

FINANCIAL REPORT
OCTOBER 2024

Balance as of September 30, 2024

Other -	\$ 13,515,142.13
Voided Checks	\$ -
Plus Receipts	\$ 3,417,228.09

\$16,932,370.22

LESS EXPENDITURES

Bill List (Incl. ALL)	\$ (4,598,639.70)
Other - audit adjustments	\$ -
Payroll	\$ (1,098,970.46)
Bank Charges	\$ (179.00)
Other - bank adjustment	\$ (891.41)
Other -	\$ -
Total Expenditures	\$ (5,698,680.57)

Cash Balance as of October 31, 2024

\$11,233,689.65

CSI Cash Balance October 31, 2024

\$ 11,233,689.65

\$ -

Start date 7/1/2024

End date 10/31/2024

Starting account ##-###-###-##-###-#

Ending account ##-###-###-##-###-#

Account code

Org budget Transfers Adj budget Orders Expenditure Encumber Funds avail.

Start date 7/1/2024 Period date 10/1/2024 End date 10/31/2024

Expenditure

02/04/25 12:51

FUND 11 GENERAL CURRENT EXPENSE				Original amt	Prior xfer	Period xfer	Adjusted amt	% Chg
11-000-230-339-01-013-0	OTHER PROFESSIONAL SERVICES			\$60,000.00	\$0.00	(\$2,000.00)	\$58,000.00	-3.3%
11681	11-000-251-890-01-013-0	to cover MEM costs			10/07/24	(\$2,000.00)		
11-000-251-890-01-013-0	MISCELLANEOUS EXPENDITURES			\$3,000.00	\$0.00	\$2,000.00	\$5,000.00	66.7%
11681	11-000-230-339-01-013-0	to cover MEM costs			10/07/24	\$2,000.00		
11-000-262-420-01-013-0	CLEAN,REPAIR & MAINT SERV			\$50,000.00	(\$7,500.00)	(\$1,500.00)	\$41,000.00	-18.%
11668	11-000-263-420-01-013-0	4 Seasons xfer			10/02/24	(\$1,500.00)		
11-000-262-520-01-013-0	INSURANCE			\$30,000.00	\$28,835.00	(\$1,500.00)	\$57,335.00	91.1%
11668	11-000-263-420-01-013-0	4 Seasons xfer			10/02/24	(\$1,500.00)		
11-000-263-420-01-013-0	CLEAN,RPR/MAINT-SNOW,GROUNDS			\$20,000.00	\$1,000.00	\$3,000.00	\$24,000.00	20.%
11668	11-000-262-420-01-013-0	4 Seasons xfer			10/02/24	\$1,500.00		
11668	11-000-262-520-01-013-0	4 Seasons xfer			10/02/24	\$1,500.00		
Total for Just Accounts Listed				\$163,000.00	\$22,335.00	\$0.00	\$185,335.00	14%

Start date 7/1/2024

Period date

10/1/2024

End date 10/31/2024

Expenditure

02/04/25 12:51

FUND 20 SPECIAL REVENUE FUNDS				Original amt	Prior xfer	Period xfer	Adjusted amt	% Chg
20-455-200-100-40-455-0	11710	Salaries - SAMHSA	- - - - -	\$0.00	\$30,187.44	\$59,843.00	\$90,030.44	0.0%
			Fed Award yr3 SAMHSA		10/01/24	\$59,843.00		
20-455-200-200-40-455-0	11710	Employee Benefits SAMHSA	- - - - -	\$0.00	\$6,166.94	\$5,595.00	\$11,761.94	0.0%
			Fed Award yr3 SAMHSA		10/01/24	\$5,595.00		
20-455-200-300-40-455-0	11710	SAMHSA PurchProf Services	- - - - -	\$0.00	\$773,256.72	\$904,562.00	\$1,677,818.72	0.0%
			Fed Award yr3 SAMHSA		10/01/24	\$904,562.00		
Total for Just Accounts Listed				\$0.00	\$809,611.10	\$970,000.00	\$1,779,611.10	0.0%

Start date 7/1/2024 Period date 10/1/2024 End date 10/31/2024

Expenditure

02/04/25 12:51

FUND 60 Enterprise Services		Original amt	Prior xfer	Period xfer	Adjusted amt	% Chg
60-000-200-600-40-400-0	Supplies - Public	\$100,000.00	\$90,179.99	(\$3,000.00)	\$187,179.99	87.2%
11664	60-000-200-800-40-400-0		10/01/24	(\$3,000.00)		
60-000-200-800-40-400-0	Misc - Public	\$30,000.00	\$3,000.00	\$3,000.00	\$36,000.00	20.%
11664	60-000-200-800-40-400-0		10/01/24	\$3,000.00		
60-000-400-450-40-400-0	Construction Svcs Public Prgms	\$10,000.00	\$0.00	\$200,000.00	\$210,000.00	2000.%
11691	- - - - -		10/01/24	\$200,000.00		
	inc Rev per LRIG A. Counts					
Total for Just Accounts Listed		\$140,000.00	\$93,179.99	\$200,000.00	\$433,179.99	209%

Start date 7/1/2024 Period date 10/1/2024 End date 10/31/2024

Revenue

FUND 60 Enterprise Services		Original amt	Prior xfer	Period xfer	Adjusted amt	% Chg
60-1950-404-0	Cooperative Purchasing	\$0.00	\$0.00	\$200,000.00	\$200,000.00	0.0%
	11690		10/01/24	\$200,000.00		
	- - -					
	to cover LRI Court Upgrades					
	Total for Just Accounts Listed	\$0.00	\$0.00	\$200,000.00	\$200,000.00	0%

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 10 GENERAL FUND

Assets and Resources

Assets:

101	Cash in bank		(\$2,927,379.61)
102-106	Cash Equivalents		\$19,739.50
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$7,751.74	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$5,200,351.06	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$5,208,102.80

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$44,789,685.00	
302	Less Revenues	(\$9,174,343.73)	\$35,615,341.27

Total assets and resources

\$37,915,803.96

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$2,927,379.61)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$15,011.78
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$15,011.78

Report of the Secretary to the Board of Education
Camden County Ed Services Comm

Page 3 of 29
02/04/25 13:20

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 10 GENERAL FUND

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$6,563,103.38
---------	--------------------------	----------------

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00
604	Add: Increase in Capital Reserve	\$0.00
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00
762	Reserve for Adult Education	\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00
605	Add: Increase in Sale/Leaseback Reserve	\$0.00
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00
606	Add: Increase in Maintenance Reserve	\$0.00
310	Less: Bud. w/d from Maintenance Reserve	\$0.00
765	Tuition Reserve Account - July 1	\$0.00
311	Less: Bud. w/d from Tuition Reserve	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00
610	Add: Increase in Bus Advertising Reserve	\$0.00
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00
611	Add: Increase in Federal Impact Aid (General)	\$0.00
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00
769	Unemployment Fund - July 1	\$0.00
	Add: Increase in Unemployment Fund	\$0.00
678	Less: Bud. w/d from Unemployment Fund	\$0.00
750-752,76x	Other reserves	\$0.00

601	Appropriations	\$45,254,469.00
602	Less: Expenditures (\$8,235,830.42)	
	Less: Encumbrances (\$6,563,103.38)	(\$14,798,933.80)
	Total appropriated	\$37,018,638.58

Unappropriated:

770	Fund balance, July 1	\$882,153.60
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance	\$37,900,792.18
--------------------	-----------------

Total liabilities and fund equity	<u>\$37,915,803.96</u>
-----------------------------------	------------------------

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$45,254,469.00	\$14,798,933.80	\$30,455,535.20
Revenues	(\$44,789,685.00)	(\$9,174,343.73)	(\$35,615,341.27)
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$464,784.00</u>	<u>\$5,624,590.07</u>	<u>(\$5,159,806.07)</u>
Less: Adjustment for prior year	(\$464,784.00)	(\$464,784.00)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$5,159,806.07</u>	<u>(\$5,159,806.07)</u>

Prepared and submitted by : _____

Board Secretary

Date

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	44,714,793	74,892	44,789,685	9,174,344	Under	35,615,341
Total		44,714,793	74,892	44,789,685	9,174,344		35,615,341
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	895,000	0	895,000	239,481	541,963	113,556
41660	Total Undist. Expend. – Guidance	73,412	0	73,412	24,471	48,941	0
42200	Total Undist. Expend. – Child Study Team	72,296	0	72,296	0	72,296	0
43200	Total Undist. Expend. – Improvement of I	119,540	0	119,540	39,882	78,573	1,085
44180	Total Undist. Expend. – Instructional St	2,500	0	2,500	0	0	2,500
45300	Support Serv. - General Admin	579,184	(200)	578,984	157,800	188,367	232,817
46160	Support Serv. - School Admin	3,500	0	3,500	0	0	3,500
47200	Total Undist. Expend. – Central Services	463,362	2,000	465,362	161,916	296,981	6,465
47620	Total Undist. Expend. – Admin. Info. Tec	298,805	0	298,805	189,248	85,552	24,005
51120	Total Undist. Expend. – Oper. & Maint. O	156,600	22,335	178,935	67,174	5,583	106,177
52480	Total Undist. Expend. – Student Transpor	41,233,908	0	41,233,908	6,716,240	5,071,267	29,446,400
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	816,686	0	816,686	176,634	124,023	516,029
76260	Total Facilities Acquisition and Constr	0	515,541	515,541	462,984	49,557	3,000
Total		44,714,793	539,676	45,254,469	8,235,830	6,563,103	30,455,535

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 10 GENERAL FUND

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00220 10-13[2-4]0 Other Tuition	1,424,534	0	1,424,534	272,669	Under	1,151,865
00250 10-14[2-4]0 Transportation Fees from Other LEAs	43,139,880	29,892	43,169,772	8,810,231	Under	34,359,541
00300 10-1___ Unrestricted Miscellaneous Revenues	150,379	45,000	195,379	91,444	Under	103,935
Total	44,714,793	74,892	44,789,685	9,174,344		35,615,341

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02160 11-140-100-101 Salaries of Teachers	772,190	0	772,190	232,155	540,035	0
03000 11-190-1___-106 Other Salaries for Instruction	82,810	0	82,810	0	0	82,810
03080 11-190-1___-610 General Supplies	40,000	0	40,000	7,326	1,927	30,746
41500 11-000-218-104 Salaries of Other Professional Staff	73,412	0	73,412	24,471	48,941	0
42000 11-000-219-104 Salaries of Other Professional Staff	72,296	0	72,296	0	72,296	0
43000 11-000-221-102 Salaries of Supervisor of Instruction	117,040	0	117,040	38,467	78,573	0
43100 11-000-221-320 Purchased Prof. – Educational Services	1,500	0	1,500	525	0	975
43180 11-000-221-8___ Other Objects	1,000	0	1,000	890	0	110
44080 11-000-223-320 Purchased Professional – Educational Ser	1,500	0	1,500	0	0	1,500
44160 11-000-223-8___ Other Objects	1,000	0	1,000	0	0	1,000
45000 11-000-230-1___ Salaries	302,584	0	302,584	123,646	178,938	0
45040 11-000-230-331 Legal Services	45,000	0	45,000	423	462	44,116
45060 11-000-230-332 Audit Fees	80,000	0	80,000	0	0	80,000
45100 11-000-230-339 Other Purchased Professional Services	60,000	(2,000)	58,000	5,880	4,850	47,270
45140 11-000-230-530 Communications/Telephone	62,600	0	62,600	12,736	2,989	46,875
45180 11-000-230-590 Misc Purch Services (400-500 series, O/T	20,000	1,800	21,800	9,672	878	11,250
45200 11-000-230-610 General Supplies	2,000	0	2,000	1,123	0	877
45260 11-000-230-890 Miscellaneous Expenditures	7,000	0	7,000	4,321	250	2,429
46100 11-000-240-[4-5] Other Purchased Services (400-500 series	3,500	0	3,500	0	0	3,500
47000 11-000-251-1___ Salaries	431,362	0	431,362	148,565	282,797	0
47005 11-000-251-199 Unused Vac Pay to Term/Retired Staff	10,000	0	10,000	0	10,000	0
47060 11-000-251-592 Misc. Purch. Services (400-500 Series, O	7,000	0	7,000	2,149	1,932	2,919
47100 11-000-251-6___ Supplies and Materials	12,000	0	12,000	7,732	2,253	2,016
47180 11-000-251-890 Other Objects	3,000	2,000	5,000	3,470	0	1,530
47500 11-000-252-1___ Salaries	88,805	0	88,805	30,772	58,033	0
47540 11-000-252-340 Purchased Technical Services	200,000	0	200,000	157,696	27,519	14,785
47560 11-000-252-[4-5] Other Purchased Services (400-500 series	5,000	0	5,000	342	0	4,658
47580 11-000-252-6___ Supplies and Materials	5,000	0	5,000	439	0	4,561
48530 11-000-261-421 Lead Testing of Drinking Water	600	0	600	0	0	600
49060 11-000-262-420 Cleaning, Repair, and Maintenance Svc.	50,000	(9,000)	41,000	20,244	2,368	18,388
49120 11-000-262-490 Other Purchased Property Services	4,000	0	4,000	1,111	573	2,316
49140 11-000-262-520 Insurance	30,000	27,335	57,335	23,767	0	33,568
49180 11-000-262-610 General Supplies	6,000	0	6,000	183	527	5,290
49200 11-000-262-621 Energy (Natural Gas)	11,000	0	11,000	175	48	10,778
49220 11-000-262-622 Energy (Electricity)	35,000	0	35,000	8,045	2,067	24,888
50040 11-000-263-420 Cleaning, Repair, and Maintenance Svc.	20,000	4,000	24,000	13,649	0	10,351

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 10 GENERAL FUND

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	53,136	0	53,136	12,871	40,265	0
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	438,772	0	438,772	135,672	303,100	0
52085	11-000-270-199	Unused Vac Pay to Term/Retired Staff	3,000	0	3,000	0	3,000	0
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	50,000	0	50,000	29,950	0	20,050
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	10,000	0	10,000	358	0	9,642
52160	11-000-270-442	Rental Payments – School Buses	10,000	0	10,000	1,200	0	8,800
52200	11-000-270-503	Contract Serv.–Aid in Lieu Pymts–Non-Pub	2,200,000	0	2,200,000	(1,748)	1,748	2,200,000
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	38,400,000	0	38,400,000	6,534,388	4,721,836	27,143,775
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	30,000	0	30,000	0	366	29,634
52400	11-000-270-593	Misc. Purchased Services - Transportatio	25,000	0	25,000	2,748	448	21,804
52420	11-000-270-610	General Supplies	3,500	0	3,500	0	504	2,996
52440	11-000-270-615	Transportation Supplies	10,000	0	10,000	526	0	9,474
52460	11-000-270-8__	Other objects	500	0	500	275	0	225
66725	11-000-251-299	Unused Sick Pay to Term/Retired Staff	15,000	0	15,000	0	15,000	0
71020	11-000-291-220	Social Security Contributions	73,700	0	73,700	21,540	51,766	394
71060	11-000-291-241	Other Retirement Contributions - PERS	150,000	0	150,000	0	0	150,000
71140	11-000-291-250	Unemployment Compensation	14,015	0	14,015	1,260	10,435	2,320
71160	11-000-291-260	Workmen's Compensation	27,300	0	27,300	10,611	1,227	15,462
71180	11-000-291-270	Health Benefits	523,171	0	523,171	142,824	43,994	336,353
71220	11-000-291-290	Other Employee Benefits	13,500	0	13,500	400	1,600	11,500
76040	12-000-400-334	Architectural/Engineering Services	0	7,584	7,584	4,584	0	3,000
76080	12-000-400-450	Construction Services	0	507,957	507,957	458,400	49,557	0
Total			44,714,793	539,676	45,254,469	8,235,830	6,563,103	30,455,535

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$69,344.84)
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$169,393.19	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$169,393.19

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$1,421,141.22	
302	Less Revenues	(\$915,013.39)	\$506,127.83

Total assets and resources

\$606,176.18

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$69,344.84)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$269,237.27
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$269,237.27

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances			\$169,225.20
	Reserved Fund Balance:			
761	Capital Reserve Account - July 1		\$0.00	
604	Add: Increase in Capital Reserve		\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs		\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs		\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service		\$0.00	\$0.00
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1		\$0.00	
605	Add: Increase in Sale/Leaseback Reserve		\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve		\$0.00	\$0.00
764	Maintenance Reserve Account - July 1		\$0.00	
606	Add: Increase in Maintenance Reserve		\$0.00	
310	Less: Bud. w/d from Maintenance Reserve		\$0.00	\$0.00
765	Tuition Reserve Account - July 1		\$0.00	
311	Less: Bud. w/d from Tuition Reserve		\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1		\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve		\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve		\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1		\$0.00	
610	Add: Increase in Bus Advertising Reserve		\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve		\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1		\$0.00	
611	Add: Increase in Federal Impact Aid (General)		\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)		\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1		\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)		\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)		\$0.00	\$0.00
769	Unemployment Fund - July 1		\$0.00	
	Add: Increase in Unemployment Fund		\$0.00	
678	Less: Bud. w/d from Unemployment Fund		\$0.00	\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$2,071,688.33	
602	Less: Expenditures	(\$376,940.53)		
	Less: Encumbrances	(\$169,225.20)	(\$546,165.73)	\$1,525,522.60
	Total appropriated			\$1,694,747.80
	Unappropriated:			
770	Fund balance, July 1			(\$707,261.78)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			(\$650,547.11)
	Total fund balance			\$336,938.91
	Total liabilities and fund equity			\$606,176.18

Starting date 7/1/2024 Ending date 10/31/2024 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$2,071,688.33	\$546,165.73	\$1,525,522.60
Revenues	(\$1,421,141.22)	(\$915,013.39)	(\$506,127.83)
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$650,547.11</u>	<u>(\$368,847.66)</u>	<u>\$1,019,394.77</u>

Prepared and submitted by : _____ Date _____
Board Secretary