

Loveland City School District

Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through December

Table of Contents

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

FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH DECEMBER

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$467,259

FAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$1,457,333

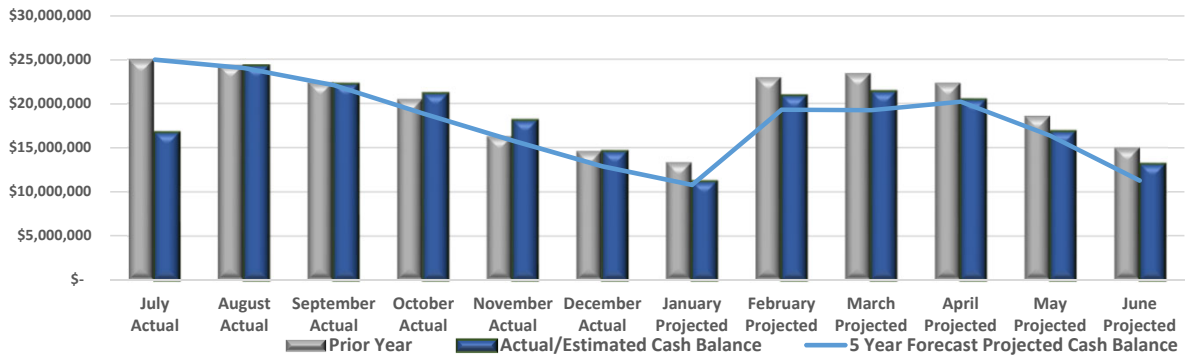
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$1,924,591

FAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



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

\$13,187,466

Current monthly cash flow estimates, including actual data through December indicate that the June 30, 2023 cash balance will be \$13,187,466, which is \$1,924,591 more than the five year forecast of \$11,262,875.

June 30 ESTIMATED CASH
BALANCE IS

\$1,924,591

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

\$13,187,466

OPERATING DEFICIT OF

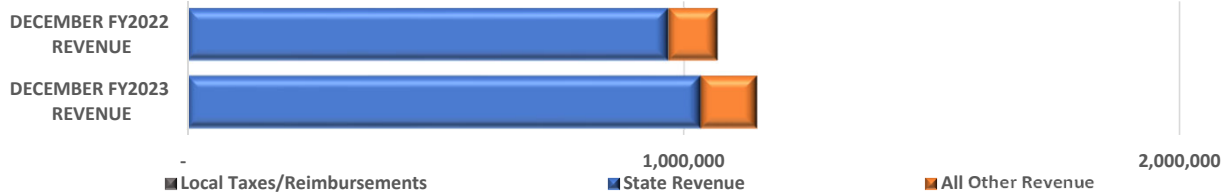
\$(1,782,961)

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 \$1,782,961 compared to last fiscal year ending June 30. This shortfall outcome is the result of the cash flow revenue estimate of \$52,338,448 totaling more than estimated cash flow expenditures of \$54,121,408.

FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - DECEMBER

1. DECEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

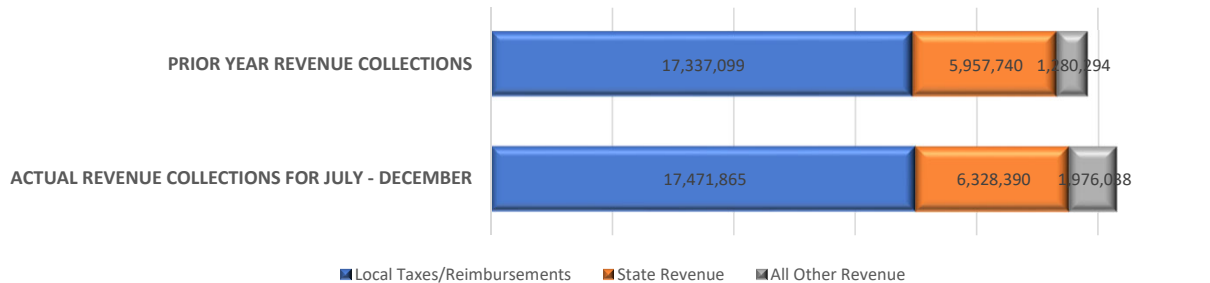


	Actual Revenue Collections For December	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	232	-	▲ 232
State Revenue	1,033,356	968,140	▲ 65,217
All Other Revenue	113,131	99,209	▲ 13,922
Total Revenue	1,146,720	1,067,348	▲ 79,371

Actual revenue for the month was up
\$79,371
compared to last year.

Overall total revenue for December is up 7.4% (\$79,371). The largest change in this December's revenue collected compared to December of FY2022 is higher restricted aid state (\$44,003) and higher investment earnings (\$32,121). 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 DECEMBER COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - December	Prior Year Revenue Collections For July - December	Current Year Compared to Last Year
Local Taxes/Reimbursements	17,471,865	17,337,099	▲ 134,766
State Revenue	6,328,390	5,957,740	▲ 370,650
All Other Revenue	1,976,038	1,280,294	▲ 695,743
Total Revenue	25,776,293	24,575,133	▲ 1,201,160

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE
\$1,201,160
HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$25,776,293 through December, which is \$1,201,160 or 4.9% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through December to the same period last year is miscellaneous receipts revenue coming in \$430,808 higher compared to the previous year, followed by refund of prior year expense coming in \$285,318 higher.

FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - DECEMBER

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

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A
\$467,259
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	36,928,842	13,530
State Revenue	12,680,020	12,642,390	(37,630)
All Other Revenue	2,275,857	2,767,215	491,358
Total Revenue	51,871,189	52,338,448	467,259

The top two categories (refund of prior year expense and class fees), represents 13.4% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$467,259 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .9% forecast annual revenue

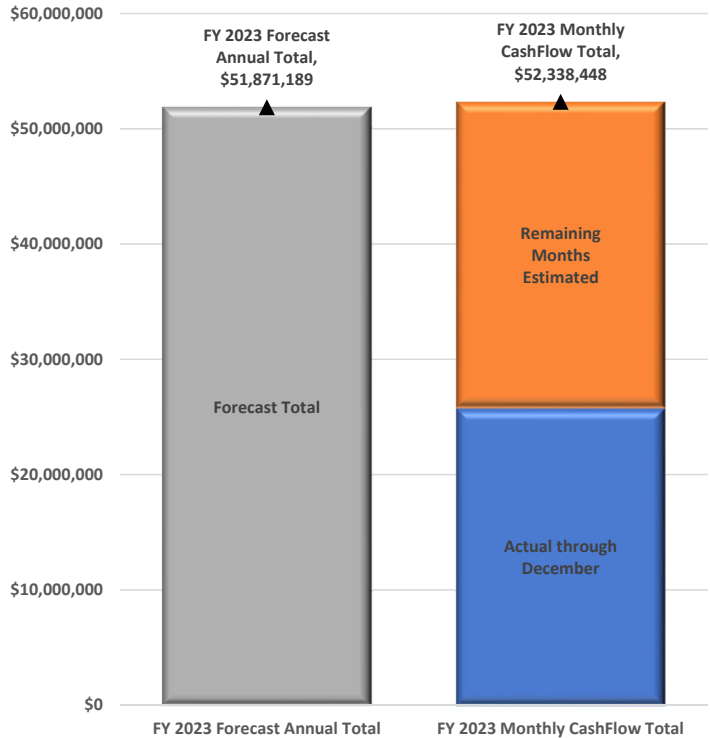
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Refund of Prior Year Expense ▲	289,806
Class Fees ▼	(227,291)
Investment Earnings ▲	213,803
Miscellaneous Receipts ▲	168,467
All Other Revenue Categories ▲	22,474
Total Revenue ▲	467,259

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

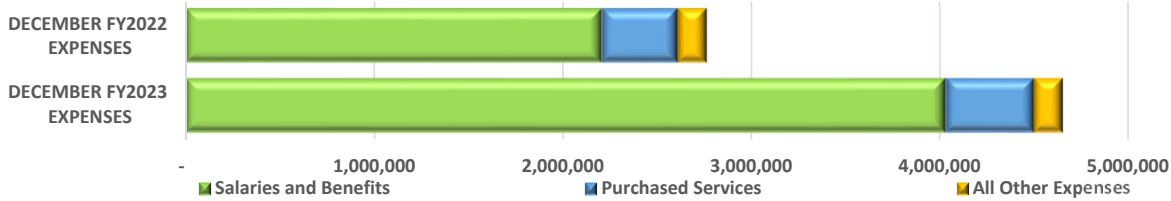
Results through December indicate a favorable variance of \$467,259 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 50% complete. Monthly cash flow, comprised of 6 actual months plus 6 estimated months indicates revenue totaling \$52,338,448 which is \$467,259 more than total revenue projected in the district's current forecast of \$51,871,189



FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - DECEMBER

1. DECEMBER EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For December	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	4,030,375	2,207,888	▲ 1,822,487
Purchased Services	468,050	401,426	▲ 66,624
All Other Expenses	153,656	153,746	▼ (90)
Total Expenditures	4,652,081	2,763,061	▲ 1,889,021

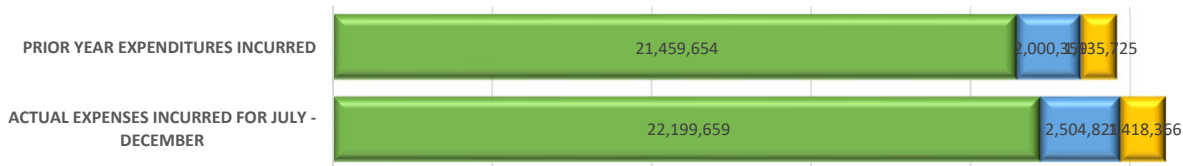
Actual expenses for the month was up

\$1,889,021

compared to last year.

Overall total expenses for December are up 68.4% (\$1,889,021). The largest change in this December's expenses compared to December of FY2022 is higher regular certified salaries (\$1,055,595), higher insurance certified (\$327,684) and higher regular classified salaries (\$271,433). 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 DECEMBER COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - December	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	22,199,659	21,459,654	▲ 740,005
Purchased Services	2,504,821	2,000,359	▲ 504,462
All Other Expenses	1,418,366	1,135,725	▲ 282,642
Total Expenditures	26,122,846	24,595,738	▲ 1,527,108

Compared to the same period, total expenditures are

\$1,527,108

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$26,122,846 through December, which is \$1,527,108 or 6.2% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through December to the same period last year is that regular certified salaries costs are \$437,545 higher compared to the previous year, followed by insurance certified coming in \$152,965 higher and certified other compensation coming in \$145,344 higher.

FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY - DECEMBER

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

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

\$1,457,333

**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	45,522,581	▼ (552,735)
Purchased Services	5,441,942	6,010,872	▲ 568,930
All Other Expenses	4,061,483	2,587,956	▼ (1,473,527)
Total Expenditures	55,578,741	54,121,408	▼ (1,457,333)

The top two categories (transfers out and regular certified salaries), represents 162.3% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$1,457,333 (current expense estimates vs. amounts projected in the five year forecast) is equal to 2.6% of the total Forecasted annual expenses.

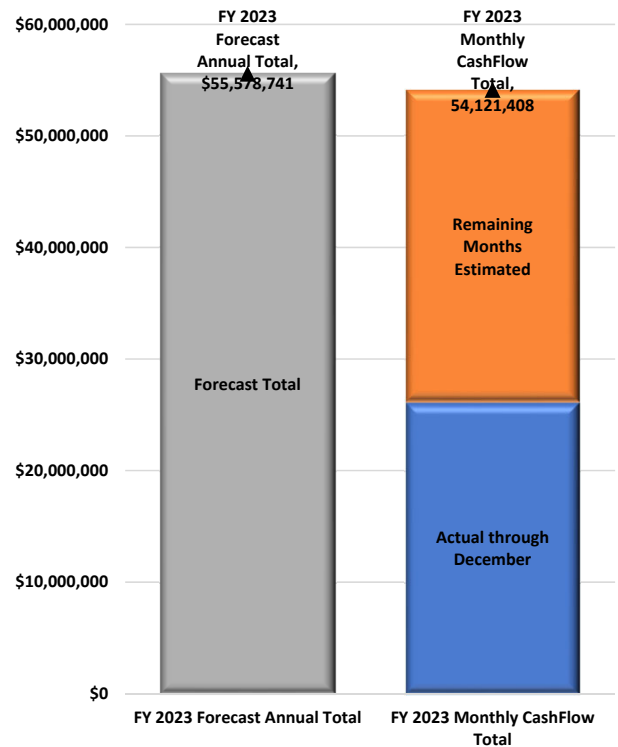
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Transfers Out ▼	(1,570,000)
Regular Certified Salaries ▼	(795,290)
Professional and Technical Services ▲	268,669
Insurance Certified ▲	252,398
All Other Expense Categories ▲	386,891
Total Expenses ▼	(1,457,332)

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through December indicate that Fiscal Year 2023 actual/estimated expenditures could total \$54,121,408 which has a favorable expenditure variance of \$1,457,333. This means the forecast cash balance could be improved.

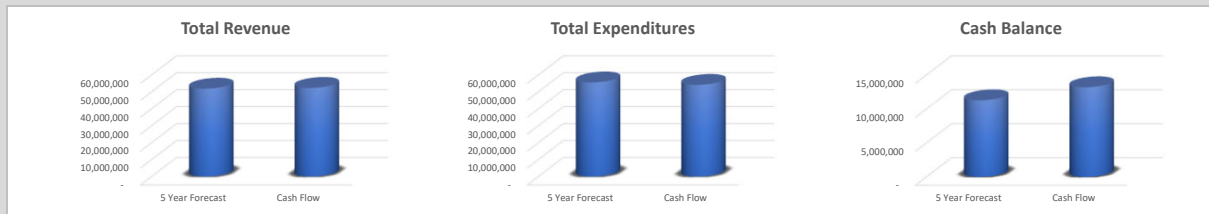
The fiscal year is approximately 50% complete. Monthly cash flow, comprised of 6 actual months plus 6 estimated months indicates expenditures totaling \$54,121,408 which is -\$1,457,333 less than total expenditures projected in the district's current forecast of \$55,578,741



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 December	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	19,323	31,574,119	31,593,442	15,009,474	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	1,863	11,902,047	11,903,910	6,023,910	5,880,000
1.040 - 1.045 - Restricted Grants-in-Aid	(39,492)	777,973	738,481	304,481	434,000
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	201,159	2,109,657	2,310,816	1,546,924	763,892
1.070 - Total Revenue	177,060	51,704,989	51,882,049	25,347,180	26,534,869
Other Financing Sources:					
2.070 - Total Other Financing Sources	290,199	166,200	456,399	429,113	27,286
2.080 - Total Revenues and Other Financing Sources	467,259	51,871,189	52,338,448	25,776,293	26,562,155
Expenditures:					
3.010 - Personnel Services	(496,310)	34,450,368	33,954,058	16,637,035	17,317,023
3.020 - Employees' Retirement/Insurance Benefits	(56,425)	11,624,948	11,568,523	5,562,624	6,005,899
3.030 - Purchased Services	568,930	5,441,942	6,010,872	2,504,821	3,506,051
3.040 - Supplies and Materials	37,378	1,804,397	1,841,775	1,022,221	819,554
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	61,604	660,543	722,147	392,112	330,035
4.500 - Total Expenditures	112,667	53,988,741	54,101,408	26,122,846	27,978,563
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	(1,457,333)	55,578,741	54,121,408	26,122,846	27,998,563
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	1,924,591	(3,707,552)	(1,782,961)	(346,553)	(1,436,408)
7.010 - Cash Balance July 1	-	14,970,426	14,970,426		
7.020 - Cash Balance June 30	1,924,591	11,262,874	13,187,466		

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



Dollar Variance: 467,259
Percent Variance: 0.90%

Dollar Variance: (1,457,333)
Percent Variance: -2.62%

Dollar Variance: 1,924,591
Percent Variance: 17.09%

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 - December	FY2022 July - December	FY2023 July - December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$15,049,104	\$15,458,760	\$15,577,782	\$409,656	\$119,022
Total	\$15,049,104	\$15,458,760	\$15,577,782	\$409,656	\$119,022
Locally Generated Revenue	FY2021 July - December	FY2022 July - December	FY2023 July - December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	-\$10,812	\$363,222	\$397,700	\$374,033	\$34,478
1300 - 1399 Transportation Fees	\$55,095	\$52,860	\$0	-\$2,235	-\$52,860
1400 - 1499 Investment Earnings	\$30,405	\$13,725	\$229,607	-\$16,680	\$215,882
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$150,870	\$144,011	\$152,525	-\$6,859	\$8,515
1700 - 1799 Class Fees	\$196,711	\$235,867	\$0	\$39,155	-\$235,867
1800 - 1899 Miscellaneous Receipts	\$316,670	\$296,616	\$727,424	-\$20,054	\$430,808
1900 - 1999 Other Revenue Not Above	\$109	\$112	\$467	\$4	\$355
Total	\$739,948	\$1,106,412	\$1,507,723	\$367,364	\$401,312
Intermediate Revenue	FY2021 July - December	FY2022 July - December	FY2023 July - December	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 - December	FY2022 July - December	FY2023 July - December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$6,205,993	\$5,917,831	\$6,023,910	-\$288,163	\$106,079
3200 - 3299 Restricted Aid State	\$39,909	\$39,909	\$304,481	\$0	\$264,571
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	\$8,122,602	\$7,836,254	\$8,222,652	-\$286,348	\$386,398
Federal Revenue	FY2021 July - December	FY2022 July - December	FY2023 July - December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$21,397	\$30,380	\$39,490	\$8,983	\$9,110
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	\$21,397	\$30,380	\$39,490	\$8,983	\$9,110
Other Financing Sources	FY2021 July - December	FY2022 July - December	FY2023 July - December	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	\$101,016	\$143,328	\$428,646	\$42,312	\$285,318
Total	\$101,016	\$143,328	\$428,646	\$42,312	\$285,318
Total Revenue	\$24,033,167	\$24,575,133	\$25,776,293	\$541,966	\$1,201,160

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 - December	FY2022 July - December	FY2023 July - December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$12,124,278	\$12,023,858	\$12,461,403	-\$100,421	\$437,545
112 - 119 All Other Certified Salaries	\$235,678	\$287,530	\$249,567	\$51,852	-\$37,963
120 - 129 Certified Compensated Absences	\$5,731	\$0	\$0	-\$5,731	\$0
130 - 139 Certified Other Compensation	\$121,932	\$75,702	\$221,046	-\$46,229	\$145,344
141 - Regular Classified Salaries	\$3,125,654	\$3,237,389	\$3,282,325	\$111,736	\$44,936
142 - 149 All Other Classified Salaries	\$219,176	\$287,388	\$347,213	\$68,212	\$59,825
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$26,806	\$29,646	\$63,966	\$2,840	\$34,320
170 - 190 Other Wages and Salaries	\$14,728	\$20,565	\$11,515	\$5,837	-\$9,050
Total	\$15,873,982	\$15,962,077	\$16,637,035	\$88,096	\$674,958
3.02 Fringe Benefits	FY2021 July - December	FY2022 July - December	FY2023 July - December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$2,059,894	\$2,055,096	\$1,962,449	-\$4,797	-\$92,647
220 - 229 Retirement Classified	\$637,112	\$601,786	\$598,761	-\$35,326	-\$3,025
230 - 239 Employee Reimbursements and Other	\$42,726	\$30,684	\$34,830	-\$12,042	\$4,146
240 - 249 Insurance Certified	\$1,831,505	\$1,871,340	\$2,024,306	\$39,835	\$152,965
250 - 259 Insurance Classified	\$935,095	\$938,666	\$942,279	\$3,571	\$3,613
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	\$40,593	\$5	\$0	-\$40,588	-\$5
Total	\$5,546,925	\$5,497,577	\$5,562,624	-\$49,348	\$65,047
3.03 Purchased Services	FY2021 July - December	FY2022 July - December	FY2023 July - December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$1,057,582	\$1,256,488	\$1,388,407	\$198,906	\$131,919
420 - 429 Non - utility Property Services	\$117,141	\$146,342	\$141,573	\$29,201	-\$4,769
430 - 439 Travel, Mileage, Meeting Expense	\$6,087	\$9,493	\$44,949	\$3,407	\$35,456
440 - 449 Communications	\$44,682	\$47,981	\$42,760	\$3,299	-\$5,221
450 - 459 Utilities	\$274,905	\$329,424	\$345,149	\$54,519	\$15,725
460 - 469 Contracted Craft or Trade Services	\$2,127	\$2,349	\$146,531	\$221	\$144,182
470 - 479 Tuition and Similar Payments	\$777,532	\$194,057	\$319,823	-\$583,474	\$125,765
480 - 489 Pupil Transportation	\$2,682	\$14,225	\$75,629	\$11,543	\$61,404
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
Total	\$2,282,738	\$2,000,359	\$2,504,821	-\$282,379	\$504,462
3.04 Supplies	FY2021 July - December	FY2022 July - December	FY2023 July - December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$526,580	\$532,785	\$625,444	\$6,205	\$92,659
520 - 529 Textbooks	\$12,793	\$3,462	\$5,286	-\$9,331	\$1,824
530 - 539 Library Books	\$0	\$0	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$1,013	\$0	\$0	-\$1,013	\$0
550 - 559 Supplies for Resale	\$21,134	\$27,060	\$32,579	\$5,926	\$5,519
560 - 569 Food and Related Supplies	\$886	\$1,256	\$1,146	\$369	-\$109
570 - 579 Supplies for Operation and Repair - Buildings	\$50,577	\$77,139	\$105,595	\$26,561	\$28,456
580 - 589 Supplies for Operation and Repair - Vehicles	\$93,951	\$170,495	\$252,172	\$76,544	\$81,677
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$706,934	\$812,196	\$1,022,221	\$105,262	\$210,025
3.05 Capital and Equipment	FY2021 July - December	FY2022 July - December	FY2023 July - December	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	\$159,085	\$0	\$4,034	-\$159,085	\$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	\$159,085	\$0	\$4,034	-\$159,085	\$4,034
3.06 Other Objects (800's)	FY2021 July - December	FY2022 July - December	FY2023 July - December	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	\$262,995	\$274,323	\$326,398	\$11,328	\$52,075
850 - 859 Insurance	\$26,268	\$36,448	\$44,709	\$10,180	\$8,261
860 - 869 Judgments	\$0	\$0	\$106	\$106	\$106
870 - 879 Taxes and Assessments	\$13,636	\$11,866	\$18,241	-\$1,771	\$6,375
880 - 889 Awards and Prizes	\$487	\$892	\$2,658	\$405	\$1,766
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
Total	\$303,387	\$323,528	\$392,112	\$20,142	\$68,583
Other Uses of Funds (900's)	FY2021 July - December	FY2022 July - December	FY2023 July - December	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	\$24,873,051	\$24,595,738	\$26,122,846	-\$277,313	\$1,527,108

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 December	FY2022 December	FY2023 December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0		
Locally Generated Revenue	FY2021 December	FY2022 December	FY2023 December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	\$2,820	\$59,740	\$57,414	\$56,920	-\$2,326
1300 - 1399 Transportation Fees	\$2,640	\$1,830	\$0	-\$810	-\$1,830
1400 - 1499 Investment Earnings	\$1,435	\$3,622	\$35,742	\$2,187	\$32,121
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$7,805	\$5,475	\$11,125	-\$2,330	\$5,650
1700 - 1799 Class Fees	\$21,569	\$23,587	\$0	\$2,018	-\$23,587
1800 - 1899 Miscellaneous Receipts	\$58	\$0	\$960	-\$58	\$960
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$0	\$0	\$0
Total	\$36,327	\$94,254	\$105,241	\$57,927	\$10,987
Intermediate Revenue	FY2021 December	FY2022 December	FY2023 December	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 December	FY2022 December	FY2023 December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$1,033,746	\$961,488	\$982,701	-\$72,258	\$21,213
3200 - 3299 Restricted Aid State	\$6,652	\$6,652	\$50,655	\$0	\$44,003
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$0	\$232	\$0	\$232
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$1,040,398	\$968,140	\$1,033,589	-\$72,258	\$65,449
Federal Revenue	FY2021 December	FY2022 December	FY2023 December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$7,543	\$4,955	\$7,890	-\$2,589	\$2,935
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	\$7,543	\$4,955	\$7,890	-\$2,589	\$2,935
Other Financing Sources	FY2021 December	FY2022 December	FY2023 December	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	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,084,268	\$1,067,348	\$1,146,720	-\$16,920	\$79,371

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 December	FY2022 December	FY2023 December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$1,968,788	\$985,369	\$2,040,964	-\$983,419	\$1,055,595
112 - 119 All Other Certified Salaries	\$1,483	\$1,505	\$2,857	\$22	\$1,352
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$225	\$0	\$225	-\$225
141 - Regular Classified Salaries	\$492,154	\$270,479	\$541,912	-\$221,675	\$271,433
142 - 149 All Other Classified Salaries	\$16,636	\$8,734	\$24,775	-\$7,903	\$16,041
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$5,305	\$21,000	\$5,305	\$15,695
170 - 190 Other Wages and Salaries	\$14,254	\$19,134	\$10,578	\$4,880	-\$8,556
Total	\$2,493,315	\$1,290,750	\$2,642,086	-\$1,202,565	\$1,351,336
3.02 Fringe Benefits	FY2021 December	FY2022 December	FY2023 December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$338,118	\$343,152	\$336,926	\$5,034	-\$6,226
220 - 229 Retirement Classified	\$101,855	\$101,123	\$101,083	-\$732	-\$40
230 - 239 Employee Reimbursements and Other	\$13,801	\$6,325	\$7,274	-\$7,476	\$949
240 - 249 Insurance Certified	\$292,897	\$310,096	\$637,781	\$17,200	\$327,684
250 - 259 Insurance Classified	\$151,799	\$156,442	\$305,225	\$4,643	\$148,783
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	\$7,631	\$0	\$0	-\$7,631	\$0
Total	\$906,101	\$917,138	\$1,388,289	\$11,038	\$471,150
3.03 Purchased Services	FY2021 December	FY2022 December	FY2023 December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$151,944	\$295,585	\$265,088	\$143,641	-\$30,497
420 - 429 Non - utility Property Services	\$3,343	\$4,789	\$6,306	\$1,445	\$1,517
430 - 439 Travel, Mileage, Meeting Expense	\$295	\$4,502	\$11,609	\$4,207	\$7,107
440 - 449 Communications	\$11,204	\$10,958	\$11,469	-\$246	\$511
450 - 459 Utilities	\$38,105	\$50,429	\$63,324	\$12,324	\$12,895
460 - 469 Contracted Craft or Trade Services	\$0	\$15	\$321	\$15	\$306
470 - 479 Tuition and Similar Payments	\$175,079	\$30,788	\$95,078	-\$144,291	\$64,289
480 - 489 Pupil Transportation	\$1,617	\$4,361	\$14,856	\$2,744	\$10,496
490 - 499 Other Purchased Services	\$0	\$0	\$0	\$0	\$0
Total	\$381,587	\$401,426	\$468,050	\$19,839	\$66,624
3.04 Supplies	FY2021 December	FY2022 December	FY2023 December	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$11,200	\$52,748	\$57,206	\$41,549	\$4,458
520 - 529 Textbooks	-\$12,363	\$148	\$4,150	\$12,512	\$4,001
530 - 539 Library Books	\$0	\$0	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550 - 559 Supplies for Resale	\$2,177	\$5,268	\$2,109	\$3,091	-\$3,159
560 - 569 Food and Related Supplies	\$147	\$916	\$182	\$770	-\$734
570 - 579 Supplies for Operation and Repair - Buildings	-\$18,188	\$11,872	\$13,325	\$30,059	\$1,453
580 - 589 Supplies for Operation and Repair - Vehicles	\$21,475	\$51,642	\$45,993	\$30,167	-\$5,649
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$4,448	\$122,595	\$122,964	\$118,147	\$369
3.05 Capital and Equipment	FY2021 December	FY2022 December	FY2023 December	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	\$610	\$0	\$0	-\$610	\$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	\$610	\$0	\$0	-\$610	\$0
3.06 Other Objects (800's)	FY2021 December	FY2022 December	FY2023 December	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	\$17,141	\$28,779	\$25,946	\$11,638	-\$2,833
850 - 859 Insurance	\$0	\$0	\$0	\$0	\$0
860 - 869 Judgments	\$0	\$0	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$2,373	\$2,373	\$4,746	\$0	\$2,373
880 - 889 Awards and Prizes	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenditures	\$0	\$0	\$0	\$0	\$0
Total	\$19,514	\$31,152	\$30,692	\$11,638	-\$459
Other Uses of Funds (900's)	FY2021 December	FY2022 December	FY2023 December	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	\$3,805,574	\$2,763,061	\$4,652,081	-\$1,042,513	\$1,889,021

Revenue Analytics			
	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics			
Tax Revenue			
1100 - 1199 Local Taxes	\$33,118,679	\$33,099,237	\$19,442
Total	\$33,118,679	\$33,099,237	
Locally Generated Revenue			
1200 - 1299 Tuition and Patron Payments	\$704,301	\$642,853	\$61,448
1300 - 1399 Transportation Fees	\$17,399	\$72,188	-\$54,789
1400 - 1499 Investment Earnings	\$265,067	\$51,264	\$213,803
1500 - 1599 Food Services	\$0	\$0	\$0
1600 - 1699 Student Activities	\$259,739	\$231,353	\$28,386
1700 - 1799 Class Fees	\$142,759	\$370,050	-\$227,291
1800 - 1899 Miscellaneous Receipts	\$845,813	\$677,346	\$168,467
1900 - 1999 Other Revenue Not Above	\$505	\$112	\$393
Total	\$2,235,583	\$2,045,166	\$190,417
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	\$11,903,910	\$11,902,047	\$1,863
3200 - 3299 Restricted Aid State	\$738,481	\$777,973	-\$39,492
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	\$16,452,783	\$16,496,636	-\$43,853
Federal Revenue			
4100 - 4199 Unrestricted Fed	\$75,509	\$64,062	\$11,447
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	\$75,509	\$64,062	\$11,447
Other Financing Sources			
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$455,894	\$166,088	\$289,806
Total	\$455,894	\$166,088	\$289,806
Total Revenue	\$52,338,448	\$51,871,189	\$467,259

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	\$25,489,676	\$795,290
112 - 119 All Other Certified Salaries	\$505,096	\$590,676	-\$85,580
120 - 129 Certified Compensated Absences	\$6,086	\$1,979	\$4,107
130 - 139 Certified Other Compensation	\$394,476	\$520,199	-\$125,723
141 - Regular Classified Salaries	\$6,629,098	\$6,555,574	\$73,524
142 - 149 All Other Classified Salaries	\$477,186	\$618,222	-\$141,036
151 - 159 Classified Compensated Absences	\$22,636	\$11,194	\$11,442
161 - 169 Classified Other Compensation	\$114,580	\$149,397	-\$34,817
170 - 190 Other Wages and Salaries	\$16,244	\$17,142	-\$898
Total	\$34,450,368	\$33,954,058	\$496,310
3.02 Fringe Benefits	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
210 - 219 Retirement Certified	\$4,266,680	\$4,085,036	\$181,644
220 - 229 Retirement Classified	\$1,304,729	\$1,287,120	\$17,609
230 - 239 Employee Reimbursements and Other	\$45,750	\$50,731	-\$4,981
240 - 249 Insurance Certified	\$3,768,036	\$4,020,434	-\$252,398
250 - 259 Insurance Classified	\$2,022,977	\$2,017,052	\$5,925
260 - 269 Insurance - Workers' Compensation	\$176,470	\$87,914	\$88,556
270 - 279 Deferred Compensation	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$40,306	\$20,237	\$20,069
Total	\$11,624,948	\$11,568,523	\$56,425
3.03 Purchased Services	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
410 - 419 Professional and Technical Services	\$3,391,151	\$3,659,820	-\$268,669
420 - 429 Non - utility Property Services	\$221,140	\$260,111	-\$38,971
430 - 439 Travel, Mileage, Meeting Expense	\$36,975	\$66,409	-\$29,434
440 - 449 Communications	\$105,279	\$104,124	\$1,155
450 - 459 Utilities	\$731,064	\$793,179	-\$62,115
460 - 469 Contracted Craft or Trade Services	\$188,693	\$234,095	-\$45,402
470 - 479 Tuition and Similar Payments	\$720,867	\$783,332	-\$62,465
480 - 489 Pupil Transportation	\$46,773	\$109,804	-\$63,031
490 - 499 Other Purchased Services	\$0	\$0	\$0
Total	\$5,441,942	\$6,010,872	-\$568,930
3.04 Supplies	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
510 - 519 General Supplies	\$875,656	\$889,562	-\$13,906
520 - 529 Textbooks	\$37,671	\$32,993	\$4,678
530 - 539 Library Books	\$0	\$0	\$0
540 - 549 Newspapers, Periodicals, Films	\$733	\$447	\$286
550 - 559 Supplies for Resale	\$38,059	\$42,000	-\$3,941
560 - 569 Food and Related Supplies	\$2,892	\$2,685	\$207
570 - 579 Supplies for Operation and Repair - Buildings	\$194,926	\$208,230	-\$13,304
580 - 589 Supplies for Operation and Repair - Vehicles	\$654,460	\$665,857	-\$11,397
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
Total	\$1,804,397	\$1,841,775	-\$37,378
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	\$641,678	-\$44,725
850 - 859 Insurance	\$37,919	\$46,259	-\$8,340
860 - 869 Judgments	\$0	\$106	-\$106
870 - 879 Taxes and Assessments	\$23,950	\$30,794	-\$6,844
880 - 889 Awards and Prizes	\$1,721	\$3,311	-\$1,590
Other Miscellaneous Expenditures	\$0	\$0	\$0
Total	\$660,543	\$722,147	-\$61,604
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	\$54,121,408	\$1,457,332

2023 Loveland City School District Actual and Estimated Monthly Cash Flow Through: December	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Projected 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	0	12,919,880	3,380,440	283,648	0	0	31,593,442
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	980,000	980,000	980,000	980,000	980,000	980,000	11,903,910
1.040 Restricted Grants-in-Aid	50,789	50,831	50,810	50,888	50,508	50,655	50,800	50,800	50,800	50,800	50,800	180,000	738,481
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	116,248	117,295	192,852	200,000	73,267	64,229	2,310,816
1.070 Total Revenues	5,791,927	13,505,203	2,189,658	1,530,333	1,183,340	1,146,720	1,147,048	14,067,975	5,418,971	3,540,473	1,136,173	1,224,229	51,882,049
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	8,219	11,897	0	1,116	6,016	38	456,399
2.070 Total Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	5,792,107	13,574,305	2,195,050	1,874,782	1,193,330	1,146,720	1,155,267	14,079,871	5,418,971	3,541,589	1,142,189	1,224,267	52,338,448
3.010 Personnel Services	2,656,900	4,206,261	2,741,599	1,364,742	3,025,447	2,642,086	2,800,000	2,700,000	3,068,067	2,700,000	3,000,000	3,048,956	33,954,058
3.020 Retirement/Benefits	922,836	922,248	942,814	924,044	462,393	1,388,289	1,159,087	974,912	978,966	971,194	937,055	984,686	11,568,523
3.030 Purchased Services	262,922	350,764	368,198	476,749	578,137	468,050	475,000	574,918	625,000	506,133	625,000	700,000	6,010,872
3.040 Supplies and Materials	154,265	297,180	168,139	126,160	153,513	122,964	119,104	124,302	123,553	130,760	165,739	156,096	1,841,775
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	13,663	5,317	145,889	150,985	6,397	7,784	722,147
4.500 Total Expenditures	4,008,292	6,023,322	4,273,209	2,917,748	4,248,194	4,652,081	4,566,854	4,379,449	4,941,475	4,459,072	4,734,191	4,897,522	54,101,408
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	4,248,194	4,652,081	4,566,854	4,379,449	4,941,475	4,459,072	4,734,191	4,917,522	54,121,408
6.010 Rev. over/(under) Expenditures	1,783,815	7,550,983	(2,078,160)	(1,042,966)	(3,054,864)	(3,505,362)	(3,411,587)	9,700,423	477,496	(917,483)	(3,592,002)	(3,693,254)	(1,782,961)
7.010 Beginning Cash Balance	14,970,426	16,754,241	24,305,225	22,227,065	21,184,100	18,129,235	14,623,874	11,212,287	20,912,709	21,390,205	20,472,722	16,880,720	14,970,426
7.020 Ending Cash Balance	16,754,241	24,305,225	22,227,065	21,184,100	18,129,235	14,623,874	11,212,287	20,912,709	21,390,205	20,472,722	16,880,720	13,187,466	13,187,466