

DATE: 07/30/2016  
 TIME: 16:35:40

FORM SM-2  
 OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE  
 ANNUAL SPENDING PLAN (CURRENT OPERATION - GENERAL FUND ONLY - O.R.C. 5705.391)

SCHOOL DISTRICT: CELINA CITY BOARD OF EDUCATION      IRN # 043729      COUNTY: MERCER      FISCAL YEAR: 2017      MONTH: 07

|   | MONTHLY ESTIMATE | MONTHLY ACTUAL | MONTHLY DIFFERENCE | FISCAL YTD ESTIMATE | FISCAL YTD ACTUAL | FISCAL YTD DIFFERENCE |
|---|------------------|----------------|--------------------|---------------------|-------------------|-----------------------|
| <b>REVENUES</b>   |                  |                |                    |                     |                   |                       |
| 01.010 General Property (Real Estate)                       | 4,200,000        | 3,820,216      | 379,784-           | 4,200,000           | 3,820,216         | 379,784-              |
| 01.020 Tangible Personal Property Tax                       | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 01.030 Income Tax   | 735,000          | 743,640        | 8,640              | 735,000             | 743,640           | 8,640                 |
| 01.035 Unrestricted Grants-in-Aid                           | 1,057,496        | 1,047,943      | 9,553-             | 1,057,496           | 1,047,943         | 9,553-                |
| 01.040 Restricted Grants-in-Aid                             | 28,537           | 26,915         | 1,622-             | 28,537              | 26,915            | 1,622-                |
| 01.045 Restricted Grants-in-Aid - SFSP                      | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 01.050 Property Tax Allocation                              | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 01.060 All Other Operating Revenue                          | 82,629           | 148,299        | 65,670             | 82,629              | 148,299           | 65,670                |
| 01.070 Total Revenue  | 6,103,662        | 5,787,013      | 316,649-           | 6,103,662           | 5,787,013         | 316,649-              |
| <b>OTHER FINANCING SOURCES</b>                              |                  |                |                    |                     |                   |                       |
| 02.010 Proceeds from Sale of Notes                          | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 02.020 State Emergency Loans & Advancements (Approved)      | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 02.040 Operating Transfers-In                               | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 02.050 Advances-In  | 124,000          | 106,000        | 18,000-            | 124,000             | 106,000           | 18,000-               |
| 02.060 All Other Financing Sources                          | 26,869           | 4,381          | 22,488-            | 26,869              | 4,381             | 22,488-               |
| 02.070 Total Other Financing Sources                        | 150,869          | 110,381        | 40,488-            | 150,869             | 110,381           | 40,488-               |
| 02.080 Total Revenues and Other Financing Sources           | 6,254,531        | 5,897,394      | 357,137-           | 6,254,531           | 5,897,394         | 357,137-              |
| <b>EXPENDITURES</b>   |                  |                |                    |                     |                   |                       |
| 03.010 Personal Services                                    | 1,297,835        | 1,285,490      | 12,345-            | 1,297,835           | 1,285,490         | 12,345-               |
| 03.020 Employees' Retirement/Insurance Benefits             | 599,739          | 590,141        | 9,598-             | 599,739             | 590,141           | 9,598-                |
| 03.030 Purchased Services                                   | 420,425          | 483,509        | 63,084             | 420,425             | 483,509           | 63,084                |
| 03.040 Supplies and Materials                               | 24,141           | 41,837         | 17,696             | 24,141              | 41,837            | 17,696                |
| 03.050 Capital Outlay                                       | 227,558          | 37,267         | 190,291-           | 227,558             | 37,267            | 190,291-              |
| 03.060 Intergovernmental                                    | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 04.010 Debt Service: All Principal (Historical)             | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 04.020 Debt Service: Principal - Notes                      | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 04.030 Debt Service: Principal - State Loans                | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 04.040 Debt Service: Principal - State Advancements         | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 04.050 Debt Service: Principal - HB 264 Loans               | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 04.055 Debt Service: Principal - Other                      | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 04.060 Debt Service: Interest and Fiscal Charges            | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 04.300 Other Objects  | 16,626           | 28,441         | 11,815             | 16,626              | 28,441            | 11,815                |
| 04.500 Total Expenditures                                   | 2,586,324        | 2,466,685      | 119,639-           | 2,586,324           | 2,466,685         | 119,639-              |
| <b>OTHER FINANCING USES</b>                                 |                  |                |                    |                     |                   |                       |
| 05.010 Operating Transfers - Out                            | 0                | 0              | 0                  | 0                   | 0                 | 0                     |
| 05.020 Advances - Out                                       | 200,000          | 0              | 200,000-           | 200,000             | 0                 | 200,000-              |
| 05.030 All Other Financing Uses                             | 0                | 1,858          | 1,858              | 0                   | 1,858             | 1,858                 |
| 05.040 Total Other Financing Uses                           | 200,000          | 1,858          | 198,142-           | 200,000             | 1,858             | 198,142-              |
| 05.050 Total Expenditure and Other Financing Uses           | 2,786,324        | 2,468,543      | 317,781-           | 2,786,324           | 2,468,543         | 317,781-              |
| 06.010 Excess Rev & Oth Financing Sources over(under) Exp & | 3,468,207        | 3,428,851      | 39,356-            | 3,468,207           | 3,428,851         | 39,356-               |
| 07.010 Beginning Cash Balance                               | 0                | 9,011,397      | 9,011,397          | 0                   | 9,011,397         | 9,011,397             |
| 07.020 Ending Cash Balance                                  | 3,468,207        | 12,440,248     | 8,972,041          | 3,468,207           | 12,440,248        | 8,972,041             |
| 08.010 Outstanding Encumbrances                             | 0                | 5,649,780      | 5,649,780          | 0                   | 5,649,780         | 5,649,780             |