

**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 May 31, 2024**

	General Funds	Teachers Fund	Debt Services	Building	Grants Fund	Capital Settlement	Simon	Non-Major Governmental Funds	Bond Proceeds	Total
<b>Revenues</b>										
Local Revenues										
Current Taxes	247,545,238	24,617,123	31,474,647	-	-	-	-	-	-	303,637,008
Delinquent Taxes	10,629,488	-	1,458,701	-	-	-	-	-	-	12,088,189
Interest on Investments	2,946,336	-	958,964	-	-	-	-	-	1,689,779	5,595,079
Other	4,079,111	-	2,732,474	-	1,787,409	-	-	-	-	8,598,994
<b>Local Revenues - Total</b>	<b>265,200,173</b>	<b>24,617,123</b>	<b>36,624,786</b>	<b>-</b>	<b>1,787,409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,689,779</b>	<b>329,919,269</b>
County Revenues	25,092	56,141	3,848	-	-	-	-	-	-	85,081
Federal Revenues	2,203,275	169,400	-	-	35,836,957	-	-	-	-	38,209,632
State revenues	13,695,392	11,987,135	-	-	65,502	-	-	-	-	25,748,029
<b>Revenues - Total</b>	<b>281,123,932</b>	<b>36,829,799</b>	<b>36,628,634</b>	<b>-</b>	<b>37,689,868</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,689,779</b>	<b>393,962,010</b>
<b>Expenditures</b>										
Instruction	17,563,323	115,262,127	-	-	21,610,414	-	-	-	-	154,435,864
Building Services	33,387,547	50,655	-	-	4,716,252	-	-	-	7,922,532	46,076,987
Administration	17,895,700	15,474,577	-	-	5,361,258	-	-	-	-	38,731,535
Instructional Support	20,086,069	6,015,684	-	-	18,041,437	-	-	-	-	44,143,189
Non-Instructional Support	15,972,240	931,345	-	-	2,061,475	-	-	-	-	18,965,060
Transportation	19,860,663	-	-	-	1,942,833	-	-	-	-	21,803,496
Food and Community Services	2,230,192	3,688,664	-	-	23,014,623	-	-	-	-	28,933,478
<b>Current Expenditures - Total</b>	<b>126,995,732</b>	<b>141,423,053</b>	<b>-</b>	<b>-</b>	<b>76,748,292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,922,532</b>	<b>353,089,609</b>
<b>CAPITAL OUTLAY - Total</b>	<b>4,369</b>	<b>-</b>	<b>-</b>	<b>3,707,476</b>	<b>2,822,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,987,643</b>	<b>12,521,705</b>
Excess (Deficiency) Revenue - Expense	154,123,830	(104,593,254)	36,628,634	(3,707,476)	(41,880,642)	-	-	-	(12,220,396)	28,350,696
<b>Debt Service</b>										
Fees	-	-	1,801	-	-	-	-	-	-	1,801
Interest	-	-	9,386,769	-	-	-	-	-	-	9,386,769
Principal	-	-	20,275,000	-	-	-	-	-	-	20,275,000
<b>Debt Service - Total</b>	<b>-</b>	<b>-</b>	<b>29,663,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,663,570</b>
<b>Other Financing Sources (Uses)</b>										
Other	-	-	-	341,379	-	-	-	-	-	341,379
Operating Transfer Out	(96,352,462)	-	-	-	-	(3,894)	-	-	-	(96,356,357)
Operating Transfer In	3,894	92,818,290	-	3,534,173	-	-	-	-	-	96,356,357
<b>Other Financing Sources (Uses) - Total</b>	<b>(96,348,568)</b>	<b>92,818,290</b>	<b>-</b>	<b>3,875,552</b>	<b>-</b>	<b>(3,894)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341,379</b>
Net Change in Fund Balances	57,775,262	(11,774,964)	6,965,064	168,076	(41,880,642)	(3,894)	-	-	(12,220,396)	(971,495)
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>238,081,358</b>	<b>(11,774,964)</b>	<b>42,028,191</b>	<b>168,076</b>	<b>(31,599,613)</b>	<b>7,922,294</b>	<b>8,451,331</b>	<b>-</b>	<b>135,433,721</b>	<b>388,710,394</b>

**St. Louis Public Schools  
Balance Sheet - Governmental Funds  
As Of May 31, 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	234,421,885	(11,134,661)	39,579,588	(70,073)	(30,857,322)	7,922,294	8,355,152	22,181,667	135,433,721	405,832,251
Investments held for Bond Inde	-	-	2,714,810	-	-	-	-	-	-	2,714,810
<b>Cash and Temporary Investments - Total</b>	<b>234,421,885</b>	<b>(11,134,661)</b>	<b>42,294,398</b>	<b>(70,073)</b>	<b>(30,857,322)</b>	<b>7,922,294</b>	<b>8,355,152</b>	<b>22,181,667</b>	<b>135,433,721</b>	<b>408,547,061</b>
<b>Accounts Receivable</b>										
Receivables - Other	679,826	-	59,706	-	188,485	-	101,135	4,368	-	1,033,521
Receivables - Grants	7,572,808	-	-	-	5,122,859	-	-	-	-	12,695,667
Receivables - Taxes	21,009,318	-	2,890,725	-	-	-	-	-	-	23,900,043
Due from other Funds	325,913	-	-	125,665	-	-	-	-	-	451,578
<b>Accounts Receivable - Total</b>	<b>29,587,865</b>	<b>-</b>	<b>2,950,432</b>	<b>125,665</b>	<b>5,311,344</b>	<b>-</b>	<b>101,135</b>	<b>4,368</b>	<b>-</b>	<b>38,080,810</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>264,012,515</b>	<b>(11,134,661)</b>	<b>45,244,829</b>	<b>55,592</b>	<b>(25,545,978)</b>	<b>7,922,294</b>	<b>8,456,287</b>	<b>22,186,035</b>	<b>135,433,721</b>	<b>446,630,635</b>
<b>Liabilities and Fund Balances</b>										
<b>Liabilities</b>										
Accounts Payable	4,795,057	640,304	-	(112,483)	3,838,846	-	4,956	842	-	9,167,521
Claims Payable	-	-	-	-	-	-	-	0	-	0
Other Accrued Liabilities	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	125,665	-	325,913	-	-	-	-	-	-	451,578
Deferred Tax Revenue	21,009,318	-	2,890,725	-	-	-	-	-	-	23,900,043
Deposits and Escrow Funds	1,117	-	-	-	-	-	-	21,696,614	-	21,697,731
Due to other funds Unearned Re	-	-	-	-	2,214,789	-	-	488,579	-	2,703,368
<b>Liabilities - Total</b>	<b>25,931,157</b>	<b>640,304</b>	<b>3,216,638</b>	<b>(112,483)</b>	<b>6,053,635</b>	<b>-</b>	<b>4,956</b>	<b>22,186,035</b>	<b>-</b>	<b>57,920,241</b>
<b>Fund Balances</b>	<b>238,081,358</b>	<b>(11,774,964)</b>	<b>42,028,191</b>	<b>168,076</b>	<b>(31,599,613)</b>	<b>7,922,294</b>	<b>8,451,331</b>	<b>-</b>	<b>135,433,721</b>	<b>388,710,394</b>
<b>Liabilities and Fund Balances</b>	<b>264,012,515</b>	<b>(11,134,661)</b>	<b>45,244,829</b>	<b>55,592</b>	<b>(25,545,978)</b>	<b>7,922,294</b>	<b>8,456,287</b>	<b>22,186,035</b>	<b>135,433,721</b>	<b>446,630,635</b>

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