

**BUDGETARY COMPLIANCE FORMULA & ORC References**

Revenues  $\geq$  Estimated Revenues  $\geq$  Appropriations  $\geq$  Expenditures  
ORC 5705.36 ORC 5705.39

**GENERAL BUDGETARY REQUIREMENT**

ORC 5705.28: Adoption of tax budget by January 15<sup>th</sup>, prior to Fiscal Year beginning July 1<sup>st</sup>

ORC 5705.36: Certification of Available Revenues by July 31<sup>st</sup>, following a budgetary year, the Treasurer is to report the Unencumbered Ending Fund Balances to the County Auditor

ORC 5705.36: Amended certificates of estimated resources – Submitted monthly or as necessary for Certification by the Hamilton County Auditor

ORC 5705.38: Annual Appropriations Measure - Permanent Appropriations due by October 1<sup>st</sup>  
Final Appropriations due by June 30<sup>th</sup>

ORC 5705.39: Appropriations limited by estimated resources - Submitted to Hamilton County Auditor

ORC 5705.40: Amending or supplementing appropriations - Submitted to Hamilton County Auditor after Board Approval.

ORC 5705.41 (A)(B)(C) and (D): Budgetary Compliance Restrictions for appropriating/spending money

ORC 5705.41 (D): “Blanket” Purchase Orders fiscal officer certificates

ORC 5705.412: Restriction upon school district expenditures beyond current fiscal year

Three reasons for an estimate to be different than actual?

Timing Difference  
Something Changed  
Estimate is/was wrong

Means by which an estimate is made?

Historical

Historical Trend

Knowing facts that are probable and measurable

The exact value is provided by the source of the revenues e.g. Grants

## Important Documents/Financial Reports

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- ▣ [How to Read a Forecast by Ohio Department of Education](#)
- ▣ [LCSD Monthly Financial Binder - June 2023](#)
- ▣ [2023 Annual Financial Information Statement \(AFIS\)](#)
- ▣ [LCSD Spring Forecast May 23 - Footnotes](#)
- ▣ [LCSD Spring Forecast May 23](#)
- ▣ [LCSD Monthly Financial Report - April 2023](#)
- ▣ [LCSD Monthly Financial Report - January 2023](#)
- ▣ [ESSER Funds Summary Recap 2.9.2023](#)
- ▣ [LCSD January 2023 Forecast Footnotes](#)
- ▣ [LCSD January 2023 Updated Forecast](#)
- ▣ [Loveland CSD Monthly Financial Report - December 2022](#)
- ▣ [2022 Annual Financial Information Statement \(AFIS\)](#)
- ▣ [Loveland CSD FALL FORECAST FY23](#)

## Contracts/Handbooks

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- 📄 [Ohio Association of Public School Employees \(OAPSE\) Negotiated Agreement 2023-2026](#)
  - 📄 [Loveland Education Association \(LEA\) Master Contract 2023-2026](#)
  - 📄 [Exempt Employee Handbook 2023-2026](#)
  - 📄 [Administrator Handbook 2023-2026](#)
  - 📄 [Teacher Contract Template - Continuing](#)
  - 📄 [Teacher Contract Template - Limited](#)
  - 📄 [Administrative Contract Template](#)
  - 📄 [Insurance Rate Sheet 2022-2023](#)
  - 📄 [Insurance Rate Sheet 2021-2022](#)
  - 📄 [Ohio Association of Public School Employees \(OAPSE\) Contract 2021-2023](#)
  - 📄 [Loveland Education Association \(LEA\) Contract 2021-2023](#)
  - 📄 [Loveland Education Association \(LEA\) Contract 2019-2021](#)
  - 📄 [Loveland Education Association \(LEA\) Contract 2016-2019](#)
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# Public Records Requests '23-24

DATE OF REQUEST	SUBJECT HEADING	RECORDS REQUESTED	RECORDS PROVIDED
Oct 15, 2023	Records Request - BsMgr Contract	<a href="https://drive.google.com/file/d/1ZKHgFnLmt_aEIJ_D2ldUvULDywxh7fPMI/view?usp=sharing">https://drive.google.com/file/d/1ZKHgFnLmt_aEIJ_D2ldUvULDywxh7fPMI/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1ZLb2S95vfvKIA_PrtfBWYIq83dfBWDav/view?usp=sharing">https://drive.google.com/file/d/1ZLb2S95vfvKIA_PrtfBWYIq83dfBWDav/view?usp=sharing</a>
Oct 10, 2023	2024 School Year Administrator/Exempt Contracts	<a href="https://drive.google.com/file/d/1Yl6Wv-iaD0gd3j1kdBAonN5nky-E7-UF/view?usp=sharing">https://drive.google.com/file/d/1Yl6Wv-iaD0gd3j1kdBAonN5nky-E7-UF/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1YkyFd0zhoMj9EsiIO2oplRtB4x1fNnsq/view?usp=sharing">https://drive.google.com/file/d/1YkyFd0zhoMj9EsiIO2oplRtB4x1fNnsq/view?usp=sharing</a>
Oct 5, 2023	Town Hall Names	<a href="https://drive.google.com/file/d/1Y_nR0huy7AoLSxZssv6mxCO-B7i-8LaP/view?usp=sharing">https://drive.google.com/file/d/1Y_nR0huy7AoLSxZssv6mxCO-B7i-8LaP/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1Ya_rOLk7jUTZsxTXQmup-9V4XuA8l7d7/view?usp=sharing">https://drive.google.com/file/d/1Ya_rOLk7jUTZsxTXQmup-9V4XuA8l7d7/view?usp=sharing</a>
Oct 3, 2023	2024 School Year Administrator/Exempt Contracts	<a href="https://drive.google.com/file/d/1Xu3kssiakcNBNq_0kgYKtI_QNgylqib/view?usp=sharing">https://drive.google.com/file/d/1Xu3kssiakcNBNq_0kgYKtI_QNgylqib/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1YEZwyGs3Y8diOr8CkgUzOU06C1cmbpKf/view?usp=sharing">https://drive.google.com/file/d/1YEZwyGs3Y8diOr8CkgUzOU06C1cmbpKf/view?usp=sharing</a>
Oct 3, 2023	ADMINISTRATOR'S HANDBOOK Contract year 2023-2024	<a href="https://drive.google.com/file/d/1Y2Z06M_t-kl_oB8XhVfhqOEMcHTZUnjr/view?usp=sharing">https://drive.google.com/file/d/1Y2Z06M_t-kl_oB8XhVfhqOEMcHTZUnjr/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1Y-wZq6YxvrtfmsU6z9s0vxcCbz7PjYD/view?usp=sharing">https://drive.google.com/file/d/1Y-wZq6YxvrtfmsU6z9s0vxcCbz7PjYD/view?usp=sharing</a>
Sep 29, 2023	Five-Year Forecast Revenue and Expenditure Requirements	<a href="https://drive.google.com/file/d/1XvlPxyoIdOMqr4g_x_UUjUXVJqJPgltzb/view?usp=sharing">https://drive.google.com/file/d/1XvlPxyoIdOMqr4g_x_UUjUXVJqJPgltzb/view?usp=sharing</a>	PENDING
Sep 24, 2023	Records Request Website, CMA, Emergency Notification & Mobile App Contracts	<a href="https://drive.google.com/file/d/1XX7gECHVox3xISpB3-BBD02KUnGf-p7HD/view?usp=sharing">https://drive.google.com/file/d/1XX7gECHVox3xISpB3-BBD02KUnGf-p7HD/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1XZ_N4-cl3-SAetEfJULUsXAS1Y4pCRMI/view?usp=sharing">https://drive.google.com/file/d/1XZ_N4-cl3-SAetEfJULUsXAS1Y4pCRMI/view?usp=sharing</a>
Sep 20, 2023	Re: Policy 8310 - Administrative Guidelines & Log with Acknowledgment and Time Estimates	<a href="https://drive.google.com/file/d/1XUbtB90JC7sjqeLjswFwWpHbz6vpgYX/view?usp=sharing">https://drive.google.com/file/d/1XUbtB90JC7sjqeLjswFwWpHbz6vpgYX/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1XWE8Gv50gpFzevUopbri8hBa0p2ddGp/view?usp=sharing">https://drive.google.com/file/d/1XWE8Gv50gpFzevUopbri8hBa0p2ddGp/view?usp=sharing</a>
Sep 20, 2023	Records Request - Hearing of the Public Speakers 6.19.23	<a href="https://drive.google.com/file/d/1EJS_zJ_uqpqxyJA Su7EO5H4sIk_gaEwd/view?usp=sharing">https://drive.google.com/file/d/1EJS_zJ_uqpqxyJA Su7EO5H4sIk_gaEwd/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1EPi5yBe3NT96O4hPbjxk7LuyP4WR7Emo/view?usp=sharing">https://drive.google.com/file/d/1EPi5yBe3NT96O4hPbjxk7LuyP4WR7Emo/view?usp=sharing</a>
Sep 18, 2023	Records Request - Winkler Communication	<a href="https://drive.google.com/file/d/1E9p-ckjYypDAoeF1nTt1JWvtAZKerOP/view?usp=sharing">https://drive.google.com/file/d/1E9p-ckjYypDAoeF1nTt1JWvtAZKerOP/view?usp=sharing</a>	<a href="https://drive.google.com/file/d/1EBTIPOdTOlnZLWn05HK9Y0u7aCu3sF1/view?usp=sharing">https://drive.google.com/file/d/1EBTIPOdTOlnZLWn05HK9Y0u7aCu3sF1/view?usp=sharing</a>
Sep 14, 2023	Re: Policy 8310 - Administrative Guidelines & Log	<a href="https://drive.google.com/file/d/1EE3ygnBef-">https://drive.google.com/file/d/1EE3ygnBef-</a>	<a href="https://drive.google.com/file/d/1EE3ygnBef-">https://drive.google.com/file/d/1EE3ygnBef-</a>

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Back To Schools List

## School Districts

Local government information featured on the Ohio Checkbook shows local spending grouped by Schools. Users can filter and display data down to the single transaction level.

## Putting government **transparency** at your fingertips.

### Loveland City School District | Overview

**Parameters**  
Select from the options below to change the views

Broken Down By

Amounts

**View As**

**Show Top Values**

**Expense | By Fund**  
Click a Fund to view transaction details below

Select "Treasurer"



## Interim Treasurer Robert Giuffré

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Robert Giuffré was named the Interim Treasurer of Loveland City Schools as of August 1, 2021. Prior to this appointment, he spent 30 years in school finance as an auditor, treasurer and consultant serving as treasurer for five districts. Mr. Giuffré start his career as a treasurer for Loveland City Schools serving the District from November of 1992 through February of 1999. Mr. Giuffré was an investment advisor and consultant for businesses and individuals for a decade. Mr. Giuffré earned his Bachelor's Degree from Columbia College of Missouri. Mr. Giuffre' is a non-practicing CPA (Inactive).

## Important Links

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[Public Records Request Log](#)

[Ohio Checkbook](#)

Loveland City School District

# Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through June

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2023 Loveland City School District Actual and Estimated Monthly Cash Flow Through: June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Total
1.010 General Property Tax (Real Estate)	4,265,500	10,503,948	240,026	0	0	0	4,040,000	6,731,171	6,444,514	(302,302)	0	0	31,922,857
1.020 Public Utility Personal Property	0	565,934	2,195	0	0	0	0	0	479,641	501,715	0	0	1,549,485
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	978,037	1,119,913	977,868	983,590	981,801	982,701	1,106,758	977,979	984,282	978,328	976,715	975,362	12,023,333
1.040 Restricted Grants-in-Aid	50,789	50,831	50,810	50,888	50,508	50,655	50,781	50,784	50,728	51,081	50,887	216,984	775,726
1.045 Other Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	950,007	912,259	31,763	0	232	0	0	0	966,401	946,472	0	3,807,133
1.060 All Other Revenues	497,601	314,570	6,500	464,092	151,031	113,131	143,103	189,437	255,240	120,747	623,244	104,465	2,983,160
<b>1.070 Total Revenues</b>	<b>5,791,927</b>	<b>13,505,203</b>	<b>2,189,658</b>	<b>1,530,333</b>	<b>1,183,340</b>	<b>1,146,720</b>	<b>5,340,641</b>	<b>7,949,370</b>	<b>8,214,404</b>	<b>2,315,969</b>	<b>2,597,318</b>	<b>1,296,811</b>	<b>53,061,693</b>
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
2.020 State Emergency Loans and Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0
2.040 Operating Transfers-In.	0	0	0	0	0	0	0	0	0	0	0	0	0
2.050 Advances-In	0	0	0	0	0	0	0	0	0	0	0	0	0
2.060 All Other Financing Sources	180	69,102	5,392	344,449	9,990	0	0	0	170	0	0	0	429,284
2.070 Total Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>2.080 Total Revenues and Other Financing Sources</b>	<b>5,792,107</b>	<b>13,574,305</b>	<b>2,195,050</b>	<b>1,874,782</b>	<b>1,193,330</b>	<b>1,146,720</b>	<b>5,340,641</b>	<b>7,949,370</b>	<b>8,214,575</b>	<b>2,315,969</b>	<b>2,597,318</b>	<b>1,296,811</b>	<b>53,490,977</b>
3.010 Personnel Services	2,656,900	4,206,261	2,741,599	1,364,742	3,025,447	2,642,086	2,608,405	2,640,125	2,885,640	2,613,625	2,890,765	2,993,354	33,268,949
3.020 Retirement/Benefits	922,836	922,248	942,814	924,044	462,393	1,386,034	923,327	927,889	925,282	923,000	941,386	947,910	11,149,163
3.030 Purchased Services	262,922	350,764	368,198	476,749	580,937	468,050	452,627	531,442	756,195	483,194	700,219	778,943	6,210,241
3.040 Supplies and Materials	154,265	297,180	168,139	126,160	153,513	122,964	98,834	84,667	121,688	84,684	319,560	92,866	1,824,521
3.050 Capital Outlay	0	3,985	0	0	49	0	0	0	0	0	0	0	4,034
3.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	0	0
4.010 Principal-All (History Only)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
4.300 Other Objects	11,368	242,884	52,459	26,052	28,656	30,692	15,688	10,857	161,186	161,191	22,276	5,851	769,160
<b>4.500 Total Expenditures</b>	<b>4,008,292</b>	<b>6,023,322</b>	<b>4,273,209</b>	<b>2,917,748</b>	<b>4,250,994</b>	<b>4,649,827</b>	<b>4,098,881</b>	<b>4,194,980</b>	<b>4,849,991</b>	<b>4,265,694</b>	<b>4,874,206</b>	<b>4,818,924</b>	<b>53,226,067</b>
5.010 Operating Transfers-Out	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000
5.020 Advances-Out	0	0	0	0	0	0	0	0	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>5.050 Total Expenditures and Other Financing Uses</b>	<b>4,008,292</b>	<b>6,023,322</b>	<b>4,273,209</b>	<b>2,917,748</b>	<b>4,250,994</b>	<b>4,649,827</b>	<b>4,098,881</b>	<b>4,194,980</b>	<b>4,849,991</b>	<b>4,265,694</b>	<b>4,874,206</b>	<b>4,838,924</b>	<b>53,246,067</b>
<b>6.010 Rev. over/(under) Expenditures</b>	<b>1,783,815</b>	<b>7,550,983</b>	<b>(2,078,160)</b>	<b>(1,042,966)</b>	<b>(3,057,664)</b>	<b>(3,503,107)</b>	<b>1,241,760</b>	<b>3,754,390</b>	<b>3,364,583</b>	<b>(1,949,725)</b>	<b>(2,276,889)</b>	<b>(3,542,113)</b>	<b>244,910</b>
7.010 Beginning Cash Balance	14,970,426	16,754,241	24,305,225	22,227,065	21,184,100	18,126,435	14,623,328	15,865,089	19,619,479	22,984,062	21,034,337	18,757,449	14,970,426
7.020 Ending Cash Balance	16,754,241	24,305,225	22,227,065	21,184,100	18,126,435	14,623,328	15,865,089	19,619,479	22,984,062	21,034,337	18,757,449	15,215,336	15,215,336

Comparison of Current Forecast Amount  
to Updated FYTD Actual + FY Estimated Remaining

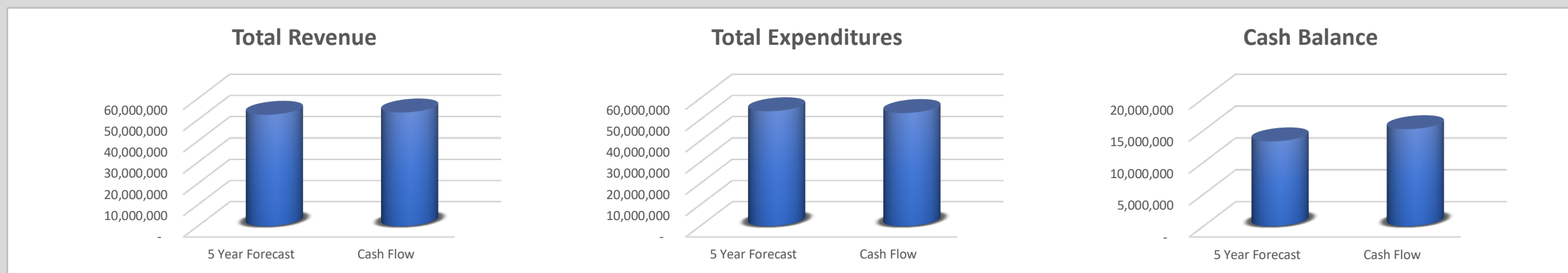
Loveland City School District

FYTD Thru JUNE

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5year Forecast 2023	Proj. from Actual/Est. Cash Flow 2023	FYTD Actual Through Month Of: Through June	Estimated for Remaining Months
<b>Revenue:</b>					
1.010 - General Property Tax (Real Estate)	70,494	31,852,363	31,922,857	31,922,857	-
1.020 - Public Utility Personal Property	24,908	1,524,577	1,549,485	1,549,485	-
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	78,064	11,945,269	12,023,333	12,023,333	-
1.040 - 1.045 - Restricted Grants-in-Aid	(12,140)	787,866	775,726	775,726	-
1.050 - Property Tax Allocation	(22,945)	3,830,078	3,807,133	3,807,133	-
1.060 - All Other Operating Revenues	672,347	2,310,813	2,983,160	2,983,160	-
1.070 - Total Revenue	810,727	52,250,966	53,061,693	53,061,693	-
<b>Other Financing Sources:</b>					
2.070 - Total Other Financing Sources	263,084	166,200	429,284	429,284	-
2.080 - Total Revenues and Other Financing Sources	1,073,811	52,417,166	53,490,977	53,490,977	-
<b>Expenditures:</b>					
3.010 - Personnel Services	(685,111)	33,954,060	33,268,949	33,268,949	-
3.020 - Employees' Retirement/Insurance Benefits	(419,341)	11,568,504	11,149,163	11,149,163	-
3.030 - Purchased Services	199,368	6,010,873	6,210,241	6,210,241	-
3.040 - Supplies and Materials	20,124	1,804,397	1,824,521	1,824,521	-
3.050 - Capital Outlay	1	4,033	4,034	4,034	-
3.060 - 4.060 - Intergovernmental, Debt & Interest	0	-	0	-	-
4.300 - Other Objects	47,017	722,143	769,160	769,160	-
4.500 - Total Expenditures	(837,943)	54,064,010	53,226,067	53,226,067	-
<b>Other Financing Uses:</b>					
5.040 - Total Other Financing Uses	-	20,000	20,000	20,000	-
5.050 - Total Expenditures and Other Financing Uses	(837,943)	54,084,010	53,246,067	53,246,067	-
<b>Excess of Rev &amp; Other Financing Uses Over (Under)</b>					
6.010 - Expenditures and Other Financing Uses	1,911,754	(1,666,844)	244,910	244,910	-
7.010 - Cash Balance July 1	-	14,970,426	14,970,426		
7.020 - Cash Balance June 30	1,911,754	13,303,582	15,215,336		

Projected Differences from 5year Forecast Actuals/Estimates as compared to Cash Flow Actual/Estimates



Dollar Variance: 1,073,811  
Percent Variance: 2.05%

Dollar Variance: (837,943)  
Percent Variance: -1.55%

Dollar Variance: 1,911,754  
Percent Variance: 14.37%

Comparison of Current Forecast Amount  
to Updated FYTD Actual + FY Estimated Remaining  
FYTD Through June 30, 2023

Loveland City School District

Five Year Forecast Comparison to Actual Cash Flow

	Percentage Difference	Difference	Proj. from Current 5year Forecast 2023	Proj. from Actual/Est. Cash Flow 2023	FYTD Actual Through Month Of: Through	Variences Exceeding 5% of Estimate Explained
<b>Revenue:</b>						
1.010 - General Property Tax (Real Estate)	0.22%	70,494	31,852,363	31,922,857	31,922,857	-
1.020 - Public Utility Personal Property	1.61%	24,908	1,524,577	1,549,485	1,549,485	-
1.030 - Income Tax		-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	0.65%	78,064	11,945,269	12,023,333	12,023,333	-
1.040 - 1.045 - Restricted Grants-in-Aid	-1.57%	(12,140)	787,866	775,726	775,726	-
1.050 - Property Tax Allocation	-0.60%	(22,945)	3,830,078	3,807,133	3,807,133	-
1.060 - All Other Operating Revenues	22.54%	672,347	2,310,813	2,983,160	2,983,160	<= Prior Year TIF Payment & Interest Income Increased by ten fold
1.070 - Total Revenue	1.53%	810,727	52,250,966	53,061,693	53,061,693	-
<b>Other Financing Sources:</b>						
2.070 - Total Other Financing Sources	61.28%	263,084	166,200	429,284	429,284	<= Medicaid Reimbursement from 2020
2.080 - Total Revenues and Other Financing Sources	2.01%	1,073,811	52,417,166	53,490,977	53,490,977	
<b>Expenditures:</b>						
3.010 - Personnel Services	-2.06%	(685,111)	33,954,060	33,268,949	33,268,949	-
3.020 - Employees' Retirement/Insurance Benefits	-3.76%	(419,341)	11,568,504	11,149,163	11,149,163	-
3.030 - Purchased Services	3.21%	199,368	6,010,873	6,210,241	6,210,241	-
3.040 - Supplies and Materials	1.10%	20,124	1,804,397	1,824,521	1,824,521	-
3.050 - Capital Outlay		1	4,033	4,034	4,034	-
3.060 - 4.060 - Intergovernmental, Debt & Interest		0	-	0	-	-
4.300 - Other Objects	6.11%	47,017	722,143	769,160	769,160	-
4.500 - Total Expenditures		(837,943)	54,064,010	53,226,067	53,226,067	-
<b>Other Financing Uses:</b>						
5.040 - Total Other Financing Uses		-	20,000	20,000	20,000	-
5.050 - Total Expenditures and Other Financing Uses	-1.57%	(837,943)	54,084,010	53,246,067	53,246,067	-
<b>Excess of Rev &amp; Other Financing Uses Over (Under)</b>						
6.010 - Expenditures and Other Financing Uses	-114.69%	1,911,754	(1,666,844)	244,910	244,910	
7.010 - Cash Balance July 1		-	14,970,426	14,970,426		
7.020 - Cash Balance June 30	12.56%	1,911,754	13,303,582	15,215,336		<= Ending Balance is driven as a result of operations

Projected Differences from 5year Forecast Actuals/Estimates as compared to Cash Flow Actual/Estimates



Dollar Variance: 1,073,811  
Percent Variance: 2.05%

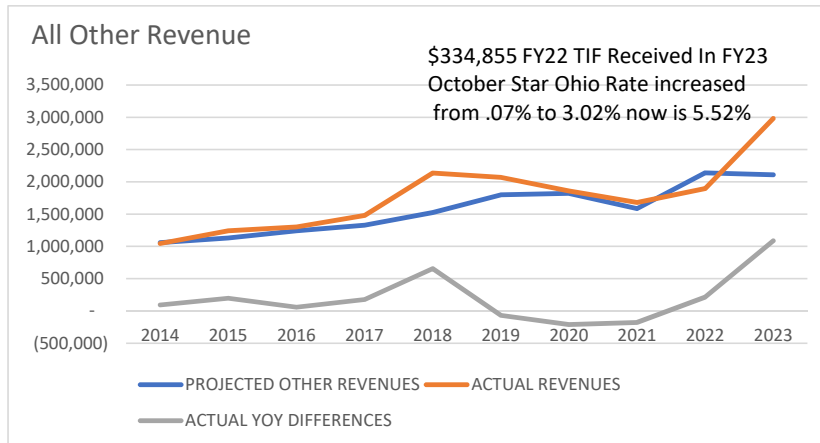
Dollar Variance: (837,943)  
Percent Variance: -1.55%

Dollar Variance: 1,911,754  
Percent Variance: 14.37%

**LOVELAND CITY SCHOOLS**  
**ALL OTHER REVENUE**  
 Created by R. Giuffre', CPA (Inactive)  
 For October 17th, 2023 Regular Session

FISCAL YEAR	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PROJECTED OTHER REVENUES	1,059,238	1,130,036	1,242,294	1,328,559	1,524,384	1,799,023	1,820,764	1,585,823	2,140,188	2,310,813	2,186,505
ACTUAL REVENUES	1,044,590	1,242,294	1,301,243	1,479,700	2,136,768	2,068,557	1,858,401	1,680,482	1,895,873	2,983,160	
DIFFERENCE - ESTIMATED TO ACTUAL	14,648	(112,258)	(58,949)	(151,141)	(612,384)	(269,534)	(37,637)	(94,659)	244,315	(672,347)	
ACTUAL YOY DIFFERENCES	-	197,704	58,949	178,457	657,068	(68,211)	(210,156)	(177,919)	215,391	1,087,287	
PERCENTAGE YOY DIFFERENCES	0.00%	18.93%	4.75%	13.71%	44.41%	-3.19%	-10.16%	-9.57%	12.82%	57.35%	

Source - Submitted Fall Forecasts from ODE Repository



**ANALYSIS "ALL OTHER REVENUE" LINE ITEM**

Three year average from actual for FY23 Estimate = 1,811,585  
 Adding the timing difference of the prior year TIF = 334,855

Supply fees were moved into Fund 009 as prescribed by AOS USAS Manual

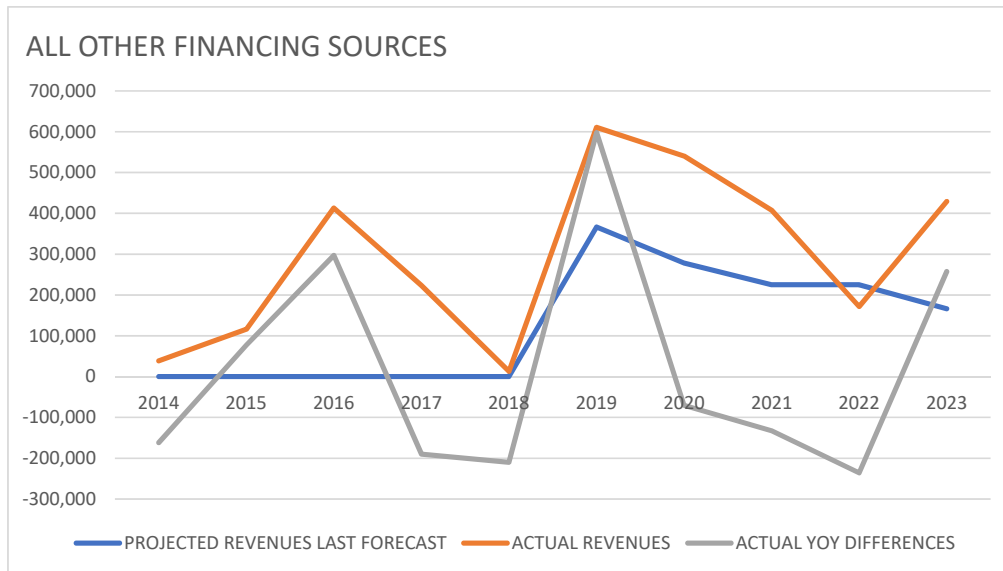
Interest income continued to climb throughout the period but not in a sustainable trend and dependent upon cashflow from a levy passage or failure.

There are no reliable trends within this line item which is why we rely upon the recent historical trend (3-5 years) as opposed to any measurable & probable.

**LOVELAND CITY SCHOOLS  
ALL OTHER FINANCING SOURCES  
Created by R. Giuffre', CPA (Inactive)  
For October 17th, 2023 Regular Session**

FISCAL YEAR	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PROJECTED REVENUES LAST FORECAST	0	0	0	0	0	366,619	278,154	225,000	225,000	166,200	336,152
ACTUAL REVENUES	38,591	115,999	413,000	222,916	12,911	610,811	540,452	407,545	171,626	429,284	
ACTUAL YOY DIFFERENCES	(161,666)	77,408	297,001	(190,084)	(210,005)	597,900	(70,359)	(132,907)	(235,919)	257,658	
PERCENTAGE YOY DIFFERENCES	-80.73%	200.59%	256.04%	-46.03%	-94.21%	4630.93%	-11.52%	-24.59%	-57.89%	150.13%	

Source - Submitted Fall Forecasts from ODE Repository



Primary line item is for the Reimbursement of a Prior Year expenditure. There can be several or just a few in any given fiscal year but the material transactions to this line item are Medicare Reimbursement but they are not consistent.

In FY 2020 - LCSD was reimburse for  
2017 for \$250,181  
2018 for \$269,575

In FY 2021 - 2019 for \$301,687

In FY 2022 - No reimbursements

In FY 2023 - 2020 for \$341,604

In FY 2024, we may receive reimbursements for both 2021 and 2022 however, 2021 reimbursements will

## FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH JUNE

### 1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE  
REVENUE COLLECTIONS  
INDICATE A

**\$1,073,811**

FAVORABLE COMPARED TO  
FORECAST

CURRENT YEAR-TO-DATE  
EXPENDITURES INDICATE A

**\$837,943**

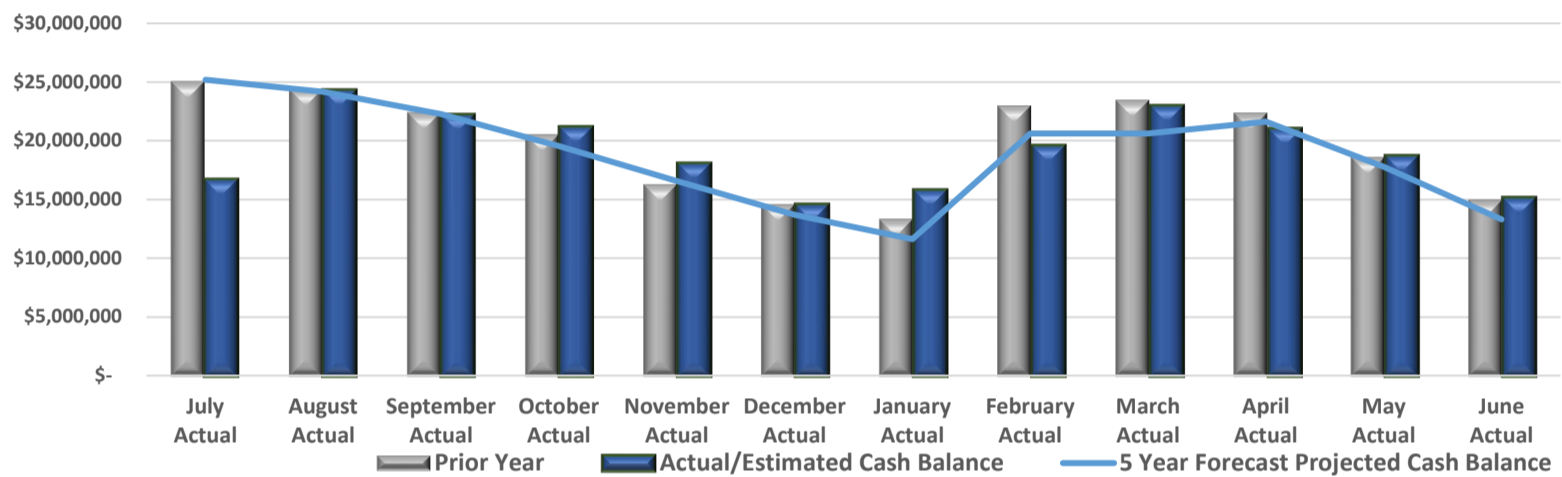
FAVORABLE COMPARED TO  
FORECAST

POTENTIAL NET IMPACT  
WOULD RESULT IN A

**\$1,911,754**

FAVORABLE IMPACT ON THE  
CASH BALANCE

### 2. VARIANCE AND CASH BALANCE COMPARISON



CURRENT MONTHLY CASH FLOW  
ESTIMATES A JUNE 30, 2023 CASH  
BALANCE OF

**\$15,215,336**

Current monthly cash flow estimates, including actual data through June indicate that the June 30, 2023 cash balance will be \$15,215,336, which is \$1,911,754 more than the five year forecast of \$13,303,582.

June 30 ESTIMATED CASH  
BALANCE IS

**\$1,911,754**

MORE THAN THE  
FORECAST/BUDGET AMOUNT

### 3. FISCAL YEAR 2023 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)

FY 2022 June Cash  
Balance

**\$14,970,426**

Estimated  
FY 2023 June  
Cash Balance

**\$15,215,336**

OPERATING SURPLUS OF

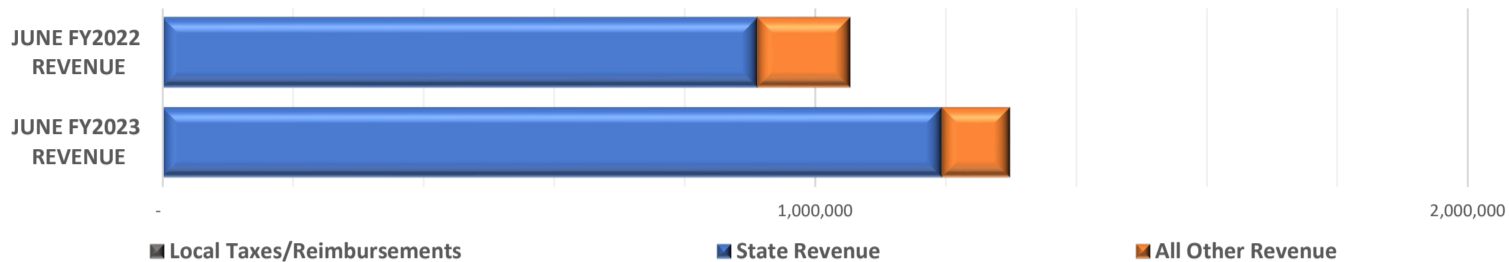
**\$244,910**

WILL INCREASE THE CASH BALANCE  
BY THE END OF THE FISCAL YEAR

Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will INCREASE \$244,910 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$53,490,977 totaling more than estimated cash flow expenditures of \$53,246,067.

# FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - JUNE

## 1. JUNE REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For June	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	-	-	-
State Revenue	1,192,346	911,036	▲ 281,310
All Other Revenue	104,465	142,628	▼ (38,163)
<b>Total Revenue</b>	<b>1,296,811</b>	<b>1,053,664</b>	<b>▲ 243,147</b>

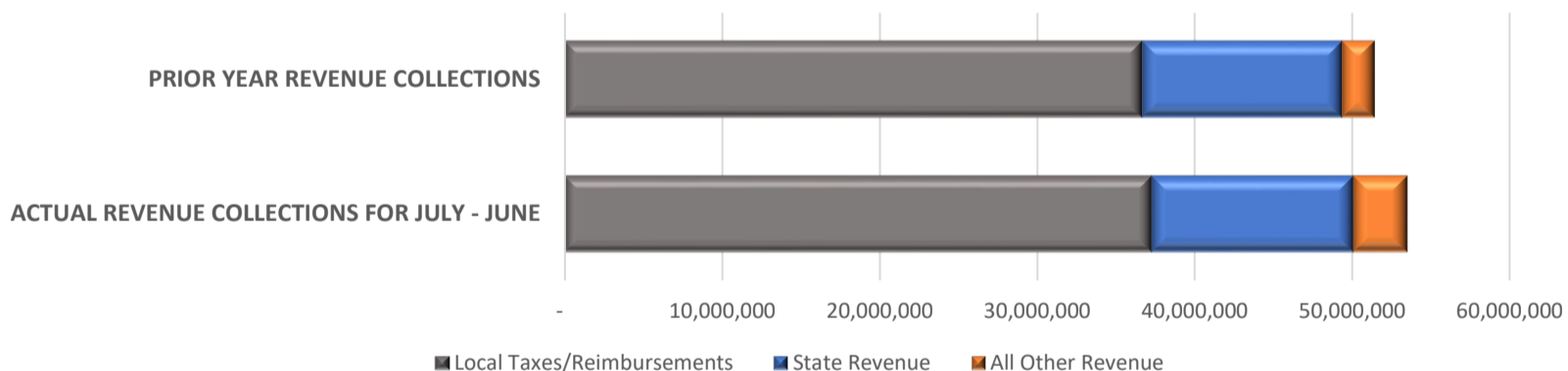
Actual revenue for the month was up

**\$243,147**

compared to last year.

Overall total revenue for June is up 23.1% (\$243,147). The largest change in this June's revenue collected compared to June of FY2022 is higher unrestricted grants in aid (\$243,028) and lower revenue in lieu of taxes (-\$73,496). A single month's results can be skewed compared to a prior year because of the timing of revenue received. The fiscal year-to-date results, when involving additional months of revenue activity can provide more insight.

## 2. ACTUAL REVENUE RECEIVED THROUGH JUNE COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - June	Prior Year Revenue Collections For July - June	Current Year Compared to Last Year
Local Taxes/Reimbursements	37,279,475	36,665,196	▲ 614,279
State Revenue	12,799,058	12,702,805	▲ 96,254
All Other Revenue	3,412,443	2,067,499	▲ 1,344,944
<b>Total Revenue</b>	<b>53,490,977</b>	<b>51,435,500</b>	<b>▲ 2,055,477</b>

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

**\$2,055,477**

HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$53,490,977 through June, which is \$2,055,477 or 4.0% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through June to the same period last year is miscellaneous receipts revenue coming in \$803,630 higher compared to the previous year, followed by local taxes coming in \$579,401 higher.

## FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - JUNE

### 3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

**CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A**  
**\$1,073,811**  
**FAVORABLE COMPARED TO FORECAST**

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	37,207,018	37,279,475	72,457
State Revenue	12,733,135	12,799,058	65,923
All Other Revenue	2,477,013	3,412,443	935,430
<b>Total Revenue</b>	<b>52,417,166</b>	<b>53,490,977</b>	<b>1,073,811</b>

The top two categories (investment earnings and miscellaneous receipts), represents 87.5% of the variance between current revenue estimates and the amounts projected in the five year forecast.

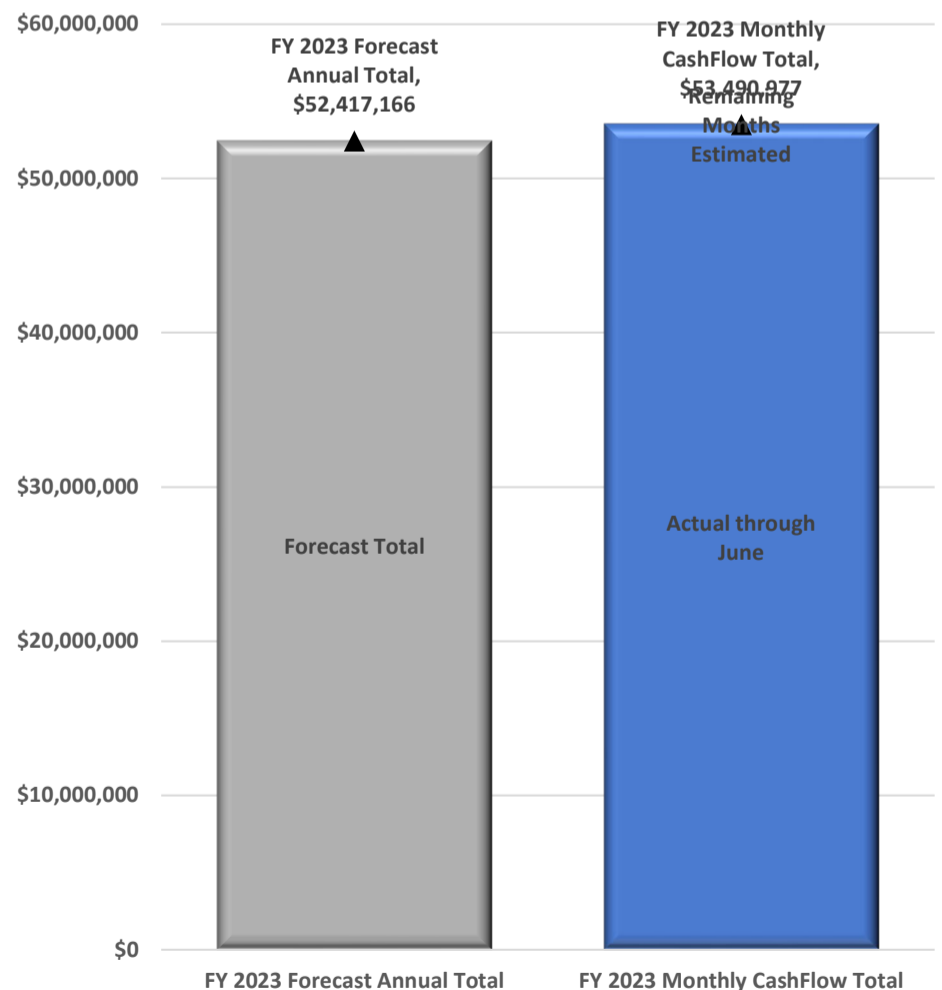
The total variance of \$1,073,811 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.05% forecast annual revenue

Top Forecast vs. Cash Flow Actual/Estimated Amounts	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Investment Earnings ▲	519,983
Miscellaneous Receipts ▲	419,177
Class Fees ▼	(405,622)
Refund of Prior Year Expense ▲	262,558
All Other Revenue Categories ▲	277,715
<b>Total Revenue ▲</b>	<b>1,073,811</b>

### 4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through June indicate a favorable variance of \$1,073,811 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

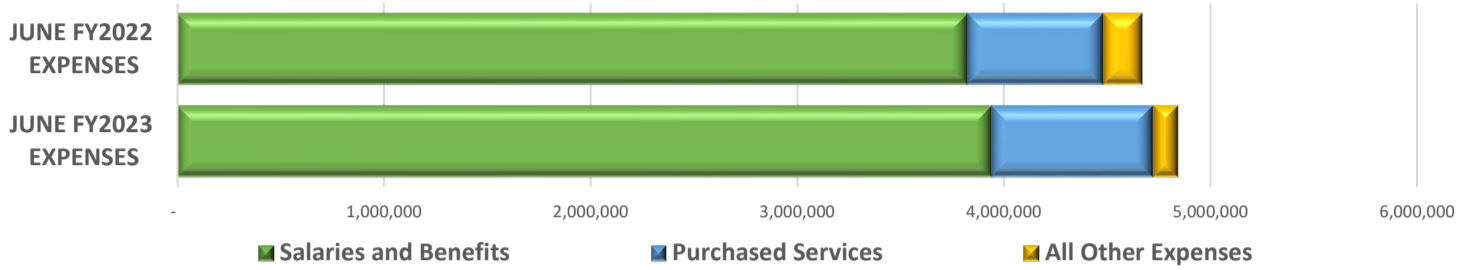
The fiscal year is 100% complete. Monthly cash flow, comprised of 12 actual months plus 0 estimated months indicates revenue totaling \$53,490,977 which is \$1,073,811 more than total revenue projected in the district's current forecast of \$52,417,166





## FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - JUNE

### 1. JUNE EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For June	Prior Year Expenditure Incurred		Actual Compared to Last Year
Salaries and Benefits	3,941,264	3,823,206	▲	<b>118,058</b>
Purchased Services	778,943	659,568	▲	<b>119,375</b>
All Other Expenses	118,717	187,027	▼	<b>(68,310)</b>
<b>Total Expenditures</b>	<b>4,838,924</b>	<b>4,669,801</b>	▲	<b>169,123</b>



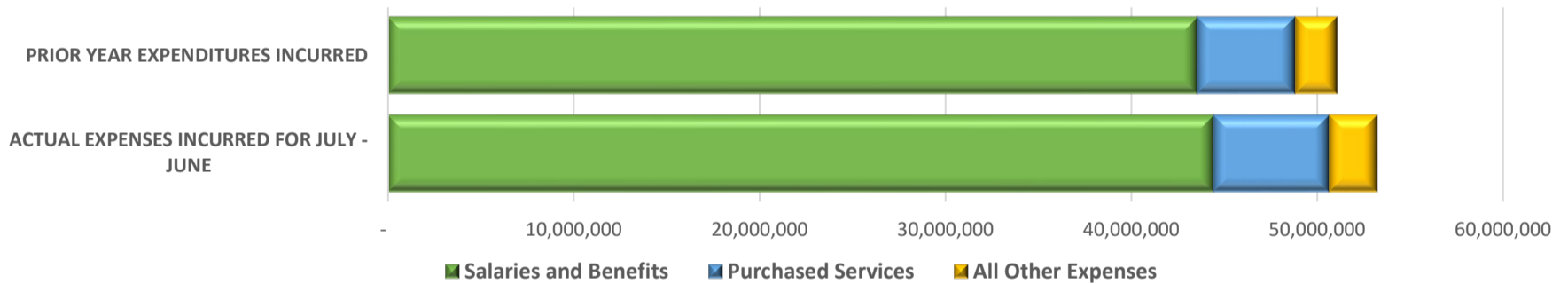
Actual expenses for the month was up

**\$169,123**

compared to last year.

Overall total expenses for June are up 3.6% (\$169,123). The largest change in this June's expenses compared to June of FY2022 is higher certified other compensation (\$119,317), higher professional and technical services (\$78,813) and lower regular certified salaries (-\$70,634). A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred. The fiscal year-to-date results, when involving additional months of expense activity can provide more insight.

### 2. ACTUAL EXPENSES INCURRED THROUGH JUNE COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - June	Prior Year Expenditures Incurred		Actual Compared to Last Year
Salaries and Benefits	44,418,112	43,547,633	▲	<b>870,479</b>
Purchased Services	6,210,241	5,278,009	▲	<b>932,232</b>
All Other Expenses	2,617,714	2,261,529	▲	<b>356,185</b>
<b>Total Expenditures</b>	<b>53,246,067</b>	<b>51,087,171</b>	▲	<b>2,158,896</b>

Compared to the same period, total expenditures are

**\$2,158,896**

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$53,246,067 through June, which is \$2,158,896 or 4.2% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through June to the same period last year is that professional and technical services costs are \$324,332 higher compared to the previous year, followed by tuition and similar payments coming in \$319,846 higher and insurance certified coming in \$306,859 higher.

## FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY - JUNE

### 3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

**CURRENT YEAR-TO-DATE  
EXPENDITURES INDICATE A**

**\$837,943**

**FAVORABLE COMPARED TO  
FORECAST**

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	45,522,564	44,418,112	▼ (1,104,452)
Purchased Services	6,010,873	6,210,241	▲ 199,368
All Other Expenses	2,550,573	2,617,714	▲ 67,141
<b>Total Expenditures</b>	<b>54,084,010</b>	<b>53,246,067</b>	<b>▼ (837,943)</b>

The top two categories (regular certified salaries and retirement certified), represents 170.4% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$837,943 (current expense estimates vs. amounts projected in the five year forecast) is equal to 1.5% of the total Forecasted annual expenses.

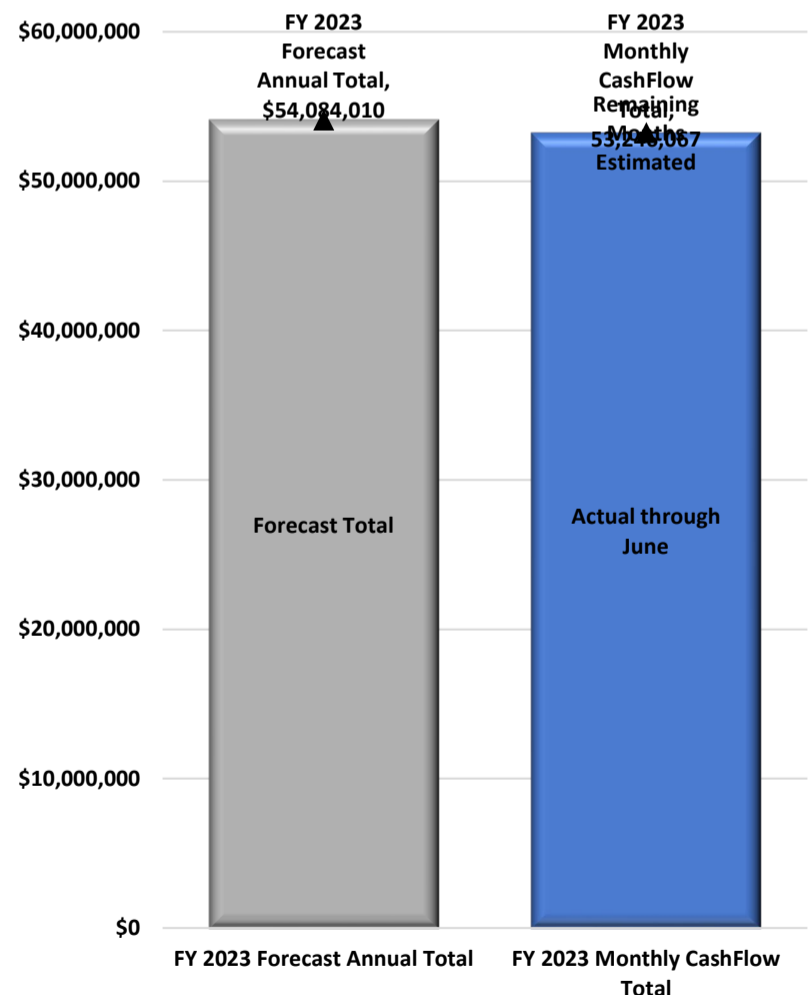
#### Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Regular Certified Salaries ▼	<b>(1,102,823)</b>
Retirement Certified ▼	<b>(324,663)</b>
Insurance Certified ▲	<b>320,127</b>
Tuition and Similar Payments ▲	<b>319,079</b>
All Other Expense Categories ▼	<b>(49,664)</b>
<b>Total Expenses ▼</b>	<b>(837,943)</b>

### 4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through June indicate that Fiscal Year 2023 actual/estimated expenditures could total \$53,246,067 which has a favorable expenditure variance of \$837,943. This means the forecast cash balance could be improved.

The fiscal year is approximately 100% complete. Monthly cash flow, comprised of 12 actual months plus 0 estimated months indicates expenditures totaling \$53,246,067 which is -\$837,943 less than total expenditures projected in the district's current forecast of \$54,084,010



Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
<b>Revenue by Receipt Code - Fiscal Year to Date</b>					
<b>Tax Revenue</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
1100 - 1199 Local Taxes	\$32,072,278	\$32,893,177	\$33,472,578	\$820,899	\$579,401
<b>Total</b>	<b>\$32,072,278</b>	<b>\$32,893,177</b>	<b>\$33,472,578</b>	<b>\$820,899</b>	<b>\$579,401</b>
<b>Locally Generated Revenue</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
1200 - 1299 Tuition and Patron Payments	\$170,804	\$674,322	\$811,272	\$503,518	\$136,950
1300 - 1399 Transportation Fees	\$85,438	\$72,081	\$0	-\$13,356	-\$72,081
1400 - 1499 Investment Earnings	\$45,051	\$66,264	\$576,135	\$21,213	\$509,871
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$246,920	\$234,531	\$247,525	-\$12,389	\$12,995
1700 - 1799 Class Fees	\$363,097	\$348,675	-\$288	-\$14,423	-\$348,963
1800 - 1899 Miscellaneous Receipts	\$698,099	\$357,477	\$1,161,108	-\$340,621	\$803,630
1900 - 1999 Other Revenue Not Above	\$263	\$170	\$638	-\$93	\$468
<b>Total</b>	<b>\$1,609,672</b>	<b>\$1,753,520</b>	<b>\$2,796,389</b>	<b>\$143,849</b>	<b>\$1,042,869</b>
<b>Intermediate Revenue</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
2100 - 2199 Restricted Grants	\$0	\$0	\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$73,496	\$99,445	\$73,496	\$25,950
<b>Total</b>	<b>\$0</b>	<b>\$73,496</b>	<b>\$99,445</b>	<b>\$73,496</b>	<b>\$25,950</b>
<b>State Revenue</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
3100 - 3199 Unrestricted Grants In Aid	\$12,996,487	\$11,802,991	\$12,023,333	-\$1,193,497	\$220,342
3200 - 3299 Restricted Aid State	\$248,441	\$899,814	\$775,726	\$651,373	-\$124,088
313X Reimbursements & 3300 - 3399 State Revenue Other	\$3,757,918	\$3,772,527	\$3,807,133	\$14,609	\$34,606
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$17,002,846</b>	<b>\$16,475,332</b>	<b>\$16,606,192</b>	<b>-\$527,514</b>	<b>\$130,860</b>
<b>Federal Revenue</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
4100 - 4199 Unrestricted Fed	\$70,961	\$68,519	\$87,727	-\$2,442	\$19,207
4200 - 4299 Restricted Fed	\$0	\$0	\$0	\$0	\$0
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$70,961</b>	<b>\$68,519</b>	<b>\$87,727</b>	<b>-\$2,442</b>	<b>\$19,207</b>
<b>Other Financing Sources</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
5100 - 5199 Transfers In	\$0	\$0	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$0	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$407,282	\$171,456	\$428,646	-\$235,826	\$257,190
<b>Total</b>	<b>\$407,282</b>	<b>\$171,456</b>	<b>\$428,646</b>	<b>-\$235,826</b>	<b>\$257,190</b>
<b>Total Revenue</b>	<b>\$51,163,039</b>	<b>\$51,435,500</b>	<b>\$53,490,977</b>	<b>\$272,461</b>	<b>\$2,055,477</b>

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
<b>Expenditure Analytics</b>					
<b>Expenditure by Object Code - Fiscal Year to Date</b>					
<b>3.01 Salaries</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
111 - Regular Certified Salaries	\$22,743,014	\$24,620,801	\$24,803,471	\$1,877,787	\$182,670
112 - 119 All Other Certified Salaries	\$541,061	\$597,644	\$561,603	\$56,583	-\$36,042
120 - 129 Certified Compensated Absences	\$11,462	\$0	\$0	-\$11,462	\$0
130 - 139 Certified Other Compensation	\$259,381	\$258,235	\$514,082	-\$1,146	\$255,847
141 - Regular Classified Salaries	\$6,202,787	\$6,497,433	\$6,527,827	\$294,645	\$30,394
142 - 149 All Other Classified Salaries	\$514,945	\$663,543	\$717,627	\$148,598	\$54,084
151 - 159 Classified Compensated Absences	\$2,806	\$0	\$0	-\$2,806	\$0
161 - 169 Classified Other Compensation	\$149,742	\$71,485	\$131,195	-\$78,256	\$59,710
170 - 190 Other Wages and Salaries	\$14,858	\$22,755	\$13,144	\$7,897	-\$9,611
<b>Total</b>	<b>\$30,440,056</b>	<b>\$32,731,897</b>	<b>\$33,268,949</b>	<b>\$2,291,841</b>	<b>\$537,052</b>
<b>3.02 Fringe Benefits</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
210 - 219 Retirement Certified	\$3,750,155	\$3,926,465	\$3,921,299	\$176,309	-\$5,166
220 - 229 Retirement Classified	\$1,278,430	\$1,212,264	\$1,194,958	-\$66,167	-\$17,306
230 - 239 Employee Reimbursements and Other	\$66,174	\$44,926	\$71,601	-\$21,247	\$26,675
240 - 249 Insurance Certified	\$3,628,309	\$3,763,010	\$4,069,869	\$134,701	\$306,859
250 - 259 Insurance Classified	\$1,858,835	\$1,869,066	\$1,891,435	\$10,231	\$22,369
260 - 269 Insurance - Workers' Compensation	\$0	\$0	\$0	\$0	\$0
270 - 279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$67,753	\$5	\$0	-\$67,748	-\$5
<b>Total</b>	<b>\$10,649,657</b>	<b>\$10,815,736</b>	<b>\$11,149,163</b>	<b>\$166,079</b>	<b>\$333,427</b>
<b>3.03 Purchased Services</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
410 - 419 Professional and Technical Services	\$2,456,812	\$3,225,846	\$3,550,178	\$769,035	\$324,332
420 - 429 Non - utility Property Services	\$191,385	\$208,440	\$211,515	\$17,055	\$3,075
430 - 439 Travel, Mileage, Meeting Expense	\$17,704	\$33,171	\$99,527	\$15,467	\$66,356
440 - 449 Communications	\$105,470	\$108,421	\$99,392	\$2,950	-\$9,029
450 - 459 Utilities	\$613,585	\$682,351	\$713,529	\$68,766	\$31,178
460 - 469 Contracted Craft or Trade Services	\$143,126	\$158,964	\$156,078	\$15,837	-\$2,885
470 - 479 Tuition and Similar Payments	\$2,051,893	\$795,464	\$1,115,310	-\$1,256,429	\$319,846
480 - 489 Pupil Transportation	\$32,948	\$65,353	\$264,712	\$32,405	\$199,359
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$5,612,922</b>	<b>\$5,278,009</b>	<b>\$6,210,241</b>	<b>-\$334,913</b>	<b>\$932,232</b>
<b>3.04 Supplies</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
510 - 519 General Supplies	\$786,101	\$879,905	\$1,049,510	\$93,805	\$169,605
520 - 529 Textbooks	\$21,693	\$15,946	\$10,856	-\$5,747	-\$5,090
530 - 539 Library Books	\$0	\$0	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$1,127	\$0	\$0	-\$1,127	\$0
550 - 559 Supplies for Resale	\$31,065	\$34,090	\$40,936	\$3,026	\$6,846
560 - 569 Food and Related Supplies	\$3,292	\$2,839	\$3,680	-\$452	\$840
570 - 579 Supplies for Operation and Repair - Buildings	\$148,555	\$146,271	\$185,252	-\$2,284	\$38,981
580 - 589 Supplies for Operation and Repair - Vehicles	\$396,631	\$518,657	\$534,287	\$122,026	\$15,630
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,388,463</b>	<b>\$1,597,709</b>	<b>\$1,824,521</b>	<b>\$209,246</b>	<b>\$226,812</b>
<b>3.05 Capital and Equipment</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
610 - 619 Land	\$0	\$0	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640 - 649 Equipment	\$171,784	\$0	\$4,034	-\$171,784	\$4,034
650 - 659 Vehicles	\$0	\$0	\$0	\$0	\$0
660 - 669 School Buses	\$0	\$0	\$0	\$0	\$0
670 - 679 Library Books	\$0	\$0	\$0	\$0	\$0
680 - 689 Livestock	\$0	\$0	\$0	\$0	\$0
690 - 699 Other Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$171,784</b>	<b>\$0</b>	<b>\$4,034</b>	<b>-\$171,784</b>	<b>\$4,034</b>
<b>3.06 Other Objects (800's)</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
810 - 819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820 - 829 Interest	\$0	\$0	\$0	\$0	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$541,863	\$592,089	\$684,618	\$50,226	\$92,529
850 - 859 Insurance	\$26,930	\$37,532	\$46,831	\$10,603	\$9,299
860 - 869 Judgments	\$0	\$431	\$106	\$431	-\$325
870 - 879 Taxes and Assessments	\$30,248	\$28,477	\$32,480	-\$1,771	\$4,002
880 - 889 Awards and Prizes	\$670	\$5,291	\$5,126	\$4,621	-\$165
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$599,711</b>	<b>\$663,820</b>	<b>\$769,160</b>	<b>\$64,110</b>	<b>\$105,340</b>
<b>Other Uses of Funds (900's)</b>	<b>FY2021 July - June</b>	<b>FY2022 July - June</b>	<b>FY2023 July - June</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
Transfers Out	\$20,000	\$0	\$20,000	-\$20,000	\$20,000
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>-\$20,000</b>	<b>\$20,000</b>
<b>Total Expenditures</b>	<b>\$48,882,593</b>	<b>\$51,087,171</b>	<b>\$53,246,067</b>	<b>\$2,204,578</b>	<b>\$2,158,896</b>

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
Revenue by Receipt Code - Monthly					
Tax Revenue	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
Locally Generated Revenue	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	\$1,960	\$6,335	\$5,876	\$4,375	-\$459
1300 - 1399 Transportation Fees	\$4,543	\$9,157	\$0	\$4,614	-\$9,157
1400 - 1499 Investment Earnings	\$0	\$13,233	\$60,182	\$13,233	\$46,950
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$10,640	\$11,570	\$8,435	\$930	-\$3,135
1700 - 1799 Class Fees	\$13,592	\$11,924	-\$288	-\$1,668	-\$12,212
1800 - 1899 Miscellaneous Receipts	\$319,311	\$7,763	\$6,062	-\$311,548	-\$1,702
1900 - 1999 Other Revenue Not Above	\$0	\$58	\$0	\$58	-\$58
<b>Total</b>	<b>\$350,046</b>	<b>\$60,040</b>	<b>\$80,267</b>	<b>-\$290,006</b>	<b>\$20,227</b>
Intermediate Revenue	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
2100 - 2199 Restricted Grants	\$0	\$0	\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$73,496	\$0	\$73,496	-\$73,496
<b>Total</b>	<b>\$0</b>	<b>\$73,496</b>	<b>\$0</b>	<b>\$73,496</b>	<b>-\$73,496</b>
State Revenue	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$1,060,301	\$732,334	\$975,362	-\$327,967	\$243,028
3200 - 3299 Restricted Aid State	\$178,121	\$178,702	\$216,984	\$581	\$38,282
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$0	\$0	\$0	\$0
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,238,422</b>	<b>\$911,036</b>	<b>\$1,192,346</b>	<b>-\$327,386</b>	<b>\$281,310</b>
Federal Revenue	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$13,678	\$9,092	\$24,198	-\$4,586	\$15,106
4200 - 4299 Restricted Fed	\$0	\$0	\$0	\$0	\$0
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$13,678</b>	<b>\$9,092</b>	<b>\$24,198</b>	<b>-\$4,586</b>	<b>\$15,106</b>
Other Financing Sources	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
5100 - 5199 Transfers In	\$0	\$0	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$0	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$301,687	\$0	\$0	-\$301,687	\$0
<b>Total</b>	<b>\$301,687</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$301,687</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$1,903,833</b>	<b>\$1,053,664</b>	<b>\$1,296,811</b>	<b>-\$850,168</b>	<b>\$243,147</b>

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
Expenditure by Object Code - Monthly					
3.01 Salaries	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$1,854,251	\$2,135,713	\$2,065,079	\$281,462	-\$70,634
112 - 119 All Other Certified Salaries	\$39,463	\$44,425	\$41,797	\$4,963	-\$2,628
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$95,761	\$129,786	\$249,103	\$34,025	\$119,317
141 - Regular Classified Salaries	\$507,357	\$533,237	\$551,767	\$25,880	\$18,530
142 - 149 All Other Classified Salaries	\$29,014	\$43,742	\$32,305	\$14,728	-\$11,437
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$31,058	\$34,000	\$53,177	\$2,942	\$19,177
170 - 190 Other Wages and Salaries	\$0	\$213	\$126	\$213	-\$87
<b>Total</b>	<b>\$2,556,904</b>	<b>\$2,921,117</b>	<b>\$2,993,354</b>	<b>\$364,213</b>	<b>\$72,237</b>
3.02 Fringe Benefits	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$235,212	\$311,550	\$328,297	\$76,338	\$16,747
220 - 229 Retirement Classified	\$107,011	\$101,839	\$99,305	-\$5,172	-\$2,534
230 - 239 Employee Reimbursements and Other	\$4,553	\$2,248	\$2,657	-\$2,305	\$408
240 - 249 Insurance Certified	\$300,507	\$328,239	\$359,124	\$27,732	\$30,885
250 - 259 Insurance Classified	\$157,004	\$158,212	\$158,527	\$1,208	\$315
260 - 269 Insurance - Workers' Compensation	\$0	\$0	\$0	\$0	\$0
270 - 279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$804,287</b>	<b>\$902,089</b>	<b>\$947,910</b>	<b>\$97,801</b>	<b>\$45,821</b>
3.03 Purchased Services	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$273,287	\$402,397	\$481,211	\$129,110	\$78,813
420 - 429 Non - utility Property Services	\$28,226	\$24,874	\$21,176	-\$3,352	-\$3,698
430 - 439 Travel, Mileage, Meeting Expense	\$4,914	\$8,322	\$12,152	\$3,409	\$3,830
440 - 449 Communications	\$25,633	\$24,985	\$22,879	-\$648	-\$2,106
450 - 459 Utilities	\$61,355	\$59,289	\$61,393	-\$2,067	\$2,104
460 - 469 Contracted Craft or Trade Services	\$738	\$4,357	\$0	\$3,619	-\$4,357
470 - 479 Tuition and Similar Payments	\$221,646	\$124,179	\$143,679	-\$97,467	\$19,500
480 - 489 Pupil Transportation	\$8,992	\$11,165	\$36,454	\$2,173	\$25,289
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$624,791</b>	<b>\$659,568</b>	<b>\$778,943</b>	<b>\$34,778</b>	<b>\$119,375</b>
3.04 Supplies	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$27,479	\$66,092	\$33,457	\$38,613	-\$32,635
520 - 529 Textbooks	\$5,378	\$2,202	\$0	-\$3,176	-\$2,202
530 - 539 Library Books	\$0	\$0	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550 - 559 Supplies for Resale	\$0	\$443	\$0	\$443	-\$443
560 - 569 Food and Related Supplies	\$1,158	\$71	\$893	-\$1,087	\$822
570 - 579 Supplies for Operation and Repair - Buildings	\$3,467	\$8,396	\$14,116	\$4,929	\$5,720
580 - 589 Supplies for Operation and Repair - Vehicles	\$109,127	\$90,001	\$44,399	-\$19,126	-\$45,601
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$146,609</b>	<b>\$167,205</b>	<b>\$92,866</b>	<b>\$20,596</b>	<b>-\$74,339</b>
3.05 Capital and Equipment	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
610 - 619 Land	\$0	\$0	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640 - 649 Equipment	\$0	\$0	\$0	\$0	\$0
650 - 659 Vehicles	\$0	\$0	\$0	\$0	\$0
660 - 669 School Buses	\$0	\$0	\$0	\$0	\$0
670 - 679 Library Books	\$0	\$0	\$0	\$0	\$0
680 - 689 Livestock	\$0	\$0	\$0	\$0	\$0
690 - 699 Other Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3.06 Other Objects (800's)	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
810 - 819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820 - 829 Interest	\$0	\$0	\$0	\$0	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$4,021	\$13,955	\$2,723	\$9,933	-\$11,232
850 - 859 Insurance	\$662	\$0	\$601	-\$662	\$601
860 - 869 Judgments	\$0	\$0	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$4,746	\$2,373	\$2,373	-\$2,373	\$0
880 - 889 Awards and Prizes	\$0	\$3,494	\$153	\$3,494	-\$3,341
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$9,429</b>	<b>\$19,822</b>	<b>\$5,851</b>	<b>\$10,393</b>	<b>-\$13,972</b>
Other Uses of Funds (900's)	FY2021 June	FY2022 June	FY2023 June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Transfers Out	\$20,000	\$0	\$20,000	-\$20,000	\$20,000
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>-\$20,000</b>	<b>\$20,000</b>
<b>Total Expenditures</b>	<b>\$4,162,020</b>	<b>\$4,669,801</b>	<b>\$4,838,924</b>	<b>\$507,781</b>	<b>\$169,123</b>

Revenue Analytics		2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics				
<b>Tax Revenue</b>		<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
1100 - 1199 Local Taxes		\$33,472,578	\$33,377,532	\$95,046
<b>Total</b>		<b>\$33,472,578</b>	<b>\$33,377,532</b>	
<b>Locally Generated Revenue</b>		<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
1200 - 1299 Tuition and Patron Payments		\$811,272	\$704,149	\$107,123
1300 - 1399 Transportation Fees		\$0	\$79,071	-\$79,071
1400 - 1499 Investment Earnings		\$576,135	\$56,152	\$519,983
1500 - 1599 Food Services		\$0	\$0	\$0
1600 - 1699 Student Activities		\$247,525	\$253,413	-\$5,888
1700 - 1799 Class Fees		-\$288	\$405,334	-\$405,622
1800 - 1899 Miscellaneous Receipts		\$1,161,108	\$741,931	\$419,177
1900 - 1999 Other Revenue Not Above		\$638	\$112	\$526
<b>Total</b>		<b>\$2,796,389</b>	<b>\$2,240,162</b>	<b>\$556,227</b>
<b>Intermediate Revenue</b>		<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
2100 - 2199 Restricted Grants		\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid		\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District		\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes		\$99,445	\$0	\$99,445
<b>Total</b>		<b>\$99,445</b>	<b>\$0</b>	<b>\$99,445</b>
<b>State Revenue</b>		<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
3100 - 3199 Unrestricted Grants In Aid		\$12,023,333	\$11,945,269	\$78,064
3200 - 3299 Restricted Aid State		\$775,726	\$787,866	-\$12,140
313X Reimbursements & 3300 - 3399 State Revenue Other		\$3,807,133	\$3,830,078	-\$22,945
3400 - 3499 Revenue in Lieu of Taxes by State		\$0	\$0	\$0
<b>Total</b>		<b>\$16,606,192</b>	<b>\$16,563,213</b>	<b>\$42,979</b>
<b>Federal Revenue</b>		<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
4100 - 4199 Unrestricted Fed		\$87,727	\$70,171	\$17,556
4200 - 4299 Restricted Fed		\$0	\$0	\$0
4300 - 4399 Revenue in Behalf of Dist Fed		\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal		\$0	\$0	\$0
<b>Total</b>		<b>\$87,727</b>	<b>\$70,171</b>	<b>\$17,556</b>
<b>Other Financing Sources</b>		<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
5100 - 5199 Transfers In		\$0	\$0	\$0
5200 - 5299 Advances In		\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense		\$428,646	\$166,088	\$262,558
<b>Total</b>		<b>\$428,646</b>	<b>\$166,088</b>	<b>\$262,558</b>
<b>Total Revenue</b>		<b>\$53,490,977</b>	<b>\$52,417,166</b>	<b>\$1,073,811</b>

Revenue Analytics	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics			
<b>3.01 Salaries</b>			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
111 - Regular Certified Salaries	\$25,906,294	\$24,803,471	\$1,102,823
112 - 119 All Other Certified Salaries	\$497,815	\$561,603	-\$63,788
120 - 129 Certified Compensated Absences	\$5,998	\$0	\$5,998
130 - 139 Certified Other Compensation	\$388,791	\$514,082	-\$125,291
141 - Regular Classified Salaries	\$6,533,599	\$6,527,827	\$5,772
142 - 149 All Other Classified Salaries	\$470,316	\$717,627	-\$247,311
151 - 159 Classified Compensated Absences	\$22,309	\$0	\$22,309
161 - 169 Classified Other Compensation	\$112,928	\$131,195	-\$18,267
170 - 190 Other Wages and Salaries	\$16,010	\$13,144	\$2,866
<b>Total</b>	<b>\$33,954,060</b>	<b>\$33,268,949</b>	<b>\$685,111</b>
<b>3.02 Fringe Benefits</b>			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
210 - 219 Retirement Certified	\$4,245,962	\$3,921,299	\$324,663
220 - 229 Retirement Classified	\$1,298,398	\$1,194,958	\$103,440
230 - 239 Employee Reimbursements and Other	\$45,526	\$71,601	-\$26,075
240 - 249 Insurance Certified	\$3,749,742	\$4,069,869	-\$320,127
250 - 259 Insurance Classified	\$2,013,160	\$1,891,435	\$121,725
260 - 269 Insurance - Workers' Compensation	\$175,605	\$0	\$175,605
270 - 279 Deferred Compensation	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$40,111	\$0	\$40,111
<b>Total</b>	<b>\$11,568,504</b>	<b>\$11,149,163</b>	<b>\$419,341</b>
<b>3.03 Purchased Services</b>			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
410 - 419 Professional and Technical Services	\$3,745,683	\$3,550,178	\$195,505
420 - 429 Non - utility Property Services	\$244,261	\$211,515	\$32,746
430 - 439 Travel, Mileage, Meeting Expense	\$40,837	\$99,527	-\$58,690
440 - 449 Communications	\$116,285	\$99,392	\$16,893
450 - 459 Utilities	\$807,493	\$713,529	\$93,964
460 - 469 Contracted Craft or Trade Services	\$208,420	\$156,078	\$52,342
470 - 479 Tuition and Similar Payments	\$796,231	\$1,115,310	-\$319,079
480 - 489 Pupil Transportation	\$51,663	\$264,712	-\$213,049
490 - 499 Other Purchased Services	\$0	\$0	\$0
<b>Total</b>	<b>\$6,010,873</b>	<b>\$6,210,241</b>	<b>-\$199,368</b>
<b>3.04 Supplies</b>			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
510 - 519 General Supplies	\$875,656	\$1,049,510	-\$173,854
520 - 529 Textbooks	\$37,671	\$10,856	\$26,815
530 - 539 Library Books	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$733	\$0	\$733
550 - 559 Supplies for Resale	\$38,059	\$40,936	-\$2,877
560 - 569 Food and Related Supplies	\$2,892	\$3,680	-\$788
570 - 579 Supplies for Operation and Repair - Buildings	\$194,926	\$185,252	\$9,674
580 - 589 Supplies for Operation and Repair - Vehicles	\$654,460	\$534,287	\$120,173
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
<b>Total</b>	<b>\$1,804,397</b>	<b>\$1,824,521</b>	<b>-\$20,124</b>
<b>3.05 Capital and Equipment</b>			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
610 - 619 Land	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0
640 - 649 Equipment	\$4,033	\$4,034	-\$1
650 - 659 Vehicles	\$0	\$0	\$0
660 - 669 School Buses	\$0	\$0	\$0
670 - 679 Library Books	\$0	\$0	\$0
680 - 689 Livestock	\$0	\$0	\$0
690 - 699 Other Capital Outlay	\$0	\$0	\$0
<b>Total</b>	<b>\$4,033</b>	<b>\$4,034</b>	<b>-\$1</b>
<b>3.06 Other Objects (800's)</b>			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
810 - 819 Redemption of Principal	\$0	\$0	\$0
820 - 829 Interest	\$0	\$0	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0
840 - 849 Dues and Fees	\$652,623	\$684,618	-\$31,995
850 - 859 Insurance	\$41,454	\$46,831	-\$5,377
860 - 869 Judgments	\$0	\$106	-\$106
870 - 879 Taxes and Assessments	\$26,184	\$32,480	-\$6,296
880 - 889 Awards and Prizes	\$1,882	\$5,126	-\$3,244
Other Miscellaneous Expenditures	\$0	\$0	\$0
<b>Total</b>	<b>\$722,143</b>	<b>\$769,160</b>	<b>-\$47,017</b>
<b>Other Uses of Funds (900's)</b>			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Transfers Out	\$20,000	\$20,000	\$0
Advances Out	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$54,084,010</b>	<b>\$53,246,067</b>	<b>\$837,943</b>



## **BUDGETARY & FORECAST PROCESSES**

### **DISCLAIMER**

The parameters for this presentation are what has been in place throughout the past fiscal years to the best of our understanding. We are still evaluating and learning of all the changes made to laws in the Budget Bill – HB-33 and governing schools which will be reflected in the Five-Year Forecast presented to the Board of Education for adoption in November.

### **FINANCIAL & COMPLIANCE OVERSIGHT**

**County Budget Commission** - [County Budget Commission](#)

**Auditor of State** - [Section 117.11 | Annual, biennial, and early audits](#), Forecasts

**Department of Education** – Forecasts, Funding, State & Federal Grants, Licensure, EMIS – Student Counts & Funding by population, Auxiliary Service Fiscal Oversight, CCIP – Comprehensive Continuous Improvement Plan

**Ohio Department of Medicaid** – Jointly with the Department of Education

**Secretary of State** – Public Records, Sunshine Law & Ballot Issues

**Treasurer of State** – Star Ohio, Checkbook, State Pooled Collateral & CPIM

**Federal Communications Commission** – [E-Rate - Schools & Libraries USF Program](#)

**Loveland Community** - [Treasurer Webpage](#) – Forecasts, Monthly Financials, Contracts, Public Bids and links to Ohio Checkbook & Public Records Request Log

## **FINANCIAL & COMPLIANCE AUDITS and REPORTING**

### **Auditor of State:**

Annual GAAP Basis Financial & Compliance Audits (No Findings)  
Special Investigation Unit – resulting from citizen complaint (No Findings)  
STRS/SERS Audit (No Findings)

### **Securities and Exchange Commission (SEC):**

AFIS – Required Annually for issuers of Debt

### **Department of Education:**

Semi-Annual Five-Year Forecast Filing  
Annual Maintenance of Effort Audit of Special Needs Expenditures  
Maintenance of Equity Desk Review – Office of Federal Programs  
Special Education IDEA Part B Audit – Office for Exceptional Children  
Gifted Expenditure Review – Office for Exceptional Children  
Auxiliary Services Financial & Compliance Audit – Area 3 Coordinator  
ESSER Funds Audit – Office of Federal Programs  
Federal Program Review – Office of Grants Management  
*(ESSER II, ARP ESSER, ARP IDEA ECSE, ARP IDEA-B)*

**Ohio Department of Medicaid** – Annual Audit of Medicaid Reimbursements

**Ohio Bureau of Workers Compensation** – Annual Audit as Self-Insured Entity

### Alphabet Soup Spelled Out

GAAP – Generally Accepted Accounting Practices  
SERS – School Employees Retirement System  
STRS – State Teachers Retirement System  
AFIS – Annual Financial Information Statement  
ESSER – Elementary and Secondary School Emergency Relief  
IDEA – Individuals with Disabilities Education Act  
ARP – American Rescue Plan  
ECSE – Early Childhood Special Education  
Auxiliary Services – Loveland is Fiscal Agent of State Funds provided for its parochial schools