SUPPLEMENTARY INFORMATION

POCONO MOUNTAIN SCHOOL DISTRICT







To Prepare All Students for Tomorrow's Challenges & Opportunities



COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS

June 30, 2023

	Health Insurance	Workers' Compensation	Total
ASSETS			
CURRENT ASSETS	\$ 5.067.564	¢ 9 044 490	¢ 12 070 044
Cash Other receivables	\$ 5,067,564 1,163,036	\$ 8,911,480 190,233	\$ 13,979,044 1,353,269
Total current assets	6,230,600	9,101,713	15,332,313
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES Insurance claims payable	1,054,346	252,264	1,306,610
NONCURRENT LIABILITIES Insurance claims obligation		1,317,876	1,317,876
Total liabilities	1,054,346	1,570,140	2,624,486
NET POSITION Unrestricted	\$ 5,176,254	\$ 7,531,573	\$ 12,707,827

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - INTERNAL SERVICE FUNDS

Year ended June 30, 2023

	Health <u>Insurance</u>	Workers' Compensation	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$27,093,907	\$1,050,236	\$ 28,144,143
OPERATING EXPENSES			
Employee benefits	25,759,453	712,238	26,471,691
Purchased services	-	82,387	82,387
Other operating expenses	1,127,319	73,409	1,200,728
Total operating expenses	26,886,772	868,034	27,754,806
Operating income (loss)	207,135	182,202	389,337
NONOPERATING REVENUES			
Refund of prior year expenses	262,679	-	262,679
Earnings on investments	200,609	298,990	499,599
Total nonoperating revenues	463,288	298,990	762,278
CHANGE IN NET POSITION	670,423	481,192	1,151,615
NET POSITION			
Beginning of year	4,505,831	7,050,381	11,556,212
End of year	\$ 5,176,254	\$7,531,573	\$12,707,827

COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS

Year ended June 30, 2023

	Health <u>Insurance</u>	Workers' Compensation	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for assessments to other funds	\$ 26,391,340	\$ 872,425	\$ 27,263,765
Payments to suppliers for goods and services	-	(12,919)	(12,919)
Cash payments for insurance claims	(25,982,366)	(762,869)	(26,745,235)
Cash paid for other operating expenses	(1,127,319)	(73,409)	(1,200,728)
Net cash provided by (used for) operating activities	(718,345)	23,228	(695,117)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Refund of prior year expenses	262,679		262,679
CASH FLOWS FROM INVESTING ACTIVITIES			
Earnings on investments	200,609	298,990	499,599
Net increase (decrease) in cash	(255,057)	322,218	67,161
CASH			
Beginning of year	5,322,621	8,589,262	13,911,883
End of year	\$ 5,067,564	\$8,911,480	\$ 13,979,044
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 207,135	\$ 182,202	\$ 389,337
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
(Increase) decrease in Other receivables	(702,567)	(177,811)	(880,378)
Increase (decrease) in	(222.042)	10 027	(204.076)
Insurance claims payable	(222,913)	18,837	(204,076)
Net cash provided by (used for) operating activities	<u>\$ (718,345)</u>	<u>\$ 23,228</u>	<u>\$ (695,117)</u>

COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

State sources	DEVENUE	2023	2022	2021
Salas sources 76,000,822 69,519,108 66,193,006 Federal sources 18,631,900 14,651,761 10,563,895 Total revenues 240,563,190 226,567,541 215,930,586 EXPENDITURES	REVENUES	¢ 145.030.469	¢ 1/2 206 672	¢ 120 172 797
Total revenues				
Total revenues				
Instruction	Total revenues			215,930,586
Regular programs 86,986,800 86,924,152 88,286,41,152 Special programs 41,052,092 33,963,501 37,781,052 Other instructional programs 4,203,256 3,180,867 2,608,054 Other instructional programs 12,631 34,208 11,216 Total instruction 135,371,656 132,219,515 131,127,527 Support services 9,081,681 8,584,935 8,544,276 Instructional staff services 11,026,649 13,840,884 9,798,367 Administrative services 12,175,369 11,802,906 11,354,685 Pupil health 2,222,231 2,277,896 2,002,233 Business services 1,618,036 1,559,386 1,700,486 Operation and maintenance of plant services 18,814,122 18,178,985 18,455,606 Student transportation services 72,322 76,109 76,577 Total support services 74,257,811 75,049,488 65,832,198 Operation of noninstructional services 4,479,492 3,860,516 3,198,191 Community services	EXPENDITURES			
Special programs	Instruction			
Vocational programs 3,135,077 3,115,787 2,608,054 Other instructional programs 4,203,256 3,180,867 2,440,792 Nonpublic school programs 12,631 34,208 11,216 Total instruction 135,371,656 132,218,515 131,127,527 Support services 9,081,681 8,584,935 8,544,276 Instructional staff services 11,026,549 13,840,884 9,798,367 Administrative services 12,175,369 11,802,906 11,354,665 Pupil health 2,222,231 2,277,896 2,020,232 Business services 1,618,036 1,559,386 1,700,488 Operation and maintenance of plant services 15,476,023 15,485,222 10,582,437 Subgoot services - central 3,771,478 3,243,165 3,300,599 Other support services - central 3,771,478 3,243,165 3,300,599 Other support services 72,322 76,109 76,577 Total support services 50,966 85,192 78,245 Student activities 4,479,492				88,286,411
Other instructional programs 4,203,256 3,180,867 2,440,752 Nonpublic school programs 12,631 34,208 11,218 Total Instruction 135,371,656 132,218,515 131,127,527 Support services 9,081,681 8,584,935 8,544,276 Instructional staff services 11,026,549 13,840,884 9,798,367 Administrative services 11,026,549 13,840,884 9,798,367 Administrative services 11,026,549 13,840,884 9,798,367 Pupil health 2,222,231 2,277,896 2,020,232 Business services 1,618,036 1,559,386 1,700,486 Operation and maintenance of plant services 15,476,023 15,485,222 10,582,437 Student transportation services 72,322 76,109 76,577 Total support services - central 3,711,478 3,246,165 30,005,99 Other support services 72,322 76,109 76,577 Total support services 4,479,492 3,860,516 3,198,191 Community services 50,956 </td <td>to the state of th</td> <td></td> <td></td> <td>37,781,052</td>	to the state of th			37,781,052
Nonpublic school programs		, ,		
Total instruction				
Support services		-		
Pupil support services		133,37 1,030	132,210,313	131,121,321
Instructional staff services		0.001.601	0 504 025	0 544 076
Administrative services Pupil health 2,222,231 2,277,896 2,020,232 Business services 1,618,036 Operation and maintenance of plant services 18,814,122 18,178,985 18,454,560 Student transportation services 15,476,023 15,485,222 10,582,437 Support services - central 3,771,478 Other support services 72,322 76,109 76,577 Total support services 74,257,811 75,049,488 65,832,198 Operation of noninstructional services Student activities 4,479,492 3,860,516 3,198,191 Community services 50,956 85,192 78,243 Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,918 Debt service Principal Interest 4,333,656 4,883,463 Total debt service Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 OTHER FINANCING SOURCES (USES) Proceeds from extended term financing Transfers out Sale off-compensation for capital assets 12,150 4,750,642 - Total other financing sources (uses) NET CHANGE IN FUND BALANCE Beginning of year 21,115,742 26,525,359 30,550,018	·			
Pupil health 2,222,231 2,277,896 2,020,232 Business services 1,618,036 1,559,386 1,700,488 Operation and maintenance of plant services 18,814,122 18,178,985 18,454,566 Student transportation services 15,476,023 15,485,222 10,582,437 Support services - central 3,771,478 3,243,165 3,300,599 Other support services 72,322 76,109 76,577 Total support services 74,257,811 75,049,488 65,832,195 Operation of noninstructional services 4,479,492 3,860,516 3,198,191 Community services 50,956 85,192 78,243 Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,915 Debt service 9rincipal 15,429,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,065 Refund of prior year rece				
Business services 1,618,036 1,559,386 1,700,486 Operation and maintenance of plant services 18,814,122 18,178,985 18,454,565 Student transportation services 15,476,023 15,486,222 10,582,437 Support services - central 3,771,478 3,243,165 3,300,598 Other support services 72,322 76,109 76,577 Total support services 74,257,811 75,049,488 65,832,199 Operation of noninstructional services 4,479,492 3,860,516 3,198,191 Community services 50,956 85,192 78,243 Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,915 Debt service 19,753,419 18,690,539 13,172,204 Principal 15,429,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,066 Refund of prior year receipts - <td></td> <td></td> <td></td> <td>2,020,232</td>				2,020,232
Student transportation services 15,476,023 15,485,222 10,582,437 Support services - central 3,771,478 3,243,165 3,300,598 Other support services 72,322 76,109 76,577 Total support services 74,257,811 75,049,488 65,832,198 Operation of noninstructional services 3,860,516 3,198,191 Community services 50,956 85,192 78,245 Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,915 Debt service Principal linterest 4,329,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,068 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394 OTHER FINANCING SOURCES				1,700,488
Support services - central Other support services 3,771,478 (72,322) 3,243,165 (76,109) 3,300,595 (76,577) Total support services 72,322 76,109 (76,577) 76,577 Total support services 74,257,811 75,049,488 65,832,195 (65,832,195) Operation of noninstructional services 4,479,492 3,860,516 (85,192) 3,198,191 (78,245) Community services 50,956 (85,192) 78,245 (78,245) Total operation of noninstructional services 4,530,448 (39,457) 3,945,708 (39,457) 3,276,434 (39,457) Capital outlay 5,846,347 (1,151,217) 57,915 (39,457) 57,915 (39,457) 57,915 (39,457) Debt service Principal Interest 15,429,763 (43,869,539) 13,690,539 (43,833,463) 5,400,864 (43,23),866 (44,833,463) 5,400,864 (44,833) 5,400,864 (44,833) 5,400,864 (44,833) 6,573,406 (44,833) 6,573,406 (44,833) 8,573,066 (44,833,463) 6,409,864 (44,833,463) 6,409,866 (44,833,463) 6,409,866 (44,833,463) 7,400,864 (44,833,463) 7,400,864 (44,833,463) 7,400,864 (44,833,463) 7,400,864 (44,833,463) 7,400,864 (44,833,463) 7,400,864 (44,833,463) 7,400,864 (44,833,463) 7,400,864 (44,833,463)		18,814,122		18,454,560
Other support services 72,322 76,109 76,577 Total support services 74,257,811 75,049,488 65,832,198 Operation of noninstructional services 4,479,492 3,860,516 3,198,191 Community services 50,956 85,192 78,243 Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,919 Debt service 71 15,429,763 13,690,539 13,172,204 Principal Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,066 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394 OTHER FINANCING SOURCES (USES) 7 4,750,642 - - Sale of/compensation for capital assets 12,150 4,750,642 - -	·			10,582,437
Total support services 74,257,811 75,049,488 65,832,198 Operation of noninstructional services 3,198,191 3,860,516 3,198,191 Community services 50,956 85,192 78,243 Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,915 Debt service 79rincipal 15,429,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,066 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394 OTHER FINANCING SOURCES (USES) Proceeds from extended term financing 2,017,337 - - - Sale of/compensation for capital assets 12,150 4,750,642 - - Total other financing sources (uses) 716,451	··			
Student activities 4,479,492 3,860,516 3,198,191				
Student activities 4,479,492 3,860,516 3,198,191 Community services 50,956 85,192 78,243 Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,915 Debt service Principal Interest 15,429,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,066 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394) OTHER FINANCING SOURCES (USES) Proceeds from extended term financing 2,017,337 -	• •	14,237,011	75,049,466	05,632,199
Community services 55,956 85,192 78,243 Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,915 Debt service 15,429,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,068 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394) OTHER FINANCING SOURCES (USES) Proceeds from extended term financing 2,017,337 - - Transfers out (1,313,036) (5,744,926) (1,087,265) Sale of/compensation for capital assets 12,150 4,750,642 - Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,656) <tr< td=""><td>•</td><td>4 470 400</td><td>2 000 540</td><td>2 400 404</td></tr<>	•	4 470 400	2 000 540	2 400 404
Total operation of noninstructional services 4,530,448 3,945,708 3,276,434 Capital outlay 5,846,347 1,151,217 57,918 Debt service Principal Interest 4,323,656 4,883,463 5,400,864 Interest 4 4,323,656 4,883,463 5,400,864 5,400,864 Total debt service 4 19,753,419 18,574,002 18,573,068 18,573,068 Refund of prior year receipts 5 - 43,944 4 833 833 Total expenditures 6 239,759,681 230,982,874 218,867,980 218,867,980 230,982,874 218,867,980 218,867,980 Excess (deficiency) of revenues over (under) expenditures 8 803,509 (4,415,333) (2,937,394) 2,937,394 OTHER FINANCING SOURCES (USES) Proceeds from extended term financing 2 (1,313,036) (5,744,926) (1,087,265) Proceeds from extended term financing 3 (1,313,036) (5,744,926) (1,087,265) (1,087,265) 4,750,642 (1,087,265) (1,087,265) - Total other financing sources (uses) 716,451 (994,284) (1,087,265) (1,087,265) (1,087,265) FUND BALANCE 1,519,960 (5,409,617) (4,024,659) (4,024,659) FUND BALANCE 21,115,742 (26,525,359) (30,550,018) 30,550,018 1,510,452 (26,525,359) (26,525,359) (30,550,018)				
Capital outlay 5,846,347 1,151,217 57,918 Debt service Principal 15,429,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,068 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394 OTHER FINANCING SOURCES (USES) 2,017,337 - - - Proceeds from extended term financing 2,017,337 - - - Sale of/compensation for capital assets 12,150 4,750,642 - - Total other financing sources (uses) 716,451 (994,284) (1,087,265 - NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,658 - FUND BALANCE 21,115,742 26,525,359 30,550,018 -	•	<u> </u>		
Debt service Principal 15,429,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,068 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394 OTHER FINANCING SOURCES (USES) 710,451 (5,744,926) (1,087,265) Proceeds from extended term financing 2,017,337 - - - Transfers out (1,313,036) (5,744,926) (1,087,265) - Sale of/compensation for capital assets 12,150 4,750,642 - - Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,655) FUND BALANCE 21,115,742 26,525,359 30,550,018	•	-		57,919
Principal Interest 15,429,763 13,690,539 13,172,204 Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,068 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394) OTHER FINANCING SOURCES (USES) Proceeds from extended term financing 2,017,337 - - - Sale of/compensation for capital assets 12,150 4,750,642 - - Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,658) FUND BALANCE 21,115,742 26,525,359 30,550,018	•			
Interest 4,323,656 4,883,463 5,400,864 Total debt service 19,753,419 18,574,002 18,573,068 Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394 OTHER FINANCING SOURCES (USES) Proceeds from extended term financing 2,017,337 Transfers out (1,313,036) (5,744,926) (1,087,265 Sale of/compensation for capital assets 12,150 4,750,642 - Total other financing sources (uses) 716,451 (994,284) (1,087,265 NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,655 FUND BALANCE Beginning of year 21,115,742 26,525,359 30,550,018 Sale of year 21,115,742 26,525,359 30,550,018 Company to the prior year 21,115,742 21,115,742 21,115,742 21,115,742 21,115,742 21,115,742 2		15,429,763	13,690,539	13,172,204
Refund of prior year receipts - 43,944 833 Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394) OTHER FINANCING SOURCES (USES) Proceeds from extended term financing 2,017,337 - - - Transfers out (1,313,036) (5,744,926) (1,087,265) Sale of/compensation for capital assets 12,150 4,750,642 - Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,659) FUND BALANCE Beginning of year 21,115,742 26,525,359 30,550,018	•	4,323,656		5,400,864
Total expenditures 239,759,681 230,982,874 218,867,980 Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394) OTHER FINANCING SOURCES (USES) 2,017,337 - - - Proceeds from extended term financing 2,017,337 -	Total debt service	19,753,419	18,574,002	18,573,068
Excess (deficiency) of revenues over (under) expenditures 803,509 (4,415,333) (2,937,394) OTHER FINANCING SOURCES (USES) 2,017,337 - <td>Refund of prior year receipts</td> <td></td> <td>43,944</td> <td>833</td>	Refund of prior year receipts		43,944	833
over (under) expenditures 803,509 (4,415,333) (2,937,394) OTHER FINANCING SOURCES (USES) Proceeds from extended term financing 2,017,337 - - - Transfers out (1,313,036) (5,744,926) (1,087,265) - - Sale of/compensation for capital assets 12,150 4,750,642 - - Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,659) FUND BALANCE 21,115,742 26,525,359 30,550,018	Total expenditures	239,759,681	230,982,874	218,867,980
Proceeds from extended term financing 2,017,337 - - Transfers out (1,313,036) (5,744,926) (1,087,265) Sale of/compensation for capital assets 12,150 4,750,642 - Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,659) FUND BALANCE Beginning of year 21,115,742 26,525,359 30,550,018		803,509	(4,415,333)	(2,937,394)
Proceeds from extended term financing 2,017,337 - - Transfers out (1,313,036) (5,744,926) (1,087,265) Sale of/compensation for capital assets 12,150 4,750,642 - Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,659) FUND BALANCE Beginning of year 21,115,742 26,525,359 30,550,018	OTHER FINANCING SOURCES (USES)			
Sale of/compensation for capital assets 12,150 4,750,642 - Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,659) FUND BALANCE 21,115,742 26,525,359 30,550,018	Proceeds from extended term financing	2,017,337	-	-
Total other financing sources (uses) 716,451 (994,284) (1,087,265) NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,659) FUND BALANCE 21,115,742 26,525,359 30,550,018			, , ,	(1,087,265)
NET CHANGE IN FUND BALANCE 1,519,960 (5,409,617) (4,024,659) FUND BALANCE 21,115,742 26,525,359 30,550,018	·			
FUND BALANCE Beginning of year 21,115,742 26,525,359 30,550,018	Total other financing sources (uses)	716,451	(994,284)	(1,087,265)
Beginning of year <u>21,115,742</u> <u>26,525,359</u> <u>30,550,018</u>	NET CHANGE IN FUND BALANCE	1,519,960	(5,409,617)	(4,024,659)
		21,115,742	26,525,359	30,550,018
End of year <u>\$ 22,635,702</u> <u>\$ 21,115,742</u> <u>\$ 26,525,359</u>	End of year	\$ 22,635,702	\$ 21,115,742	\$ 26,525,359

COMPARATIVE SCHEDULE OF GENERAL FUND REVENUES

rears ended June 30, 2023, 2022 and 2021			
DEVENUES	<u>2023</u>	<u>2022</u>	<u>2021</u>
REVENUES			
Local sources	¢ 101 626 000	¢ 440 205 275	¢117.061.174
Current real estate taxes	\$121,636,099	\$119,395,275	\$117,861,174
Interim real estate taxes	433,920	336,697	240,094
Public utility realty tax	133,840	137,119	135,085
Payments in lieu of taxes	157,705	115,647	106,458
Earned income taxes	6,848,393	6,472,462	5,716,817
Real estate transfer taxes	3,688,886	5,172,415	3,777,256
Delinquent real estate taxes	9,417,441	9,910,645	10,091,464
Earnings on investments	2,852,672	219,086	235,777
Revenues from student activities	41,038	35,921	1,140
Rentals	7,830	820	150
Contributions from private sources	155,100	149,000	161,000
Tuition and other services from LEAs	276,436	327,728	205,543
Refunds and other miscellaneous revenues	281,107	83,857	640,829
Total local sources	145,930,468	142,356,672	139,172,787
State sources			
Basic education subsidy	31,730,366	29,761,380	28,305,036
State share of social security and medicare taxes	3,363,127	3,314,795	3,585,589
Tuition for orphans and children placed in			
private homes	600,586	819,999	939,846
Vocational education subsidy	479,603	423,718	, -
Special education funding for school aged pupils	7,510,644	6,692,395	6,220,845
Transportation (regular and additional)	3,032,806	1,678,418	1,814,506
Rentals and sinking fund payments	1,191,022	1,137,343	1,144,298
Health services	161,102	164,414	176,605
State property tax reduction allocation	7,816,742	6,203,460	6,201,331
State revenue received from other sources	260,396	273,654	152,586
Safe schools	19,824	60,000	17,944
Ready to Learn Block Grant	2,034,068	2,034,068	1,534,068
State share of retirement contributions	17,800,536	16,955,464	16,101,250
Total state sources	76,000,822	69,519,108	66,193,904
Total State Sources	10,000,022	00,010,100	00,100,004
Federal sources			
Federal I.D.E.A. pass through revenue	1,763,300	1,824,835	1,629,916
Title I	3,529,192	3,350,908	2,519,576
Title II	390,435	378,896	348,464
Title III	74,509	19,813	61,781
Title IV	262,178	115,836	183,111
Medical ACCESS	715,566	806,900	671,322
ESSER I	-	-	1,652,383
ESSER II	3,040,346	3,728,175	104,683
ESSER III	7,516,727	4,001,556	1,388,927
All other federal sources	1,339,647	424,842	2,003,732
Total federal sources	18,631,900	14,651,761	10,563,895
Total revenues	\$240,563,190	\$226,527,541	\$215,930,586

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES

	2023	2022	2021
Instruction			
Regular programs			
Salaries and wages	\$ 46,872,959	\$ 46,863,078	\$ 45,129,593
Employee benefits	29,648,659	29,725,219	29,437,133
Professional and technical services	154,270	124,092	100,787
Purchased property services	73,135	46,177	72,037
Other purchased services	7,951,496	9,243,601	11,165,321
Supplies	718,605	823,968	1,003,007
Equipment	1,526,843	82,475	1,373,071
Other	22,633	15,542	5,462
Total regular programs	86,968,600	86,924,152	88,286,411
Special programs			
Salaries and wages	14,530,109	14,066,734	13,858,867
Employee benefits	10,049,528	9,424,508	8,997,234
Professional and technical services	9,121,774	8,525,233	8,772,859
Other purchased services	7,037,439	6,526,136	5,835,721
Supplies	302,878	415,527	251,284
Equipment	620	1,880	57,254
Other	9,744	3,483	7,833
Total special programs	41,052,092	38,963,501	37,781,052
Vocational programs			
Other purchased services	3,135,077	3,115,787	2,608,054
Total vocational programs	3,135,077	3,115,787	2,608,054
Other instructional programs			
Salaries and wages	2,686,968	1,937,598	1,295,797
Employee benefits	1,226,889	862,361	810,872
Professional and technical services	28,479	19,031	12,824
Other purchased services	158,801	263,439	315,381
Supplies	102,119	98,438	5,918
Total other instructional programs	4,203,256	3,180,867	2,440,792
Nonpublic school programs			
Professional and technical services	12,631	34,208	2,492
Supplies			8,726
Total nonpublic school programs	12,631	34,208	11,218
Total instruction	135,371,656	132,218,515	131,127,527

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES (Continued)

Support services	<u>2023</u>	<u> 2022</u>	2024
Support services			<u>2021</u>
Pupil support			
Salaries and wages	5,450,957	5,211,450	5,016,787
Employee benefits	2,962,740	2,930,958	3,262,562
Professional and technical services	493,615	357,634	229,116
Other purchased services	30,818	1,017	423
Supplies	80,530	83,876	35,352
Equipment	60,846	-	-
Other	2,175		36
Total pupil support	9,081,681	8,584,935	8,544,276
Instructional staff			
Salaries and wages	3,773,784	3,663,740	3,583,823
Employee benefits	3,949,218	3,439,411	2,894,333
Professional and technical services	242,594	268,993	194,965
Purchased property services	248,583	233,850	241,313
Other purchased services	260,184	220,688	207,542
Supplies	1,241,272	3,132,552	2,219,836
Equipment	1,308,608	2,875,076	455,365
Other	2,306	6,574	1,190
Total instructional staff	11,026,549	13,840,884	9,798,367
Administrative services			
Salaries and wages	5,568,646	5,534,698	5,271,941
Employee benefits	3,993,095	4,033,481	3,709,697
Professional and technical services	1,073,747	1,097,322	1,092,626
Purchased property services	2,433	1,715	2,490
Other purchased services	322,223	278,745	263,852
Supplies	62,478	49,190	36,324
Equipment	17,563	-	_
Other	1,135,184	807,755	977,733
Total administrative services	12,175,369	11,802,906	11,354,663
Pupil health			
Salaries and wages	1,283,716	1,295,434	1,203,155
Employee benefits	909,891	927,789	784,740
Purchased property services	-	1,104	431
Other purchased services	372	413	406
Supplies	28,252	12,793	31,500
Equipment	· -	40,363	, <u>-</u>
Total pupil health	2,222,231	2,277,896	2,020,232
Business services			
Salaries and wages	929,132	917,579	863,344
Employee benefits	573,155	558,737	640,834
Professional and technical services	1,000	-	-
Purchased property services	8,623	9,246	11,625
Other purchased services	84,732	46,294	111,002
Supplies	13,979	20,941	18,615
Equipment	-	_0,011	49,769
Other	7,415	6,589	5,299
	<u> </u>		
Total business services	1,618,036	1,559,386	1,700,488

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES (Continued)

	2023	2022	2021
Support services (continued)	2023	<u> 2022</u>	<u> 202 1</u>
Operation and maintenance of plant services			
Salaries and wages	6,187,995	6,132,834	5,734,503
Employee benefits	4,297,054	4,510,388	4,393,080
Professional and technical services	2,974,432	2,538,528	2,401,977
Purchased property services	1,122,458	1,006,787	962,345
Other purchased services	527,321	578,510	513,042
Supplies	3,437,646	3,127,037	4,143,589
Equipment	261,792	275,352	299,413
Other	5,424	9,549	6,611
Total operation and maintenance			
of plant services	18,814,122	18,178,985	18,454,560
Student transportation services			
Salaries and wages	172,245	167,271	208,245
Employee benefits	618,042	1,240,975	523,681
Professional and technical services	-	-	3,591
Purchased property services	10,749	47,551	19,474
Other purchased services	13,833,843	13,118,881	9,307,878
Supplies	840,768	908,155	516,226
Other	376	2,389	3,342
Total student transportation services	15,476,023	15,485,222	10,582,437
Support services - central			
Salaries and wages	652,837	729,950	793,069
Employee benefits	1,233,570	930,786	664,402
Professional and technical services	1,386,522	1,070,362	1,309,299
Other purchased services	460,517	447,328	492,195
Supplies	4,732	33,126	7,139
Other	33,300	31,613	34,495
Total support services - central	3,771,478	3,243,165	3,300,599
Other support services	70.000	70.100	
Professional and technical services	72,322	76,109	76,577
Total support services	74,257,811	75,049,488	65,832,199
Operation of noninstructional services			
Student activities	1 000 000	1 764 202	1 500 007
Salaries and wages	1,908,280	1,761,382	1,569,907
Employee benefits Professional and technical services	1,368,103 47,092	1,077,677 24,720	1,017,388 2,339
Purchased property services	73,405	58,012	79,053
Other purchased services	490,687	383,105	211,269
Supplies	297,177	241,573	171,685
Equipment	79,336	88,477	61,847
Other	215,412	225,570	84,703
Total student activities	4,479,492	3,860,516	3,198,191
			,,

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES (Continued)

	<u>2023</u>	2022	<u>2021</u>
Operation of noninstructional services (continued)			
Community services			2.000
Salaries and wages	-	-	3,069
Professional and technical services	-	4.050	9,358
Other purchases services	- 40 E00	1,050	25
Supplies Other	49,528	84,142	65,791
	1,428	-	
Total community services	50,956	85,192	78,243
Total operation of noninstructional services	4,530,448	3,945,708	3,276,434
Capital outlay			
Equipment	5,846,347	1,151,217	57,919
Total capital outlay	5,846,347	1,151,217	57,919
Debt service			
Principal	15,429,763	13,690,539	13,172,204
Interest	4,323,656	4,883,463	5,400,864
Total debt service	19,753,419	18,574,002	18,573,068
Refund of prior year receipts		43,944	833
Total expenditures	\$239,759,681	\$230,982,874	\$ 218,867,980