



JANUARY FINANCIAL/ ENROLLMENT REPORT

Board Meeting January 25, 2024

Example of Average Calculations for Payroll, Accounts Payable and Revenues

	YTD SPENT	MONTH SPENT	MONTHLY PR	PR %	MONTHLY A/P		YTD REVENUE	MONTHLY REV	REV %
Sep-22	4655268	4655268	3883623	8.27%	771645	1.64%	3078103	3078103	6.66%
Oct-22	8573566	3918298	3280592	6.98%	637706	1.36%	7590012	4511909	9.77%
Nov-22	12692844	4119278	3311168	7.05%	808110	1.72%	10114189	2524177	5.46%
Dec-22	16541100	3848256	3194236	6.80%	654020	1.39%	13467950	3353761	7.26%
Jan-23	20202849	3661749	3166012	6.74%	495737	1.06%	17171206	3703256	8.02%
Feb-23	24389325	4186476	3173040	6.76%	1013436	2.16%	21722699	4551493	9.85%
Mar-23	28108794	3719469	3153277	6.71%	566192	1.21%	25285225	3562526	7.71%
Apr-23	31886288	3777494	3166025	6.74%	611469	1.30%	30750248	5465023	11.83%
May-23	35688317	3802029	3270038	6.96%	531991	1.13%	33760391	3010143	6.52%
Jun-23	39679913	3991596	3233958	6.88%	757638	1.61%	36911386	3150995	6.82%
Jul-23	43289208	3609295	3053021	6.50%	556274	1.18%	41571398	4660012	10.09%
Aug-23	46972744	3683536	2978627	6.34%	704909	1.50%	46202554	4631156	10.02%
				82.74%		17.26%			100.00%
	AVG PR%	AVG A/P%	AVG REV %						
SEPTEMBER	8.01%	2.01%	6.92%						
OCTOBER	6.82%	1.44%	10.08%						
NOVEMBER	6.83%	1.63%	5.73%						
DECEMBER	6.66%	1.26%	7.57%						
JANUARY	6.62%	1.04%	7.64%						
FEBRUARY	6.71%	1.61%	8.88%						
MARCH	6.71%	1.49%	8.05%						
APRIL	6.66%	1.34%	11.79%						
MAY	6.81%	1.61%	6.62%						
JUNE	6.89%	1.56%	6.04%						
JULY	6.64%	1.24%	10.18%						
AUGUST	6.67%	1.75%	10.51%						
	82.03%	17.97%	100.00%						

Monthly Revenues, Expenditures and Fund Balance Compared to Projected - September

		Actual 2023-24	
		SEPTEMBER	
		APPORT 9%	
	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$4,686,705	\$4,686,705	\$0
REVENUES	\$3,089,736	\$3,450,143	\$360,407
EXPEND:			
PAYROLL	\$3,631,818	\$3,575,973	(\$55,845)
A/P	\$913,479	\$789,440	(\$124,039)
TOTAL EXP:	\$4,545,297	\$4,365,413	(\$179,884)
ENDING BAL	\$3,231,144	\$3,771,435	\$540,291
% REV COLLEC	6.92%	7.73%	0.81%
% EXPEND	10.02%	9.63%	-0.40%

		Actual 2022-23	
		SEPTEMBER	
		APPORT 9%	
	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$5,456,894	\$5,456,894	\$0
REVENUES	\$3,167,830	\$3,078,103	(\$89,727)
EXPEND:			
PAYROLL	\$3,623,446	\$3,883,623	\$260,177
A/P	\$1,014,834	\$771,645	(\$243,189)
TOTAL EXP:	\$4,638,280	\$4,655,268	\$16,988
ENDING BAL	\$3,986,444	\$3,879,729	(\$106,715)
% REV COLLEC	6.8%	6.6%	-0.2%
% EXPEND	9.8%	9.9%	0.0%

Monthly Revenues, Expenditures and Fund Balance Compared to Projected - October

	Actual 2023-24		
	OCTOBER		
	APPORT 8%		
	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$3,231,144	\$3,771,435	\$540,291
REVENUES	\$4,496,954	\$4,833,653	\$336,699
EXPEND:			
PAYROLL	\$3,090,477	\$3,152,949	\$62,472
A/P	\$650,710	\$579,319	(\$71,391)
TOTAL EXP:	\$3,741,186	\$3,732,268	(\$8,918)
ENDING BAL	\$3,986,912	\$4,872,820	\$885,908
% REV COLLEC	17.00%	18.56%	1.56%
% EXPEND	18.28%	17.86%	-0.42%

	Actual 2022-23		
	OCTOBER		
	APPORT 8%		
	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$3,986,444	\$3,879,729	(\$106,715)
REVENUES	\$4,713,887	\$4,511,909	(\$201,978)
EXPEND:			
PAYROLL	\$3,182,839	\$3,280,592	\$97,753
A/P	\$680,770	\$637,706	(\$43,064)
TOTAL EXP:	\$3,863,609	\$3,918,298	\$54,689
ENDING BAL	\$4,836,722	\$4,473,340	(\$363,382)
% REV COLLEC	16.9%	16.3%	-0.6%
% EXPEND	18.0%	18.2%	0.2%

Monthly Revenues, Expenditures and Fund Balance Compared to Projected - November

		Actual 2023-24	
		NOVEMBER	
		APPORT 5%	
	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$3,986,912	\$4,872,820	\$885,908
REVENUES	\$2,558,679	\$2,994,068	\$435,389
EXPEND:			
PAYROLL	\$3,097,640	\$3,244,444	\$146,804
A/P	\$740,177	\$523,964	(\$216,213)
TOTAL EXP:	\$3,837,817	\$3,768,408	(\$69,409)
ENDING BAL	\$2,707,774	\$4,098,480	\$1,390,706
% REV COLLEC	22.73%	25.27%	2.54%
% EXPEND	26.74%	26.17%	-0.57%

		Actual 2022-23	
		NOVEMBER	
		APPORT 5%	
	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$4,836,722	\$4,473,340	(\$363,382)
REVENUES	\$2,808,319	\$2,524,177	(\$284,142)
EXPEND:			
PAYROLL	\$3,209,310	\$3,311,168	\$101,858
A/P	\$718,476	\$808,110	\$89,634
TOTAL EXP:	\$3,927,786	\$4,119,278	\$191,492
ENDING BAL	\$3,717,255	\$2,878,239	(\$839,016)
% REV COLLEC	23.0%	21.7%	-1.2%
% EXPEND	26.3%	26.9%	0.6%

Monthly Revenues, Expenditures and Fund Balance Compared to Projected - December

		Actual 2023-24	
		DECEMBER	
		APPORT 9%	
	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$2,707,774	\$4,098,480	\$1,390,706
REVENUES	\$3,377,671	\$3,841,779	\$464,108
EXPEND:			
PAYROLL	\$3,019,736	\$3,114,065	\$94,329
A/P	\$569,381	\$787,168	\$217,787
TOTAL EXP:	\$3,589,117	\$3,901,233	\$312,116
ENDING BAL	\$2,496,328	\$4,039,026	\$1,542,698
% REV COLLEC	30.30%	33.88%	3.58%
% EXPEND	34.66%	34.78%	0.12%

		Actual 2022-23	
		DECEMBER	
		APPORT 9%	
	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$3,717,255	\$2,878,239	(\$839,016)
REVENUES	\$3,532,809	\$3,353,761	(\$179,048)
EXPEND:			
PAYROLL	\$3,106,748	\$3,194,236	\$87,488
A/P	\$579,777	\$654,020	\$74,243
TOTAL EXP:	\$3,686,525	\$3,848,256	\$161,731
ENDING BAL	\$3,563,540	\$2,383,744	(\$1,179,796)
% REV COLLEC	30.55%	28.92%	-1.62%
% EXPEND	34.16%	35.06%	0.90%

DECEMBER 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	55,702.59	2,505,276.81		244,356.19	91.11
2000 LOCAL SUPPORT NONTAX	868,987	82,668.25	320,902.73		548,084.27	36.93
3000 STATE - GENERAL PURPOSE	22,538,917	2,028,434.71	6,986,034.17		15,552,882.83	31.00
4000 STATE - SPECIAL PURPOSE	13,337,038	1,199,524.42	3,938,220.05		9,398,817.95	29.53
5000 FEDERAL - GENERAL PURPOSE	0	0.00	0.00		0.00	0.00
6000 FEDERAL - SPECIAL PURPOSE	4,481,341	400,560.20	1,137,919.39		3,343,421.61	25.39
7000 REVENUES FR OTH SCH DIST	1,118,481	74,888.86	206,276.36		912,204.64	18.44
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	3,841,779.03	15,119,642.51		30,011,754.49	33.50
B. EXPENDITURES						
00 Regular Instruction	18,800,094	1,572,507.03	6,407,001.83	12,260,777.87	132,314.30	99.30
10 Federal Stimulus	1,995,325	316,282.21	894,293.52	916,750.58	184,280.90	90.76
20 Special Ed Instruction	6,401,041	550,224.03	2,194,400.30	4,148,171.67	58,469.03	99.09
30 Voc. Ed Instruction	875,003	64,667.10	265,117.76	386,405.06	223,480.18	74.46
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	1,933,739	153,607.38	655,207.51	1,103,878.84	174,652.65	90.97
70 Other Instructional Pgms	270,115	8,906.07	39,509.67	1,848.45	228,756.88	15.31
80 Community Services	641,089	33,554.89	127,763.10	181,862.71	331,463.19	48.30
90 Support Services	14,805,048	1,201,483.97	5,184,027.24	6,980,720.54	2,640,300.22	82.17
Total	45,721,454	3,901,232.68	15,767,320.93	25,980,415.72	3,973,717.35	91.31
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)	(709,127)	(59,453.65)	(647,678.42)		61,448.58	(8.67)
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)	4,090,873		4,039,026.55			

DECEMBER 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	5,989.88	27,669.83		117,330.17	19.08
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	5,989.88	27,669.83		917,330.17	2.93
B. EXPENDITURES						
10 Sites	20,000	0.00	0.00	0.00	20,000.00	0.00
20 Buildings	1,100,000	0.00	7,848.52	30,856.38	1,081,295.10	3.52
30 Equipment	0	0.00	47,541.82	0.00	(47,541.82)	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	55,390.34	30,856.38	1,033,753.28	7.70
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)	5,989.88	(27,720.51)		147,279.49	(84.16)
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		682,962.16			

DECEMBER 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	32,778.62	1,451,892.75		2,116,896.25	40.68
2000 Local Support Nontax	40,000	11,605.13	33,431.67		6,568.33	83.58
3000 State - General Purpose	0	0.00	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	21,599,229.05		(21,599,229.05)	0.00
Total	3,608,789	44,383.75	23,084,573.80		(19,475,784.80)	639.68
B. EXPENDITURES						
Matured Bond Expenditures	1,520,000	1,520,000.00	1,520,000.00	0.00	0.00	100.00
Interest On Bonds	2,050,000	498,400.00	498,400.00	0.00	1,551,600.00	24.31
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	208,211.25	0.00	41,788.75	83.28
Total	3,820,000	2,018,400.00	2,226,611.25	0.00	1,593,388.75	58.29
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	21,913,066.70			
E. EXCESS OF REVENUE S/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(211,211)	(1,974,016.25)	(1,055,104.15)		(843,893.15)	399.55
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		673,567.65			

DECEMBER 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	4,414.87	18,454.71		26,545.29	41.01
2000 Athletics	74,500	7,300.49	40,592.51		33,907.49	54.49
3000 Classes	28,000	15.00	423.80		27,576.20	1.51
4000 Clubs	218,000	8,076.22	76,761.52		141,238.48	35.21
6000 Private Moneys	11,000	0.00	480.00		10,520.00	4.36
Total	376,500	19,806.58	136,712.54		239,787.46	36.31
B. EXPENDITURES						
1000 General Student Body	48,000	586.12	6,304.96	0.00	41,695.04	13.14
2000 Athletics	70,500	4,622.86	25,717.44	0.00	44,782.56	36.48
3000 Classes	27,000	0.00	2,606.99	0.00	24,393.01	9.66
4000 Clubs	227,000	26,309.02	62,231.24	0.00	164,768.76	27.41
6000 Private Moneys	11,000	0.00	426.68	0.00	10,574.32	3.87
Total	383,500	31,518.00	97,286.31	0.00	286,213.69	25.37
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	(7,000)	(11,711.42)	39,426.23		46,426.23	(663.23)
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		355,017.48			

DECEMBER 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	35,725.71	80,228.43		9,771.57	89.14
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	230,931.00		(1.00)	100.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	1,570,930	35,725.71	311,159.43		1,259,770.57	19.81
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	35,725.71	311,159.43		1,378,840.57	18.41
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)	35,725.71	311,159.43		621,159.43	(200.37)
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		4,294,906.22			

FTE ENROLLMENT – JANUARY 2024

Grade	23-24 BUDGET	23-24 TO DATE AVG	DIF TO BUDGET	FINAL 22-23	DIF TO CURRENT
K	158.00	160.27	2.27	186.86	(26.59)
1	174.00	167.82	(6.18)	179.45	(11.63)
2	179.00	184.94	5.94	174.27	10.67
3	174.00	173.60	(0.40)	179.17	(5.57)
4	180.00	176.45	(3.55)	211.98	(35.53)
5	211.00	213.63	2.63	180.31	33.32
6	180.00	173.78	(6.22)	180.27	(6.49)
7	177.00	189.76	12.76	184.50	5.26
8	183.00	183.07	0.07	171.30	11.77
9	177.00	177.91	0.91	178.64	(0.73)
10	178.00	183.20	5.20	211.86	(28.66)
11	185.00	161.41	(23.59)	144.29	17.13
12	152.00	139.16	(12.84)	161.12	(21.96)
TOTAL					
FTE	2308.00	2,285.01	(22.99)	2,344.02	(59.00)
SPED 3-PK	30.00	31.25	1.25	20.11	11.14
SPED 5-21	350.00	347.00	(3.00)	337.89	9.11
NOTE:	JAN FTE	2,272.69		35.31 BELOW BUDGET	
	DEC FTE	2,291.60			
	DIFFERENCE	(18.91)			

HEADCOUNT ENROLLMENT – JANUARY 2024

Grade	June 23'-Rolled **	SEPT	OCT	NOV	DEC	JAN	
K	158	157	162	163	164	163	-1
1	174	169	170	171	168	166	-2
2	180	188	186	188	188	186	-2
3	174	173	175	174	173	174	1
4	182	176	178	178	178	177	-1
5	213	216	215	216	218	216	-2
6	180	174	175	177	175	173	-2
7	182	191	193	192	191	189	-2
8	187	183	183	185	185	184	-1
9	175	174	178	179	180	180	0
10	178	186	185	185	182	183	1
11	206	188	191	189	189	186	-3
12	157	153	157	161	157	152	-5
TOTAL K-12 (INC	2346	2328	2348	2358	2348	2329	-19
YALE	44	39	40	39	40	40	0
LRA	50	50	52	52	55	56	1
TEAM	100	83	102	111	108	103	-5
Average Head Count							2,342