

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

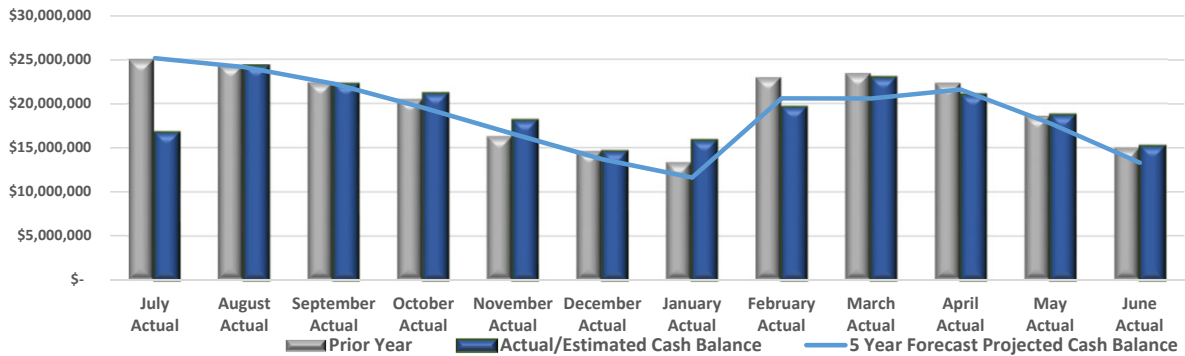
FAVORABLE COMPARED TO
FORECAST

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)

FY 2022 June Cash
Balance

\$14,970,426

Estimated
FY 2023 June
Cash Balance

\$15,215,336

OPERATING SURPLUS OF

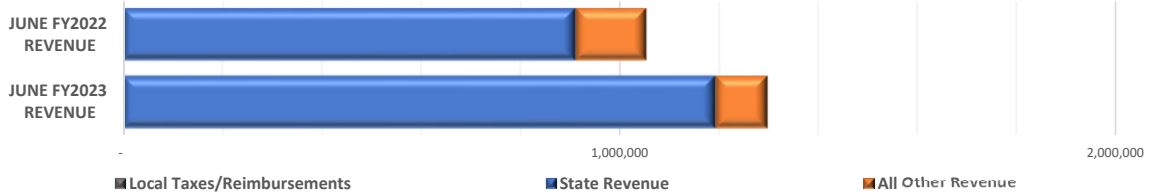
\$244,910

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) |
| Total Revenue | 1,296,811 | 1,053,664 | ▲ 243,147 |

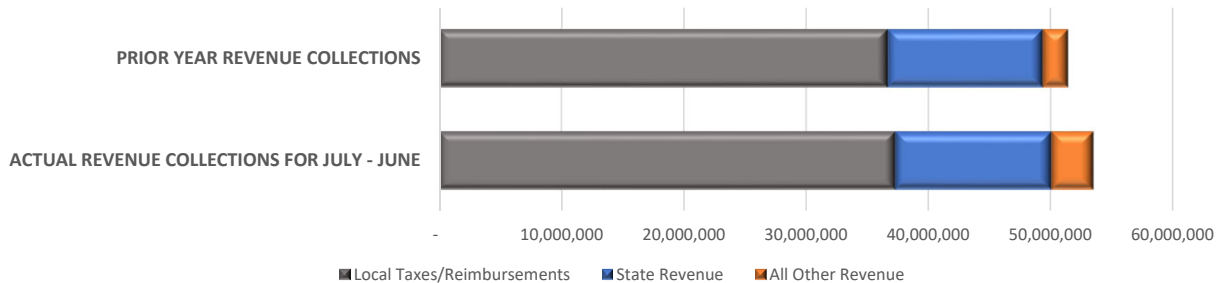
Actual revenue for the month was up

\$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 |
| Total Revenue | 53,490,977 | 51,435,500 | ▲ 2,055,477 |

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% 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 |
| 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

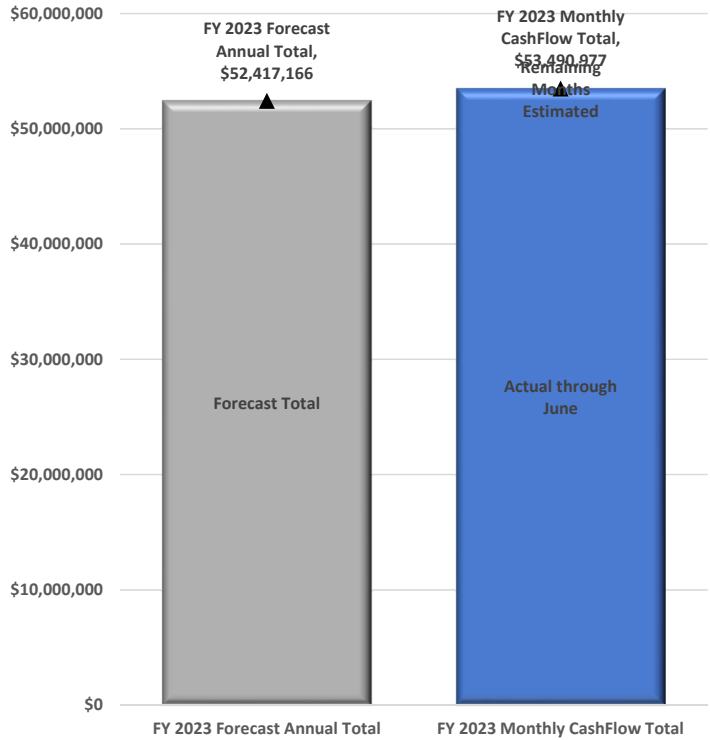
Top Forecast vs. Cash Flow Actual/Estimated Amounts

| 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 |
| Total Revenue ▲ | 1,073,811 |

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

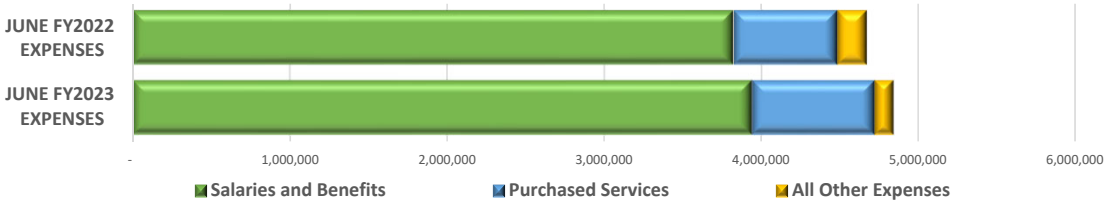
Results through June indicate a favorable variance of \$1,073,811 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

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



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 | ▲ | 118,058 |
| Purchased Services | 778,943 | 659,568 | ▲ | 119,375 |
| All Other Expenses | 118,717 | 187,027 | ▼ | (68,310) |
| Total Expenditures | 4,838,924 | 4,669,801 | ▲ | 169,123 |



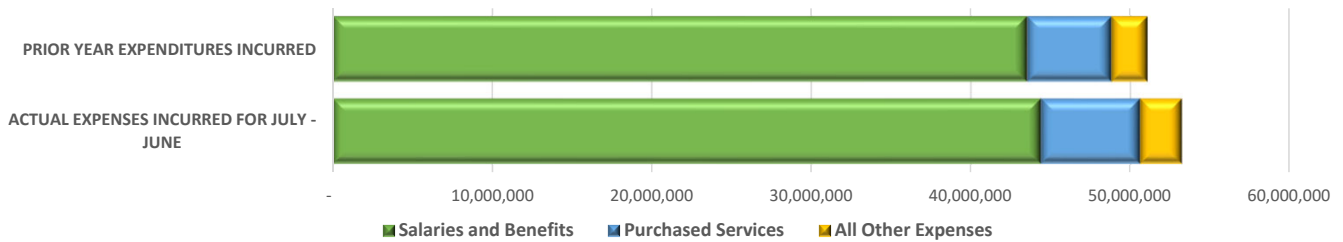
Actual expenses for the month was up

\$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 | ▲ | 870,479 |
| Purchased Services | 6,210,241 | 5,278,009 | ▲ | 932,232 |
| All Other Expenses | 2,617,714 | 2,261,529 | ▲ | 356,185 |
| Total Expenditures | 53,246,067 | 51,087,171 | ▲ | 2,158,896 |

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 |
| 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.

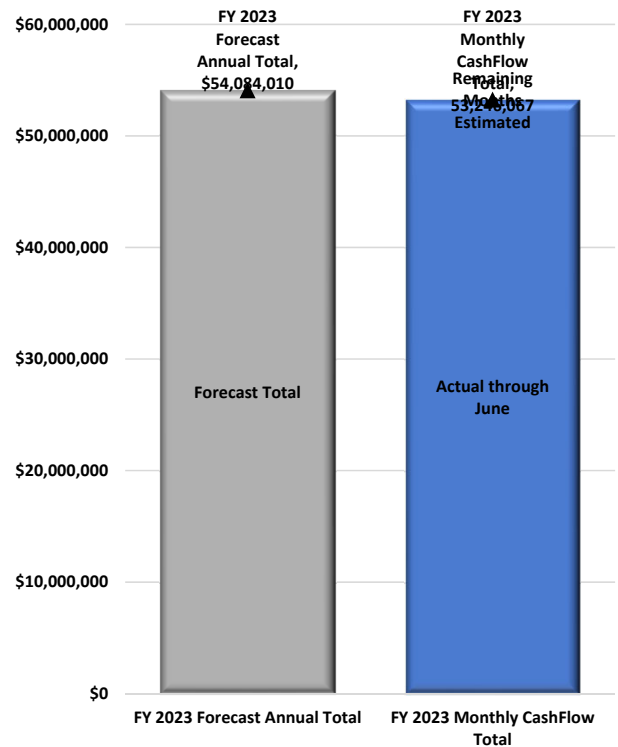
Top Forecast vs. Cash Flow Actual/Estimated Amounts

| Variance Based on Actual/Estimated Annual Amount | Expected Over/(Under) 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



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

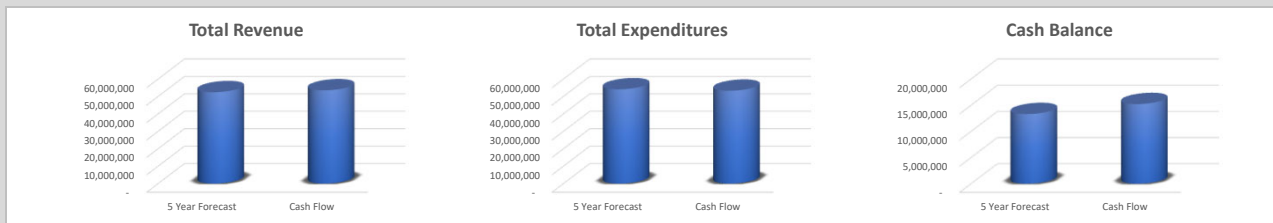
Loveland City School District

FYTD Thr 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 |
|--|------------|--|---------------------------------------|--|--------------------------------|
| Revenue: | | | | | |
| 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 | - |
| | | | | | |
| 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%

| 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 - Fiscal Year 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 | \$32,072,278 | \$32,893,177 | \$33,472,578 | \$820,899 | \$579,401 |
| Total | \$32,072,278 | \$32,893,177 | \$33,472,578 | \$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 | 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 - Fiscal Year to Date | | | | | |
| 3.01 Salaries | 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 |
| 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 | -\$1146 | \$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 |
| Total | \$30,440,056 | \$32,731,897 | \$33,268,949 | \$2,291,841 | \$537,052 |
| 3.02 Fringe Benefits | 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 |
| 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 |
| Total | \$10,649,657 | \$10,815,736 | \$11,149,163 | \$166,079 | \$333,427 |
| 3.03 Purchased Services | 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 |
| 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 | \$115,515 | \$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 |
| Total | \$5,612,922 | \$5,278,009 | \$6,210,241 | -\$334,913 | \$932,232 |
| 3.04 Supplies | 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 |
| 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 |
| Total | \$1,388,463 | \$1,597,709 | \$1,824,521 | \$209,246 | \$226,812 |
| 3.05 Capital and Equipment | 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 |
| 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 |
| Total | \$171,784 | \$0 | \$4,034 | -\$171,784 | \$4,034 |
| 3.06 Other Objects (800's) | 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 |
| 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 |
| Total | \$599,711 | \$663,820 | \$769,160 | \$64,110 | \$105,340 |
| Other Uses of Funds (900's) | 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 |
| 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 | \$48,882,593 | \$51,087,171 | \$53,246,067 | \$2,204,578 | \$2,158,896 |

| 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 |
| Total | \$0 | \$0 | \$0 | | |
| 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 |
| 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 | \$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 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 |
| 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 | \$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 | \$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 |
| 5200 - 5299 Advances In | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5300 - 5399 Refund of Prior Year Expense | \$301,687 | \$0 | \$0 | -\$301,687 | \$0 |
| Total | \$301,687 | \$0 | \$0 | -\$301,687 | \$0 |
| Total Revenue | \$1,903,833 | \$1,053,664 | \$1,296,811 | -\$850,168 | \$243,147 |

| 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 |
| Total | \$2,556,904 | \$2,921,117 | \$2,993,354 | \$364,213 | \$72,237 |
| 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 |
| Total | \$804,287 | \$902,089 | \$947,910 | \$97,801 | \$45,821 |
| 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 |
| Total | \$624,791 | \$659,568 | \$778,943 | \$34,778 | \$119,375 |
| 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 | \$4,929 | \$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 |
| Total | \$146,609 | \$167,205 | \$92,866 | \$20,596 | -\$74,339 |
| 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 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 |
| Total | \$9,429 | \$19,822 | \$5,851 | \$10,393 | -\$13,972 |
| 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 |
| 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 | | | |
|---|---------------------|---------------------|--------------------------------|
| | 2023 Forecast | 2023 Cash Flow | Forecast to Cash flow variance |
| Expenditure Analytics | | | |
| Tax Revenue | | | |
| 1100 - 1199 Local Taxes | \$33,472,578 | \$33,377,532 | \$95,046 |
| Total | \$33,472,578 | \$33,377,532 | |
| Locally Generated Revenue | | | |
| 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 |
| Total | \$2,796,389 | \$2,240,162 | \$556,227 |
| Intermediate Revenue | | | |
| 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 | | | |
| 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 |
| Total | \$16,606,192 | \$16,563,213 | \$42,979 |
| Federal Revenue | | | |
| 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 |
| Total | \$87,727 | \$70,171 | \$17,556 |
| Other Financing Sources | | | |
| 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 |

| Revenue Analytics | | | |
|---|---------------------|---------------------|--------------------------------|
| | 2023 Forecast | 2023 Cash Flow | Forecast to Cash flow variance |
| Expenditure Analytics | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 3.01 Salaries | 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 |
| 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 | \$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 |
| 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 | \$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 |
| Total | \$6,010,873 | \$6,210,241 | -\$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 | \$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 |
| Total | \$1,804,397 | \$1,824,521 | -\$20,124 |
| 3.05 Capital and Equipment | 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 |
| Total | \$4,033 | \$4,034 | -\$1 |
| 3.06 Other Objects (800's) | 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 |
| Total | \$722,143 | \$769,160 | -\$47,017 |
| Other Uses of Funds (900's) | 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 |
| Total | \$20,000 | \$20,000 | \$0 |
| Total Expenditures | \$54,084,010 | \$53,246,067 | \$837,943 |

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

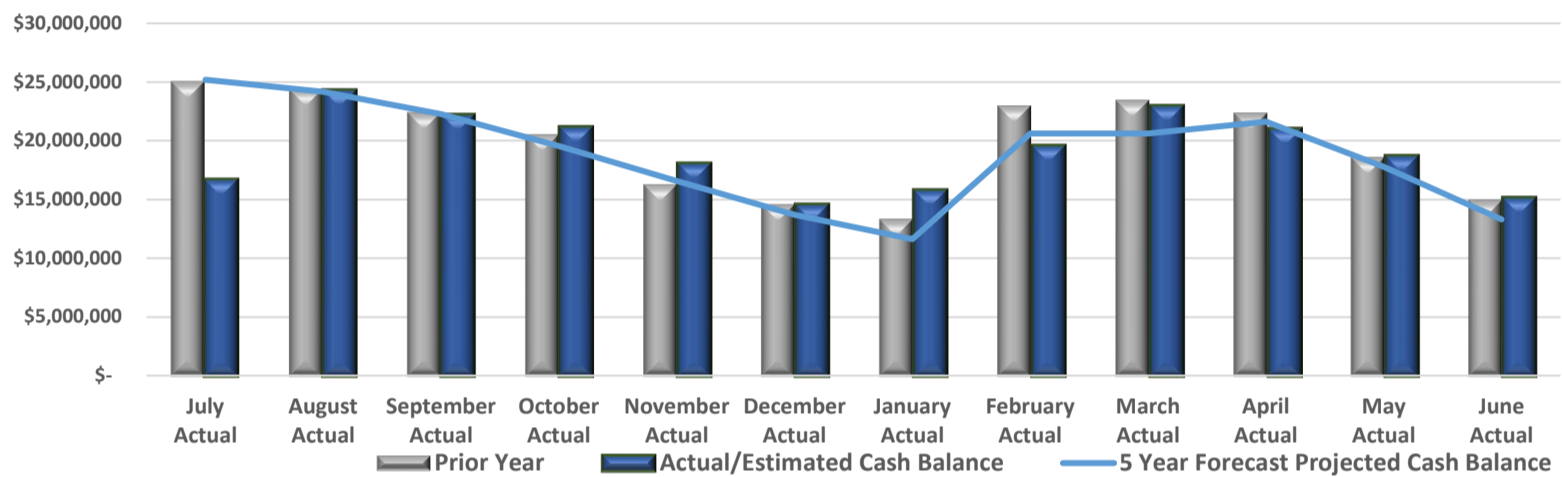
FAVORABLE COMPARED TO
FORECAST

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)

FY 2022 June Cash
Balance

\$14,970,426

Estimated
FY 2023 June
Cash Balance

\$15,215,336

OPERATING SURPLUS OF

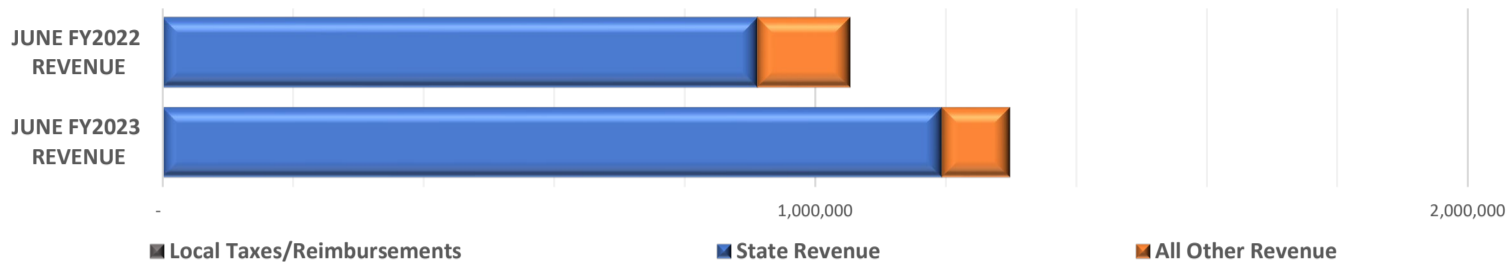
\$244,910

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) |
| Total Revenue | 1,296,811 | 1,053,664 | ▲ 243,147 |

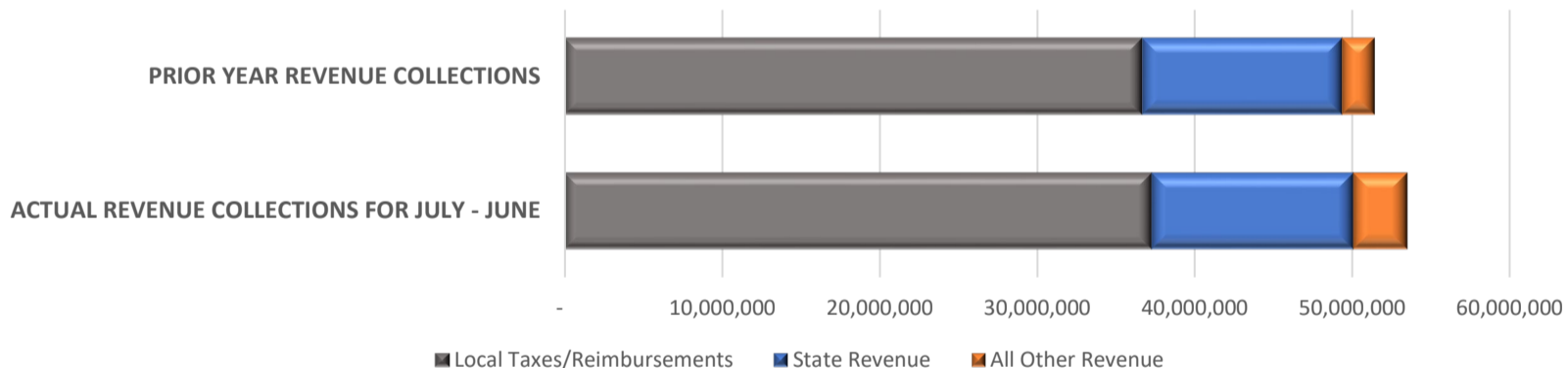
Actual revenue for the month was up

\$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 |
| Total Revenue | 53,490,977 | 51,435,500 | ▲ 2,055,477 |

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 |
| 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.

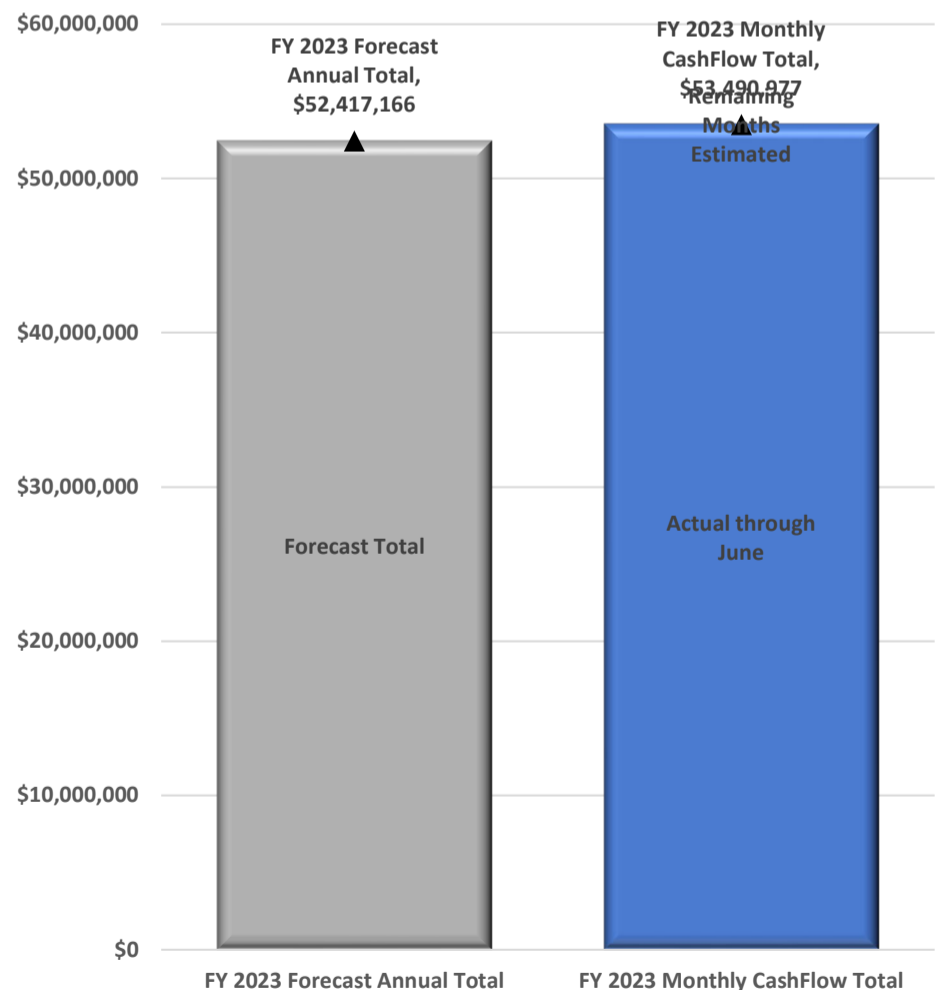
The total variance of \$1,073,811 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.05% forecast annual revenue

| Top Forecast vs. Cash 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 |
| Total Revenue ▲ | 1,073,811 |

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

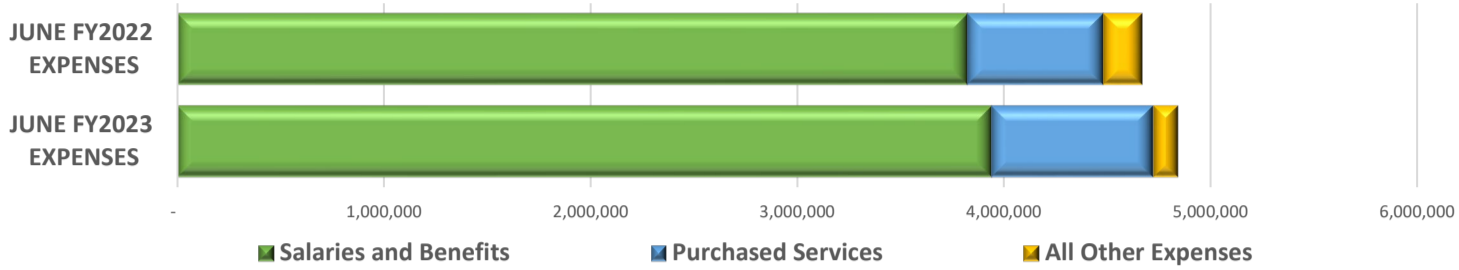
Results through June indicate a favorable variance of \$1,073,811 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

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



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 | ▲ | 118,058 |
| Purchased Services | 778,943 | 659,568 | ▲ | 119,375 |
| All Other Expenses | 118,717 | 187,027 | ▼ | (68,310) |
| Total Expenditures | 4,838,924 | 4,669,801 | ▲ | 169,123 |



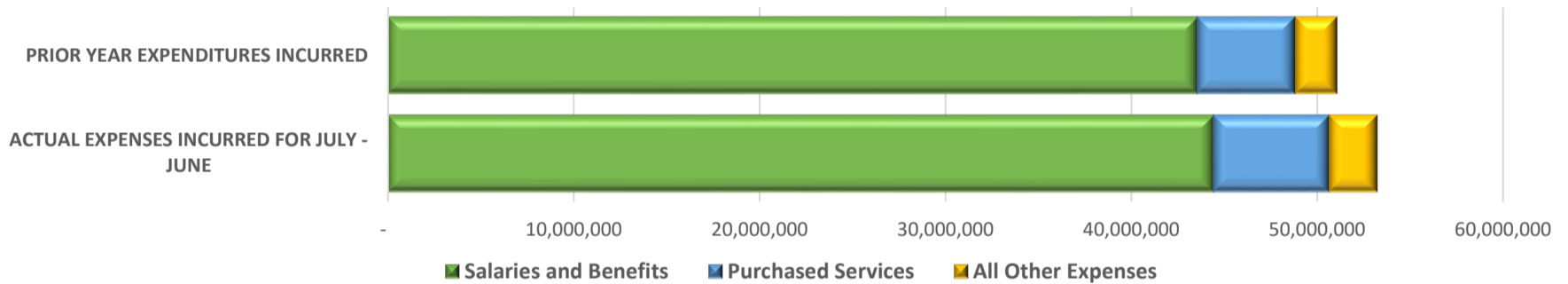
Actual expenses for the month was up

\$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 | ▲ | 870,479 |
| Purchased Services | 6,210,241 | 5,278,009 | ▲ | 932,232 |
| All Other Expenses | 2,617,714 | 2,261,529 | ▲ | 356,185 |
| Total Expenditures | 53,246,067 | 51,087,171 | ▲ | 2,158,896 |

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 |
| 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.

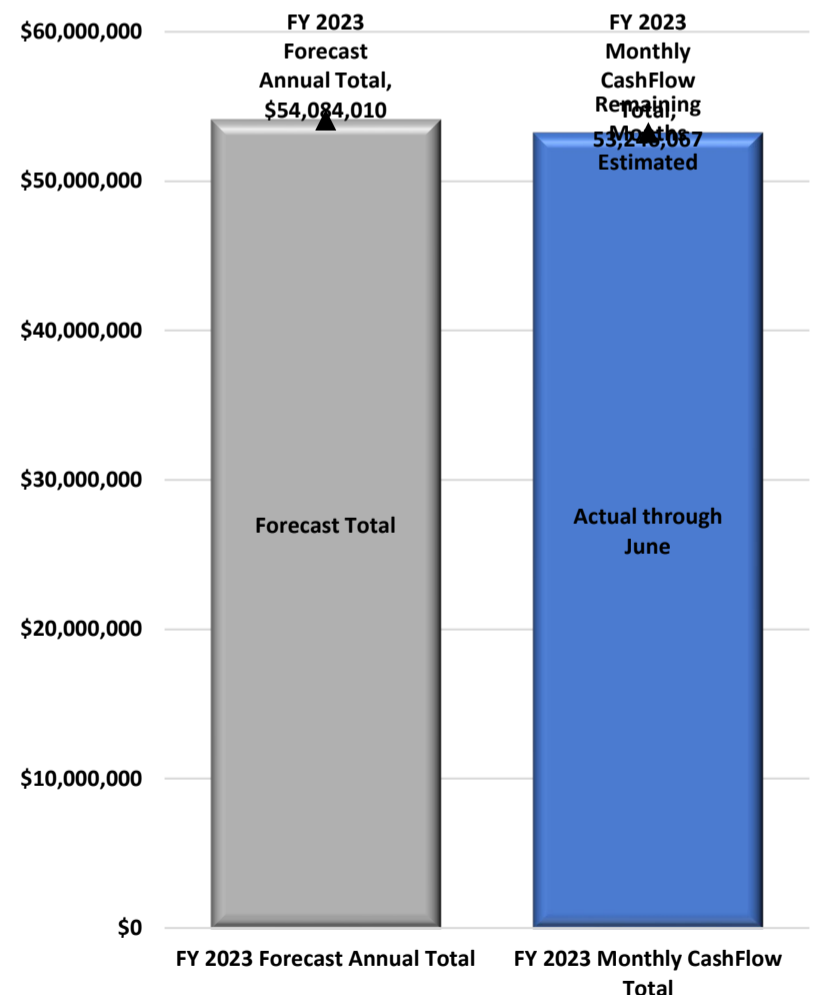
Top Forecast vs. Cash Flow Actual/Estimated Amounts

| Variance Based on Actual/Estimated Annual Amount | Expected Over/(Under) 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



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

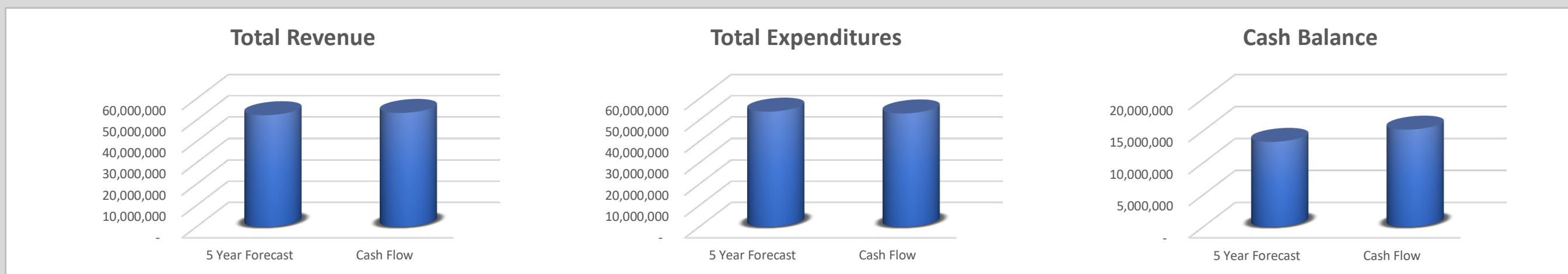
Loveland City School District

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 |
|--|------------|--|---------------------------------------|--|--------------------------------|
| Revenue: | | | | | |
| 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 | - |
| 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%

| 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 - Fiscal Year 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 | \$32,072,278 | \$32,893,177 | \$33,472,578 | \$820,899 | \$579,401 |
| Total | \$32,072,278 | \$32,893,177 | \$33,472,578 | \$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 | 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 - Fiscal Year to Date | | | | | |
| 3.01 Salaries | 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 |
| 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 |
| Total | \$30,440,056 | \$32,731,897 | \$33,268,949 | \$2,291,841 | \$537,052 |
| 3.02 Fringe Benefits | 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 |
| 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 |
| Total | \$10,649,657 | \$10,815,736 | \$11,149,163 | \$166,079 | \$333,427 |
| 3.03 Purchased Services | 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 |
| 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 |
| Total | \$5,612,922 | \$5,278,009 | \$6,210,241 | -\$334,913 | \$932,232 |
| 3.04 Supplies | 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 |
| 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 |
| Total | \$1,388,463 | \$1,597,709 | \$1,824,521 | \$209,246 | \$226,812 |
| 3.05 Capital and Equipment | 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 |
| 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 |
| Total | \$171,784 | \$0 | \$4,034 | -\$171,784 | \$4,034 |
| 3.06 Other Objects (800's) | 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 |
| 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 |
| Total | \$599,711 | \$663,820 | \$769,160 | \$64,110 | \$105,340 |
| Other Uses of Funds (900's) | 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 |
| 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 | \$48,882,593 | \$51,087,171 | \$53,246,067 | \$2,204,578 | \$2,158,896 |

| 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 |
| Total | \$0 | \$0 | \$0 | | |
| 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 |
| 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 | \$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 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 |
| 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 | \$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 | \$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 |
| 5200 - 5299 Advances In | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5300 - 5399 Refund of Prior Year Expense | \$301,687 | \$0 | \$0 | -\$301,687 | \$0 |
| Total | \$301,687 | \$0 | \$0 | -\$301,687 | \$0 |
| Total Revenue | \$1,903,833 | \$1,053,664 | \$1,296,811 | -\$850,168 | \$243,147 |

| 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 |
| Total | \$2,556,904 | \$2,921,117 | \$2,993,354 | \$364,213 | \$72,237 |
| 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 |
| Total | \$804,287 | \$902,089 | \$947,910 | \$97,801 | \$45,821 |
| 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 |
| Total | \$624,791 | \$659,568 | \$778,943 | \$34,778 | \$119,375 |
| 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 |
| Total | \$146,609 | \$167,205 | \$92,866 | \$20,596 | -\$74,339 |
| 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 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 |
| Total | \$9,429 | \$19,822 | \$5,851 | \$10,393 | -\$13,972 |
| 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 |
| 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 | | 2023 Forecast | 2023 Cash Flow | Forecast to Cash flow variance |
|---|--|----------------------|-----------------------|---------------------------------------|
| Expenditure Analytics | | | | |
| 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 | |
| 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 | | \$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 |
| 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 | -\$22,945 |
| 3400 - 3499 Revenue in Lieu of Taxes by State | | \$0 | \$0 | \$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 |
| 4300 - 4399 Revenue in Behalf of Dist Fed | | \$0 | \$0 | \$0 |
| 4400 - 4499 In Lieu of Taxes Federal | | \$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 |
| 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 |

| Revenue Analytics | 2023 Forecast | 2023 Cash Flow | Forecast to Cash flow variance |
|---|---------------------|---------------------|--------------------------------|
| Expenditure Analytics | | | |
| 3.01 Salaries | | | |
| | 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 |
| 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 | \$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 |
| 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 | \$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 |
| Total | \$6,010,873 | \$6,210,241 | -\$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 | \$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 |
| Total | \$1,804,397 | \$1,824,521 | -\$20,124 |
| 3.05 Capital and Equipment | | | |
| | 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 |
| Total | \$4,033 | \$4,034 | -\$1 |
| 3.06 Other Objects (800's) | | | |
| | 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 |
| Total | \$722,143 | \$769,160 | -\$47,017 |
| Other Uses of Funds (900's) | | | |
| | 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 |
| 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 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 |
| 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 |