

St. Louis Public Schools
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Begin Post Date Jul 1, 2023 To End Post Date Aug 31, 2023

| | General Funds | Teachers Fund | Debt Services | Building | Grants Fund | Capital Settlement | Simon | Non-Major Governmental Funds | Bond Proceeds | Total |
|---|--------------------|------------------|-------------------|------------------|------------------|--------------------|------------------|------------------------------|--------------------|--------------------|
| Revenues | | | | | | | | | | |
| Local Revenues | | | | | | | | | | |
| Current Taxes | - | 5,163,378 | - | - | - | - | - | - | - | 5,163,378 |
| Delinquent Taxes | 1,152,290 | - | 176,688 | - | - | - | - | - | - | 1,328,978 |
| Interest on Investments | 734,151 | - | 269,679 | - | - | - | - | - | - | 1,003,830 |
| Other | 169,708 | - | - | - | 387,682 | - | 3,382 | - | - | 560,772 |
| Local Revenues - Total | 2,056,149 | 5,163,378 | 446,366 | - | 387,682 | - | 3,382 | - | - | 8,056,958 |
| County Revenues | - | 16,218 | - | - | - | - | - | - | - | 16,218 |
| Federal Revenues | 9,350 | 3,228 | - | - | 291,591 | - | - | - | - | 304,169 |
| State revenues | 1,980,991 | 2,058,648 | - | - | 5,469 | - | - | - | - | 4,045,108 |
| Revenues - Total | 4,046,490 | 7,241,473 | 446,366 | - | 684,743 | - | 3,382 | - | - | 12,422,454 |
| Expenditures | | | | | | | | | | |
| Instruction | 780,091 | 2,637,914 | - | - | 313,331 | - | - | - | - | 3,731,336 |
| Building Services | 2,536,624 | 25,444 | - | - | 4,137 | - | - | - | - | 2,566,204 |
| Administration | 1,120,195 | 1,989,961 | - | - | 437,524 | - | - | - | - | 3,547,679 |
| Instructional Support | 726,627 | 220,625 | - | - | 437,864 | - | - | - | - | 1,385,117 |
| Non-Instructional Support | 3,405,109 | 23,056 | - | - | 134,590 | - | - | - | - | 3,562,755 |
| Transportation | 104,986 | - | - | - | 473 | - | - | - | - | 105,458 |
| Food and Community Services | 71,667 | 115,340 | - | - | 246,322 | - | - | - | - | 433,328 |
| Current Expenditures - Total | 8,745,298 | 5,012,339 | - | - | 1,574,240 | - | - | - | - | 15,331,878 |
| CAPITAL OUTLAY - Total | - | - | - | 202,709 | 7,707 | - | - | - | - | 210,416 |
| Excess (Deficiency) Revenue - Expense | (4,698,808) | 2,229,133 | 446,366 | (202,709) | (897,204) | - | 3,382 | - | - | (3,119,839) |
| Debt Service | | | | | | | | | | |
| Fees | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | - | - | - |
| Debt Service - Total | - | - | - | - | - | - | - | - | - | - |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Other | - | - | - | - | - | - | - | - | - | - |
| Other Financing Sources (Uses) - Total | - | - | - | - | - | - | - | - | - | - |
| Net Change in Fund Balances | (4,698,808) | 2,229,133 | 446,366 | (202,709) | (897,204) | - | 3,382 | - | - | (3,119,839) |
| Fund Balances - Beginning of period | 180,306,096 | - | 35,063,127 | - | 10,281,029 | 7,926,189 | 8,451,331 | - | 147,654,117 | 389,681,889 |
| Fund Balances - End of Period | 175,607,287 | 2,229,133 | 35,509,494 | (202,709) | 9,383,825 | 7,926,189 | 8,454,714 | - | 147,654,117 | 386,562,050 |

**St. Louis Public Schools
Balance Sheet - Governmental Funds
As Of Aug 31, 2023**

| | General Funds | Teachers Fund | Debt Services | Building | Grants Fund | Capital Settlement | Simon | Non-Major Governmental Funds | Bond Proceeds | Total |
|---|--------------------|------------------|-------------------|------------------|--------------------|--------------------|------------------|------------------------------|--------------------|--------------------|
| Assets | | | | | | | | | | |
| Cash and Temporary Investments | | | | | | | | | | |
| Cash and Investments | 134,619,314 | 1,834,698 | 26,952,100 | (324,066) | (3,233,590) | 7,926,189 | 8,358,534 | (4,274,527) | 147,654,117 | 319,512,767 |
| Investments held for Bond Inde | - | - | 8,823,600 | - | - | - | - | - | - | 8,823,600 |
| Cash and Temporary Investments - Total | 134,619,314 | 1,834,698 | 35,775,700 | (324,066) | (3,233,590) | 7,926,189 | 8,358,534 | (4,274,527) | 147,654,117 | 328,336,367 |
| Accounts Receivable | | | | | | | | | | |
| Receivables - Other | 687,127 | - | 59,706 | - | 1,144,706 | - | 101,135 | 825 | - | 1,993,500 |
| Receivables - Grants | 9,062,753 | - | - | - | 95,034,184 | - | - | - | - | 104,096,937 |
| Receivables - Taxes | 21,009,318 | - | 2,890,725 | - | - | - | - | - | - | 23,900,043 |
| Due from other Funds | 70,898,673 | 4,881,984 | - | 125,665 | 3,504,170 | - | - | - | - | 79,410,492 |
| Accounts Receivable - Total | 101,657,871 | 4,881,984 | 2,950,432 | 125,665 | 99,683,060 | - | 101,135 | 825 | - | 209,400,973 |
| Other Current Assets | | | | | | | | | | |
| Inventories | 2,765 | - | - | - | - | - | - | - | - | 2,765 |
| Other Current Assets - Total | 2,765 | - | - | - | - | - | - | - | - | 2,765 |
| Assets - Total | 236,279,950 | 6,716,682 | 38,726,132 | (198,401) | 96,449,470 | 7,926,189 | 8,459,669 | (4,273,702) | 147,654,117 | 537,740,105 |
| Liabilities and Fund Balances | | | | | | | | | | |
| Liabilities | | | | | | | | | | |
| Accounts Payable | 10,684,220 | 4,487,548 | - | 4,308 | 10,773,924 | - | 4,956 | (251,808) | - | 25,703,148 |
| Claims Payable | 441,356 | - | - | - | - | - | - | (441,356) | - | - |
| Other Accrued Liabilities | - | - | - | - | 3,265,020 | - | - | (3,265,020) | - | - |
| Due to Other Funds | 4,566,291 | - | 325,913 | - | 70,811,911 | - | - | - | - | 75,704,115 |
| Deferred Tax Revenue | 21,009,318 | - | 2,890,725 | - | - | - | - | - | - | 23,900,043 |
| Deposits and Escrow Funds | 23,482,899 | - | - | - | - | - | - | (315,518) | - | 23,167,381 |
| Due to other funds Unearned Re | 488,579 | - | - | - | 2,214,789 | - | - | - | - | 2,703,368 |
| Liabilities - Total | 60,672,663 | 4,487,548 | 3,216,638 | 4,308 | 87,065,644 | - | 4,956 | (4,273,702) | - | 151,178,055 |
| Fund Balances | 175,607,287 | 2,229,133 | 35,509,494 | (202,709) | 9,383,825 | 7,926,189 | 8,454,714 | - | 147,654,117 | 386,562,050 |
| Liabilities and Fund Balances | 236,279,950 | 6,716,682 | 38,726,132 | (198,401) | 96,449,470 | 7,926,189 | 8,459,669 | (4,273,702) | 147,654,117 | 537,740,105 |

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