

Loveland City School District

# Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through January

# Table of Contents

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

## FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH JANUARY

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

CURRENT YEAR-TO-DATE  
REVENUE COLLECTIONS  
INDICATE A

**\$4,652,633**

FAVORABLE COMPARED TO  
FORECAST

CURRENT YEAR-TO-DATE  
EXPENDITURES INDICATE A

**\$1,924,760**

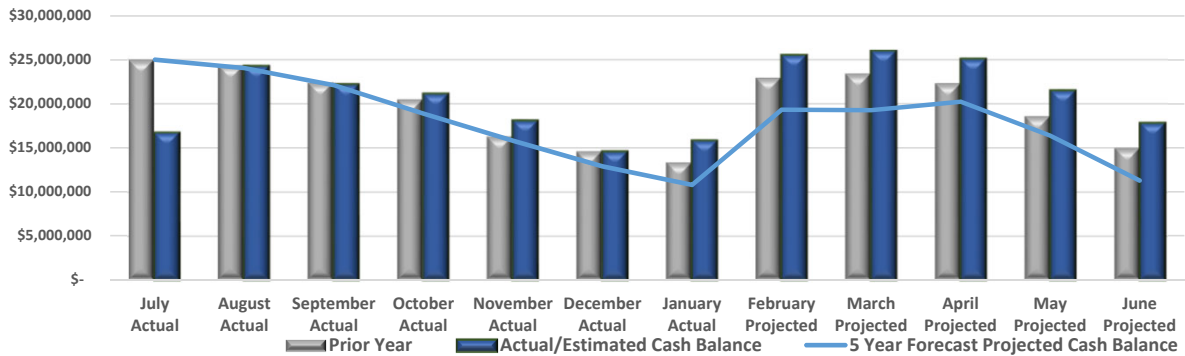
FAVORABLE COMPARED TO  
FORECAST

POTENTIAL NET IMPACT  
WOULD RESULT IN A

**\$6,577,393**

FAVORABLE IMPACT ON THE  
CASH BALANCE

### 2. VARIANCE AND CASH BALANCE COMPARISON



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

**\$17,840,267**

Current monthly cash flow estimates, including actual data through January indicate that the June 30, 2023 cash balance will be \$17,840,267, which is \$6,577,393 more than the five year forecast of \$11,262,875.

June 30 ESTIMATED CASH  
BALANCE IS

**\$6,577,393**

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

**\$17,840,267**

OPERATING SURPLUS OF

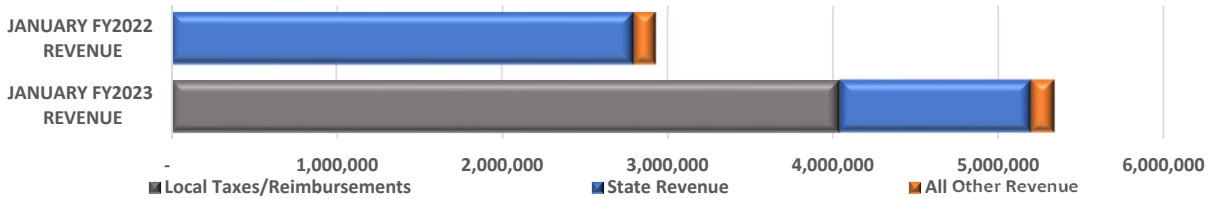
**\$2,869,841**

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 \$2,869,841 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$56,523,822 totaling more than estimated cash flow expenditures of \$53,653,981.

# FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - JANUARY

## 1. JANUARY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

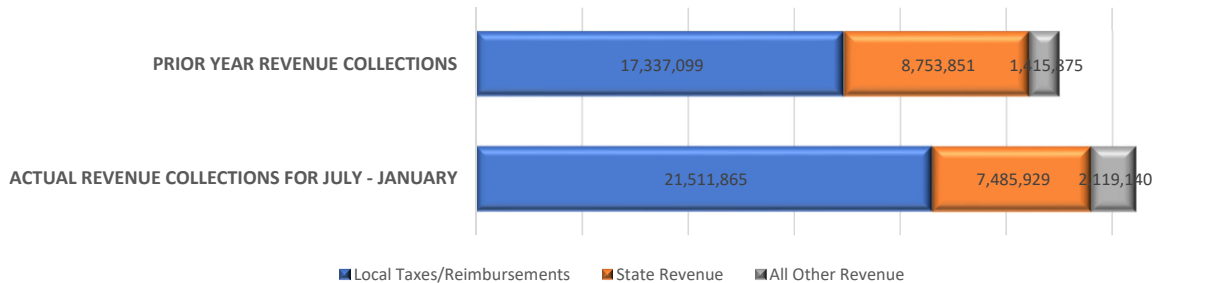


	Actual Revenue Collections For January	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	4,040,000	-	▲ 4,040,000
State Revenue	1,157,539	2,796,111	▼ (1,638,572)
All Other Revenue	143,103	135,581	▲ 7,522
<b>Total Revenue</b>	<b>5,340,641</b>	<b>2,931,692</b>	<b>▲ 2,408,950</b>

Actual revenue for the month was up  
**\$2,408,950**  
compared to last year.

Overall total revenue for January is up 82.2% (\$2,408,950). The largest change in this January's revenue collected compared to January of FY2022 is higher local taxes (\$4,040,000) and lower unrestricted grants in aid (-\$1,456,216). 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 JANUARY COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - January	Prior Year Revenue Collections For July - January	Current Year Compared to Last Year
Local Taxes/Reimbursements	21,511,865	17,337,099	▲ 4,174,766
State Revenue	7,485,929	8,753,851	▼ (1,267,922)
All Other Revenue	2,119,140	1,415,875	▲ 703,265
<b>Total Revenue</b>	<b>31,116,934</b>	<b>27,506,825</b>	<b>▲ 3,610,109</b>

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE  
**\$3,610,109**  
HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$31,116,934 through January, which is \$3,610,109 or 13.1% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through January to the same period last year is local taxes revenue coming in \$4,159,022 higher compared to the previous year, followed by unrestricted grants in aid coming in -\$1,350,137 lower.

## FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - JANUARY

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

**CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A**  
**\$4,652,633**  
**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	40,968,842	4,053,530
State Revenue	12,680,020	12,769,129	89,109
All Other Revenue	2,275,857	2,785,851	509,994
<b>Total Revenue</b>	<b>51,871,189</b>	<b>56,523,822</b>	<b>4,652,633</b>

The top two categories (local taxes and refund of prior year expense), represents 93.3% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$4,652,633 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 8.97% forecast annual revenue

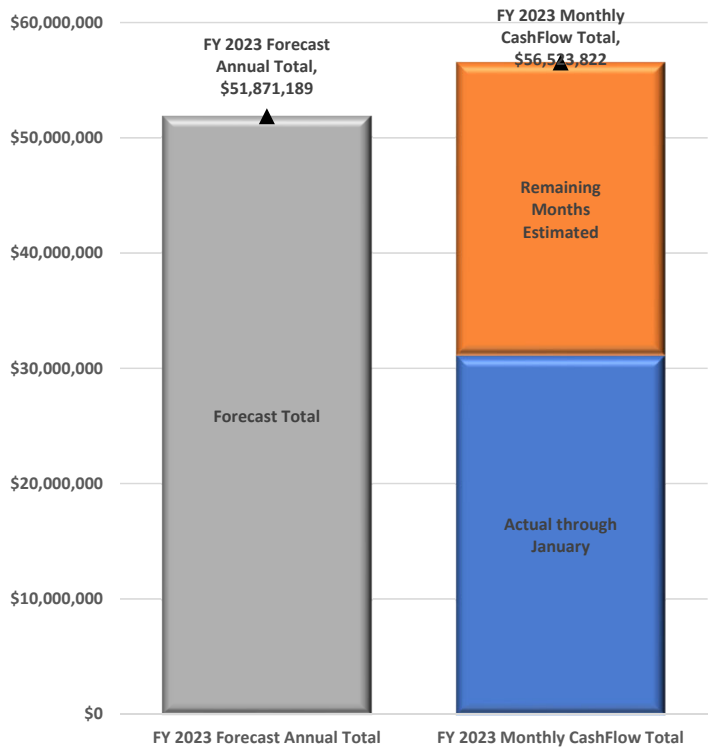
**Top Forecast vs. Cash Flow Actual/Estimated Amounts**

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Local Taxes ▲	4,059,442
Refund of Prior Year Expense ▲	281,587
Investment Earnings ▲	243,803
Class Fees ▼	(241,654)
All Other Revenue Categories ▲	309,455
<b>Total Revenue ▲</b>	<b>4,652,633</b>

### 4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

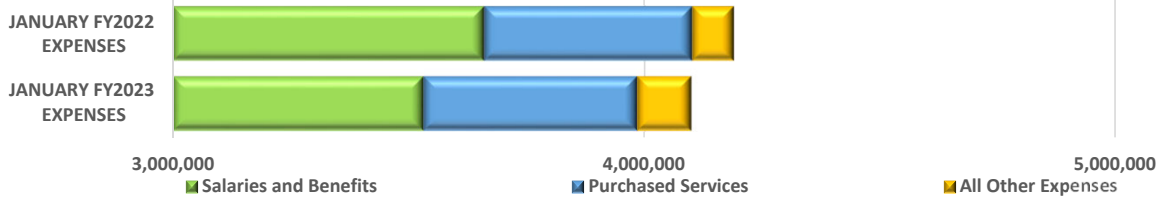
Results through January indicate a favorable variance of \$4,652,633 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 58% complete. Monthly cash flow, comprised of 7 actual months plus 5 estimated months indicates revenue totaling \$56,523,822 which is \$4,652,633 more than total revenue projected in the district's current forecast of \$51,871,189



## FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - JANUARY

### 1. JANUARY EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For January	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	3,531,732	3,660,234	▼ <b>(128,503)</b>
Purchased Services	452,627	440,839	▲ <b>11,788</b>
All Other Expenses	114,523	87,730	▲ <b>26,793</b>
<b>Total Expenditures</b>	<b>4,098,881</b>	<b>4,188,804</b>	▼ <b>(89,923)</b>

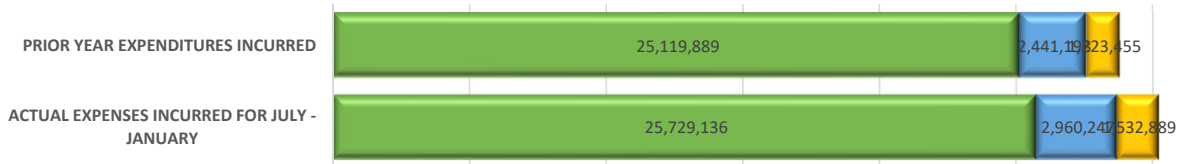
Actual expenses for the month was down

**\$89,923**

compared to last year.

Overall total expenses for January are down -2.1% (-\$89,923). The largest change in this January's expenses compared to January of FY2022 is lower regular certified salaries (-\$149,404), higher professional and technical services (\$36,897) and lower tuition and similar payments (-\$29,132). 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 JANUARY COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - January	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	25,729,136	25,119,889	▲ <b>609,247</b>
Purchased Services	2,960,247	2,441,198	▲ <b>519,049</b>
All Other Expenses	1,532,889	1,223,455	▲ <b>309,434</b>
<b>Total Expenditures</b>	<b>30,222,272</b>	<b>28,784,542</b>	▲ <b>1,437,731</b>

Compared to the same period, total expenditures are

**\$1,437,731**

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$30,222,272 through January, which is \$1,437,731 or 5.0% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through January to the same period last year is that regular certified salaries costs are \$288,141 higher compared to the previous year, followed by insurance certified coming in \$175,797 higher and professional and technical services coming in \$168,816 higher.

## FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY - JANUARY

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

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

**\$1,924,760**

**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	45,092,972	▼ (982,344)
Purchased Services	5,441,942	5,991,298	▲ 549,356
All Other Expenses	4,061,483	2,569,711	▼ (1,491,772)
<b>Total Expenditures</b>	<b>55,578,741</b>	<b>53,653,981</b>	<b>▼ (1,924,760)</b>

#### 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 ▼	(898,574)
Professional and Technical Services ▲	242,834
Retirement Certified ▼	(232,457)
All Other Expense Categories ▲	533,436
<b>Total Expenses ▼</b>	<b>(1,924,760)</b>

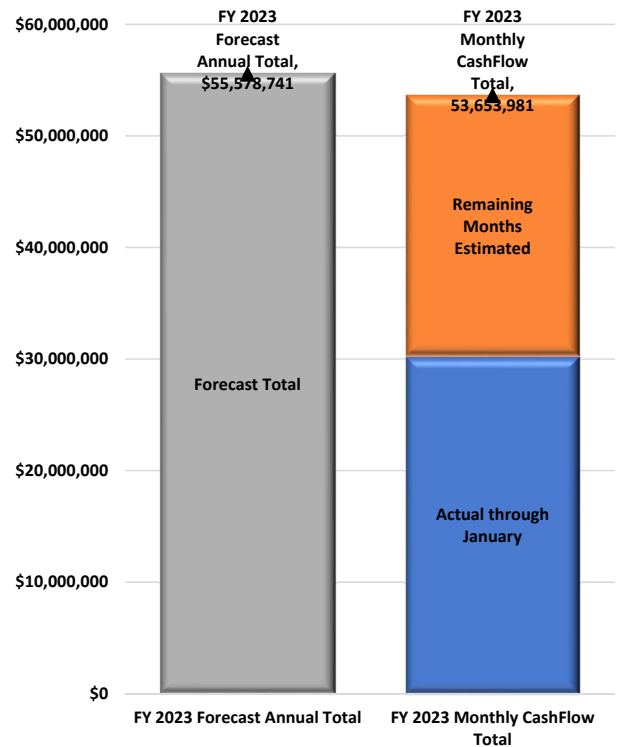
The top two categories (transfers out and regular certified salaries), represents 128.3% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$1,924,760 (current expense estimates vs. amounts projected in the five year forecast) is equal to 3.5% of the total Forecasted annual expenses.

### 4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through January indicate that Fiscal Year 2023 actual/estimated expenditures could total \$53,653,981 which has a favorable expenditure variance of \$1,924,760. This means the forecast cash balance could be improved.

The fiscal year is approximately 58% complete. Monthly cash flow, comprised of 7 actual months plus 5 estimated months indicates expenditures totaling \$53,653,981 which is -\$1,924,760 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

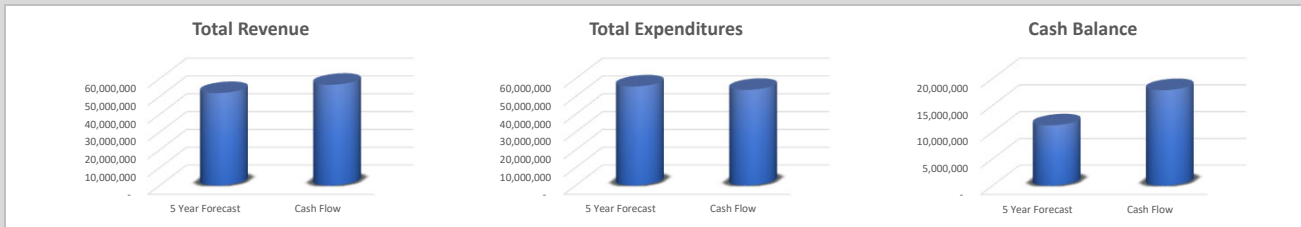
Loveland City School District

FYTD Thru JANUARY

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 January	Estimated for Remaining Months
<b>Revenue:</b>					
1.010 - General Property Tax (Real Estate)	4,059,323	31,574,119	35,633,442	19,049,474	16,583,967
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	128,620	11,902,047	12,030,667	7,130,667	4,900,000
1.040 - 1.045 - Restricted Grants-in-Aid	(39,511)	777,973	738,462	355,262	383,200
		-	-	-	-
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	228,014	2,109,657	2,337,671	1,690,027	647,644
1.070 - Total Revenue	4,370,653	51,704,989	56,075,642	30,687,821	25,387,821
<b>Other Financing Sources:</b>					
2.070 - Total Other Financing Sources	281,980	166,200	448,180	429,113	19,067
2.080 - Total Revenues and Other Financing Sources	<b>4,652,633</b>	<b>51,871,189</b>	<b>56,523,822</b>	31,116,934	25,406,887
<b>Expenditures:</b>					
3.010 - Personnel Services	(687,905)	34,450,368	33,762,463	19,245,440	14,517,023
3.020 - Employees' Retirement/Insurance Benefits	(294,440)	11,624,948	11,330,508	6,483,696	4,846,812
3.030 - Purchased Services	549,356	5,441,942	5,991,298	2,960,247	3,031,051
3.040 - Supplies and Materials	17,108	1,804,397	1,821,505	1,121,055	700,450
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	63,629	660,543	724,172	407,800	316,372
4.500 - Total Expenditures	(354,760)	53,988,741	53,633,981	30,222,272	23,411,709
<b>Other Financing Uses:</b>					
5.040 - Total Other Financing Uses	(1,570,000)	1,590,000	20,000	-	20,000
5.050 - Total Expenditures and Other Financing Uses	<b>(1,924,760)</b>	<b>55,578,741</b>	<b>53,653,981</b>	30,222,272	23,431,709
<b>Excess of Rev &amp; Other Financing Uses Over (Under)</b>					
6.010 - Expenditures and Other Financing Uses	6,577,393	(3,707,552)	2,869,841	894,662	1,975,179
7.010 - Cash Balance July 1	-	14,970,426	14,970,426		
7.020 - Cash Balance June 30	6,577,393	11,262,874	17,840,267		

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



Dollar Variance: 4,652,633  
Percent Variance: 8.97%

Dollar Variance: (1,924,760)  
Percent Variance: -3.46%

Dollar Variance: 6,577,393  
Percent Variance: 58.40%



2023 Loveland City School District Actual and Estimated Monthly Cash Flow Through: January	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Projected 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	12,919,880	3,380,440	283,648	0	0	35,633,442
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	980,000	980,000	980,000	980,000	980,000	12,030,667
1.040 Restricted Grants-in-Aid	50,789	50,831	50,810	50,888	50,508	50,655	50,781	50,800	50,800	50,800	50,800	180,000	738,462
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	151,031	113,131	143,103	117,295	192,852	200,000	73,267	64,229	2,337,671
<b>1.070 Total Revenues</b>	<b>5,791,927</b>	<b>13,505,203</b>	<b>2,189,658</b>	<b>1,530,333</b>	<b>1,183,340</b>	<b>1,146,720</b>	<b>5,340,641</b>	<b>14,067,975</b>	<b>5,418,971</b>	<b>3,540,473</b>	<b>1,136,173</b>	<b>1,224,229</b>	<b>56,075,642</b>
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
2.020 State Emergency Loans and Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0
2.040 Operating Transfers-In.	0	0	0	0	0	0	0	0	0	0	0	0	0
2.050 Advances-In	0	0	0	0	0	0	0	0	0	0	0	0	0
2.060 All Other Financing Sources	180	69,102	5,392	344,449	9,990	0	0	11,897	0	1,116	6,016	38	448,180
2.070 Total Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>2.080 Total Revenues and Other Financing Sources</b>	<b>5,792,107</b>	<b>13,574,305</b>	<b>2,195,050</b>	<b>1,874,782</b>	<b>1,193,330</b>	<b>1,146,720</b>	<b>5,340,641</b>	<b>14,079,871</b>	<b>5,418,971</b>	<b>3,541,589</b>	<b>1,142,189</b>	<b>1,224,267</b>	<b>56,523,822</b>
3.010 Personnel Services	2,656,900	4,206,261	2,741,599	1,364,742	3,025,447	2,642,086	2,608,405	2,700,000	3,068,067	2,700,000	3,000,000	3,048,956	33,762,822
3.020 Retirement/Benefits	922,836	922,248	942,814	924,044	462,393	1,386,034	923,327	974,912	978,966	971,194	937,055	984,686	11,330,508
3.030 Purchased Services	262,922	350,764	368,198	476,749	580,937	468,050	452,627	574,918	625,000	506,133	625,000	700,000	5,991,298
3.040 Supplies and Materials	154,265	297,180	168,139	126,160	153,513	122,964	98,834	124,302	123,553	130,760	165,739	156,096	1,821,505
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	5,317	145,889	150,985	6,397	7,784	724,172
<b>4.500 Total Expenditures</b>	<b>4,008,292</b>	<b>6,023,322</b>	<b>4,273,209</b>	<b>2,917,748</b>	<b>4,250,994</b>	<b>4,649,827</b>	<b>4,098,881</b>	<b>4,379,449</b>	<b>4,941,475</b>	<b>4,459,072</b>	<b>4,734,191</b>	<b>4,897,522</b>	<b>53,633,981</b>
5.010 Operating Transfers-Out	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000
5.020 Advances-Out	0	0	0	0	0	0	0	0	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>5.050 Total Expenditures and Other Financing Uses</b>	<b>4,008,292</b>	<b>6,023,322</b>	<b>4,273,209</b>	<b>2,917,748</b>	<b>4,250,994</b>	<b>4,649,827</b>	<b>4,098,881</b>	<b>4,379,449</b>	<b>4,941,475</b>	<b>4,459,072</b>	<b>4,734,191</b>	<b>4,917,522</b>	<b>53,653,981</b>
<b>6.010 Rev. over/(under) Expenditures</b>	<b>1,783,815</b>	<b>7,550,983</b>	<b>(2,078,160)</b>	<b>(1,042,966)</b>	<b>(3,057,664)</b>	<b>(3,503,107)</b>	<b>1,241,760</b>	<b>9,700,423</b>	<b>477,496</b>	<b>(917,483)</b>	<b>(3,592,002)</b>	<b>(3,693,254)</b>	<b>2,869,841</b>
<b>7.010 Beginning Cash Balance</b>	<b>14,970,426</b>	<b>16,754,241</b>	<b>24,305,225</b>	<b>22,227,065</b>	<b>21,184,100</b>	<b>18,126,435</b>	<b>14,623,328</b>	<b>15,865,089</b>	<b>25,565,511</b>	<b>26,043,007</b>	<b>25,125,524</b>	<b>21,533,522</b>	<b>14,970,426</b>
<b>7.020 Ending Cash Balance</b>	<b>16,754,241</b>	<b>24,305,225</b>	<b>22,227,065</b>	<b>21,184,100</b>	<b>18,126,435</b>	<b>14,623,328</b>	<b>15,865,089</b>	<b>25,565,511</b>	<b>26,043,007</b>	<b>25,125,524</b>	<b>21,533,522</b>	<b>17,840,267</b>	<b>17,840,267</b>

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
Revenue by Receipt Code - Fiscal Year to Date					
<b>Tax Revenue</b>	FY2021 July - January	FY2022 July - January	FY2023 July - January	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$15,229,104	\$15,458,760	\$19,617,782	\$229,656	\$4,159,022
<b>Total</b>	<b>\$15,229,104</b>	<b>\$15,458,760</b>	<b>\$19,617,782</b>	<b>\$229,656</b>	<b>\$4,159,022</b>
<b>Locally Generated Revenue</b>	FY2021 July - January	FY2022 July - January	FY2023 July - January	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	-\$1,902	\$445,737	\$485,835	\$447,638	\$40,098
1300 - 1399 Transportation Fees	\$58,095	\$54,360	\$0	-\$3,735	-\$54,360
1400 - 1499 Investment Earnings	\$31,293	\$16,512	\$261,764	-\$14,781	\$245,252
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$159,800	\$149,341	\$160,485	-\$10,459	\$11,145
1700 - 1799 Class Fees	\$226,115	\$249,738	\$0	\$23,623	-\$249,738
1800 - 1899 Miscellaneous Receipts	\$320,983	\$312,926	\$737,446	-\$8,057	\$424,520
1900 - 1999 Other Revenue Not Above	\$109	\$112	\$467	\$4	\$355
<b>Total</b>	<b>\$794,493</b>	<b>\$1,228,725</b>	<b>\$1,645,997</b>	<b>\$434,232</b>	<b>\$417,272</b>
<b>Intermediate Revenue</b>	FY2021 July - January	FY2022 July - January	FY2023 July - January	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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Revenue</b>	FY2021 July - January	FY2022 July - January	FY2023 July - January	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$7,343,604	\$8,480,804	\$7,130,667	\$1,137,200	-\$1,350,137
3200 - 3299 Restricted Aid State	\$46,561	\$273,046	\$355,262	\$226,486	\$82,215
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
<b>Total</b>	<b>\$9,266,864</b>	<b>\$10,632,364</b>	<b>\$9,380,190</b>	<b>\$1,365,500</b>	<b>-\$1,252,174</b>
<b>Federal Revenue</b>	FY2021 July - January	FY2022 July - January	FY2023 July - January	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$25,622	\$35,163	\$44,319	\$9,542	\$9,156
4200 - 4299 Restricted Fed	\$0	\$0	\$0	\$0	\$0
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$25,622</b>	<b>\$35,163</b>	<b>\$44,319</b>	<b>\$9,542</b>	<b>\$9,156</b>
<b>Other Financing Sources</b>	FY2021 July - January	FY2022 July - January	FY2023 July - January	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	\$151,812	\$428,646	\$54,163	\$276,834
<b>Total</b>	<b>\$97,649</b>	<b>\$151,812</b>	<b>\$428,646</b>	<b>\$54,163</b>	<b>\$276,834</b>
<b>Total Revenue</b>	<b>\$25,413,732</b>	<b>\$27,506,825</b>	<b>\$31,116,934</b>	<b>\$2,093,093</b>	<b>\$3,610,109</b>

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
Expenditure by Object Code - Fiscal Year to Date					
<b>3.01 Salaries</b>	<b>FY2021 July - January</b>	<b>FY2022 July - January</b>	<b>FY2023 July - January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
111 - Regular Certified Salaries	\$14,138,310	\$14,206,324	\$14,494,465	\$68,014	\$288,141
112 - 119 All Other Certified Salaries	\$238,227	\$290,115	\$251,591	\$51,887	-\$38,524
120 - 129 Certified Compensated Absences	\$11,462	\$0	\$0	-\$11,462	\$0
130 - 139 Certified Other Compensation	\$121,932	\$75,702	\$226,487	-\$46,229	\$150,784
141 - Regular Classified Salaries	\$3,642,138	\$3,782,850	\$3,818,684	\$140,712	\$35,834
142 - 149 All Other Classified Salaries	\$233,151	\$304,446	\$364,571	\$71,295	\$60,125
151 - 159 Classified Compensated Absences	\$2,806	\$0	\$0	-\$2,806	\$0
161 - 169 Classified Other Compensation	\$26,806	\$29,646	\$78,018	\$2,840	\$48,373
170 - 190 Other Wages and Salaries	\$14,833	\$20,823	\$11,624	\$5,989	-\$9,198
<b>Total</b>	<b>\$18,429,664</b>	<b>\$18,709,905</b>	<b>\$19,245,440</b>	<b>\$280,241</b>	<b>\$535,535</b>
<b>3.02 Fringe Benefits</b>	<b>FY2021 July - January</b>	<b>FY2022 July - January</b>	<b>FY2023 July - January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
210 - 219 Retirement Certified	\$2,404,083	\$2,397,579	\$2,285,790	-\$6,504	-\$111,789
220 - 229 Retirement Classified	\$744,280	\$702,223	\$698,516	-\$42,058	-\$3,707
230 - 239 Employee Reimbursements and Other	\$48,629	\$36,043	\$45,253	-\$12,587	\$9,211
240 - 249 Insurance Certified	\$2,126,727	\$2,179,334	\$2,355,130	\$52,606	\$175,797
250 - 259 Insurance Classified	\$1,084,101	\$1,094,801	\$1,099,007	\$10,700	\$4,206
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	\$46,929	\$5	\$0	-\$46,924	-\$5
<b>Total</b>	<b>\$6,454,750</b>	<b>\$6,409,984</b>	<b>\$6,483,696</b>	<b>-\$44,766</b>	<b>\$73,712</b>
<b>3.03 Purchased Services</b>	<b>FY2021 July - January</b>	<b>FY2022 July - January</b>	<b>FY2023 July - January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
410 - 419 Professional and Technical Services	\$1,319,162	\$1,489,753	\$1,658,569	\$170,591	\$168,816
420 - 429 Non - utility Property Services	\$121,157	\$156,897	\$146,709	\$35,740	-\$10,188
430 - 439 Travel, Mileage, Meeting Expense	\$7,676	\$12,836	\$56,468	\$5,160	\$43,633
440 - 449 Communications	\$51,310	\$53,060	\$46,670	\$1,750	-\$6,391
450 - 459 Utilities	\$351,824	\$394,833	\$405,059	\$43,009	\$10,226
460 - 469 Contracted Craft or Trade Services	\$2,657	\$3,812	\$148,721	\$1,155	\$144,909
470 - 479 Tuition and Similar Payments	\$967,656	\$312,011	\$411,445	-\$655,645	\$99,434
480 - 489 Pupil Transportation	\$7,483	\$17,997	\$86,607	\$10,514	\$68,610
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,828,925</b>	<b>\$2,441,198</b>	<b>\$2,960,247</b>	<b>-\$387,727</b>	<b>\$519,049</b>
<b>3.04 Supplies</b>	<b>FY2021 July - January</b>	<b>FY2022 July - January</b>	<b>FY2023 July - January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
510 - 519 General Supplies	\$562,785	\$581,289	\$679,976	\$18,504	\$98,687
520 - 529 Textbooks	\$13,023	\$6,306	\$8,669	-\$6,717	\$2,363
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	\$998	\$1,256	\$1,256	\$258	\$1
570 - 579 Supplies for Operation and Repair - Buildings	\$53,013	\$76,474	\$117,371	\$23,461	\$40,898
580 - 589 Supplies for Operation and Repair - Vehicles	\$123,269	\$196,006	\$281,204	\$72,738	\$85,198
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$777,448</b>	<b>\$888,390</b>	<b>\$1,121,055</b>	<b>\$110,942</b>	<b>\$232,665</b>
<b>3.05 Capital and Equipment</b>	<b>FY2021 July - January</b>	<b>FY2022 July - January</b>	<b>FY2023 July - January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
610 - 619 Land	\$0	\$0	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640 - 649 Equipment	\$159,488	\$0	\$4,034	-\$159,488	\$4,034
650 - 659 Vehicles	\$0	\$0	\$0	\$0	\$0
660 - 669 School Buses	\$0	\$0	\$0	\$0	\$0
670 - 679 Library Books	\$0	\$0	\$0	\$0	\$0
680 - 689 Livestock	\$0	\$0	\$0	\$0	\$0
690 - 699 Other Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$159,488</b>	<b>\$0</b>	<b>\$4,034</b>	<b>-\$159,488</b>	<b>\$4,034</b>
<b>3.06 Other Objects (800's)</b>	<b>FY2021 July - January</b>	<b>FY2022 July - January</b>	<b>FY2023 July - January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
810 - 819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820 - 829 Interest	\$0	\$0	\$0	\$0	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$275,036	\$281,068	\$339,256	\$6,032	\$58,188
850 - 859 Insurance	\$26,268	\$36,493	\$44,709	\$10,225	\$8,216
860 - 869 Judgments	\$0	\$0	\$106	\$106	\$106
870 - 879 Taxes and Assessments	\$16,009	\$16,612	\$20,614	\$603	\$4,002
880 - 889 Awards and Prizes	\$487	\$892	\$3,115	\$405	\$2,223
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$317,800</b>	<b>\$335,064</b>	<b>\$407,800</b>	<b>\$17,264</b>	<b>\$72,735</b>
<b>Other Uses of Funds (900's)</b>	<b>FY2021 July - January</b>	<b>FY2022 July - January</b>	<b>FY2023 July - January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
Transfers Out	\$0	\$0	\$0	\$0	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$28,968,075</b>	<b>\$28,784,542</b>	<b>\$30,222,272</b>	<b>-\$183,533</b>	<b>\$1,437,731</b>

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
Revenue by Receipt Code - Monthly					
Tax Revenue	FY2021 January	FY2022 January	FY2023 January	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$180,000	\$0	\$4,040,000	-\$180,000	\$4,040,000
<b>Total</b>	<b>\$180,000</b>	<b>\$0</b>	<b>\$4,040,000</b>		
Locally Generated Revenue	FY2021 January	FY2022 January	FY2023 January	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	\$8,910	\$82,515	\$88,135	\$73,605	\$5,620
1300 - 1399 Transportation Fees	\$3,000	\$1,500	\$0	-\$1,500	-\$1,500
1400 - 1499 Investment Earnings	\$888	\$2,787	\$32,156	\$1,899	\$29,369
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$8,930	\$5,330	\$7,960	-\$3,600	\$2,630
1700 - 1799 Class Fees	\$29,404	\$13,871	\$0	-\$15,532	-\$13,871
1800 - 1899 Miscellaneous Receipts	\$4,313	\$16,310	\$10,022	\$11,997	-\$6,288
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$55,445</b>	<b>\$122,313</b>	<b>\$138,273</b>	<b>\$66,869</b>	<b>\$15,960</b>
Intermediate Revenue	FY2021 January	FY2022 January	FY2023 January	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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
State Revenue	FY2021 January	FY2022 January	FY2023 January	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$1,137,611	\$2,562,974	\$1,106,758	\$1,425,363	-\$1,456,216
3200 - 3299 Restricted Aid State	\$6,652	\$233,137	\$50,781	\$226,486	-\$182,356
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$0	\$0	\$0	\$0
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,144,263</b>	<b>\$2,796,111</b>	<b>\$1,157,539</b>	<b>\$1,651,848</b>	<b>-\$1,638,572</b>
Federal Revenue	FY2021 January	FY2022 January	FY2023 January	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$4,225	\$4,783	\$4,829	\$558	\$46
4200 - 4299 Restricted Fed	\$0	\$0	\$0	\$0	\$0
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$4,225</b>	<b>\$4,783</b>	<b>\$4,829</b>	<b>\$558</b>	<b>\$46</b>
Other Financing Sources	FY2021 January	FY2022 January	FY2023 January	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	-\$3,367	\$8,485	\$0	\$11,851	-\$8,485
<b>Total</b>	<b>-\$3,367</b>	<b>\$8,485</b>	<b>\$0</b>	<b>\$11,851</b>	<b>-\$8,485</b>
<b>Total Revenue</b>	<b>\$1,380,565</b>	<b>\$2,931,692</b>	<b>\$5,340,641</b>	<b>\$1,551,127</b>	<b>\$2,408,950</b>

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
Expenditure by Object Code - Monthly					
<b>3.01 Salaries</b>	<b>FY2021 January</b>	<b>FY2022 January</b>	<b>FY2023 January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
111 - Regular Certified Salaries	\$2,014,032	\$2,182,466	\$2,033,063	\$168,435	-\$149,404
112 - 119 All Other Certified Salaries	\$2,549	\$2,585	\$2,024	\$35	-\$561
120 - 129 Certified Compensated Absences	\$5,731	\$0	\$0	-\$5,731	\$0
130 - 139 Certified Other Compensation	\$0	\$0	\$5,441	\$0	\$5,441
141 - Regular Classified Salaries	\$516,485	\$545,461	\$536,359	\$28,977	-\$9,102
142 - 149 All Other Classified Salaries	\$13,875	\$17,058	\$17,358	\$3,083	\$300
151 - 159 Classified Compensated Absences	\$2,806	\$0	\$0	-\$2,806	\$0
161 - 169 Classified Other Compensation	\$0	\$0	\$14,052	\$0	\$14,052
170 - 190 Other Wages and Salaries	\$105	\$258	\$109	\$152	-\$148
<b>Total</b>	<b>\$2,552,682</b>	<b>\$2,747,828</b>	<b>\$2,608,405</b>	<b>\$192,145</b>	<b>-\$139,423</b>
<b>3.02 Fringe Benefits</b>	<b>FY2021 January</b>	<b>FY2022 January</b>	<b>FY2023 January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
210 - 219 Retirement Certified	\$344,189	\$342,483	\$325,212	-\$1,707	-\$17,270
220 - 229 Retirement Classified	\$107,168	\$100,437	\$100,031	-\$6,732	-\$406
230 - 239 Employee Reimbursements and Other	\$5,903	\$5,359	\$10,423	-\$545	\$5,065
240 - 249 Insurance Certified	\$295,222	\$307,993	\$330,919	\$12,771	\$22,926
250 - 259 Insurance Classified	\$149,007	\$156,136	\$156,741	\$7,129	\$605
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	\$6,335	\$0	\$0	-\$6,335	\$0
<b>Total</b>	<b>\$907,825</b>	<b>\$912,407</b>	<b>\$923,327</b>	<b>\$4,582</b>	<b>\$10,920</b>
<b>3.03 Purchased Services</b>	<b>FY2021 January</b>	<b>FY2022 January</b>	<b>FY2023 January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
410 - 419 Professional and Technical Services	\$261,580	\$233,265	\$270,161	-\$28,315	\$36,897
420 - 429 Non - utility Property Services	\$4,016	\$10,555	\$5,136	\$6,540	-\$5,420
430 - 439 Travel, Mileage, Meeting Expense	\$1,589	\$3,342	\$11,519	\$1,753	\$8,177
440 - 449 Communications	\$6,628	\$5,080	\$3,910	-\$1,549	-\$1,170
450 - 459 Utilities	\$76,918	\$65,408	\$59,910	-\$11,510	-\$5,498
460 - 469 Contracted Craft or Trade Services	\$530	\$1,463	\$2,190	\$933	\$727
470 - 479 Tuition and Similar Payments	\$190,124	\$117,954	\$88,822	-\$72,170	-\$29,132
480 - 489 Pupil Transportation	\$4,801	\$3,772	\$10,978	-\$1,029	\$7,206
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$546,186</b>	<b>\$440,839</b>	<b>\$452,627</b>	<b>-\$105,347</b>	<b>\$11,788</b>
<b>3.04 Supplies</b>	<b>FY2021 January</b>	<b>FY2022 January</b>	<b>FY2023 January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
510 - 519 General Supplies	\$36,205	\$48,504	\$54,532	\$12,299	\$6,028
520 - 529 Textbooks	\$230	\$2,843	\$3,383	\$2,613	\$540
530 - 539 Library Books	\$0	\$0	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$114	\$0	\$0	-\$114	\$0
550 - 559 Supplies for Resale	\$2,100	\$0	\$0	-\$2,100	\$0
560 - 569 Food and Related Supplies	\$111	\$0	\$110	-\$111	\$110
570 - 579 Supplies for Operation and Repair - Buildings	\$2,436	-\$665	\$11,777	-\$3,101	\$12,442
580 - 589 Supplies for Operation and Repair - Vehicles	\$29,318	\$25,512	\$29,032	-\$3,806	\$3,521
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$70,514</b>	<b>\$76,194</b>	<b>\$98,834</b>	<b>\$5,680</b>	<b>\$22,641</b>
<b>3.05 Capital and Equipment</b>	<b>FY2021 January</b>	<b>FY2022 January</b>	<b>FY2023 January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
610 - 619 Land	\$0	\$0	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640 - 649 Equipment	\$403	\$0	\$0	-\$403	\$0
650 - 659 Vehicles	\$0	\$0	\$0	\$0	\$0
660 - 669 School Buses	\$0	\$0	\$0	\$0	\$0
670 - 679 Library Books	\$0	\$0	\$0	\$0	\$0
680 - 689 Livestock	\$0	\$0	\$0	\$0	\$0
690 - 699 Other Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$403</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$403</b>	<b>\$0</b>
<b>3.06 Other Objects (800's)</b>	<b>FY2021 January</b>	<b>FY2022 January</b>	<b>FY2023 January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
810 - 819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820 - 829 Interest	\$0	\$0	\$0	\$0	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$12,040	\$6,745	\$12,858	-\$5,296	\$6,113
850 - 859 Insurance	\$0	\$45	\$0	\$45	-\$45
860 - 869 Judgments	\$0	\$0	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$2,373	\$4,746	\$2,373	\$2,373	-\$2,373
880 - 889 Awards and Prizes	\$0	\$0	\$457	\$0	\$457
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$14,414</b>	<b>\$11,536</b>	<b>\$15,688</b>	<b>-\$2,877</b>	<b>\$4,152</b>
<b>Other Uses of Funds (900's)</b>	<b>FY2021 January</b>	<b>FY2022 January</b>	<b>FY2023 January</b>	<b>Year over Year Change from 2021 to 2022</b>	<b>Year over Year Change from 2022 to 2023</b>
Transfers Out	\$0	\$0	\$0	\$0	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$4,095,024</b>	<b>\$4,188,804</b>	<b>\$4,098,881</b>	<b>\$93,779</b>	<b>-\$89,923</b>

Revenue Analytics			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
<b>Expenditure Analytics</b>			
<b>Tax Revenue</b>			
1100 - 1199 Local Taxes	\$37,158,679	\$33,099,237	\$4,059,442
<b>Total</b>	<b>\$37,158,679</b>	<b>\$33,099,237</b>	
<b>Locally Generated Revenue</b>			
1200 - 1299 Tuition and Patron Payments	\$714,984	\$642,853	\$72,131
1300 - 1399 Transportation Fees	\$15,781	\$72,188	-\$56,407
1400 - 1499 Investment Earnings	\$295,067	\$51,264	\$243,803
1500 - 1599 Food Services	\$0	\$0	\$0
1600 - 1699 Student Activities	\$262,537	\$231,353	\$31,184
1700 - 1799 Class Fees	\$128,396	\$370,050	-\$241,654
1800 - 1899 Miscellaneous Receipts	\$844,810	\$677,346	\$167,464
1900 - 1999 Other Revenue Not Above	\$505	\$112	\$393
<b>Total</b>	<b>\$2,262,080</b>	<b>\$2,045,166</b>	<b>\$216,914</b>
<b>Intermediate Revenue</b>			
2100 - 2199 Restricted Grants	\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Revenue</b>			
3100 - 3199 Unrestricted Grants In Aid	\$12,030,667	\$11,902,047	\$128,620
3200 - 3299 Restricted Aid State	\$738,462	\$777,973	-\$39,511
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
<b>Total</b>	<b>\$16,579,522</b>	<b>\$16,496,636</b>	<b>\$82,886</b>
<b>Federal Revenue</b>			
4100 - 4199 Unrestricted Fed	\$75,866	\$64,062	\$11,804
4200 - 4299 Restricted Fed	\$0	\$0	\$0
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0
<b>Total</b>	<b>\$75,866</b>	<b>\$64,062</b>	<b>\$11,804</b>
<b>Other Financing Sources</b>			
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$447,675	\$166,088	\$281,587
<b>Total</b>	<b>\$447,675</b>	<b>\$166,088</b>	<b>\$281,587</b>
<b>Total Revenue</b>	<b>\$56,523,822</b>	<b>\$51,871,189</b>	<b>\$4,652,633</b>

Revenue Analytics	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
<b>Expenditure Analytics</b>			
<b>3.01 Salaries</b>	<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
111 - Regular Certified Salaries	\$26,284,966	\$25,386,392	\$898,574
112 - 119 All Other Certified Salaries	\$505,096	\$551,647	-\$46,551
120 - 129 Certified Compensated Absences	\$6,086	\$1,484	\$4,602
130 - 139 Certified Other Compensation	\$394,476	\$493,578	-\$99,102
141 - Regular Classified Salaries	\$6,629,098	\$6,553,144	\$75,954
142 - 149 All Other Classified Salaries	\$477,186	\$596,796	-\$119,610
151 - 159 Classified Compensated Absences	\$22,636	\$9,354	\$13,282
161 - 169 Classified Other Compensation	\$114,580	\$154,137	-\$39,557
170 - 190 Other Wages and Salaries	\$16,244	\$15,931	\$313
<b>Total</b>	<b>\$34,450,368</b>	<b>\$33,762,463</b>	<b>\$687,905</b>
<b>3.02 Fringe Benefits</b>	<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
210 - 219 Retirement Certified	\$4,266,680	\$4,034,223	\$232,457
220 - 229 Retirement Classified	\$1,304,729	\$1,287,343	\$17,386
230 - 239 Employee Reimbursements and Other	\$45,750	\$56,540	-\$10,790
240 - 249 Insurance Certified	\$3,768,036	\$3,927,019	-\$158,983
250 - 259 Insurance Classified	\$2,022,977	\$1,940,921	\$82,056
260 - 269 Insurance - Workers' Compensation	\$176,470	\$68,533	\$107,937
270 - 279 Deferred Compensation	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$40,306	\$15,929	\$24,377
<b>Total</b>	<b>\$11,624,948</b>	<b>\$11,330,508</b>	<b>\$294,440</b>
<b>3.03 Purchased Services</b>	<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
410 - 419 Professional and Technical Services	\$3,391,151	\$3,633,985	-\$242,834
420 - 429 Non - utility Property Services	\$221,140	\$245,944	-\$24,804
430 - 439 Travel, Mileage, Meeting Expense	\$36,975	\$74,700	-\$37,725
440 - 449 Communications	\$105,279	\$98,844	\$6,435
450 - 459 Utilities	\$731,064	\$789,278	-\$58,214
460 - 469 Contracted Craft or Trade Services	\$188,693	\$219,815	-\$31,122
470 - 479 Tuition and Similar Payments	\$720,867	\$812,033	-\$91,166
480 - 489 Pupil Transportation	\$46,773	\$116,699	-\$69,926
490 - 499 Other Purchased Services	\$0	\$0	\$0
<b>Total</b>	<b>\$5,441,942</b>	<b>\$5,991,298</b>	<b>-\$549,356</b>
<b>3.04 Supplies</b>	<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
510 - 519 General Supplies	\$875,656	\$888,427	-\$12,771
520 - 529 Textbooks	\$37,671	\$35,217	\$2,454
530 - 539 Library Books	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$733	\$447	\$286
550 - 559 Supplies for Resale	\$38,059	\$41,101	-\$3,042
560 - 569 Food and Related Supplies	\$2,892	\$2,747	\$145
570 - 579 Supplies for Operation and Repair - Buildings	\$194,926	\$207,119	-\$12,193
580 - 589 Supplies for Operation and Repair - Vehicles	\$654,460	\$646,448	\$8,012
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
<b>Total</b>	<b>\$1,804,397</b>	<b>\$1,821,505</b>	<b>-\$17,108</b>
<b>3.05 Capital and Equipment</b>	<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
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
<b>Total</b>	<b>\$6,543</b>	<b>\$4,034</b>	<b>\$2,509</b>
<b>3.06 Other Objects (800's)</b>	<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
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	\$644,223	-\$47,270
850 - 859 Insurance	\$37,919	\$46,250	-\$8,331
860 - 869 Judgments	\$0	\$106	-\$106
870 - 879 Taxes and Assessments	\$23,950	\$29,995	-\$6,045
880 - 889 Awards and Prizes	\$1,721	\$3,598	-\$1,877
Other Miscellaneous Expenditures	\$0	\$0	\$0
<b>Total</b>	<b>\$660,543</b>	<b>\$724,172</b>	<b>-\$63,629</b>
<b>Other Uses of Funds (900's)</b>	<b>2023 Forecast</b>	<b>2023 Cash Flow</b>	<b>Forecast to Cash flow variance</b>
Transfers Out	\$1,590,000	\$20,000	\$1,570,000
Advances Out	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0
<b>Total</b>	<b>\$1,590,000</b>	<b>\$20,000</b>	<b>\$1,570,000</b>
<b>Total Expenditures</b>	<b>\$55,578,741</b>	<b>\$53,653,981</b>	<b>\$1,924,760</b>