

## Revenue By Source

May, 2022

OBJECT CLASS / OBJECT CODE	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 MAY	2021-2022 YTD	2021-2022 % of BUDGET
<b>5100 - Revenues from Local Sources</b>	<b>130,888,807</b>	<b>133,888,854</b>	<b>2,253,066</b>	<b>130,579,126</b>	<b>97.5%</b>
5111 - Taxes, Current Ad Valorem	100,402,604	105,425,975	1,168,579	107,772,521	102.2%
5112 - Taxes, Delinquent Ad Valorem	3,168,305	2,725,524	71,661	1,432,750	52.6%
5113 - School District Trust Fund (Proposition C)	12,063,913	12,672,217	221,126	12,114,588	95.6%
5114 - Financial Institution Taxes (Intangible)	92,227	156,786	-	331,367	211.4%
5115 - M & M Surtax	865,220	878,199	-	850,028	96.8%
5116 - In Lieu of Tax	505,543	513,126	58,969	537,741	104.8%
5121 - Regular Day School Tuition (K-12) Received fr...	12,830	13,023	-	-	0.0%
5141 - Earnings From Temporary Deposits	1,256,490	1,274,251	47,551	129,361	10.2%
5143 - Premium on Bonds Sold	4,749,822	-	-	-	
5151 - Sales to Pupils -Reimbursable School Meals	20,855	-	-	-	
5165 - Nonreimbursable Meal Sales –Non-Program Food ...	443,730	608,935	83,981	755,977	124.1%
5171 - Admissions -Student Activities	16,164	129,909	23,338	174,538	134.4%
5173 - Student Organization Membership Dues and Fees	68,704	67,624	6,637	64,999	96.1%
5174 - Revenue From Enterprise Activities	1,218,503	1,891,256	160,852	1,694,075	89.6%
5181 - Community Services	1,613,544	2,898,670	171,162	1,716,666	59.2%
5182 - Preschool Tuition	838,519	1,376,034	105,491	1,067,451	77.6%
5191 - Rentals	90,969	150,108	18,798	152,684	101.7%
5192 - Gifts/Donations	50,231	389,633	190,000	366,500	94.1%
5195 - Prior Period Adjustment	357,287	412,402	282	678,094	164.4%
5198 - Miscellaneous Local Revenue	3,053,346	2,305,182	(75,361)	739,786	32.1%
<b>5200 - Revenue From County Sources</b>	<b>5,685,135</b>	<b>5,879,761</b>	<b>-</b>	<b>5,409,871</b>	<b>92.0%</b>
5211 - Fines, Escheats, Overplus, Etc.	421,921	406,298	-	350,087	86.2%
5221 - State Assessed Railroad and Utility Taxes	5,256,214	5,466,463	-	5,052,784	92.4%
5237 - Other County Revenue	7,000	7,000	-	7,000	100.0%
<b>5300 - Revenue From State Sources</b>	<b>43,493,625</b>	<b>44,929,013</b>	<b>4,360,985</b>	<b>40,785,961</b>	<b>90.8%</b>
5311 - Basic Formula -State Monies	33,909,749	34,775,482	2,822,788	31,187,983	89.7%
5312 - Transportation	1,354,963	1,402,090	159,442	1,732,798	123.6%
5314 - Early Childhood (3 & 4 Year Old) Special Educ...	3,062,640	3,536,417	897,025	2,811,989	79.5%
5319 - Basic Formula -Classroom Trust Fund	4,707,125	4,708,341	408,690	4,477,567	95.1%
5324 - Educational and Screening Program Entitlement...	104,006	107,996	-	54,420	50.4%
5332 - Career Education	26,376	-	-	15,580	
5333 - Food Service	54,537	55,900	67,450	67,450	120.7%
5381 - High Need Fund -Special Education	274,229	342,787	-	202,825	59.2%
5397 - Other State Revenue	-	-	5,590	235,349	
<b>5400 - Revenue From Federal Sources</b>	<b>9,873,002</b>	<b>19,106,019</b>	<b>742,482</b>	<b>17,268,127</b>	<b>90.4%</b>
5412 - Medicaid	239,134	262,905	-	163,973	62.4%
5422 - ARP –Elementary and Secondary Schools Emergen...	-	100	324,834	4,679,244	4679244.3%
5423 - CRRSA-Elementary and Secondary School Emergen...	-	-	-	2,952,651	
5424 - CARES -Elementary and Secondary School EmERGE...	204,038	9,505,052	-	3,850	0.0%
5425 - CARES -Governor’s Emergency Education Relief ...	190,531	-	-	4,276	
5428 - Coronavirus Relief Fund (OA CRF)	899,584	-	-	-	
5437 - IDEA Grants	11,493	12,068	-	4,848	40.2%
5441 - IDEA Entitlement Funds, Part B IDEA	2,125,850	2,209,172	184,327	2,040,438	92.4%
5442 - Early Childhood Special Education (ECSE)	254,192	358,016	21,112	243,990	68.2%
5445 - National School Lunch Program	2,563,874	2,827,450	-	4,742,324	167.7%
5446 - School Breakfast Program	760,725	882,685	-	1,333,319	151.1%
5448 - After-School Snack Program	-	-	-	-	
5451 - Title I	909,100	831,982	143,408	740,357	89.0%
5461 - Title IV.A Student Support and Academic Enric...	57,130	104,754	17,500	48,405	46.2%
5462 - Title III	45,537	80,015	16,277	83,853	104.8%
5465 - Title II.A	102,136	363,591	35,024	109,005	30.0%
5471 - Child Nutrition Program Emergency Operating C...	-	-	-	117,194	
5473 - CARES –School Lunch Program	574,340	1,209,655	-	-	0.0%
5474 - CARES –School Breakfast Program	217,729	458,574	-	-	0.0%
5497 - Other Federal Revenue	717,608	-	-	400	

OBJECT CLASS / OBJECT CODE	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 MAY	2021-2022 YTD	2021-2022 % of BUDGET
<b>5600 - Non-Current Revenue</b>	<b>30,972,662</b>	<b>404,699</b>	<b>412</b>	<b>12,249,921</b>	<b>3026.9%</b>
5631 - Net Insurance Recovery	55	404,699	-	32,482	8.0%
5651 - Sale of Property/Equipment/Supplies	247,607	-	412	67,439	
5692 - Refunding Bonds	30,725,000	-	-	12,150,000	
<b>5800 - Amounts Received From Other LEAs</b>	<b>23,928</b>	<b>9,236</b>	<b>-</b>	<b>4,519</b>	<b>48.9%</b>
5841 - Transportation Amounts Received From Other LE...	23,928	9,236	-	4,519	48.9%
<b>Grand Total</b>	<b>220,937,159</b>	<b>204,217,582</b>	<b>7,356,945</b>	<b>206,297,525</b>	<b>101.0%</b>

## Expenditures by Object

May, 2022

OBJECT CLASS / OBJECT SUBCLASS	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 MAY	2021-2022 YTD	2021-2022 % of BUDGET
<b>6100 - Salaries</b>	<b>(99,792,535)</b>	<b>104,233,375</b>	<b>(19,146,322)</b>	<b>(94,732,728)</b>	<b>90.9%</b>
6110 - Certificated Teacher Salaries	(63,868,648)	65,530,549	(15,184,330)	(60,415,674)	92.2%
6120 - Certificated -Part-Time	(1,821,765)	2,222,514	(353,096)	(1,901,034)	85.5%
6130 - Certificated -Supplemental	(3,236,147)	3,261,382	(393,951)	(2,966,790)	91.0%
6140 - Certificated Employees Unused Leave and/or Se...	(551,950)	641,478	-	(47,265)	7.4%
6150 - Classified Salaries -Regular	(26,608,890)	27,906,097	(2,887,892)	(25,786,371)	92.4%
6160 - Classified Salaries -Part-Time	(3,568,250)	4,552,988	(327,053)	(3,509,093)	77.1%
6170 - Classified Employees Unused Leave and/or Seve...	(136,885)	118,367	-	(106,501)	90.0%
<b>6200 - Employee Benefits</b>	<b>(28,812,841)</b>	<b>30,303,710</b>	<b>(5,495,171)</b>	<b>(27,496,033)</b>	<b>90.7%</b>
6210 - Teachers' Retirement	(10,857,440)	11,145,189	(2,536,395)	(10,240,984)	91.9%
6220 - Non-Teacher Retirement	(2,195,475)	2,334,583	(237,898)	(2,117,771)	90.7%
6230 - Old Age, Survivors and Disability Insurance (...)	(3,380,372)	3,622,963	(479,479)	(3,223,179)	89.0%
6240 - Employee Insurance	(11,276,031)	12,223,027	(2,212,906)	(11,003,805)	90.0%
6260 - Workers' Compensation Insurance	(621,791)	630,779	-	(625,754)	99.2%
6270 - Unemployment Compensation	(195,246)	55,000	(945)	(4,272)	7.8%
6290 - Other Employer-Provided Services	(286,485)	292,169	(27,548)	(280,268)	95.9%
<b>6300 - Purchased Services</b>	<b>(16,965,353)</b>	<b>21,243,220</b>	<b>(2,369,359)</b>	<b>(16,810,140)</b>	<b>79.1%</b>
6310 - Professional and Technical Services	(3,087,235)	4,225,131	(279,764)	(3,183,875)	75.4%
6330 - Property Services	(2,786,688)	2,958,043	(116,452)	(2,402,914)	81.2%
6340 - Transportation Services	(8,544,930)	10,662,136	(1,758,945)	(8,525,205)	80.0%
6350 - Insurance -Other Than Employee Benefits	(1,196,875)	1,335,853	-	(1,196,525)	89.6%
6360 - Communication	(708,678)	733,886	(74,398)	(500,269)	68.2%
6370 - Dues and Memberships	(242,971)	298,274	(38,140)	(256,873)	86.1%
6390 - Other Purchased Services	(397,976)	1,029,897	(101,660)	(744,479)	72.3%
<b>6400 - Supplies and Materials</b>	<b>(15,476,895)</b>	<b>21,530,800</b>	<b>(1,274,655)</b>	<b>(12,937,492)</b>	<b>60.1%</b>
6410 - General Supplies	(8,579,442)	13,918,530	(610,568)	(5,795,681)	41.6%
6430 - Textbooks	(1,515,077)	1,237,257	(59,817)	(604,510)	48.9%
6440 - Library Books	(152,291)	142,049	(11,634)	(117,369)	82.6%
6450 - Periodicals and Instructional Resource Materials	(20,034)	40,493	(498)	(35,178)	86.9%
6470 - Food	(1,694,994)	2,132,302	(175,171)	(2,653,593)	124.4%
6480 - Energy	(3,496,532)	4,028,917	(415,840)	(3,711,211)	92.1%
6490 - Other Supplies	(18,525)	31,252	(1,127)	(19,950)	63.8%
<b>6500 - Capital Outlay</b>	<b>(23,566,529)</b>	<b>14,060,899</b>	<b>(720,153)</b>	<b>(14,363,287)</b>	<b>102.2%</b>
6510 - Land	(10,000)	1,600,000	-	(1,391,328)	87.0%
6520 - Buildings	(18,730,343)	9,246,500	(578,236)	(9,915,427)	107.2%
6530 - Improvements Other Than Buildings	(238,575)	1,561,200	-	(1,107,202)	70.9%
6540 - Equipment	(4,178,718)	1,348,199	(141,917)	(1,872,720)	138.9%
6550 - Vehicles	(343,535)	305,000	-	(76,610)	25.1%
6590 - Other Capital Outlay	(65,359)	-	-	-	
<b>6600 - Long and Short Term Debt</b>	<b>(46,088,514)</b>	<b>10,618,100</b>	<b>-</b>	<b>(28,687,395)</b>	<b>270.2%</b>
6610 - Principal	(39,730,000)	4,970,000	-	(21,885,000)	440.3%
6620 - Interest	(5,999,305)	5,643,100	-	(6,707,793)	118.9%
6630 - Fees	(359,209)	5,000	-	(94,602)	1892.0%
<b>Grand Total</b>	<b>(230,702,667)</b>	<b>201,990,104</b>	<b>(29,005,660)</b>	<b>(195,027,075)</b>	<b>96.6%</b>

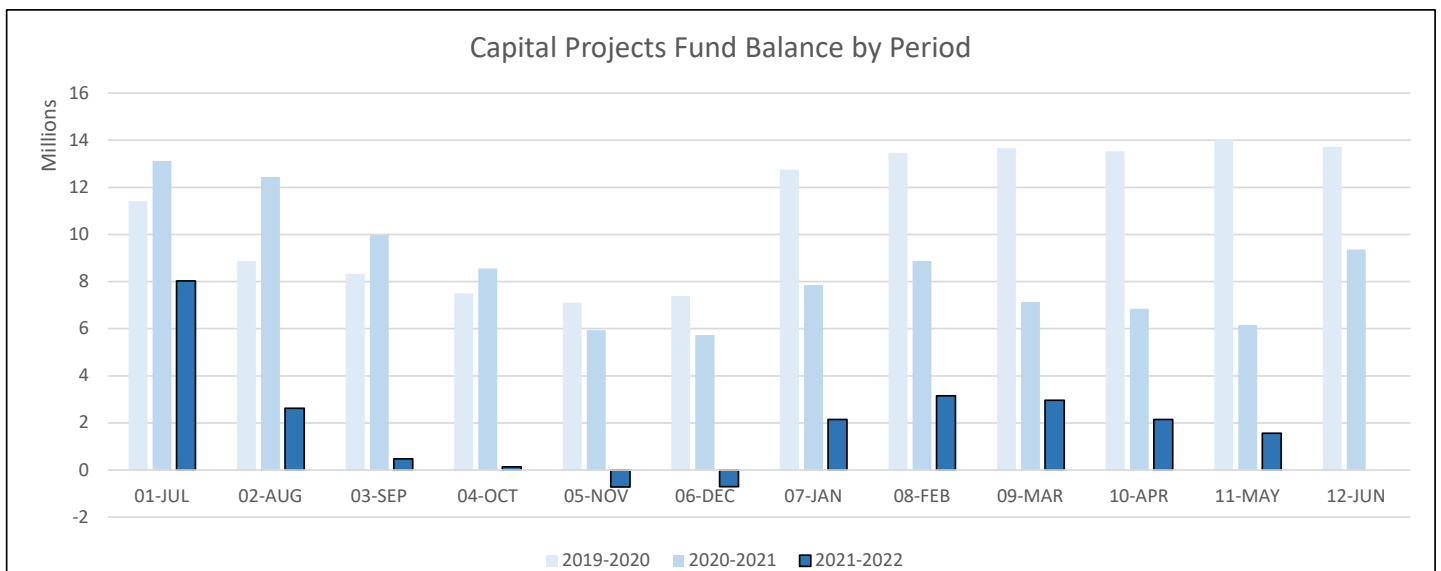
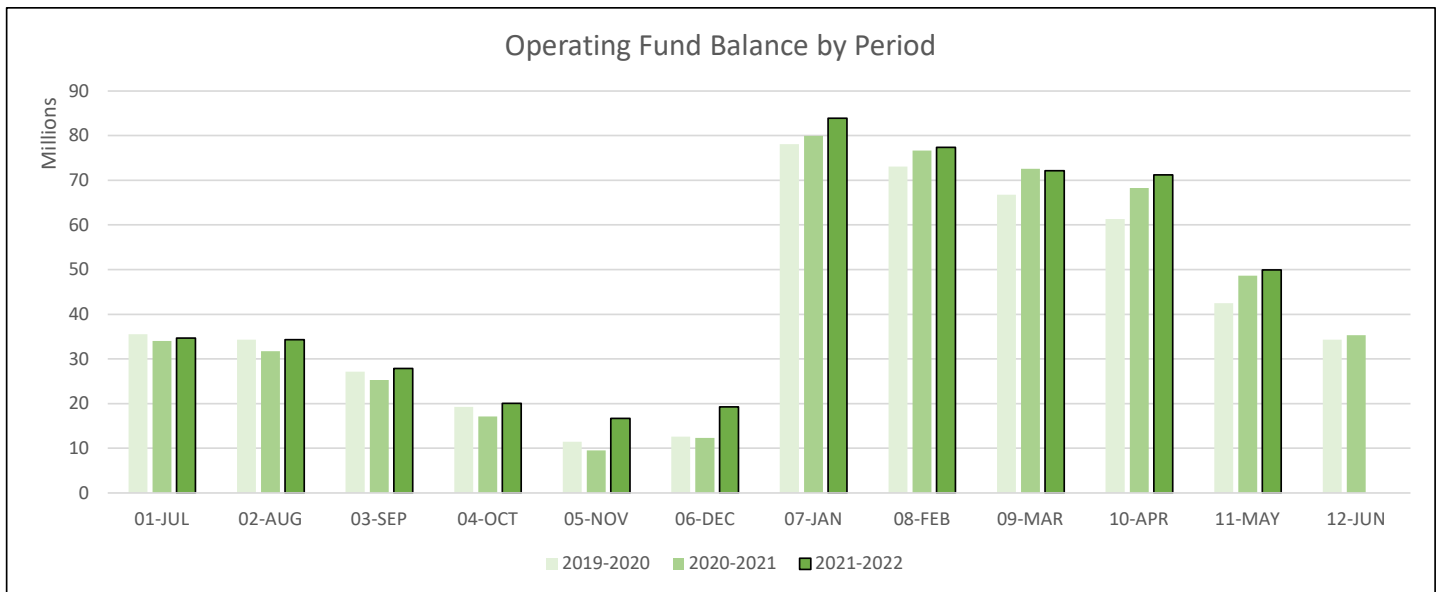
## Fund Balances

May, 2022

FUNDS	Opening Fund Balance July 1, 2021	Revenue YTD May	Expenditures YTD May	End Fund Balance May	End Fund Bal % May
<b>Operating Funds</b>	<b>35,331,567</b>	<b>166,766,692</b>	<b>(152,146,248)</b>	<b>49,952,010</b>	<b>29.9% *</b>
101 - Operating Subfund	34,375,314	103,947,143	(52,706,900)	85,615,557	
105 - Student Activities/Trust Subfund	2,153,045	1,691,034	(1,298,051)	2,546,029	
107 - Food Service/Enterprise Subfund	(1,618,884)	7,016,265	(6,079,864)	(682,483)	
111 - Community Services/Enterprise Subfund	422,092	2,746,545	(3,007,535)	161,101	
202 - Special Revenue (Teachers) Subfund	0	51,365,704	(89,053,898)	(37,688,193)	
<b>Debt Service Funds</b>	<b>13,886,421</b>	<b>33,137,765</b>	<b>(28,687,395)</b>	<b>18,336,791</b>	
303 - Debt Service Subfund	13,886,421	33,137,765	(28,687,395)	18,336,791	
<b>Capital Project Funds</b>	<b>9,360,927</b>	<b>6,393,069</b>	<b>(14,193,432)</b>	<b>1,560,564</b>	<b>12.3% **</b>
404 - Regular Capital Outlay Subfund	9,360,927	6,393,069	(14,193,432)	1,560,564	
408 - Bond Proceeds' Capital Outlay Subfund	0	-	-	0	
<b>TOTAL ALL FUNDS</b>	<b>58,578,915</b>	<b>206,297,525</b>	<b>(195,027,075)</b>	<b>69,849,365</b>	

\* reflects 109 days of operating cash

\*\* reflects 44 days of capital cash



## Schedule of District Funds

May, 2022

Institution	Maturity Date	Amount	Yield %	Monthly Anticipated Interest **
<b>OPERATING &amp; CAPITAL FUNDS</b> (Funds 101, 105, 107, 111, 202, 404)				
Central Bank of the Midwest Operating Accounts	05/31/22	10,557,788	0.62	5,380
FHDN	06/22/22	13,499,264	0.06	666
FHDN	07/20/22	10,499,604	0.06	518
FHDN	08/23/22	9,449,408	0.06	466
US T-Note	09/08/22	4,998,813	0.36	1,479
FHDN	09/21/22	2,549,543	0.08	168
US T-Note	10/27/22	2,995,840	1.31	3,226
FHLB	10/31/22	2,999,837	1.28	3,156
Unity Bank NJ CD	10/31/22	245,000	0.15	30
Lafayette Fed CU	02/13/23	245,000	0.15	30
UBS Bank	02/21/23	245,000	0.15	30
BMW Bank	08/21/23	245,000	0.15	30
Enerbank USA	10/30/23	245,000	0.25	50
First National Bank ME	02/26/24	245,000	0.20	40
Leader Bank NA	04/30/24	245,000	0.30	60
MOSIP MM	05/31/22	4,624,526	0.63	2,395
<b>TOTAL OPERATING</b>		<b>\$63,889,623</b>		<b>\$17,724</b>
<b>DEBT SERVICE FUNDS</b> (Fund 303)				
Central Bank of the Midwest - DS	05/31/22	2,982,071	0.62	1,520
FHDN	06/22/22	1,774,509	0.06	88
FHDN	07/20/22	1,774,426	0.06	88
FHDN	08/23/22	1,774,325	0.06	88
FHDN	09/21/22	1,774,986	0.08	117
FHDN	10/12/22	1,774,867	0.08	117
MOSIP MM - Debt Service	05/31/22	1,163,183	0.63	602
BOK Fin - MDDP	05/31/22	5,318,425	0.63	2,754
<b>TOTAL DEBT SERVICE</b>		<b>\$18,336,792</b>		<b>\$5,374</b>
<b>TOTAL ALL FUNDS</b>		<b>\$82,226,415</b>		<b>\$23,098</b>