

Loveland City School District

Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through April

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FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH APRIL

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$121,817

FAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$1,974,091

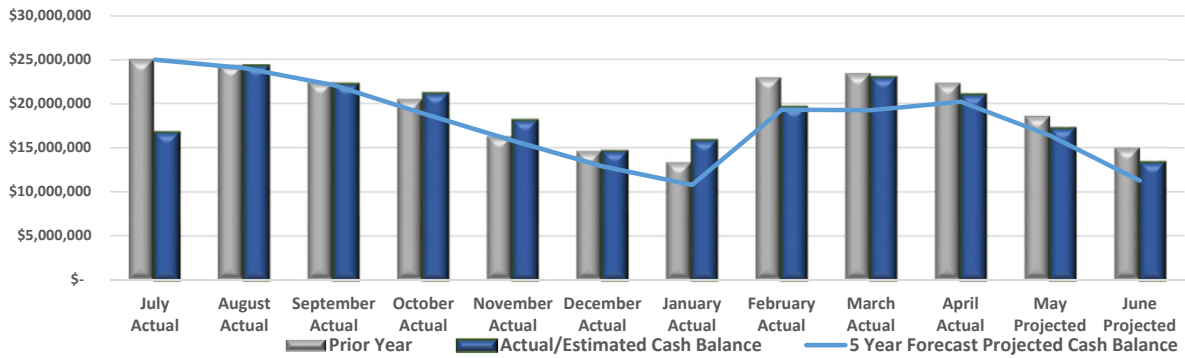
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$2,095,909

FAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



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

\$13,358,783

Current monthly cash flow estimates, including actual data through April indicate that the June 30, 2023 cash balance will be \$13,358,783, which is \$2,095,909 more than the five year forecast of \$11,262,875.

June 30 ESTIMATED CASH
BALANCE IS

\$2,095,909

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

\$13,358,783

OPERATING DEFICIT OF

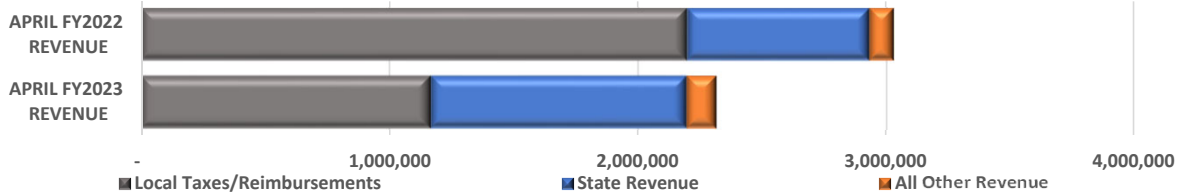
\$(1,611,643)

WILL DECREASE 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 DECREASE \$1,611,643 compared to last fiscal year ending June 30. This shortfall outcome is the result of the cash flow revenue estimate of \$51,993,006 totaling more than estimated cash flow expenditures of \$53,604,650.

FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - APRIL

1. APRIL REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For April	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	1,165,813	2,196,224	▼ (1,030,411)
State Revenue	1,029,409	733,850	▲ 295,559
All Other Revenue	120,747	98,862	▲ 21,885
Total Revenue	2,315,969	3,028,936	▼ (712,967)

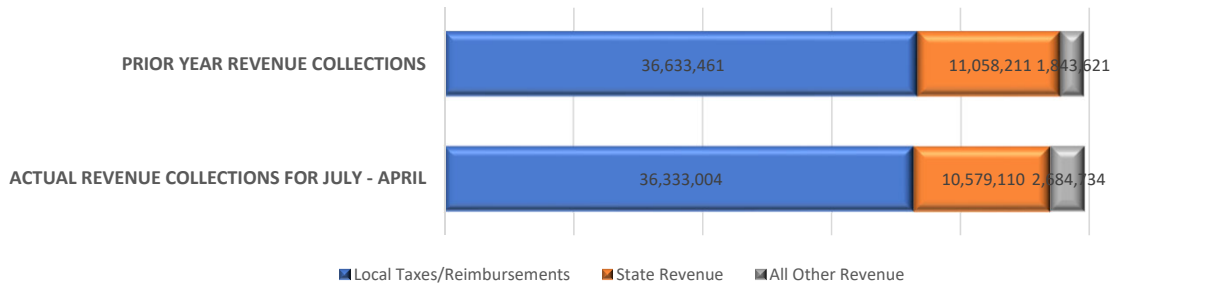
Actual revenue for the month was down

\$712,967

compared to last year.

Overall total revenue for April is down -23.5% (-\$712,967). The largest change in this April's revenue collected compared to April of FY2022 is lower homestead and rollback and other state reimbursements (-\$895,878) and higher unrestricted grants in aid (\$689,845). 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 APRIL COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - April	Prior Year Revenue Collections For July - April	Current Year Compared to Last Year
Local Taxes/Reimbursements	36,333,004	36,633,461	▼ (300,457)
State Revenue	10,579,110	11,058,211	▼ (479,101)
All Other Revenue	2,684,734	1,843,621	▲ 841,113
Total Revenue	49,596,848	49,535,293	▲ 61,555

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$61,555

HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$49,596,848 through April, which is \$61,555 or .1% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through April to the same period last year is homestead and rollback and other state reimbursements revenue coming in -\$880,130 lower compared to the previous year, followed by local taxes coming in \$579,401 higher.

FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - APRIL

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

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A
\$121,817
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.	36,915,312	36,365,109	(550,203)
State Revenue	12,680,020	12,769,910	89,890
All Other Revenue	2,275,857	2,857,986	582,129
Total Revenue	51,871,189	51,993,006	121,817

The top two categories (homestead and rollback and other state reimbursements and investment earnings), represents 401.3% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$121,817 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .23% forecast annual revenue

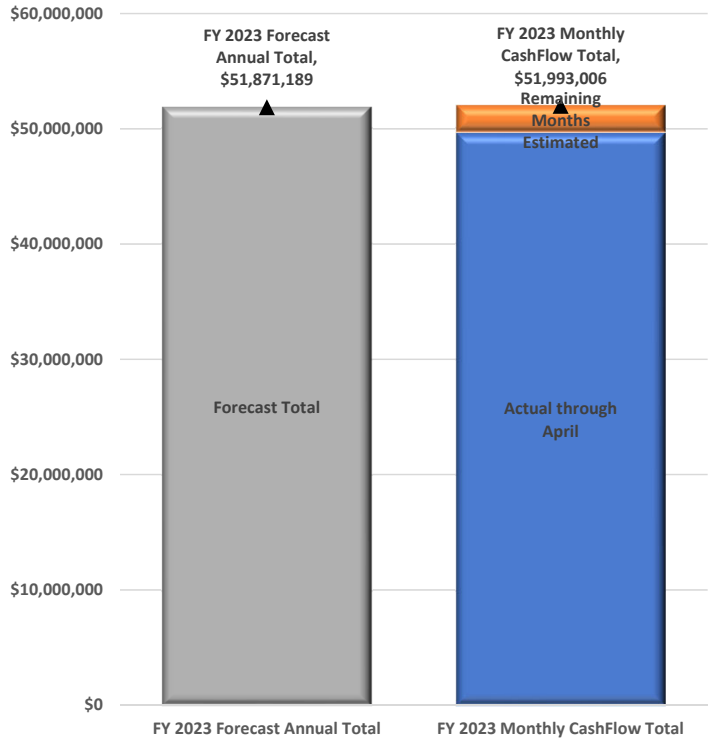
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
ead and Rollback and other state reimbursements ▼	(923,848)
Investment Earnings ▲	434,995
Local Taxes ▲	373,366
Class Fees ▼	(352,509)
All Other Revenue Categories ▲	589,813
Total Revenue ▲	121,817

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

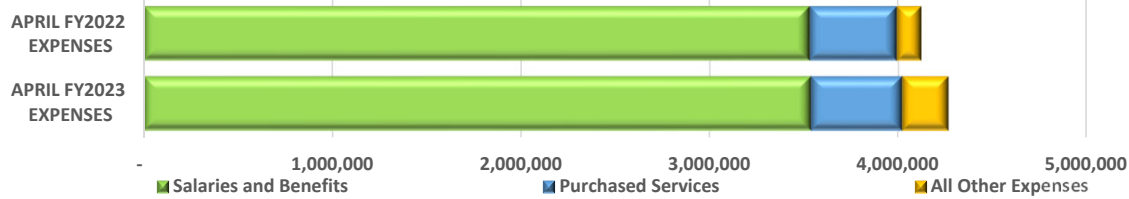
Results through April indicate a favorable variance of \$121,817 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 83% complete. Monthly cash flow, comprised of 10 actual months plus 2 estimated months indicates revenue totaling \$51,993,006 which is \$121,817 more than total revenue projected in the district's current forecast of \$51,871,189



FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - APRIL

1. APRIL EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For April	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	3,536,625	3,528,891	▲ 7,734
Purchased Services	483,194	463,354	▲ 19,840
All Other Expenses	245,875	130,211	▲ 115,664
Total Expenditures	4,265,694	4,122,456	▲ 143,238

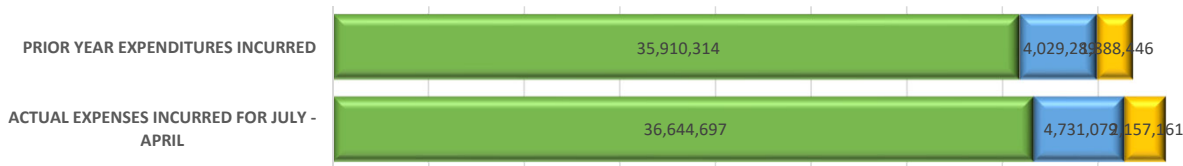
Actual expenses for the month was up

\$143,238

compared to last year.

Overall total expenses for April are up 3.5% (\$143,238). The largest change in this April's expenses compared to April of FY2022 is higher dues and fees (\$150,832), lower professional and technical services (-\$67,795) and higher tuition and similar payments (\$38,196). 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 APRIL COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - April	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	36,644,697	35,910,314	▲ 734,383
Purchased Services	4,731,079	4,029,289	▲ 701,790
All Other Expenses	2,157,161	1,888,446	▲ 268,715
Total Expenditures	43,532,937	41,828,049	▲ 1,704,888

Compared to the same period, total expenditures are

\$1,704,888

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$43,532,937 through April, which is \$1,704,888 or 4.1% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through April to the same period last year is that regular certified salaries costs are \$313,849 higher compared to the previous year, followed by insurance certified coming in \$239,861 higher and tuition and similar payments coming in \$235,784 higher.

FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY - APRIL

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

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

\$1,974,091

**FAVORABLE COMPARED TO
FORECAST**

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	46,075,316	45,035,394	▼ (1,039,922)
Purchased Services	5,441,942	6,056,079	▲ 614,137
All Other Expenses	4,061,483	2,513,177	▼ (1,548,306)
Total Expenditures	55,578,741	53,604,650	▼ (1,974,091)

The top two categories (transfers out and regular certified salaries), represents 113.7% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$1,974,091 (current expense estimates vs. amounts projected in the five year forecast) is equal to 3.6% of the total Forecasted annual expenses.

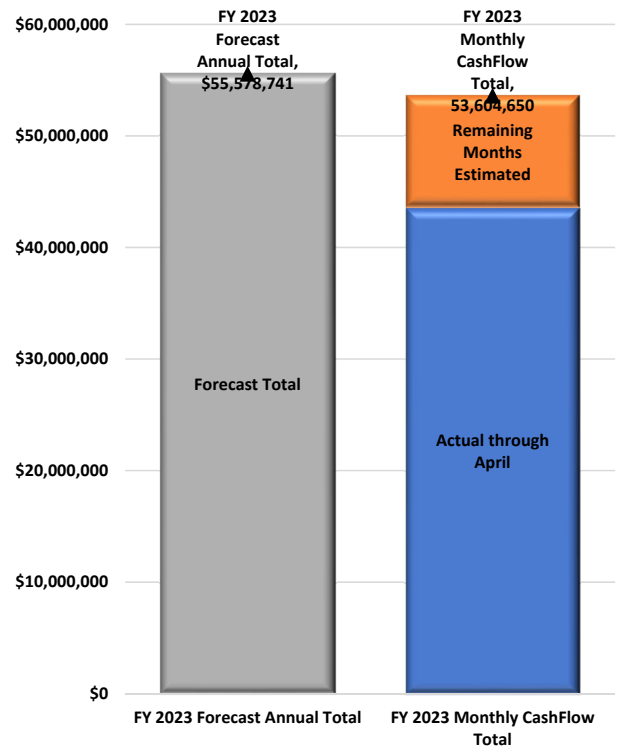
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Transfers Out ▼	(1,570,000)
Regular Certified Salaries ▼	(675,337)
Retirement Certified ▼	(354,872)
Tuition and Similar Payments ▲	248,669
All Other Expense Categories ▲	377,449
Total Expenses ▼	(1,974,091)

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through April indicate that Fiscal Year 2023 actual/estimated expenditures could total \$53,604,650 which has a favorable expenditure variance of \$1,974,091. This means the forecast cash balance could be improved.

The fiscal year is approximately 83% complete. Monthly cash flow, comprised of 10 actual months plus 2 estimated months indicates expenditures totaling \$53,604,650 which is -\$1,974,091 less than total expenditures projected in the district's current forecast of \$55,578,741



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

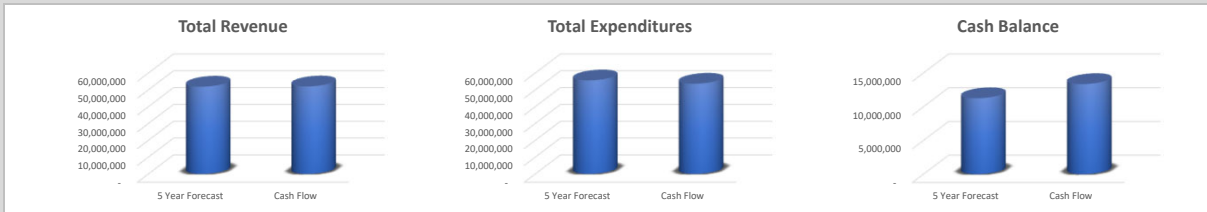
Loveland City School District

FYTD Thr APRIL

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 April	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	348,738	31,574,119	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	129,209	11,902,047	12,031,256	10,071,256	1,960,000
1.040 - 1.045 - Restricted Grants-in-Aid	(39,319)	777,973	738,654	507,854	230,800
1.050 - Property Tax Allocation	(923,848)	3,816,616	2,892,768	2,860,662	32,106
1.060 - All Other Operating Revenues	312,991	2,109,657	2,422,648	2,255,450	167,198
1.070 - Total Revenue	(147,321)	51,704,989	51,557,668	49,167,564	2,390,104
Other Financing Sources:					
2.070 - Total Other Financing Sources	269,138	166,200	435,338	429,284	6,054
2.080 - Total Revenues and Other Financing Sources	121,817	51,871,189	51,993,006	49,596,848	2,396,158
Expenditures:					
3.010 - Personnel Services	(596,582)	34,450,368	33,853,786	27,384,830	6,468,956
3.020 - Employees' Retirement/Insurance Benefits	(443,340)	11,624,948	11,181,608	9,259,867	1,921,741
3.030 - Purchased Services	614,137	5,441,942	6,056,079	4,731,079	1,325,000
3.040 - Supplies and Materials	(70,468)	1,804,397	1,733,929	1,412,094	321,835
3.050 - Capital Outlay	(2,509)	6,543	4,034	4,034	-
3.060 - 4.060 - Intergovernmental, Debt & Interest	0	-	0	-	-
4.300 - Other Objects	94,671	660,543	755,214	741,033	14,181
4.500 - Total Expenditures	(404,091)	53,988,741	53,584,650	43,532,937	10,051,712
Other Financing Uses:					
5.040 - Total Other Financing Uses	(1,570,000)	1,590,000	20,000	-	20,000
5.050 - Total Expenditures and Other Financing Uses	(1,974,091)	55,578,741	53,604,650	43,532,937	10,071,712
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	2,095,909	(3,707,552)	(1,611,643)	6,063,911	(7,675,554)
7.010 - Cash Balance July 1	-	14,970,426	14,970,426		
7.020 - Cash Balance June 30	2,095,909	11,262,874	13,358,783		

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



Dollar Variance: 121,817
Percent Variance: 0.23%

Dollar Variance: (1,974,091)
Percent Variance: -3.55%

Dollar Variance: 2,095,909
Percent Variance: 18.61%

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 - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$32,072,171	\$32,893,177	\$33,472,578	\$821,006	\$579,401
Total	\$32,072,171	\$32,893,177	\$33,472,578	\$821,006	\$579,401
Locally Generated Revenue	FY2021 July - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	\$158,702	\$660,972	\$764,203	\$502,270	\$103,230
1300 - 1399 Transportation Fees	\$81,015	\$62,924	\$0	-\$18,091	-\$62,924
1400 - 1499 Investment Earnings	\$44,023	\$42,937	\$441,329	-\$1,086	\$398,392
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$235,450	\$220,276	\$236,935	-\$15,174	\$16,660
1700 - 1799 Class Fees	\$302,091	\$298,358	\$0	-\$3,733	-\$298,358
1800 - 1899 Miscellaneous Receipts	\$325,277	\$340,378	\$757,858	\$15,102	\$417,480
1900 - 1999 Other Revenue Not Above	\$263	\$112	\$638	-\$151	\$526
Total	\$1,146,820	\$1,625,957	\$2,200,962	\$479,137	\$575,005
Intermediate Revenue	FY2021 July - April	FY2022 July - April	FY2023 July - April	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	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
State Revenue	FY2021 July - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$10,875,995	\$10,337,326	\$10,071,256	-\$538,669	-\$266,070
3200 - 3299 Restricted Aid State	\$63,668	\$720,885	\$507,854	\$657,217	-\$213,031
313X Reimbursements & 3300 - 3399 State Revenue Other	\$1,876,699	\$3,740,792	\$2,860,662	\$1,864,093	-\$880,130
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$12,816,362	\$14,799,003	\$13,439,772	\$1,982,641	-\$1,359,231
Federal Revenue	FY2021 July - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$50,250	\$51,911	\$54,890	\$1,661	\$2,979
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	\$50,250	\$51,911	\$54,890	\$1,661	\$2,979
Other Financing Sources	FY2021 July - April	FY2022 July - April	FY2023 July - April	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	\$105,595	\$165,245	\$428,646	\$59,650	\$263,401
Total	\$105,595	\$165,245	\$428,646	\$59,650	\$263,401
Total Revenue	\$46,191,198	\$49,535,293	\$49,596,848	\$3,344,095	\$61,555

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 - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$20,211,964	\$20,360,091	\$20,673,940	\$148,127	\$313,849
112 - 119 All Other Certified Salaries	\$385,694	\$428,777	\$394,426	\$43,083	-\$34,351
120 - 129 Certified Compensated Absences	\$11,462	\$0	\$0	-\$11,462	\$0
130 - 139 Certified Other Compensation	\$142,787	\$96,224	\$244,070	-\$46,563	\$147,846
141 - Regular Classified Salaries	\$5,180,869	\$5,433,352	\$5,436,875	\$252,483	\$3,523
142 - 149 All Other Classified Salaries	\$371,792	\$491,051	\$544,785	\$119,258	\$53,734
151 - 159 Classified Compensated Absences	\$2,806	\$0	\$0	-\$2,806	\$0
161 - 169 Classified Other Compensation	\$62,560	\$37,485	\$78,018	-\$25,074	\$40,533
170 - 190 Other Wages and Salaries	\$14,858	\$22,089	\$7,231	\$7,231	-\$9,374
Total	\$26,384,792	\$26,869,069	\$27,384,830	\$484,278	\$515,760
3.02 Fringe Benefits	FY2021 July - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$3,432,769	\$3,307,223	\$3,261,574	-\$125,547	-\$45,649
220 - 229 Retirement Classified	\$1,064,569	\$1,006,829	\$995,645	-\$57,740	-\$11,184
230 - 239 Employee Reimbursements and Other	\$50,301	\$39,423	\$60,744	-\$10,879	\$21,322
240 - 249 Insurance Certified	\$3,037,497	\$3,131,921	\$3,371,782	\$94,423	\$239,861
250 - 259 Insurance Classified	\$1,545,735	\$1,555,845	\$1,570,122	\$10,110	\$14,277
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	\$64,901	\$5	\$0	-\$64,896	-\$5
Total	\$9,195,773	\$9,041,245	\$9,259,867	-\$154,528	\$218,622
3.03 Purchased Services	FY2021 July - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$1,930,212	\$2,451,167	\$2,684,235	\$520,955	\$233,067
420 - 429 Non - utility Property Services	\$143,596	\$176,807	\$178,921	\$33,211	\$2,114
430 - 439 Travel, Mileage, Meeting Expense	\$11,878	\$22,080	\$80,380	\$10,202	\$58,300
440 - 449 Communications	\$75,519	\$79,106	\$70,320	\$3,587	-\$8,785
450 - 459 Utilities	\$507,540	\$548,493	\$581,690	\$40,953	\$33,197
460 - 469 Contracted Craft or Trade Services	\$142,332	\$153,008	\$153,398	\$10,675	\$390
470 - 479 Tuition and Similar Payments	\$1,600,664	\$558,236	\$794,020	-\$1,042,429	\$235,784
480 - 489 Pupil Transportation	\$21,208	\$40,392	\$188,115	\$19,185	\$147,723
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
Total	\$4,432,950	\$4,029,289	\$4,731,079	-\$403,661	\$701,790
3.04 Supplies	FY2021 July - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$670,556	\$700,076	\$772,328	\$29,520	\$72,253
520 - 529 Textbooks	\$16,478	\$13,703	\$10,856	-\$2,775	-\$2,847
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	\$29,041	\$29,920	\$40,086	\$880	\$10,166
560 - 569 Food and Related Supplies	\$1,835	\$1,901	\$2,430	\$66	\$529
570 - 579 Supplies for Operation and Repair - Buildings	\$104,804	\$126,742	\$162,256	\$21,938	\$35,514
580 - 589 Supplies for Operation and Repair - Vehicles	\$256,881	\$382,885	\$424,138	\$126,005	\$41,252
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$1,080,721	\$1,255,227	\$1,412,094	\$174,506	\$156,867
3.05 Capital and Equipment	FY2021 July - April	FY2022 July - April	FY2023 July - April	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	\$162,766	\$0	\$4,034	-\$162,766	\$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	\$162,766	\$0	\$4,034	-\$162,766	\$4,034
3.06 Other Objects (800's)	FY2021 July - April	FY2022 July - April	FY2023 July - April	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	\$530,923	\$573,771	\$665,944	\$42,849	\$92,173
850 - 859 Insurance	\$26,268	\$36,830	\$46,025	\$10,562	\$9,195
860 - 869 Judgments	\$0	\$0	\$106	\$106	\$106
870 - 879 Taxes and Assessments	\$25,502	\$21,358	\$25,360	-\$4,144	\$4,002
880 - 889 Awards and Prizes	\$670	\$1,259	\$3,598	\$589	\$2,339
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
Total	\$583,363	\$633,219	\$741,033	\$49,856	\$107,815
Other Uses of Funds (900's)	FY2021 July - April	FY2022 July - April	FY2023 July - April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Transfers Out	\$0	\$0	\$0	\$0	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$41,840,365	\$41,828,049	\$43,532,937	-\$12,316	\$1,704,888

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 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$3,181,567	\$334,279	\$199,470	-\$2,847,288	-\$134,809
Total	\$3,181,567	\$334,279	\$199,470		
Locally Generated Revenue	FY2021 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	\$31,349	\$53,421	\$42,709	\$22,072	-\$10,712
1300 - 1399 Transportation Fees	\$5,220	\$6,464	\$0	\$1,244	-\$6,464
1400 - 1499 Investment Earnings	\$6,810	\$12,986	\$67,076	\$6,175	\$54,091
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$16,875	\$4,020	\$2,400	-\$12,855	-\$1,620
1700 - 1799 Class Fees	\$23,688	\$11,051	\$0	-\$12,637	-\$11,051
1800 - 1899 Miscellaneous Receipts	\$0	\$3,325	\$2,620	\$3,325	-\$705
1900 - 1999 Other Revenue Not Above	\$154	\$0	\$0	-\$154	\$0
Total	\$84,096	\$91,267	\$114,805	\$7,171	\$23,538
Intermediate Revenue	FY2021 April	FY2022 April	FY2023 April	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	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
State Revenue	FY2021 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$1,081,249	\$288,483	\$978,328	-\$792,766	\$689,845
3200 - 3299 Restricted Aid State	\$6,652	\$445,366	\$51,081	\$438,715	-\$394,285
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$1,862,278	\$966,401	\$1,862,278	-\$895,878
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$1,087,901	\$2,596,128	\$1,995,809	\$1,508,227	-\$600,318
Federal Revenue	FY2021 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$6,856	\$6,110	\$5,884	-\$746	-\$226
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	\$6,856	\$6,110	\$5,884	-\$746	-\$226
Other Financing Sources	FY2021 April	FY2022 April	FY2023 April	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	\$0	\$1,152	\$0	\$1,152	-\$1,152
Total	\$0	\$1,152	\$0	\$1,152	-\$1,152
Total Revenue	\$4,360,420	\$3,028,936	\$2,315,969	-\$1,331,484	-\$712,967

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 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$2,015,334	\$2,051,106	\$2,041,420	\$35,772	-\$9,686
112 - 119 All Other Certified Salaries	\$3,727	\$3,198	\$2,855	-\$529	-\$343
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$0	\$0	\$0	\$0
141 - Regular Classified Salaries	\$510,696	\$550,529	\$540,551	\$39,833	-\$9,977
142 - 149 All Other Classified Salaries	\$20,865	\$37,101	\$28,475	\$16,236	-\$8,626
151 - 159 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$12,965	\$0	\$0	-\$12,965	\$0
170 - 190 Other Wages and Salaries	\$0	\$496	\$325	\$496	-\$172
Total	\$2,563,588	\$2,642,430	\$2,613,625	\$78,842	-\$28,805
3.02 Fringe Benefits	FY2021 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$342,591	\$308,603	\$325,023	-\$33,989	\$16,420
220 - 229 Retirement Classified	\$106,968	\$101,881	\$99,755	-\$5,087	-\$2,126
230 - 239 Employee Reimbursements and Other	\$1,073	\$1,372	\$2,726	\$299	\$1,354
240 - 249 Insurance Certified	\$304,929	\$325,815	\$337,356	\$20,885	\$11,541
250 - 259 Insurance Classified	\$156,665	\$148,791	\$158,140	-\$7,874	\$9,349
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	\$5,936	\$0	\$0	-\$5,936	\$0
Total	\$918,163	\$886,461	\$923,000	-\$31,701	\$36,538
3.03 Purchased Services	FY2021 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$203,661	\$284,285	\$216,490	\$80,624	-\$67,795
420 - 429 Non - utility Property Services	\$12,095	\$6,626	\$7,684	-\$5,469	\$1,057
430 - 439 Travel, Mileage, Meeting Expense	\$2,641	\$1,386	\$7,416	-\$1,255	\$6,030
440 - 449 Communications	\$5,759	\$8,913	\$4,576	\$3,155	-\$4,337
450 - 459 Utilities	\$61,272	\$35,141	\$53,130	-\$26,131	\$17,989
460 - 469 Contracted Craft or Trade Services	\$69	\$964	\$320	\$895	-\$644
470 - 479 Tuition and Similar Payments	\$231,579	\$117,930	\$156,126	-\$113,649	\$38,196
480 - 489 Pupil Transportation	\$4,071	\$8,107	\$37,452	\$4,036	\$29,345
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
Total	\$521,147	\$463,354	\$483,194	-\$57,793	\$19,840
3.04 Supplies	FY2021 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$35,009	\$45,734	\$20,475	\$10,725	-\$25,258
520 - 529 Textbooks	\$67	-\$2,000	\$0	-\$2,067	\$2,000
530 - 539 Library Books	\$0	\$0	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550 - 559 Supplies for Resale	\$5,807	\$2,860	\$3,754	-\$2,947	\$893
560 - 569 Food and Related Supplies	\$379	\$0	\$192	-\$379	\$192
570 - 579 Supplies for Operation and Repair - Buildings	\$12,415	\$12,752	\$13,505	\$337	\$754
580 - 589 Supplies for Operation and Repair - Vehicles	\$55,042	\$61,745	\$46,758	\$6,703	-\$14,987
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$108,719	\$121,090	\$84,684	\$12,371	-\$36,406
3.05 Capital and Equipment	FY2021 April	FY2022 April	FY2023 April	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 April	FY2022 April	FY2023 April	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	\$247,383	\$8,783	\$159,616	-\$238,600	\$150,832
850 - 859 Insurance	\$0	\$338	\$1,316	\$338	\$979
860 - 869 Judgments	\$0	\$0	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$2,373	\$0	\$0	-\$2,373	\$0
880 - 889 Awards and Prizes	\$0	\$0	\$259	\$0	\$259
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
Total	\$249,756	\$9,121	\$161,191	-\$240,635	\$152,070
Other Uses of Funds (900's)	FY2021 April	FY2022 April	FY2023 April	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Transfers Out	\$0	\$0	\$0	\$0	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,361,373	\$4,122,456	\$4,265,694	-\$238,917	\$143,238

Revenue Analytics			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics			
Tax Revenue			
1100 - 1199 Local Taxes	\$33,472,603	\$33,099,237	\$373,366
Total	\$33,472,603	\$33,099,237	
Locally Generated Revenue			
1200 - 1299 Tuition and Patron Payments	\$801,557	\$642,853	\$158,704
1300 - 1399 Transportation Fees	\$3,422	\$72,188	-\$68,766
1400 - 1499 Investment Earnings	\$486,259	\$51,264	\$434,995
1500 - 1599 Food Services	\$0	\$0	\$0
1600 - 1699 Student Activities	\$250,517	\$231,353	\$19,164
1700 - 1799 Class Fees	\$17,541	\$370,050	-\$352,509
1800 - 1899 Miscellaneous Receipts	\$798,137	\$677,346	\$120,791
1900 - 1999 Other Revenue Not Above	\$676	\$112	\$564
Total	\$2,358,109	\$2,045,166	\$312,943
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	\$0	\$0	\$0
Total	\$0	\$0	\$0
State Revenue			
3100 - 3199 Unrestricted Grants In Aid	\$12,031,256	\$11,902,047	\$129,209
3200 - 3299 Restricted Aid State	\$738,654	\$777,973	-\$39,319
313X Reimbursements & 3300 - 3399 State Revenue Other	\$2,892,768	\$3,816,616	-\$923,848
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0
Total	\$15,662,678	\$16,496,636	-\$833,958
Federal Revenue			
4100 - 4199 Unrestricted Fed	\$64,954	\$64,062	\$892
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	\$64,954	\$64,062	\$892
Other Financing Sources			
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$434,662	\$166,088	\$268,574
Total	\$434,662	\$166,088	\$268,574
Total Revenue	\$51,993,006	\$51,871,189	\$121,817

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	\$26,284,966	\$25,609,629	\$675,337
112 - 119 All Other Certified Salaries	\$505,096	\$489,271	\$15,825
120 - 129 Certified Compensated Absences	\$6,086	\$1,143	\$4,943
130 - 139 Certified Other Compensation	\$394,476	\$318,144	\$76,332
141 - Regular Classified Salaries	\$6,629,098	\$6,681,662	-\$52,564
142 - 149 All Other Classified Salaries	\$477,186	\$634,389	-\$157,203
151 - 159 Classified Compensated Absences	\$22,636	\$4,251	\$18,386
161 - 169 Classified Other Compensation	\$114,580	\$99,534	\$15,046
170 - 190 Other Wages and Salaries	\$16,244	\$15,765	\$479
Total	\$34,450,368	\$33,893,786	\$556,582
3.02 Fringe Benefits	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
210 - 219 Retirement Certified	\$4,266,680	\$3,911,808	\$354,872
220 - 229 Retirement Classified	\$1,304,729	\$1,271,514	\$33,215
230 - 239 Employee Reimbursements and Other	\$45,750	\$68,223	-\$22,473
240 - 249 Insurance Certified	\$3,768,036	\$3,996,694	-\$228,658
250 - 259 Insurance Classified	\$2,022,977	\$1,908,642	\$114,335
260 - 269 Insurance - Workers' Compensation	\$176,470	\$19,431	\$157,039
270 - 279 Deferred Compensation	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$40,306	\$5,297	\$35,009
Total	\$11,624,948	\$11,181,608	\$443,340
3.03 Purchased Services	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
410 - 419 Professional and Technical Services	\$3,391,151	\$3,509,910	-\$118,759
420 - 429 Non - utility Property Services	\$221,140	\$232,764	-\$11,624
430 - 439 Travel, Mileage, Meeting Expense	\$36,975	\$89,383	-\$52,408
440 - 449 Communications	\$105,279	\$95,954	\$9,326
450 - 459 Utilities	\$731,064	\$759,689	-\$28,625
460 - 469 Contracted Craft or Trade Services	\$188,693	\$199,341	-\$10,648
470 - 479 Tuition and Similar Payments	\$720,867	\$969,536	-\$248,669
480 - 489 Pupil Transportation	\$46,773	\$199,503	-\$152,730
490 - 499 Other Purchased Services	\$0	\$0	\$0
Total	\$5,441,942	\$6,056,079	-\$614,137
3.04 Supplies	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
510 - 519 General Supplies	\$875,656	\$870,696	\$4,960
520 - 529 Textbooks	\$37,671	\$20,706	\$16,965
530 - 539 Library Books	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$733	\$279	\$454
550 - 559 Supplies for Resale	\$38,059	\$46,164	-\$8,105
560 - 569 Food and Related Supplies	\$2,892	\$3,200	-\$308
570 - 579 Supplies for Operation and Repair - Buildings	\$194,926	\$205,187	-\$10,261
580 - 589 Supplies for Operation and Repair - Vehicles	\$654,460	\$587,698	\$66,762
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
Total	\$1,804,397	\$1,733,929	\$70,468
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	\$6,543	\$4,034	\$2,509
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	\$6,543	\$4,034	\$2,509
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	\$596,953	\$675,902	-\$78,949
850 - 859 Insurance	\$37,919	\$46,203	-\$8,284
860 - 869 Judgments	\$0	\$106	-\$106
870 - 879 Taxes and Assessments	\$23,950	\$29,191	-\$5,241
880 - 889 Awards and Prizes	\$1,721	\$3,813	-\$2,092
Other Miscellaneous Expenditures	\$0	\$0	\$0
Total	\$660,543	\$755,214	-\$94,671
Other Uses of Funds (900's)	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Transfers Out	\$1,590,000	\$20,000	\$1,570,000
Advances Out	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0
Total	\$1,590,000	\$20,000	\$1,570,000
Total Expenditures	\$55,578,741	\$53,604,650	\$1,974,091

2023 Loveland City School District Actual and Estimated Monthly Cash Flow Through: April	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Projected May	Projected 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	980,000	980,000	12,031,256
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	50,800	180,000	738,654
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	32,106	0	2,892,768
1.060 All Other Revenues	497,601	314,570	6,500	464,092	152,026	113,131	143,103	189,437	254,245	120,747	67,198	100,000	2,422,648
1.070 Total Revenues	5,791,927	13,505,203	2,189,658	1,530,333	1,184,335	1,146,720	5,340,641	7,949,370	8,213,409	2,315,969	1,130,104	1,260,000	51,557,668
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	6,016	38	435,338
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	1,194,325	1,146,720	5,340,641	7,949,370	8,213,580	2,315,969	1,136,120	1,260,038	51,993,006
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	3,220,000	3,248,956	33,853,786
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	937,055	984,686	11,181,608
3.030 Purchased Services	262,922	350,764	368,198	476,749	580,937	468,050	452,627	531,442	756,195	483,194	625,000	700,000	6,056,079
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	165,739	156,096	1,733,929
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	6,397	7,784	755,214
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	4,954,191	5,097,522	53,584,650
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	4,954,191	5,117,522	53,604,650
6.010 Rev. over/(under) Expenditures	1,783,815	7,550,983	(2,078,160)	(1,042,966)	(3,056,669)	(3,503,107)	1,241,760	3,754,390	3,363,588	(1,949,725)	(3,818,071)	(3,857,484)	(1,611,643)
7.010 Beginning Cash Balance	14,970,426	16,754,241	24,305,225	22,227,065	21,184,100	18,127,430	14,624,323	15,866,084	19,620,474	22,984,062	21,034,337	17,216,267	14,970,426
7.020 Ending Cash Balance	16,754,241	24,305,225	22,227,065	21,184,100	18,127,430	14,624,323	15,866,084	19,620,474	22,984,062	21,034,337	17,216,267	13,358,783	13,358,783