

Revenue By Source

December, 2022

OBJECT CLASS / OBJECT CODE	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 DECEMBER	2022-2023 YTD	2022-2023 % of BUDGET
5100 - Revenues from Local Sources	133,571,064	153,803,434	18,230,059	32,097,203	20.9%
5111 - Taxes, Current Ad Valorem	108,013,981	113,146,863	16,043,134	16,346,786	14.4%
5112 - Taxes, Delinquent Ad Valorem	1,473,418	5,108,442	78,810	1,364,089	26.7%
5113 - School District Trust Fund (Proposition C)	14,007,718	15,186,242	1,180,610	7,716,296	50.8%
5114 - Financial Institution Taxes (Intangible)	331,367	342,965	-	-	0.0%
5115 - M & M Surtax	850,028	867,029	-	-	0.0%
5116 - In Lieu of Tax	537,741	538,279	-	-	0.0%
5141 - Earnings From Temporary Deposits	178,771	1,136,732	115,559	606,540	53.4%
5151 - Sales to Pupils -Reimbursable School Meals	107,783	2,479,000	-	-	0.0%
5165 - Nonreimbursable Meal Sales –Non-Program Food ...	770,689	1,221,000	394,805	1,860,110	152.3%
5171 - Admissions -Student Activities	174,538	128,442	2,751	105,525	82.2%
5173 - Student Organization Membership Dues and Fees	65,589	65,718	1,420	43,158	65.7%
5174 - Revenue From Enterprise Activities	1,807,981	1,900,488	100,919	969,615	51.0%
5181 - Community Services	1,882,983	2,317,039	125,468	871,005	37.6%
5182 - Preschool Tuition	1,120,378	1,529,149	124,519	702,080	45.9%
5191 - Rentals	170,981	163,601	14,979	92,624	56.6%
5192 - Gifts/Donations	365,273	244,000	-	173,500	71.1%
5195 - Prior Period Adjustment	761,708	695,436	1,857	406,679	58.5%
5198 - Miscellaneous Local Revenue	950,138	6,733,009	45,228	839,196	12.5%
5200 - Revenue From County Sources	5,748,282	5,936,125	315,063	315,063	5.3%
5211 - Fines, Escheats, Overplus, Etc.	688,498	699,494	315,063	315,063	45.0%
5221 - State Assessed Railroad and Utility Taxes	5,052,784	5,229,631	-	-	0.0%
5237 - Other County Revenue	7,000	7,000	-	-	0.0%
5300 - Revenue From State Sources	44,009,738	45,383,654	3,665,696	21,965,627	48.4%
5311 - Basic Formula -State Monies	34,013,325	34,930,434	2,797,794	16,793,010	48.1%
5312 - Transportation	1,891,156	2,152,310	452,075	2,717,605	126.3%
5314 - Early Childhood (3 & 4 Year Old) Special Educ...	2,811,989	2,802,538	-	-	0.0%
5319 - Basic Formula -Classroom Trust Fund	4,883,703	5,107,928	404,482	2,417,664	47.3%
5324 - Educational and Screening Program Entitlement...	106,924	110,068	4,150	29,930	27.2%
5332 - Career Education	26,376	26,376	7,195	7,418	28.1%
5333 - Food Service	67,450	54,000	-	-	0.0%
5381 - High Need Fund -Special Education	202,825	200,000	-	-	0.0%
5397 - Other State Revenue	5,990	-	-	-	
5400 - Revenue From Federal Sources	19,430,462	8,985,647	5,360,533	10,236,600	113.9%
5412 - Medicaid	230,231	250,000	30,147	117,763	47.1%
5422 - ARP –Elementary and Secondary Schools Emergen...	5,062,152	1,524,320	-	1,568,386	102.9%
5423 - CRRSA-Elementary and Secondary School Emergen...	2,952,651	189,608	-	83,149	43.9%
5424 - CARES -Elementary and Secondary School EmERGE...	3,850	83,785	-	1,508	1.8%
5425 - CARES -Governor’s Emergency Education Relief ...	5,851	-	-	398	
5437 - IDEA Grants	4,848	12,120	-	-	0.0%
5441 - IDEA Entitlement Funds, Part B IDEA	2,224,635	2,282,279	-	959,995	42.1%
5442 - Early Childhood Special Education (ECSE)	265,101	266,114	-	103,662	39.0%
5445 - National School Lunch Program	5,671,335	2,283,559	290,429	1,684,804	73.8%
5446 - School Breakfast Program	1,528,350	570,890	-	345,660	60.5%
5448 - After-School Snack Program	-	2,000	-	280	14.0%
5451 - Title I	828,593	882,722	210,357	414,423	46.9%
5461 - Title IV.A Student Support and Academic Enric...	49,254	96,420	-	-	0.0%
5462 - Title III	92,997	126,059	-	31,326	24.8%
5465 - Title II.A	151,083	415,771	-	76,773	18.5%
5471 - Child Nutrition Program Emergency Operating C...	117,194	-	-	-	
5497 - Other Federal Revenue	242,335	-	4,829,600	4,848,473	

Treasurer's Report

OBJECT CLASS / OBJECT CODE	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 DECEMBER	2022-2023 YTD	2022-2023 % of BUDGET
5600 - Non-Current Revenue	12,636,272	69,850,000	2,405	16,523	0.0%
5611 - Sale of Bonds	-	68,500,000	-	-	0.0%
5631 - Net Insurance Recovery	411,691	-	1,555	12,762	
5651 - Sale of Property/Equipment/Supplies	74,581	1,350,000	850	3,761	0.3%
5692 - Refunding Bonds	12,150,000	-	-	-	
5800 - Amounts Received From Other LEAs	4,519	17,500	-	1,701	9.7%
5841 - Transportation Amounts Received From Other LE...	4,519	17,500	-	1,701	9.7%
Grand Total	215,400,336	283,976,360	27,573,756	64,632,717	22.8%

Expenditures by Object

December, 2022

OBJECT CLASS / OBJECT SUBCLASS	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 DECEMBER	2022-2023 YTD	2022-2023 % of BUDGET
6100 - Salaries	(104,526,200)	111,207,096	(9,312,384)	(44,131,777)	39.7%
6110 - Certificated Teacher Salaries	(66,036,879)	69,718,440	(5,805,149)	(24,735,523)	35.5%
6120 - Certificated -Part-Time	(2,082,845)	2,382,879	(279,448)	(1,007,485)	42.3%
6130 - Certificated -Supplemental	(3,277,763)	3,308,901	(179,930)	(1,977,887)	59.8%
6140 - Certificated Employees Unused Leave and/or Se...	(893,243)	660,722	-	-	0.0%
6150 - Classified Salaries -Regular	(28,162,728)	30,265,086	(2,713,549)	(14,421,968)	47.7%
6160 - Classified Salaries -Part-Time	(3,798,988)	4,749,148	(334,308)	(1,926,666)	40.6%
6170 - Classified Employees Unused Leave and/or Seve...	(273,752)	121,920	-	(62,248)	51.1%
6200 - Employee Benefits	(29,878,667)	32,001,334	(3,191,901)	(12,676,828)	39.6%
6210 - Teachers' Retirement	(11,162,112)	11,717,382	(975,727)	(4,241,263)	36.2%
6220 - Non-Teacher Retirement	(2,297,685)	2,446,372	(218,804)	(1,166,440)	47.7%
6230 - Old Age, Survivors and Disability Insurance (...)	(3,545,063)	3,785,760	(331,961)	(1,703,176)	45.0%
6240 - Employee Insurance	(11,940,124)	12,895,466	(1,058,499)	(4,730,014)	36.7%
6260 - Workers' Compensation Insurance	(625,754)	625,754	(581,694)	(581,694)	93.0%
6270 - Unemployment Compensation	(4,272)	35,000	-	(1,890)	5.4%
6290 - Other Employer-Provided Services	(303,657)	495,600	(25,216)	(252,351)	50.9%
6300 - Purchased Services	(19,616,261)	22,395,408	(1,948,440)	(6,853,922)	30.6%
6310 - Professional and Technical Services	(3,722,131)	5,390,849	(296,644)	(1,988,250)	36.9%
6330 - Property Services	(2,627,458)	3,368,841	(255,185)	(1,544,479)	45.8%
6340 - Transportation Services	(10,284,597)	10,612,285	(128,196)	(1,267,515)	11.9%
6350 - Insurance -Other Than Employee Benefits	(1,202,081)	1,262,210	(1,187,754)	(1,222,190)	96.8%
6360 - Communication	(542,418)	578,873	(29,968)	(303,507)	52.4%
6370 - Dues and Memberships	(285,333)	328,734	(8,404)	(206,282)	62.8%
6390 - Other Purchased Services	(952,243)	853,616	(42,289)	(321,699)	37.7%
6400 - Supplies and Materials	(15,810,104)	26,812,848	(813,624)	(14,782,393)	55.1%
6410 - General Supplies	(7,405,406)	17,216,311	(388,436)	(11,616,652)	67.5%
6430 - Textbooks	(1,249,525)	1,172,196	(4,429)	(155,677)	13.3%
6440 - Library Books	(148,422)	168,006	(17,004)	(88,642)	52.8%
6450 - Periodicals and Instructional Resource Materials	(35,400)	39,673	-	(16,194)	40.8%
6470 - Food	(2,785,037)	2,398,439	(153,076)	(1,010,364)	42.1%
6480 - Energy	(4,163,093)	5,777,016	(247,952)	(1,877,832)	32.5%
6490 - Other Supplies	(23,221)	41,207	(2,727)	(17,032)	41.3%
6500 - Capital Outlay	(14,876,819)	45,136,201	(569,968)	(7,011,785)	15.5%
6510 - Land	(1,391,328)	1	-	-	0.0%
6520 - Buildings	(10,280,348)	40,333,814	(305,078)	(4,787,251)	11.9%
6530 - Improvements Other Than Buildings	(1,109,256)	1,400,000	-	(941,046)	67.2%
6540 - Equipment	(2,006,234)	3,014,120	(264,890)	(1,242,181)	41.2%
6550 - Vehicles	(89,653)	388,266	-	(41,307)	10.6%
6600 - Long and Short Term Debt	(28,687,395)	18,731,500	-	(2,515,582)	13.4%
6610 - Principal	(21,885,000)	12,700,000	-	-	0.0%
6620 - Interest	(6,707,793)	6,028,000	-	(2,513,932)	41.7%
6630 - Fees	(94,602)	3,500	-	(1,650)	47.1%
Grand Total	(213,395,446)	256,284,387	(15,836,317)	(87,972,287)	34.3%

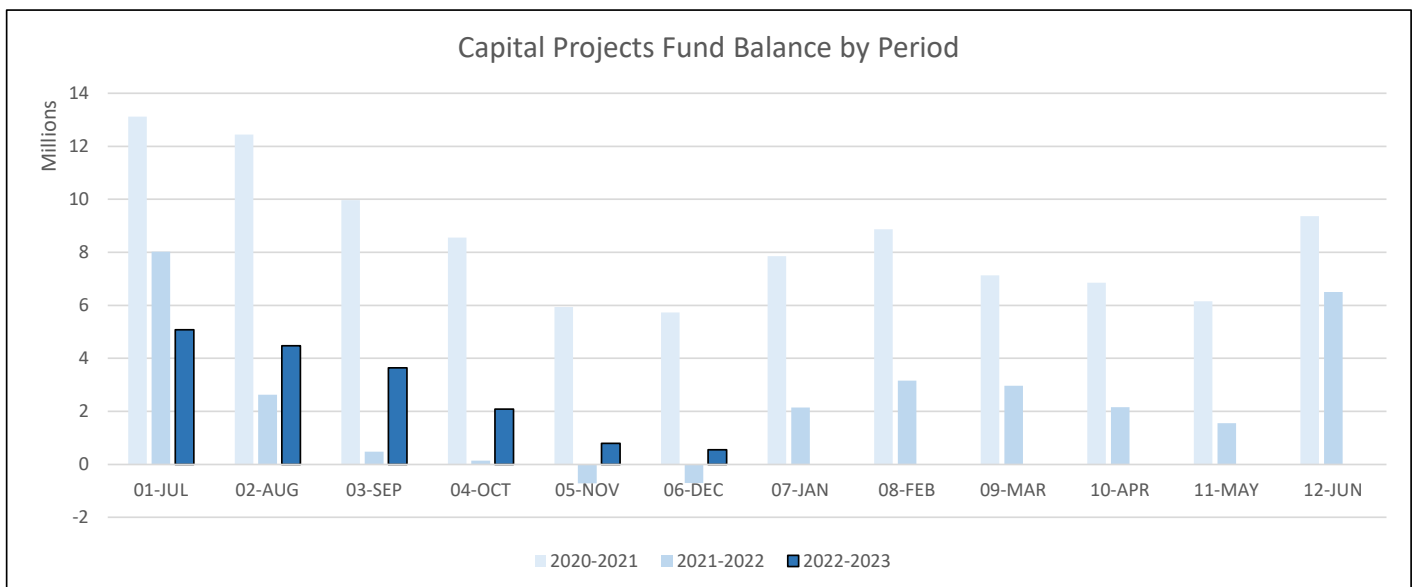
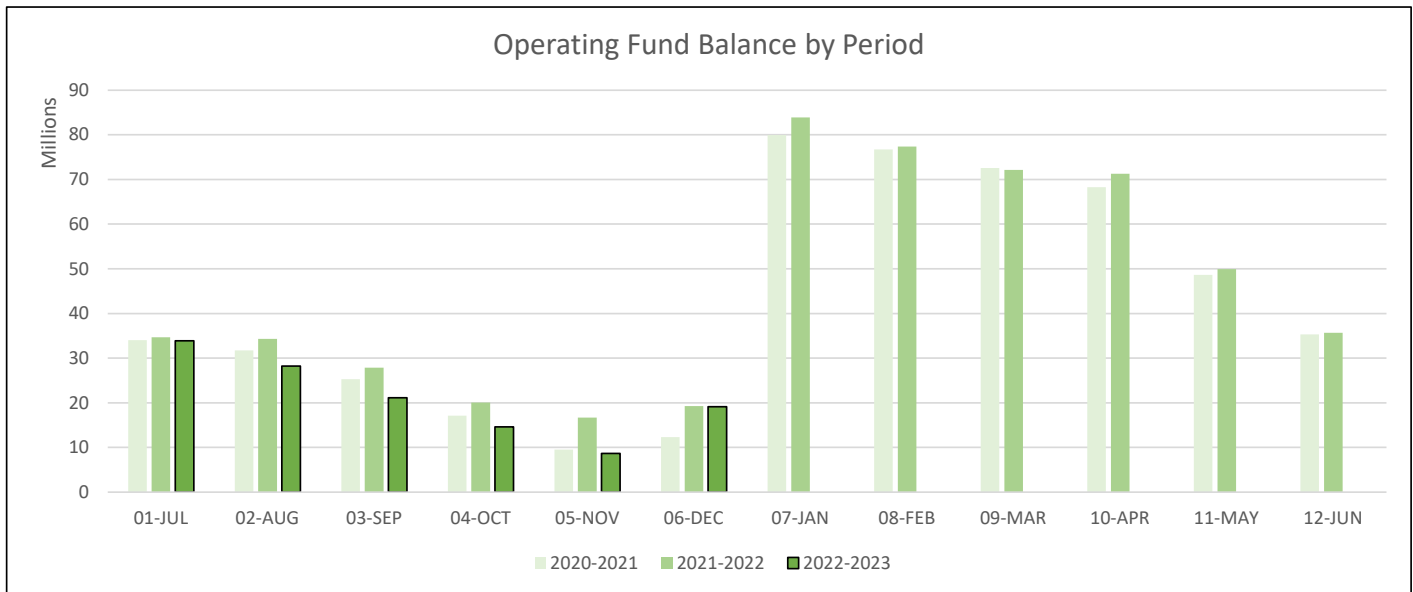
Fund Balances

December, 2022

FUNDS	Opening Fund Balance July 1, 2022	Revenue YTD December	Expenditures YTD December	End Fund Balance December	End Fund Bal % December
Operating Funds	35,682,646	61,999,528	(78,587,680)	19,094,493	10.6% *
101 - Operating Subfund	33,239,443	27,494,083	(34,869,142)	25,864,384	
105 - Student Activities/Trust Subfund	2,251,348	980,167	(1,045,868)	2,185,647	
107 - Food Service/Enterprise Subfund	111,806	3,890,854	(2,813,680)	1,188,980	
111 - Community Services/Enterprise Subfund	80,049	1,540,833	(1,768,788)	(147,906)	
202 - Special Revenue (Teachers) Subfund	0	28,093,590	(38,090,202)	(9,996,612)	
Debt Service Funds	18,397,455	1,718,485	(2,515,582)	17,600,358	
303 - Debt Service Subfund	18,397,455	1,718,485	(2,515,582)	17,600,358	
Capital Project Funds	6,503,703	914,705	(6,869,025)	549,383	15.1% **
404 - Regular Capital Outlay Subfund	6,503,703	914,705	(6,869,025)	549,383	
TOTAL ALL FUNDS	60,583,804	64,632,717	(87,972,287)	37,244,234	

* reflects 38 days of operating cash

** reflects 54 days of capital cash



Schedule of District Funds

December, 2022

Institution	Maturity Date	Amount	Yield %	Monthly Anticipated Interest **
OPERATING & CAPITAL FUNDS (Funds 101, 105, 107, 111, 202, 404)				
Central Bank of the Midwest Operating Accounts	12/31/22	9,049,818	3.36	24,992
Lafayette Fed CU	02/13/23	245,000	0.15	30
UBS Bank	02/21/23	245,000	0.15	30
FHLB	04/14/23	2,999,831	3.30	8,137
BMW Bank	08/21/23	245,000	0.15	30
Enerbank USA	10/30/23	245,000	0.25	50
US T-Note	11/30/23	1,024,495	4.40	3,704
First National Bank ME	02/26/24	245,000	0.20	40
US T-Note	03/31/24	1,069,106	4.46	3,919
Leader Bank NA	04/30/24	245,000	0.30	60
US T-Note	08/15/24	1,164,523	4.40	4,211
MOSIP MM	12/31/22	5,840,564	4.16	19,970
TOTAL OPERATING		\$22,618,337		\$65,173
DEBT SERVICE FUNDS (Fund 303)				
Central Bank of the Midwest - DS	12/31/22	4,751,337	3.36	13,121
MOSIP MM - Debt Service	12/31/22	1,180,594	4.16	4,037
BOK Fin - MDDP	12/31/22	11,668,428	4.16	39,896
TOTAL DEBT SERVICE		\$17,600,359		\$57,054
TOTAL ALL FUNDS		\$40,218,696		\$122,227