

**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 Feb 29, 2024**

	General Funds	Teachers Fund	Debt Services	Building	Grants Fund	Capital Settlement	Simon	Non-Major Governmental Funds	Bond Proceeds	Total
<b>Revenues</b>										
<b>Local Revenues</b>										
Current Taxes	228,903,684	19,178,777	29,817,079	-	-	-	-	-	-	277,899,540
Delinquent Taxes	7,819,769	-	1,142,113	-	-	-	-	-	-	8,961,883
Interest on Investments	756,146	-	446,347	-	-	-	-	-	-	1,202,493
Other	1,622,262	-	-	-	1,278,680	-	119,147	-	-	3,020,089
<b>Local Revenues - Total</b>	<b>239,101,862</b>	<b>19,178,777</b>	<b>31,405,539</b>	<b>-</b>	<b>1,278,680</b>	<b>-</b>	<b>119,147</b>	<b>-</b>	<b>-</b>	<b>291,084,006</b>
County Revenues	25,092	20,346	3,848	-	-	-	-	-	-	49,286
Federal Revenues	2,092,162	106,798	-	-	10,851,887	-	-	-	-	13,050,847
State revenues	10,988,449	6,724,957	-	-	29,611	-	-	-	-	17,743,018
<b>Revenues - Total</b>	<b>252,207,565</b>	<b>26,030,878</b>	<b>31,409,387</b>	<b>-</b>	<b>12,160,178</b>	<b>-</b>	<b>119,147</b>	<b>-</b>	<b>-</b>	<b>321,927,156</b>
<b>Expenditures</b>										
Instruction	10,852,874	75,442,714	-	-	14,390,864	-	-	-	-	100,686,453
Building Services	22,936,291	47,478	-	-	2,459,732	-	-	-	3,876,189	29,319,690
Administration	12,215,923	10,804,813	-	-	4,355,098	-	-	-	-	27,375,834
Instructional Support	13,975,685	4,358,117	-	-	10,062,192	-	-	-	-	28,395,993
Non-Instructional Support	11,409,054	643,919	-	-	1,224,017	-	-	-	1,145,259	14,422,249
Transportation	9,111,552	-	-	-	905,126	-	-	-	-	10,016,678
Food and Community Services	1,515,536	2,498,024	-	-	14,836,811	-	-	-	-	18,850,370
<b>Current Expenditures - Total</b>	<b>82,016,915</b>	<b>93,795,065</b>	<b>-</b>	<b>-</b>	<b>48,233,839</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,021,448</b>	<b>229,067,268</b>
<b>CAPITAL OUTLAY - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,419,879</b>	<b>1,384,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,804,142</b>
Excess (Deficiency) Revenue - Expense	170,190,651	(67,764,187)	31,409,387	(3,419,879)	(37,457,925)	-	119,147	-	(5,021,448)	88,055,745
<b>Debt Service</b>										
Fees	-	-	1,501	-	-	-	-	-	-	1,501
Interest	-	-	4,665,342	-	-	-	-	-	-	4,665,342
Principal	-	-	-	-	-	-	-	-	-	-
<b>Debt Service - Total</b>	<b>-</b>	<b>-</b>	<b>4,666,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,666,843</b>
<b>Other Financing Sources (Uses)</b>										
Other	-	-	-	5,000	-	-	-	-	-	5,000
<b>Other Financing Sources (Uses) - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
Net Change in Fund Balances	170,190,651	(67,764,187)	26,742,544	(3,414,879)	(37,457,925)	-	119,147	-	(5,021,448)	83,393,903
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
<b>Fund Balances - End of Period</b>	<b>350,496,746</b>	<b>(67,764,187)</b>	<b>61,805,671</b>	<b>(3,414,879)</b>	<b>(27,176,896)</b>	<b>7,926,189</b>	<b>8,570,479</b>	<b>-</b>	<b>142,632,669</b>	<b>473,075,792</b>

**St. Louis Public Schools  
Balance Sheet - Governmental Funds  
As Of Feb 29, 2024**

	General Funds	Teachers Fund	Debt Services	Building	Grants Fund	Capital Settlement	Simon	Non-Major Governmental Funds	Bond Proceeds	Total
<b>Assets</b>										
<b>Cash and Temporary Investments</b>										
Cash and Investments	309,683,583	(71,985,745)	47,803,278	(3,653,036)	38,738,754	7,926,189	8,474,299	(4,127,291)	142,632,669	475,492,699
Investments held for Bond Inde	-	-	14,268,600	-	-	-	-	-	-	14,268,600
<b>Cash and Temporary Investments - Total</b>	<b>309,683,583</b>	<b>(71,985,745)</b>	<b>62,071,878</b>	<b>(3,653,036)</b>	<b>38,738,754</b>	<b>7,926,189</b>	<b>8,474,299</b>	<b>(4,127,291)</b>	<b>142,632,669</b>	<b>489,761,299</b>
<b>Accounts Receivable</b>										
Receivables - Other	683,195	-	59,706	-	1,445,114	-	101,135	876	-	2,290,028
Receivables - Grants	7,572,808	-	-	-	9,543,661	-	-	-	-	17,116,469
Receivables - Taxes	21,009,318	-	2,890,725	-	-	-	-	-	-	23,900,043
Due from other Funds	70,396,529	4,881,984	-	125,665	3,504,170	-	-	-	-	78,908,348
<b>Accounts Receivable - Total</b>	<b>99,661,850</b>	<b>4,881,984</b>	<b>2,950,432</b>	<b>125,665</b>	<b>14,492,945</b>	<b>-</b>	<b>101,135</b>	<b>876</b>	<b>-</b>	<b>122,214,888</b>
<b>Other Current Assets</b>										
Inventories	2,765	-	-	-	-	-	-	-	-	2,765
<b>Other Current Assets - Total</b>	<b>2,765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,765</b>
<b>Assets - Total</b>	<b>409,348,198</b>	<b>(67,103,761)</b>	<b>65,022,309</b>	<b>(3,527,371)</b>	<b>53,231,699</b>	<b>7,926,189</b>	<b>8,575,434</b>	<b>(4,126,415)</b>	<b>142,632,669</b>	<b>611,978,952</b>
<b>Liabilities and Fund Balances</b>										
<b>Liabilities</b>										
Accounts Payable	8,863,008	660,427	-	(112,492)	4,116,875	-	4,956	(254,033)	-	13,278,740
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	-	-	-	-	-	-	(166,005)	-	23,316,894
Due to other funds Unearned Re	488,579	-	-	-	2,214,789	-	-	-	-	2,703,368
<b>Liabilities - Total</b>	<b>58,851,451</b>	<b>660,427</b>	<b>3,216,638</b>	<b>(112,492)</b>	<b>80,408,595</b>	<b>-</b>	<b>4,956</b>	<b>(4,126,415)</b>	<b>-</b>	<b>138,903,160</b>
<b>Fund Balances</b>	<b>350,496,746</b>	<b>(67,764,187)</b>	<b>61,805,671</b>	<b>(3,414,879)</b>	<b>(27,176,896)</b>	<b>7,926,189</b>	<b>8,570,479</b>	<b>-</b>	<b>142,632,669</b>	<b>473,075,792</b>
<b>Liabilities and Fund Balances</b>	<b>409,348,198</b>	<b>(67,103,761)</b>	<b>65,022,309</b>	<b>(3,527,371)</b>	<b>53,231,699</b>	<b>7,926,189</b>	<b>8,575,434</b>	<b>(4,126,415)</b>	<b>142,632,669</b>	<b>611,978,952</b>

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