## Loveland City School District

# Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through June

# **Table of Contents**

FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH JUNE	3
FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - JUNE	4
FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - JUNE	5
FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - JUNE	6
FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY - JUNE	7

## 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



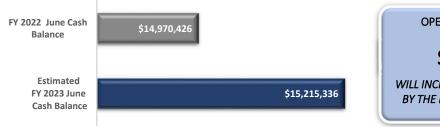
CURRENT MONTHLY CASH FLOW ESTIMATES A JUNE 30, 2023 CASH BALANCE OF

\$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)



**OPERATING SURPLUS OF** 

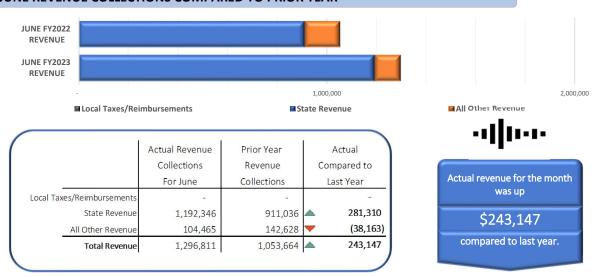
\$244,910

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.

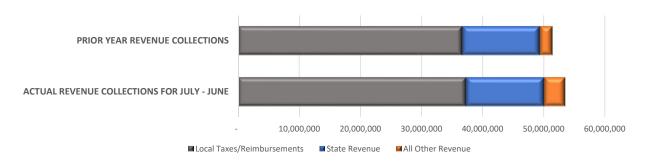
## FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - JUNE

## 1. JUNE REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



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

\$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.% 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

		Cash Flow	Current Year
	Forecast	Actual/Estimated	Forecast
	Annual Revenue	Calculated	Compared to
	Estimates	Annual Amount	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
Total Revenue	52,417,166	53,490,977	1,073,811

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.

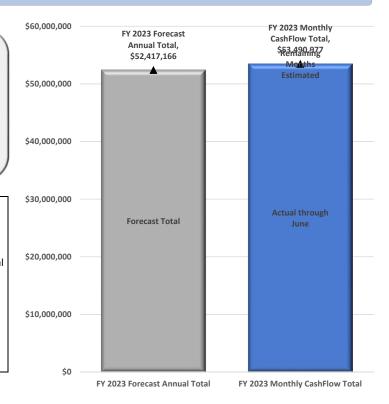
The total variance of \$1,073,811 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.05% forecast annual revenue

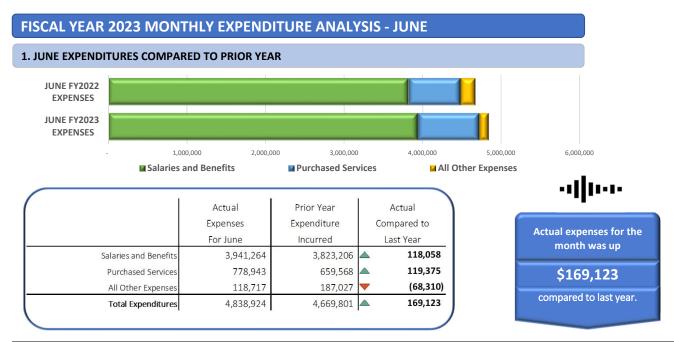
Top Forecast vs. Cash Variance	Top Forecast vs. Cash Flow Actual/Estimate  Variance	
Based on		Over/(Under)
Actual/Estimated Annua	al Amount	Forecast
Inv	estment Earnings 📤	519,983
Misce	ellaneous Receipts 📤	419,177
	Class Fees 🔻	(405,622)
Refund of F	rior Year Expense 📥	262,558
All Other Re	evenue Categories 📤	277,715
	Total Revenue 📥	1,073,811

## 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





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



		v2	
(	Actual	Prior Year	Actual
	Expenses	Expenditures	Compared to
	For July - June	Incurred	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>
Total Expenditures	53,246,067	51,087,171	<b>2,158,896</b>
(		*-) X	

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

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

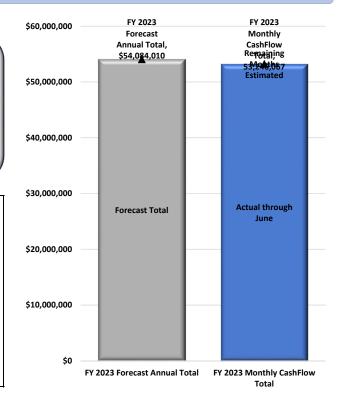
The total variance of \$837,943 (current expense estimates vs. amounts projected in the five year forecast) is equal to 1.5% of the total Forecasted annual expenses.

Top Forecast vs. Cash Flow Actual/Estimated Amount	<u>nts</u>
Variance Expec	ted
Based on Over/(U	nder)
Actual/Estimated Annual Amount Forec	ast
Regular Certified Salaries ▼ (	1,102,823)
Retirement Certified	(324,663)
Insurance Certified 📤	320,127
Tuition and Similar Payments 📥	319,079
All Other Expense Categories ▼	(49,664)
Total Expenses 🔻	(837,943)

## 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



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

FYTD Thr JUNE

## Five Year Forecast Comparison to Actual Cash Flow

		Proj. from	Proj. from	FYTD Actual	Estimated for
		Current	Actual/Est.	Through	Remaining
	Difference	5year Forecast	Cash Flow	Month Of:	Months
Revenue:		2023	2023	Through June	
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	-
				·	
Other Financing Sources:					
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	-
Expenditures:					
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	-
Other Financing Uses:					
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	-
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	1,911,754	(1,666,844)	244,910	244,910	-
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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 Dollar Variance: (837,943) Dollar Variance: 1,911,754

Percent Variance: 2.05% Percent Variance: -1.55% Percent Variance: 14.37%

Revenue Analytics	2021	2022		Year over Year Change	Year over Year Change	
Expenditure Analytics	2021 2022		2023	from 2021 to 2022	from 2022 to 2023	
		Revenue	e by Receipt Code - Fiscal Yea	r to Date		
Tax Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023	
1100 - 1199 Local Taxes Total	\$32,072,278	\$32,893,177	\$33,472,578	\$820,899	\$579,401	
	\$32,072,278	\$32,893,177	\$33,472,578	\$820,899	\$579,401	
Locally Generated Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023	
1200 - 1299 Tuition and Patron Payments 1300 - 1399 Transportation Fees 1400 - 1499 Investment Earnings 1500 - 1599 Food Services 1600 - 1699 Student Activities 1700 - 1799 Class Fees 1800 - 1899 Misclaneous Receipts 1900 - 1999 Other Revenue Not Above	\$170,804	\$674,322	\$811,272	\$503,518	\$136,950	
	\$85,438	\$72,081	\$0	-\$13,356	-\$72,081	
	\$45,051	\$66,264	\$576,135	\$21,213	\$509,871	
	\$0	\$0	\$0	\$0	\$0	
	\$246,920	\$234,531	\$247,525	-\$12,389	\$12,995	
	\$363,097	\$348,675	-\$288	-\$14,423	-\$348,963	
	\$698,099	\$357,477	\$1,161,108	-\$340,621	\$803,630	
	\$263	\$170	\$638	-\$93	\$468	
Total	\$1,609,672	\$1,753,520	\$2,796,389	\$143,849	\$1,042,869	
Intermediate Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023	
2100 - 2199 Restricted Grants 2200 - 2299 Restricted Grants In Aid 2300 - 2399 Revenue For/Behalf of District 2400 - 2499 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
	\$0	\$73,496	\$99,445	\$73,496	\$25,950	
Total	\$0	\$73,496	\$99,445	\$73,496	\$25,950	
State Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023	
13100 - 3199 Unrestricted Grants In Aid 3200 - 3299 Restricted Aid State 313X Reimbursements & 3300 - 3399 State Revenue Other 3400 - 3499 Revenue in Lieu of Taxes by State Total	\$12,996,487	\$11,802,991	\$12,023,333	-\$1,193,497	\$220,342	
	\$248,441	\$899,814	\$775,726	\$651,373	-\$124,088	
	\$3,757,918	\$3,772,527	\$3,807,133	\$14,609	\$34,606	
	\$0	\$0	\$0	\$0	\$0	
	\$17,002,846	\$16,475,332	\$16,606,192	-\$527,514	\$130,860	
Federal Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023	
4100 - 4199 Unrestricted Fed 4200 - 4299 Restricted Fed 4300 - 4399 Revenue in Behalf of Dist Fed 4400 - 4499 In Lieu of Taxes Federal	\$70,961 \$0 \$0 \$0 \$0 \$70,961	\$68,519 \$0 \$0 \$0 \$0 \$68,519	\$87,727 \$0 \$0 \$0 \$0 \$87,727	-\$2,442 \$0 \$0 \$0 \$0	\$19,207 \$0 \$0 \$0 \$0 \$19,207	
Other Financing Sources	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	July - June	July - June	July - June	from 2021 to 2022	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	\$407,282	\$171,456	\$428,646	-\$235,826	\$257,190	
Total	\$407,282	\$171,456	\$428,646	-\$235,826	\$257,190	
Total Revenue	\$51,163,039	\$51,435,500	\$53,490,977	\$272,461	\$2,055,477	

#### 2021 2022 2023 Expenditure by Object Code - Fiscal Year to Date FY2022 3.01 Salaries \$24,620,801 \$24,803,471 111 - Regular Certified Salaries \$22,743,014 \$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 \$258,235 \$514,082 \$255,847 130 - 139 Certified Other Compensation \$259,381 -\$1,146 \$6,202,787 \$514,945 \$6,497,433 \$663,543 \$294,645 \$148,598 \$30,394 \$54,084 141 - Regular Classified Salaries \$6.527.827 142 - 149 All Other Classified Salaries \$717,627 151 - 159 Classified Compensated Absences \$2.806 Ś0 -\$2.806 161 - 169 Classified Other Compensation \$71,485 \$59,710 170 - 190 Other Wages and Salaries \$14.858 \$22,755 \$13,144 \$7.897 -\$9.611 FY2023 July - June 3.02 Fringe Benefits \$3,921,299 \$3,926,465 -\$5,166 210 - 219 Retirement Certified \$3,750,155 \$176,309 220 - 229 Retirement Classified 230 - 239 Employee Reimbursements and Other \$1,278,430 \$1,212,264 \$1,194,958 -\$66.167 -\$17.306 \$44,926 \$71,601 240 - 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 \$0 270 - 279 Deferred Compensation 280 - 289 Insurance Unemployment ĠΩ ŚŊ ŚN ŚŊ Śſ \$0 290 - 299 Other Retirement and Insura \$67,753 Ś5 Ś0 -\$67.748 -Ś5 410 - 419 Professional and Technical Services \$3,225,846 \$3,550,178 \$324,332 \$2,456,812 \$769,035 420 - 429 Non - utility Property Services 430 - 439 Travel, Mileage, Meeting Expense \$17,055 \$15,467 \$3,075 \$66,356 \$191.385 \$208.440 \$211 515 \$17,704 \$33,171 \$99,527 440 - 449 Communications \$105,470 \$108,421 \$99.392 \$2,950 -\$9.029 \$613,585 450 - 459 Utilities \$682,351 \$713,529 460 - 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 \$65,353 \$1,115,310 \$1,256,429 \$319,846 480 - 489 Pupil Transportation \$32,948 \$32,405 \$199,359 \$264,712 \$0 5,278,0 \$0 6,210,2 490 - 499 Other Purchased Services \$0 \$0 FY2022 July - Jun 3.04 Supplies 510 - 519 General Supplies \$879,905 \$1,049,510 \$169,605 \$786,101 \$93,805 520 - 529 Textbooks \$21,693 \$15,946 \$10,856 -\$5,747 -\$5,090 530 - 539 Library Books \$0 \$1,127 \$0 -\$1,127 540 - 549 Newspapers, Periodicals, Films 550 - 559 Supplies for Resale 560 - 569 Food and Related Supplies \$31,065 \$34.090 \$40.936 \$3,026 \$6.846 \$2,839 570 - 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 \$122,026 590 - 599 Other Supplies and Materials Ś0 Ś0 ŚO Ś0 FY2022 ulv - Jun 3.05 Capital and Equipment 620 - 629 Buildings \$0 \$0 \$0 630 - 639 Improvements Other Than Buildings -\$171,784 640 - 649 Equipment \$171,784 \$0 \$4,034 \$4,034 650 - 659 Vehicles \$0 660 - 669 School Buses \$0 670 - 679 Library Books Ś0 Ś0 Ś0 Ś0 680 - 689 Livestock 690 - 699 Other Capital Outlay \$0 \$0 \$0 FY2023 July - June FY2022 July - Jur 3.06 Other Objects (800's) 810 - 819 Redemption of Principal \$0 \$0 \$0 \$0 \$0 820 - 829 Interest Ś0 Ś0 Ś0 ŚO 830 - 839 Other Debt Service Payments \$684,618 840 - 849 Dues and Fees \$541,863 \$592,089 \$50,226 \$92,529 850 - 859 Insurance \$26,930 \$37,532 \$46,831 \$10,603 \$9,299 860 - 869 Judgments \$431 \$431 \$106 -\$325 870 - 879 Taxes and Assessments 880 - 889 Awards and Prizes \$30,248 \$28,477 \$32,480 -\$1.771 \$4,002 \$5,126 Other Miscellaneous Expenditures \$0 \$0 \$0 \$0 Total Other Uses of Funds (900's) Transfers Out \$0 Advances Out Ś0 Ś0 Ś0 ŚO Ś0 All Other Financing Uses Total \$48,882,593 \$53,246,067 **Total Expenditures** \$51,087,171

Revenue Analytics	2021			Year over Year Change	Year over Year Change	
Expenditure Analytics	2021	2022	2023	from 2021 to 2022	from 2022 to 2023	
	Revenue by Receipt Code - Monthly					
Tax Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	June	June	June	from 2021 to 2022	from 2022 to 2023	
1100 - 1199 Local Taxes Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	
Locally Generated Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	June	June	June	from 2021 to 2022	from 2022 to 2023	
1200 - 1299 Tuition and Patron Payments 1300 - 1399 Transportation Fees 1400 - 1499 Investment Earnings 1500 - 1599 Food Services 1600 - 1699 Student Activities 1700 - 1799 Class Fees 1800 - 1899 Miscellaneous Receipts 1900 - 1899 Other Revenue Not Above	\$1,960	\$6,335	\$5,876	\$4,375	-\$459	
	\$4,543	\$9,157	\$0	\$4,614	-\$9,157	
	\$0	\$13,233	\$60,182	\$13,233	\$46,950	
	\$0	\$0	\$0	\$0	\$0	
	\$10,640	\$11,570	\$8,435	\$930	-\$3,135	
	\$13,592	\$11,924	-\$288	-\$1,668	-\$12,212	
	\$319,311	\$7,763	\$6,062	-\$311,548	-\$1,702	
	\$0	\$58	\$0	\$58	-\$58	
Total	\$350,046	\$60,040	\$80,267	-\$290,006	\$20,227	
Intermediate Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	June	June	June	from 2021 to 2022	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/Jehalf of District	\$0	\$0	\$0	\$0	\$0	
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$73,496	\$0	\$73,496	-\$73,496	
Total	\$0	\$73,496	\$0	\$73,496	-\$73,496	
State Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	June	June	June	from 2021 to 2022	from 2022 to 2023	
3100 - 3199 Unrestricted Grants In Aid 3200 - 3299 Restricted Aid State 313X Reimbursements & 3300 - 3399 State Revenue Other 3400 - 3499 Revenue in Lieu of Taxes by State Total	\$1,060,301	\$732,334	\$975,362	-\$327,967	\$243,028	
	\$178,121	\$178,702	\$216,984	\$581	\$38,282	
	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
	\$0	\$911,036	\$1,192,346	-\$327,386	\$281,310	
Total	\$1,230,422	3911,050	\$1,192,540	-3327,300	\$261,510	
Federal Revenue	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	June	June	June	from 2021 to 2022	from 2022 to 2023	
4100 - 4199 Unrestricted Fed 4200 - 4299 Restricted Fed 4300 - 4399 Revenue in Behalf of Dist Fed 4400 - 4499 In Lieu of Taxes Federal  Total	\$13,678	\$9,092	\$24,198	-\$4,586	\$15,106	
	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
	\$13,678	\$9,092	\$24,198	-\$4,586	\$15,106	
Other Financing Sources	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change	
	June	June	June	from 2021 to 2022	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>	\$301,687	\$0	\$0	-\$301,687	\$0	
Total Revenue	\$1,903,833	\$1,053,664	\$1,296,811	-\$850,168	\$243,147	

Revenue Analytics				Year over Year Change	Year over Year Change
Expenditure Analytics	2021	2022	2023	from 2021 to 2022	from 2022 to 2023
		Ехре	enditure by Object Code - Mo	nthly	
	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change
3.01 Salaries	June June	June	June	from 2021 to 2022	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  Total	\$0	\$213	\$126	\$213	-\$87
	\$2,556,904	\$2,921,117	\$2,993,354	\$364.213	\$72,237
3.02 Fringe Benefits	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change
	June	June	June	from 2021 to 2022	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 290 - 299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Total	\$804,287	\$902,089	\$947,910	\$97,801	\$45,821
3.03 Purchased Services	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change
	June	June	June	from 2021 to 2022	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
Total	\$624,791	\$659,568	\$778,943	\$34,778	\$119,375
3.04 Supplies	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change
	June	June	June	from 2021 to 2022	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 590 - 599 Other Supplies and Materials	\$109,127 \$0	\$90,001	\$44,399 \$0	-\$19,126	-\$45,601
Total	\$146,609	\$0 \$167,205	\$92,866	\$0 \$20,596	\$0 -\$74,339
3.05 Capital and Equipment	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change
5.05 Capital and Equipment	June	June	June	from 2021 to 2022	from 2022 to 2023
	\$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  Total	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change
3.06 Other Objects (800's)	June	June	June	from 2021 to 2022	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  Total	\$0	\$0	\$0	\$0	\$0
	\$9,429	\$19,822	\$5,851	\$10,393	-\$13,972
Other Uses of Funds (900's)	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change
	June	June	June	from 2021 to 2022	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
Total	\$20,000	\$0	\$20,000	-\$20,000	\$20,000
Total Expenditures	\$4,162,020	\$4,669,801	\$4,838,924	\$507,781	\$169,123

	,		
Revenue Analytics			Samuel As Cook flows
Expenditure Analytics	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Experiulture Arialytics	_		<u> </u>
Tax Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
1100 - 1199 Local Taxes	\$33,472,578	\$33,377,532	\$95,046
Total	\$33,472,578	\$33,377,532	353,040
Locally Generated Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow
Estany Schedule Referate	2023 1 01 02 03 1	EULS CUSH HOW	variance
1200 - 1299 Tuition and Patron Payments	\$811,272	\$704,149	\$107,123
1300 - 1399 Transportation Fees 1400 - 1499 Investment Earnings	\$0 \$576,135	\$79,071 \$56,152	-\$79,071 \$519,983
1500 - 1599 Food Services	\$576,135	\$56,152	\$519,983
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
Total	\$2,796,389	\$2,240,162	\$556,227
Intermediate Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow
			variance
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
Total	\$99,445	\$0	\$99,445
State Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow
			variance
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	-\$12,140
3400 - 3499 Revenue in Lieu of Taxes by State	\$3,607,133	\$3,830,078	\$0
Total	\$16,606,192	\$16,563,213	\$42,979
Federal Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow
			variance
4100 - 4199 Unrestricted Fed	\$87,727	\$70,171	\$17,556
4200 - 4299 Onrestricted Fed 4200 - 4299 Restricted Fed	\$87,727	\$70,171	\$17,556
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0 \$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0 \$0	\$0
Total	\$87,727	\$70,171	\$17,556
Total	701,121	,,,,,,,	7.7,550
Other Financing Sources	2023 Forecast	2023 Cash Flow	Forecast to Cash flow
Other Financing Sources	2025 Porecast	2023 Casii Flow	variance
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
Total	\$428,646	\$166,088	\$262,558
Total Revenue	\$53,490,977	\$52,417,166	\$1,073,811
Total Kevenue	\$53,490,977	\$52,417,166	\$1,0/3,811

Revenue Analytics	2023 Forecast	2023 Cash Flow	Forecast to Cash flow
Expenditure Analytics	2023 1 0100031	2023 Casii 1 ioii	variance
3.01 Salaries	2023 Forecast	2023 Cash Flow	Forecast to Cash flow
		401000101	variance
111 - Regular Certified Salaries 112 - 119 All Other Certified Salaries	\$25,906,294 \$497,815	\$24,803,471 \$561,603	\$1,102,823 -\$63,788
120 - 129 Certified Compensated Absences	\$5,998	\$0	\$5,998
130 - 139 Certified Other Compensation	\$388,791 \$6,533,599	\$514,082 \$6,527,827	-\$125,291 \$5,772
141 - Regular Classified Salaries 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 170 - 190 Other Wages and Salaries	\$112,928 \$16,010	\$131,195 \$13,144	-\$18,267 \$2.866
Total	\$33,954,060	\$33,268,949	\$685,111
3.02 Fringe Benefits	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 240 - 249 Insurance Certified	\$45,526 \$3,749,742	\$71,601 \$4,069,869	-\$26,075 -\$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 280 - 289 Insurance Unemployment	\$0 \$0	\$0 \$0	\$0 \$0
290 - 299 Other Retirement and Insurance	\$40,111	\$0 \$0	\$40,111
Total	\$11,568,504	\$11,149,163	\$419,341
3.03 Purchased Services	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 450 - 459 Utilities	\$116,285 \$807,493	\$99,392 \$713,529	\$16,893 \$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 490 - 499 Other Purchased Services	\$51,663	\$264,712	-\$213,049
Total	\$0 \$6,010,873	\$0 \$6,210,241	\$0 -\$199,368
3.04 Supplies	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 540 - 549 Newspapers, Periodicals, Films	\$0 \$733	\$0 \$0	\$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 580 - 589 Supplies for Operation and Repair - Vehicles	\$194,926 \$654,460	\$185,252 \$534,287	\$9,674 \$120,173
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
Total	\$1,804,397	\$1,824,521	-\$20,124
			Forecast to Cash flow
3.05 Capital and Equipment	2023 Forecast	2023 Cash Flow	variance
610 - 619 Land	\$0	\$0 60	\$0 60
620 - 629 Buildings 630 - 639 Improvements Other Than Buildings	\$0 \$0	\$0 \$0	\$0 \$0
640 - 649 Equipment	\$4,033	\$4,034	-\$1
650 - 659 Vehicles	\$0	\$0	\$0
660 - 669 School Buses 670 - 679 Library Books	\$0 \$0	\$0 \$0	\$0 \$0
680 - 689 Livestock	\$0	\$0	\$0
690 - 699 Other Capital Outlay	\$0	\$0	\$0
Total	\$4,033	\$4,034	-\$1
3.06 Other Objects (800's)	2023 Forecast	2023 Cash Flow	Forecast to Cash flow
	2025 Porecast	2025 Cash Flow	variance
810 - 819 Redemption of Principal	\$0 \$0	\$0 \$0	\$0 \$0
820 - 829 Interest	\$0 \$0	\$0 \$0	\$0 \$0
830 - 839 Other Debt Service Payments			-\$31,995
840 - 849 Dues and Fees	\$652,623	\$684,618	
840 - 849 Dues and Fees 850 - 859 Insurance	\$652,623 \$41,454	\$46,831	-\$5,377 \$106
840 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments	\$652,623		-\$106
840 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Awards and Prizes	\$652,623 \$41,454 \$0	\$46,831 \$106 \$32,480 \$5,126	
340 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Avards and Prizes Other Miscellaneous Expenditures	\$652,623 \$41,454 \$0 \$26,184 \$1,882 \$0	\$46,831 \$106 \$32,480 \$5,126 \$0	-\$106 -\$6,296 -\$3,244 \$0
840 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Awards and Prizes	\$652,623 \$41,454 \$0 \$26,184 \$1,882	\$46,831 \$106 \$32,480 \$5,126	-\$106 -\$6,296 -\$3,244
340 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Avards and Prizes Other Miscellaneous Expenditures	\$652,623 \$41,454 \$0 \$26,184 \$1,882 \$0	\$46,831 \$106 \$32,480 \$5,126 \$0	-\$106 -\$6,296 -\$3,244 \$0 -\$47,017
840 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Awards and Prizes Other Miscellaneous Expenditures  Total  Other Uses of Funds (900's)	\$652,623 \$41,454 \$0 \$26,184 \$1,882 \$0 \$722,143	\$46,831 \$106 \$32,480 \$5,126 \$0 \$769,160	-\$106 -\$6,296 -\$3,244 \$0 -\$47,017 Forecast to Cash flow variance
840 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Awards and Prizes Other Miscellaneous Expenditures  Total  Other Uses of Funds (900's)	\$652,623 \$41,454 \$0 \$26,184 \$1,882 \$0 \$722,143	\$46,831 \$106 \$32,480 \$5,126 \$0 \$769,160	-\$106 -\$6,296 -\$3,244 \$0 -\$47,017 Forecast to Cash flow variance
840 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Awards and Prizes Other Miscellaneous Expenditures  Total  Other Uses of Funds (900's)  Transfers Out Advances Out	\$652,623 \$41,454 \$0 \$26,184 \$1,882 \$0 \$722,143	\$46,831 \$106 \$32,480 \$5,126 \$0 \$769,160	-\$106 -\$6,296 -\$3,244 \$0 -\$47,017 Forecast to Cash flow variance
840 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Awards and Prizes Other Miscellaneous Expenditures  Total  Other Uses of Funds (900's)  Transfers Out Advances Out	\$652,623 \$41,454 \$0 \$26,184 \$1,882 \$0 \$722,143 2023 Forecast \$20,000 \$0	\$46,831 \$106 \$32,480 \$5,126 \$0 \$769,160 2023 Cash Flow \$20,000 \$0	-\$106 -\$6,296 -\$3,244 \$0 -\$47,017 Forecast to Cash flow variance \$0 \$0
Total  Other Uses of Funds (900's)  Transfers Out Advances Out All Other Financing Uses	\$652,623 \$41,454 \$0 \$26,184 \$1,882 \$0 \$722,143 2023 Forecast \$20,000 \$0 \$0	\$46,831 \$106 \$32,480 \$5,126 \$0 \$769,160 2023 Cash Flow \$20,000 \$0 \$0	-\$106 -\$6,296 -\$3,244 50 -\$47,017 Forecast to Cash flow variance 50 50 50

# Loveland City School District

# Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through June

# **Table of Contents**

FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH JUNE	3
FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - JUNE	4
FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - JUNE	5
FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - JUNE	6
FISCAL YEAR 2023 EXPENDITURE ANALYSIS - ILLLY - ILINE	7

## 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

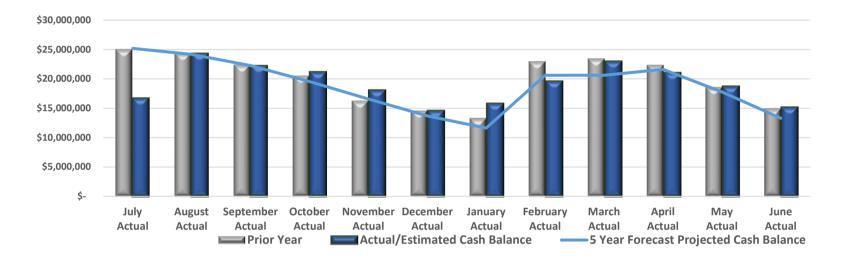
FAVORABLE COMPARED TO FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$1,911,754

FAVORABLE IMPACT ON THE CASH BALANCE

## 2. VARIANCE AND CASH BALANCE COMPARISON



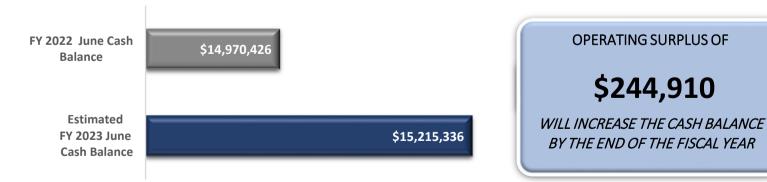
CURRENT MONTHLY CASH FLOW ESTIMATES A JUNE 30, 2023 CASH BALANCE OF

\$15,215,336

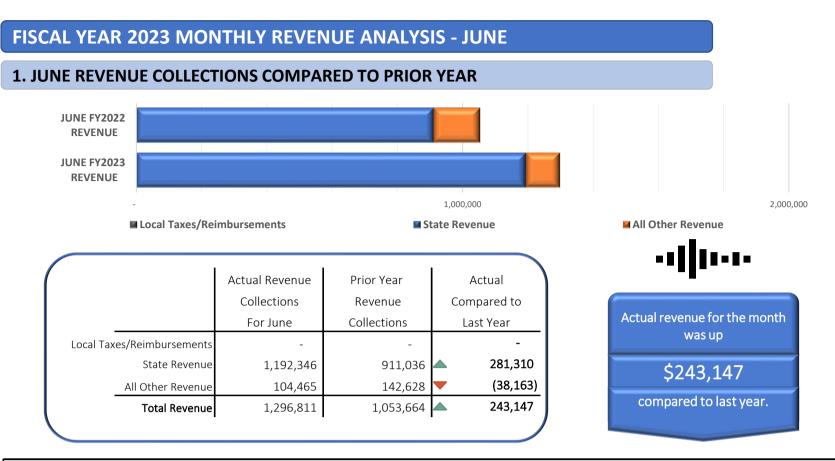
Current monthly cash flow estimates, including actual data through June indicate that the June 30, 2023 cash balance will be \$15,215,336, which is \$1,911,754 more than the five year forecast of \$13,303,582.

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)

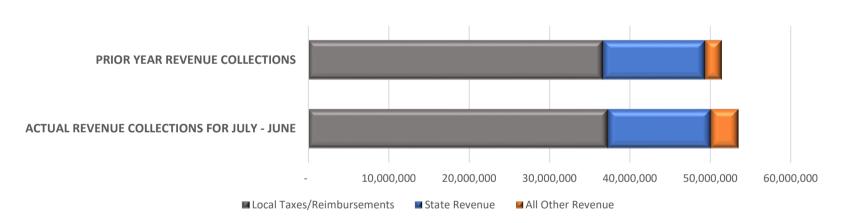


Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will INCREASE \$244,910 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$53,490,977 totaling more than estimated cash flow expenditures of \$53,246,067.



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



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

\$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.% 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

		Cash Flow	Current Year
	Forecast	Actual/Estimated	Forecast
	Annual Revenue	Calculated	Compared to
	Estimates	Annual Amount	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
Total Revenue	52,417,166	53,490,977	1,073,811
	•		

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.

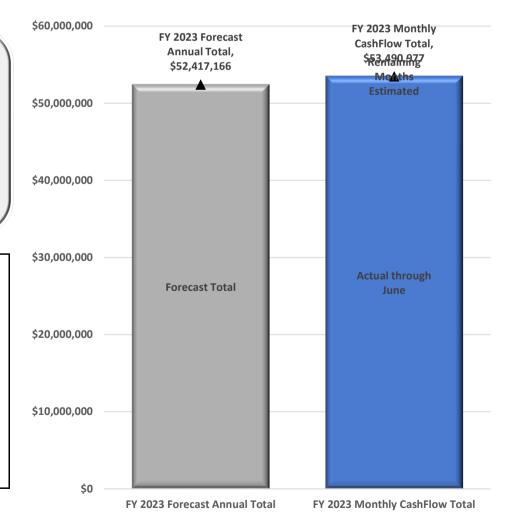
The total variance of \$1,073,811 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.05% forecast annual revenue

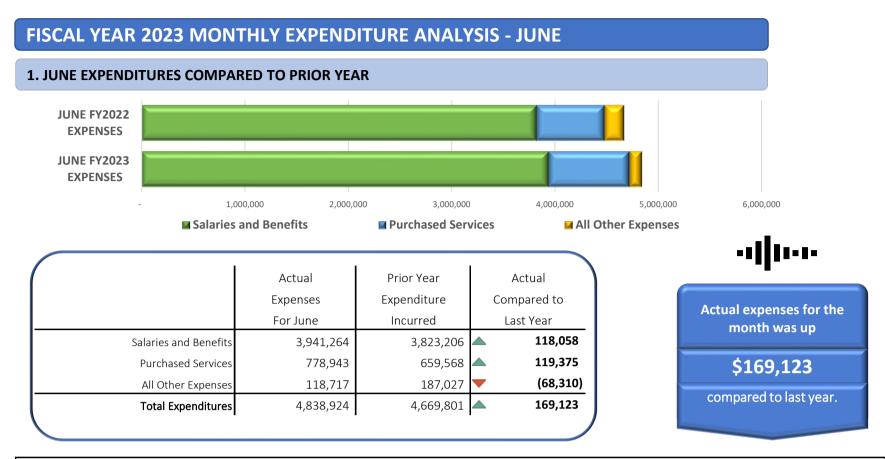
ed Amounts	Top Forecast vs. Cash Flow Actual/Estimat
Expected	Variance
Over/(Under)	Based on
Forecast	Actual/Estimated Annual Amount
519,983	Investment Earnings 📤
419,177	Miscellaneous Receipts 📤
(405,622)	Class Fees 🔻
262,558	Refund of Prior Year Expense 📤
277,715	All Other Revenue Categories 📥
1,073,811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

## 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.

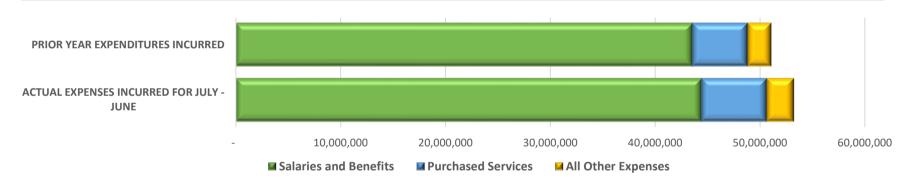
The fiscal year is 100% complete. Monthly cash flow, comprised of 12 actual months plus 0 estimated months indicates revenue totaling \$53,490,977 which is \$1,073,811 more than total revenue projected in the district's current forecast of \$52,417,166





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



	1	•	
	Actual	Prior Year	Actual
	Expenses	Expenditures	Compared to
	For July - June	une Incurred 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>
Total Expenditures	53,246,067	51,087,171	<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

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

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.

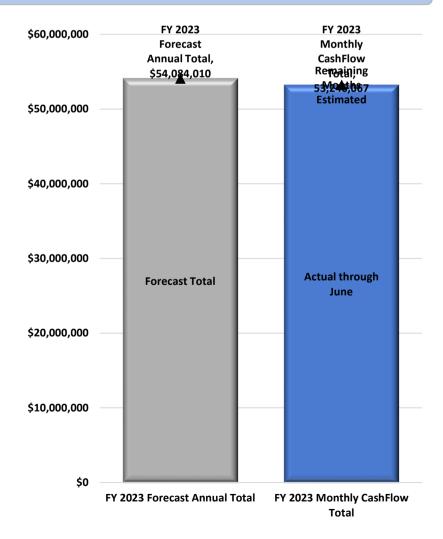
The total variance of \$837,943 (current expense estimates vs. amounts projected in the five year forecast) is equal to 1.5% of the total Forecasted annual expenses.

Top Forecast vs. Cash Flow Actual/Estimat	ed Amounts
Variance	Expected
Based on	Over/(Under)
Actual/Estimated Annual Amount	Forecast
Regular Certified Salaries 🔻	(1,102,823)
Retirement Certified 🔻	(324,663)
Insurance Certified 📤	320,127
Tuition and Similar Payments 📤	319,079
All Other Expense Categories 🔻	(49,664)
Total Expenses 🔻	(837,943)

## 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

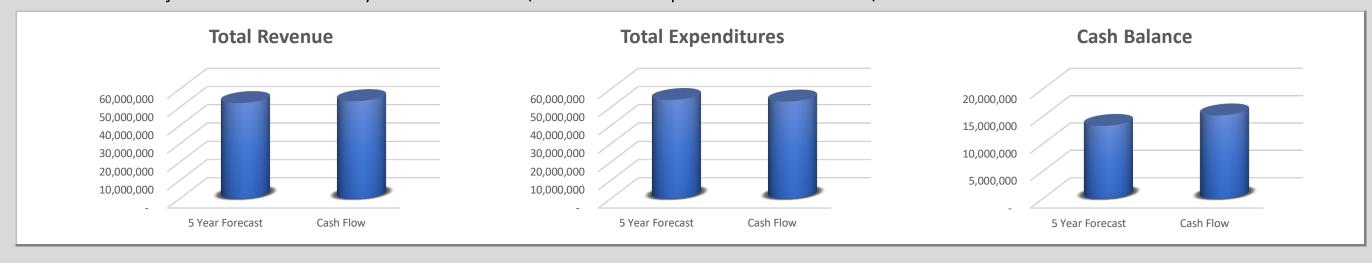


FYTD Thi JUNE

## Five Year Forecast Comparison to Actual Cash Flow

		Proj. from	Proj. from	FYTD Actual	Estimated for
		Current	Actual/Est.	Through	Remaining
	Difference	5year Forecast	Cash Flow	Month Of:	Months
Revenue:		2023	2023	Through June	
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	-	-	-
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	-
		į			
Other Financing Sources:					
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	-
		i			
Expenditures:	(				
3.010 - Personnel Services	(685,111)		33,268,949	33,268,949	-
3.020 - Employees' Retirement/Insurance Benefits	(419,341)	ī		11,149,163	-
3.030 - Purchased Services	199,368	6,010,873		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	-	-
4 200 01 01: 1	47.047	722 442	760.460	760.460	
4.300 - Other Objects	47,017			769,160	-
4.500 - Total Expenditures	(837,943)	54,064,010	53,226,067	53,226,067	-
Other Financina Head		l I			
Other Financing Uses:		20,000	20,000	20,000	
5.040 - Total Other Financing Uses	- (927.042)	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	-
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	1,911,754	(1,666,844)	244,910	244,910	
5.010 - Experiences and Other Financing Oses	1,311,734	(1,000,044)	244,310	244,310	-
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: Percent Variance: 1,073,811 2.05% Dollar Variance: Percent Variance: (837,943)

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

Revenue Analytics	2021	2022	2023	Year over Year Change	Year over Year Change
Expenditure Analytics	2022	2022	2013	from 2021 to 2022	from 2022 to 2023
		Revenue	e by Receipt Code - Fiscal Yea	r to Date	
Tax Revenue	FY2021 July - June	FY2022 July - June	FY2023 July - June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes Total	\$32,072,278	\$32,893,177 \$32,893,177	\$33,472,578 \$33,472,578	\$820,899	\$579,401
Total	\$32,072,278	\$52,893,177	\$35,472,578	\$820,899	\$579,401
Locally Generated Revenue	FY2021 July - June	FY2022 July - June	FY2023 July - June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
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
Total	\$1,609,672	\$1,753,520	\$2,796,389	\$143,849	\$1,042,869
Intermediate Revenue	FY2021 July - June	FY2022 July - June	FY2023 July - 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	\$99,445	\$73,496	\$25,950
Total	\$0	\$73,496	\$99,445	\$73,496	\$25,950
State Revenue	FY2021 July - June	FY2022 July - June	FY2023 July - June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
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
Total	\$17,002,846	\$16,475,332	\$16,606,192	-\$527,514	\$130,860
Federal Revenue	FY2021 July - June	FY2022 July - June	FY2023 July - June	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
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
Total	\$70,961	\$68,519	\$87,727	-\$2,442	\$19,207
Other Financing Sources	FY2021 July - June	FY2022 July - June	FY2023 July - 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	\$407,282	\$171,456	\$428,646	-\$235,826	\$257,190
Total	\$407,282	\$171,456	\$428,646	-\$235,826	\$257,190
Total Revenue	\$51,163,039	\$51,435,500	\$53,490,977	\$272,461	\$2,055,477

Revenue Analytics				Year over Year Change	Year over Year Change		
Expenditure Analytics	2021	2022	2023	from 2021 to 2022	from 2022 to 2023		
Expenditure by Object Code - Fiscal Year to Date							
3.01 Salaries	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change		
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023		
111 - Regular Certified Salaries 112 - 119 All Other Certified Salaries 120 - 129 Certified Compensated Absences 130 - 139 Certified Other Compensation 141 - Regular Classified Salaries	\$22,743,014	\$24,620,801	\$24,803,471	\$1,877,787	\$182,670		
	\$541,061	\$597,644	\$561,603	\$56,583	-\$36,042		
	\$11,462	\$0	\$0	-\$11,462	\$0		
	\$259,381	\$258,235	\$514,082	-\$1,146	\$255,847		
	\$6,202,787	\$6,497,433	\$6,527,827	\$294,645	\$30,394		
142 - 149 All Other Classified Salaries 151 - 159 Classified Compensated Absences 161 - 169 Classified Other Compensation 170 - 190 Other Wages and Salaries  Total	\$514,945	\$663,543	\$717,627	\$148,598	\$54,084		
	\$2,806	\$0	\$0	-\$2,806	\$0		
	\$149,742	\$71,485	\$131,195	-\$78,256	\$59,710		
	\$14,858	\$22,755	\$13,144	\$7,897	-\$9,611		
	\$30,440,056	<b>\$32,731,897</b>	\$33,268,949	\$2,291,841	\$537,052		
3.02 Fringe Benefits	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change		
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023		
210 - 219 Retirement Certified 220 - 229 Retirement Classified 230 - 239 Employee Reimbursements and Other 240 - 249 Insurance Certified 250 - 259 Insurance Classified 260 - 269 Insurance - Workers' Compensation 270 - 279 Deferred Compensation 280 - 289 Insurance Unemployment 290 - 299 Other Retirement and Insurance	\$3,750,155 \$1,278,430 \$66,174 \$3,628,309 \$1,858,835 \$0 \$0 \$0 \$0 \$1,858,835	\$3,926,465 \$1,212,264 \$44,926 \$3,763,010 \$1,869,066 \$0 \$0 \$0 \$1	\$3,921,299 \$1,194,958 \$71,601 \$4,069,869 \$1,891,435 \$0 \$0 \$0 \$0 \$1,49,163	\$176,309 -\$66,167 -\$21,247 \$134,701 \$10,231 \$0 \$0 \$0 \$0 -\$67,748 \$166,079	-\$5,166 -\$17,306 \$26,675 \$306,859 \$22,369 \$0 \$0 \$0 \$0 \$5		
3.03 Purchased Services	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change		
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023		
410 - 419 Professional and Technical Services 420 - 429 Non - utility Property Services 430 - 439 Travel, Mileage, Meeting Expense 440 - 449 Communications 450 - 459 Utilities 460 - 469 Contracted Craft or Trade Services 470 - 479 Tuition and Similar Payments 480 - 489 Pupil Transportation 490 - 499 Other Purchased Services  Total	\$2,456,812 \$191,385 \$17,704 \$105,470 \$613,585 \$143,126 \$2,051,893 \$32,948 \$0 \$5,612,922	\$3,225,846 \$208,440 \$33,171 \$108,421 \$682,351 \$158,964 \$795,464 \$65,353 \$0 \$5,278,009	\$3,550,178 \$211,515 \$99,527 \$99,392 \$713,529 \$156,078 \$1,115,310 \$264,712 \$0	\$769,035 \$17,055 \$15,467 \$2,950 \$68,766 \$15,837 -\$1,256,429 \$32,405 \$0	\$324,332 \$3,075 \$66,356 -\$9,029 \$31,178 -\$2,885 \$319,846 \$199,359 \$0		
3.04 Supplies	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change		
510 - 519 General Supplies 520 - 529 Textbooks 530 - 539 Library Books 540 - 549 Newspapers, Periodicals, Films 550 - 559 Supplies for Resale 560 - 569 Food and Related Supplies 570 - 579 Supplies for Operation and Repair - Buildings 580 - 589 Supplies for Operation and Repair - Vehicles 590 - 599 Other Supplies and Materials  Total	\$786,101 \$21,693 \$0 \$1,127 \$31,065 \$3,292 \$148,555 \$396,631 \$0 \$1,388,463	\$879,905 \$15,946 \$0 \$0 \$34,090 \$2,839 \$146,271 \$518,657 \$0	\$1,049,510 \$10,856 \$0 \$0 \$40,936 \$3,680 \$185,252 \$534,287 \$0	\$93,805 -\$5,747 \$0 -\$1,127 \$3,026 -\$452 -\$2,284 \$122,026 \$0 \$209,246	\$169,605 -\$5,090 \$0 \$0 \$6,846 \$840 \$38,981 \$15,630 \$0 \$226,812		
3.05 Capital and Equipment	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change		
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023		
610 - 619 Land 620 - 629 Buildings 630 - 639 Improvements Other Than Buildings 640 - 649 Equipment 650 - 659 Vehicles 660 - 669 School Buses 670 - 679 Library Books 680 - 689 Livestock 690 - 699 Other Capital Outlay	\$0 \$0 \$0 \$171,784 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$4,034 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 -\$171,784 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$4,034 \$0 \$0 \$0 \$0 \$0 \$0		
3.06 Other Objects (800's)	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change		
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023		
810 - 819 Redemption of Principal 820 - 829 Interest 830 - 839 Other Debt Service Payments 840 - 849 Dues and Fees 850 - 859 Insurance 860 - 869 Judgments 870 - 879 Taxes and Assessments 880 - 889 Awards and Prizes Other Miscellaneous Expenditures  Total	\$0	\$0	\$0	\$0	\$0		
	\$0	\$0	\$0	\$0	\$0		
	\$0	\$0	\$0	\$0	\$0		
	\$541,863	\$592,089	\$684,618	\$50,226	\$92,529		
	\$26,930	\$37,532	\$46,831	\$10,603	\$9,299		
	\$0	\$431	\$106	\$431	-\$325		
	\$30,248	\$28,477	\$32,480	-\$1,771	\$4,002		
	\$670	\$5,291	\$5,126	\$4,621	-\$165		
	\$0	\$0	\$0	\$0	\$0		
	\$599,711	\$663,820	\$769,160	\$64,110	\$105,340		
Other Uses of Funds (900's)  Transfers Out	FY2021	FY2022	FY2023	Year over Year Change	Year over Year Change		
	July - June	July - June	July - June	from 2021 to 2022	from 2022 to 2023		
	\$20,000	\$0	\$20,000	-\$20,000	\$20,000		
Advances Out All Other Financing Uses  Total	\$0	\$0	\$0	\$0	\$0		
	\$0	\$0	\$0	\$0	\$0		
	\$20,000	<b>\$0</b>	\$20,000	-\$20,000	\$20,000		
Total Expenditures	\$48,882,593	\$51,087,171	\$53,246,067	\$2,204,578	\$2,158,896		

Revenue Analytics						
Expenditure Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023	
	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  Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	
Total	, , o	,50	ŞÜ			
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 1300 - 1399 Transportation Fees	\$1,960 \$4,543	\$6,335 \$9,157	\$5,876 \$0	\$4,375 \$4,614	-\$459 -\$9,157	
1400 - 1499 Investment Earnings	\$0	\$13,233	\$60,182	\$13,233	\$46,950	
1500 - 1599 Food Services	\$0	\$0	\$0	\$0 *222	\$0 \$2.435	
1600 - 1699 Student Activities 1700 - 1799 Class Fees	\$10,640 \$13,592	\$11,570 \$11,924	\$8,435 -\$288	\$930 -\$1,668	-\$3,135 -\$12,212	
1800 - 1899 Miscellaneous Receipts	\$319,311	\$7,763	\$6,062	-\$311,548	-\$1,702	
1900 - 1999 Other Revenue Not Above	\$0 \$350,046	\$58	\$0	\$58	-\$58	
Total	\$350,046	\$60,040	\$80,267	-\$290,006	\$20,227	
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 2400 - 2499 Revenue in Lieu of Taxes	\$0 \$0	\$0 \$73,496	\$0 \$0	\$0 \$73,496	\$0 -\$73,496	
Total	\$0	\$73,496	\$0	\$73,496	-\$73,496	
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 313X Reimbursements & 3300 - 3399 State Revenue Other	\$178,121 \$0	\$178,702 \$0	\$216,984 \$0	\$581 \$0	\$38,282 \$0	
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0	
Total	\$1,238,422	\$911,036	\$1,192,346	-\$327,386	\$281,310	
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 4300 - 4399 Revenue in Behalf of Dist Fed	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	\$0 \$0	\$0 \$0	
Total	\$13,678	\$9,092	\$24,198	-\$4,586	\$15,106	
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 \$0	\$0 \$0	\$0 \$0	
5200 - 5299 Advances In 5300 - 5399 Refund of Prior Year Expense	\$0 \$301,687	\$0 \$0	\$0 \$0	\$0 -\$301,687	\$0 \$0	
Total	\$301,687	\$0	\$0	-\$301,687	\$0	
T . 10	***************************************		AL 202 AV	A0.0	A240 444	
Total Revenue	\$1,903,833	\$1,053,664	\$1,296,811	-\$850,168	\$243,147	

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

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

Superior	Davanua Analytica			
2.01 Solution  2.02 Solution  2.03 Feeders  2.03 Solution  2.03 Feeders  2.04 Solution  2.05 Solution  2.05 Solution  2.06 Solution  2.07 Solution  2.08 Solution  2.08 Solution  2.09 Sol	Revenue Analytics	2023 Forecast	2023 Cash Flow	
12.1   Despute Cartie of Subsects   200,000	Expenditure Analytics			
12.1   Despute Cartie of Subsects   200,000				
121-1159 Office Certified Services   5991,631   5991,631   591,632   121,0	3.01 Salaries	2023 Forecast	2023 Cash Flow	
20.100   2	_			
124 - Proper Classified Solvins   50-232-99   90-227-927   20-27-12   151-1510 Classified Comprehend Misselson   50-202-90   151-152-97   151-152-	· ·	\$5,998	\$0	\$5,998
12.1 150 Clarified Compression of Montest   150 Clarified Compression   150 Clarifie	· ·			
12.1.106   12.1.106				
State	161 - 169 Classified Other Compensation	\$112,928	\$131,195	-\$18,267
2022   Secretaria   2022   Secretaria   2023   Control (Control				
2022   Secretaria   2022   Secretaria   2023   Control (Control				
	3.02 Fringe Benefits	2023 Forecast	2023 Cash Flow	
22.2.26 printpulyer ferrithus ements and Offers   54.2.2.2   52.7.0.2   52.2.0.2   52.				
22.01.100   5.88.4.05   5.11.125   5.88.4.05   5.11.125   5.88.4.05   5.11.125   5.88.4.05   5.88.4.				
202 - 203 marame - Workers Compensation   202 - 203 marame the properties   203   20   20   20   20   20   20   2				
200 - 259 Other Petrimenent and Instance	260 - 269 Insurance - Workers' Compensation	\$175,605	\$0	\$175,605
202 - 279 Other heterment and insurance   540.11   511.566.504   511.5	·	· ·	· ·	
2023 Forecast   2023 Cash Flow   Forecast to Cash Flow variance   Cash	290 - 299 Other Retirement and Insurance	\$40,111	\$0	\$40,111
2021 Forecast   2023 Forecas	Total	\$11,568,504	\$11,149,163	\$419,341
1.00 - 4.00 Professional and Technical Services   23.745,883   53.250,178   532,746   420 - 429 form Unity Property Services   540,637   580,527   550,600	3.03 Purchased Services	2023 Forecast	2023 Cash Flow	
#20 - 129 Non - utility Property Services	410 - 419 Professional and Technical Services	¢2 745 692	¢2 EEO 170	
Miles				
150 - 150 Utilities				
170 - 477 Tutoris and Similar Payments   579e.23   53,139.310   5320.079   390 - 399 Other Purchosed Services   50   50   50   50   50   50   50   5	450 - 459 Utilities	\$807,493	\$713,529	\$93,964
Sociation				
Science	· · · · · ·			
2023 Forecast   2023 Forecast   2023 Forecast   2023 Cash Flow   2023 Ca		<u> </u>		
2023 Forecast   2023 Forecast   2023 Forecast   2023 Cash Flow   2023 Ca				
\$30 - 350 Textbooks   \$37,672	3.04 Supplies	2023 Forecast	2023 Cash Flow	
\$30 - 530 library Books \$40 - 540 Newspapers, Periodicals, Films \$50 - 550 Supplies for Resale \$50 - 550 Supplies for Resale \$50 - 550 Supplies for Operation and Repair - Buildings \$51 - 573 Supplies for Operation and Repair - Vehicles \$50 - 550 Supplies and Muterials \$50 - 550 Supplies and Muter	510 - 519 General Supplies			
SSB 0.59 Supplies for Resale   SSB 0.59 Supplies for Resale   S2,892				
Sco. 369 Food and Related Supplies   \$2,892   \$3,880   \$788   \$194,926   \$185,152   \$9,674   \$20   \$30   \$50   \$				· ·
September   Sept	560 - 569 Food and Related Supplies	\$2,892	\$3,680	-\$788
S1,804,397   S1,824,521   S20,124				
2023 Forecast   2023 Cash Flow Variance	590 - 599 Other Supplies and Materials			
2023 Forecast   2023 Cash Flow   Variance	1000	<b>V</b> 2,60 (,63)	<b>V</b> -10-110-1	V-3/
\$0	3.05 Capital and Equipment	2023 Forecast	2023 Cash Flow	
SO   SO   SO   SO   SO   SO   SO   SO		· ·		
S4,034   S4,034   S4,034   S50   S				
SO	· ·			
So		· ·		
So	,	· ·		
2023 Forecast   2023 Cash Flow   Forecast to Cash flow variance	690 - 699 Other Capital Outlay	\$0	\$0	\$0
2023 Forecast   2023 Cash Flow   Variance	Total	\$4,033	\$4,034	-\$1
\$20 - 829 Interest \$30 - 839 Other Debt Service Payments \$40 - 849 Dues and Fees \$50	3.06 Other Objects (800's)	2023 Forecast	2023 Cash Flow	
\$0	· · · · · · · · · · · · · · · · · · ·	· ·		
\$41,454   \$46,831   \$-\$5,377   \$-\$106	830 - 839 Other Debt Service Payments	\$0	\$0	\$0
\$0 - 869 Judgments \$0 \$106 \$-\$106 \$-\$106 \$870 - 879 Taxes and Assessments \$26,184 \$32,480 \$532,480 \$55,126 \$53,244 \$0 \$0 \$10 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$5722,143 \$5769,160 \$				
State	860 - 869 Judgments	\$0	\$106	-\$106
State				
Other Uses of Funds (900's)  Transfers Out Advances Out All Other Financing Uses  Total  All 2023 Forecast  2023 Cash Flow Forecast to Cash flow variance  \$20,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	·			
Other Uses of Funds (900's)         2023 Forecast         2023 Cash Flow         variance           Transfers Out         \$20,000         \$20,000         \$0           Advances Out         \$0         \$0         \$0           All Other Financing Uses         \$0         \$0         \$0           Total         \$20,000         \$20,000         \$0	Total	<b>4722,143</b>	\$765 <sub>7</sub> 100	<b>447,617</b>
Advances Out All Other Financing Uses  Total  \$0 \$	Other Uses of Funds (900's)	2023 Forecast	2023 Cash Flow	
All Other Financing Uses \$0 \$0 \$0  Total \$20,000 \$20,000 \$0				
	All Other Financing Uses	\$0	\$0	\$0
Total Expenditures \$54,084,010 \$53,246,067 \$837,943	Total	\$20,000	\$20,000	\$0
	Total Expenditures	\$54,084,010	\$53,246,067	\$837,943

2023 Loveland City School District													
Actual and Estimated Monthly Cash Flow	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Through: June	July	August	September	October	November	December	January	February	March	April	May	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
1.070 Total Revenues	5,791,927	13,505,203	2,189,658	1,530,333	1,183,340	1,146,720	5,340,641	7,949,370	8,214,404	2,315,969	2,597,318	1,296,811	53,061,693
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
2.080 Total Revenues and Other Financing Sources	5,792,107	13,574,305	2,195,050	1,874,782	1,193,330	1,146,720	5,340,641	7,949,370	8,214,575	2,315,969	2,597,318	1,296,811	53,490,977
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
4.500 Total Expenditures	4,008,292	6,023,322	4,273,209	2,917,748	4,250,994	4,649,827	4,098,881	4,194,980	4,849,991	4,265,694	4,874,206	4,818,924	53,226,067
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
5.050 Total Expenditures and Other Financing Uses	4,008,292	6,023,322	4,273,209	2,917,748	4,250,994	4,649,827	4,098,881	4,194,980	4,849,991	4,265,694	4,874,206	4,838,924	53,246,067
6.010 Rev. over/(under) Expenditures	1,783,815	7,550,983	(2,078,160)	(1,042,966)	(3,057,664)	(3,503,107)	1,241,760	3,754,390	3,364,583	(1,949,725)	(2,276,889)	(3,542,113)	244,910
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