

**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 Dec 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	108,214,831	14,158,379	14,274,582	-	-	-	-	-	-	136,647,792
Delinquent Taxes	5,903,384	-	864,503	-	-	-	-	-	-	6,767,887
Interest on Investments	734,151	-	269,679	-	-	-	-	-	-	1,003,830
Other	1,395,974	-	-	-	807,927	-	67,091	-	-	2,270,992
<b>Local Revenues - Total</b>	<b>116,248,340</b>	<b>14,158,379</b>	<b>15,408,764</b>	<b>-</b>	<b>807,927</b>	<b>-</b>	<b>67,091</b>	<b>-</b>	<b>-</b>	<b>146,690,501</b>
County Revenues	-	19,554	-	-	-	-	-	-	-	19,554
Federal Revenues	551,588	76,446	-	-	6,801,621	-	-	-	-	7,429,656
State revenues	6,334,159	6,457,312	-	-	8,879	-	-	-	-	12,800,350
<b>Revenues - Total</b>	<b>123,134,088</b>	<b>20,711,691</b>	<b>15,408,764</b>	<b>-</b>	<b>7,618,427</b>	<b>-</b>	<b>67,091</b>	<b>-</b>	<b>-</b>	<b>166,940,061</b>
<b>Expenditures</b>										
Instruction	7,523,894	52,877,863	-	-	11,127,452	-	54	-	-	71,529,263
Building Services	16,326,451	47,478	-	-	1,052,549	-	-	-	2,279,477	19,705,955
Administration	8,255,163	7,983,432	-	-	3,375,426	-	-	-	-	19,614,021
Instructional Support	9,353,040	3,099,415	-	-	6,808,442	-	-	-	-	19,260,898
Non-Instructional Support	8,917,510	527,261	-	-	1,031,512	-	-	-	-	10,476,283
Transportation	1,670,685	-	-	-	117,570	-	-	-	-	1,788,255
Food and Community Services	1,341,403	2,262,463	-	-	9,209,108	-	-	-	-	12,812,974
<b>Current Expenditures - Total</b>	<b>53,388,145</b>	<b>66,797,911</b>	<b>-</b>	<b>-</b>	<b>32,722,060</b>	<b>-</b>	<b>54</b>	<b>-</b>	<b>2,279,477</b>	<b>155,187,648</b>
<b>CAPITAL OUTLAY - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,135,677</b>	<b>539,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,675,358</b>
Excess (Deficiency) Revenue - Expense	69,745,942	(46,086,220)	15,408,764	(2,135,677)	(25,643,314)	-	67,037	-	(2,279,477)	9,077,055
<b>Debt Service</b>										
Fees	-	-	1,183	-	-	-	-	-	-	1,183
Interest	-	-	4,665,342	-	-	-	-	-	-	4,665,342
Principal	-	-	-	-	-	-	-	-	-	-
<b>Debt Service - Total</b>	<b>-</b>	<b>-</b>	<b>4,666,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,666,525</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	70,176,603	(46,086,220)	10,742,239	(2,130,677)	(25,643,314)	-	67,037	-	(2,279,477)	4,415,530
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>250,482,699</b>	<b>(46,086,220)</b>	<b>45,805,366</b>	<b>(2,130,677)</b>	<b>(15,362,285)</b>	<b>7,926,189</b>	<b>8,518,368</b>	<b>-</b>	<b>145,374,640</b>	<b>394,097,420</b>

**St. Louis Public Schools  
Balance Sheet - Governmental Funds  
As Of Dec 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	209,305,012	(46,748,928)	33,567,693	(2,368,834)	33,019,139	7,926,189	8,422,189	(15,118,468)	145,374,640	373,378,631
Investments held for Bond Inde	-	-	12,503,880	-	-	-	-	-	-	12,503,880
<b>Cash and Temporary Investments - Total</b>	<b>209,305,012</b>	<b>(46,748,928)</b>	<b>46,071,573</b>	<b>(2,368,834)</b>	<b>33,019,139</b>	<b>7,926,189</b>	<b>8,422,189</b>	<b>(15,118,468)</b>	<b>145,374,640</b>	<b>385,882,511</b>
<b>Accounts Receivable</b>										
Receivables - Other	683,270	-	541,080	-	1,131,852	-	101,135	(3,300)	-	2,454,037
Receivables - Grants	7,572,808	-	(481,374)	-	28,724,051	-	-	-	-	35,815,485
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
<b>Accounts Receivable - Total</b>	<b>100,164,068</b>	<b>4,881,984</b>	<b>2,950,432</b>	<b>125,665</b>	<b>33,360,072</b>	<b>-</b>	<b>101,135</b>	<b>(3,300)</b>	<b>-</b>	<b>141,580,057</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>309,471,846</b>	<b>(41,866,944)</b>	<b>49,022,004</b>	<b>(2,243,169)</b>	<b>66,379,211</b>	<b>7,926,189</b>	<b>8,523,324</b>	<b>(15,121,768)</b>	<b>145,374,640</b>	<b>527,465,333</b>
<b>Liabilities and Fund Balances</b>										
<b>Liabilities</b>										
Accounts Payable	9,000,704	4,219,276	-	(112,492)	5,449,775	-	4,956	(254,033)	-	18,308,186
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	-	-	-	-	-	-	(11,161,359)	-	12,321,540
Due to other funds Unearned Re	488,579	-	-	-	2,214,789	-	-	-	-	2,703,368
<b>Liabilities - Total</b>	<b>58,989,147</b>	<b>4,219,276</b>	<b>3,216,638</b>	<b>(112,492)</b>	<b>81,741,496</b>	<b>-</b>	<b>4,956</b>	<b>(15,121,768)</b>	<b>-</b>	<b>132,937,252</b>
<b>Fund Balances</b>	<b>250,482,699</b>	<b>(46,086,220)</b>	<b>45,805,366</b>	<b>(2,130,677)</b>	<b>(15,362,285)</b>	<b>7,926,189</b>	<b>8,518,368</b>	<b>-</b>	<b>145,374,640</b>	<b>394,528,081</b>
<b>Liabilities and Fund Balances</b>	<b>309,471,846</b>	<b>(41,866,944)</b>	<b>49,022,004</b>	<b>(2,243,169)</b>	<b>66,379,211</b>	<b>7,926,189</b>	<b>8,523,324</b>	<b>(15,121,768)</b>	<b>145,374,640</b>	<b>527,465,333</b>

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