	800,000	0.00	0.00		800,000.00	0.00
7000 Revenues Fr Oth Sch Dist	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	945,000	3,290.33	6,982.45		938,017.55	0.74
B. EXPENDITURES						
10 Sites	20,000	0.00	0.00	0.00	20,000.00	0.00
20 Buildings	1,100,000	0.00	0.00	18,058.38	1,081,941.62	1.64
30 Equipment	0	0.00	0.00	0.00	0.00	0.00
40 Energy	0	0.00	0.00	0.00	0.00	0.00
50 Sales & Lease Expenditure	0	0.00	0.00	0.00	0.00	0.00
60 Bond Issuance Expenditure	0	0.00	0.00	0.00	0.00	0.00
90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	1,120,000	0.00	0.00	18,058.38	1,101,941.62	1.61
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(175,000)	3,290.33	6,982.45		181,982.45	(103.
F. TOTAL BEGINNING FUND BALANCE	765,000		710,682.67			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	590,000		717,665.12			

OCTOBER 2023 BUDGET STATUS REPORT – DEBT SERVICE FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	3,568,789	1,046,446.08	1,158,301.40		2,410,487.60	32.46
2000 Local Support Nontax	40,000	7,181.21	14,336.66		25,663.34	35.84
3000 State - General Purpose	0	0.36	20.33		(20.33)	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	3,608,789	1,053,627.65	1,172,658.39		2,436,130.61	32.49
B. EXPENDITURES						
Matured Bond Expenditures	1,520,000	0.00	0.00	0.00	1,520,000.00	0.00
Interest On Bonds	2,050,000	0.00	0.00	0.00	2,050,000.00	0.00
Interfund Loan Interest	0	0.00	0.00	0.00	0.00	0.00
Bond Transfer Fees	0	0.00	0.00	0.00	0.00	0.00
Arbitrage Rebate	0	0.00	0.00	0.00	0.00	0.00
Underwriter's Fees	250,000	0.00	0.00	0.00	250,000.00	0.00
Total	3,820,000	0.00	0.00	0.00	3,820,000.00	0.00
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(211,211)	1,053,627.65	1,172,658.39		1,383,869.39	(655.)
F. TOTAL BEGINNING FUND BALANCE	1,710,000		1,728,671.80			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	1,498,789		2,901,330.19			

OCTOBER 2023 BUDGET STATUS REPORT – ASB FUND

A. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	45,000	5,588.79	12,513.72		32,486.28	27.81
2000 Athletics	74,500	16,464.02	32,837.02		41,662.98	44.08
3000 Classes	28,000	0.00	(50.00)		28,050.00	(0.18)
4000 Clubs	218,000	24,211.23	47,119.30		170,880.70	21.61
6000 Private Moneys	11,000	230.00	480.00		10,520.00	4.36
Total	376,500	46,494.04	92,900.04		283,599.96	24.67
B. EXPENDITURES						
1000 General Student Body	48,000	2,622.48	2,654.88	0.00	45,345.12	5.53
2000 Athletics	70,500	15,105.61	15,846.17	0.00	54,653.83	22.48
3000 Classes	27,000	2,013.99	2,606.99	0.00	24,393.01	9.66
4000 Clubs	227,000	24,443.12	27,314.21	0.00	199,685.79	12.03
6000 Private Moneys	11,000	425.68	425.68	0.00	10,574.32	3.87
Total	383,500	44,610.88	48,847.93	0.00	334,652.07	12.74
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	(7,000)	1,883.16	44,052.11		51,052.11	(729.)
D. TOTAL BEGINNING FUND BALANCE	310,000		315,591.25			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)	303,000		359,643.36			

OCTOBER 2023 BUDGET STATUS REPORT – TRANSPORTATION VEHICLE FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Nontax	90,000	16,669.54	28,263.40		61,736.60	31.40
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	1,250,000	0.00	0.00		1,250,000.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	230,930	0.00	0.00		230,930.00	0.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	1,570,930	16,669.54	28,263.40		1,542,666.60	1.80
B. 9900 TRANSFERS IN FROM GF	119,070	0.00	0.00		119,070.00	0.00
C. Total REV./OTHER FIN. SOURCES	1,690,000	16,669.54	28,263.40		1,661,736.60	1.67
D. EXPENDITURES						
Type 30 Equipment	2,000,000	0.00	0.00	1,342,013.75	657,986.25	67.10
Type 40 Energy	0	0.00	0.00	0.00	0.00	0.00
Type 60 Bond Levy Issuance	0	0.00	0.00	0.00	0.00	0.00
Type 90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	2,000,000	0.00	0.00	1,342,013.75	657,986.25	67.10
E. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
F. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
G. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)	(310,000)	16,669.54	28,263.40		338,263.40	(109.
H. TOTAL BEGINNING FUND BALANCE	3,972,000		3,983,746.79			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	3,662,000		4,012,010.19			

FTE ENROLLMENT – DECEMBER 2023

Grade	23-24 BUDGET	23-24 TO DATE AVG	DIF TO BUDGET	FINAL 22-23	DIF TO CURRENT
K	158.00	159.95	1.94	186.86	(26.92)
1	174.00	168.52	(5.48)	179.45	(10.93)
2	179.00	185.30	6.30	174.27	11.03
3	174.00	173.51	(0.50)	179.17	(5.67)
4	180.00	176.55	(3.45)	211.98	(35.43)
5	211.00	213.64	2.63	180.31	33.33
6	180.00	174.23	(5.77)	180.27	(6.04)
7	177.00	190.31	13.31	184.50	5.81
8	183.00	183.07	0.07	171.30	11.77
9	177.00	177.46	0.46	178.64	(1.18)
10	178.00	183.54	5.54	211.86	(28.32)
11	185.00	161.70	(23.30)	144.29	17.41
12	152.00	140.33	(11.67)	161.12	(20.79)
TOTAL FTE	2308.00	2,288.10	(19.91)	2,344.02	(55.92)
SPED 3-PK	30.00	29.00	(1.00)	20.11	8.89
SPED 5-21	350.00	347.33	(2.67)	337.89	9.44

NOTE: DEC FTE **2,291.60** 16.40 BELOW BUDGET
 NOV FTE 2,299.94
 DIFFERENCE (8.34)

HEADCOUNT ENROLLMENT – DECEMBER 2023

Grade	June 23'- Rolled**	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	
K	158	157	162	163	164							1
1	174	169	170	171	168							-3
2	180	188	186	188	188							0
3	174	173	175	174	173							-1
4	182	176	178	178	178							0
5	213	216	215	216	218							2
6	180	174	175	177	175							-2
7	182	191	193	192	191							-1
8	187	183	183	185	185							0
9	175	174	178	179	180							1
10	178	186	185	185	182							-3
11	206	188	191	189	189							0
12	157	153	157	161	157							-4
TOTAL K-12 (INC	2346	2328	2348	2358	2348	0	0	0	0	0	0	-10
YALE	44	39	40	39	40							1
LRA	50	50	52	52	55							3
TEAM	100	83	102	111	108							-3

Average Head Count

2346

** Grade levels from June were rolled to the next grade so the comparison is looking at the same grade level for the 2 years.