

Loveland City School District

Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through February

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FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH FEBRUARY

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$1,476,873

UNFAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$2,109,229

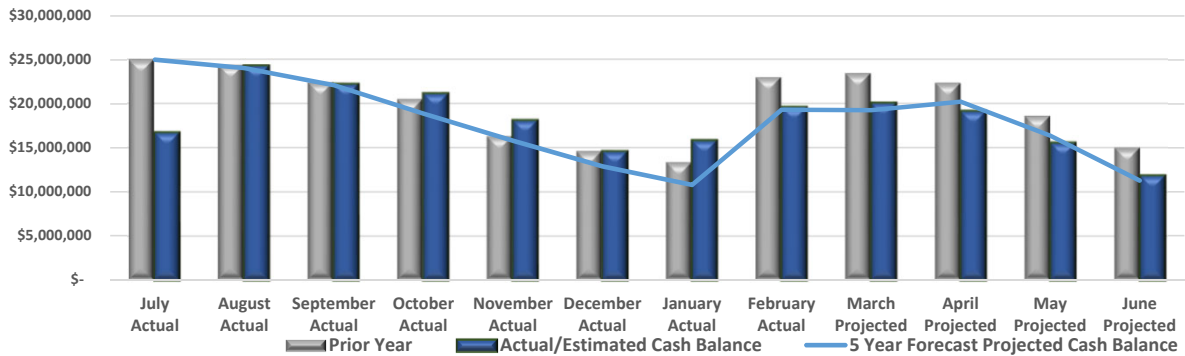
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$632,356

FAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



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

\$11,895,230

Current monthly cash flow estimates, including actual data through February indicate that the June 30, 2023 cash balance will be \$11,895,230, which is \$632,356 more than the five year forecast of \$11,262,875.

June 30 ESTIMATED CASH
BALANCE IS

\$632,356

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

\$11,895,230

OPERATING DEFICIT OF

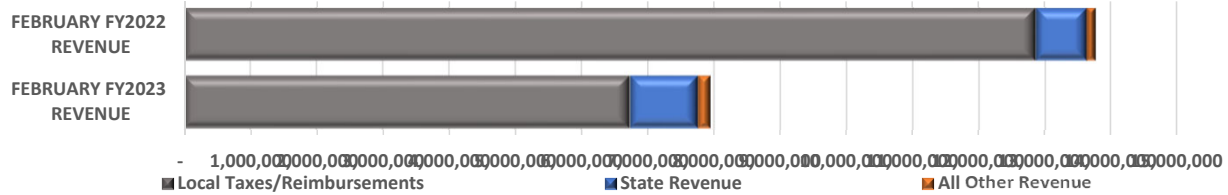
\$(3,075,196)

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 \$3,075,196 compared to last fiscal year ending June 30. This shortfall outcome is the result of the cash flow revenue estimate of \$50,394,316 totaling more than estimated cash flow expenditures of \$53,469,512.

FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - FEBRUARY

1. FEBRUARY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



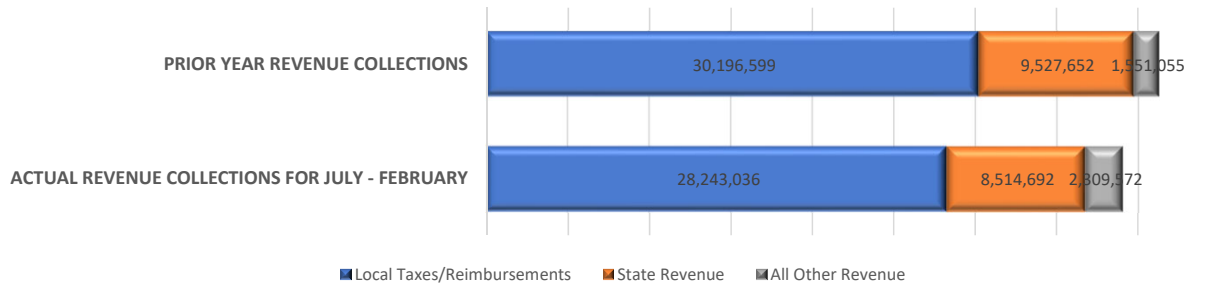
	Actual Revenue Collections For February	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	6,731,171	12,859,500	▼ (6,128,329)
State Revenue	1,028,763	773,801	▲ 254,962
All Other Revenue	189,437	135,180	▲ 54,257
Total Revenue	7,949,370	13,768,481	▼ (5,819,111)

Actual revenue for the month was down

\$5,819,111
compared to last year.

Overall total revenue for February is down -42.3% (-\$5,819,111). The largest change in this February's revenue collected compared to February of FY2022 is lower local taxes (-\$6,128,329) and higher unrestricted grants in aid (\$204,907). 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 FEBRUARY COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - February	Prior Year Revenue Collections For July - February	Current Year Compared to Last Year
Local Taxes/Reimbursements	28,243,036	30,196,599	▼ (1,953,563)
State Revenue	8,514,692	9,527,652	▼ (1,012,960)
All Other Revenue	2,309,572	1,551,055	▲ 758,517
Total Revenue	39,067,300	41,275,306	▼ (2,208,006)

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$2,208,006
LOWER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$39,067,300 through February, which is -\$2,208,006 or -5.3% lower than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through February to the same period last year is local taxes revenue coming in -\$1,969,307 lower compared to the previous year, followed by unrestricted grants in aid coming in -\$1,145,230 lower.

FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - FEBRUARY

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

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A
\$1,476,873
UNFAVORABLE 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	34,780,133	(2,135,179)
State Revenue	12,680,020	12,767,092	87,072
All Other Revenue	2,275,857	2,847,091	571,234
Total Revenue	51,871,189	50,394,316	(1,476,873)

The top two categories (local taxes and investment earnings), represents 124.6% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$1,476,873 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.85% forecast annual revenue

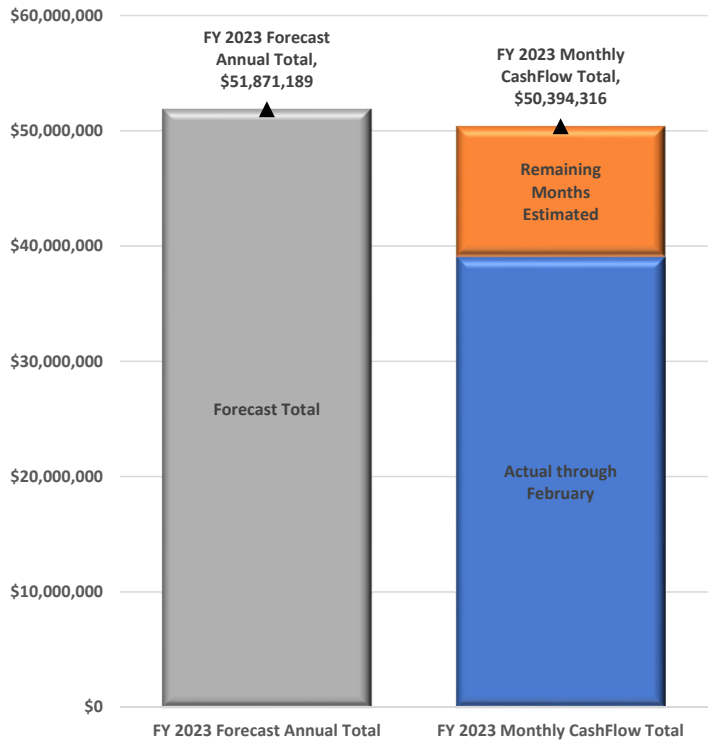
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Local Taxes ▼	(2,129,267)
Investment Earnings ▲	288,809
Refund of Prior Year Expense ▲	269,690
Class Fees ▼	(260,122)
All Other Revenue Categories ▲	354,017
Total Revenue ▼	(1,476,873)

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

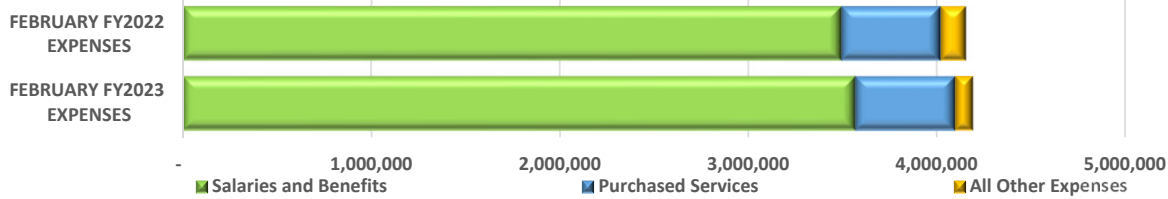
Results through February indicate an unfavorable variance of \$1,476,873 compared to the forecast total annual revenue. This means the forecast cash balance could be reduced.

The fiscal year is 67% complete. Monthly cash flow, comprised of 8 actual months plus 4 estimated months indicates revenue totaling \$50,394,316 which is -\$1,476,873 less than total revenue projected in the district's current forecast of \$51,871,189



FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - FEBRUARY

1. FEBRUARY EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For February	Prior Year Expenditure Incurred		Actual Compared to Last Year
Salaries and Benefits	3,568,014	3,494,278	▲	73,737
Purchased Services	531,442	526,849	▲	4,593
All Other Expenses	95,524	136,611	▼	(41,087)
Total Expenditures	4,194,980	4,157,738	▲	37,242

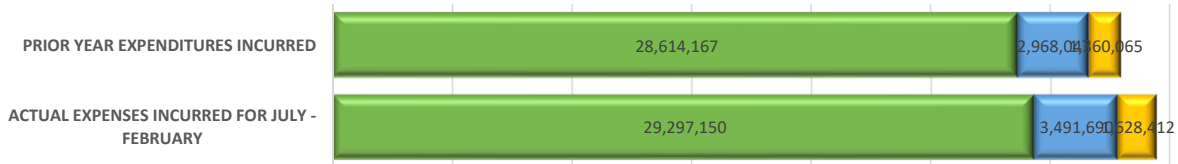
Actual expenses for the month was up

\$37,242

compared to last year.

Overall total expenses for February are up .9% (\$37,242). The largest change in this February's expenses compared to February of FY2022 is lower professional and technical services (-\$78,324), higher tuition and similar payments (\$50,061) and higher insurance certified (\$36,310). 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 FEBRUARY COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - February	Prior Year Expenditures Incurred		Actual Compared to Last Year
Salaries and Benefits	29,297,150	28,614,167	▲	682,984
Purchased Services	3,491,690	2,968,047	▲	523,642
All Other Expenses	1,628,412	1,360,065	▲	268,347
Total Expenditures	34,417,252	32,942,279	▲	1,474,973

Compared to the same period, total expenditures are

\$1,474,973

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$34,417,252 through February, which is \$1,474,973 or 4.5% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through February to the same period last year is that regular certified salaries costs are \$305,037 higher compared to the previous year, followed by insurance certified coming in \$212,107 higher and certified other compensation coming in \$149,784 higher.

FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY - FEBRUARY

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

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

\$2,109,229

**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	44,986,074	▼ (1,089,242)
Purchased Services	5,441,942	5,947,823	▲ 505,881
All Other Expenses	4,061,483	2,535,615	▼ (1,525,868)
Total Expenditures	55,578,741	53,469,512	▼ (2,109,229)

The top two categories (transfers out and regular certified salaries), represents 117.4% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$2,109,229 (current expense estimates vs. amounts projected in the five year forecast) is equal to 3.8% of the total Forecasted annual expenses.

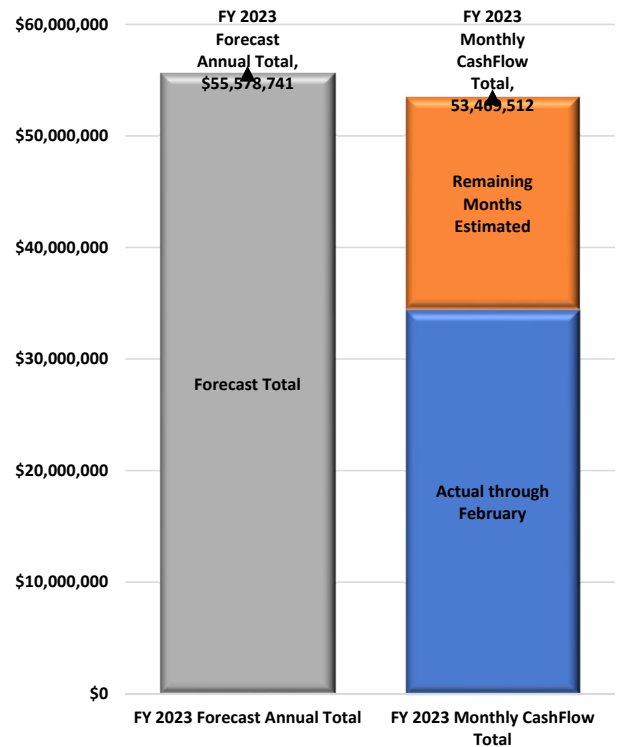
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Transfers Out ▼	(1,570,000)
Regular Certified Salaries ▼	(905,420)
Retirement Certified ▼	(271,662)
Insurance Certified ▲	189,208
All Other Expense Categories ▲	448,644
Total Expenses ▼	(2,109,229)

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through February indicate that Fiscal Year 2023 actual/estimated expenditures could total \$53,469,512 which has a favorable expenditure variance of \$2,109,229. This means the forecast cash balance could be improved.

The fiscal year is approximately 67% complete. Monthly cash flow, comprised of 8 actual months plus 4 estimated months indicates expenditures totaling \$53,469,512 which is -\$2,109,229 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**

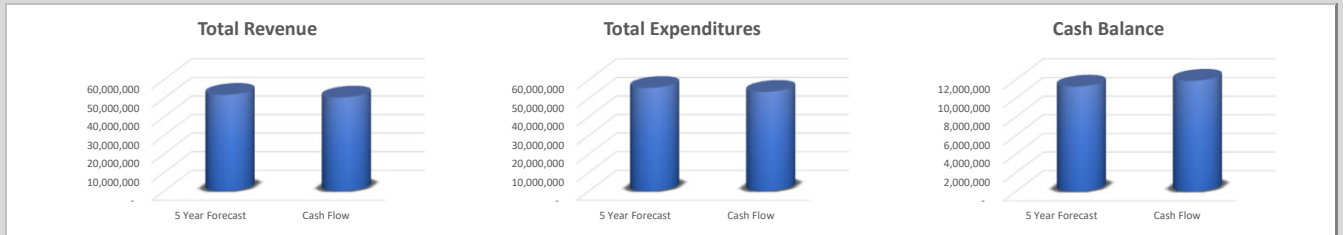
Loveland City School District

FYTD Through: FEBRUARY

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 February	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	(2,129,386)	31,574,119	29,444,733	25,780,645	3,664,088
1.020 - Public Utility Personal Property	431	1,524,577	1,525,008	568,129	956,878
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	126,599	11,902,047	12,028,646	8,108,646	3,920,000
1.040 - 1.045 - Restricted Grants-in-Aid	(39,528)	777,973	738,445	406,045	332,400
1.050 - Property Tax Allocation	(6,223)	3,816,616	3,810,393	1,894,261	1,916,131
1.060 - All Other Operating Revenues	301,150	2,109,657	2,410,807	1,880,459	530,348
1.070 - Total Revenue	(1,746,957)	51,704,989	49,958,032	38,638,186	11,319,846
Other Financing Sources:					
2.070 - Total Other Financing Sources	270,084	166,200	436,284	429,113	7,170
2.080 - Total Revenues and Other Financing Sources	(1,476,873)	51,871,189	50,394,316	39,067,300	11,327,016
Expenditures:					
3.010 - Personnel Services	(747,780)	34,450,368	33,702,588	21,885,565	11,817,023
3.020 - Employees' Retirement/Insurance Benefits	(341,462)	11,624,948	11,283,486	7,411,585	3,871,900
3.030 - Purchased Services	505,881	5,441,942	5,947,823	3,491,690	2,456,133
3.040 - Supplies and Materials	(22,528)	1,804,397	1,781,869	1,205,722	576,147
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	69,169	660,543	729,712	418,657	311,055
4.500 - Total Expenditures	(539,229)	53,988,741	53,449,512	34,417,252	19,032,260
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	(2,109,229)	55,578,741	53,469,512	34,417,252	19,052,260
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	632,356	(3,707,552)	(3,075,196)	4,650,048	(7,725,244)
7.010 - Cash Balance July 1	-	14,970,426	14,970,426		
7.020 - Cash Balance June 30	632,356	11,262,874	11,895,230		

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



Dollar Variance: (1,476,873)
Percent Variance: -2.85%

Dollar Variance: (2,109,229)
Percent Variance: -3.80%

Dollar Variance: 632,356
Percent Variance: 5.61%

2023 Loveland City School District Actual and Estimated Monthly Cash Flow Through: February	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Projected March	Projected 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	3,380,440	283,648	0	0	29,444,733
1.020 Public Utility Personal Property	0	565,934	2,195	0	0	0	0	0	814,878	142,000	0	0	1,525,008
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	980,000	980,000	980,000	980,000	12,028,646
1.040 Restricted Grants-in-Aid	50,789	50,831	50,810	50,888	50,508	50,655	50,781	50,784	50,800	50,800	50,800	180,000	738,445
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	1,884,026	32,106	0	3,810,393
1.060 All Other Revenues	497,601	314,570	6,500	464,092	152,026	113,131	143,103	189,437	192,852	200,000	73,267	64,229	2,410,807
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	5,418,971	3,540,473	1,136,173	1,224,229	49,958,032
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	0	1,116	6,016	38	436,284
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	1,194,325	1,146,720	5,340,641	7,949,370	5,418,971	3,541,589	1,142,189	1,224,267	50,394,316
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	3,068,067	2,700,000	3,000,000	3,048,956	33,702,588
3.020 Retirement/Benefits	922,836	922,248	942,814	924,044	462,393	1,386,034	923,327	927,889	978,966	971,194	937,055	984,686	11,283,486
3.030 Purchased Services	262,922	350,764	368,198	476,749	580,937	468,050	452,627	531,442	625,000	506,133	625,000	700,000	5,947,823
3.040 Supplies and Materials	154,265	297,180	168,139	126,160	153,513	122,964	98,834	84,667	123,553	130,760	165,739	156,096	1,781,869
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	145,889	150,985	6,397	7,784	729,712
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	4,941,475	4,459,072	4,734,191	4,897,522	53,449,512
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	4,941,475	4,459,072	4,734,191	4,917,522	53,469,512
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	477,496	(917,483)	(3,592,002)	(3,693,254)	(3,075,196)
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	20,097,969	19,180,486	15,588,485	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	20,097,969	19,180,486	15,588,485	11,895,230	11,895,230

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 - February	FY2022 July - February	FY2023 July - February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes		\$26,485,104	\$28,318,260	\$26,348,953	\$1,833,156	-\$1,969,307
Total		\$26,485,104	\$28,318,260	\$26,348,953	\$1,833,156	-\$1,969,307
Locally Generated Revenue		FY2021 July - February	FY2022 July - February	FY2023 July - February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments		\$17,295	\$510,525	\$583,247	\$493,231	\$72,722
1300 - 1399 Transportation Fees		\$58,695	\$56,460	\$0	-\$2,235	-\$56,460
1400 - 1499 Investment Earnings		\$35,876	\$24,708	\$313,110	-\$11,168	\$288,402
1500 - 1599 Food Services		\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities		\$161,850	\$171,781	\$193,905	\$9,931	\$22,125
1700 - 1799 Class Fees		\$258,445	\$267,135	\$0	\$8,690	-\$267,135
1800 - 1899 Miscellaneous Receipts		\$320,407	\$317,517	\$741,013	-\$2,890	\$423,495
1900 - 1999 Other Revenue Not Above		\$109	\$112	\$467	\$4	\$355
Total		\$852,676	\$1,348,237	\$1,831,742	\$495,561	\$483,505
Intermediate Revenue		FY2021 July - February	FY2022 July - February	FY2023 July - February	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 - February	FY2022 July - February	FY2023 July - February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid		\$8,729,559	\$9,253,876	\$8,108,646	\$524,317	-\$1,145,230
3200 - 3299 Restricted Aid State		\$53,212	\$273,776	\$406,045	\$220,563	\$132,270
313X Reimbursements & 3300 - 3399 State Revenue Other		\$1,876,699	\$1,878,514	\$1,894,261	\$1,815	\$15,747
3400 - 3499 Revenue in Lieu of Taxes by State		\$0	\$0	\$0	\$0	\$0
Total		\$10,659,471	\$11,406,165	\$10,408,953	\$746,695	-\$997,212
Federal Revenue		FY2021 July - February	FY2022 July - February	FY2023 July - February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed		\$26,170	\$38,550	\$49,006	\$12,380	\$10,456
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		\$26,170	\$38,550	\$49,006	\$12,380	\$10,456
Other Financing Sources		FY2021 July - February	FY2022 July - February	FY2023 July - February	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		\$97,649	\$164,093	\$428,646	\$66,444	\$264,553
Total		\$97,649	\$164,093	\$428,646	\$66,444	\$264,553
Total Revenue		\$38,121,070	\$41,275,306	\$39,067,300	\$3,154,236	-\$2,208,006

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 - February	FY2022 July - February	FY2023 July - February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$16,193,815	\$16,242,630	\$16,547,667	\$48,815	\$305,037
112 - 119 All Other Certified Salaries	\$242,003	\$294,949	\$254,556	\$52,946	-\$40,393
120 - 129 Certified Compensated Absences	\$11,462	\$0	\$0	-\$11,462	\$0
130 - 139 Certified Other Compensation	\$121,932	\$75,702	\$225,487	-\$46,229	\$149,784
141 - Regular Classified Salaries	\$4,159,865	\$4,340,330	\$4,363,736	\$180,465	\$23,406
142 - 149 All Other Classified Salaries	\$251,376	\$340,898	\$403,993	\$89,522	\$63,094
151 - 159 Classified Compensated Absences	\$2,806	\$0	\$0	-\$2,806	\$0
161 - 169 Classified Other Compensation	\$49,594	\$29,646	\$78,018	-\$19,949	\$48,373
170 - 190 Other Wages and Salaries	\$14,858	\$21,114	\$12,108	\$6,256	-\$9,006
Total	\$21,047,711	\$21,345,270	\$21,885,565	\$297,559	\$540,295
3.02 Fringe Benefits	FY2021 July - February	FY2022 July - February	FY2023 July - February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$2,747,599	\$2,689,328	\$2,610,785	-\$58,271	-\$78,543
220 - 229 Retirement Classified	\$851,250	\$803,394	\$798,214	-\$47,856	-\$5,180
230 - 239 Employee Reimbursements and Other	\$48,629	\$36,043	\$46,175	-\$12,587	\$10,132
240 - 249 Insurance Certified	\$2,434,247	\$2,489,036	\$2,701,143	\$54,790	\$212,107
250 - 259 Insurance Classified	\$1,234,339	\$1,251,090	\$1,255,268	\$16,751	\$4,178
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	\$53,028	\$5	\$0	-\$53,023	-\$5
Total	\$7,369,093	\$7,268,897	\$7,411,585	-\$100,196	\$142,688
3.03 Purchased Services	FY2021 July - February	FY2022 July - February	FY2023 July - February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$1,578,489	\$1,892,586	\$1,983,078	\$314,097	\$90,492
420 - 429 Non - utility Property Services	\$127,593	\$161,946	\$152,147	\$34,353	-\$9,798
430 - 439 Travel, Mileage, Meeting Expense	\$8,102	\$15,109	\$66,107	\$7,007	\$50,998
440 - 449 Communications	\$58,984	\$58,342	\$52,056	-\$642	-\$6,286
450 - 459 Utilities	\$398,235	\$446,055	\$459,713	\$47,820	\$13,658
460 - 469 Contracted Craft or Trade Services	\$2,799	\$12,298	\$153,061	\$9,498	\$140,763
470 - 479 Tuition and Similar Payments	\$1,166,946	\$356,588	\$506,083	-\$810,358	\$149,495
480 - 489 Pupil Transportation	\$11,971	\$25,124	\$119,444	\$13,153	\$94,321
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
Total	\$3,353,118	\$2,968,047	\$3,491,690	-\$385,071	\$523,642
3.04 Supplies	FY2021 July - February	FY2022 July - February	FY2023 July - February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$582,118	\$611,676	\$704,885	\$29,558	\$93,209
520 - 529 Textbooks	\$15,992	\$8,435	\$10,308	-\$7,557	\$1,873
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	\$23,234	\$27,060	\$32,579	\$3,826	\$5,519
560 - 569 Food and Related Supplies	\$1,109	\$1,256	\$1,629	\$146	\$373
570 - 579 Supplies for Operation and Repair - Buildings	\$80,067	\$98,675	\$129,549	\$18,608	\$30,874
580 - 589 Supplies for Operation and Repair - Vehicles	\$156,521	\$264,124	\$326,773	\$107,603	\$62,648
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$860,168	\$1,011,226	\$1,205,722	\$151,058	\$194,496
3.05 Capital and Equipment	FY2021 July - February	FY2022 July - February	FY2023 July - February	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 - February	FY2022 July - February	FY2023 July - February	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	\$278,244	\$294,843	\$350,113	\$16,599	\$55,270
850 - 859 Insurance	\$26,268	\$36,493	\$44,709	\$10,225	\$8,216
860 - 869 Judgments	\$0	\$0	\$106	\$0	\$106
870 - 879 Taxes and Assessments	\$18,382	\$16,612	\$20,614	-\$1,771	\$4,002
880 - 889 Awards and Prizes	\$487	\$892	\$3,115	\$405	\$2,223
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
Total	\$323,382	\$348,840	\$418,657	\$25,458	\$69,817
Other Uses of Funds (900's)	FY2021 July - February	FY2022 July - February	FY2023 July - February	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	\$33,116,238	\$32,942,279	\$34,417,252	-\$179,958	\$1,474,973

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 February	FY2022 February	FY2023 February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$11,256,000	\$12,859,500	\$6,731,171	\$1,603,500	-\$6,128,329
Total	\$11,256,000	\$12,859,500	\$6,731,171		
Locally Generated Revenue	FY2021 February	FY2022 February	FY2023 February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	\$19,196	\$64,789	\$97,413	\$45,592	\$32,624
1300 - 1399 Transportation Fees	\$600	\$2,100	\$0	\$1,500	-\$2,100
1400 - 1499 Investment Earnings	\$4,584	\$8,196	\$51,346	\$3,612	\$43,151
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$2,050	\$22,440	\$33,420	\$20,390	\$10,980
1700 - 1799 Class Fees	\$32,330	\$17,397	\$0	-\$14,933	-\$17,397
1800 - 1899 Miscellaneous Receipts	-\$576	\$4,591	\$2,571	\$5,167	-\$2,020
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$0	\$0	\$0
Total	\$59,184	\$119,512	\$184,751	\$61,329	\$65,238
Intermediate Revenue	FY2021 February	FY2022 February	FY2023 February	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 February	FY2022 February	FY2023 February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$1,385,955	\$773,072	\$977,979	-\$612,883	\$204,907
3200 - 3299 Restricted Aid State	\$6,652	\$729	\$50,784	-\$5,922	\$50,055
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	\$1,392,606	\$773,801	\$1,028,763	-\$618,805	\$254,962
Federal Revenue	FY2021 February	FY2022 February	FY2023 February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$549	\$3,387	\$4,686	\$2,838	\$1,299
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	\$549	\$3,387	\$4,686	\$2,838	\$1,299
Other Financing Sources	FY2021 February	FY2022 February	FY2023 February	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	\$12,281	\$0	\$12,281	-\$12,281
Total	\$0	\$12,281	\$0	\$12,281	-\$12,281
Total Revenue	\$12,707,338	\$13,768,481	\$7,949,370	\$1,061,143	-\$5,819,111

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 February	FY2022 February	FY2023 February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$2,055,505	\$2,036,307	\$2,053,202	-\$19,199	\$16,895
112 - 119 All Other Certified Salaries	\$3,776	\$4,834	\$2,965	\$1,059	-\$1,869
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$0	-\$1,000	\$0	-\$1,000
141 - Regular Classified Salaries	\$517,727	\$557,480	\$545,052	\$39,753	-\$12,427
142 - 149 All Other Classified Salaries	\$18,225	\$36,453	\$39,422	\$18,227	\$2,969
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$22,789	\$0	\$0	-\$22,789	\$0
170 - 190 Other Wages and Salaries	\$24	\$291	\$484	\$267	\$193
Total	\$2,618,046	\$2,635,365	\$2,640,125	\$17,318	\$4,760
3.02 Fringe Benefits	FY2021 February	FY2022 February	FY2023 February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$343,517	\$291,750	\$324,995	-\$51,767	\$33,246
220 - 229 Retirement Classified	\$106,970	\$101,172	\$99,699	-\$5,798	-\$1,473
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$922	\$922	\$922
240 - 249 Insurance Certified	\$307,519	\$309,703	\$346,012	\$2,183	\$36,310
250 - 259 Insurance Classified	\$150,238	\$156,289	\$156,261	\$6,051	-\$28
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	\$6,099	\$0	\$0	-\$6,099	\$0
Total	\$914,343	\$858,913	\$927,889	-\$55,430	\$68,976
3.03 Purchased Services	FY2021 February	FY2022 February	FY2023 February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$259,327	\$402,833	\$324,510	\$143,506	-\$78,324
420 - 429 Non - utility Property Services	\$6,436	\$5,048	\$5,438	-\$1,387	\$390
430 - 439 Travel, Mileage, Meeting Expense	\$426	\$2,273	\$9,639	\$1,847	\$7,366
440 - 449 Communications	\$7,673	\$5,282	\$5,386	-\$2,392	\$104
450 - 459 Utilities	\$46,411	\$51,223	\$54,654	\$4,811	\$3,432
460 - 469 Contracted Craft or Trade Services	\$143	\$8,486	\$4,340	\$8,344	-\$4,147
470 - 479 Tuition and Similar Payments	\$199,290	\$44,577	\$94,638	-\$154,713	\$50,061
480 - 489 Pupil Transportation	\$4,488	\$7,127	\$32,838	\$2,639	\$25,711
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
Total	\$534,194	\$526,849	\$531,442	\$2,656	\$4,593
3.04 Supplies	FY2021 February	FY2022 February	FY2023 February	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$19,334	\$30,387	\$24,909	\$11,054	-\$5,478
520 - 529 Textbooks	\$2,969	\$2,129	\$1,639	-\$839	-\$490
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	\$0	\$0	\$0	\$0
560 - 569 Food and Related Supplies	\$112	\$0	\$373	-\$112	\$373
570 - 579 Supplies for Operation and Repair - Buildings	\$27,054	\$22,202	\$12,177	-\$4,852	-\$10,024
580 - 589 Supplies for Operation and Repair - Vehicles	\$33,252	\$68,118	\$45,568	\$34,865	-\$22,549
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$82,720	\$122,836	\$84,667	\$40,115	-\$38,169
3.05 Capital and Equipment	FY2021 February	FY2022 February	FY2023 February	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	\$3,278	\$0	\$0	-\$3,278	\$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	\$3,278	\$0	\$0	-\$3,278	\$0
3.06 Other Objects (800's)	FY2021 February	FY2022 February	FY2023 February	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	\$3,208	\$13,775	\$10,857	\$10,567	-\$2,918
850 - 859 Insurance	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
Total	\$5,581	\$13,775	\$10,857	\$8,194	-\$2,918
Other Uses of Funds (900's)	FY2021 February	FY2022 February	FY2023 February	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	\$4,148,163	\$4,157,738	\$4,194,980	\$9,575	\$37,242

Revenue Analytics		2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics				
Tax Revenue				
1100 - 1199 Local Taxes		\$30,969,970	\$33,099,237	-\$2,129,267
Total		\$30,969,970	\$33,099,237	
Locally Generated Revenue				
1200 - 1299 Tuition and Patron Payments		\$751,513	\$642,853	\$108,660
1300 - 1399 Transportation Fees		\$13,517	\$72,188	-\$58,671
1400 - 1499 Investment Earnings		\$340,073	\$51,264	\$288,809
1500 - 1599 Food Services		\$0	\$0	\$0
1600 - 1699 Student Activities		\$273,813	\$231,353	\$42,460
1700 - 1799 Class Fees		\$109,928	\$370,050	-\$260,122
1800 - 1899 Miscellaneous Receipts		\$844,348	\$677,346	\$167,002
1900 - 1999 Other Revenue Not Above		\$505	\$112	\$393
Total		\$2,333,697	\$2,045,166	\$288,531
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		\$12,028,646	\$11,902,047	\$126,599
3200 - 3299 Restricted Aid State		\$738,445	\$777,973	-\$39,528
313X Reimbursements & 3300 - 3399 State Revenue Other		\$3,810,393	\$3,816,616	-\$6,223
3400 - 3499 Revenue in Lieu of Taxes by State		\$0	\$0	\$0
Total		\$16,577,485	\$16,496,636	\$80,848
Federal Revenue				
4100 - 4199 Unrestricted Fed		\$77,386	\$64,062	\$13,324
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		\$77,386	\$64,062	\$13,324
Other Financing Sources				
5100 - 5199 Transfers In		\$0	\$0	\$0
5200 - 5299 Advances In		\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense		\$435,778	\$166,088	\$269,690
Total		\$435,778	\$166,088	\$269,690
Total Revenue		\$50,394,316	\$51,871,189	-\$1,476,873

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	\$25,379,546	\$905,420
112 - 119 All Other Certified Salaries	\$505,096	\$515,026	-\$9,930
120 - 129 Certified Compensated Absences	\$6,086	\$1,007	\$5,079
130 - 139 Certified Other Compensation	\$394,476	\$461,661	-\$67,185
141 - Regular Classified Salaries	\$6,629,098	\$6,578,650	\$50,448
142 - 149 All Other Classified Salaries	\$477,186	\$598,820	-\$121,634
151 - 159 Classified Compensated Absences	\$22,636	\$7,580	\$15,056
161 - 169 Classified Other Compensation	\$114,580	\$145,157	-\$30,577
170 - 190 Other Wages and Salaries	\$16,244	\$15,141	\$1,103
Total	\$34,450,368	\$33,702,588	\$747,780
3.02 Fringe Benefits			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
210 - 219 Retirement Certified	\$4,266,680	\$3,995,018	\$271,662
220 - 229 Retirement Classified	\$1,304,729	\$1,283,260	\$21,469
230 - 239 Employee Reimbursements and Other	\$45,750	\$56,119	-\$10,369
240 - 249 Insurance Certified	\$3,768,036	\$3,957,244	-\$189,208
250 - 259 Insurance Classified	\$2,022,977	\$1,930,648	\$92,329
260 - 269 Insurance - Workers' Compensation	\$176,470	\$48,860	\$127,610
270 - 279 Deferred Compensation	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$40,306	\$12,335	\$27,971
Total	\$11,624,948	\$11,283,486	\$341,462
3.03 Purchased Services			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
410 - 419 Professional and Technical Services	\$3,391,151	\$3,537,028	-\$145,877
420 - 429 Non - utility Property Services	\$221,140	\$244,286	-\$23,146
430 - 439 Travel, Mileage, Meeting Expense	\$36,975	\$81,694	-\$44,719
440 - 449 Communications	\$105,279	\$96,417	\$8,862
450 - 459 Utilities	\$731,064	\$780,436	-\$49,372
460 - 469 Contracted Craft or Trade Services	\$188,693	\$220,861	-\$32,168
470 - 479 Tuition and Similar Payments	\$720,867	\$845,808	-\$124,941
480 - 489 Pupil Transportation	\$46,773	\$141,293	-\$94,520
490 - 499 Other Purchased Services	\$0	\$0	\$0
Total	\$5,441,942	\$5,947,823	-\$505,881
3.04 Supplies			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
510 - 519 General Supplies	\$875,656	\$882,343	-\$6,687
520 - 529 Textbooks	\$37,671	\$33,138	\$4,533
530 - 539 Library Books	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$733	\$447	\$286
550 - 559 Supplies for Resale	\$38,059	\$40,946	-\$2,887
560 - 569 Food and Related Supplies	\$2,892	\$2,995	-\$103
570 - 579 Supplies for Operation and Repair - Buildings	\$194,926	\$199,979	-\$5,053
580 - 589 Supplies for Operation and Repair - Vehicles	\$654,460	\$622,022	\$32,438
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
Total	\$1,804,397	\$1,781,669	\$22,528
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	\$651,911	-\$54,958
850 - 859 Insurance	\$37,919	\$46,250	-\$8,331
860 - 869 Judgments	\$0	\$106	-\$106
870 - 879 Taxes and Assessments	\$23,950	\$28,013	-\$4,063
880 - 889 Awards and Prizes	\$1,721	\$3,433	-\$1,712
Other Miscellaneous Expenditures	\$0	\$0	\$0
Total	\$660,543	\$729,712	-\$69,169
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	\$53,469,512	\$2,109,229