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Kirtland Local School District

Monthly Financial Report

Fiscal Year 2024 Revenue and Expenditure Activity Through September

Ryan Pendleton, CFO Treasurer

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$356,141

FAVORABLE COMPARED TO FORECAST

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$9,130

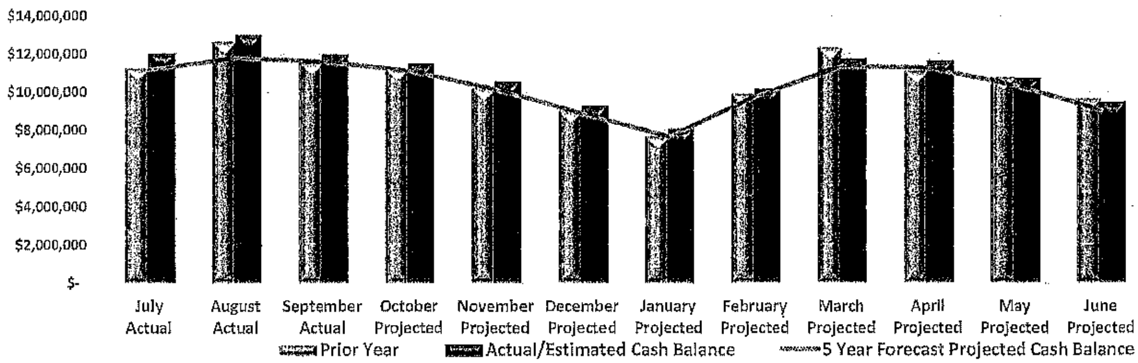
FAVORABLE COMPARED TO FORECAST

POTENTIAL NET IMPACT WOULD RESULT IN A

$365,271

FAVORABLE IMPACT ON THE CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



CURRENT MONTHLY CASH FLOW ESTIMATES A JUNE 30, 2024 CASH BALANCE OF

$9,409,487

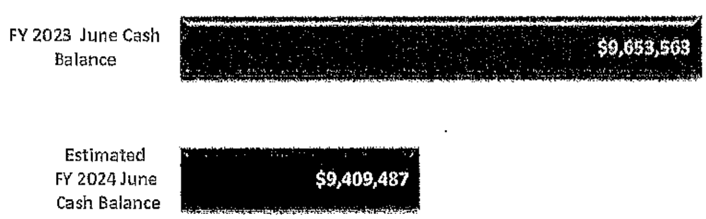
Current monthly cash flow estimates, including actual data through September indicate that the June 30, 2024 cash balance will be $9,409,487, which is $365,271 more than the five year forecast of $9,044,216.

June 30 ESTIMATED CASH BALANCE IS

$365,271

MORE THAN THE FORECAST/BUDGET AMOUNT

3. FISCAL YEAR 2024 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



OPERATING DEFICIT OF

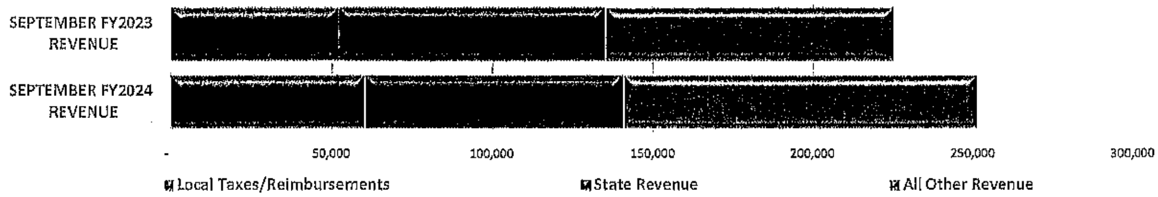
$(244,076)

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 $244,076 compared to last fiscal year ending June 30. This shortfall outcome is the result of the cash flow revenue estimate of $16,356,005 totaling more than estimated cash flow expenditures of $16,600,081.

FISCAL YEAR 2024 MONTHLY REVENUE ANALYSIS - SEPTEMBER

1. SEPTEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For September	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	60,257	52,029	8,228
State Revenue	80,651	83,331	(2,680)
All Other Revenue	110,431	89,800	20,631
Total Revenue	251,339	225,160	26,179

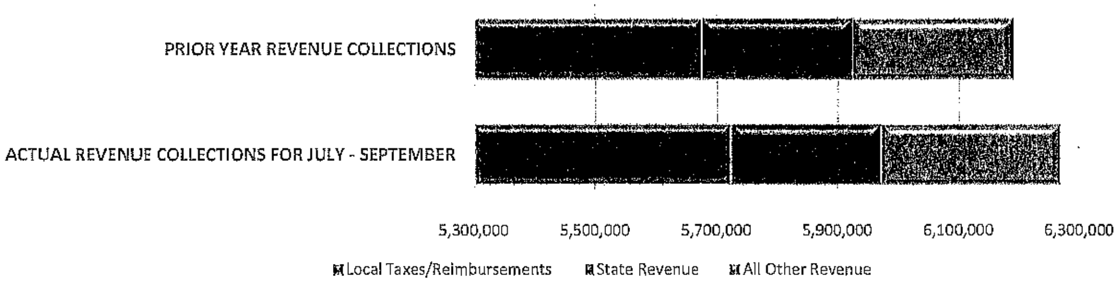
Actual revenue for the month was up

$26,179

compared to last year.

Overall total revenue for September is up 11.6% ($26,179). The largest change in this September's revenue collected compared to September of FY2023 is lower refund of prior year expense (-$43,137) and higher investment earnings ($39,583). 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 SEPTEMBER COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - September	Prior Year Revenue Collections For July - September	Current Year Compared to Last Year
Local Taxes/Reimbursements	5,724,695	5,675,802	48,893
State Revenue	247,536	248,452	(916)
All Other Revenue	296,357	266,336	30,021
Total Revenue	6,268,588	6,190,590	77,998

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

$77,998

HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled $6,268,588 through September, which is $77,998 or 1.3% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through September to the same period last year is investment earnings revenue coming in $93,897 higher compared to the previous year, followed by refund of prior year expense coming in -$23,477 lower.

FISCAL YEAR 2024 REVENUE ANALYSIS - JULY - SEPTEMBER

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

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A

$356,141

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.	14,265,856	14,468,656	202,800
State Revenue	1,023,720	1,052,125	28,405
All Other Revenue	710,288	835,224	124,936
Total Revenue	15,999,864	16,356,005	356,141

The top two categories (local taxes and investment earnings), represents 66.5% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of $356,141 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.23% forecast annual revenue

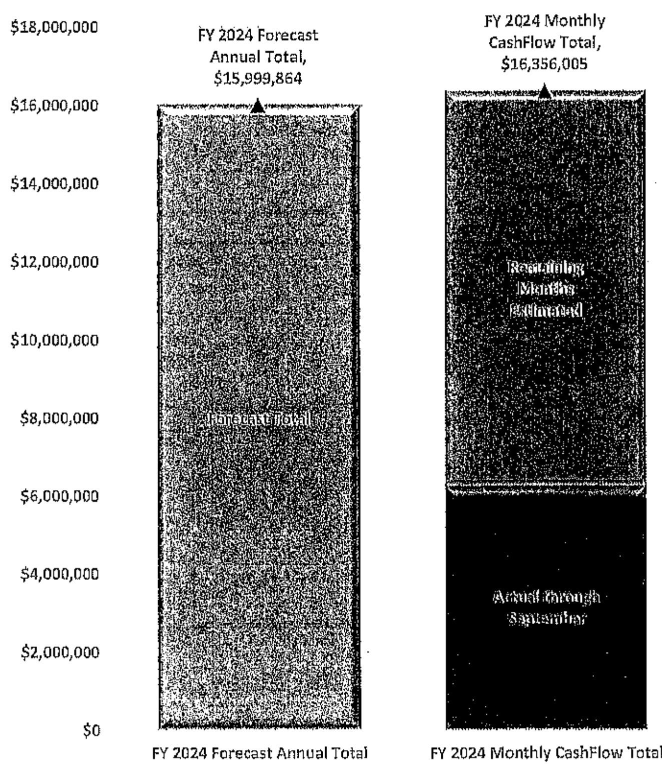
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Local Taxes ▲	159,597
Investment Earnings ▲	77,312
Refund of Prior Year Expense ▲	66,119
Unrestricted Grants In Aid ▲	21,801
All Other Revenue Categories ▲	31,313
Total Revenue ▲	356,141

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

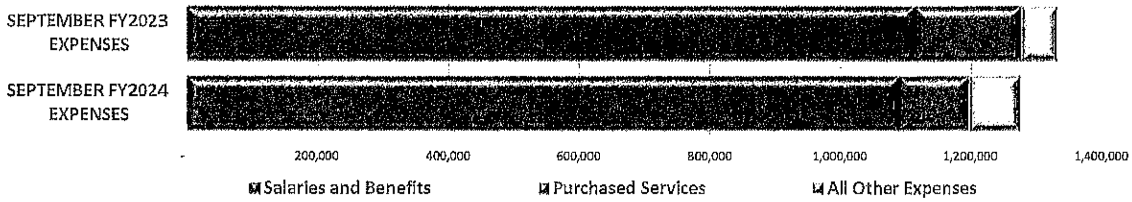
Results through September indicate a favorable variance of $356,141 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 25% complete. Monthly cash flow, comprised of 3 actual months plus 9 estimated months indicates revenue totaling $16,356,005 which is $356,141 more than total revenue projected in the district's current forecast of $15,999,864



FISCAL YEAR 2024 MONTHLY EXPENDITURE ANALYSIS - SEPTEMBER

1. SEPTEMBER EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For September	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	1,090,900	1,115,130	**(24,230)**
Purchased Services	107,679	162,320	**(54,641)**
All Other Expenses	76,985	55,757	**21,229**
Total Expenditures	1,275,564	1,333,207	**(57,643)**

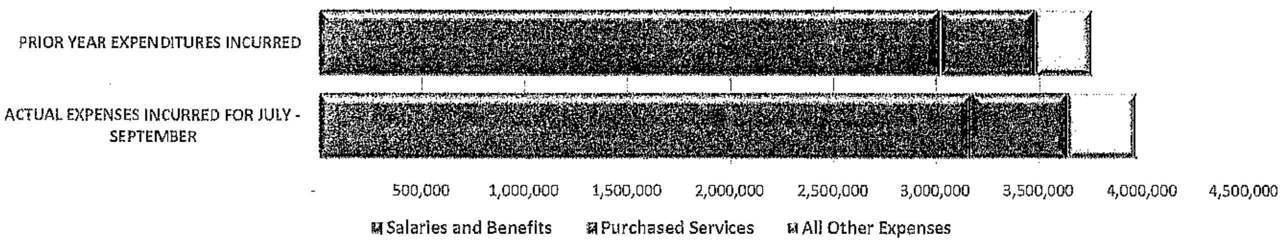
Actual expenses for the month was down

$57,643

compared to last year.

Overall total expenses for September are down -4.3% (-$57,643). The largest change in this September's expenses compared to September of FY2023 is lower tuition and similar payments (-$42,841),higher dues and fees ($36,905) and lower employee reimbursements and other (-$26,890). 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 SEPTEMBER COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - September	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	3,169,475	3,019,644	**149,831**
Purchased Services	466,867	459,611	**7,255**
All Other Expenses	337,644	278,298	**59,346**
Total Expenditures	3,973,986	3,757,553	**216,433**

Compared to the same period, total expenditures are

$216,433

higher than the previous year

Fiscal year-to-date General Fund expenses totaled $3,973,986 through September, which is $216,433 or 5.8% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through September to the same period last year is that regular certified salaries costs are $169,897 higher compared to the previous year, followed by professional and technical services coming in $76,529 higher and transfers out coming in $55,000 higher.

FISCAL YEAR 2024 EXPENDITURE ANALYSIS - JULY - SEPTEMBER

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

CURRENT YEAR-TO-DATE EXPENDITURES INDICATE A

$9,130

FAVORABLE COMPARED TO FORECAST

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	13,831,439	13,673,937	**(157,502)**
Purchased Services	1,737,665	1,833,413	**95,748**
All Other Expenses	1,040,106	1,092,731	**52,625**
Total Expenditures	16,609,211	16,600,081	**(9,130)**

The top two categories (insurance certified and professional and technical services), represents 27.% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of $9,130 (current expense estimates vs. amounts projected in the five year forecast) is equal to .1% of the total Forecasted annual expenses.

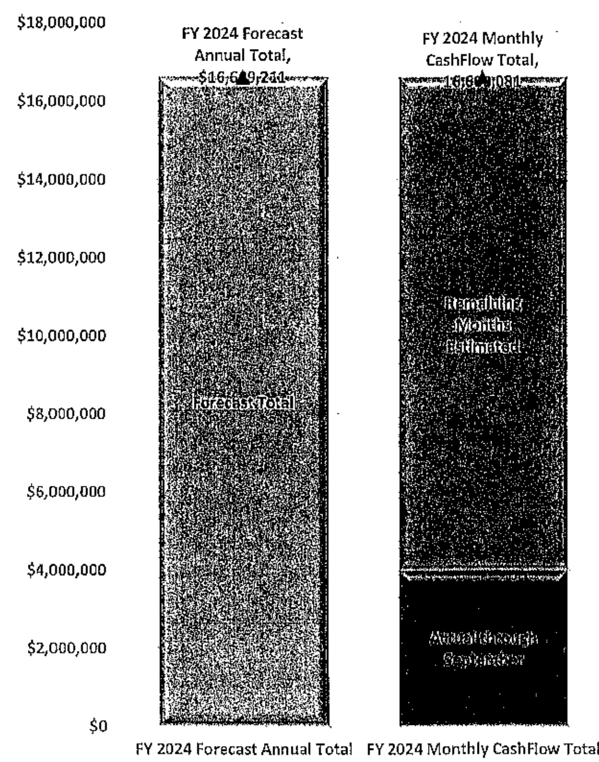
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Insurance Certified	**(75,116)**
Professional and Technical Services	**72,654**
Transfers Out	**55,000**
Regular Certified Salaries	**54,806**
All Other Expense Categories	**(116,474)**
Total Expenses	**(9,130)**

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through September indicate that Fiscal Year 2024 actual/estimated expenditures could total $16,600,081 which has a favorable expenditure variance of $9,130. This means the forecast cash balance could be improved.

The fiscal year is approximately 25% complete. Monthly cash flow, comprised of 3 actual months plus 9 estimated months indicates expenditures totaling $16,600,081 which is -$9,130 less than total expenditures projected in the district's current forecast of $16,609,211



KIRTLAND LOCAL SCHOOL DISTRICT

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
001-0000	GENERAL FUND	$ 7,792,219.30	$ 251,339.05	$ 6,268,588.20	$ 1,275,564.31	$ 3,973,986.10	$ 10,086,821.40	$ 2,124,898.93	$ 7,961,922.47
001-9015	GF - CAPITAL RESERVE	401,885.49	0.00	0.00	0.00	0.00	401,885.49	0.00	401,885.49
001-9770	GENERAL-BUDGET RESERVE FUND-HB 412	1,459,458.00	0.00	0.00	0.00	0.00	1,459,458.00	0.00	1,459,458.00
002-0000	BOND RETIREMENT FUND	403,826.12	6,637.88	437,736.46	64.81	2,275.58	839,287.00	0.00	839,287.00
003-0000	PERMANENT IMPROVEMENT FUND	800,675.87	2,554.65	265,648.10	38.61	54,471.48	1,011,852.49	159,757.49	852,095.00
003-9002	LIBRARY FUND	4,788.00	0.00	0.00	0.00	0.00	4,788.00	0.00	4,788.00
004-0000	CONSTRUCTION FUND	(2,647,671.11)	0.00	3,253,797.52	0.00	1,409,210.47	(803,084.06)	735,619.24	(1,538,703.30)
004-9000	CONSTRUCTION DONATIONS	1,983.60	0.00	0.00	0.00	0.00	1,983.60	0.00	1,983.60
006-0000	FOOD SERVICE FUND	322,274.93	35,206.83	35,890.19	33,732.05	33,732.05	324,433.07	239,667.95	84,765.12
008-9001	HOBART FUND	1,974.21	6.23	13.36	0.00	0.00	1,987.57	0.00	1,987.57
008-9003	WM. THORNE SCHOLARSHIP FUND	8,543.15	26.98	57.82	0.00	0.00	8,600.97	0.00	8,600.97
008-9004	BESSIE V KREMM SCHOLARSHIP FUND (P=$24,300)	27,186.51	85.85	183.98	0.00	0.00	27,370.49	0.00	27,370.49
008-9005	JAN MARSEY MEMORIAL/KIRTLAND AFTER-PROM FUND	18,669.23	58.95	126.35	0.00	0.00	18,795.58	0.00	18,795.58
008-9006	JAN MARSEY MEMORIAL INSTRUMENTAL MUSIC FUND	22,235.91	70.22	150.48	0.00	0.00	22,386.39	0.00	22,386.39
008-9007	JAMES A BUCHANAN MEMORIAL FUND	1,045.00	0.00	0.00	0.00	0.00	1,045.00	0.00	1,045.00
008-9008	ALUMNI SCHOLARSHIP FUND	521.80	0.00	0.00	0.00	0.00	521.80	0.00	521.80
008-9009	HENNIE SCHOLARSHIP FUND	5.00	0.00	0.00	0.00	0.00	5.00	0.00	5.00
008-9021	LAMANTIA FAMILY SCHOLARSHIP	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
008-9116	PEGGY BROWN CLAYTON MEMORIAL SCHOLARSHIP FUND	100.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00
009-0000	ES-UNIFORM SCHOOL SUPPLIES	27,446.68	12,685.75	12,685.75	103,770.80	111,801.02	(71,668.59)	2,532.56	(74,201.15)
009-9200	MS UNIFORM RESALE SUPPLIES	24,551.74	437.24	437.24	3,807.62	5,067.62	19,921.36	3,610.49	16,310.87
009-9201	PROJECT LEAD THE WAY	(467.98)	0.00	2,000.00	466.79	1,416.79	115.23	0.00	115.23
009-9300	HS UNIFORM RESALE SUPPLIES	24,645.06	11,890.39	12,170.89	13,116.60	18,338.13	18,477.82	9,422.01	9,055.81
014-9001	TRIPS & SPECIAL EVENTS FUND	8,309.74	1,260.00	2,340.00	0.00	0.00	10,649.74	0.00	10,649.74
014-9100	KES FIELD TRIPS	4,713.43	2,228.25	2,242.31	0.00	0.00	6,955.74	3,400.00	3,555.74
014-9101	KES 5TH GRADE FIELD TRIP FUND	805.75	0.00	0.00	0.00	0.00	805.75	0.00	805.75
014-9102	ES AFTER SCHOOL ENRICHMENT ACTIVITIES	71.28	0.00	0.00	0.00	0.00	71.28	0.00	71.28
014-9104	ES 4TH GRADE FIELD TRIP FEES	582.03	22.00	22.00	50.00	50.00	554.03	400.00	154.03

KIRTLAND LOCAL SCHOOL DISTRICT

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
014-9200	KMS FIELD TRIPS	$ 239.51	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 239.51	$ 0.00	$ 239.51
014-9300	KHS FIELD TRIPS	1,784.19	505.00	505.00	0.00	0.00	2,289.19	25,000.00	(22,710.81)
018-9100	KES PRINCIPAL'S FUND	45,089.70	0.00	0.00	5,074.44	7,443.55	37,646.15	7,904.44	29,741.71
018-9102	HORNET HACKERSPACE	216.00	0.00	192.00	0.00	0.00	408.00	0.00	408.00
018-9103	ES: MAKE IT CLUB	11,310.17	2,971.00	3,097.00	2,884.87	4,283.77	10,123.40	8,384.21	1,739.19
018-9200	KMS PRINCIPAL'S FUND	1,265.30	0.00	1,500.00	345.00	471.00	2,294.30	770.00	1,524.30
018-9300	KHS PRINCIPAL'S FUND	2,752.85	96.36	96.36	0.00	192.00	2,657.21	0.00	2,657.21
019-9004	KEF TECHNOLOGY GRANT	1,497.75	0.00	0.00	0.00	0.00	1,497.75	0.00	1,497.75
019-9013	WELLNESS PROGRAM	596.19	0.00	0.00	0.00	0.00	596.19	0.00	596.19
019-9017	KEF - OT DONATIONS	718.73	0.00	0.00	0.00	0.00	718.73	0.00	718.73
019-9023	FY23 OHIO SCHOOL SAFETY GRANT	6,234.09	0.00	0.00	0.00	0.00	6,234.09	0.00	6,234.09
019-9113	1st TECH CHALLENGE	1,420.06	0.00	500.00	0.00	0.00	1,920.06	2,500.00	(579.94)
019-9115	ES - KEF TECHNOLOGY GRANT	396.79	0.00	0.00	0.00	0.00	396.79	0.00	396.79
019-9116	CELL TOWER LEASE REVENUE	355,000.00	0.00	0.00	0.00	0.00	355,000.00	0.00	355,000.00
019-9213	MS LEGO LEAGUE	764.38	0.00	0.00	0.00	0.00	764.38	267.90	496.48
019-9301	LAKE HEALTH SPONSORSHIP FUND	67,460.68	0.00	0.00	0.00	0.00	67,460.68	0.00	67,460.68
019-9315	HS CHOIR PIANO FUND	500.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
020-0000	KES LATCHKEY PROGRAM	17,988.07	1,999.58	(9,424.15)	2,598.75	5,042.93	3,520.99	0.00	3,520.99
020-9000	FACILITY ADVERTISTING AND UPKEEP	117,000.00	25,800.00	63,600.00	490.00	886.00	179,714.00	4,510.00	175,204.00
022-0000	TOURNAMENT FUND	23,694.09	0.00	7,000.00	0.00	2,688.99	28,005.10	8,161.85	19,843.25
022-9118	PRESCHOOL TUITION	13,052.69	5,970.00	10,195.47	3,598.30	3,598.30	19,649.86	47.80	19,602.06
028-9014	SPECIAL ED - DONATIONS	459.84	0.00	0.00	0.00	0.00	459.84	0.00	459.84
200-9023	CLASS OF 2023	(913.15)	2,091.65	2,091.65	286.59	1,465.09	(286.59)	0.00	(286.59)
200-9024	CLASS OF 2024	0.00	2,980.00	2,980.00	0.00	0.00	2,980.00	5,835.00	(2,855.00)
200-9025	CLASS OF 2025	813.50	0.00	0.00	0.00	0.00	813.50	0.00	813.50
200-9026	CLASS OF 2026	1,045.00	0.00	0.00	0.00	0.00	1,045.00	0.00	1,045.00
200-902X	RESIDUAL CLASS FUNDS	11,303.34	(2,091.65)	(2,091.65)	0.00	700.00	8,511.69	3,000.00	5,511.69
200-9109	KES: STUDENT COUNCIL	8,626.57	0.00	0.00	0.00	0.00	8,626.57	37.00	8,589.57
200-9207	KMS: DRAMA CLUB	766.68	0.00	0.00	0.00	0.00	766.68	0.00	766.68
200-9211	KMS: BUILDERS CLUB	1,901.69	0.00	0.00	0.00	0.00	1,901.69	0.00	1,901.69
200-9213	KMS: NATIONAL JR HONOR SOCIETY	1,333.61	0.00	0.00	0.00	0.00	1,333.61	0.00	1,333.61
200-9217	KMS: FOREIGN LANGUAGE CLUB	47.97	0.00	0.00	0.00	0.00	47.97	0.00	47.97
200-9219	KMS: STUDENT COUNCIL	9,709.20	0.00	0.00	645.00	645.00	9,064.20	0.00	9,064.20
200-9225	KMS: YEARBOOK	2,321.90	0.00	0.00	0.00	0.00	2,321.90	0.00	2,321.90
200-9301	KHS: AFS	949.58	0.00	0.00	0.00	0.00	949.58	0.00	949.58
200-9303	KHS: ART CLUB	184.23	0.00	0.00	0.00	0.00	184.23	0.00	184.23
200-9305	KHS: CLOSE-UP	48.66	0.00	0.00	0.00	0.00	48.66	0.00	48.66
200-9307	KHS: DRAMA	8,008.61	0.00	0.00	0.00	0.00	8,008.61	0.00	8,008.61

KIRTLAND LOCAL SCHOOL DISTRICT

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9311	KHS: KEY CLUB	$ 4,070.29	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 4,070.29	$ 0.00	$ 4,070.29
200-9313	KHS: NATIONAL HONOR SOCIETY	4,777.83	0.00	0.00	0.00	385.00	4,392.83	134.00	4,258.83
200-9315	KHS: NEWSPAPER	221.87	0.00	0.00	0.00	0.00	221.87	0.00	221.87
200-9319	KHS: STUDENT COUNCIL	6,949.85	0.00	0.00	1,495.00	1,495.00	5,454.85	5,685.00	(230.15)
200-9323	KHS: UNITED WAY	8.35	0.00	0.00	0.00	0.00	8.35	0.00	8.35
200-9324	KHS: ENTREPRENEUR CLUB	36.00	0.00	0.00	0.00	0.00	36.00	0.00	36.00
200-9325	KHS: YEARBOOK	897.95	1,318.20	1,318.20	301.00	301.00	1,915.15	120.76	1,794.39
200-9328	HS SWIM CLUB	10,100.15	0.00	1,200.00	1,260.00	1,260.00	10,040.15	0.00	10,040.15
200-9329	HS CLUB LACROSSE	1,382.46	0.00	0.00	0.00	0.00	1,382.46	0.00	1,382.46
200-9331	KHS: WORLD LANGUAGE CLUB	336.69	0.00	0.00	0.00	0.00	336.69	0.00	336.69
300-9207	KMS: OUTDOOR CAMP	11,184.79	0.00	0.00	0.00	0.00	11,184.79	0.00	11,184.79
300-9209	KMS: 7TH GRADE TRIP	25,989.83	0.00	0.00	0.00	1,114.00	24,875.83	0.00	24,875.83
300-9211	KMS: 8TH GRADE TRIP	18,352.38	0.00	0.00	0.00	0.00	18,352.38	0.00	18,352.38
300-9300	KHS: ATHLETICS	(48,681.96)	22,660.00	83,181.20	12,249.12	41,386.80	(6,887.56)	11,726.90	(18,614.46)
300-9305	KHS: CHEERLEADERS	3,480.08	1,747.00	2,191.00	400.00	3,710.00	1,961.08	0.00	1,961.08
300-9307	KHS: FOOTBALL CAMP	6,405.57	0.00	10,544.35	628.00	3,632.47	13,317.45	2,053.53	11,263.92
300-9313	KHS: BAND	2,490.80	650.00	700.00	0.00	207.00	2,983.80	0.00	2,983.80
300-9314	KHS: CHOIR	10,561.80	0.00	0.00	0.00	0.00	10,561.80	300.00	10,261.80
300-9320	BOYS BASEBALL CAMP	4,545.57	(9,150.00)	0.00	0.00	0.00	4,545.57	0.00	4,545.57
300-9321	BOYS BASKETBALL CAMP	4,740.94	9,150.00	14,355.00	0.00	8,772.50	10,323.44	0.00	10,323.44
300-9322	BOYS SOCCER CAMP	203.42	0.00	0.00	0.00	0.00	203.42	0.00	203.42
300-9323	BOYS WRESTLING CAMP	2,104.50	0.00	0.00	0.00	0.00	2,104.50	0.00	2,104.50
300-9325	GIRLS VOLLEYBALL CAMP	5,424.41	0.00	0.00	297.00	986.50	4,437.91	0.00	4,437.91
300-9326	GIRLS BASKETBALL CAMP	8,029.04	0.00	0.00	0.00	628.00	7,401.04	0.00	7,401.04
300-9327	GIRLS SOFTBALL CAMP	8,225.07	0.00	0.00	0.00	0.00	8,225.07	0.00	8,225.07
300-9328	GIRLS SOCCER CAMP	3,335.52	0.00	5,400.00	4,422.74	6,608.07	2,127.45	3,237.59	(1,110.14)
300-9329	GIRLS TRACK & CC CAMP	646.81	0.00	0.00	0.00	0.00	646.81	0.00	646.81
300-9330	BOYS GOLF TEAM	31.19	0.00	13,320.00	864.00	9,469.72	3,881.47	3,000.00	881.47
300-9331	HS TENNIS	1,223.00	0.00	0.00	0.00	0.00	1,223.00	0.00	1,223.00
401-9118	2017-2018 WILLO HILL - AUX FUNDS	93.37	0.00	0.00	0.00	0.00	93.37	0.00	93.37
401-9119	2018-2019 WILLO HILL - AUX FUNDS	24,346.85	0.00	0.00	0.00	0.00	24,346.85	0.00	24,346.85
450-9014	CONNECTIVITY GRANT	10,800.00	0.00	138.30	0.00	0.00	10,938.30	5,771.90	5,166.40
467-9019	STUDENT WELLNESS AND SUCCESS FUND	11,671.96	0.00	0.00	3,898.00	9,890.00	1,781.96	264.00	1,517.96
507-9121	ESSER #2 - CARES	(100,441.91)	0.00	0.00	19,579.36	59,466.11	(159,908.02)	0.00	(159,908.02)
507-9221	ESSER #3 ARP	(158,516.27)	0.00	0.00	2,487.02	14,930.85	(173,447.12)	0.00	(173,447.12)
507-9223	FY 23 ARP ESSER	(152,942.50)	0.00	0.00	0.00	1,110.83	(154,053.33)	12,418.53	(166,471.86)
516-9023	FY23 IDEA-B SPECIAL EDUCATION	(3,800.00)	0.00	0.00	0.00	0.00	(3,800.00)	0.00	(3,800.00)
516-9024	IDEA PART B GRANTS -FY24	0.00	0.00	0.00	19,960.80	96,985.36	(96,985.36)	75,502.46	(172,487.82)

KIRTLAND LOCAL SCHOOL DISTRICT

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
572-9022	TITLE I DISADVANTAGED CHILDREN	$ (813.80)	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ (813.80)	$ 0.00	$ (813.80)
572-9024	TITLE I-A IMPROVING BASIC PROGRAMS FY24	0.00	0.00	0.00	69.69	334.69	(334.69)	0.00	(334.69)
584-9024	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	(2,396.14)	0.00	0.00	1,921.90	5,816.90	(8,213.04)	2,607.00	(10,820.04)
590-9023	FY 23 - II-A SUPPORTING EFFECTIVE INSTRUCTION	0.00	0.00	0.00	2,635.20	2,635.20	(2,635.20)	0.00	(2,635.20)
590-9024	II-A SUPPORTING EFFECTIVE INSTRUCTION FY24	0.00	0.00	0.00	982.80	2,514.18	(2,514.18)	460.00	(2,974.18)
599-9022	21-22 ACADEMIC ENRICHMENT	(12,887.82)	0.00	0.00	0.00	0.00	(12,887.82)	0.00	(12,887.82)
599-9023	FY 23 OFCC -K-12 SCHOOL SAFETY GRANT	163,912.61	0.00	0.00	0.00	104,918.69	58,993.92	46,327.48	12,666.44
Grand Total		**$ 9,303,567.76**	**$ 391,207.41**	**$ 10,506,680.38**	**$ 1,519,986.17**	**$ 6,016,324.74**	**$ 13,793,923.40**	**$ 3,515,336.02**	**$ 10,278,587.38**