

CHRISTIAN COUNTY BOARD OF EDUCATION

FUND 1 FINANCIAL REPORT - DECEMBER 2023

| RECEIPTS | | | | | | | |
|-----------------------------------|--------------------------------|-------------------------|----------------------|-----------------------------|-----------------------------|------------------------------|---------------------------------|
| Description | Received This Month | Year To Date | | Available Budget | Percent Received | Last Year To Date | " +/- Over Last Year |
| Beginning Balance | - | 17,380,167.65 | 17,380,167.65 | - | 1.00 | 11,844,769.45 | 5,535,398.20 |
| General Property Tax | 1,429,685.26 | 13,636,320.14 | 14,000,000.00 | 363,679.86 | 0.97 | 13,687,697.27 | (51,377.13) |
| PSC Property Tax | - | - | 800,000.00 | 800,000.00 | - | 74,948.43 | (74,948.43) |
| Delinquent Tax | 2,388.55 | 147,534.56 | 200,000.00 | 52,465.44 | 0.74 | 94,121.39 | 53,413.17 |
| Motor Vehicle Tax | 147,772.38 | 893,481.68 | 2,100,000.00 | 1,206,518.32 | 0.43 | 912,332.16 | (18,850.48) |
| Unmined Minerals Tax | - | 8,922.04 | - | (8,922.04) | - | 130.73 | 8,791.31 |
| Utilities Tax | 373,107.27 | 2,392,440.27 | 4,600,000.00 | 2,207,559.73 | 0.52 | 2,171,172.53 | 221,267.74 |
| Omitted Property Tax | - | 188,419.52 | 220,000.00 | 31,580.48 | 0.86 | 204,434.05 | (16,014.53) |
| Revenue in Lieu of Taxes | 712,628.44 | 712,628.44 | 650,000.00 | (62,628.44) | 1.10 | 30,111.82 | 682,516.62 |
| Tuition | - | - | - | - | - | - | - |
| Interest | 187,954.62 | 980,978.12 | 800,000.00 | (180,978.12) | 1.23 | 428,870.95 | 552,107.17 |
| Student Activities | - | - | - | - | - | - | - |
| Building Rental | - | - | - | - | - | 5,500.00 | (5,500.00) |
| Contributions/Donations | - | - | - | - | - | - | - |
| Textbook Rentals | - | - | - | - | - | - | - |
| Agency Grant Revenue | - | - | - | - | - | 15,000.00 | (15,000.00) |
| Miscellaneous Revenue | 2,048.41 | 4,712.47 | 10,000.00 | 5,287.53 | 0.47 | 1,870.72 | 2,841.75 |
| Capital One Rebates | 3,587.73 | 27,003.03 | - | (27,003.03) | - | 24,440.24 | 2,562.79 |
| SEEK Program | 2,732,563.00 | 15,823,359.00 | 32,790,746.00 | 16,967,387.00 | 0.48 | 16,913,703.00 | (1,090,344.00) |
| Vocational Transportation | - | - | - | - | - | - | - |
| National Bd. Cert. Reimb. | - | - | - | - | - | - | - |
| State Reimbursement (Voc Rehab) | 345.00 | 1,125.00 | - | (1,125.00) | - | 630.00 | 495.00 |
| State Revenue (MOA) | - | - | - | - | - | - | - |
| Telecommunications Tax | 9,629.86 | 57,779.16 | 110,000.00 | 52,220.84 | 0.53 | 57,779.08 | 0.08 |
| Unrestricted Federal (Impact Aid) | - | 107,696.00 | 100,000.00 | (7,696.00) | - | - | 107,696.00 |
| Medicaid Reimbursement | 74,386.77 | 114,483.35 | 150,000.00 | 35,516.65 | - | 136,885.87 | (22,402.52) |
| On Behalf Payments | - | - | - | - | - | - | - |
| Fund Transfer | - | - | - | - | - | - | - |
| Indirect Costs Transfer | 59,937.98 | 323,760.81 | 700,000.00 | 376,239.19 | - | 204,857.37 | 118,903.44 |
| Loss Comp - Land&Improvemnts | - | - | - | - | - | - | - |
| Sale of Land | - | - | - | - | - | 810,000.00 | (810,000.00) |
| Loss Comp - Building | - | - | - | - | - | - | - |
| Sale of Equipment | - | - | 10,000.00 | 10,000.00 | - | - | - |
| Loss Comp - Equipment | - | - | - | - | - | - | - |
| TOTALS | 5,736,035.27 | 52,800,811.24 | 74,620,913.65 | 21,820,102.41 | 0.71 | 47,619,255.06 | 5,181,556.18 |

CHRISTIAN COUNTY BOARD OF EDUCATION
FUND 1 FINANCIAL REPORT - DECEMBER 2023

| EXPENDITURES | Expended | Year | | Available | Percent | Last Year | "+/- Over |
|-----------------------------------|---------------------|----------------------|----------------------|----------------------|-----------------|----------------------|---------------------|
| Function | This Month | To Date | Budget | Budget | Expended | To Date | Last Year |
| Instruction | 2,467,580.07 | 13,079,516.36 | 29,594,637.25 | 16,515,120.89 | 0.44 | 11,740,538.07 | 1,338,978.29 |
| Student Support Services | 259,553.08 | 1,315,396.46 | 3,155,650.50 | 1,840,254.04 | 0.42 | 905,859.00 | 409,537.46 |
| Instructional Staff Supp Services | 121,426.89 | 920,715.56 | 2,206,628.30 | 1,285,912.74 | 0.42 | 1,197,708.33 | (276,992.77) |
| District Admin. Support Services | 128,853.04 | 1,156,429.79 | 1,746,502.90 | 590,073.11 | 0.66 | 1,146,238.40 | 10,191.39 |
| School Admin Support Services | 349,223.63 | 2,036,264.66 | 4,100,625.70 | 2,064,361.04 | 0.50 | 2,008,498.91 | 27,765.75 |
| Business Support Services | 170,822.51 | 1,173,734.16 | 4,563,442.54 | 3,389,708.38 | 0.26 | 1,248,165.12 | (74,430.96) |
| Plant Operation & Maintenance | 866,575.79 | 5,218,648.42 | 10,424,297.75 | 5,205,649.33 | 0.50 | 5,011,962.88 | 206,685.54 |
| Student Transportation | 492,362.68 | 2,598,677.58 | 5,526,517.00 | 2,927,839.42 | 0.47 | 3,105,852.31 | (507,174.73) |
| Bldg Acquisitions & Construction | - | - | - | - | - | - | - |
| Community Services | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - |
| Fund Transfers | - | 719,144.15 | 806,486.12 | 87,341.97 | 0.89 | 705,732.08 | 13,412.07 |
| Contingency | - | - | 12,496,125.59 | 12,496,125.59 | - | - | - |
| TOTALS | 4,856,397.69 | 28,218,527.14 | 74,620,913.65 | 46,402,386.51 | 0.38 | 27,070,555.10 | 1,147,972.04 |