

**FEBRUARY FINANCIAL REPORT:****BALANCE SHEET  
TOTALS**

Fund 1	General Fund	\$6,524,077.89
Fund 2	Special Revenue Fund	\$16,498.46
Fund 21	District Activity Fund	\$247,739.27
Fund 25	Student Activity Fund	\$356,172.59
Fund 310	Capital Outlay Fund	\$129,348.49
Fund 320	Building Fund (5 Cent Levy)	\$486,752.53
Fund 360	Construction Fund	\$287,188.94
Fund 400	Debt Service Fund	\$0.00
Fund 51	Food Service Fund	\$517,507.87
Fund 54	Community Education Fund	\$5,513.48
Fund 7000	Trust Fund	\$79,368.27

**TOTAL BALANCE:****\$8,650,167.79**

<b>FEBRUARY BALANCE SHEET TOTAL COMPARISONS:</b>		<b>FY 2021-2022</b>	<b>FY 2020-2021</b>	<b>Variance</b>
Fund 1	General Fund	\$6,524,077.89	6,639,893.75	(\$115,815.86)
Fund 2	Special Revenue Fund	\$16,498.46	(221,701.15)	\$238,199.61
Fund 21	District Activity Fund	\$247,739.27	230,073.99	\$17,665.28
Fund 25	Student Activity Fund	\$356,172.59	308,986.94	\$47,185.65
Fund 310	Capital Outlay Fund	\$129,348.49	112,816.49	\$16,532.00
Fund 320	Building Fund (5 Cent Levy)	\$486,752.53	703,222.81	(\$216,470.28)
Fund 360	Construction Fund	\$287,188.94	406,454.89	(\$119,265.95)
Fund 400	Debt Service Fund	\$0.00	-	\$0.00
Fund 51	Food Service Fund	\$517,507.87	645,840.35	(\$128,332.48)
Fund 54	Community Education Fund	\$5,513.48	5,913.36	(\$399.88)
Fund 7000	Trust Fund	\$79,368.27	77,400.12	\$1,968.15
<b>TOTALS:</b>		<b><u>\$8,650,167.79</u></b>	<b><u>8,908,901.55</u></b>	<b><u>(\$258,733.76)</u></b>

**General Fund:**

The General Fund cash balance is \$6,524,078, which is an decrease of approximately \$116,000 when compared to last year. The increase in current year revenues was offset by the increase in current year expenditures, resulting in a reasonable variance.

**Special Revenue Fund:**

The Special Revenue Fund has a cash balance of \$16,498 which is up by approximately \$238,000 when compared to last year. Receipts and expenses both increased from the prior year due to the availability of ESSER Funds.

**District Activity Fund:**

The DAF cash balance is \$247,739. There was minimal change in fund balance noted.

**School Activity Fund:**

The SAF cash balance is \$356,172. 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. The 2nd allocation is expected to be received in May/June.

**Building Fund:**

The Building Fund cash balance is \$486,752. The first state allocation was received in July. The only expenditures noted were transfers for debt service payments. The 2nd allocation is expected to be received in May/June.

**Construction Fund:**

The Construction Fund cash balance is \$287,189, which is down approximately \$119,000 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 \$2.2 million.

**Food Service Fund:**

The Food Service cash balance is \$517,508. This is down by \$128,000 due to the excess balance spend down plan enacted in the prior year.

**Community Education Fund:**

The Community Education Fund cash balance is \$5,513. There was minimal change in fund balance noted.

**Trust Fund:**

The Trust Fund cash balance is \$79,368. There was minimal change in fund balance noted.