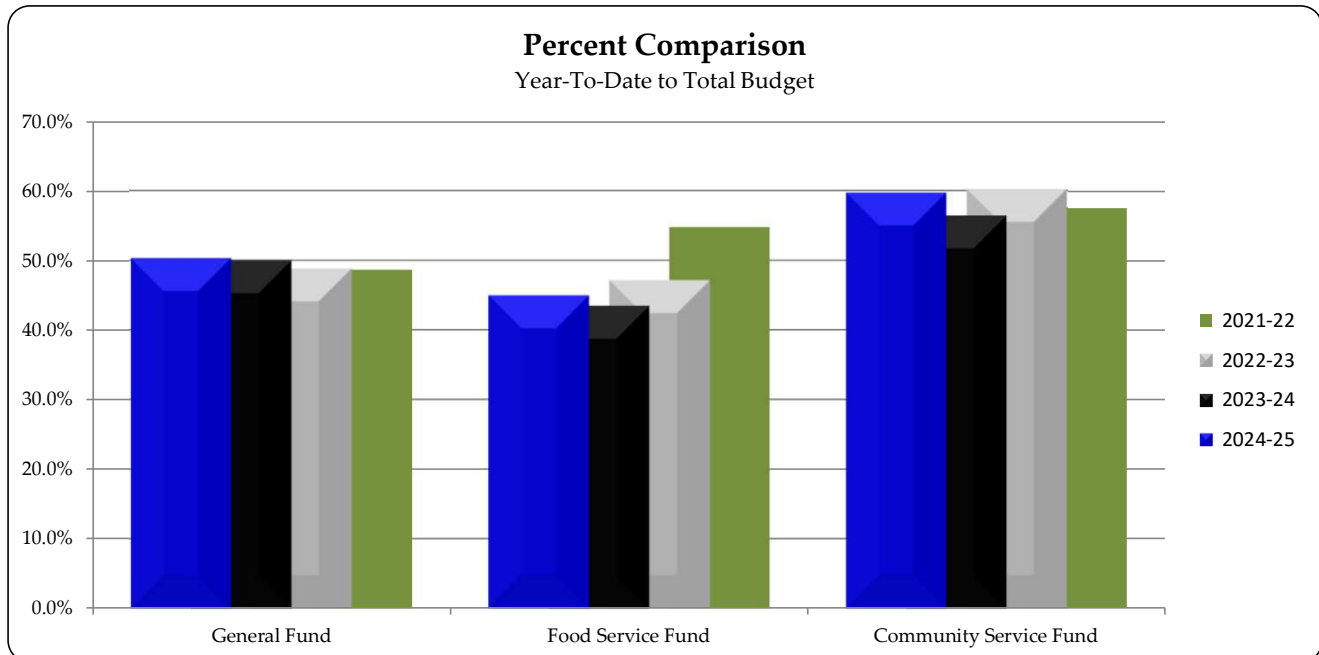


## STATEMENT OF REVENUES

For the month ended February 28, 2025

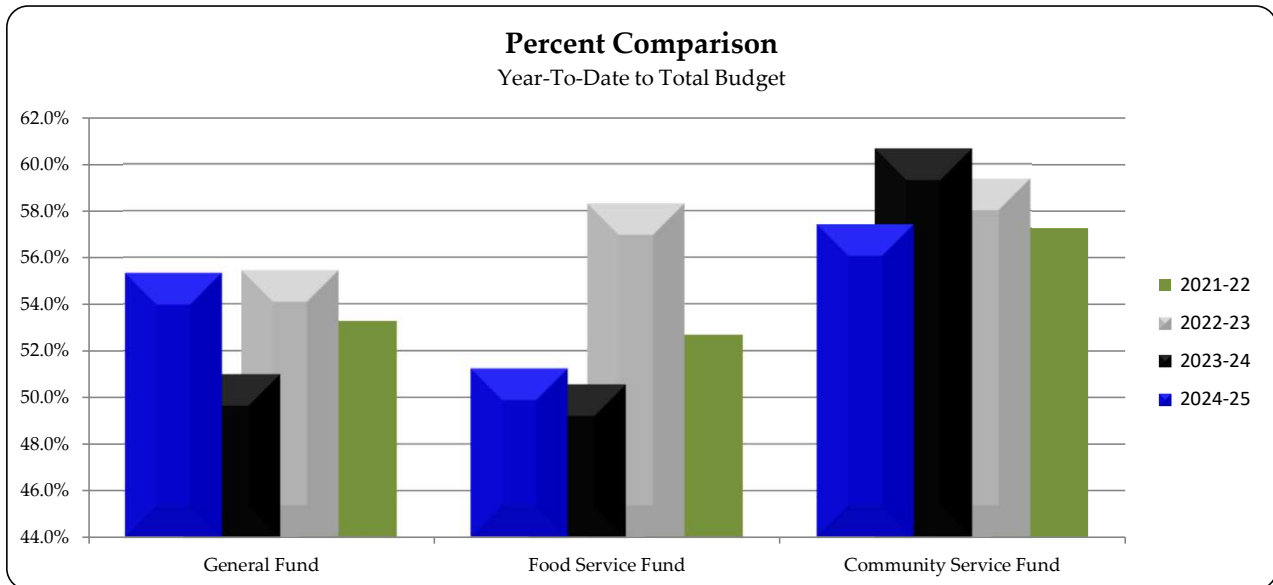
Fund	Year-To-Date	Budget	YTD as % of Budget			
			2024-25	2023-24	2022-23	2021-22
General Fund						
Property Taxes	\$ 5,501,138	\$ 9,715,731	56.6%	56.9%	54.8%	55.6%
State Sources	31,507,923	61,936,538	50.9%	51.1%	51.3%	49.5%
Federal Sources	262,740	2,697,791	9.7%	14.3%	2.4%	16.7%
Local Sources	1,988,621	3,797,909	52.4%	73.7%	60.1%	74.3%
Total	\$ 39,260,422	\$ 78,147,969	50.2%	50.0%	48.8%	48.6%
Food Service Fund	\$ 1,874,950	\$ 4,173,313	44.9%	43.5%	47.1%	54.8%
Community Service Fund	2,366,199	3,966,423	59.7%	56.4%	60.2%	57.6%
OHS Construction Fund	341,380	323,568	105.5%	28.4%	92.2%	80.1%
LTFM Building Construction	-	7,770,000	0.0%	0.0%	0.0%	0.0%
Debt Service Fund	5,197,916	9,711,148	53.5%	53.7%	53.4%	55.3%
Health Self Insurance Fund	6,635,267	10,030,579	66.2%	65.2%	61.6%	63.7%
<b>Total All Funds</b>	<b>\$ 55,676,135</b>	<b>\$ 114,123,000</b>	<b>48.8%</b>	<b>50.7%</b>	<b>51.8%</b>	<b>51.8%</b>



## STATEMENT OF EXPENDITURES

For the month ended February 28, 2025

Fund	Year-	Budget	YTD as % of Budget				
	To-Date		2024-25	2023-24	2022-23	2021-22	
General Fund							
Salaries	\$ 25,545,767	\$ 47,830,806	53.4%	51.4%	53.9%	50.8%	
Benefits	9,325,431	17,434,601	53.5%	51.7%	53.1%	51.7%	
Purchased Services	5,954,698	10,181,221	58.5%	57.1%	62.5%	61.0%	
Supplies & Materials	2,923,542	4,074,885	71.7%	69.8%	68.6%	68.1%	
Capital Expenditures	729,021	971,656	75.0%	51.6%	54.2%	58.3%	
Other Expenses	87,406	64,277	136.0%	4.8%	27.2%	29.7%	
Total General Fund	\$ 44,565,866	\$ 80,557,446	55.3%	51.0%	55.4%	53.3%	
Food Service Fund	\$ 2,279,741	\$ 4,450,659	51.2%	50.6%	58.3%	52.7%	
Community Service Fund	2,345,591	4,086,446	57.4%	60.6%	59.4%	57.3%	
OHS Construction Fund	1,413,283	6,741,118	21.0%	52.9%	44.3%	38.3%	
LTFM Building Construction	608,567	2,795,813	21.8%	0.0%	0.0%	0.0%	
Debt Service Fund	9,476,575	9,480,075	100.0%	100.0%	100.0%	100.0%	
Health Self Insurance Fund	6,804,621	9,945,252	68.4%	59.3%	63.7%	64.3%	
Total All Funds	\$ 67,494,244	\$ 118,056,809	57.2%	55.8%	54.2%	52.4%	



## Revenue Analysis for February FY25

<b>Federal Sources</b> (% of budget decreased 4.6%)	<b>FD 01,10,11,50 OBJ 4%, 5%</b>	Decreased overall Budget (ESSR funds expired)		
			<u>FY24</u>	<u>FY25</u>
		Budget	\$5,447,996.00	\$2,697,791.00
		YTD	\$778,691.69	\$262,739.57
			14%	10%
<hr/>				
<b>Local Sources</b> (% of budget decreased 21.3%)	<b>FD 01 SRC 092</b>	Decreased interest rates in FY25		
			<u>FY24</u>	<u>FY25</u>
		Budget	\$635,551.00	\$684,360.00
		YTD	\$862,081.97	\$758,011.49
			136%	111%
	<b>FD 11 SRC 071</b>	Increased Budget for Medical Assistance in FY25		
			<u>FY24</u>	<u>FY25</u>
		Budget	\$370,000.00	\$500,000.00
		YTD	\$77,126.55	\$71,928.90
			21%	14%
	<b>FD 01 CRS 420,820,790,794, 714,715,718</b>	Increase in Grant Revenue Budgeted for FY25		
			<u>FY24</u>	<u>FY25</u>
		Budget	\$205,367.00	\$475,388.00
		YTD	\$68,468.93	-\$8,682.06
			33%	-2%
<hr/>				
<b>Food Service</b> (% of budget increased 1.4%)	<b>FD 02 SRC 2%, 3%</b>	Increased funds from state		
			<u>FY24</u>	<u>FY25</u>
		Budget	\$1,575,000.00	\$1,655,000.00
		YTD	\$703,266.60	\$775,910.49
			45%	47%
<hr/>				
<b>Community Service</b> (% of budget increased 3.3%)	<b>FD 04 SRC 050</b>	SAC (back on track in FY25 with timing of invoices & payments from families)		
			<u>FY24</u>	<u>FY25</u>
		Budget	\$395,000.00	\$454,574.00
		YTD	\$245,425.00	\$441,745.82
			62%	97%

## Expenditure Analysis for February FY25

### **Purchased Services**

(% of budget increased 1.4%)

**Fd 01 CRS 405 OBJ 305**

Increase in Teachers on Call subs for FY25 (need to allocate to correct funds)

	<u>FY24</u>	<u>FY25</u>
Budget	\$331,809.00	\$331,809.00
YTD	\$193,657.37	\$323,978.74
	58%	98%

### **Supplies & Materials**

(% of budget increased 1.9%)

**FD 01, 11 OBJ 46%**

Instructional & Non-instructional devices

	<u>FY24</u>	<u>FY25</u>
Budget	\$1,021,234.00	\$1,192,474.00
YTD	\$821,710.77	\$1,051,792.08
	80%	88%

### **Capital Expenditures**

(% of budget increased 23.4%)

**Fd 01 PRO 850 OBJ 520**

FY24 Increased budget for Op. Capital to pay for portion of DO Remodel

	<u>FY24</u>	<u>FY25</u>
Budget	\$726,860.00	\$0.00
YTD	\$9,816.13	\$0.00
	1%	#DIV/0!

### **Other Expenses**

(% of budget increased 131.2%)

**FD 01 PRO 865 OBJ 910**

LTFM budget in FY24, not in FY25

	<u>FY24</u>	<u>FY25</u>
Budget	\$3,450,000.00	\$0.00
YTD	\$0.00	\$0.00
	0%	#DIV/0!

**FD 01, 10, 11, 50**

Overall budget for OBJ 6%, 7%, 8%, 9%

	<u>FY24</u>	<u>FY25</u>
Budget	\$3,622,556.00	\$64,277.00
YTD	\$175,619.34	\$87,406.28
	4.85%	135.98%

### **Food Service**

(% of budget increased 0.6%)

**FD 02 OBJ 495**

FY25 Increase in Milk Expenditures to date

	<u>FY24</u>	<u>FY25</u>
Budget	\$174,350.00	\$131,250.00
YTD	\$99,536.56	\$107,679.47
	57%	82%

### **Community Service**

(% of budget decreased 3.2%)

**FD 04 CRS 249**

Driver's Ed moved from Fund 01 to Fund 04 in FY24

	<u>FY24</u>	<u>FY25</u>
Budget	\$78,223.00	\$99,783.00
YTD	\$55,084.78	\$61,225.77
	70%	61%