DELANO PUBLIC SCHOOLS



FINANCIAL

Budget Report

FY 2022-2023

January 23, 2023

CURRENT BUDGET STATUS

2022-2023

Committed for Severance Obligations \$117,525 \$0 \$0 \$117,525 \$0 \$0 \$117,525 \$0 \$0 \$117,525 \$0 \$0 \$117,525 \$0 \$0 \$117,525 \$0 \$0 \$0 \$117,525 \$0 \$0 \$0 \$117,525 \$0 \$0 \$0 \$0 \$117,525 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	FUND NAME	_	ACTUAL FUND BALANCE June 2022	INCOME BUDGET FY 22-23	EXPENSE BUDGET FY 22-23	Board - Approved Fund Balance Transfer	PROJECTED NET CHANGE IN F/B FY 22-23	PROJECTED FUND BALANCE June 2023
Nonspendable Fund Balance S89,908 \$0 \$0 \$0 \$117.00	GENERAL	(Finance)						
Restricted for Staff Dev 316 Restricted for Staff Dev 330 \$6,385 \$36,721 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.385 \$6.385 \$36,721 \$36,721 \$50 \$6.085 \$31,088 \$319,392 \$28,282 \$28,282 \$865,463 \$6.385 \$36,398 \$36,33 \$44,036 \$35,998 \$36,33 \$44,036 \$35,998 \$36,33 \$44,036 \$36,3998 \$36,335 \$44,036 \$36,3998 \$36,335 \$36,3998 \$36,335 \$44,036 \$36,3998 \$36,335 \$36,3998 \$36,335 \$36,3998 \$36,3	` ,		\$89,908	\$0	\$0		\$0	\$89,908
Restricted for ALC 303 \$6,385 \$36,721 \$36,721 \$0 \$6.38 \$18,932 \$28,276 \$50,000 \$31,068 \$18,932 \$28,28,28 \$28,28,28 \$28,28,28 \$28,29 \$28,200 \$31,068 \$31,998 \$28,28,28 \$28,22 \$28,22 \$28,22 \$28,22 \$28,22 \$28,200 \$14,654 \$36,000 \$30,068 \$31,400 \$20,000 \$31,400 \$32,200 \$14,620 \$33,998 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$31,400 \$30,000 <	Committed for Severance Obligations		\$117,525	\$0	\$0		\$0	\$117,525
Restricted for MA 372 \$9.276 \$50,000 \$31,088 \$18,932 \$28,2 Restricted for Extra-Curr Act 301 \$35,998 \$8,038 \$44,036 (\$35,998) \$60,35,998) Restricted for Scholarships 340 \$7,210 \$1,000 \$2,200 (\$1,200) \$60,000 Assigned for PLTW \$14,654 \$0 \$0 \$0 \$14,6 Assigned for Donated Funds Carryover \$66 \$138 \$203 (\$65) Assigned for Ocomp Carryover \$439,297 \$608,552 \$865,482 (\$256,930) \$182,3 Unassigned Fund Balance \$4,493,023 \$26,714,870 \$27,858,278 \$165,000 (\$978,408) \$3,514,6 TOTAL GENERAL & TRANSPORT. \$5,760 \$0 \$0 \$0 \$5,774,7415 \$4,081,0 CAPITAL (Fin/Program) \$5,760 \$0 \$0 \$5,760 \$5,760 \$0 \$0 \$5,760 \$5,760 \$0 \$0 \$5,760 \$0 \$0 \$2,415,463 \$1,101,10,411 \$2,059,005 \$3,40,40	Restricted for Staff Dev	316	\$125,581	\$364,261	\$207,805	(\$165,000)	(\$8,544)	\$117,037
Restricted for Extra-Curr Act 301 \$35,998 \$8,038 \$44,036 (\$35,998) Restricted for Scholarships 340 \$7,210 \$1,000 \$2,200 (\$1,200) \$6.0 Assigned for PLTW \$14,654 \$0 \$0 \$0 \$14.6 Assigned for Donated Funds Carryover \$489,523 \$129,428 \$614,630 (\$485,202) \$4.3 Assigned for Student Activities Carryover \$65 \$138 \$203 (\$665) Assigned for QComp Carryover \$439,297 \$608,552 \$886,482 (\$256,930) \$182,3 Unassigned Fund Balance \$4,493,023 \$26,714,870 \$27,858,278 \$165,000 (\$978,408) \$35,148 CAPITAL (Fin/Program) \$5,828,445 \$27,913,008 \$29,660,423 \$0 \$7,74,415 \$4,081,00 Nonspendable Fund Balance \$5,760 \$0 \$0 \$5,76 \$5,760 \$0 \$0 \$5,76 \$5,760 \$0 \$0 \$23,43,22 \$3,75,21 \$3,70,74 \$4,74,74,74 \$4,74,74,74 \$4,74,74 \$	Restricted for ALC	303	\$6,385	\$36,721	\$36,721		\$0	\$6,385
Restricted for Scholarships 340	Restricted for MA	372	\$9,276	\$50,000	\$31,068		\$18,932	\$28,208
Assigned for PLTW	Restricted for Extra-Curr Act	301	\$35,998	\$8,038	\$44,036		(\$35,998)	\$0
Assigned for Donated Funds Carryover Assigned for Student Activities Carryover Assigned for Student Activities Carryover Assigned for GComp Carryover Unassigned Fund Balance TOTAL GENERAL & TRANSPORT. CAPITAL (Fin/Program) Nonspendable Fund Balance Restricted for Oper Capital TOTAL CAPITAL (Fin/Program) Restricted for Oper Capital TOTAL CAPITAL (Fin/Program) Restricted for Oper Capital TOTAL ALL GENERAL SER, 241, 30, 203 SER, 241, 303 SER, 241, 303 SER, 243, 308 SER, 244,	Restricted for Scholarships	340	\$7,210	\$1,000	\$2,200		(\$1,200)	\$6,010
Assigned for Student Activities Carryover Assigned for QComp Carryover Assigned for QComp Carryover Assigned Fund Balance TOTAL GENERAL & TRANSPORT. CAPITAL (Fin/Program) Nonspendable Fund Balance Restricted for Oper Capital TOTAL CAPITAL Restricted for Oper Capital TOTAL ALL GENERAL TOTAL GENERAL TOTAL GENERAL SERVICE Restricted for Oper Capital TOTAL CAPITAL TOTAL ALL GENERAL SERVICE S	Assigned for PLTW		\$14,654	\$0	\$0			\$14,654
Assigned for QComp Carryover Unassigned Fund Balance	•						(\$485,202)	\$4,321
Unassigned Fund Balance	,				\$203		· · · /	\$0
TOTAL GENERAL & TRANSPORT. \$\begin{array}{c ccccccccccccccccccccccccccccccccccc	-						· ; · ,	\$182,367
CAPITAL (Fin/Program) Nonspendable Fund Balance Restricted for LTFM 865 \$1,299,938 \$991,528 \$1,105,310 (\$113,782) \$1,1386,760 Restricted for Oper Capital 302 \$1,109,765 \$719,313 \$953,695 (\$234,382) \$875,3 TOTAL CAPITAL \$8,243,908 \$29,623,849 \$31,719,428 (\$2,095,579) \$6,148,3 FOOD Nonspendable Fund Balance Restricted for Food Service TOTAL FOOD \$645,669 \$1,299,778 \$1,398,678 (\$98,900) \$518,0 TOTAL FOOD \$13,259 \$0 \$0 \$0 \$0 \$0 \$13,2 COMMUNITY SERVICE (Finance) Nonspendable Fund Balance Restricted for ABE 322 \$897 \$8,183 \$8,183 \$0 \$8 Restricted for ECFE 325,328 \$45,855 \$149,993 \$139,762 \$10,231 \$56,0 Restricted for Schl Readiness 344 \$9,494 \$47,364 \$46,548 \$816 \$10,38 Restricted Fund Balance 151-165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)	_							\$3,514,615
Nonspendable Fund Balance \$5,760 \$0 \$0 \$0 \$5.7	TOTAL GENERAL & TRANSPORT		\$5,828,445	\$27,913,008	\$29,660,423	\$0	(\$1,747,415)	\$4,081,030
Nonspendable Fund Balance	CAPITAL (F	in/Program)						
Restricted for LTFM 865 \$1,299,938 \$991,528 \$1,105,310 (\$113,782) \$1,186,1 Restricted for Oper Capital 302 \$1,109,765 \$719,313 \$953,695 (\$234,382) \$875,3 TOTAL CAPITAL \$8,243,908 \$29,623,849 \$31,719,428 (\$2,095,579) \$6,148,3 FOOD Nonspendable Fund Balance Restricted for Food Service TOTAL FOOD \$28,741 \$0 \$0 \$0 \$28,7 TOTAL FOOD \$616,928 \$1,299,778 \$1,398,678 (\$98,900) \$518,0 COMMUNITY SERVICE Nonspendable Fund Balance Restricted for ABE \$13,259 \$0 \$0 \$0 \$8 Restricted for ABE \$22 \$897 \$8,183 \$8,183 \$0 \$8 Restricted for CFFE \$325,326,798 \$149,993 \$139,762 \$10,231 \$56,0 Restricted for Schl Readiness \$44 \$9,494 \$47,364 \$46,548 \$816 \$10,3 Restricted Fund Balance \$51,165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 <	•	,	\$5,760	\$0	\$0		\$0	\$5,760
Restricted for Oper Capital TOTAL CAPITAL 302 \$1,109,765 \$719,313 \$953,695 \$234,382 \$875,3 \$2,415,463 \$1,710,841 \$2,059,005 \$348,164 \$2,067,2 \$2,415,463 \$1,710,841 \$2,059,005 \$348,164 \$2,067,2 \$2,415,463 \$31,719,428 \$2,059,005 \$6,148,3 \$2,067,2 \$2,415,463 \$31,719,428 \$2,095,579 \$6,148,3 \$2,0623,849 \$31,719,428 \$2,095,579 \$6,148,3 \$2,005,579 \$6,148,3 \$6,148	-	865	\$1,299,938	\$991,528	\$1,105,310		(\$113,782)	\$1,186,156
TOTAL ALL GENERAL \$8,243,908 \$29,623,849 \$31,719,428 (\$2,095,579) \$6,148,3 FOOD Nonspendable Fund Balance Restricted for Food Service TOTAL FOOD \$28,741 \$0 \$0 \$0 \$28,784,788,778 \$1,398,678 \$28,900) \$518,0 </td <td>Restricted for Oper Capital</td> <td>302</td> <td></td> <td>\$719,313</td> <td>\$953,695</td> <td></td> <td>*: '</td> <td>\$875,383</td>	Restricted for Oper Capital	302		\$719,313	\$953,695		*: '	\$875,383
Section Sect	TOTAL CAPITAL		\$2,415,463	\$1,710,841	\$2,059,005		(\$348,164)	\$2,067,299
Substituted for Food Service Self-148 Substituted for ABE Substituted for ABE Substituted for ECFE Substituted for Comm Educatic Substituted for Comm Educatic Substituted for Schl Readiness Substituted for Schl	TOTAL ALL GENERAL		\$8,243,908	\$29,623,849	\$31,719,428	,	(\$2,095,579)	\$6,148,329
Substituted for Food Service Self-148 Substituted for ABE Substituted for ABE Substituted for ECFE Substituted for Comm Educatic Substituted for Comm Educatic Substituted for Schl Readiness Substituted for Schl	FOOD							
Restricted for Food Service TOTAL FOOD \$616,928 \$1,299,778 \$1,398,678 (\$98,900) \$518,0 COMMUNITY SERVICE (Finance) \$645,669 \$1,299,778 \$1,398,678 (\$98,900) \$546,7 COMMUNITY SERVICE (Finance) \$13,259 \$0 \$0 \$0 \$13,259 Nonspendable Fund Balance Restricted for ABE 322 \$897 \$8,183 \$8,183 \$0 \$8 Restricted for ECFE 325,328 \$45,855 \$149,993 \$139,762 \$10,231 \$56,0 Restricted for Comm Educatic 321,332,362,798 \$143,078 \$2,074,147 \$2,080,812 (\$6,665) \$136,4 Restricted for Schl Readiness 344 \$9,494 \$47,364 \$46,548 \$816 \$10,3 Restricted Fund Balance \$151-165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$214,640 \$2,367,940 \$2,363,558 \$4,382 \$219,0 DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL			\$28.741	0.2	\$0		0.2	\$28.741
COMMUNITY SERVICE (Finance) \$1,299,778 \$1,398,678 (\$98,900) \$546,7 Nonspendable Fund Balance \$13,259 \$0 \$0 \$0 \$13,2 Restricted for ABE 322 \$897 \$8,183 \$8,183 \$0 \$8 Restricted for ECFE 325,328 \$45,855 \$149,993 \$139,762 \$10,231 \$56,0 Restricted for Comm Educatic 321,332,362,798 \$143,078 \$2,074,147 \$2,080,812 (\$6,665) \$136,4 Restricted for Schl Readiness 344 \$9,494 \$47,364 \$46,548 \$816 \$10,3 Restricted Fund Balance \$151-165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$214,640 \$2,367,940 \$2,363,558 \$4,382 \$219,0 DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)	-			* -	* -			
COMMUNITY SERVICE (Finance) Nonspendable Fund Balance \$13,259 \$0 \$0 \$0 \$13,2 Restricted for ABE 322 \$897 \$8,183 \$8,183 \$0 \$8 Restricted for ECFE 325,328 \$45,855 \$149,993 \$139,762 \$10,231 \$56,0 Restricted for Comm Educatic 321,332,362,798 \$143,078 \$2,074,147 \$2,080,812 \$(\$6,665) \$136,4 Restricted for Schil Readiness 344 \$9,494 \$47,364 \$46,548 \$816 \$10,3 Restricted Fund Balance \$151,165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 \$(\$31,387)								\$546,769
Nonspendable Fund Balance	101/121 000		ψο 10,000	ψ1,200,770	Ψ1,000,070		(\$\psi_000,000)	ψο το, του
Restricted for ABE 322 \$897 \$8,183 \$8,183 \$0 \$8 Restricted for ECFE 325,328 \$45,855 \$149,993 \$139,762 \$10,231 \$56,0 Restricted for Comm Educatic 321,332,362,798 \$143,078 \$2,074,147 \$2,080,812 (\$6,665) \$136,4 Restricted for Schl Readiness 344 \$9,494 \$47,364 \$46,548 \$816 \$10,3 Restricted Fund Balance \$151-165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$214,640 \$2,367,940 \$2,363,558 \$4,382 \$219,0 DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)		(Finance)						
Restricted for ECFE 325,328 \$45,855 \$149,993 \$139,762 \$10,231 \$56,00 Restricted for Comm Educatic 321,332,362,798 \$143,078 \$2,074,147 \$2,080,812 (\$6,665) \$136,4 Restricted for Schl Readiness 344 \$9,494 \$47,364 \$46,548 \$816 \$10,3 Restricted Fund Balance \$151-165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$214,640 \$2,367,940 \$2,363,558 \$4,382 \$219,0 DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)	-							\$13,259
Restricted for Comm Educatic 321,332,362,798 \$143,078 \$2,074,147 \$2,080,812 (\$6,665) \$136,4 Restricted for Schl Readiness 344 \$9,494 \$47,364 \$46,548 \$816 \$10,3 Restricted Fund Balance 151-165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$214,640 \$2,367,940 \$2,363,558 \$4,382 \$219,0 DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)		-					* -	\$897
Restricted for Schl Readiness 344 \$9,494 \$47,364 \$46,548 \$816 \$10,3 Restricted Fund Balance 151-165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$214,640 \$2,367,940 \$2,363,558 \$4,382 \$219,0 DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)		,			+, -			\$56,086
Restricted Fund Balance 151-165,337,338,350-354 \$2,057 \$88,253 \$88,253 \$0 \$2,0 TOTAL COMMUNITY SERVICE \$214,640 \$2,367,940 \$2,363,558 \$4,382 \$219,0 DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)							(,	\$136,413
TOTAL COMMUNITY SERVICE \$214,640 \$2,367,940 \$2,363,558 \$4,382 \$219,0 DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)		-	1	<u> </u>	1			\$10,310
DEBT SERVICE \$1,045,083 \$5,389,392 \$5,356,103 \$33,289 \$1,078,3 CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)		65,337,338,350-354				_		\$2,057
CUSTODIAL \$31,387 \$56,000 \$87,387 (\$31,387)	TOTAL COMMUNITY SERVICE		\$214,640	\$2,367,940	\$2,363,558		\$4,382	\$219,022
	DEBT SERVICE		\$1,045,083	\$5,389,392	\$5,356,103		\$33,289	\$1,078,372
	CUSTODIAL		\$31,387	\$56,000	\$87,387		(\$31,387)	\$0
TOTAL ALL FUNDS \$10,180,687 \$38,736,959 \$40,925,154 \$0 (\$2,188,195) \$7,992,4	TOTAL ALL FUNDS		\$10,180,687	\$38,736,959	\$40,925,154	\$0	(\$2,188,195)	\$7,992,492

*Denotes Specific School Board Approval

GENERAL FUND (INCLUDES TRANSPORTATION)

INCOME:

Initial Adopted Budget

- +Revision General, Donations, Extra-Curricular
- +Revision Federal Grants, Donations, General, MA, Staff Dev
- +Revision General, Donations, Extra-Curricular

AMOUNT DATE

\$27,176,804 * June-22

90,401 * Oct-22 562,911 * Nov-22

82,892 * Dec-22

NET CURRENT INCOME BUDGET

\$27,913,008

GENERAL FUND (INCLUDES TRANSPORTATION)

EXPENSE:

Initial Adopted Budget

+Donated Funds

+Revision - General, Donations, Extra-Curricular, Student Activities

+Revision - Federal Grants, Donations, General, Scholarships

+Revision - General, Donations, Extra-Curricular

\$28,772,641 * June-22

485,202 * Sept-22 90,466 * Oct-22 229,222 * Nov-22

82,892 * Dec-22

NET CURRENT EXPENSE BUDGET

\$29,660,423

*Denotes Specific School Board Approval

CAPITAL/LTFM EXPENDITURE SUB-FUND:

INCOME:

Initial Adopted Budget +Revision - Capital AMOUNT DATE

\$1,710,781 * June-22 60 * Nov-22

NET CURRENT INCOME BUDGET

\$1,710,841

EXPENSE:

Initial Adopted Budget +Revision - Capital \$2,002,016 * June-22 56,989 * Nov-22

NET CURRENT EXPENSE BUDGET

\$2,059,005

SUMMARY OF YTD BUDGET ADJUSTMENTS

*Denotes Specific School Board Approval

AMOUNT DATE

FOOD SERVICE FUND:

INCOME:

Initial Adopted Budget +Revision

\$1,211,925 * June-22 87,853 * Nov-22

\$1,299,778

NET CURRENT INCOME BUDGET

EXPENSE:

Initial Adopted Budget +Revision

\$1,349,753 * June-22 48,925 * Nov-22

NET CURRENT EXPENSE BUDGET

\$1,398,678

*Denotes Specific School Board Approval

COMMUNITY SERVICE FUND:

INCOME:

Initial Adopted Budget

+Revision - Federal Grants, CE +Revision - Federal Grants

AMOUNT DATE

\$2,320,719 * June-22 45,265 * Nov-22

1,956 * Dec-22

NET CURRENT INCOME BUDGET

EXPENSE:

Initial Adopted Budget +Revision - Federal Grants, CE +Revision - Federal Grants

\$2,367,940

\$2,320,266 * June-22

41,336 * Nov-22 1,956 * Dec-22

NET CURRENT EXPENSE BUDGET

\$2,363,558

SUMMARY OF YTD BUDGET ADJUSTMENTS

*Denotes Specific School Board Approval

DEBT SERVICE FUND:

INCOME:

Initial Adopted Budget

AMOUNT DATE

\$5,389,392 * June-22

NET CURRENT INCOME BUDGET

\$5,389,392

EXPENSE:

Initial Adopted Budget

\$5,356,103 * June-22

NET CURRENT EXPENSE BUDGET

\$5,356,103

*Denotes Specific School Board Approval

CUSTODIAL FUND:

INCOME:

Initial Adopted Budget

+Revision

+Revision

AMOUNT DATE

\$0 * June-22 20,000 * Aug-22 36,000 * Oct-22

NET CURRENT INCOME BUDGET

EXPENSE:

Initial Adopted Budget

+Revision

+Revision

\$56,000

\$0 * June-22 51,387 * Aug-22 36,000 * Oct-22

NET CURRENT EXPENSE BUDGET

\$87,387