

# Quarterly Financial Report FY23 Second Quarter

(December 31, 2022)

Prepared by the Office of Business and Financial Services

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### Commentary on FY23 - Quarter 2

#### **General Fund**

#### Revenues

State revenues under the Pupil Centered Funding Plan (PCFP) are \$261.2 million, in line with FY22. The low growth of this revenue is due to decreasing enrollment and the fact that our per-pupil amount only increased 1.3% in FY23.

Local revenues are \$0.5 million higher than last year due to higher investment earnings and indirect cost revenue, which is attributable to higher ESSER grant expenditures in FY23.

#### Expenditures

Total expenditures and transfers of \$222.5 million are \$5.8 million higher than last year at this time.

Expenditures are shown by function in the attached Q1 financials. Major changes by category of expense are explained below:

+2.4M Salaries & Benefits are up 2% compared to last fiscal year due to step increases and COLA's.

+0.4M Property/Liability insurance - these costs continue to increase annually

+0.6M General Supplies (due to inflation) +0.8 M Electricity (due to rate increases)

Overall, through two quarters, revenues greatly exceed expenditures, which is typical at this point in the year under the new PCFP.

### Special Revenue Funds

Special revenue funds, which are largely grant funds, show \$6.6 million less in revenues compared to the prior year at this time, while expenditures are \$16 million higher than last fiscal year. This is primarily due to \$17.5 million in ESSER-funded bonuses and stipends which were distributed to employees in December. Due to the normal lag in reimbursements, we should receive reimbursement in January for these costs.

### **Capital Projects Funds**

Revenues are up \$46.3 million due to the issuance of \$40 million of rollover bonds.

Expenses for construction of new schools are recorded in the Capital Projects Funds. Total expenses and transfers decreased \$21.8 million, as this year, there are fewer large projects underway.

### **Debt Service Funds**

Revenues increased \$7.3 million year-over-year because of higher property tax collections and higher transfers from our WC-1 Sales Tax Fund to cover higher debt service on WC-1 bonds.

Total expenses increased \$2.7 million due to greater debt service, as we issue more debt.

### **Internal Service Funds**

Total revenues decreased \$2.0 million, due primarily to lower health insurance premium revenue.

Total expenses increased \$6.2 million. This is mainly due to increased costs for the Health Insurance Fund, due to increased utilization of services and more large claims this year. Liability insurance is also up \$1.2 million, which was budgeted.

Overall, the net position of internal service funds has decreased \$7.5 million, primarily in the Health Insurance Fund, which has shown significant losses. The second half of the fiscal year usually shows a reversal of these trends, but we will continue to analyze health insurance claims expenses.

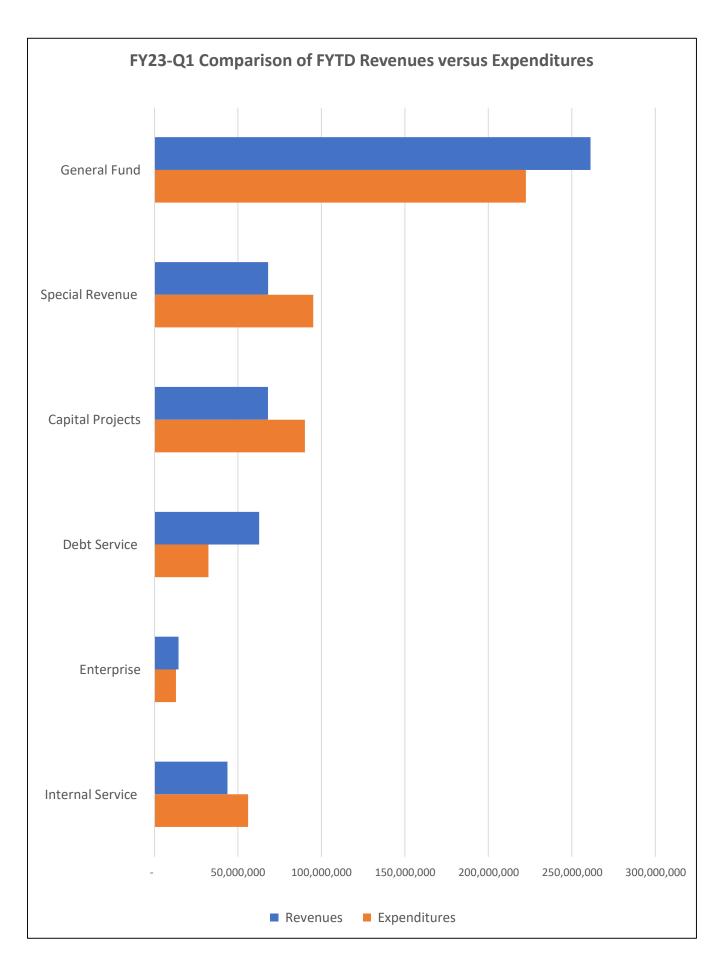
#### **Enterprise Fund**

The Nutrition Services Fund had net income of \$1.3M, although this is lower than last year. Both Labor and Food costs are higher in FY23 than FY22, but this was expected due to Inflation and greater participation.

# **Budget-to-Actuals Summary for All Fund Types**

December 2022

	 Final Budget	A	djusted Budget	Actuals	%	 Variance
<b>Governmental Funds</b>						
General Fund						
Revenues	\$ 532,394,616	\$	524,011,352	\$ 261,188,693	50%	\$ 262,822,659
<u>Expenditures</u>	535,617,556		529,655,297	222,459,890	42%	 307,195,407
Net Income/(Loss)	(3,222,940)		(5,643,945)	38,728,803		(44,372,748)
Special Revenue Funds						
Revenues	230,979,458		312,987,297	68,109,109	22%	244,878,188
<u>Expenditures</u>	229,744,417		311,752,256	95,079,102	30%	216,673,154
Net Income/(Loss)	1,235,041		1,235,041	(26,969,993)	3070	 28,205,034
Conital Project Funds						
Capital Project Funds Revenues	183,015,247		183,015,247	67,947,360	37%	115,067,887
<u>Expenditures</u>	115,031,504		331,090,683	90,175,623	27%	240,915,060
Net Income/(Loss)	 67,983,743		(148,075,436)	 (22,228,263)	21/0	 (125,847,173)
Net income/(Loss)	07,565,745		(140,075,450)	(22,228,203)		(123,047,173)
Debt Service Funds						
Revenues	112,303,164		112,303,164	62,762,255	56%	49,540,909
<b>Expenditures</b>	 105,010,581		105,010,581	 32,355,188	31%	 72,655,393
Net Income/(Loss)	7,292,583		7,292,583	30,407,067		(23,114,484)
Proprietary Funds						
Enterprise Fund						
Revenues	\$ 31,715,891		31,715,891	\$ 14,383,267	45%	\$ 17,332,624
<u>Expenditures</u>	32,214,130		32,214,130	 12,902,484	40%	 19,311,646
Net Income/(Loss)	(498,239)		(498,239)	1,480,783		(1,979,022)
Internal Service Funds						
Revenues	96,849,825		96,849,825	43,763,316	45%	53,086,509
<u>Expenditures</u>	99,922,028		99,922,028	56,065,750	56%	 43,856,278
Net Income/(Loss)	(3,072,203)		(3,072,203)	(12,302,434)		9,230,231
Total - All Funds						
Revenues	\$ 1,187,258,201	\$	1,260,882,776	\$ 518,154,000	41%	\$ 742,728,776
<u>Expenditures</u>	 1,117,540,216		1,409,644,975	 509,038,037	36%	 900,606,938
Net Income/(Loss)	69,717,985		(148,762,199)	9,115,963		(157,878,162)



	2023 ORGINAL	2023	2023 AUGMENTED	YEAR-TO-DATE 2023	PERCENT	YEAR-TO-DATE 2022
<b>Governmental Type Funds</b>	BUDGET	ADJUSTMENTS	BUDGET	ACTUAL	OF BUDGET	ACTUAL
General Fund						
RESOURCES:						
REVENUE AND OTHER SOURCES						
LOCAL REVENUE	7,102,907.00		7,102,907.00	2,893,422.78	40.74 %	2,348,989.41
STATE REVENUE	524,911,709.00	(8,383,264.00)	516,528,445.00	258,230,595.44	49.99 %	258,679,238.78
FEDERAL REVENUE	345,000.00		345,000.00		0.00 %	
OTHER REVENUE SOURCES	35,000.00		35,000.00	64,675.15	184.79 %	30,677.36
TOTAL REVENUE AND OTHER SOURCES	532,394,616.00	(8,383,264.00)	524,011,352.00	261,188,693.37	49.84 %	261,058,905.55
FUND BALANCES						
NONSPENDABLE	1,088,438.00	39,752.00	1,128,190.00	1,237,389.52	109.68 %	1,088,438.09
ASSIGNED		2,558,956.27	2,558,956.27	3,410,693.57	133.28 %	1,281,688.00
UNASSIGNED FB	55,847,534.00		55,847,534.00	56,912,935.44	101.91 %	55,847,534.45
TOTAL RESOURCES	589,330,588.00	(5,784,555.73)	583,546,032.27	322,749,711.90	55.31 %	319,276,566.09
APPLICATIONS: EXPENDITURES AND OTHER USES						
Instructional						
REGULAR PROGRAMS	249,052,927.50	(416,618.96)	248,636,308.54	101,226,928.05	40.71 %	100,013,315.65
VOCATIONAL PROGRAMS	5,913,824.94	14,023.69	5,927,848.63	2,618,887.45	44.18 %	2,419,943.45
OTHER PROGRAMS	747,249.97	(479,428.00)	267,821.97	35,621.68	13.30 %	22,332.62
CO-CURRICULAR ACTIVITES	4,536,351.10	1,929.51	4,538,280.61	1,941,347.43	42.78 %	1,622,234.15
Undistributed	4,330,331.10	1,727.31	4,556,260.01	1,741,347.43	42.76 70	1,022,234.13
STUDENT SUPPORT	41,550,255.14	(977,500.03)	40,572,755.11	17,848,381.83	43.99 %	17,192,311.94
INSTRUCTIONAL STAFF SUPPORT	18,058,167.95	(4,077,423.64)	13,980,744.31	6,816,667.61	48.76 %	7,366,212.40
GENERAL ADMINISTRATION	6,513,107.19	282,094.86	6,795,202.05	2,870,947.40	42.25 %	2,792,779.73
SCHOOL ADMINISTRATION	41,362,653.27	65,601.10	41,428,254.37	19,045,874.61	45.97 %	19,133,799.93
CENTRAL SERVICES	32,926,372.33	322,303.81	33,248,676.14	16,744,367.97	50.36 %	15,892,547.49
OPERATIONS AND MAINTENANCE	54,901,921.04	394,948.18	55,296,869.22	26,768,576.09	48.41 %	23,950,736.52
STUDENT TRANSPORTAION	18,580,789.79	750,000.00	19,330,789.79	8,679,616.73	44.90 %	7,815,944.79
FUND TRANSFERS	56,845,935.16	(389,637.00)	56,456,298.16	17,862,672.88	31.64 %	18,475,461.40
Contingency	4,628,000.22	(1,452,552.25)	3,175,447.97	17,002,072.00	0.00 %	10,170,101110
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TOTAL EXPENDITURES AND OTHER USES	535,617,555.60	(5,962,258.73)	529,655,296.87	222,459,889.73	42.00 %	216,697,620.07
NONSPENDABLE	1,088,438.00	39,752.00	1,128,190.00		0.00 %	
UNASSIGNED FB	52,624,594.40	137,951.00	52,762,545.40	100,289,822.17	190.08 %	102,578,946.02
TOTAL APPLICATIONS	589,330,588.00	(5,784,555.73)	583,546,032.27	322,749,711.90	55.31 %	319,276,566.09
Special Revenue						
RESOURCES:						
REVENUE AND OTHER SOURCES						
LOCAL REVENUE	20,297,430.86	4,732,208.93	25,029,639.79	2,384,623.83	9.53 %	9,453,293.04
STATE REVENUE	62,716,197.97	1,278,459.21	63,994,657.18	29,051,749.92	45.40 %	28,664,348.23
FEDERAL REVENUE	91,119,893.59	76,386,808.28	167,506,701.87	18,810,062.11	11.23 %	18,134,296.91
OTHER REVENUE SOURCES	56,845,935.16	(389,637.00)	56,456,298.16	17,862,672.88	31.64 %	18,466,151.67
TOTAL REVENUE AND OTHER SOURCES	230,979,457.58	82,007,839.42	312,987,297.00	68,109,108.74	21.76 %	74,718,089.85
FUND BALANCES						
NONSPENDABLE					0.00 %	
ASSIGNED				2,887,590.00	0.00 %	

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User: Mark Mathers

UNASSIGNED FB 2,007.818.89 (216,484.95) 2,391,333.94 15,482,028.24 647.42 % 14,582,365.65 TOTAL RESORDECES 233,587,276.47 81,791,354.47 315,378,630.94 86,478,726.08 27.42 % 89,300,455.00 APPLICATIONS: EXPENDITURES AND OTHER USES Instructional REGULAR PROGRAMS 340,202.68 124,893.66 474,096.34 197,000.18 41.55 % 136,138.14 SPECIAL PROGRAMS 101,913,271.6 803,775.54 102,716,902.70 44,032,174.0 39.11 % 19,499,218.98 YOCATRONAL PROGRAMS 11,190,812.21 & 803,775.54 102,716,902.70 44,032,174.0 39.11 % 19,499,218.98 YOCATRONAL PROGRAMS 105,837,202.97 80,328,640.24 186,665,841.21 \$2,100.392.20 27.91 % 32,007,944.80 ADLIT PROGRAMS 1,580,281.79 751,824 1,456,107 13,156,253 32.32 42.75 % 29,091.13 COMMINITY SERVICE PROGRAMS 1,580,281.79 751,824 1,456,107 11,156,253 32,332.0 42.75 % 29,091.13 COMMINITY SERVICE PROGRAMS 1,580,281.79 144,561.07 11,156,253 32,332.0 42.75 % 4905,993.65 Undistributed Program of Control	Governmental Type Funds	2023 ORGINAL	2023	AUGMENTED	YEAR-TO-DATE 2023	PERCENT	YEAR-TO-DATE 2022
TOTAL RESOURCES							
Page							
Page		233,367,270.47	01,771,334.47		00,470,720.70		67,300,433.30
REGULAR PROGRAMS         349,020.68         124,893.66         474,063.44         197,000.18         41.55         136,136.14           SPECIAL PROGRAMS         10,1913.271.6         803,755.44         102,104,992.169.80         40,000.00         40,0							
SPECIAL PROGRAMS         101,913,217.16         803,775.54         102,716,992.70         40,382,174.80         39,31 %         39,499,218.88           VOCATIONAL PROGRAMS         1,719,943.23         (78,898.23)         1,64005.39         665,970.96         40,10 %         635,418.37           ADULT PROGRAMS         1,058,372,020.79         75,913.24         136,619.50         362,233.20         22,75 %         32,007,944.80           COC-QUERICULAR ACTIVITES         13,627,211.00         13,627,211.00         212,842.60         1-2,56 %         490,958,35 %           Undistributed         13,627,211.00         23,115,077         354,982.44         31,367         490,958,35 %           STUDENT SUPPORT         2,316,695,37         (3,124.60)         2,311,570.77         121,759.38         5.27 %         129,801.00           STUDENT SUPPORT         2,316,695,37         (3,124.60)         2,311,570.77         121,759.38         5.27 %         129,801.00           STUDENT SUPPORT         2,316,695,37         (3,124.60)         2,311,570.70         121,759.38         5.27 %         129,806.60           STUDENT SUPPORT         2,316,695,37         (3,124.60)         2,311,570.77         121,759.38         5.27 %         129,806.65           STUDAL SERVELLE ADMINISTRATION         49,775.20	Instructional						
VOCATIONAL PROGRAMS         1,719,013.23         (78,982.25)         1,640,053.98         665,970.96         40.61 %         635,418.37           OTHER PROGRAMS         105,837.20.297         802,826.40.24         18,066,548.21         23,100,322.20         27.79 %         32,007.4480           ADULT PROGRAMS         13,802.81.79         75,913.21         14,561.05         32,402.23         24.75 %         593,991.15           CO-CURRICULAR ACTIVITES         13,627,211.00         13,672,211.00         13,672,211.00         13,683.84         32,088.99         23,45 %         4905,983.65           INSTRUCTION         40,953.52         95,884.72         13,683.84         32,088.99         23,45 %         495,00           STUDENT SUPPORT         2,316,696.37         16,124.60         2,311,570.75         121,759.58         5.27 %         129,800.19           INSTRUCTIONAL STAF SUPPORT         101,091.08         18,638.85         191,730.65         36.59.40         30,500.20         25.39 %         220,101.00           CENTRAL SERVICES         760,412.77         (61,40.12)         612,724.65         99.99 %         566,346.46         69,671.27         612,724.65         99.90 %         566,346.46           OERATICIOS AND MAINTENANCE         190,741.416.95         82,007,839.42         311,552.25	REGULAR PROGRAMS	349,202.68	124,893.66	474,096.34	197,000.18	41.55 %	136,138.14
OTHER PROGRAMS         105.837.20297         80.828.640.24         186.665.843.21         52.100.392.80         27.915         30.907.944.80           ADULT PROGRAMS         1,380.281.79         75.913.42         1,456.195.03         622.533.20         42.75         593.991.15         2093.406.20         20.0000.0000.0000.0000.0000.0000.0000.	SPECIAL PROGRAMS	101,913,217.16	803,775.54	102,716,992.70	40,382,174.80	39.31 %	39,499,218.98
ADUILT PROGRAMS 1,380,281.79   75,913.24   1,456,195.03   622,533.20   42.75 % 593,901.55 COMMUNITY SERVICE PROGRAMS 971,064.09   144,561.07   1,115,625.97   354,982.44   31.82 % 293,406.20   CO-CURICULAR ACTIVITES   13,627,211.00   144,561.07   1,115,625.97   354,982.44   31.82 % 293,406.20   CO-CURICULAR ACTIVITES   13,627,211.00   13,627,211.00   (212,424.65)   -1.65 % 4905,983.65   Undistributed   1877.00   13,627,211.00   22,115,707.7   121,759.88   52.77 % 193,980.19   1878TRUCTIONAL STAFF SUPPORT   101,091.80   18,638.85   19,730.65   36,654.67   30.56 % 28,465.84   649,775.00   164,959.90   22.39 % 220,102.00   649,775.00   164,959.90   22.39 % 220,102.00   649,775.00   164,959.90   22.39 % 220,102.00   649,775.00   649,775.00   164,959.90   22.39 % 220,102.00   649,775.00   649,	VOCATIONAL PROGRAMS	1,719,043.23	(78,989.25)	1,640,053.98	665,970.96	40.61 %	635,418.37
COMMUNITY SERVICE PROGRAMS         971,064.09         144,561.07         1,115,625.97         35,498.24         31,827         293,060,508           CO-CURRICULAR ACTIVITES         13,627,211.00         (212,842.65)         -1,56         4,905,983.65           INSTRUCTION         40,953.52         95,884.72         136,838.24         32,088.99         23.45         495.00           STUDENT SUPPORT         2,316,695.37         (5,124.00)         2,311,570.77         121,799.89         52.76         129,380.19           INSTRUCTIONAL STAFF SUPPORT         040,977.50         640,775.00         164,979.99         25.25         228,465.84           GENERAL ADMINISTRATION         649,775.00         160,941.27         616,941.27         616,941.27         616,941.27         616,941.27         616,941.27         610,00         566,346.46           OPERATIONS AND MAINTENANCE         13,072.28         23.77         18,709.22         762.7         9.00         7017,298.87           STIE IMPROVEMENTS         23,328,285.25         (216,484.95)         33,626,374.57         95,079,102.45         30.50         90,017,298.89           TOTAL EXPENDITURES AND OTHER USES         23,328,726.47         81,791,354.93         36,680,375.07         (35,680.37.47)         23,716.9         90,017,298.89	OTHER PROGRAMS	105,837,202.97	80,828,640.24	186,665,843.21	52,100,392.80	27.91 %	32,007,944.80
COCURRICUIAR ACTIVITES   13,627,211.00   13,627,211.00   12,124.26,   1.56 %   4.095,38.52   1.005,100   1.005,1	ADULT PROGRAMS	1,380,281.79	75,913.24	1,456,195.03	622,533.20	42.75 %	593,991.15
NSTRUCTION	COMMUNITY SERVICE PROGRAMS	971,064.90	144,561.07	1,115,625.97	354,982.44	31.82 %	293,406.20
STUDENT SUPPORT   2,316695.37   (5,124.60)   2,311.570.77   121.759.58   5.27 %   129.380.19     INSTRUCTIONAL STAFF SUPPORT   101.091.80   18,638.85   1197.306.5   36.59.47 6   30.6 %   28.465.84     GENERAL ADMINISTRATION   649.775.00   766.941.27   766.941.27   766.941.27   766.941.27   766.941.27   766.941.27   766.941.27   766.941.27   762.74   762.74   762.74   762.74   766.941.27   766.941.27   766.941.27   766.941.27   766.941.27   766.941.27   762.74   762		13,627,211.00		13,627,211.00	(212,842.65)	-1.56 %	4,905,983.65
INSTRUCTIONAL STAFF SUPPORT   101,091.80   18.638.85   119,730.65   36.594.76   30.56 %   28.465.84   GENERAL ADMINISTRATION   649,775.00   649,775.00   164,959.98   25.39 %   220,510.20   CENTRAL SERVICES   766,941.27   (354.05)   18,720.22   762,76   4.07 %   766,941.27   (354.05)   18,720.22   762,76   4.07 %   766,941.27   (354.05)   18,720.22   762,76   4.07 %   766,941.27   (354.05)   18,720.22   762,76   4.07 %   766,941.27   (354.05)   18,720.22   762,76   4.07 %   766,941.27   (354.05)   18,720.22   762,76   4.07 %   766,941.27   (354.05)   18,720.22   762,76   4.07 %   766,941.27   (354.05)   18,720.22   762,76   4.07 %   766,941.27   (354.05)   760,000 %	INSTRUCTION	40,953.52	95,884.72	136,838.24	32,088.99	23.45 %	495.00
GENERAL ADMINISTRATION         649,775.00         649,775.00         164,959.98         25.39 %         220,510.20           CENTRAL SERVICES         766,941.27         766,941.27         612,724.65         79.89 %         566,346.46           OPERATIONS AND MAINTENANCE         19,074.27         (354.05)         18,720.22         762.66         40.70 %           FOOD SERVICE OPERATIONS         52,638.27         25,268.27         0.00 %	STUDENT SUPPORT	2,316,695.37	(5,124.60)	2,311,570.77	121,759.58	5.27 %	129,380.19
CENTRAL SERVICES	INSTRUCTIONAL STAFF SUPPORT	101,091.80	18,638.85	119,730.65	36,594.76	30.56 %	28,465.84
OPERATIONS AND MAINTENANCE FOOD SERVICE OPERATIONS         19,074.27         (354.05)         18,720.22         762.76         4.07 %         4.00 %           SITE IMPROVEMENTS         22,372         23.72         23.72         0.00 %         4.00 %           TOTAL EXPENDITURES AND OTHER USES         229,744,416.95         82,007,839.42         311,752,256.37         95,079,102.45         30.50 %         79,017,298.98           UNASSIGNED FB         3,842,859.52         (216,484.95)         3,626,374.57         (8,600,375.47)         -237.16         010,283,156.52           TOTAL APPLICATIONS         233,587,276.47         81,791,354.47         315,378,630.94         86,478,726.98         27.42 %         89,300,455.55           Capital Project           RESOURCES         81,791,354.47         315,378,630.94         86,478,726.98         27.42 %         89,300,455.50           Capital Project           RESOURCES           Capital Project           RESOURCES         114,047,231.00         68,968,016.00         22,358,432.79         32.42 %         18,221,636.45           OTHER REVENUE SOURCES         114,047,231.00         45,588,927.10         39.97 %         3,400,000.00           TOTAL REVENUE AN	GENERAL ADMINISTRATION	649,775.00		649,775.00	164,959.98	25.39 %	220,510.20
FOOD SERVICE OPERATIONS   S2,638.27   S2,638.27   C3.72   C0.00 %	CENTRAL SERVICES	766,941.27		766,941.27	612,724.65	79.89 %	566,346.46
SITE IMPROVEMENTS   23.72	OPERATIONS AND MAINTENANCE	19,074.27	(354.05)	18,720.22	762.76	4.07 %	
TOTAL EXPENDITURES AND OTHER USES         229,744,416.95         82,007,839.42         311,752,256.37         95,079,102.45         30.50 %         79,017,298.98           UNASSIGNED FB         3,842,859.52         (216,484.95)         3,626,374.57         (8,600,375.47)         -237.16 %         10,283,156.52           TOTAL APPLICATIONS         233,587,276.47         81,791,354.47         315,378,630.94         86,478,726.98         27.42 %         89,300,455.50           Capital Project           RESOURCES           LOCAL REVENUE         68,968,016.00         22,358,432.79         32.42 %         18221,636.45           OTHER REVENUE AND OTHER SOURCES         114,047,231.00         114,047,231.00         45,588,927.10         39.97 %         3,400,000.00           TOTAL REVENUE AND OTHER SOURCES         114,047,231.00         183,015,247.00         67,947,359.89         37.13 %         21,621,636.45           FUND BALANCES         69,136.00         69,136.00         84,511.00         122.24 %         84,511.00           ASSIGNED         220,123,202.50         220,123,202.50         74,778,487.02         33.97 %         166658,191.73           UNASSIGNED FB         22,612,798.27         (5.842,249.54)         16,770,548.73         233,878,507.21         1,394.58 %         238,661,503.8	FOOD SERVICE OPERATIONS	52,638.27		52,638.27		0.00 %	
UNASSIGNED FB 3,842,859.52 (216,484.95) 3,626,374.57 (8,600,375.47) -237.16 % 10,283,156.52 TOTAL APPLICATIONS 233,587,276.47 81.791,354.47 315.378,630.94 86,478.726.98 27.42 % 89,300,455.50 Capital Project RESOURCES CENTRAL SERVICE AND OTHER SOURCES CENTRAL SERVICE SUBJECT CENTRAL SERVICES CASCAL SERVICE SUBJECT CENTRAL SERVICE SUBJECT CENTRAL SERVICES CASCAL SERVICE SUBJECT CENTRAL SERVICE SUBJECT CENTRAL SERVICES CASCAL SERVICE SUBJECT CASCAL SERVICE SUBJECT CENTRAL SERVICES CASCAL SERVICE SUBJECT CASCAL SERV	SITE IMPROVEMENTS	23.72		23.72		0.00 %	
Capital Project   RESOURCES:   REVENUE AND OTHER SOURCES   114,047,231.00   68,968,016.00   22,358,432.79   32.42 % 18,221,636.45   OTHER REVENUE SOURCES   114,047,231.00   114,047,231.00   45,588,927.10   39.97 % 3,400,000.00   107aL REVENUE AND OTHER SOURCES   114,047,231.00   183,015,247.00   69,136.00   67,947,359.89   37.13 % 21,621,636.45   FUND BALANCES   NONSPENDABLE   69,136.00   69,136.00   69,136.00   84,511.00   122.24 % 84,511.00   ASSIGNED   220,123,202.50   220,123,202.50   74,778,487.02   33.97 % 166,658,191.73   107aL RESOURCES   220,628,045.27   214,350,088.96   419,978,134.23   376,688,865.12   89.69 % 427,025,843.07   107aL RESOURCES   108,000,000,000,000,000,000,000,000,000,	TOTAL EXPENDITURES AND OTHER USES	229,744,416.95	82,007,839.42	311,752,256.37	95,079,102.45	30.50 %	79,017,298.98
Capital Project   RESOURCES:   REVENUE AND OTHER SOURCES	UNASSIGNED FB	3,842,859.52	(216,484.95)	3,626,374.57	(8,600,375.47)	-237.16 %	10,283,156.52
RESOURCES:  REVENUE AND OTHER SOURCES  LOCAL REVENUE 68,968,016.00 68,968,016.00 114,047,231.00 22,358,432.79 32.42 8 18,221,636.45 0THER REVENUE SOURCES 114,047,231.00 114,047,231.00 45,588,927.10 39.97 8 34,000,000.00 114,047,231.00 183,015,247.00 67,947,359.89 37.13 8 21,621,636.45 0TOTAL REVENUE AND OTHER SOURCES 183,015,247.00 183,015,247.00 67,947,359.89 37.13 8 21,621,636.45 0TOTAL REVENUE AND OTHER SOURCES 8 69,136.00 69,136.00 84,511.00 122.24 8 84,511.00 ASSIGNED 220,123,202.50 220,123,202.50 74,778,487.02 33.97 8 166,658,191.73 0TOTAL RESOURCES 220,123,202.50 16,794,259.30 33.97 8 238,661,503.89 0TOTAL RESOURCES 205,628,045.27 214,350,088.96 419,978,134.23 376,688,865.12 89.69 8 223,661,503.89 0TOTAL RESOURCES 205,628,045.27 214,350,088.96 419,978,134.23 376,688,865.12 89.69 8 427,025,843.07 0TOTAL RESOURCES 205,628,045.27 214,350,088.96 419,978,134.23 376,688,865.12 89.69 8 427,025,843.07 0TOTAL RESOURCES 205,628,045.27 214,350,088.96 215,000,088,865.12 89.69 8 427,025,843.07 0TOTAL RESOURCES 205,628,045.27 214,350,088.96 215,000,089 0TOTAL RESOURCES 205,628,045.27 214,350,088.96 215,000,089 0TOTAL RESOURCES 205,000,090 0TOTAL RESOURCES 205,000,0	TOTAL APPLICATIONS	233,587,276.47	81,791,354.47	315,378,630.94	86,478,726.98	27.42 %	89,300,455.50
REVENUE AND OTHER SOURCES	• •						
LOCAL REVENUE         68,968,016.00         68,968,016.00         22,358,432.79         32.42 %         18,221,636.45           OTHER REVENUE SOURCES         114,047,231.00         114,047,231.00         45,588,927.10         39.97 %         3,400,000.00           TOTAL REVENUE AND OTHER SOURCES         183,015,247.00         183,015,247.00         67,947,359.89         37.13 %         21,621,636.45           FUND BALANCES         NONSPENDABLE         69,136.00         69,136.00         84,511.00         122.24 %         84,511.00           ASSIGNED         22,612,798.27         (5,842,249.54)         16,770,548.73         233,878,507.21         1,394.58 %         238,661,503.89           TOTAL RESOURCES         205,628,045.27         214,350,088.96         419,978,134.23         376,688,865.12         89.69 %         427,025,843.07           APPLICATIONS:           EXPENDITURES AND OTHER USES         EXPENDITURES AND OTHER USES         4,678,565.00         2,347,512.00         7,026,077.00         5,028,290.00         71.57 %         3,565,200.00           Undistributed         CENTRAL SERVICES         4,819,448.00         182,363.16         5,001,811.16         2,216,000.62         44.30 %         1,569,092.63           OPERATIONS AND MAINTENANCE         1,565,888.00         1,565,888.00							
OTHER REVENUE SOURCES 114,047,231.00 114,047,231.00 45,588,927.10 39.97 % 3,400,000.00 TOTAL REVENUE AND OTHER SOURCES 183,015,247.00 183,015,247.00 67,947,359.89 37.13 % 21,621,636.45 FUND BALANCES  NONSPENDABLE 69,136.00 69,136.00 84,511.00 122.24 % 84,511.00 ASSIGNED 220,123,202.50 220,123,202.50 74,778,487.02 33.97 % 166,658,191.73 UNASSIGNED FB 22,612,798.27 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 TOTAL RESOURCES 205,628,045.27 214,350,088.96 419,978,134.23 376,688,865.12 89.69 % 427,025,843.07 APPLICATIONS:  EXPENDITURES AND OTHER USES  Instructional REGULAR PROGRAMS 4,678,565.00 2,347,512.00 7,026,077.00 5,028,290.00 71.57 % 3,565,200.00 Undistributed  CENTRAL SERVICES 4,819,448.00 182,363.16 5,001,811.16 2,216,000.62 44.30 % 1,569,092.63 OPERATIONS AND MAINTENANCE 1,565,888.00 0.00 % STUDENT TRANSPORTAION 3,650,000.00 3,469,881.73 7,119,881.73 1,312,221.62 18.43 %		68.968.016.00		68.968.016.00	22.358.432.79	32.42 %	18.221.636.45
TOTAL REVENUE AND OTHER SOURCES  FUND BALANCES  NONSPENDABLE  ASSIGNED  ASSIGNED  UNASSIGNED 522,612,798.27 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 (5,842,249.54) 16,770,548.73 233,878,507.21 1,39					, , , , , , , , , , , , , , , , , , ,		
NONSPENDABLE         69,136.00         69,136.00         84,511.00         122.24 %         84,511.00           ASSIGNED         220,123,202.50         220,123,202.50         74,778,487.02         33.97 %         166,658,191.73           UNASSIGNED FB         22,612,798.27 (5,842,249.54)         16,770,548.73         233,878,507.21         1,394.58 %         238,661,503.89           TOTAL RESOURCES         205,628,045.27         214,350,088.96         419,978,134.23         376,688,865.12         89.69 %         427,025,843.07           EXPENDITURES AND OTHER USES           Instructional         REGULAR PROGRAMS         4,678,565.00         2,347,512.00         7,026,077.00         5,028,290.00         71.57 %         3,565,200.00           Undistributed         CENTRAL SERVICES         4,819,448.00         182,363.16         5,001,811.16         2,216,000.62         44.30 %         1,569,092.63           OPERATIONS AND MAINTENANCE         1,565,888.00         1,565,888.00         0.00 %         0.00 %         1,569,092.63           STUDENT TRANSPORTAION         3,650,000.00         3,469,881.73         7,119,881.73         1,312,221.62         18.43 %         *	TOTAL REVENUE AND OTHER SOURCES	183,015,247.00					
ASSIGNED 220,123,202.50 220,123,202.50 74,778,487.02 33.97 % 166,658,191.73 UNASSIGNED FB 22,612,798.27 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89 TOTAL RESOURCES 205,628,045.27 214,350,088.96 419,978,134.23 376,688,865.12 89.69 % 427,025,843.07 APPLICATIONS: EXPENDITURES AND OTHER USES Instructional REGULAR PROGRAMS 4,678,565.00 2,347,512.00 7,026,077.00 5,028,290.00 71.57 % 3,565,200.00 Undistributed CENTRAL SERVICES 4,819,448.00 182,363.16 5,001,811.16 2,216,000.62 44.30 % 1,569,092.63 OPERATIONS AND MAINTENANCE 1,565,888.00 1,565,888.00 0.00 % STUDENT TRANSPORTAION 3,650,000.00 3,469,881.73 7,119,881.73 1,312,221.62 18.43 %	FUND BALANCES						
UNASSIGNED FB 22,612,798.27 (5,842,249.54) 16,770,548.73 233,878,507.21 1,394.58 % 238,661,503.89  TOTAL RESOURCES 205,628,045.27 214,350,088.96 419,978,134.23 376,688,865.12 89.69 % 427,025,843.07  APPLICATIONS:  EXPENDITURES AND OTHER USES  Instructional  REGULAR PROGRAMS 4,678,565.00 2,347,512.00 7,026,077.00 5,028,290.00 71.57 % 3,565,200.00  Undistributed  CENTRAL SERVICES 4,819,448.00 182,363.16 5,001,811.16 2,216,000.62 44.30 % 1,569,092.63  OPERATIONS AND MAINTENANCE 1,565,888.00 1,565,888.00 0.00 %  STUDENT TRANSPORTAION 3,650,000.00 3,469,881.73 7,119,881.73 1,312,221.62 18.43 %	NONSPENDABLE		69,136.00	69,136.00	84,511.00	122.24 %	84,511.00
TOTAL RESOURCES  205,628,045.27 214,350,088.96 419,978,134.23 376,688,865.12 89.69 % 427,025,843.07  APPLICATIONS:  EXPENDITURES AND OTHER USES  Instructional  REGULAR PROGRAMS 4,678,565.00 2,347,512.00 7,026,077.00 5,028,290.00 71.57 % 3,565,200.00  Undistributed  CENTRAL SERVICES 4,819,448.00 182,363.16 5,001,811.16 2,216,000.62 44.30 % 1,569,092.63  OPERATIONS AND MAINTENANCE 1,565,888.00 1,565,888.00 0.00 %  STUDENT TRANSPORTAION 3,650,000.00 3,469,881.73 7,119,881.73 1,312,221.62 18.43 %	ASSIGNED		220,123,202.50	220,123,202.50	74,778,487.02	33.97 %	166,658,191.73
APPLICATIONS:  EXPENDITURES AND OTHER USES  Instructional  REGULAR PROGRAMS	UNASSIGNED FB	22,612,798.27	(5,842,249.54)	16,770,548.73	233,878,507.21	1,394.58 %	238,661,503.89
EXPENDITURES AND OTHER USES  Instructional  REGULAR PROGRAMS 4,678,565.00 2,347,512.00 7,026,077.00 5,028,290.00 71.57 % 3,565,200.00 Undistributed  CENTRAL SERVICES 4,819,448.00 182,363.16 5,001,811.16 2,216,000.62 44.30 % 1,569,092.63 OPERATIONS AND MAINTENANCE 1,565,888.00 1,565,888.00 0.00 % STUDENT TRANSPORTAION 3,650,000.00 3,469,881.73 7,119,881.73 1,312,221.62 18.43 %	TOTAL RESOURCES	205,628,045.27	214,350,088.96	419,978,134.23	376,688,865.12	89.69 %	427,025,843.07
REGULAR PROGRAMS       4,678,565.00       2,347,512.00       7,026,077.00       5,028,290.00       71.57 %       3,565,200.00         Undistributed         CENTRAL SERVICES       4,819,448.00       182,363.16       5,001,811.16       2,216,000.62       44.30 %       1,569,092.63         OPERATIONS AND MAINTENANCE       1,565,888.00       1,565,888.00       0.00 %         STUDENT TRANSPORTAION       3,650,000.00       3,469,881.73       7,119,881.73       1,312,221.62       18.43 %							_
OPERATIONS AND MAINTENANCE         1,565,888.00         1,565,888.00         0.00 %           STUDENT TRANSPORTAION         3,650,000.00         3,469,881.73         7,119,881.73         1,312,221.62         18.43 %	REGULAR PROGRAMS	4,678,565.00	2,347,512.00	7,026,077.00	5,028,290.00	71.57 %	3,565,200.00
OPERATIONS AND MAINTENANCE         1,565,888.00         1,565,888.00         0.00 %           STUDENT TRANSPORTAION         3,650,000.00         3,469,881.73         7,119,881.73         1,312,221.62         18.43 %	CENTRAL SERVICES	4.819.448.00	182,363,16	5.001.811.16	2.216.000.62	44.30 %	1,569,092,63
STUDENT TRANSPORTAION 3,650,000.00 3,469,881.73 7,119,881.73 1,312,221.62 18.43 %			132,303.10		2,210,000.02		1,000,002.00
			3,469,881.73		1,312,221.62		
	LAND ACQUISITION	0.00	5,849,479.42	5,849,479.42	557,572.34	9.53 %	187,998.63

Report: GL2500B: Quarterly Rpt - Bud to Act by SelCd1 - Govt

User: Mark Mathers 5

Governmental Type Funds	2023 ORGINAL	2023	2023 AUGMENTED	YEAR-TO-DATE 2023	PERCENT	YEAR-TO-DATE 2022
	BUDGET	ADJUSTMENTS	BUDGET	ACTUAL	OF BUDGET	ACTUAL
ARCHITECTURE & ENGINEERING	17,410,305.00	18,379,857.75	35,790,162.75	4,892,597.47	13.67 %	5,668,723.79
<b>BUILDING ACQUISITION &amp; CONST</b>	11,625,000.00	70,367,013.85	81,992,013.85		31.48 %	47,428,813.25
SITE IMPROVEMENTS	8,093,000.00	64,279,490.63	72,372,490.63	5,951,604.04	8.22 %	13,680,136.17
BUILDING IMPROVEMENTS	28,748,516.00	51,183,580.42	79,932,096.42	23,872,580.49	29.87 %	22,980,392.98
FUND TRANSFERS	34,440,782.20		34,440,782.20	20,537,457.88	59.63 %	16,902,350.94
TOTAL EXPENDITURES AND OTHER USES	115,031,504.20	216,059,178.96	331,090,683.16	90,175,623.27	27.24 %	111,982,708.39
UNASSIGNED FB	90,596,541.07	(1,709,090.00)	88,887,451.07	286,513,241.85	322.33 %	315,043,134.68
TOTAL APPLICATIONS	205,628,045.27	214,350,088.96	419,978,134.23	376,688,865.12	89.69 %	427,025,843.07
Debt Service						
RESOURCES:						
REVENUE AND OTHER SOURCES						
LOCAL REVENUE	77,862,382.00		77,862,382.00	42,224,797.26	54.23 %	38,591,766.44
OTHER REVENUE SOURCES	34,440,782.00		34,440,782.00	20,537,457.88	59.63 %	16,911,660.67
TOTAL REVENUE AND OTHER SOURCES	112,303,164.00		112,303,164.00	62,762,255.14	55.89 %	55,503,427.11
FUND BALANCES						
NONSPENDABLE					0.00 %	
UNASSIGNED FB	75,946,644.00		75,946,644.00	75,052,016.31	98.82 %	75,347,025.51
TOTAL RESOURCES	188,249,808.00		188,249,808.00	137,814,271.45	73.21 %	130,850,452.62
APPLICATIONS: EXPENDITURES AND OTHER USES						
Instructional Undistributed						
DEBT SERVICE	100,510,581.00		100,510,581.00	32,355,188.13	32.19 %	29,691,562.10
FUND TRANSFERS	4,500,000.00		4,500,000.00		0.00 %	
TOTAL EXPENDITURES AND OTHER USES	105,010,581.00		105,010,581.00	32,355,188.13	30.81 %	29,691,562.10
UNASSIGNED FB	83,239,227.00		83,239,227.00	105,459,083.32	126.69 %	101,158,890.52
TOTAL APPLICATIONS	188,249,808.00		188,249,808.00	137,814,271.45	73.21 %	130,850,452.62

Report: GL2500B: Quarterly Rpt - Bud to Act by SelCd1 - Govt

User: Mark Mathers

Proprietary Type Funds	2023 ORGINAL BUDGET	2023 ADJUSTMENTS	2023 AUGMENTED BUDGET	YEAR-TO-DATE 2023 ACTUAL	PERCENT OF BUDGET	YEAR-TO-DATE 2022 ACTUAL
Enterprise						
RESOURCES:						
REVENUE AND OTHER SOURCES						
LOCAL REVENUE	3,294,124.25		3,294,124.25	1,157,582.84	35.14 %	1,203,322.12
STATE REVENUE	3,989,495.71		3,989,495.71		0.00 %	105,623.64
FEDERAL REVENUE	24,432,271.49		24,432,271.49	13,225,683.73	54.13 %	13,391,509.35
OTHER REVENUE SOURCES					0.00 %	
TOTAL REVENUE AND OTHER SOURCES	31,715,891.45		31,715,891.45	14,383,266.57	45.35 %	14,700,455.11
APPLICATIONS: EXPENDITURES AND OTHER USES						
Instructional						
OTHER PROGRAMS Undistributed					0.00 %	
FOOD SERVICE OPERATIONS	32,214,130.25		32,214,130.25	12,902,483.53	40.05 %	12,196,465.21
TOTAL EXPENDITURES AND OTHER USES	32,214,130.25		32,214,130.25	12,902,483.53	40.05 %	12,196,465.21
NET INCOME (LOSS)	(498,238.80)		(498,238.80)	1,480,783.04	-297.20 %	2,503,989.90
BEGINNING NET POSITION	3,750,063.00		3,750,063.00	7,173,994.02	191.30 %	712,485.63
ENDING NET POSITION	3,251,824.20		3,251,824.20	8,654,777.06	266.15 %	3,216,475.53
Internal Service						
RESOURCES:						
REVENUE AND OTHER SOURCES						
LOCAL REVENUE	96,849,825.00		96,849,825.00	43,763,315.89	45.19 %	45,720,719.70
FEDERAL REVENUE					0.00 %	
OTHER REVENUE SOURCES					0.00 %	
TOTAL REVENUE AND OTHER SOURCES	96,849,825.00		96,849,825.00	43,763,315.89	45.19 %	45,720,719.70
APPLICATIONS: EXPENDITURES AND OTHER USES Instructional Undistributed						
GENERAL ADMINISTRATION	93,073,395.17		93,073,395.17	50,591,552.72	54.36 %	45,074,505.46
CENTRAL SERVICES	6,848,632.73		6,848,632.73	5,474,197.58	79.93 %	4,818,360.36
TOTAL EXPENDITURES AND OTHER USES	99,922,027.90		99,922,027.90	56,065,750.30	56.11 %	49,892,865.82
NET INCOME (LOSS)	(3,072,202.90)		(3,072,202.90)	(12,302,434.41)	400.44 %	(4,172,146.12)
BEGINNING NET POSITION	36,310,695.25		36,310,695.25	41,540,915.38	114.40 %	40,897,695.19
ENDING NET POSITION	33,238,492.35		33,238,492.35	29,238,480.89	87.97 %	36,725,549.07

-- End of Report --

**Report:** GL2500BB: Quarterly Rpt - Bud to Act by SelCd1 - Prop

User: Marty Williams 7

# **General Fund Year-to-Date Actuals vs. Budget**

Through the Month of:

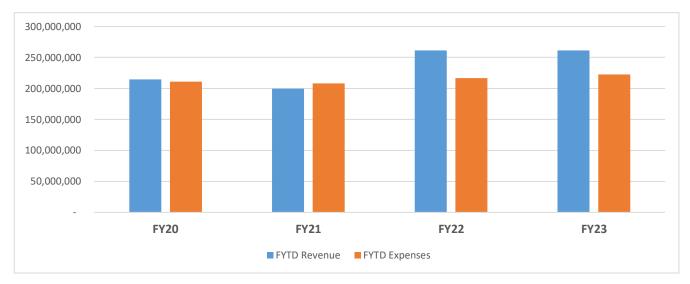
December

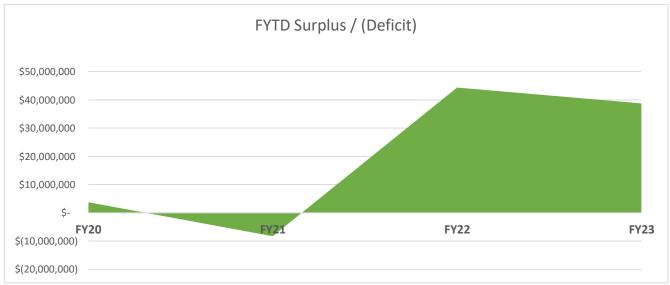
	Adjusted Budget			Over/(Under) Budget
REVENUES	-			
LOCAL REVENUES	7,102,907	2,893,423	40.7%	(4,209,484)
STATE REVENUES	516,528,445	258,230,595	50.0%	(258,297,850)
FEDERAL REVENUES	345,000	-	0.0%	(345,000)
OTHER SOURCES	35,000	64,675	184.8%	29,675
TOTAL REVENUES	524,011,352	261,188,693	49.8%	(262,822,659)
<u>EXPENSES</u>				
SALARIES	300,324,241	127,341,289	42.4%	(172,982,952)
BENEFITS	125,142,799	53,709,601	42.9%	(71,433,198)
PURCHASED SERVICES	24,536,944	12,474,760	50.8%	(12,062,184)
SUPPLIES	19,186,819	10,731,819	55.9%	(8,455,000)
PROPERTY	420,713	66,689	15.9%	(354,024)
OTHER	3,587,483	273,359	7.6%	(3,314,124)
TRANSFERS OUT	56,456,298	17,862,373	31.6%	(38,593,925)
TOTAL EXPENSES	529,655,297	222,459,890	42.0%	(307,195,407)
NET REVENUE/(EXPENSE)	(5,643,945)	38,728,803		44,372,748

### **General Fund Summary of FYTD Revenues and Expenses**

Through the Month of: December

	FY20	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>Chg</u>
FYTD Revenue	214,616	,968 199,783,549	261,058,906	261,188,693	0.0%
% Change		-6.9%	30.7%	0.0%	
FYTD Expenses	210,917	7,079 208,092,640	216,697,620	222,459,890	2.7%
% Change		-1.3%	4.1%	2.7%	
FYTD Surplus/(Deficit)	\$ 3,699	,889 \$ (8,309,091)	\$ 44,361,285	\$ 38,728,803	-12.7%
% Change		-324.6%	-633.9%	-12.7%	

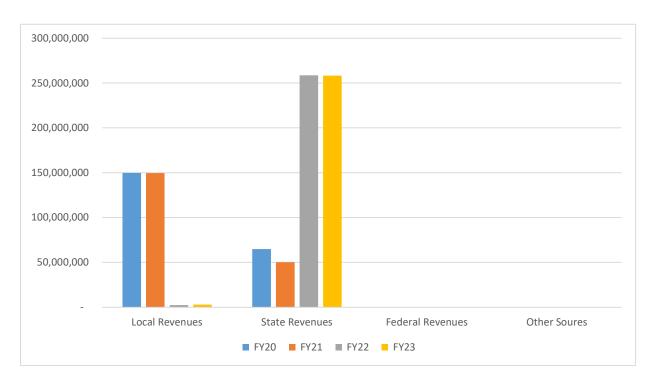




## **General Fund Summary of FYTD Revenues**

Through the Month of: December

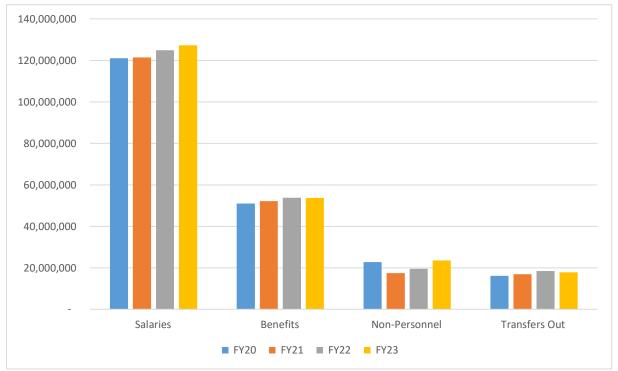
	<u>FY20</u>	<u>FY21</u>	FY22	<u>FY23</u>	Chg.
REVENUES					
LOCAL REVENUES	149,754,946	149,564,620	2,348,989	2,893,423	23.2%
STATE REVENUES	64,775,725	50,187,441	258,679,239	258,230,595	-0.2%
FEDERAL REVENUES	48,762	14,433	-	-	0.0%
OTHER SOURCES	37,535	17,055	30,677	64,675	<u>110.8%</u>
TOTAL REVENUES	214,616,968	199,783,549	261,058,906	261,188,693	0.0%
% CHANGE		-6.9%	30.7%	0.0%	



## **General Fund Summary of FYTD Expenses**

Through the Month of: December

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	Chg.
<u>EXPENSES</u>					
SALARIES	121,018,336	121,485,985	124,944,289	127,341,289	1.9%
BENEFITS	51,022,680	52,194,867	53,743,271	53,709,601	-0.1%
PURCHASED SERVICES	10,236,011	9,444,639	11,113,865	12,474,760	12.2%
SUPPLIES	12,088,453	7,513,862	7,971,207	10,731,819	34.6%
PROPERTY	104,980	197,641	199,472	66,689	-66.6%
<u>OTHER</u>	324,414	310,727	250,054	273,359	<u>9.3%</u>
TOTAL EXPENSES	194,794,874	191,147,721	198,222,159	204,597,517	3.2%
TRANSFERS OUT	16,122,205	16,944,919	18,475,461	17,862,373	-3.3%
TOTAL EXPENSES & TRANSERS	210,917,079	208,092,640	216,697,620	222,459,890	2.7%
% CHANGE		-1.3%	4.1%	2.7%	



# **Cumulative General Fund Surplus/Deficit by Month**

Year	July	August	September	October	November	December	January	February	March	April	May	June
FY20	(882,745)	(10,199,405)	7,740,023	27,678,168	19,797,739	3,699,889	23,718,532	16,677,865	27,570,156	22,526,348	12,570,808	10,630,313
FY21	853,458	(13,418,555)	4,703,755	19,563,366	11,170,460	(8,309,091)	14,965,406	7,892,584	15,473,544	11,116,706	4,085,202	5,870,548
FY22	28,420,060	36,562,859	39,067,943	47,715,985	48,800,966	44,361,285	52,694,303	57,654,970	26,967,865	30,583,806	37,061,064	5,343,358
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