

**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 Oct 31, 2023**

	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	5,723,051	9,698,920	-	-	-	-	-	-	-	15,421,971
Delinquent Taxes	3,213,879	-	474,985	-	-	-	-	-	-	3,688,864
Interest on Investments	734,151	-	269,679	-	-	-	-	-	-	1,003,830
Other	345,206	-	-	-	671,041	-	61,295	-	-	1,077,542
<b>Local Revenues - Total</b>	<b>10,016,288</b>	<b>9,698,920</b>	<b>744,664</b>	<b>-</b>	<b>671,041</b>	<b>-</b>	<b>61,295</b>	<b>-</b>	<b>-</b>	<b>21,192,207</b>
County Revenues	-	18,208	-	-	-	-	-	-	-	18,208
Federal Revenues	22,584	40,075	-	-	2,958,875	-	-	-	-	3,021,534
State revenues	4,303,845	3,551,624	-	-	7,663	-	-	-	-	7,863,132
<b>Revenues - Total</b>	<b>14,342,717</b>	<b>13,308,827</b>	<b>744,664</b>	<b>-</b>	<b>3,637,579</b>	<b>-</b>	<b>61,295</b>	<b>-</b>	<b>-</b>	<b>32,095,081</b>
<b>Expenditures</b>										
Instruction	4,530,648	30,229,978	-	-	3,624,312	-	54	-	-	38,384,992
Building Services	9,803,226	46,518	-	-	6,348	-	-	-	1,233,690	11,089,783
Administration	4,741,624	5,254,655	-	-	1,810,366	-	-	-	-	11,806,646
Instructional Support	4,701,625	1,826,409	-	-	3,204,878	-	-	-	-	9,732,913
Non-Instructional Support	6,460,383	295,018	-	-	369,969	-	-	-	-	7,125,370
Transportation	701,405	-	-	-	9,987	-	-	-	-	711,392
Food and Community Services	748,281	1,271,366	-	-	3,025,803	-	-	-	-	5,045,450
<b>Current Expenditures - Total</b>	<b>31,687,193</b>	<b>38,923,945</b>	<b>-</b>	<b>-</b>	<b>12,051,663</b>	<b>-</b>	<b>54</b>	<b>-</b>	<b>1,233,690</b>	<b>83,896,546</b>
<b>CAPITAL OUTLAY - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,131,460</b>	<b>135,268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,266,728</b>
Excess (Deficiency) Revenue - Expense	(17,344,476)	(25,615,118)	744,664	(1,131,460)	(8,549,352)	-	61,241	-	(1,233,690)	(53,068,192)
<b>Debt Service</b>										
Fees	-	-	265	-	-	-	-	-	-	265
Interest	-	-	6,805,130	-	-	-	-	-	-	6,805,130
Principal	-	-	-	-	-	-	-	-	-	-
<b>Debt Service - Total</b>	<b>-</b>	<b>-</b>	<b>6,805,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,805,395</b>
<b>Other Financing Sources (Uses)</b>										
Other	-	-	-	-	-	-	-	-	-	-
<b>Other Financing Sources (Uses) - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(17,344,476)	(25,615,118)	(6,060,731)	(1,131,460)	(8,549,352)	-	61,241	-	(1,233,690)	(59,873,587)
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>162,961,620</b>	<b>(25,615,118)</b>	<b>29,002,396</b>	<b>(1,131,460)</b>	<b>1,731,677</b>	<b>7,926,189</b>	<b>8,512,572</b>	<b>-</b>	<b>146,420,427</b>	<b>329,808,303</b>

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

	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	122,244,013	(26,204,004)	20,294,163	(1,338,983)	96,228	7,926,189	8,416,393	7,007,577	146,420,427	284,862,002
Investments held for Bond Inde	-	-	8,974,440	-	-	-	-	-	-	8,974,440
<b>Cash and Temporary Investments - Total</b>	<b>122,244,013</b>	<b>(26,204,004)</b>	<b>29,268,603</b>	<b>(1,338,983)</b>	<b>96,228</b>	<b>7,926,189</b>	<b>8,416,393</b>	<b>7,007,577</b>	<b>146,420,427</b>	<b>293,836,442</b>
<b>Accounts Receivable</b>										
Receivables - Other	684,182	-	59,706	-	1,154,706	-	101,135	(6,080)	-	1,993,650
Receivables - Grants	7,572,808	-	-	-	79,673,069	-	-	-	-	87,245,877
Receivables - Taxes	21,009,318	-	2,890,725	-	-	-	-	-	-	23,900,043
Due from other Funds	70,818,792	4,881,984	-	125,665	3,504,170	-	-	-	-	79,330,611
<b>Accounts Receivable - Total</b>	<b>100,085,099</b>	<b>4,881,984</b>	<b>2,950,432</b>	<b>125,665</b>	<b>84,331,944</b>	<b>-</b>	<b>101,135</b>	<b>(6,080)</b>	<b>-</b>	<b>192,470,181</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>222,331,877</b>	<b>(21,322,019)</b>	<b>32,219,034</b>	<b>(1,213,318)</b>	<b>84,428,172</b>	<b>7,926,189</b>	<b>8,517,528</b>	<b>7,001,497</b>	<b>146,420,427</b>	<b>486,309,387</b>
<b>Liabilities and Fund Balances</b>										
<b>Liabilities</b>										
Accounts Payable	9,381,815	4,293,098	-	(81,857)	6,404,775	-	4,956	(254,033)	-	19,748,753
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	-	-	-	-	-	-	10,961,907	-	34,444,806
Due to other funds Unearned Re	488,579	-	-	-	2,214,789	-	-	-	-	2,703,368
<b>Liabilities - Total</b>	<b>59,370,258</b>	<b>4,293,098</b>	<b>3,216,638</b>	<b>(81,857)</b>	<b>82,696,495</b>	<b>-</b>	<b>4,956</b>	<b>7,001,497</b>	<b>-</b>	<b>156,501,085</b>
<b>Fund Balances</b>	<b>162,961,620</b>	<b>(25,615,118)</b>	<b>29,002,396</b>	<b>(1,131,460)</b>	<b>1,731,677</b>	<b>7,926,189</b>	<b>8,512,572</b>	<b>-</b>	<b>146,420,427</b>	<b>329,808,303</b>
<b>Liabilities and Fund Balances</b>	<b>222,331,877</b>	<b>(21,322,019)</b>	<b>32,219,034</b>	<b>(1,213,318)</b>	<b>84,428,172</b>	<b>7,926,189</b>	<b>8,517,528</b>	<b>7,001,497</b>	<b>146,420,427</b>	<b>486,309,387</b>

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