

Guadalupe Educational System

2023-24 Balance Sheet

| | <u>as of August 31, 2023</u> |
|---|------------------------------|
| Assets | |
| Cash & Cash Equivalents | 13,371,897 |
| Property & Equipment, net | 4,869,067 |
| Total Assets | <u>18,240,964</u> |
| Liabilities & Net Assets | |
| Fund Balance | 18,240,964 |
| Total Liabilities & Net Assets | <u>18,240,964</u> |

Guadalupe Educational System

2023-24 Revenue & Expenses Compared to Annual Budget

| | Approved Budget FY24 | Actual as of 09.30.23 | Budget Variance | % of Budget |
|--|----------------------------|--------------------------|---------------------|----------------|
| Revenues | | | | |
| 5100 Local | \$ 3,632,174 | \$ 1,247,942 | \$ (2,384,232) | 34% |
| 5300 State | 25,746,027 | 6,686,131 | (19,059,896) | 26% |
| 5400 Federal | 3,224,243 | 301,990 | (2,922,253) | 9% |
| 5899 GRAND TOTAL REVENUES | 32,602,444 | 8,236,063 | (24,366,381) | 25% |
| Expenditures | | | | |
| 1111 Elementary Classroom Instruction | 4,956,399 | 1,256,735 | 3,699,664 | 25% |
| 1131 Middle School Classroom Instruction | 2,680,869 | 761,753 | 1,919,116 | 28% |
| 1151 High School Classroom Instruction | 3,409,996 | 822,753 | 2,587,243 | 24% |
| 1191 Summer School | 641,500 | 866,239 | (224,739) | 135% |
| 1221 Special Programs | 1,033,747 | 245,682 | 788,065 | 24% |
| 1251 Supplemental Education | 1,994,685 | 368,698 | 1,625,987 | 18% |
| 1411 Student Activity-Extracurricular | 87,100 | 70,644 | 32,516 | 81% |
| 1999 TOTAL INSTRUCTION | 14,804,296 | 4,392,504 | 10,427,853 | 30% |
| 2111 Support Services-Pupils | 1,442,076 | 301,307 | 1,140,769 | 21% |
| 2134 Health Services | 336,743 | 78,955 | 257,788 | 23% |
| 2152 Speech Pathology | 163,858 | 46,240 | 117,618 | NA |
| 2213 Professional Development | 113,200 | 31,161 | 82,039 | 28% |
| 2321 Executive Administration Services | 1,497,702 | 454,644 | 1,043,058 | 30% |
| 2329 Special Education Administration | 316,345 | 64,377 | 251,968 | 20% |
| 2660 Technology Services | 191,868 | 59,858 | 132,010 | 31% |
| 2411 Building Principal Services | 1,266,933 | 291,530 | 975,403 | 23% |
| 2511 Business Support Services | 727,265 | 207,965 | 583,441 | 29% |
| 2541 Operation of Plant Services | 6,078,967 | 2,495,907 | 3,583,060 | 41% |
| 2551 Contracted Pupil Transportation | 1,530,000 | 33,669 | 1,518,472 | 2% |
| 2562 Food Services | 1,632,001 | 212,491 | 1,550,837 | 13% |
| 2642 Recruitment & Placement | 79,075 | 83,013 | 78,999 | 105% |
| 2998 TOTAL SUPPORT SERVICES | 15,376,033 | 4,361,115 | 11,315,463 | 28% |
| 3510 Early Childhood Program | 862,432 | 159,224 | 703,208 | 18% |
| 3912 Parental Involvement | 229,892 | 60,010 | 178,734 | 26% |
| 3999 TOTAL COMMUNITY SERVICES | 1,092,324 | 219,234 | 881,941 | 20% |
| 4011 Facility Acquisition | 1,293,500 | 330,569 | 962,931 | 0% |
| 4999 TOTAL FACILITY ACQUISITION | 1,293,500 | 330,569 | 962,931 | 0% |
| 9999 GRAND TOTAL EXPENDITURES | 32,566,153 | 9,303,422 | 23,588,188 | 29% |
| Total Revenue Over/(Under) Total Expenses | 36,291 | (1,067,359) | 1,103,650 | |
| Beginning Fund Balance, July 1 | 14,461,354 | 14,461,354 | | |
| Year-to-date change in payroll liabilities | - | (22,098) | | |
| Ending Fund Balance, September 30 | \$ 14,497,645 | \$ 13,371,897 | | |
| Ending Cash Fund Balance % | 45% | 36% | | |

Guadalupe Educational System

2023-24 Revenue Compared to Annual Budget

| Revenue | Approved Budget FY24 | Actual as of 09.30.23 | Budget Variance | % of Budget |
|------------------------------------|----------------------------|--------------------------|---------------------|----------------|
| 5100 Local | | | | |
| 5113 Prop C | \$ 2,838,810 | \$ 944,175 | \$ (1,894,635) | 33% |
| 5141 Interest | 380,000 | 178,490 | (201,510) | 47% |
| 5171 Student Activity | 84,864 | 2,321 | (82,543) | 3% |
| 5192 Gifts | 310,000 | 66,414 | (243,586) | 21% |
| 5198 Other | 18,500 | 56,542 | 38,042 | 306% |
| Total Local | 3,632,174 | 1,247,942 | (2,384,232) | 34% |
| 5300 State | | | | |
| 5311-19 Basic Formula & CTF | 25,532,667 | 6,484,156 | (19,048,511) | 25% |
| 5312 Transportation | 171,360 | 201,975 | 30,615 | 118% |
| 5333 Food Service - State | 7,000 | - | (7,000) | 0% |
| 5381 Special Ed High Need Fund | 35,000 | - | (35,000) | 0% |
| 5384 School Safety Grant | - | - | - | NA |
| 5397 Other State Revenue | - | - | - | NA |
| Total State | 25,746,027 | 6,686,131 | (19,059,896) | 26% |
| 5400 Federal | | | | |
| 5412 Medicaid | 90,168 | 19,560 | (70,608) | 22% |
| 5422 CARES ESSER III | 901,180 | - | (901,180) | 0% |
| 5441 Special Ed Part B | 286,336 | 245,905 | (40,431) | 86% |
| 5442 ESCE - Special Ed (611 & 619) | 7,181 | 12,144 | 4,963 | NA |
| 5445-48 Lunch/Breakfast/Snack | 827,424 | 24,380 | (803,044) | 3% |
| 5451-66 Consolidated Federal Funds | 1,111,954 | - | (1,111,954) | 0% |
| 5497 Other Federal Revenue | - | - | - | NA |
| Total Federal | 3,224,243 | 301,990 | (2,922,253) | 9% |
| 5899 Total Revenue | 32,602,444 | 8,236,063 | (24,366,381) | 25% |

Guadalupe Educational System

2023-24 Expenses Compared to Annual Budget

| Expenditures by Function | Approved Budget FY24 | Actual as of 09.30.23 | Budget Variance | % of Budget |
|---|----------------------------|--------------------------|--------------------|----------------|
| 1111 Elementary Classroom Instruction | | | | |
| 6100 Salaries | 3,211,139 | \$ 696,548 | \$ 2,514,591 | 22% |
| 6200 Benefits | 889,260 | 187,990 | 701,270 | 21% |
| 6300 Purchased Services | 108,000 | 14,703 | 93,297 | 14% |
| 6400 Supplies & Materials | 378,000 | 40,656 | 337,345 | 11% |
| 6412 Technology | 305,000 | 311,594 | (6,594) | 102% |
| 6431 Curriculum/Textbooks | 65,000 | 5,245 | 59,755 | 8% |
| 6500 Equipment | - | - | - | 0% |
| Total Elementary Instruction | 4,956,399 | 1,256,735 | 3,699,664 | 25% |
| 1131 Middle Classroom Instruction | | | | |
| 6100 Salaries | 1,681,666 | 368,049 | 1,313,618 | 22% |
| 6200 Benefits | 478,353 | 101,887 | 376,466 | 21% |
| 6300 Purchased Services | 51,000 | 9,346 | 41,654 | 18% |
| 6400 Supplies & Materials | 97,850 | 40,422 | 57,428 | 41% |
| 6412 Technology | 160,000 | 225,752 | (65,752) | 141% |
| 6431 Curriculum/Textbooks | 212,000 | 16,299 | 195,701 | 8% |
| 6500 Equipment | - | - | - | 0% |
| Total Middle Instruction | 2,680,869 | 761,753 | 1,919,116 | 28% |
| 1151 High School Classroom Instruction | | | | |
| 6100 Salaries | 2,143,083 | 466,528 | 1,676,555 | 22% |
| 6200 Benefits | 558,213 | 124,802 | 433,411 | 22% |
| 6300 Purchased Services | 229,500 | 26,647 | 202,853 | 12% |
| 6400 Supplies & Materials | 144,200 | 36,889 | 107,311 | 26% |
| 6412 Technology | 135,000 | 163,968 | (28,968) | 121% |
| 6431 Curriculum/Textbooks | 200,000 | 3,918 | 196,082 | 2% |
| 6500 Equipment | - | - | - | 0% |
| Total High School Instruction | 3,409,996 | 822,753 | 2,587,243 | 24% |
| 1191 Summer School | | | | |
| 6100 Salaries | 150,000 | 101,836 | 48,164 | 68% |
| 6200 Benefits | 23,000 | 12,894 | 10,106 | 56% |
| 6300 Purchased Services | 463,500 | 751,235 | (287,735) | 162% |
| 6400 Supplies & Materials | 5,000 | 274 | 4,727 | 5% |
| 6500 Equipment | - | - | - | 0% |
| Total Summer School | 641,500 | 866,239 | (224,739) | 135% |
| 1221 Special Programs | | | | |
| 6100 Salaries | 702,570 | 166,378 | 536,192 | 24% |
| 6200 Benefits | 197,927 | 47,528 | 150,399 | 24% |
| 6300 Purchased Services | 66,300 | 19,907 | 46,394 | 30% |
| 6400 Supplies & Materials | 66,950 | 11,870 | 55,080 | 18% |
| 6500 Equipment | - | - | - | 0% |
| Total Special Programs | 1,033,747 | 245,682 | 788,065 | 24% |
| 1251 Supplemental Education | | | | |
| 6100 Salaries | 1,428,105 | 278,042 | 1,150,063 | 19% |
| 6200 Benefits | 399,950 | 72,600 | 327,350 | 18% |
| 6300 Purchased Services | 6,630 | 4,230 | 2,400 | 64% |
| 6400 Supplies & Materials | 160,000 | 13,826 | 146,174 | 9% |
| 6500 Equipment | - | - | - | 0% |
| Total Supplemental Education | 1,994,685 | 368,698 | 1,625,987 | 18% |

Guadalupe Educational System

2023-24 Expenses Compared to Annual Budget

| Expenditures by Function | Approved Budget FY24 | Actual as of 09.30.23 | Budget Variance | % of Budget |
|---|----------------------------|--------------------------|--------------------|----------------|
| 1411 Student Activity-Extracurricular | | | | |
| 6100 Salaries | In Instruction | 16,061 | - | NA |
| 6200 Benefits | - | 2,123 | (2,123) | NA |
| 6300 Purchased Services | 41,200 | 22,794 | 18,406 | 55% |
| 6400 Supplies & Materials | 45,900 | 29,667 | 16,233 | 65% |
| 6500 Equipment (Capital Outlay) | - | - | - | 0% |
| Total Student Activity-Extracurricular | 87,100 | 70,644 | 32,516 | 81% |
| 2111 Support Services-Pupils | | | | |
| 6100 Salaries | 948,416 | 179,110 | 769,306 | 19% |
| 6200 Benefits | 187,130 | 43,929 | 143,201 | 23% |
| 6300 Purchased Services | 306,000 | 74,270 | 231,730 | 24% |
| 6400 Supplies & Materials | 530 | 3,998 | (3,468) | 754% |
| 6500 Equipment | - | - | - | 0% |
| Total Support Services-Pupils | 1,442,076 | 301,307 | 1,140,769 | 21% |
| 2134 Health Services | | | | |
| 6100 Salaries | 251,735 | 60,664 | 191,071 | 24% |
| 6200 Benefits | 69,608 | 15,556 | 54,052 | 22% |
| 6300 Purchased Services | 5,100 | 420 | 4,680 | 8% |
| 6400 Supplies & Materials | 10,300 | 2,315 | 7,985 | 22% |
| 6500 Equipment | - | - | - | 0% |
| Total Health Services | 336,743 | 78,955 | 257,788 | 23% |
| 2152 Speech Pathology | | | | |
| 6100 Salaries | 131,169 | 38,836 | 92,333 | NA |
| 6200 Benefits | 32,689 | 7,404 | 25,285 | NA |
| 6300 Purchased Services | - | - | - | 0% |
| 6400 Supplies & Materials | - | - | - | 0% |
| 6500 Equipment | - | - | - | 0% |
| Total Speech Pathology | 163,858 | 46,240 | 117,618 | 28% |
| 2191 Other Support Services | | | | |
| 6100 Salaries | - | 354 | (354) | NA |
| 6200 Benefits | - | 27 | (27) | NA |
| 6300 Purchased Services | - | - | - | 0% |
| 6400 Supplies & Materials | - | - | - | 0% |
| 6500 Equipment | - | - | - | 0% |
| Total Other Support Services | - | 381 | (381) | #DIV/0! |
| 2213 Professional Development | | | | |
| 6100 Salaries | - | - | - | 0% |
| 6200 Benefits | - | - | - | 0% |
| 6300 Purchased Services | 103,000 | 27,070 | 75,930 | 26% |
| 6400 Supplies & Materials | 10,200 | 4,091 | 6,109 | 40% |
| 6500 Equipment | - | - | - | 0% |
| Total Professional Development | 113,200 | 31,161 | 82,039 | 28% |
| 2321 Executive Administration Services | | | | |
| 6100 Salaries | 720,802 | 171,634 | 549,168 | 24% |
| 6200 Benefits | 383,600 | 84,312 | 299,288 | 22% |
| 6300 Purchased Services | 331,500 | 178,011 | 153,489 | 54% |
| 6400 Supplies & Materials | 61,800 | 20,687 | 41,113 | 33% |
| 6500 Equipment | - | - | - | 0% |
| Total Executive Admin Services | 1,497,702 | 454,644 | 1,043,058 | 30% |

Guadalupe Educational System

2023-24 Expenses Compared to Annual Budget

| Expenditures by Function | Approved Budget FY24 | Actual as of 09.30.23 | Budget Variance | % of Budget |
|---|----------------------------|--------------------------|--------------------|----------------|
| 2329 Special Education Administration | | | | |
| 6100 Salaries | 267,860 | 50,536 | 217,324 | 19% |
| 6200 Benefits | 48,485 | 13,840 | 34,645 | 29% |
| 6300 Purchased Services | - | - | - | 0% |
| 6400 Supplies & Materials | - | - | - | 0% |
| 6500 Equipment | - | - | - | 0% |
| Total Special Education Administration | 316,345 | 64,377 | 251,968 | 20% |
| 2331 Technology Services | | | | |
| 6100 Salaries | - | - | - | 0% |
| 6200 Benefits | - | - | - | 0% |
| 6300 Purchased Services | 176,868 | 59,858 | 117,010 | 34% |
| 6400 Supplies & Materials | - | - | - | 0% |
| 6412 Technology | 15,000 | - | 15,000 | 0% |
| 6500 Equipment | - | - | - | 0% |
| Total Technology Services | 191,868 | 59,858 | 132,010 | 31% |
| 2411 Building Principal Services | | | | |
| 6100 Salaries | 994,418 | 225,777 | 768,641 | 23% |
| 6200 Benefits | 257,165 | 59,947 | 197,218 | 23% |
| 6300 Purchased Services | 10,200 | 1,297 | 8,903 | 13% |
| 6400 Supplies & Materials | 5,150 | 4,509 | 641 | 88% |
| 6500 Equipment | - | - | - | 0% |
| Total Building Principal Services | 1,266,933 | 291,530 | 975,403 | 23% |
| 2511 Business Support Services | | | | |
| 6100 Salaries | 478,590 | 111,147 | 367,443 | 23% |
| 6200 Benefits | 79,761 | 27,661 | 52,100 | 35% |
| 6300 Purchased Services | 153,000 | 64,141 | 153,000 | 42% |
| 6400 Supplies & Materials | 15,914 | 5,016 | 10,898 | 32% |
| 6500 Equipment | - | - | - | 0% |
| Total Business Support Services | 727,265 | 207,965 | 583,441 | 29% |
| 2541 Operation of Plant Services | | | | |
| 6100 Salaries | 240,870 | 56,103 | 184,767 | 23% |
| 6200 Benefits | 18,427 | 4,282 | 14,145 | 23% |
| 6300 Purchased Services | 5,340,720 | 2,319,615 | 3,021,105 | 43% |
| 6400 Supplies & Materials | 478,950 | 115,906 | 363,044 | 24% |
| 6500 Equipment | - | - | - | NA |
| Total Operation of Plant Services | 6,078,967 | 2,495,907 | 3,583,060 | 41% |
| 2551 Contracted Pupil Transportation | | | | |
| 6100 Salaries | - | 8,639 | (8,639) | 0% |
| 6200 Benefits | - | 1,737 | (1,737) | 0% |
| 6300 Purchased Services | 1,530,000 | 22,140 | 1,530,000 | 1% |
| 6400 Supplies & Materials | - | 1,153 | (1,153) | 0% |
| 6500 Equipment | - | - | - | 0% |
| Total Contracted Transportation | 1,530,000 | 33,669 | 1,518,472 | 2% |

Guadalupe Educational System

2023-24 Expenses Compared to Annual Budget

| Expenditures by Function | Approved Budget FY24 | Actual as of 09.30.23 | Budget Variance | % of Budget |
|--|----------------------------|--------------------------|----------------------|----------------|
| 2562 Food Services | | | | |
| 6100 Salaries | 74,780 | 10,285 | 64,495 | 14% |
| 6200 Benefits | 5,721 | 787 | 4,934 | 14% |
| 6300 Purchased Services | 676,000 | 131,327 | 676,000 | 19% |
| 6400 Supplies & Materials | 875,500 | 70,092 | 805,408 | 8% |
| 6500 Equipment | - | - | - | 0% |
| Total Food Services | 1,632,001 | 212,491 | 1,550,837 | 13% |
| 2642 Recruitment & Placement | | | | |
| 6100 Salaries | - | - | - | 0% |
| 6200 Benefits | - | - | - | 0% |
| 6300 Purchased Services | 76,500 | 82,937 | 76,500 | 108% |
| 6400 Supplies & Materials | 2,575 | 76 | 2,499 | 3% |
| 6500 Equipment | - | - | - | 0% |
| Total Recruitment & Placement | 79,075 | 83,013 | 78,999 | 105% |
| 3510 Early Childhood Program | | | | |
| 6100 Salaries | 653,260 | 126,603 | 526,657 | 19% |
| 6200 Benefits | 172,245 | 30,400 | 141,845 | 18% |
| 6300 Purchased Services | 10,404 | - | 10,404 | 0% |
| 6400 Supplies & Materials | 26,523 | 2,221 | 24,302 | 8% |
| 6500 Equipment | - | - | - | 0% |
| Total Early Childhood Program | 862,432 | 159,224 | 703,208 | 18% |
| 3912 Parental Involvement | | | | |
| 6100 Salaries | 172,874 | 39,888 | 132,986 | 23% |
| 6200 Benefits | 53,438 | 11,270 | 42,168 | 21% |
| 6300 Purchased Services | 2,550 | 8,851 | 2,550 | 347% |
| 6400 Supplies & Materials | 1,030 | - | 1,030 | 0% |
| 6500 Equipment | - | - | - | 0% |
| Total Parental Involvement | 229,892 | 60,010 | 178,734 | 26% |
| 4011 Facility Acquisition | | | | |
| 6100 Salaries | - | - | - | 0% |
| 6200 Benefits | - | - | - | 0% |
| 6300 Purchased Services | - | - | - | 0% |
| 6400 Supplies & Materials | - | - | - | 0% |
| 6500 Capital Outlay | 1,293,500 | 330,569 | 962,931 | 0% |
| 6600 Interest | - | - | - | 0% |
| Total Facility Acquisition | 1,293,500 | 330,569 | 962,931 | 0% |
| 9999 GRAND TOTAL EXPENDITURES | \$ 32,566,153 | \$ 9,303,803 | \$ 23,587,807 | 29% |