



# MONTHLY FINANCIALS

## DECEMBER 2023

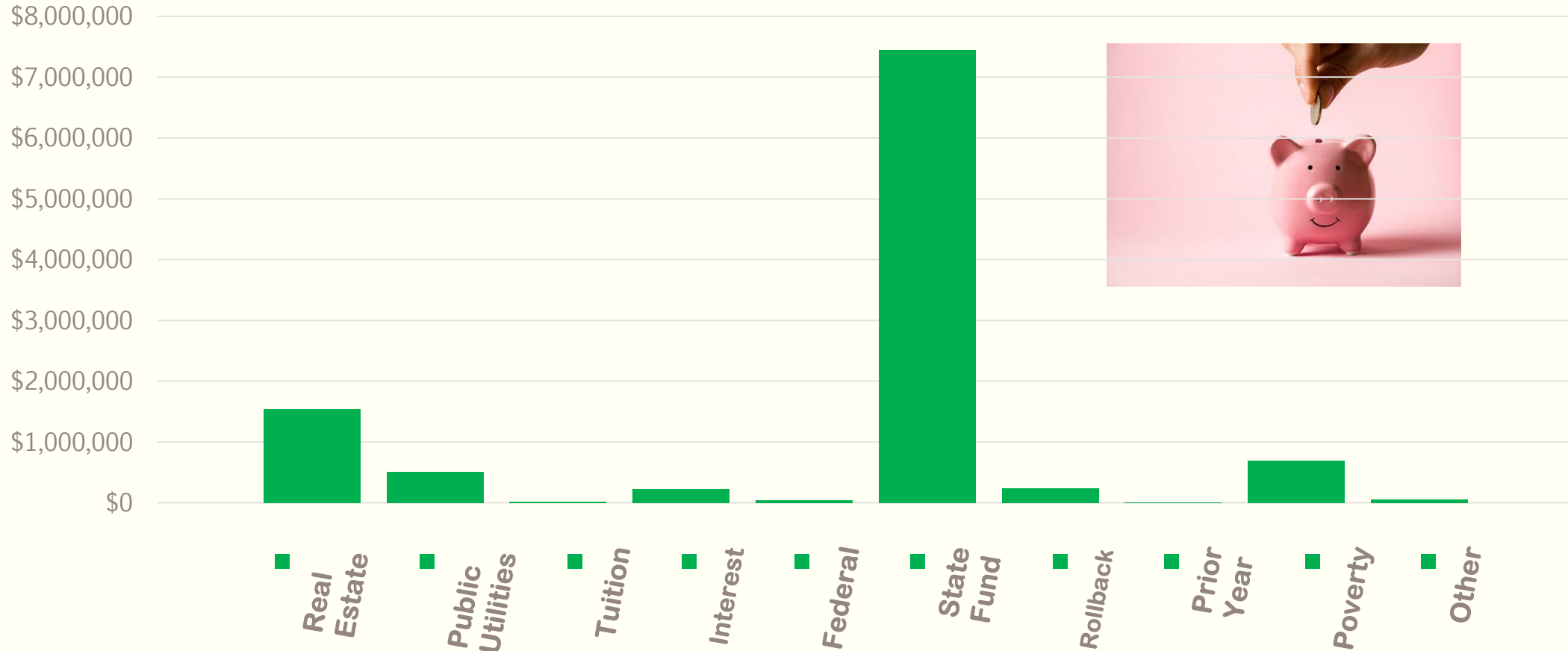
Kim Beckley, Treasurer



# GENERAL FUND REVENUES

Fiscal Year 2024 (6 months) total revenues are slightly lower than budget: 48.37% (50%)

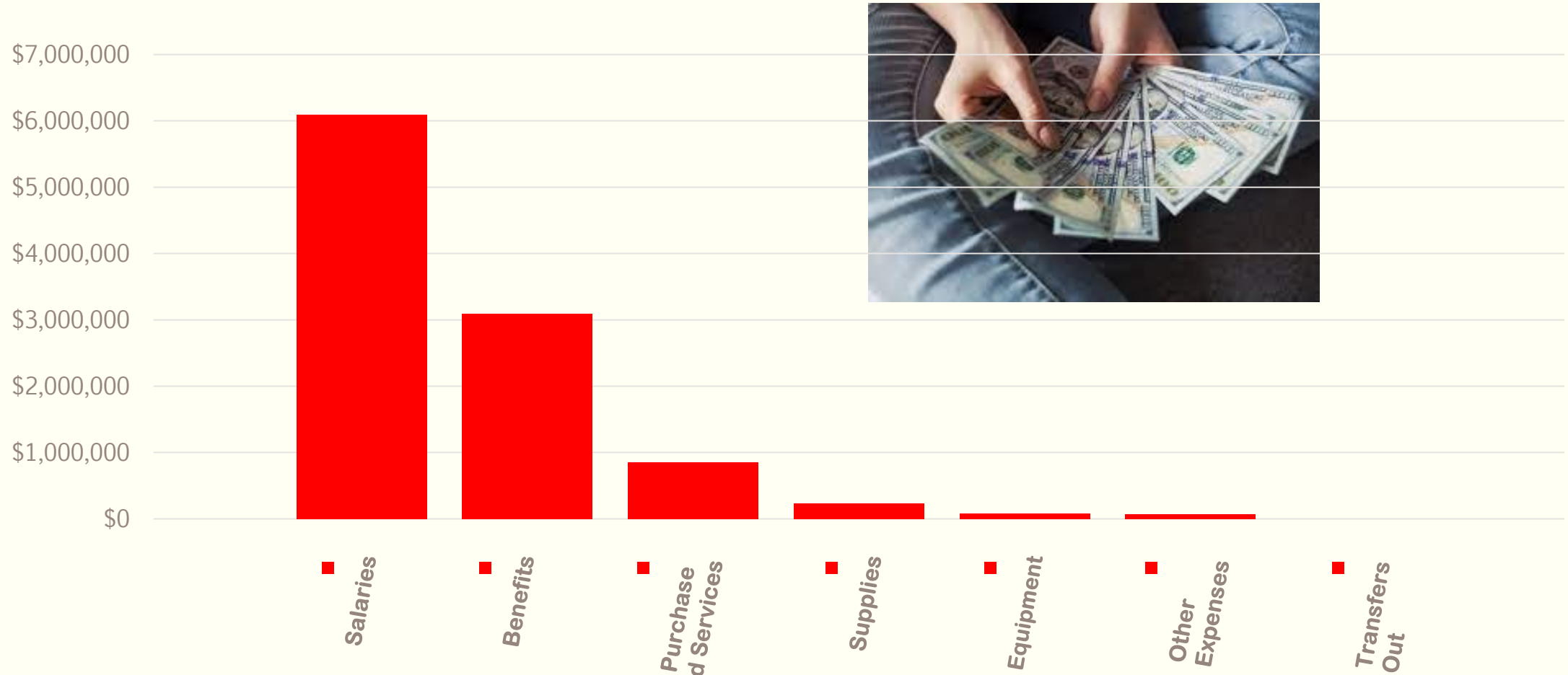
FY24 is up 3.84% over FY23; Property tax revenue is historically higher in the second half of the fiscal year than the first half; Tax advances can be requested starting this month



# GENERAL FUND EXPENDITURES

Fiscal Year 2024 (6 months) total expenditures are lower than budgeted: 46.56% (50%)

87.2% of expenditures related to Salaries and Benefits; FY24 is down 1.55% from FY23



# General Fund Fiscal Year 2024

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Total Revenues  
\$10,791,727

Total Expenses  
\$10,540,299

December Surplus/Deficit  
\$811,717

FY24 Surplus/Deficit  
\$251,428

True Days Cash  
122.24 days

# ESSER Funds – December Activity

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## ESSER III Expenditures:

- \$159,912.78 Capital Outlays
  - Construction management fees, building entrance renovation projects, chillers, chilled water coil conversion project, update Trane control system
- Outstanding purchase orders \$440,472.88
  - Chillers, project management for entrances, construction contract for entrances including change orders, balance on CIS roof, balance to convert Trane control system, balance for chilled water coil conversion
- Balance in ESSER III \$49,732.92 (chromebooks)

# STATE/FEDERAL PROGRAMS

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Program	December Expenditures (waiting for reimbursement)
Early Childhood Education	\$ 22,119.68
ESSER III (part of Nov and Dec)	\$804,834.07
IDEA-B Special Education	\$ 55,860.22
Title I Non-Competitive, Supplemental	\$ 709.91
Title I	\$ 73,605.70
IDEA Early Childhood Special Education	\$ 2,494.76
Title II	\$ 1,487.90
Title V	\$ 695.55
Total Reimbursement for December	\$961,807.79
National School Lunch Program	\$ 60,206.00

# Fund Balances as of 12/31/2023

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General Fund (Fund 001)	\$ 7,580,942.87
Special Revenue Fund (all other funds)	\$ (535,544.76)
Debt Service Fund (Fund 002)	\$ 27,477.24
Permanent Improvement (Fund 003)	\$ 479,281.26
Capital Projects Fund (004 – Bond)	\$ 9,675.40
Enterprise Fund (Fund 006 & 009)	\$ (78,051.18)
Trust & Agency Fund (Fund 007 & 200)	\$ 76,326.58
Fund Balances	\$ 7,560,107.41