

Monthly Financial Report

January 31, 2025

FISCAL YEAR 2025

DeKalb County School District
Byron Schueneman, Chief Financial Officer

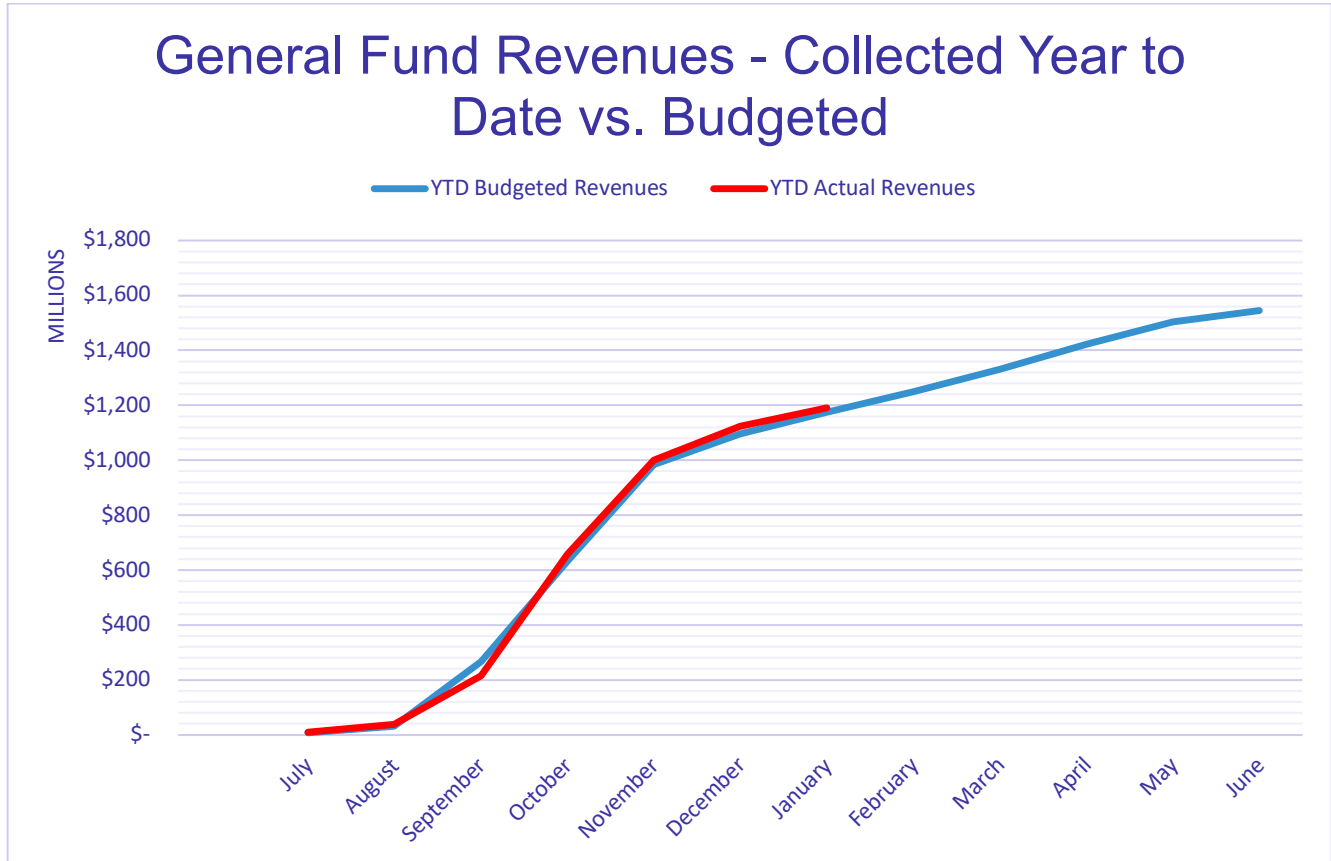


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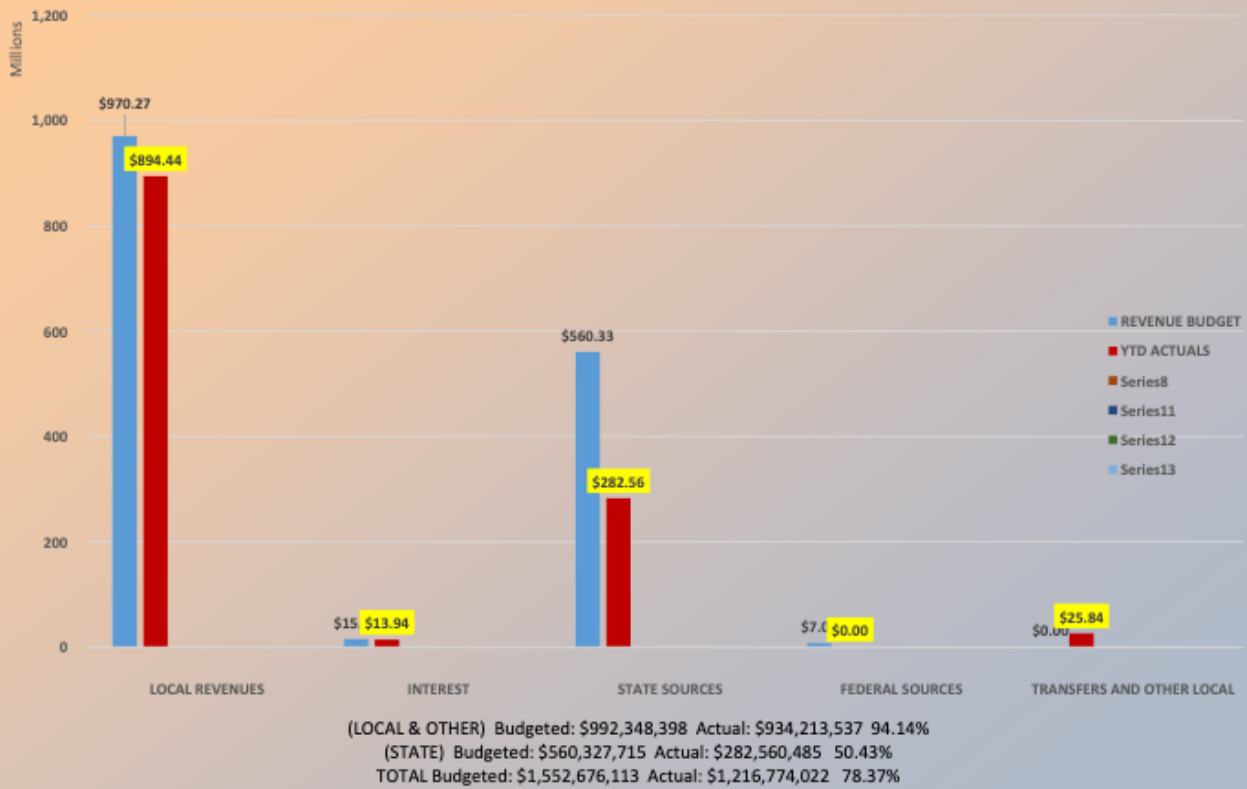
Key Performance Indicators

General Fund Revenues



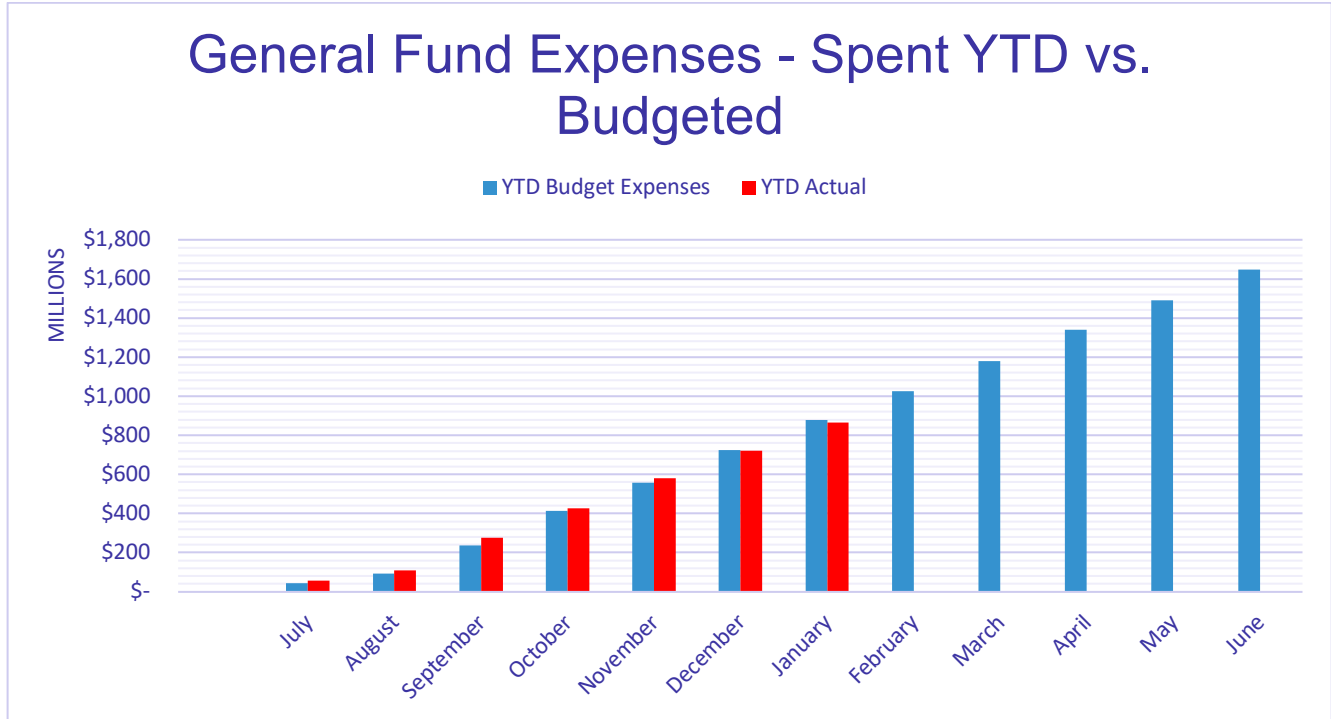
	Amount Collected	Percentage of Budget
Actual	\$1.19B	76.7%
Benchmark	\$1.10B	76.5%
Difference	\$16.1M	0.2%

**FY2025
DCSD General Fund
YTD REVENUE Budget vs Collections**



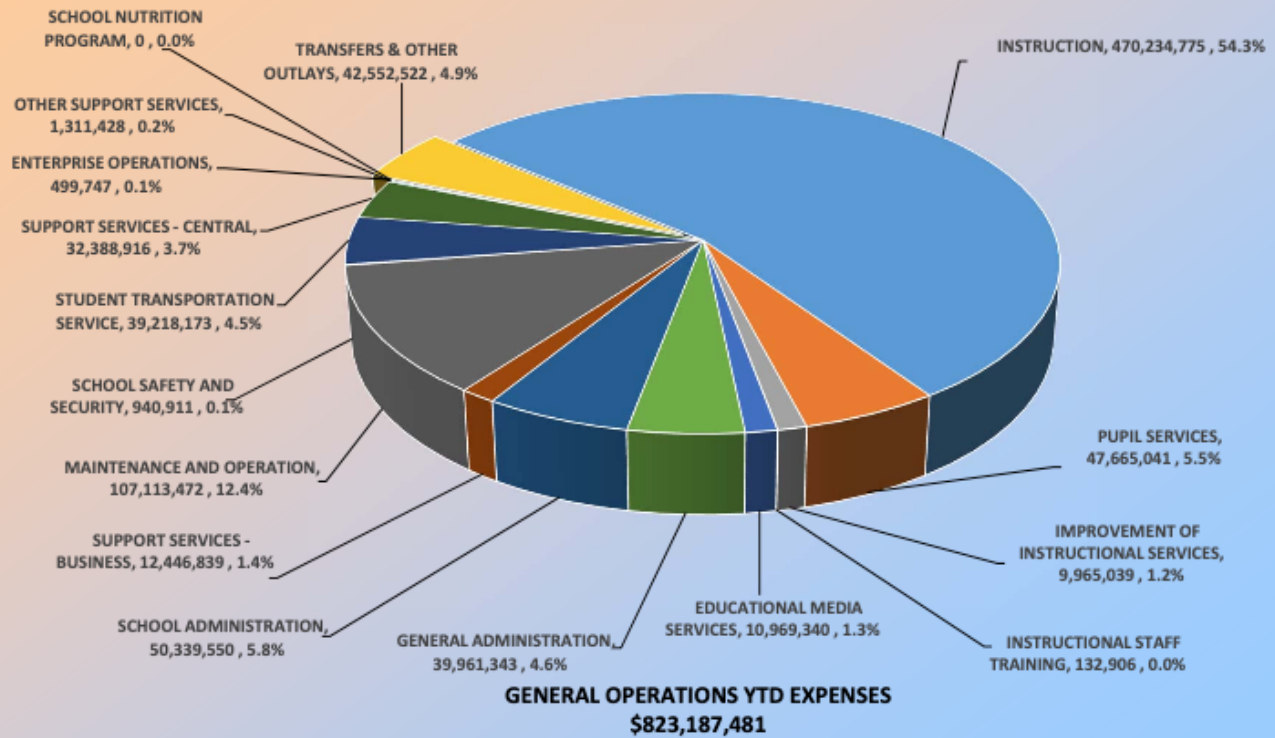
Source	Year To Date	Mix	Total % Collected
Local & Other	\$907.6M	76.3%	94.1%
State	\$282.6M	23.7%	50.4%
Total	\$1.19B	100%	

General Fund Expenses



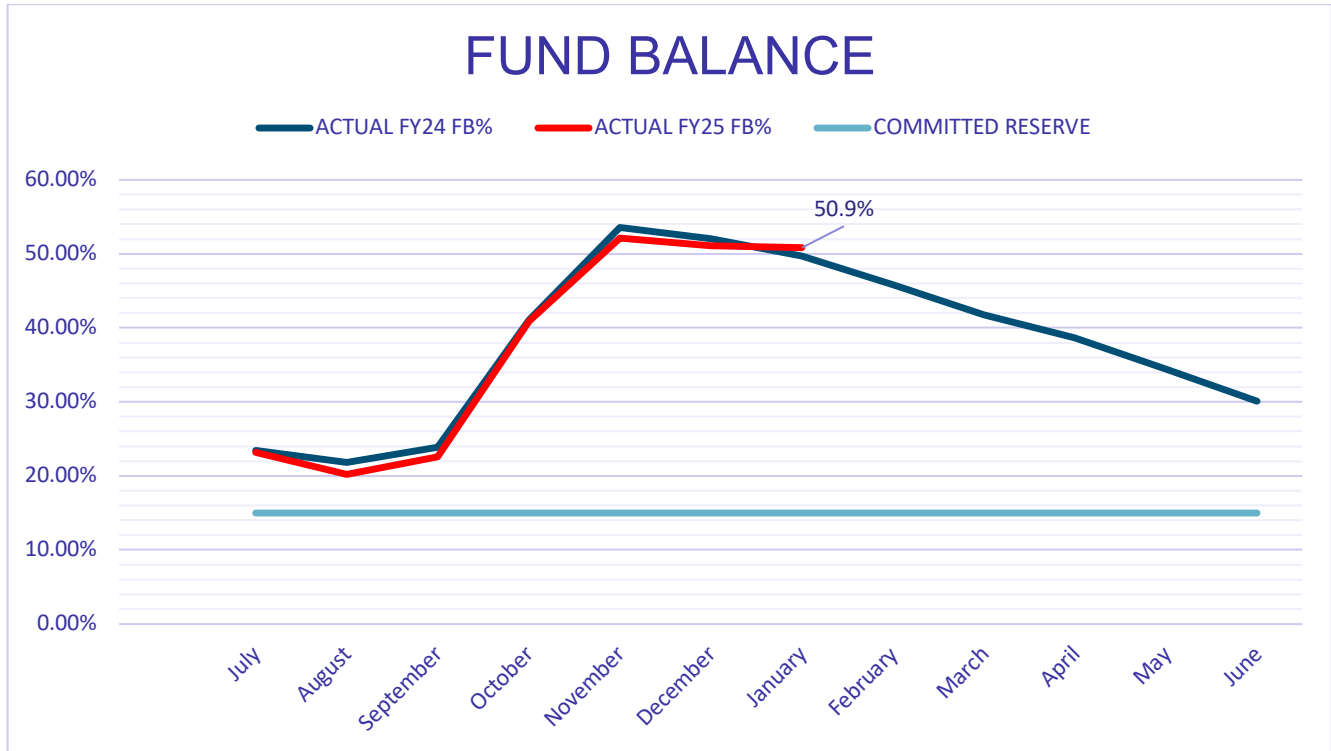
	Amount Spent	Percentage of Budget
Actual + Transfer Out	\$865.7	52.3%
Benchmark	\$877.2	53.1%
Difference	\$11.5M	.8%

**FY2025
DeKalb County School District
YTD Expense Actuals by Function**



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	\$470.2	54.3%
M&O	\$107.1M	12.4%
School Admin	\$50.3M	5.8%

Fund Balance



	FY25 Fund Balance	FY25 %	FY24%
Nonspendable	\$1.0M		
Committed (15%)	\$240.5M	15%	15%
Unassigned	\$600.8M	35.9%	34.8%
Total	\$842.3M	50.9%	

DEKALB COUNTY BOARD OF EDUCATION
Balance Sheet
Governmental Funds
January 31, 2025

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Assets						
Cash and Cash Equivalents	\$ 964,289,007	\$ 637,946,467	\$ -	\$ 25,390,244	\$ (7,260,836)	\$ 1,620,364,882
Receivable, Net:						
Taxes	1,051,801	-	-	-	-	1,051,801
State Government	38,528,636	-	-	-	-	38,528,636
Federal Government	1,716,360	-	-	210,554	24,980,222	26,907,136
Local	-	-	-	-	3,143	3,143
Other	3,685	-	-	11,490	5,700	20,875
Inventories	1,017,939	-	-	570,724	-	1,588,664
Total assets and deferred outflows of resources	<u>\$ 1,006,607,429</u>	<u>\$ 637,946,467</u>	<u>\$ -</u>	<u>\$ 26,183,012</u>	<u>\$ 17,728,229</u>	<u>\$ 1,688,465,137</u>
Liabilities						
Accounts Payable	\$ 8,655,919	\$ 627,531	\$ -	\$ 707,251	\$ 125,187	\$ 10,115,888
Salaries & Benefits Payable	79,669,994	-	-	-	48,167	79,718,161
Payroll Withholdings Payable	75,944,278	-	-	-	-	75,944,278
Total liabilities	<u>164,270,191</u>	<u>627,531</u>	<u>-</u>	<u>707,251</u>	<u>173,354</u>	<u>165,778,327</u>
Total liabilities and deferred inflows of resources	<u>164,270,191</u>	<u>627,531</u>	<u>-</u>	<u>707,251</u>	<u>173,354</u>	<u>165,778,327</u>
FUND BALANCES						
Nonspendable						
Inventories	\$ 1,017,939	\$ -	\$ -	\$ 570,724	\$ -	\$ 1,588,664
Restricted						
Capital Projects	-	604,699,902	-	-	-	604,699,902
Continuation of Grant Programs	-	-	-	24,905,037	9,100,748	34,005,785
Committed						
Reserve	240,466,839	-	-	-	-	240,466,839
Assigned						
Capital Projects	-	32,619,034	-	-	-	32,619,034
Student Activity Accounts	-	-	-	-	8,454,127	8,454,127
Unassigned	600,852,460	-	-	-	-	600,852,460
Total fund balances	<u>842,337,238</u>	<u>637,318,936</u>	<u>-</u>	<u>25,475,761</u>	<u>17,554,876</u>	<u>1,522,686,811</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,006,607,429</u>	<u>\$ 637,946,467</u>	<u>\$ -</u>	<u>\$ 26,183,012</u>	<u>\$ 17,728,229</u>	<u>\$ 1,688,465,137</u>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
January 31, 2025

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property Taxes	\$ 891,000,054	\$ -	\$ -	\$ -	\$ -	\$ 891,000,054
Sales Taxes	1,418,652	79,510,348	-	-	-	80,929,000
State Funds	282,560,485	-	-	781,044	13,515,318	296,856,847
Federal Funds	-	-	-	30,017,448	131,522,109	161,539,557
Charges for Services	899,481	-	-	210,089	2,794,606	3,904,176
Investment Earnings	13,938,660	17,417,342	-	-	9,103	31,365,105
Miscellaneous	1,118,967	97,405	-	1,107,595	8,500,623	10,824,590
Total revenues	<u>1,190,936,300</u>	<u>97,025,095</u>	<u>-</u>	<u>32,116,176</u>	<u>156,341,759</u>	<u>1,476,419,329</u>
EXPENDITURES						
Current:						
Instruction	470,234,775	2,520,980	-	-	76,727,982	549,483,737
Pupil Services	47,665,041	-	-	-	19,520,871	67,185,912
Improvement of Instructional Services	9,965,039	4,732,125	-	-	2,160,493	16,857,658
Instructional Staff Training	132,906	-	-	-	15,720,053	15,852,959
Educational Media Services	10,969,340	-	-	-	433,846	11,403,186
Federal Grant Administration	-	-	-	-	2,684,484	2,684,484
General Administration	39,961,343	-	-	-	1,229,125	41,190,469
School Administration	50,339,550	-	-	-	1,583,241	51,922,791
Support Services - Business	12,446,839	-	-	-	397,499	12,844,338
Maintenance And Operation	107,113,472	875,304	-	-	6,229,621	114,218,397
School Safety And Security	940,911	-	-	-	-	940,911
Student Transportation Service	39,218,173	1,859,717	-	-	2,217,489	43,295,379
Support Services - Central	32,388,916	1,853,058	-	-	1,216,524	35,458,498
Other Support Services	1,311,428	-	-	-	342,499	1,653,928
School Nutrition Program	-	-	-	35,449,894	1,190,292	36,640,187
Enterprise Operations	499,747	-	-	-	1,942,506	2,442,253
Capital Outlays:						
Facilities Acquisition & Construction	-	109,067,882	-	-	20,012,107	129,079,989
Total expenditures	<u>823,187,481</u>	<u>120,909,066</u>	<u>-</u>	<u>35,449,894</u>	<u>153,608,634</u>	<u>1,133,155,075</u>
Excess (deficiency) of revenues over expenditures	<u>367,748,818</u>	<u>(23,883,971)</u>	<u>-</u>	<u>(3,333,718)</u>	<u>2,733,125</u>	<u>343,264,254</u>
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	25,708,382	41,500,000	-	464,659	1,251,828	68,924,869
Operating Transfers To Other Funds	(42,552,522)	-	-	-	(26,372,346)	(68,924,869)
Sale or Compensation for the Loss of Capital Assets	129,340	1,062,862	-	-	-	1,192,202
Total other financing sources (uses)	<u>(16,714,800)</u>	<u>42,562,862</u>	<u>-</u>	<u>464,659</u>	<u>(25,120,518)</u>	<u>1,192,202</u>
Net change in fund balances	351,034,018	18,678,891	-	(2,869,060)	(22,387,393)	344,456,456
Fund balances - beginning	\$ 491,303,220	\$ 618,640,045	\$ -	\$ 28,344,821	\$ 39,942,269	\$ 1,178,230,355
Fund balances - ending	<u>\$ 842,337,238</u>	<u>\$ 637,318,936</u>	<u>\$ -</u>	<u>\$ 25,475,761</u>	<u>\$ 17,554,876</u>	<u>\$ 1,522,686,811</u>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All major fund types
January 31, 2025
With Comparative Totals for June 30, 2024

	GENERAL FUND				
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
REVENUES					
Property Taxes	\$ 956,268,398	\$ 956,268,398	\$ 891,000,054	\$ (65,268,344)	\$ 889,255,821
Sales Taxes	6,500,000	6,500,000	1,418,652	(5,081,348)	8,791,707
State Funds	559,830,156	560,327,715	282,560,485	(277,767,230)	543,579,132
Federal Funds	-	7,075,000	-	(7,075,000)	6,147,132
Charges for Services	775,000	775,000	899,481	124,481	1,149,597
Investment Earnings	15,000,000	15,000,000	13,938,660	(1,061,340)	23,475,344
Miscellaneous	6,730,000	6,730,000	1,118,967	(5,611,033)	8,241,453
Operating Transfers From Other Funds	-	-	-	-	2,048,024
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	214,735
Other Source	-	-	-	-	(2,728)
Total revenues	<u>1,545,103,554</u>	<u>1,552,676,113</u>	<u>1,190,936,300</u>	<u>(361,739,813)</u>	<u>1,482,900,217</u>
EXPENDITURES					
Current:					
Instruction	881,281,747	879,731,384	470,234,775	409,496,609	837,200,925
Pupil Services	93,144,658	89,248,257	47,665,041	41,583,216	82,513,368
Improvement of Instructional Services	23,374,032	23,574,642	9,965,039	13,609,602	15,399,776
Instructional Staff Training	659,975	833,327	132,906	700,421	228,132
Educational Media Services	16,287,855	18,124,378	10,969,340	7,155,038	17,317,681
Federal Grant Administration	-	-	-	-	24,693
General Administration	63,620,259	78,103,343	39,961,343	38,142,000	46,581,376
School Administration	71,833,296	71,818,920	50,339,550	21,479,370	81,839,359
Support Services - Business	21,718,627	23,366,898	12,446,839	10,920,059	16,495,984
Maintenance And Operation	261,530,763	257,559,168	107,113,472	150,445,696	156,124,109
School Safety And Security	-	-	940,911	(940,911)	1,432
Student Transportation Service	95,740,171	106,490,349	39,218,173	67,272,176	73,161,729
Support Services - Central	43,721,315	56,417,557	32,388,916	24,028,641	32,867,579
Other Support Services	1,492,693	1,566,299	1,311,428	254,871	1,327,295
School Nutrition Program	351,273	351,273	-	351,273	324,927
Enterprise Operations	1,502,100	802,100	499,747	302,353	549,586
Facilities Acquisition & Construction	-	-	-	-	-
Other Outlays	-	-	-	-	17,132,215
Debt Service	-	-	-	-	-
Total current	<u>1,576,258,765</u>	<u>1,607,987,895</u>	<u>823,187,481</u>	<u>784,800,414</u>	<u>1,379,090,165</u>
Total expenditures	<u>1,576,258,765</u>	<u>1,607,987,895</u>	<u>823,187,481</u>	<u>784,800,414</u>	<u>1,379,090,165</u>
Excess (deficiency) of revenues over expenditures	<u>(31,155,211)</u>	<u>(55,311,782)</u>	<u>367,748,818</u>	<u>423,060,600</u>	<u>103,810,052</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	25,708,382	25,708,382	-
Operating Transfers To Other Funds	(26,854,843)	(48,354,843)	(42,552,522)	5,802,321	-
Sale or Compensation for the Loss of Capital Assets	-	-	129,340	129,340	-
Total other financing sources (uses)	<u>(26,854,843)</u>	<u>(48,354,843)</u>	<u>(16,714,800)</u>	<u>31,640,043</u>	<u>-</u>
Net change in fund balances	(58,010,054)	(103,666,625)	351,034,018	454,700,643	103,810,052
Fund balances - beginning, as previously reported	491,303,220	491,303,220	491,303,220	-	387,493,167
YEC Fund Clean-up	-	-	-	-	-
Fund balances - beginning as restated	<u>491,303,220</u>	<u>491,303,220</u>	<u>491,303,220</u>	<u>-</u>	<u>387,493,167</u>
Fund balance - ending	<u>\$ 433,293,166</u>	<u>\$ 387,636,595</u>	<u>\$ 842,337,238</u>	<u>\$ 454,700,643</u>	<u>\$ 491,303,220</u>

DEKALB COUNTY BOARD OF EDUCATION
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All major fund types
January 31, 2025
With Comparative Totals for June 30, 2024

	CAPITAL PROJECTS FUND				
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	429,000,000	429,000,000	79,510,348	(349,489,652)	150,986,248
State Funds	-	-	-	-	1,117,376
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	2,800,000	2,800,000	17,417,342	14,617,342	29,584,457
Miscellaneous	-	-	97,405	97,405	433,945
Operating Transfers From Other Funds	-	-	-	-	178,811,066
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Other Source	-	-	-	-	-
Total revenues	<u>431,800,000</u>	<u>431,800,000</u>	<u>97,025,095</u>	<u>(334,774,905)</u>	<u>360,933,092</u>
EXPENDITURES					
Current:					
Instruction	-	-	2,520,980	(2,520,980)	1,037,108
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	17,000,000	4,732,125	12,267,875	2,030,216
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	-	-	-
Maintenance And Operation	10,045,882	10,993,914	875,304	10,118,610	782,736
School Safety And Security	-	-	-	-	-
Student Transportation Service	1,000,000	723,685	1,859,717	(1,136,032)	-
Support Services - Central	18,050,000	18,050,000	1,853,058	16,196,942	3,121,064
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Facilities Acquisition & Construction	1,508,225,978	1,432,973,123	109,067,882	1,323,905,241	60,555,810
Other Outlays	-	-	-	-	178,763,461
Debt Service	5,572,080	5,572,080	-	5,572,080	5,810,913
Total current	<u>1,542,893,940</u>	<u>1,485,312,802</u>	<u>120,909,066</u>	<u>1,364,403,736</u>	<u>252,101,308</u>
Total expenditures	<u>1,542,893,940</u>	<u>1,485,312,802</u>	<u>120,909,066</u>	<u>1,364,403,736</u>	<u>252,101,308</u>
Excess (deficiency) of revenues over expenditures	<u>(1,111,093,940)</u>	<u>(1,053,512,802)</u>	<u>(23,883,971)</u>	<u>1,029,628,831</u>	<u>108,831,784</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	41,500,000	41,500,000	-
Operating Transfers To Other Funds	(83,403,442)	(83,403,442)	-	83,403,442	-
Sale or Compensation for the Loss of Capital Assets	-	-	1,062,862	1,062,862	-
Total other financing sources (uses)	<u>(83,403,442)</u>	<u>(83,403,442)</u>	<u>42,562,862</u>	<u>125,966,304</u>	<u>-</u>
Net change in fund balances	(1,194,497,382)	(1,136,916,244)	18,678,891	1,155,595,135	108,831,784
Fund balances - beginning, as previously reported	618,640,045	618,640,045	618,640,045	-	509,808,261
YEC Fund Clean-up	-	-	-	-	-
Fund balances - beginning as restated	<u>618,640,045</u>	<u>618,640,045</u>	<u>618,640,045</u>	<u>-</u>	<u>509,808,261</u>
Fund balance - ending	<u>\$ (575,857,337)</u>	<u>\$ (518,276,199)</u>	<u>\$ 637,318,936</u>	<u>\$ 1,155,595,135</u>	<u>\$ 618,640,045</u>

DEKALB COUNTY BOARD OF EDUCATION
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All major fund types
January 31, 2025
With Comparative Totals for June 30, 2024

SCHOOL NUTRITION FUND					
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	-	781,044	781,044	1,366,046
Federal Funds	11,794,465	16,805,190	30,017,448	13,212,257	57,563,523
Charges for Services	69,017,224	69,017,224	210,089	(68,807,135)	707,431
Investment Earnings	-	-	-	-	129,540
Miscellaneous	557,046	557,046	1,107,595	550,549	2,286,294
Operating Transfers From Other Funds	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Other Source	-	-	-	-	-
Total revenues	<u>81,368,735</u>	<u>86,379,460</u>	<u>32,116,176</u>	<u>(54,263,284)</u>	<u>62,052,834</u>
EXPENDITURES					
Current:					
Instruction	-	-	-	-	-
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	-	-	-
Maintenance And Operation	-	-	-	-	-
School Safety And Security	-	-	-	-	-
Student Transportation Service	-	-	-	-	-
Support Services - Central	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Nutrition Program	84,549,894	89,560,619	35,449,894	54,110,725	62,299,432
Enterprise Operations	-	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-	-
Other Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
Total current	<u>84,549,894</u>	<u>89,560,619</u>	<u>35,449,894</u>	<u>54,110,725</u>	<u>62,299,432</u>
Total expenditures	<u>84,549,894</u>	<u>89,560,619</u>	<u>35,449,894</u>	<u>54,110,725</u>	<u>62,299,432</u>
Excess (deficiency) of revenues over expenditures	<u>(3,181,159)</u>	<u>(3,181,159)</u>	<u>(3,333,718)</u>	<u>(152,560)</u>	<u>(246,597)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	464,659	464,659	-
Operating Transfers To Other Funds	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>464,659</u>	<u>464,659</u>	<u>-</u>
Net change in fund balances	<u>(3,181,159)</u>	<u>(3,181,159)</u>	<u>(2,869,060)</u>	<u>312,099</u>	<u>(246,597)</u>
Fund balances - beginning, as previously reported	<u>28,344,821</u>	<u>28,344,821</u>	<u>28,344,821</u>	<u>-</u>	<u>28,591,418</u>
YEC Fund Clean-up	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning as restated	<u>28,344,821</u>	<u>28,344,821</u>	<u>28,344,821</u>	<u>-</u>	<u>28,591,418</u>
Fund balance - ending	<u>\$ 25,163,662</u>	<u>\$ 25,163,662</u>	<u>\$ 25,475,761</u>	<u>\$ 312,099</u>	<u>\$ 28,344,821</u>

DEKALB COUNTY BOARD OF EDUCATION
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All major fund types
January 31, 2025
With Comparative Totals for June 30, 2024

NONMAJOR GOVERNMENTAL FUNDS					
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	19,272,572	13,515,318	(5,757,255)	17,612,162
Federal Funds	347,152,928	665,896,989	131,522,109	(534,374,879)	208,965,796
Charges for Services	-	-	2,794,606	2,794,606	1,047,733
Investment Earnings	-	-	9,103	9,103	16,265
Miscellaneous	217,466	8,574,775	8,500,623	(74,152)	30,492,239
Operating Transfers From Other Funds	-	-	-	-	17,862,011
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Other Source	-	-	-	-	-
Total revenues	<u>347,370,394</u>	<u>693,744,336</u>	<u>156,341,759</u>	<u>(537,402,577)</u>	<u>275,996,206</u>
EXPENDITURES					
Current:					
Instruction	72,508,389	255,628,025	76,727,982	178,900,042	122,169,333
Pupil Services	28,732,312	50,070,804	19,520,871	30,549,933	33,215,100
Improvement of Instructional Services	26,155,378	5,535,213	2,160,493	3,374,720	2,221,016
Instructional Staff Training	28,687,656	62,779,974	15,720,053	47,059,920	29,270,424
Educational Media Services	2,874,200	3,198,016	433,846	2,764,170	346,123
Federal Grant Administration	(4,405,990)	5,336,671	2,684,484	2,652,187	4,603,737
General Administration	51,356,965	51,639,397	1,229,125	50,410,272	8,069,228
School Administration	27,692,395	6,378,979	1,583,241	4,795,738	3,794,076
Support Services - Business	26,109,645	279,506	397,499	(117,993)	772,535
Maintenance And Operation	75,283,442	59,604,484	6,229,621	53,374,864	6,705,646
School Safety And Security	-	-	-	-	-
Student Transportation Service	27,445,095	30,640,129	2,217,489	28,422,641	6,921,163
Support Services - Central	80,181,515	5,469,524	1,216,524	4,253,000	2,387,066
Other Support Services	-	150,902	342,499	(191,598)	467,791
School Nutrition Program	53,744,641	21,738,881	1,190,292	20,548,588	1,644,960
Enterprise Operations	4,354,000	4,374,000	1,942,506	2,431,494	5,678,161
Facilities Acquisition & Construction	158,786,775	141,721,195	20,012,107	121,709,088	20,155,071
Other Outlays	-	-	-	-	2,778,469
Debt Service	-	-	-	-	-
Total current	<u>659,506,418</u>	<u>704,545,701</u>	<u>153,608,634</u>	<u>550,937,067</u>	<u>251,199,898</u>
Total expenditures	<u>659,506,418</u>	<u>704,545,701</u>	<u>153,608,634</u>	<u>550,937,067</u>	<u>251,199,898</u>
Excess (deficiency) of revenues over expenditures	<u>(312,136,024)</u>	<u>(10,801,365)</u>	<u>2,733,125</u>	<u>13,534,490</u>	<u>24,796,308</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	4,424,000	4,676,221	1,251,828	(3,424,393)	-
Operating Transfers To Other Funds	-	(633,100)	(26,372,346)	(25,739,246)	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	<u>4,424,000</u>	<u>4,043,121</u>	<u>(25,120,518)</u>	<u>(29,163,640)</u>	<u>-</u>
Net change in fund balances	<u>(307,712,024)</u>	<u>(6,758,244)</u>	<u>(22,387,393)</u>	<u>(15,629,150)</u>	<u>24,796,308</u>
Fund balances - beginning, as previously reported	39,942,269	39,942,269	39,942,269	-	18,907,407
YEC Fund Clean-up	-	-	-	-	-
Fund balances - beginning as restated	<u>39,942,269</u>	<u>39,942,269</u>	<u>39,942,269</u>	<u>-</u>	<u>18,907,407</u>
Fund balance - ending	<u>\$ (267,769,755)</u>	<u>\$ 33,184,025</u>	<u>\$ 17,554,876</u>	<u>\$ (15,629,150)</u>	<u>\$ 43,703,715</u>