

MCCOMB LOCAL SCHOOL DISTRICT - GENERAL FUND CASH BALANCE HISTORY - UPDATED 10/16/08

	<u>1991-92</u>	<u>%</u>	<u>1992-93</u>	<u>%</u>	<u>1993-94</u>	<u>%</u>	<u>1994-95</u>	<u>%</u>	<u>1995-96</u>	<u>%</u>	<u>1996-97</u>	<u>%</u>	<u>1997-98</u>	<u>%</u>	<u>1998-99</u>	<u>%</u>	<u>1999-00</u>	<u>%</u>	<u>2000-01</u>	
	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	
BEGINNING CASH BALANCE	47,987		84,570		53,059		142,140		173,074		390,515		761,413		1,035,768		1,197,886		1,161,901	
RECEIPTS																				
Real Estate (Gen Prop) Tax 1.01	770,739	4.5%	805,529	19.4%	962,158	14.6%	1,102,919	-0.3%	1,100,081	0.4%	1,104,866	2.4%	1,131,255	4.1%	1,177,684	3.3%	1,216,077	0.2%	1,218,701	
Tangible Personal Prop Tax 1.02	220,806	-16.1%	185,257	1.3%	187,674	45.9%	273,795	9.1%	298,584	39.2%	415,574	-3.8%	399,838	-9.7%	361,232	5.7%	381,709	-3.5%	368,512	
Income Tax 1.03	382,261	-5.1%	362,788	34.5%	487,793	-15.6%	411,634	11.4%	458,570	4.1%	477,326	5.9%	505,328	3.2%	521,616	3.6%	540,518	5.3%	569,133	
Investment Earnings 1.06	20,420	-26.1%	15,094	-7.6%	13,943	72.6%	24,065	27.1%	30,584	64.6%	50,354	121.0%	111,303	-28.2%	79,956	15.4%	92,247	37.0%	126,379	
All Other Local Revenues 1.06	12,781	-0.5%	12,716	3.6%	13,180	-2.3%	12,883	152.2%	32,492	-41.6%	18,988	-27.1%	13,841	-28.6%	9,886	31.2%	12,967	168.7%	34,846	
Open Enrollment 1.06	0	0.0%	0	0.0%	0	0.0%	0	100.0%	28,729	32.0%	37,917	82.8%	69,300	48.5%	102,908	-29.6%	72,483	38.4%	100,310	
Proceeds From Borrowing 2.01	0	100.0%	85,276	-65.1%	29,747	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	
Advances/Transf In 2.04/2.05	5,600	157.6%	14,427	132.5%	33,543	-25.7%	24,913	-67.9%	8,000	68.9%	13,508	17.3%	15,844	59.2%	25,222	98.2%	50,000	-16.0%	42,000	
All Other Finan Sources 2.06	114	21284.2%	24,378	-100.0%	0	100.0%	514	-100.0%	0	100.0%	8,882	-39.6%	5,361	867.3%	51,859	-81.5%	9,568	141.4%	23,095	
LOCAL SUBTOTAL	1,412,721	6.6%	1,505,465	14.8%	1,728,038	7.1%	1,850,723	5.7%	1,957,040	8.7%	2,127,415	5.9%	2,252,070	3.5%	2,330,363	1.9%	2,375,569	4.5%	2,482,976	
State Foundation (Unrstr) 1.035	1,284,100	6.6%	1,368,575	-0.8%	1,357,915	4.7%	1,421,207	20.7%	1,715,862	3.6%	1,777,164	5.4%	1,872,459	15.0%	2,154,134	6.3%	2,289,021	5.7%	2,420,324	
State Parity Aide (Unrstr) 1.035	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	
Other Unrestricted State 1.035	0	100.0%	3,000	99.0%	5,970	528.5%	37,519	50.6%	56,503	-100.0%	0	0.0%	0	100.0%	13,700	-48.2%	7,098	-92.1%	560	
TOTAL LINE 1.035	1,284,100	100.0%	1,371,575	-0.6%	1,363,885	7.0%	1,458,726	21.5%	1,772,365	0.3%	1,777,164	0.0%	1,872,459	100.0%	2,167,834	5.9%	2,296,119	5.4%	2,420,884	
School Bus (Restricted) 1.04	0	100.0%	22,000	-52.6%	10,435	-2.0%	10,225	20.9%	12,367	21.8%	15,058	32.5%	19,948	-22.9%	15,382	10.0%	16,916	23.3%	20,849	
Other Restricted State 1.04	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	
Property Tax Allocation 1.05	77,491	6.9%	82,870	27.5%	105,621	17.2%	123,783	2.1%	126,366	10.3%	139,334	0.8%	140,429	2.5%	143,958	3.1%	148,453	2.7%	152,409	
TPP Fixed Rate Reimb 1.05	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	
STATE SUBTOTAL	1,361,591	8.4%	1,476,445	0.2%	1,479,941	7.6%	1,592,734	20.0%	1,911,098	1.1%	1,931,556	5.2%	2,032,836	14.5%	2,327,174	5.8%	2,461,488	5.4%	2,594,142	
Budget Reserve 2.04/2.06	534	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	100.0%	15,848	-100.0%	0	100.0%	451	100.0%	20,357	
TOTAL ALL RECEIPTS	2,774,846	7.5%	2,981,910	7.6%	3,207,979	7.3%	3,443,457	12.3%	3,868,138	4.9%	4,058,971	6.0%	4,300,754	8.3%	4,657,537	3.9%	4,837,508	5.4%	5,097,475	
RECEIPTS + CASH BALANCE	2,822,833	8.6%	3,066,480	6.3%	3,261,038	10.0%	3,585,597	12.7%	4,041,212	10.1%	4,449,486	13.8%	5,062,167	12.5%	5,693,305	6.0%	6,035,394	3.7%	6,259,376	
EXPENDITURES																				
Salaries and Wages 3.01	1,582,734	4.2%	1,648,998	13.0%	1,863,545	16.6%	2,172,956	5.6%	2,295,528	5.1%	2,413,166	5.1%	2,536,976	7.7%	2,733,455	10.0%	3,006,033	2.3%	3,075,445	
Fringe Benefits 3.02	680,554	4.4%	710,831	-4.9%	676,267	-0.9%	669,985	4.2%	698,267	0.1%	698,682	9.2%	762,781	5.6%	805,734	2.0%	821,578	7.8%	885,266	
Purchased Services 3.03	267,785	10.0%	294,687	14.6%	337,629	-5.1%	320,272	22.6%	392,670	-12.0%	345,391	5.2%	363,330	1.1%	367,317	38.8%	509,920	7.9%	550,409	
Textbooks & Supplies 3.04	118,689	5.5%	125,238	-8.4%	114,740	18.1%	135,525	-13.5%	117,286	30.1%	152,575	40.6%	214,519	-17.3%	177,410	24.4%	220,626	1.8%	224,578	
Capital Outlay 3.05	12,857	784.9%	113,767	-41.9%	66,119	-71.3%	18,951	134.3%	44,401	-94.3%	2,552	1586.0%	43,026	313.0%	177,698	-85.6%	25,569	269.3%	94,417	
Repayment of Debt 4.02	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	
Other 4.3	48,204	63.6%	78,857	-23.7%	60,190	25.4%	75,490	13.8%	85,945	-15.4%	72,707	-12.8%	63,388	158.0%	163,536	-61.3%	63,279	27.4%	80,609	
Transf/Adv Out 5.01/5.02	27,440	49.6%	41,043	-99.0%	408	4641.2%	19,344	-14.2%	16,600	-81.9%	3,000	1312.6%	42,379	65.8%	70,269	222.3%	226,488	-61.8%	86,521	
TOTAL EXPENDITURES	2,738,263	10.0%	3,013,421	3.5%	3,118,898	9.4%	3,412,523	7.0%	3,650,697	1.0%	3,688,073	9.2%	4,026,399	11.6%	4,495,419	8.4%	4,873,493	2.5%	4,997,245	
ENDING CASH BALANCE	84,570	-37.3%	53,059	167.9%	142,140	21.8%	173,074	125.6%	390,515	95.0%	761,413	36.0%	1,035,768	15.7%	1,197,886	-3.0%	1,161,901	8.6%	1,262,131	
REVENUE OVER/UNDER EXP	36,583	-186.1%	-31,511	-382.7%	89,081	-65.3%	30,934	602.9%	217,441	70.6%	370,898	-26.0%	274,355	-40.9%	162,118	-122.2%	-35,985	-378.5%	100,230	
Budget Reserve Set Aside	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	100.0%	15,848	0.0%	15,848	2.9%	16,300	124.9%	36,657	
Ending Unreserved Cash Balance	84,570	-37.3%	53,059	167.9%	142,140	21.8%	173,074	125.6%	390,515	95.0%	761,413	34.0%	1,019,920	15.9%	1,182,038	-3.1%	1,145,601	7.0%	1,225,474	

MCCOMB LOCAL SCHOOL DISTRICT - GENERAL FUND CASH BALANCE HISTORY - UPDATED 10/16/08

	%	2001-02	%	2002-03	%	2003-04	%	2004-05	%	2005-06	%	2006-07	%	2007-08	10 YR	8 YR	5 YR	3 YR	
	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>INC/DEC</u>	<u>ACTUAL</u>	<u>AVRG</u>	<u>AVRG</u>	<u>AVRG</u>	<u>AVRG</u>	
BEGINNING CASH BALANCE		1,262,131		1,282,557		1,278,240		1,413,703		1,506,484		1,424,992		1,503,257					
RECEIPTS																			
Real Estate (Gen Prop) Tax 1.01	-1.2%	1,203,919	4.9%	1,263,190	-0.6%	1,255,308	3.6%	1,299,920	-1.9%	1,275,127	3.9%	1,325,241	-0.5%	1,318,102	1.6%	1.0%	0.9%	0.5%	
Tangible Personal Prop Tax 1.02	13.7%	419,013	3.4%	433,243	-8.9%	394,780	9.4%	432,006	-4.1%	414,143	-31.0%	285,875	-38.8%	174,915	-6.4%	-7.5%	-14.7%	-24.6%	
Income Tax 1.03	-2.0%	557,527	7.3%	598,401	-5.5%	565,286	12.2%	634,364	32.8%	842,142	16.2%	978,769	8.4%	1,060,527	8.1%	9.3%	12.8%	19.1%	
Investment Earnings 1.06	-38.3%	77,919	-54.4%	35,547	-8.6%	32,497	55.2%	50,430	29.5%	65,305	102.2%	132,026	-10.6%	118,041	9.9%	14.0%	33.5%	40.4%	
All Other Local Revenues 1.06	228.0%	114,294	-18.9%	92,734	5.1%	97,465	-46.8%	51,847	7.6%	55,796	44.5%	80,644	-4.1%	77,354	38.7%	48.0%	1.3%	16.0%	
Open Enrollment 1.06	23.2%	123,595	-68.3%	39,189	-100.0%	0	100.0%	74,320	105.3%	152,566	30.9%	199,684	-11.2%	177,358	13.7%	14.8%	25.0%	41.7%	
Proceeds From Borrowing 2.01	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%	0.0%	0.0%	
Advances/Transf In 2.04/2.05	-96.4%	1,500	1996.8%	31,452	41.2%	44,418	7.6%	47,773	-60.6%	18,833	-100.0%	0	100.0%	22,929	203.0%	234.1%	-2.4%	-20.2%	
All Other Finan Sources 2.06	-91.8%	1,890	620.1%	13,609	-93.9%	836	392.3%	4,116	-100.0%	0	100.0%	81	100.0%	3,241	185.4%	133.5%	79.7%	33.3%	
LOCAL SUBTOTAL	0.7%	2,499,657	0.3%	2,507,365	-4.7%	2,390,590	8.5%	2,594,776	8.8%	2,823,912	6.3%	3,002,320	-1.7%	2,952,467	2.8%	2.9%	3.5%	4.5%	
State Foundation (Unrstr) 1.035	9.4%	2,646,794	2.2%	2,703,894	6.3%	2,874,263	-3.2%	2,781,383	-1.4%	2,742,587	0.2%	2,747,869	9.7%	3,015,615	5.0%	3.6%	2.3%	2.8%	
State Parity Aide (Unrstr) 1.035	100.0%	76,662	102.0%	154,823	66.7%	258,138	23.0%	317,416	5.6%	335,191	-2.8%	325,733	33.7%	435,585	32.8%	41.0%	25.2%	12.2%	
Other Unrestricted State 1.035	1102.9%	6,736	-64.1%	2,416	148.7%	6,008	79.8%	10,802	68.6%	18,212	-70.8%	5,319	-100.0%	0	112.5%	134.1%	25.3%	-34.1%	
TOTAL LINE 1.035	12.8%	2,730,192	4.8%	2,861,133	9.7%	3,138,409	-0.9%	3,109,601	-0.4%	3,095,990	-0.6%	3,078,921	12.1%	3,451,200	14.9%	5.4%	4.0%	3.7%	
School Bus (Restricted) 1.04	-11.2%	18,521	9.9%	20,358	-61.4%	7,854	18.6%	9,317	-40.2%	5,569	50.0%	8,353	-37.8%	5,195	-6.2%	-6.1%	-14.2%	-9.3%	
Other Restricted State 1.04	100.0%	54,283	-100.0%	0	0.0%	0	0.0%	0	100.0%	56,286	15.4%	64,957	-10.9%	57,868	10.4%	13.1%	20.9%	34.8%	
Property Tax Allocation 1.05	0.9%	153,784	2.2%	157,168	4.8%	164,704	-1.9%	161,581	7.7%	173,966	-15.4%	147,158	14.0%	167,780	2.1%	1.9%	1.8%	2.1%	
TPP Fixed Rate Reimb 1.05	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	100.0%	142,888	100.0%	253,489	20.0%	25.0%	40.0%	66.7%	
STATE SUBTOTAL	14.0%	2,956,780	2.8%	3,038,659	9.0%	3,310,967	-0.9%	3,280,499	1.6%	3,331,811	3.3%	3,442,277	14.3%	3,935,532	7.0%	6.2%	5.5%	6.4%	
Budget Reserve 2.04/2.06	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%	0.0%	0.0%	
TOTAL ALL RECEIPTS	7.0%	5,456,437	1.6%	5,546,024	2.8%	5,701,557	3.0%	5,875,275	4.8%	6,155,723	4.7%	6,444,597	6.9%	6,887,999	4.8%	4.5%	4.4%	5.4%	
RECEIPTS + CASH BALANCE	7.3%	6,718,568	1.6%	6,828,581	2.2%	6,979,797	4.4%	7,288,978	5.1%	7,662,207	2.7%	7,869,589	6.6%	8,391,256	5.2%	4.2%	4.2%	4.8%	
EXPENDITURES																			
Salaries and Wages 3.01	5.3%	3,238,357	4.3%	3,378,776	-0.7%	3,354,525	6.4%	3,568,798	5.8%	3,775,825	-2.1%	3,697,274	0.9%	3,731,868	4.0%	2.8%	2.1%	1.6%	
Fringe Benefits 3.02	9.7%	970,922	10.2%	1,070,271	8.0%	1,155,543	4.0%	1,201,700	6.8%	1,283,273	11.1%	1,425,077	6.4%	1,516,121	7.1%	8.0%	7.2%	8.1%	
Purchased Services 3.03	30.0%	715,402	-5.5%	676,200	-4.7%	644,288	-0.2%	643,312	30.1%	837,212	8.9%	912,127	12.1%	1,022,136	11.9%	9.8%	9.3%	17.0%	
Textbooks & Supplies 3.04	7.1%	240,513	-9.3%	218,176	-26.1%	161,231	14.3%	184,315	10.0%	202,800	-2.6%	197,553	10.5%	218,296	1.3%	0.7%	1.2%	6.0%	
Capital Outlay 3.05	-97.0%	2,861	-89.8%	293	19195.6%	56,536	-45.9%	30,561	-94.9%	1,555	-83.3%	259	100.0%	22,597	1938.1%	2394.2%	3814.3%	-26.1%	
Repayment of Debt 4.02	100.0%	37,303	20.0%	44,760	0.0%	44,764	-84.4%	7,003	-100.0%	0	0.0%	0	0.0%	0	-6.4%	-8.0%	-36.9%	-33.3%	
Other 4.3	-6.6%	75,305	9.5%	82,447	-1.9%	80,887	10.2%	89,177	-47.4%	46,925	79.1%	84,049	20.0%	100,825	18.7%	11.3%	12.0%	17.2%	
Transf/Adv Out 5.01/5.02	79.5%	155,348	-48.9%	79,418	-14.0%	68,320	-15.6%	57,628	55.5%	89,625	-44.2%	50,000	10.0%	55,000	24.9%	-4.9%	-1.7%	7.1%	
TOTAL EXPENDITURES	8.8%	5,436,011	2.1%	5,550,341	0.3%	5,566,094	3.9%	5,782,494	7.9%	6,237,215	2.1%	6,366,339	4.7%	6,666,843	5.2%	4.0%	3.8%	4.9%	
ENDING CASH BALANCE	1.6%	1,282,557	-0.3%	1,278,240	10.6%	1,413,703	6.6%	1,506,484	-5.4%	1,424,992	5.5%	1,503,250	14.7%	1,724,413	5.5%	5.2%	6.4%	4.9%	
REVENUE OVER/UNDER EXP	-79.6%	20,426	-121.1%	-4,317	-3237.9%	135,463	-31.5%	92,781	-187.8%	-81,492	-196.0%	78,258	182.6%	221,156	-421.3%	-506.2%	-694.1%	-67.1%	
Budget Reserve Set Aside	0.0%	36,657	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	2.8%	3.1%	0.0%	0.0%	
Ending Unreserved Cash Balance	1.7%	1,245,900	2.6%	1,278,240	10.6%	1,413,703	6.6%	1,506,484	-5.4%	1,424,992	5.5%	1,503,250	14.7%	1,724,413	5.6%	5.4%	6.4%	4.9%	