



Agenda V.A.5  
November 18, 2021

**To:** Dr. Theresa Battle, superintendent and Board of Education

**From:** Lisa K. Rider, executive director of business services

**Date:** November 9, 2021

**Re:** Budget Analysis for the Month Ending September 30, 2021

**Recommendation:** That the Board accepts the Budget Analysis for the month ending September 30, 2021.

The September Budget Reports are presented for Board information and review. The reports indicate the following:

	<u>Year-to-Date Revenue</u>	<u>% of Adopted Budget</u>	<u>Year-to-Date Expenditures</u>	<u>% of Adopted Budget</u>
All Funds	\$ 28,136,656	15.91%	\$ 30,852,672	16.95%
General Fund	\$ 20,103,961	15.38%	\$ 21,189,447	15.61%

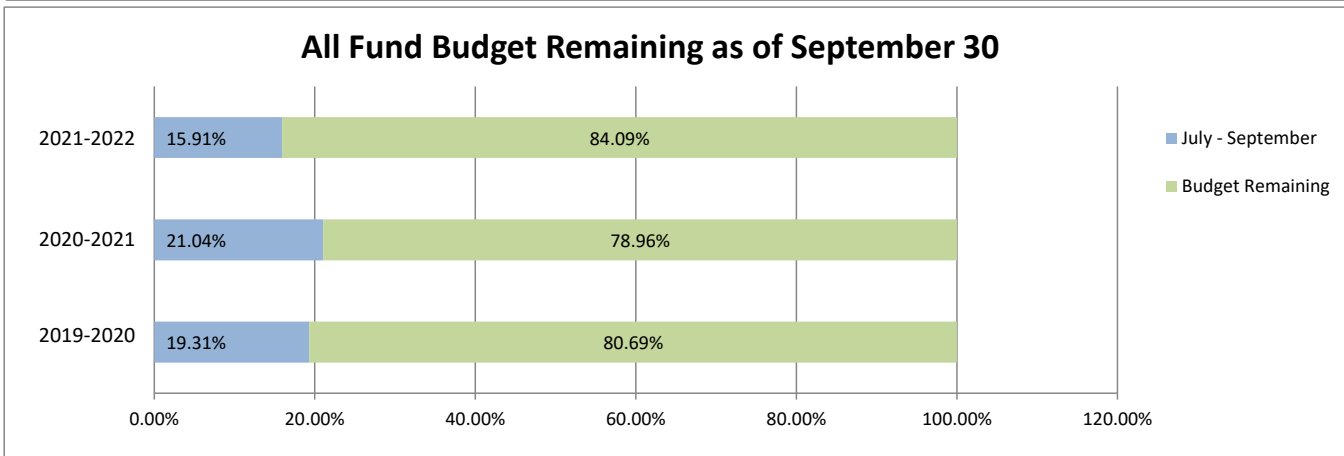
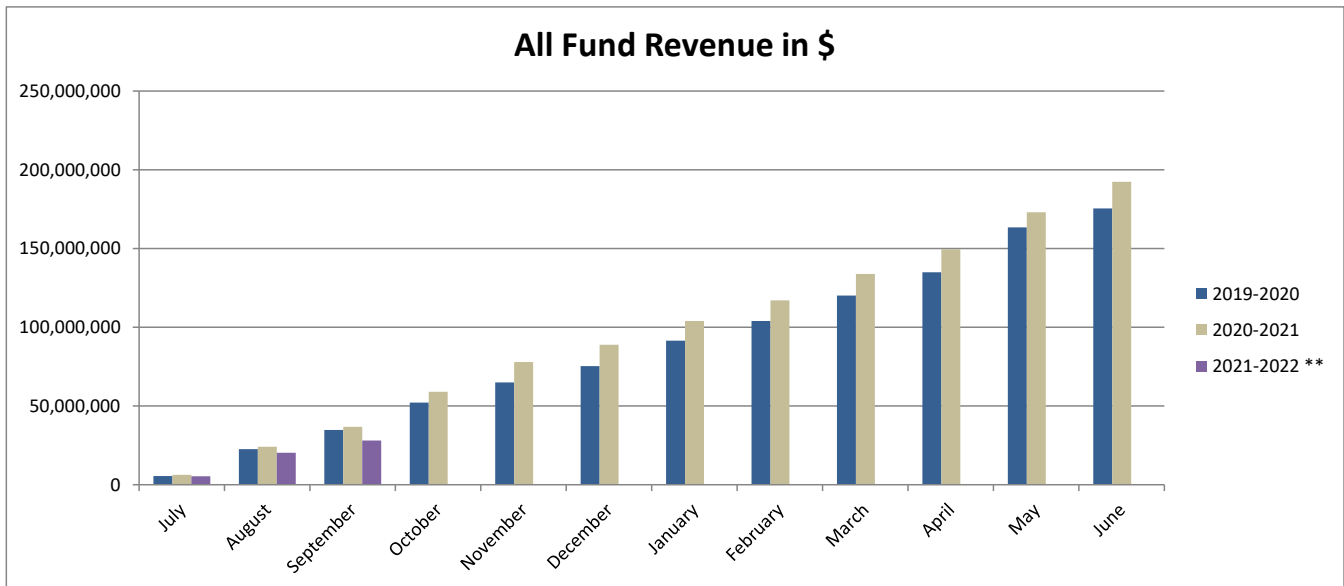
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

Revenues Year-to-Date for Last two years and Current year  
Expenditures Year-to-Date for Last two years and Current year

All of the reports and graphs show last year's actual figures, this year's budget and this year's activity to day. Additional detail is available upon request.

**REVENUE COMPARISON  
ALL FUNDS**

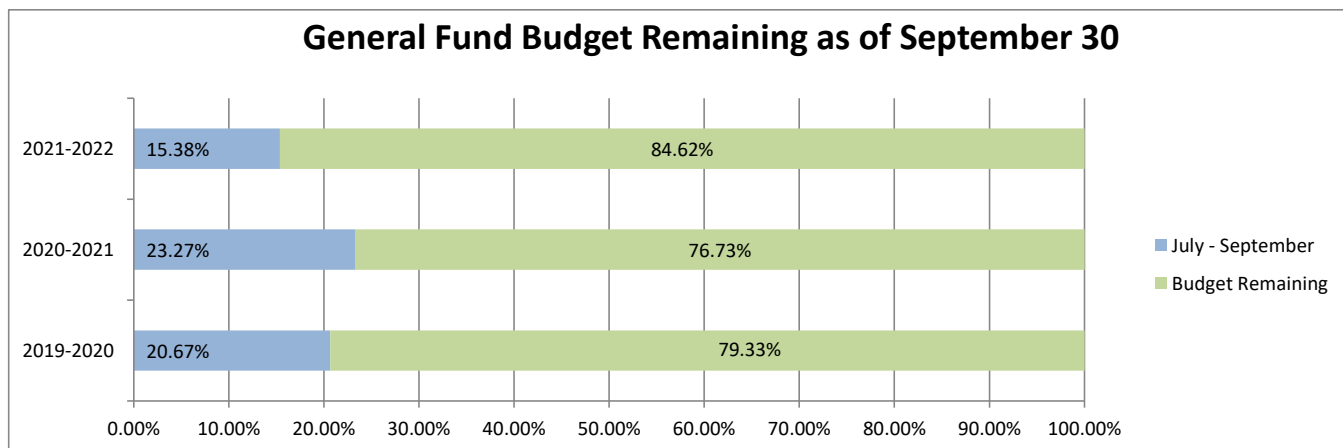
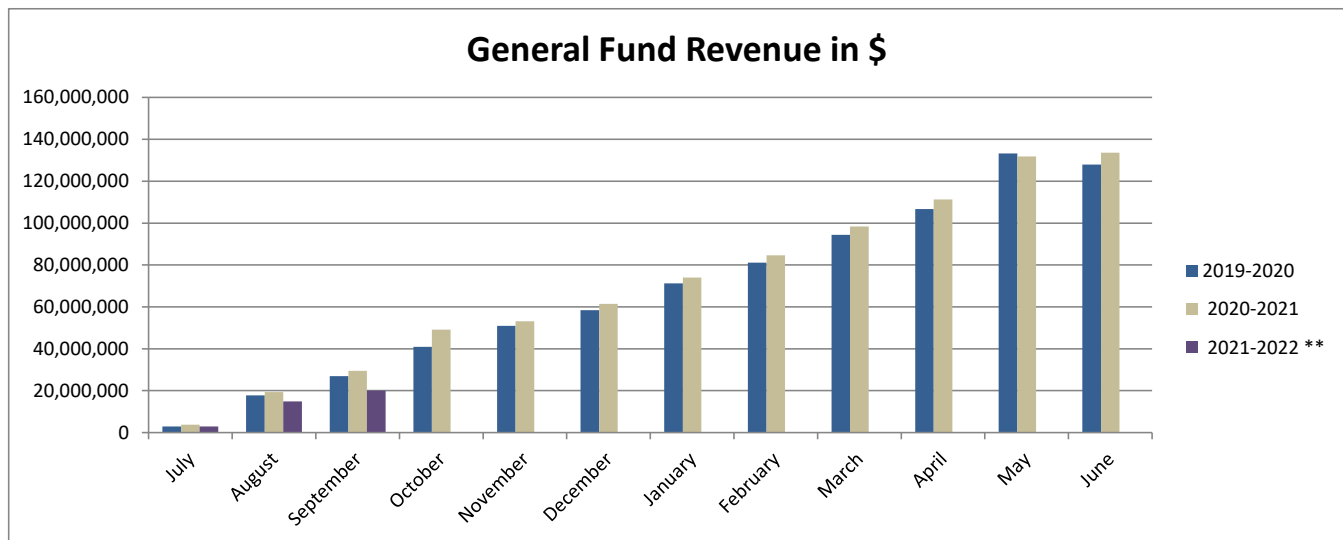
	2019-2020		2020-2021		2021-2022 **	
	\$	%	\$	%	\$	%
July	5,485,241	3.04%	6,287,193	3.59%	5,298,428	3.00%
August	22,594,027	12.53%	24,061,844	13.74%	20,358,554	11.51%
September	34,813,133	19.31%	36,829,976	21.04%	28,136,656	15.91%
October	52,091,920	28.89%	59,014,681	33.71%		0.00%
November	64,950,000	36.02%	77,976,654	44.54%		0.00%
December	75,350,271	41.79%	88,949,514	50.81%		0.00%
January	91,452,688	50.72%	103,921,863	59.36%		0.00%
February	104,037,421	57.70%	117,144,444	66.91%		0.00%
March	120,089,341	66.60%	133,864,754	76.46%		0.00%
April	134,860,140	74.79%	149,466,884	85.38%		0.00%
May	163,402,130	90.62%	173,006,598	98.82%		0.00%
June	175,487,024	97.33%	192,391,251	109.89%		0.00%
<b>BUDGET</b>	<b>180,308,051</b>	<b>100.00%</b>	<b>175,070,662</b>	<b>100.00%</b>	<b>176,825,094</b>	<b>100.00%</b>



\*\* The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

# REVENUE COMPARISON GENERAL FUND

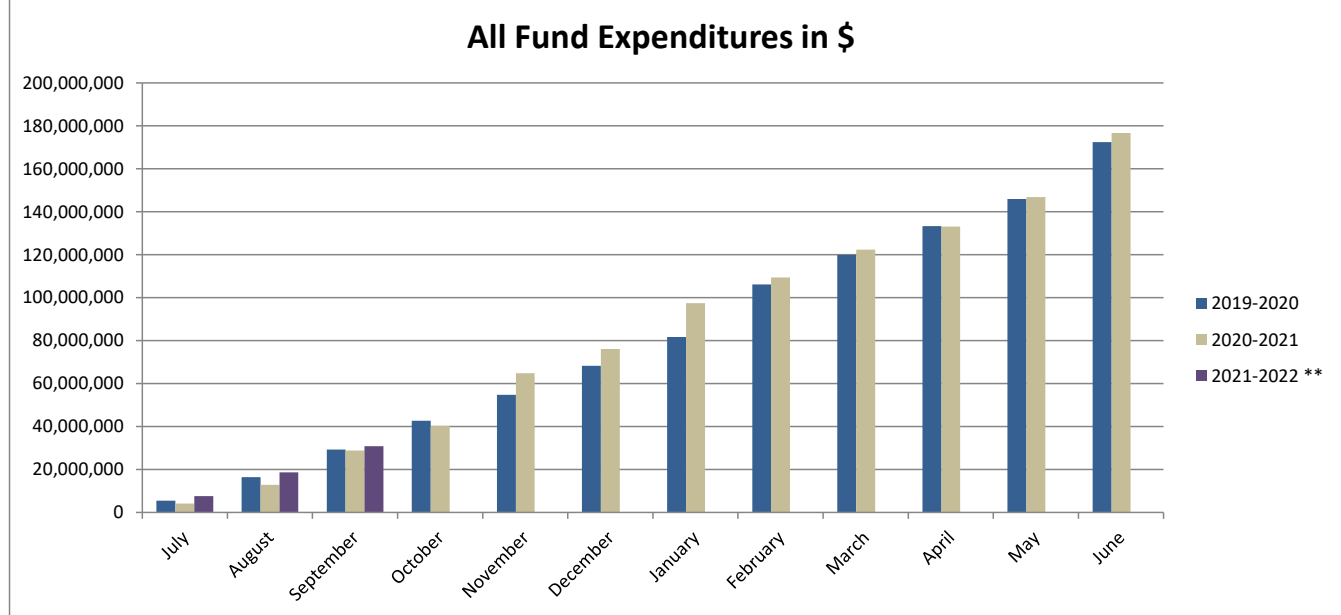
	2019-2020		2020-2021		2021-2022 **	
	\$	%	\$	%	\$	%
July	2,952,734	2.26%	3,817,036	3.01%	2,886,590	2.21%
August	17,728,648	13.58%	19,274,187	15.20%	14,880,829	11.39%
September	26,994,038	20.67%	29,519,205	23.27%	20,103,961	15.38%
October	40,875,100	31.30%	49,179,583	38.77%		0.00%
November	50,901,641	38.98%	53,171,053	41.92%		0.00%
December	58,488,110	44.79%	61,389,953	48.40%		0.00%
January	71,248,272	54.57%	73,970,734	58.32%		0.00%
February	81,110,930	62.12%	84,622,165	66.72%		0.00%
March	94,414,841	72.31%	98,343,919	77.54%		0.00%
April	106,747,578	81.75%	111,273,854	87.73%		0.00%
May	133,202,884	102.02%	131,860,398	103.96%		0.00%
June	127,889,261	97.95%	133,587,632	105.32%		0.00%
<b>BUDGET</b>	<b>130,570,739</b>	<b>100.00%</b>	<b>126,834,491</b>	<b>100.00%</b>	<b>130,685,614</b>	<b>100.00%</b>



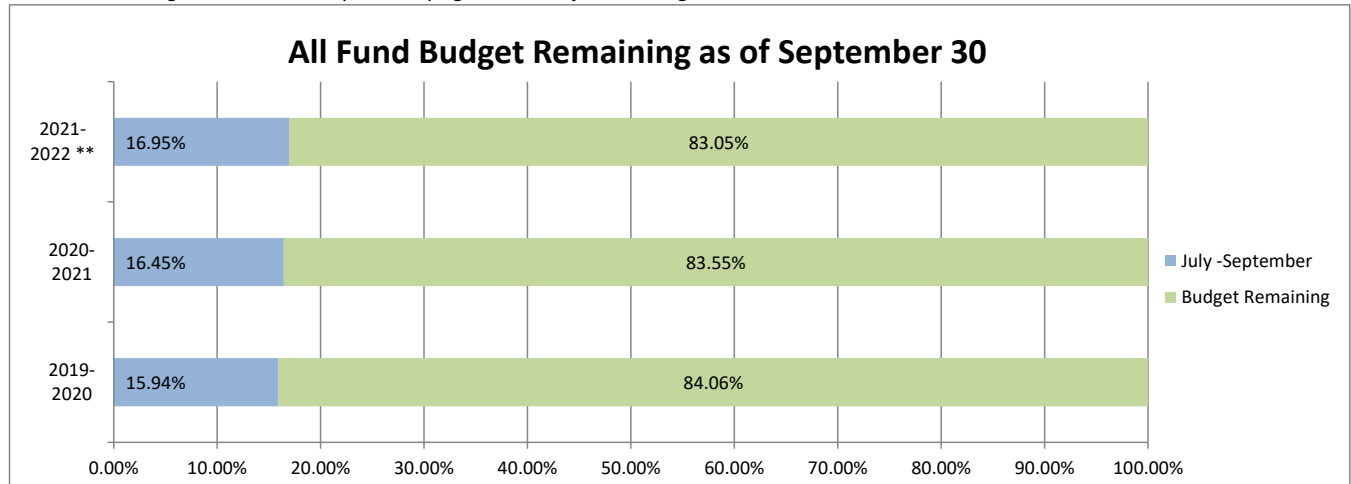
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**EXPENDITURE COMPARISON  
ALL FUNDS**

	2019-2020		2020-2021		2021-2022 **	
	\$	%	\$	%	\$	%
July	5,527,131	3.00%	4,136,021	2.36%	7,576,301	4.16%
August	16,468,457	8.95%	12,806,761	7.30%	18,666,589	10.25%
September	29,323,003	15.94%	28,871,496	16.45%	30,852,672	16.95%
October	42,659,629	23.19%	40,214,431	22.92%		0.00%
November	54,807,687	29.79%	64,868,844	36.96%		0.00%
December	68,333,711	37.14%	76,102,321	43.37%		0.00%
January	81,733,856	44.42%	97,403,339	55.50%		0.00%
February	106,174,331	57.71%	109,396,118	62.34%		0.00%
March	119,896,778	65.16%	122,331,287	69.71%		0.00%
April	133,324,048	72.46%	133,047,037	75.82%		0.00%
May	145,975,143	79.34%	146,818,004	83.66%		0.00%
June	172,410,094	93.71%	176,641,177	100.66%		0.00%
<b>BUDGET</b>	<b>183,989,992</b>	<b>100.00%</b>	<b>175,489,038</b>	<b>100.00%</b>	<b>182,025,112</b>	<b>100.00%</b>

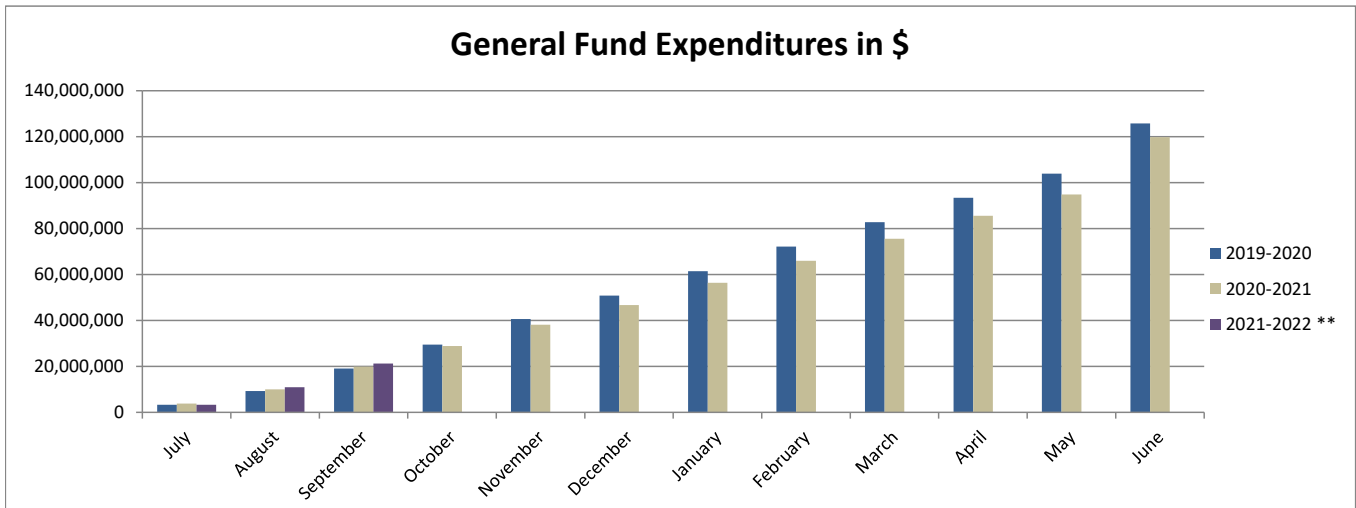


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**EXPENDITURE COMPARISON  
GENERAL FUND**

	2019-2020		2020-2021		2021-2022 **	
	\$	%	\$	%	\$	%
July	3,278,040	2.48%	3,805,343	2.98%	3,258,178	2.40%
August	9,235,858	6.99%	9,950,010	7.78%	10,886,189	8.02%
September	19,056,078	14.41%	19,860,387	15.54%	21,189,447	15.61%
October	29,431,382	22.26%	28,831,518	22.56%		0.00%
November	40,610,524	30.72%	38,110,749	29.81%		0.00%
December	50,859,427	38.47%	46,736,045	36.56%		0.00%
January	61,440,209	46.47%	56,357,446	44.09%		0.00%
February	72,157,858	54.58%	65,964,586	51.61%		0.00%
March	82,820,131	62.64%	75,602,778	59.15%		0.00%
April	93,356,204	70.61%	85,552,003	66.93%		0.00%
May	103,944,142	78.62%	94,865,356	74.21%		0.00%
June	125,799,767	95.15%	119,796,978	93.72%		0.00%
<b>BUDGET</b>	<b>132,208,436</b>	<b>100.00%</b>	<b>127,825,136</b>	<b>100.00%</b>	<b>135,767,437</b>	<b>100.00%</b>



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