

SEPTEMBER FINANCIAL REPORT:**BALANCE SHEET
TOTALS**

Fund 1	General Fund	\$4,437,600.91
Fund 2	Special Revenue Fund	(\$451,373.45)
Fund 21	District Activity Fund	\$292,408.53
Fund 25	Student Activity Fund	\$340,363.44
Fund 310	Capital Outlay Fund	\$129,348.49
Fund 320	Building Fund (5 Cent Levy)	\$887,253.11
Fund 360	Construction Fund	\$220,530.93
Fund 400	Debt Service Fund	\$0.00
Fund 51	Food Service Fund	\$527,079.39
Fund 54	Community Education Fund	\$4,825.10
Fund 7000	Trust Fund	\$81,334.87

TOTAL BALANCE:**\$6,469,371.32**

SEPTEMBER BALANCE SHEET TOTAL COMPARISONS:		FY 2021-2022	FY 2020-2021	Variance
Fund 1	General Fund	\$4,437,600.91	3,875,261.39	\$562,339.52
Fund 2	Special Revenue Fund	(\$451,373.45)	(176,961.37)	(\$274,412.08)
Fund 21	District Activity Fund	\$292,408.53	264,475.47	\$27,933.06
Fund 25	Student Activity Fund	\$340,363.44	316,720.76	\$23,642.68
Fund 310	Capital Outlay Fund	\$129,348.49	112,816.49	\$16,532.00
Fund 320	Building Fund (5 Cent Levy)	\$887,253.11	492,300.96	\$394,952.15
Fund 360	Construction Fund	\$220,530.93	727,821.60	(\$507,290.67)
Fund 400	Debt Service Fund	\$0.00	-	\$0.00
Fund 51	Food Service Fund	\$527,079.39	887,510.50	(\$360,431.11)
Fund 54	Community Education Fund	\$4,825.10	5,581.47	(\$756.37)
Fund 7000	Trust Fund	\$81,334.87	73,765.53	\$7,569.34
TOTALS:		<u>\$6,469,371.32</u>	<u>6,579,292.80</u>	<u>(\$109,921.48)</u>

General Fund:

The General Fund cash balance is \$4,437,601, which is an increase of approximately \$562,000 when compared to last year. The availability of ESSER funds over the past year have allowed the district to move what would typically be General Fund expenditures over to our Special Revenue Fund, in turn increasing the General Fund ending balance.

Special Revenue Fund:

The Special Revenue Fund has a negative balance of (\$451,373). As noted above, the Special Revenue Fund has picked up some General Fund expenditures. These funds will be reimbursed next month.

District Activity Fund:

The DAF cash balance is \$292,408. There was minimal change in fund balance noted.

School Activity Fund:

The SAF cash balance is \$340,363. There was minimal change in fund balance noted.

Capital Outlay Fund:

The Capital Outlay Fund cash balance is \$129,348. The first state allocation was received in July, with no expenditures noted.

Building Fund:

The Building Fund cash balance is \$887,253. The first state allocation was received in July. The only expenditures noted were transfers for debt service payments.

Construction Fund:

The Construction Fund cash balance is \$220,531, which is down approximately \$507,000 when compared to the prior year. This is a result of the projects that were in place during FY21.

Debt Service Fund:

The Debt Service cash balance is \$0. Total YTD debt service payments equal approximately \$131,960.

Food Service Fund:

The Food Service cash balance is \$527,080. This is down by \$360,000 due to the excess balance spend down plan enacted in the prior year.

Community Education Fund:

The Community Education Fund cash balance is \$4,825. There was minimal change in fund balance noted.

Trust Fund:

The Trust Fund cash balance is \$81,335. There was minimal change in fund balance noted.