

Finance Director's Monthly Report

AUGUST 2019

Sales Taxes:

8-2018	\$4,943,657
8-2019	\$5,183,917

As you can see sales tax is up from this same period last year.

Trustee Trial Balance:

8-31-18	\$95,512,089.53
8-31-19	\$111,163,250.30

Balances still remain higher from prior year due to borrowed funds.

Reconciled Balances:

8-31-18	\$92,931,836.12
8-31-19	\$108,047,012.55

Budgets:

The budget notebooks have now been assimilated and distributed to those who wanted hard copies. The electronic copy is on the website with all statistical information as well. The cost for doing these inhouse was \$229.28 versus having them printed in prior years for \$1,478.52, a savings of \$1,249.24.

Jail Project:

The jail project with a contract budget of \$51,488,257 has expended \$7,717,668.28 with the remaining available balance of \$43,770,588.72.

Finance Department

We are still working on documentation for work processes to begin the implementation of cross-training. Monthly staff meetings are being held. Individual meetings with employees are being set up to review month end close out processes and to determine if there are better ways of doing things. It has been a very busy 90 days as we have reviewed strengths and weaknesses. Executime (time and attendance tracking) implementation has been scheduled to begin in October with a go live date of January, 2020.

SALES TAX
REVENUES
GENERAL FUND

MONTH	2016-2017 F.Y.		2017-2018 F.Y.		2018-2019		CURRENT Yr-To-Date 2019-2020	ACTUAL		ACTUAL PERCENT OVER (UNDER)	ACTUAL	
	COLLECTED	COLLECTED	ACTUAL AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	2018-2019 COLLECTED	ACTUAL AMOUNT OVER (UNDER)		PERCENT OVER (UNDER)	ACTUAL AMOUNT OVER (UNDER)		PERCENT OVER (UNDER)	
AUGUST	\$95,874	\$73,043	(\$22,831)	-23.81%	\$107,921	(\$22,831)	\$133,809	(\$22,831)	-31.26%	\$25,888	23.99%	
SEPTEMBER	\$61,302	\$88,032	\$26,730	43.60%	\$85,296	\$26,730		\$26,730	30.36%		0.00%	
OCTOBER	\$78,057	\$83,385	\$5,328	6.83%	\$88,092	\$5,328		\$5,328	6.39%		0.00%	
NOVEMBER	\$88,343	\$100,525	\$12,182	13.79%	\$102,909	\$12,182		\$12,182	12.12%		0.00%	
DECEMBER	\$78,445	\$84,372	\$5,927	7.56%	\$82,010	\$5,927		\$5,927	7.02%		0.00%	
JANUARY	\$78,306	\$72,123	(\$6,183)	-7.90%	\$51,032	(\$6,183)		(\$6,183)	-8.57%		0.00%	
FEBUARY	\$84,543	\$123,614	\$39,071	46.21%	\$102,878	\$39,071		\$39,071	31.61%		0.00%	
MARCH	\$64,089	\$74,078	\$9,989	15.59%	\$56,352	\$9,989		\$9,989	13.48%		0.00%	
APRIL	\$51,925	\$77,262	\$25,337	48.80%	\$74,991	\$25,337		\$25,337	32.79%		0.00%	
MAY	\$78,532	\$105,712	\$27,180	34.61%	\$124,132	\$27,180		\$27,180	25.71%		0.00%	
JUNE	\$93,485	\$89,167	(\$4,318)	-4.62%	\$110,726	(\$4,318)		(\$4,318)	-4.84%		0.00%	
JULY	\$70,944	\$112,651	\$41,707	58.79%	\$98,283	\$41,707		\$41,707	37.02%		0.00%	
	\$923,846	\$1,083,965	\$160,118	17.33%	\$1,084,624	\$160,118	\$133,809	\$160,118	14.77%	\$25,888	23.99%	

LAST % CALCULATION FIGURED ON YTD NUMBERS

SALES TAX
REVENUES
CITY OF JACKSON BEFORE AGREEMENT

MONTH	2016-2017 F.Y. 2017-2018 F.Y.		2018-2019		CURRENT		ACTUAL		ACTUAL		
	COLLECTED	COLLECTED	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	Yr-To-Date 2019-2020 COLLECTED	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	ACTUAL AMOUNT OVER (UNDER)	
AUGUST	\$1,194,087	\$1,262,819	\$68,732	5.76%	\$1,223,979	(\$38,840)	\$1,258,711	(\$38,840)	-3.08%	\$34,732	2.84%
SEPTEMBER	\$1,100,052	\$1,144,448	\$44,396	4.04%	\$1,171,413	\$26,965		\$26,965	2.36%		0.00%
OCTOBER	\$1,075,639	\$1,134,419	\$58,780	5.46%	\$1,180,372	\$45,953		\$45,953	4.05%		0.00%
NOVEMBER	\$1,127,097	\$1,161,177	\$34,080	3.02%	\$1,195,343	\$34,166		\$34,166	2.94%		0.00%
DECEMBER	\$1,031,284	\$1,148,093	\$116,809	11.33%	\$1,195,156	\$47,063		\$47,063	4.10%		0.00%
JANUARY	\$1,158,263	\$1,229,646	\$71,383	6.16%	\$1,248,608	\$18,962		\$18,962	1.54%		0.00%
FEBUARY	\$1,704,130	\$1,607,612	(\$96,518)	-5.66%	\$1,615,483	\$7,871		\$7,871	0.49%		0.00%
MARCH	\$1,007,212	\$1,024,194	\$16,982	1.69%	\$1,073,197	\$49,003		\$49,003	4.78%		0.00%
APRIL	\$979,423	\$1,056,112	\$76,689	7.83%	\$1,136,441	\$80,329		\$80,329	7.61%		0.00%
MAY	\$1,298,776	\$1,232,530	(\$66,245)	-5.10%	\$1,278,946	\$46,416		\$46,416	3.77%		0.00%
JUNE	\$1,146,069	\$1,144,325	(\$1,744)	-0.15%	\$1,212,261	\$67,936		\$67,936	5.94%		0.00%
JULY	\$1,197,534	\$1,230,624	\$33,090	2.76%	\$1,256,524	\$25,900		\$25,900	2.10%		0.00%
	\$14,019,566	\$14,375,999	\$356,433	2.54%	\$14,787,722	\$411,722		\$411,722	2.78%	\$34,732	2.84%

LAST % CALCULATION FIGURED ON YTD NUMBERS

TOTAL YEARLY ESTIMATED COLLECTIONS

LAST YEAR * % INCREASE

\$15,207,345

**SALES TAX
REVENUES
CITY OF JACKSON ADDITIONAL AFTER AGREEMENT**

MONTH	CURRENT Yr-To-Date 2018-2019 COLLECTED	ACTUAL PERCENT OVER (UNDER)	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$509,990	5.76%	\$524,462	\$14,472	2.84%
SEPTEMBER	\$488,088	4.04%			-100.00%
OCTOBER	\$491,821	5.46%			-100.00%
NOVEMBER	\$498,059	3.02%			-100.00%
DECEMBER	\$497,981	11.33%			-100.00%
JANUARY	\$520,252	6.16%			-100.00%
FEBUARY	\$673,117	-5.66%			-100.00%
MARCH	\$447,165	1.69%			-100.00%
APRIL	\$473,516	7.83%			-100.00%
MAY	\$532,893	-5.10%			-100.00%
JUNE	\$505,108	-0.15%			-100.00%
JULY	\$523,551	2.76%			-100.00%
	\$6,161,539	2.78%	\$524,462	\$14,472	2.84%
				\$0	0.00%

TOTAL YEARLY ESTIMATED COLLECTIONS

TOTAL LAST YEAR COLLECTIONS * % INCREASE

\$6,336,385.67

SALES TAX
REVENUES
TOTAL ALL OF MADISON COUNTY

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 F.Y. COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2018-2019 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$4,777,177	\$4,951,027	\$173,850	3.64%	\$4,943,657	(\$7,370)	-0.15%	\$5,183,917	\$240,260	4.86%
SEPTEMBER	\$4,308,256	\$4,566,172	\$257,916	5.99%	\$4,652,657	\$86,485	1.89%			0.00%
OCTOBER	\$4,272,752	\$4,512,390	\$239,639	5.61%	\$4,704,817	\$192,427	4.26%			0.00%
NOVEMBER	\$4,498,134	\$4,670,898	\$172,765	3.84%	\$4,805,188	\$134,290	2.88%			0.00%
DECEMBER	\$4,112,536	\$4,564,795	\$452,260	11.00%	\$4,737,593	\$172,797	3.79%			0.00%
JANUARY	\$4,574,224	\$4,811,330	\$237,106	5.18%	\$4,811,811	\$481	0.01%			0.00%
FEBUARY	\$6,596,841	\$6,435,925	(\$160,916)	-2.44%	\$6,435,836	(\$89)	0.00%			0.00%
MARCH	\$3,965,096	\$4,062,621	\$97,525	2.46%	\$4,183,524	\$120,903	2.98%			0.00%
APRIL	\$3,814,357	\$4,187,237	\$372,880	9.78%	\$4,481,442	\$294,205	7.03%			0.00%
MAY	\$5,094,726	\$4,948,214	(\$146,512)	-2.88%	\$5,191,706	\$243,492	4.92%			0.00%
JUNE	\$4,596,905	\$4,569,244	(\$27,661)	-0.60%	\$4,897,663	\$328,419	7.19%			0.00%
JULY	\$4,708,966	\$4,996,009	\$287,043	6.10%	\$5,016,379	\$20,370	0.41%			0.00%
	\$55,319,970	\$57,275,863	\$1,955,893	3.54%	\$58,862,274	\$1,586,411	2.77%	\$5,183,917	\$240,260	4.86%

LAST % CALCULATION FIGURED ON YTD NUMBERS

Schools get about 61.36% of total sales tax revenue

SALES TAX REVENUES SCHOOLS

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 COLLECTED USING NEW FORMULA	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2018-2019 COLLECTED USING NEW FORMULA	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2017-2018 COLLECTED USING NEW FORMULA	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$3,468,116	\$3,038,128	(\$429,987)	-12.40%	\$3,076,104	\$37,976	1.25%	\$3,076,104	\$3,238,165	\$162,061	5.27%
SEPTEMBER	\$3,127,248	\$2,801,967	(\$325,281)	-10.40%	\$2,890,089	\$88,122	3.14%	\$2,890,089			0.00%
OCTOBER	\$3,104,370	\$2,768,965	(\$335,405)	-10.80%	\$2,923,900	\$154,934	5.60%	\$2,923,900			0.00%
NOVEMBER	\$3,269,248	\$2,866,231	(\$403,016)	-12.33%	\$2,994,173	\$127,942	4.46%	\$2,994,173			0.00%
DECEMBER	\$2,990,120	\$2,801,123	(\$188,997)	-6.32%	\$2,945,958	\$144,836	5.17%	\$2,945,958			0.00%
JANUARY	\$3,326,019	\$2,952,405	(\$373,614)	-11.23%	\$2,978,816	\$26,411	0.89%	\$2,978,816			0.00%
FEBUARY	\$4,797,411	\$3,949,315	(\$848,096)	-17.68%	\$4,007,139	\$57,824	1.46%	\$4,007,139			0.00%
MARCH	\$2,883,359	\$2,492,970	(\$390,388)	-13.54%	\$2,594,646	\$101,675	4.08%	\$2,594,646			0.00%
APRIL	\$2,774,077	\$2,569,439	(\$204,638)	-7.38%	\$2,785,329	\$215,890	8.40%	\$2,785,329			0.00%
MAY	\$3,702,271	\$3,036,402	(\$665,869)	-17.99%	\$3,240,344	\$203,941	6.72%	\$3,240,344			0.00%
JUNE	\$3,337,552	\$2,803,853	(\$533,699)	-15.99%	\$3,052,314	\$248,461	8.86%	\$3,052,314			0.00%
JULY	\$3,417,739	\$3,065,731	(\$352,008)	-10.30%	\$3,118,339	\$52,608	1.72%	\$3,118,339			0.00%
	\$40,197,529	\$35,146,531	#####	-12.57%	\$36,607,151	\$1,460,619	4.16%	\$36,607,151	\$3,238,165	\$162,061	5.27%

LAST % CALCULATION FIGURED ON YTD NUMBERS

BUDGETED	NEW FORMULA
\$38,545,325	LT YR * 5.27%
	ESTIMATED DIFFERENCE
	\$38,535,751
	DIFFERENCE
	(\$9,574)
	%
	-0.02%

SALES TAX
REVENUES
OTHER (MEDON, HUMBOLDT, THREE WAY, BALLPARK, SPORTSPLEX)

MONTH	2016-2017 F.Y. 2017-2018 F.Y.		2018-2019		CURRENT		ACTUAL		ACTUAL		
	COLLECTED	COLLECTED	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	Yr-To-Date 2019-2020 COLLECTED	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)
AUGUST	\$19,100	\$23,348	\$4,247	22.24%	\$25,663	\$2,315	\$28,770	\$3,107	9.92%	\$3,107	12.11%
SEPTEMBER	\$19,654	\$16,887	(\$2,767)	-14.08%	\$20,771	\$3,885			23.00%		0.00%
OCTOBER	\$14,685	\$18,945	\$4,260	29.01%	\$20,633	\$1,688			8.91%		0.00%
NOVEMBER	\$13,445	\$14,188	\$742	5.52%	\$14,705	\$518			3.65%		0.00%
DECEMBER	\$12,687	\$12,870	\$183	1.44%	\$16,487	\$3,618			28.11%		0.00%
JANUARY	\$11,636	\$10,478	(\$1,158)	-9.95%	\$13,102	\$2,624			25.04%		0.00%
FEBUARY	\$10,757	\$24,140	\$13,383	124.42%	\$37,219	\$13,078			54.18%		0.00%
MARCH	\$10,437	\$11,451	\$1,014	9.72%	\$12,164	\$713			6.23%		0.00%
APRIL	\$8,932	\$9,294	\$362	4.05%	\$11,165	\$1,871			20.13%		0.00%
MAY	\$15,148	\$14,412	(\$736)	-4.86%	\$15,392	\$980			6.80%		0.00%
JUNE	\$19,890	\$15,387	(\$4,503)	-22.64%	\$17,255	\$1,868			12.14%		0.00%
JULY	\$22,749	\$32,808	\$10,059	44.22%	\$19,682	(\$13,126)			-40.01%		0.00%
	\$179,119	\$204,207	\$25,088	14.01%	\$224,240	\$20,032	\$28,770	\$3,107	9.81%	\$3,107	12.11%

LAST % CALCULATION FIGURED ON YTD NUMBERS

Cash Assets						
Account #	Name	Starting	Debits	Credits	Ending	
999-11120	CASH ON HAND	1,200.00	4,492,291.28	4,492,228.30	1,262.98	
999-11130-200	BANCORP SOUTH	17,668,324.02	32,876,412.38	27,620,824.81	22,923,911.59	
999-11130-300	BANCORPSOUTH BOND PROCEEDS	59,781,655.14	101,546.92	0.00	59,883,202.06	
999-11130-301	BANCORPSOUTH MM PLUS CHECKING	30,558,081.99	58,427.43	10,000,000.00	20,616,509.42	
999-11130-400	MULTI-BANK SECURITIES INC	7,721,000.00	248,000.00	250,000.00	7,719,000.00	
999-11130-600	LOCAL GOV. INVESTMENT POOL	3,812.87	15.08	7.54	3,820.41	
999-11130-601	LGIP-BOND PROCEEDS	15,189.78	60.12	30.06	15,219.84	
999-11410	ACCOUNTS RECEIVABLE	324.00	0.00	0.00	324.00	
999-14310	UNDISTRIBUTED WARRANTS	0.00	22,054,206.09	22,054,206.09	0.00	
		115,749,587.80	59,830,959.30	64,417,296.80	111,163,250.30	

Liabilities						
Account #	Name	Starting	Debits	Credits	Ending	
999-22200	OVERPAYMENTS/REFUNDS	0.00	2,800.33	2,800.33	0.00	
999-28311	UNDISTRIBUTED TAXES PAID IN ADVANCE	1,174.00	0.00	294.00	1,468.00	
999-28650	OUTSTANDING WARRANTS	1,968,032.82	10,781,854.04	11,867,927.49	3,054,106.27	
999-29900	FEE/COMMISSION ACCOUNT	0.00	88,091.64	88,091.64	0.00	
101	GENERAL FUND	6,927,634.45	3,508,721.76	1,563,310.48	4,982,223.17	
113	JUVENILE SERVICES	190,979.03	153,861.08	5,043.09	42,161.04	
116	SOLID WASTE/SANITATION	109,322.85	106,617.61	51,833.67	54,538.91	
120	LOCAL PURPOSE TAX	3,578,542.58	2,300,259.81	25,980.72	1,304,263.49	
121	SPECIAL PURPOSE	858,637.75	376,229.36	292,576.82	774,985.21	
122	DRUG CONTROL	141,489.96	3,309.75	2,017.42	140,197.63	
128	CURRENT PROPERTY TAX	336,490.41	6.50	6,537.11	343,021.02	
131	HIGHWAY/PUBLIC WORKS	11,195,906.42	467,831.05	298,650.17	11,026,725.54	
141	GENERAL PURPOSE SCHOOL	8,208,368.80	7,793,902.02	10,905,466.84	11,319,933.62	
142	SCHOOL FEDERAL PROJECTS	776,706.11	599,266.73	517,231.16	694,670.54	
143	FOOD SERVICE	2,459,853.65	375,965.98	19,624.01	2,103,511.68	
151	GENERAL DEBT SERVICE	13,947,657.51	2,904.51	251,847.68	14,196,600.68	
171	GENERAL CAPITAL PROJECTS	46,167,021.77	1,442,092.23	12,087.58	44,737,017.12	
172	COMMUNITY DEV./INDUSTRIAL PARK	1,393,587.55	0.00	0.00	1,393,587.55	
176	HIGHWAY CAPT. PROJECTS	672,545.00	0.00	0.00	672,545.00	
177	EDUCATION CAPITAL PROJECTS	14,424,400.99	2,735,245.40	41,385.06	11,730,540.65	
265	SELF INSURANCE FUND	1,186,664.00	305,515.24	513,046.25	1,394,195.01	
304	DISTRICT ATTORNEY GENERAL	5,829.29	4,507.82	783.21	2,104.68	
331	PENSION TRUST	1,018,229.10	30,038.09	30,356.96	1,018,547.97	
351	CITIES - SALES TAX	82,361.27	1,876,644.09	1,874,038.49	79,755.67	
352	CITY OF THREEWAY	998.62	17,241.40	16,941.52	698.74	
353	WATERSHED DISTRICT	55,973.29	0.00	0.00	55,973.29	
359	COMMUNITY DEVELOPMENT - AGENCY	41,180.58	41,583.40	40,280.64	39,877.82	

Liabilities						
Account #	Name	Starting	Debits	Credits	Ending	
360	ARBITRAGE REBATE	0.00	2,237.68	2,237.68	0.00	
		115,749,587.80	33,016,727.52	28,430,390.02	111,163,250.30	

August 2019

Reconciled Cash Balances

	Beginning Balance	YTD Debits	YTD Credits	Ending Balance
101 General	8,762,106.46	5,601,021.97	9,380,902.40	4,982,226.03
113 Juvenile Services	324,273.14	58,517.02	340,631.94	42,158.22
116 Solid Waste/Sanitation	193,947.78	83,311.55	222,720.42	54,538.91
120 Local Purpose Tax	3,568,529.76	61,454.64	2,325,720.91	1,304,263.49
121 Special Purpose	773,323.92	1,115,643.25	1,127,046.68	761,920.49
122 Drug Control	142,253.93	4,979.55	7,035.85	140,197.63
128 Special Revenue	332,512.09	17,039.54	6,530.61	343,021.02
131 Highway/Public Works	11,548,540.54	945,463.38	1,467,278.38	11,026,725.54
141 General Purpose School	11,016,554.19	14,623,589.19	14,320,274.61	11,319,868.77
142 School Federal Projects	503,803.73	1,107,543.81	910,690.25	700,657.29
143 Central Cafeteria	2,631,408.53	20,714.18	548,611.03	2,103,511.68
151 General Debt Service	13,329,209.20	1,116,684.57	249,293.09	14,196,600.68
171 General Capital Projects	47,785,056.01	692,910.38	3,740,949.27	44,737,017.12
172 Community Development/Industrial Park	1,421,993.55	8,325.00	36,731.00	1,393,587.55
176 Highway Capital Projects	672,545.00	0.00	0.00	672,545.00
177 Education Capital Projects	16,274,698.83	94,618.88	4,638,777.06	11,730,540.65
265 Employee Insurance No. 2	1,181,247.48	1,490,166.21	1,277,218.68	1,394,195.01
304 District Attorney General	5,916.30	1,637.77	5,449.39	2,104.68
331 Pension Trust	1,017,909.62	60,708.09	60,069.74	1,018,547.97
351 Cities - Sales Tax	82,361.27	1,876,644.09	1,874,038.49	79,755.67
352 City of Threeway	998.62	17,241.40	16,941.52	698.74
353 Watershed District	2,452.59	0.00	0.00	2,452.59
359 Community Development - Agency	41,180.58	41,583.40	40,280.64	39,877.82
360 Arbitrage Rebate	0.00	2,237.68	2,237.68	0.00
	\$121,612,823.12	\$29,042,035.55	\$42,599,429.64	\$108,047,012.55

Summarized Revenue/Expenditure Report for August 2019

	YTD Amended Budget	Monthly Actual	YTD Actual	YTD Outstanding Encumbrances	Remaining Balance	% of Budget
101 General Fund Rev	\$42,119,666.05	\$1,294,895.34	\$1,672,624.72		\$40,447,041.33	
101 General Fund Exp	\$45,282,006.53	\$3,373,698.27	\$6,546,502.31	\$862,908.23	\$37,872,595.99	16.36%
	Variance	-\$2,078,802.93	-\$4,873,877.59			
113 Juvenile Services Rev	\$1,924,302.00	\$4,832.36	\$8,617.45		\$1,915,684.55	
113 Juvenile Services Exp	\$2,135,902.21	\$152,177.13	\$299,883.70	\$51,378.79	\$1,784,639.72	16.45%
	Variance	-\$147,344.77	-\$291,266.25			
116 Solid Waste/Sanitation Rev	\$1,274,730.00	\$5,268.55	\$10,661.45		\$1,264,068.55	
116 Solid Waste/Sanitation Exp	\$1,391,212.10	\$106,322.67	\$186,436.84	\$79,518.40	\$1,125,256.86	19.12%
	Variance	-\$101,054.12	-\$175,775.39			
120 Local Purpose Tax Rev	\$1,000,000.00	\$25,980.72	\$36,064.27		\$963,935.73	
120 Local Purpose Tax Exp	\$10,000.00	\$259.81	\$361.26	\$0.00	\$9,638.74	3.61%
	Variance	\$25,720.91	\$35,703.01			
121 Special Purpose Rev	\$5,755,256.52	\$117,632.25	\$250,472.20		\$5,504,784.32	
121 Special Purpose Exp	\$5,761,256.05	\$362,952.49	\$717,596.42	\$50,655.97	\$4,993,003.66	13.33%
	Variance	-\$245,320.24	-\$467,124.22			
122 Drug Control Rev	\$30,890.00	\$2,017.42	\$2,017.42		\$28,872.58	
122 Drug Control Exp	\$16,123.00	\$3,309.75	\$5,068.72	\$240.00	\$10,814.28	32.93%
	Variance	-\$1,292.33	-\$3,051.30			
128 Special Revenue Rev	\$0.00	\$6,537.11	\$6,615.28		-\$6,615.28	
128 Special Revenue Exp	\$287,000.00	\$6.50	\$8.07	\$0.00	\$286,991.93	0.00%
	Variance	\$6,530.61	\$6,607.21			
131 Highway/Public Works Rev	\$6,302,796.00	\$298,560.28	\$303,057.92		\$5,999,738.08	
131 Highway/Public Works Exp	\$7,557,526.55	\$442,086.42	\$860,629.92	\$384,299.93	\$6,312,596.70	16.47%
	Variance	-\$143,526.14	-\$557,572.00			

	YTD Amended Budget	Monthly Actual	YTD Actual	YTD Outstanding Encumbrances	Remaining Balance	% of Budget
141 General Purpose School Rev	\$103,213,538.00	\$8,496,743.43	\$8,530,155.72		\$94,683,382.28	
141 General Purpose School Exp	\$107,682,916.00	\$8,149,868.07	\$11,573,539.17	\$5,189,512.47	\$90,919,864.36	15.57%
	Variance	\$346,875.36	-\$3,043,383.45			
142 Federal Projects Rev	\$11,578,995.00	\$290,242.70	\$315,931.43		\$11,263,063.57	
142 Federal Projects Exp	\$11,578,995.00	\$630,888.02	\$685,057.27	\$810,203.02	\$10,083,734.71	12.91%
	Variance	-\$340,645.32	-\$369,125.84			
143 Central Cafeteria Rev	\$9,484,500.00	\$19,438.87	\$20,262.23		\$9,464,237.77	
143 Central Cafeteria Exp	\$9,484,500.00	\$380,687.90	\$442,336.98	\$2,813,511.40	\$6,228,651.62	34.33%
	Variance	-\$361,249.03	-\$422,074.75			
151 General Debt Service Rev	\$14,386,213.00	\$251,507.89	\$460,125.28		\$13,926,087.72	
151 General Debt Service Exp	\$13,099,105.00	\$2,564.72	\$7,760.71	\$0.00	\$13,091,344.29	0.06%
	Variance	\$248,943.17	\$452,364.57			
171 General Capital Projects Rev	\$6,472,251.00	\$11,990.75	\$20,166.27		\$6,452,084.73	
171 General Capital Projects Exp	\$52,456,067.82	\$1,335,814.40	\$2,672,187.10	\$370,596.96	\$49,413,283.76	5.80%
	Variance	-\$1,323,823.65	-\$2,652,020.83			
172 Industrial Park Rev	\$26,604.00	\$0.00	\$8,325.00		\$0.00	
172 Industrial Park Exp	\$100,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Variance	\$0.00	\$0.00			
177 Education Capital Projects Rev	\$2,331,476.00	\$7,452.17	\$14,663.45		\$2,316,812.55	
177 Education Capital Projects Exp	\$2,507,290.00	\$81,727.53	\$106,977.81	\$489,906.27	\$1,910,405.92	23.81%
	Variance	-\$74,275.36	-\$92,314.36			
Total Revenue for ALL FUNDS	\$205,901,217.57	\$10,833,099.84	\$11,659,760.09		\$194,223,178.48	
Total Expenditures for ALL FUNDS	\$259,350,200.26	\$15,022,363.68	\$24,104,346.28	\$11,102,731.44	\$224,042,822.54	13.58%
	Variance	-\$4,189,263.84	-\$12,444,586.19			