

DATE: 10/04/2018  
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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)

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SCHOOL DISTRICT: WESTERN RESERVE LOCAL

IRN # 047746 COUNTY: HURON  
 September, 2018

FISCAL YEAR: 2019 MONTH: 09

|                                                             | MONTHLY<br>ESTIMATE | MONTHLY<br>ACTUAL | MONTHLY<br>DIFFERENCE | FISCAL YTD<br>ESTIMATE | FISCAL YTD<br>ACTUAL | FISCAL YTD<br>DIFFERENCE |
|-------------------------------------------------------------|---------------------|-------------------|-----------------------|------------------------|----------------------|--------------------------|
| REVENUES                                                    |                     |                   |                       |                        |                      |                          |
| 01.010 General Property (Real Estate)                       | 0                   | 6,378             | 6,378                 | 1,000,000              | 1,012,131            | 12,131                   |
| 01.020 Tangible Personal Property Tax                       | 0                   | 0                 | 0                     | 79,000                 | 78,045               | 955-                     |
| 01.030 Income Tax                                           | 0                   | 0                 | 0                     | 775,000                | 780,821              | 5,821                    |
| 01.035 Unrestricted Grants-in-Aid                           | 534,375             | 565,083           | 30,708                | 1,644,375              | 1,682,830            | 38,455                   |
| 01.040 Restricted Grants-in-Aid                             | 10,700              | 12,004            | 1,304                 | 33,700                 | 36,168               | 2,468                    |
| 01.045 Restricted Grants-in-Aid - SFSF                      | 0                   | 0                 | 0                     | 0                      | 0                    | 0                        |
| 01.050 Property Tax Allocation                              | 3,000               | 0                 | 3,000-                | 181,000                | 180,133              | 867-                     |
| 01.060 All Other Operating Revenue                          | 110,000             | 81,235            | 28,765-               | 255,000                | 227,266              | 27,734-                  |
| 01.070 Total Revenue                                        | 658,075             | 664,700           | 6,625                 | 3,968,075              | 3,997,394            | 29,319                   |
| OTHER FINANCING SOURCES                                     |                     |                   |                       |                        |                      |                          |
| 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                                          | 0                   | 2,372             | 2,372                 | 0                      | 2,372                | 2,372                    |
| 02.060 All Other Financing Sources                          | 0                   | 33,934            | 33,934                | 55,000                 | 89,019               | 34,019                   |
| 02.070 Total Other Financing Sources                        | 0                   | 36,306            | 36,306                | 55,000                 | 91,391               | 36,391                   |
| 02.080 Total Revenues and Other Financing Sources           | 658,075             | 701,006           | 42,931                | 4,023,075              | 4,088,785            | 65,710                   |
| EXPENDITURES                                                |                     |                   |                       |                        |                      |                          |
| 03.010 Personal Services                                    | 500,000             | 493,265           | 6,735-                | 1,545,000              | 1,534,852            | 10,148-                  |
| 03.020 Employees' Retirement/Insurance Benefits             | 250,000             | 231,895           | 18,105-               | 725,000                | 706,875              | 18,125-                  |
| 03.030 Purchased Services                                   | 205,600             | 197,116           | 8,484-                | 757,600                | 737,271              | 20,329-                  |
| 03.040 Supplies and Materials                               | 20,358              | 20,146            | 212-                  | 138,358                | 134,959              | 3,399-                   |
| 03.050 Capital Outlay                                       | 35,000              | 18,057            | 16,943-               | 55,000                 | 18,057               | 36,943-                  |
| 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                                        | 20,000              | 17,712            | 2,288-                | 200,000                | 197,370              | 2,630-                   |
| 04.500 Total Expenditures                                   | 1,030,958           | 978,191           | 52,767-               | 3,420,958              | 3,329,384            | 91,574-                  |
| OTHER FINANCING USES                                        |                     |                   |                       |                        |                      |                          |
| 05.010 Operating Transfers - Out                            | 0                   | 0                 | 0                     | 0                      | 0                    | 0                        |
| 05.020 Advances - Out                                       | 0                   | 0                 | 0                     | 0                      | 0                    | 0                        |
| 05.030 All Other Financing Uses                             | 0                   | 0                 | 0                     | 0                      | 0                    | 0                        |
| 05.040 Total Other Financing Uses                           | 0                   | 0                 | 0                     | 0                      | 0                    | 0                        |
| 05.050 Total Expenditure and Other Financing Uses           | 1,030,958           | 978,191           | 52,767-               | 3,420,958              | 3,329,384            | 91,574-                  |
| 06.010 Excess Rev & Oth Financing Sources over(under) Exp & | 372,883-            | 277,185-          | 95,698                | 602,117                | 759,401              | 157,284                  |
| 07.010 Beginning Cash Balance                               | 1,467,954           | 1,529,540         | 61,586                | 492,954                | 492,954              | 0                        |
| 07.020 Ending Cash Balance                                  | 1,095,071           | 1,252,355         | 157,284               | 1,095,071              | 1,252,355            | 157,284                  |
| 08.010 Outstanding Encumbrances                             | 0                   | 505,157           | 505,157               | 0                      | 505,157              | 505,157                  |