



REPORT TO VB

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| ITEM NAME: | 2023 Preliminary (Pre-Audit) Budget vs Actual |
| MEETING DATE: | 4/22/24 |
| PRESENTING COMMITTEE: | VB |
| COMMITTEE CONTACT: | |
| STAFF CONTACT: | Lisa Kerstner |
| PREPARED BY: | Lisa Kerstner |

OBJECTIVE: To look at what was spent in 2023 compared to what was budgeted in 2023 and determine if another budget amendment is needed.

OTHER INFORMATION: The 2023 original budget number on the reports could have some budget amendments in the numbers because of the software conversion that was done mid-year along with learning the system. When looking at the reports the negative in the revenue section is actually a positive number (in the accounting world, revenue is recorded as a negative). The numbers are preliminary (pre-audit) as the audit is scheduled to be completed around June 2024 and I do not have these entries yet. Some 2023 year-end entries were not done prior to the audit as there was confusion on what entry needed to be made as previous entries were put in and reversed. The auditors and I are working together as I learn the year-end process.

ATTACHMENTS (describe briefly): Preliminary (Pre-Audit) 2023 numbers by fund of budget vs actual.