



# TIPPECANOE SCHOOL CORPORATION

## Statement of Revenues, Expenditures, Other Financing Sources (Uses) And Changes In Fund Balance

For the Period Ending April 30, 2024

All Funds Summary Breakdown

(With Comparative Totals for the Period Ending April 30, 2023)

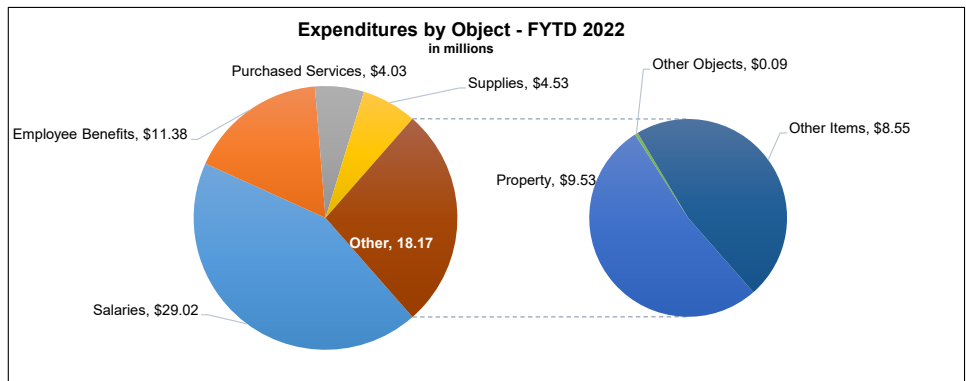
	COMPARATIVE ANALYSIS		
	All Funds FY 2023	All Funds 2024	FY % Incr/(Decr)
<b>REVENUES</b>			
Local	\$ 11,079,644.31	\$ 11,768,614.84	6.22%
Intermediate	\$281	\$356	26.67%
State	\$35,038,906	\$37,211,847	6.20%
Federal	\$5,643,034	\$3,196,216	(43.36%)
Other Financing Sources/Income Items	\$2,194,193	\$2,594,457	18.24%
Transfers In	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$53,956,058</b>	<b>\$54,771,492</b>	<b>1.51%</b>
<b>EXPENDITURES</b>			
Salaries	\$ 27,684,346.37	\$ 29,018,629.12	4.82%
Employee Benefits	\$10,820,218	\$11,377,155	5.15%
Purchased Services	\$3,026,442	\$4,034,677	33.31%
Supplies	\$6,184,924	\$4,526,463	(26.81%)
Property	\$20,082,495	\$9,532,293	(52.53%)
Other Objects	\$86,886	\$87,453	0.65%
Other Items	\$5,459,367	\$8,552,640	56.66%
Transfers Out	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$73,344,679</b>	<b>\$67,129,312</b>	<b>(8.47%)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(19,388,621)</b>	<b>(12,357,820)</b>	
<b>FUND BALANCE</b>			
Beginning of Period	\$160,223,939	\$123,498,056	(22.92%)
End of Period	<b>\$140,835,318</b>	<b>\$111,140,237</b>	(21.08%)

	CURRENT YEAR TO DATE						
	Education	Debt Service Fund	Operations Fund	Rainy Day Fund	Nutrition Services Fund	Self-Insurance Fund	GLCA Operating Fund
\$	1,217,154	-	160,827	-	1,255,101	6,434,512	1,279,678
\$	-	-	-	-	-	-	-
\$	36,999,707	-	-	-	86,512	-	-
\$	-	-	-	-	1,862,668	-	-
\$	-	-	2,563,328	-	-	-	-
\$	-	-	-	-	-	-	-
<b>\$</b>	<b>38,216,861</b>	<b>-</b>	<b>2,724,155</b>	<b>-</b>	<b>3,204,280</b>	<b>6,434,512</b>	<b>1,279,678</b>
\$	21,879,065	-	4,704,903	55,702	618,514	13,425	368,777
\$	8,414,473	-	2,103,863	25,159	232,900	12,144	173,378
\$	1,500,093	-	2,017,879	15,400	149,914	22,380	173,311
\$	547,264	-	2,037,397	-	1,095,614	-	41,531
\$	-	-	766,498	-	313,090	-	-
\$	14,158	-	19,065	-	45,247	-	-
\$	2,563,328	-	-	-	(55,153)	6,044,465	-
\$	-	-	-	-	-	-	-
<b>\$</b>	<b>34,918,381</b>	<b>-</b>	<b>11,649,604</b>	<b>96,261</b>	<b>2,400,127</b>	<b>6,092,413</b>	<b>756,998</b>
\$	3,298,480	-	(8,925,449)	(96,261)	804,153	342,099	522,680
\$	18,644,741	4,794,361	42,570,621	5,719,873	7,218,433	3,050,609	123,267
<b>\$</b>	<b>21,943,221</b>	<b>4,794,361</b>	<b>33,645,172</b>	<b>5,623,613</b>	<b>8,022,585</b>	<b>3,392,707</b>	<b>645,947</b>

Significant Revenue Changes:

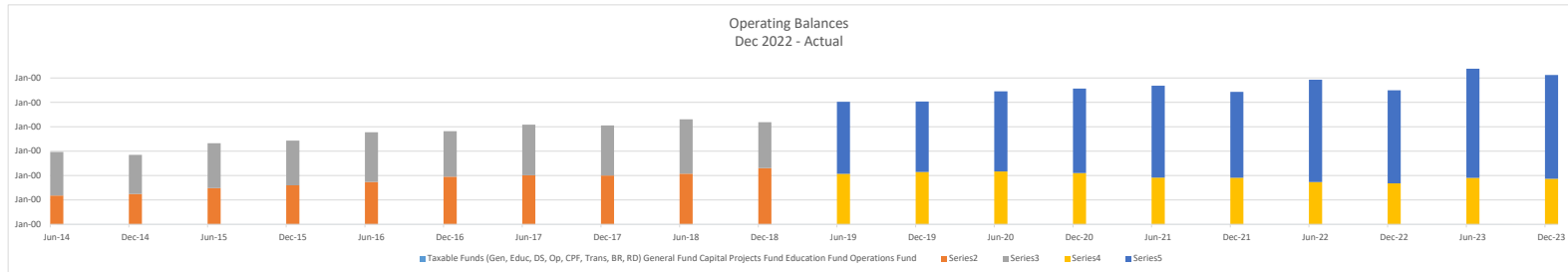
Significant Expenditure Changes:

Construction Funds/Operations Fund Cash Balances have been spent purposefully on construction projects thus reducing all funds cash balance in CY2023. This will continue in CY2024..



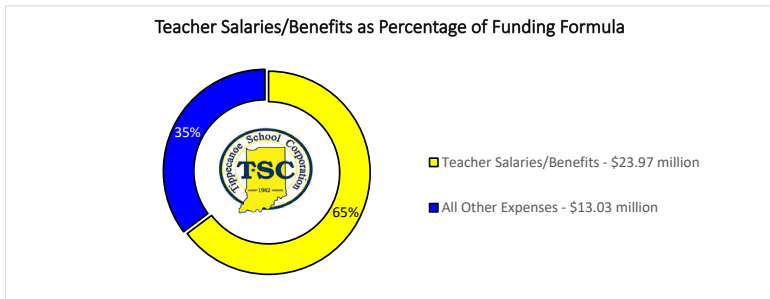
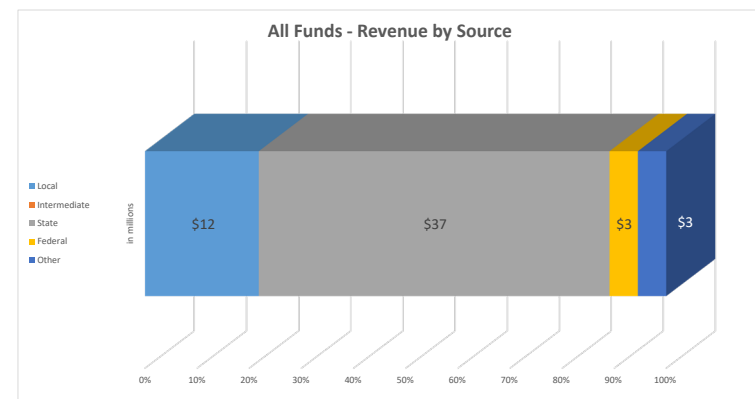
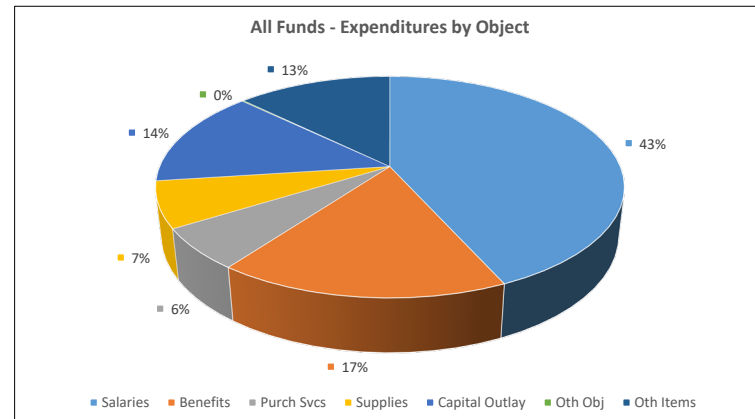
## FINANCIAL SNAPSHOTS

For the Period Ending April 30, 2024



### Per Pupil Expenditures by Cost Center - (1/1/24 - 4/30/24)

	Pupil Count	Instructional	Operational	Total
1. McCutcheon High	1825	\$3,090.99	\$794.09	\$3,885.08
2. Wainwright Middle	311	\$2,771.45	\$926.96	\$3,698.41
3. Woodland Elementary	638	\$2,767.36	\$857.34	\$3,624.70
4. Harrison High	2138	\$2,731.30	\$792.88	\$3,524.18
5. Dayton Elementary	378	\$2,679.52	\$803.96	\$3,483.48
6. Hershey Elementary	560	\$2,679.78	\$799.52	\$3,479.30
7. Mayflower Mill Elementary	600	\$2,720.59	\$736.85	\$3,457.44
8. Wyandotte Elementary	479	\$2,734.43	\$720.35	\$3,454.78
9. Wea Ridge Middle	710	\$2,560.33	\$877.03	\$3,437.36
10. Cole Elementary	305	\$2,609.31	\$814.40	\$3,423.71
11. Klondike Middle	464	\$2,521.97	\$843.50	\$3,365.47
12. Battle Ground Middle	737	\$2,367.63	\$826.39	\$3,194.02
13. Battle Ground Elementary	647	\$2,379.40	\$799.49	\$3,178.89
14. Mintonye Elementary	470	\$2,381.22	\$795.64	\$3,176.86
15. Wea Ridge Elementary	609	\$2,361.11	\$799.16	\$3,160.27
16. Klondike Elementary	975	\$2,323.26	\$711.89	\$3,035.15
17. East Tipp Middle	508	\$2,227.69	\$764.04	\$2,991.73
18. Southwestern Middle	496	\$2,259.84	\$712.71	\$2,972.55
19. Burnett Creek Elementary	767	\$2,207.26	\$737.49	\$2,944.75
<b>Average All Cost Centers</b>		<b>\$2,546.02</b>	<b>\$795.46</b>	<b>\$3,341.48</b>
<b>Average All Title I Cost Centers</b>		<b>\$2,619.34</b>	<b>\$799.31</b>	<b>\$3,418.65</b>



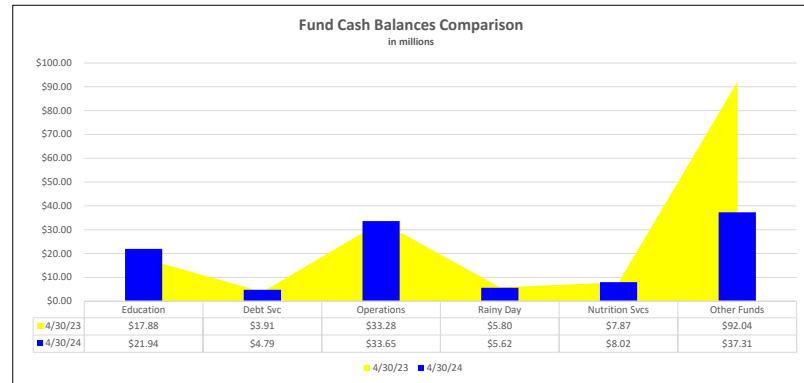
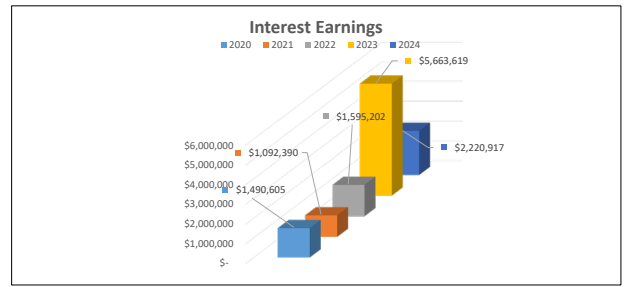
## FINANCIAL SNAPSHOTS

For the Period Ending April 30, 2024

New Funds				
Fund Name	Fund No.	Type	Open Date	Award
Bryan Metzger Award	2003.77	Local Donation	4/1/2024	\$ 1,500
PSFTC Grant - Hershman	2003.78	Local Grant	4/1/2024	\$ 1,348
Natl FFA Grant	2003.79	Local - Grant	4/24/2024	\$ 5,377
WES Equipment Fund	2200.10	Local - ECA	4/1/2024	\$ 2,548
Robotics Competition Grant	3271.24	State Grant	4/1/2024	
Title IV - FY25	5800.24	Federal Grant	4/1/2024	
<b>Total New Funds</b>				<b>\$ 10,772</b>

Investments					
Purchase Date	Redemption Date	Financial Institution	Investment	Interest Rate	Anticipated Interest
11/4/2022	7/8/2024	Flagstar Bank	\$ 5,000,000	5.100%	\$ 427,562
1/6/2023	10/1/2024	BMO Harris	\$ 2,009,000	4.883%	\$ 383,548
6/21/2023	4/21/2025	First Merchants Bank	\$ 2,588,000	5.510%	\$ 261,757
7/13/2023	7/11/2025	Flagstar Bank	\$ 3,100,000	5.360%	\$ 331,865
4/12/2023	1/13/2025	First Bank	\$ 3,054,000	5.150%	\$ 276,642
1/16/2024	1/17/2025	Centier Bank	\$ 2,000,000	5.200%	\$ 156,419
1/16/2024	3/17/2025	Centier Bank	\$ 2,000,000	5.100%	\$ 119,047
1/16/2024	5/19/2025	First Financial Bank	\$ 2,000,000	5.100%	\$ 136,652
1/16/2024	7/17/2025	First Financial Bank	\$ 2,000,000	5.120%	\$ 153,740
1/16/2024	9/17/2025	First Financial Bank	\$ 2,000,000	5.120%	\$ 171,134
3/28/2024	10/15/2025	State Bank	\$ 3,319,000	5.050%	\$ 259,910
3/28/2024	11/17/2025	State Bank	\$ 2,500,000	5.000%	\$ 205,137
3/28/2024	12/15/2025	State Bank	\$ 2,500,000	4.950%	\$ 212,579
3/28/2024	1/15/2026	State Bank	\$ 2,500,000	4.900%	\$ 220,836
4/16/2024	4/16/2026	Lake City ank	\$ 4,849,000	5.120%	\$ 496,538
<b>Total Anticipated In</b>					<b>\$ 3,813,366</b>

Interest Earnings					
	2020	2021	2022	2023	2024
January	\$ 119,828	\$ 69,442	\$ 174,483	\$ 607,314	\$ 867,296
February	\$ 6,406	\$ 94,414	\$ 40,546	\$ 245,513	\$ 640,370
March	\$ 120,086	\$ 136,387	\$ 52,577	\$ 305,212	\$ 374,762
April	\$ 50,703	\$ 39,308	\$ 66,431	\$ 340,487	\$ 338,490
May	\$ 129,827	\$ 115,211	\$ 8,810	\$ 418,265	
June	\$ 24,867	\$ 40,076	\$ 164,884	\$ 479,600	
July	\$ 210,365	\$ 98,964	\$ 163,234	\$ 268,985	
August	\$ 198,060	\$ 49,298	\$ 10,698	\$ 811,182	
September	\$ 185,709	\$ 107,171	\$ 380,417	\$ 495,579	
October	\$ 53,297	\$ 127,946	\$ 291,671	\$ 356,329	
November	\$ 38,789	\$ 43,304	\$ 229,803	\$ 1,104,482	
December	\$ 352,667	\$ 170,867	\$ 11,647	\$ 230,671	
<b>Total</b>	<b>\$ 1,490,605</b>	<b>\$ 1,092,390</b>	<b>\$ 1,595,202</b>	<b>\$ 5,663,619</b>	<b>\$ 2,220,917</b>

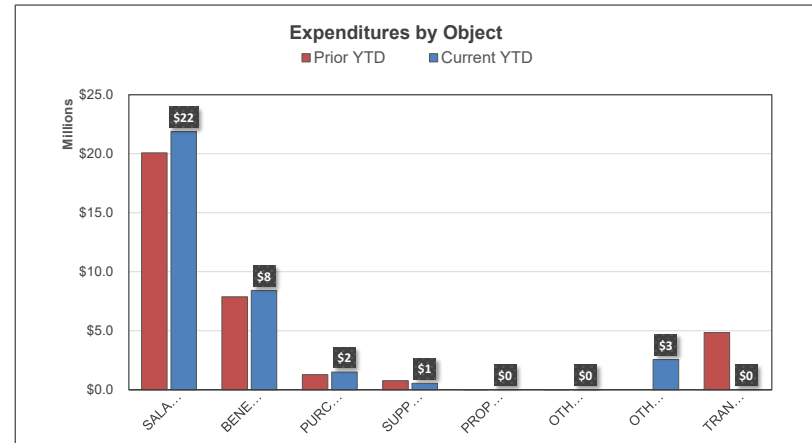
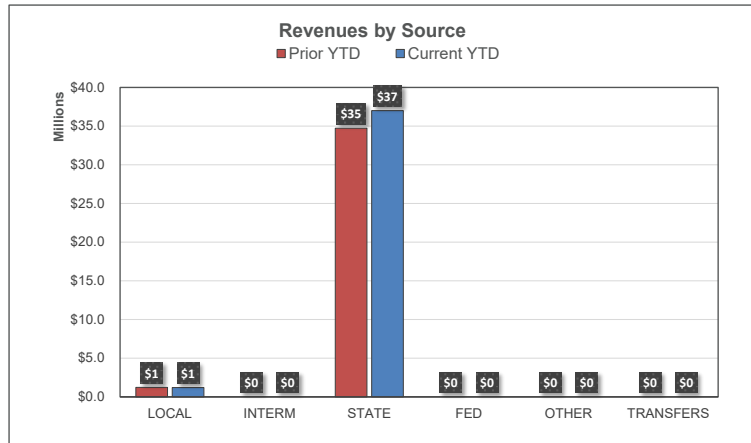


# EDUCATION FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending April 30, 2024

	Prior Year to Date 1/1/23 - Prior Year Month Ending 4/30/23		FY 2023 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/24 - 4/30/24		FY 2024 Annual Budget	Current YTD % of Budget
	4/30/23	4/30/23			Ending 4/30/24	Ending 4/30/24		
<b>REVENUES</b>								
Local	\$1,233,969	\$282,000	\$400,000	308.49%	\$1,217,154	(\$412,432)	\$3,511,280	34.66%
Intermediate	\$0	\$0	\$0		\$0	\$0	\$0	
State	\$34,736,947	\$8,438,772	\$104,639,462	33.20%	\$36,999,707	\$9,084,478	\$106,276,853	34.81%
Federal	\$0	\$0	\$0		\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$35,970,917</b>	<b>\$8,720,771</b>	<b>\$105,039,462</b>	<b>34.25%</b>	<b>\$38,216,861</b>	<b>\$8,672,046</b>	<b>\$109,788,133</b>	<b>34.81%</b>
<b>EXPENDITURES*</b>								
Salaries	\$20,077,374	\$3,959,567	\$67,130,904	29.91%	\$21,879,065	\$5,296,714	\$62,125,000	35.22%
Employee Benefits	\$7,878,278	\$1,470,333	\$29,036,674	27.13%	\$8,414,473	\$1,677,246	\$21,750,000	38.69%
Purchased Services	\$1,280,098	\$680,230	\$8,355,191	15.32%	\$1,500,093	\$1,147,292	\$5,500,000	27.27%
Supplies	\$760,307	\$294,164	\$3,558,558	21.37%	\$547,264	\$145,205	\$2,750,000	19.90%
Property	\$7,785	\$7,785	\$6,279	123.98%	\$0	\$0	\$20,363	0.00%
Other Objects	\$6,614	\$2,200	\$111,751	5.92%	\$14,158	\$1,623	\$25,000	56.63%
Other Items	\$0	\$0	\$0		\$2,563,328	\$640,832	\$10,906,468	23.50%
Transfers	\$4,852,477	\$1,116,482	\$13,343,673	36.37%	\$0	\$0	\$14,476,049	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$34,862,933</b>	<b>\$7,530,760</b>	<b>\$121,543,030</b>	<b>28.68%</b>	<b>\$34,918,381</b>	<b>\$8,908,912</b>	<b>\$117,552,880</b>	<b>29.70%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$1,107,983</b>	<b>\$1,190,011</b>	<b>(\$16,503,568)</b>		<b>\$3,298,480</b>	<b>(\$236,866)</b>	<b>(\$7,764,747)</b>	
<b>BEGINNING FUND BALANCE</b>	\$16,771,061				\$18,644,741			
<b>ENDING FUND BALANCE</b>	<b>\$17,879,044</b>				<b>\$21,943,221</b>			

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

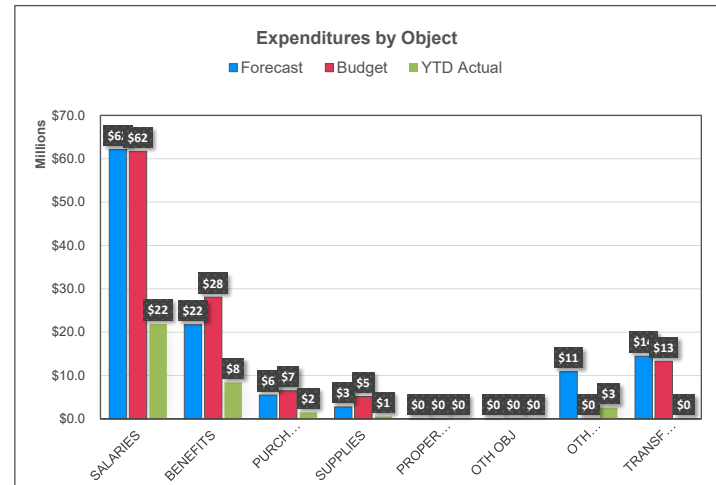
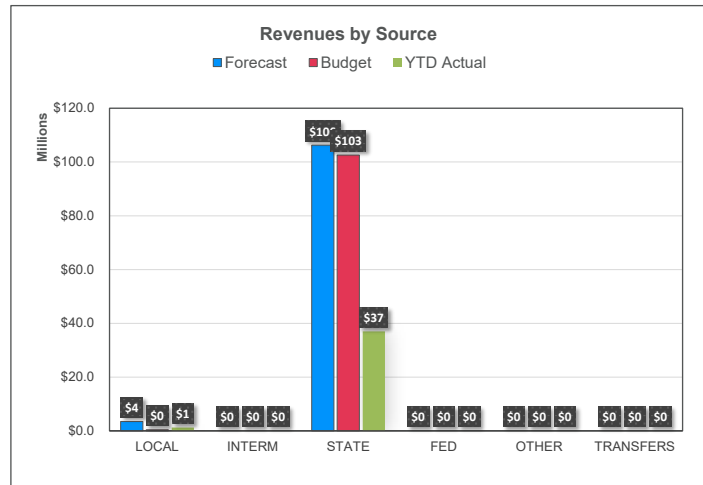


# EDUCATION FUND | FINANCIAL FORECAST

For the Period Ending April 30, 2024

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
<b>REVENUES</b>						
Local	\$1,217,154	\$2,294,126	\$3,511,280	\$400,000	\$3,111,280	304.29%
Intermediate	\$0	\$0	\$0	\$0	\$0	
State	\$36,999,707	\$69,277,146	\$106,276,853	\$102,589,946	\$3,686,907	36.07%
Federal	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$38,216,861</b>	<b>\$71,571,272</b>	<b>\$109,788,133</b>	<b>\$102,989,946</b>	<b>\$6,798,187</b>	<b>37.11%</b>
<b>EXPENDITURES*</b>						
Salaries	\$21,879,065	\$40,245,935	\$62,125,000	\$61,707,503	(\$417,497)	35.46%
Employee Benefits	\$8,414,473	\$13,335,527	\$21,750,000	\$28,062,780	\$6,312,780	29.98%
Purchased Services	\$1,500,093	\$3,999,907	\$5,500,000	\$6,500,000	\$1,000,000	23.08%
Supplies	\$547,264	\$2,202,736	\$2,750,000	\$5,164,794	\$2,414,794	10.60%
Property	\$0	\$20,363	\$20,363	\$7,068	(\$13,295)	
Other Objects	\$14,158	\$10,842	\$25,000	\$120,635	\$95,635	11.74%
Other Items	\$2,563,328	\$8,343,140	\$10,906,468	\$0	(\$10,906,468)	#DIV/0!
Transfers Out	\$0	\$14,476,049	\$14,476,049	\$13,285,703	(\$1,190,346)	
<b>TOTAL EXPENDITURES</b>	<b>\$34,918,381</b>	<b>\$82,634,499</b>	<b>\$117,552,880</b>	<b>\$114,848,483</b>	<b>(\$2,704,397)</b>	<b>30.40%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$3,298,480</b>	<b>(\$11,063,227)</b>	<b>(\$7,764,747)</b>	<b>(\$11,858,537)</b>	<b>\$4,093,790</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$18,644,741</b>					
<b>ENDING FUND BALANCE</b>	<b>\$21,943,221</b>					

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

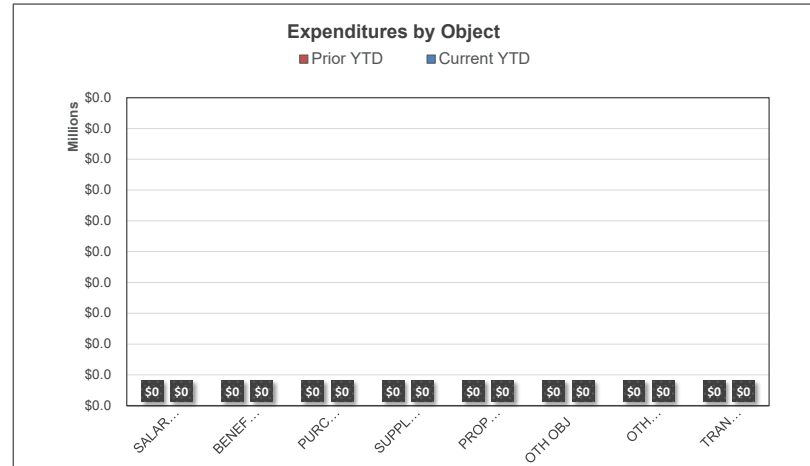
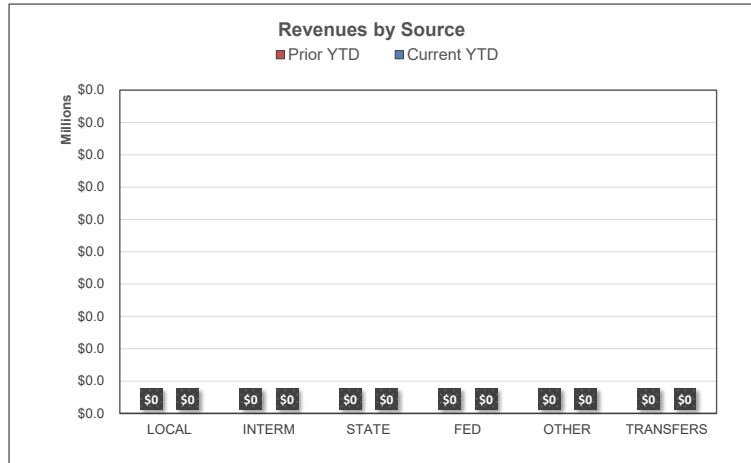


# DEBT SERVICE FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending April 30, 2024

	Prior Year to Date 1/1/23 - Prior Year Month Ending		FY 2023 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/24 - 4/30/24		FY 2024 Annual Budget	Current YTD % of Budget
	4/30/23	4/30/23			4/30/24	4/30/24		
<b>REVENUES</b>								
Local	\$0	\$0	\$27,086,562	0.00%	\$0	\$0	\$31,999,235	0.00%
Intermediate	\$0	\$0	\$0		\$0	\$0	\$0	
State	\$0	\$0	\$0		\$0	\$0	\$0	
Federal	\$0	\$0	\$0		\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,086,562</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,999,235</b>	<b>0.00%</b>
<b>EXPENDITURES*</b>								
Salaries	\$0	\$0	\$0		\$0	\$0	\$0	
Employee Benefits	\$0	\$0	\$0		\$0	\$0	\$0	
Purchased Services	\$0	\$0	\$0		\$0	\$0	\$0	
Supplies	\$0	\$0	\$172,540	0.00%	\$0	\$0	\$0	
Property	\$0	\$0	\$0		\$0	\$0	\$0	
Other Objects	\$0	\$0	\$26,818,206	0.00%	\$0	\$0	\$32,908,048	0.00%
Other Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,990,746</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,908,048</b>	<b>0.00%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,816</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$908,813)</b>	
<b>BEGINNING FUND BALANCE</b>	\$3,909,162				\$4,794,361			
<b>ENDING FUND BALANCE</b>	<b>\$3,909,162</b>				<b>\$4,794,361</b>			

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

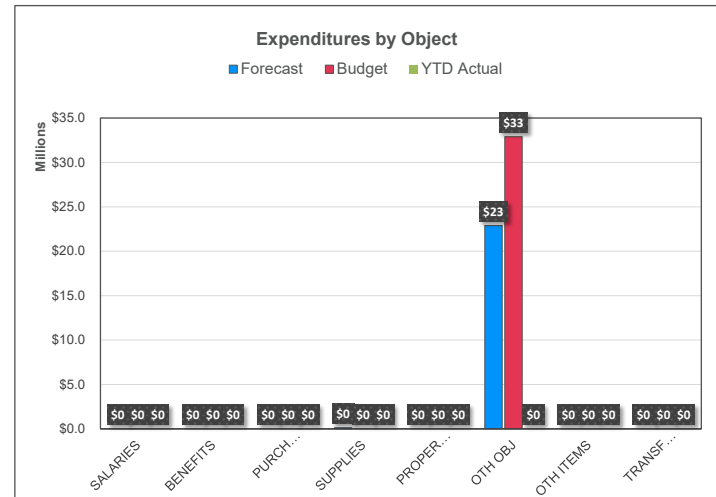
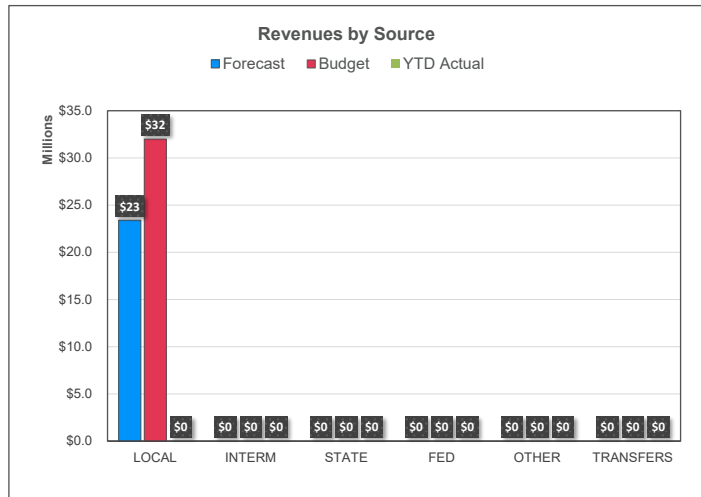


## DEBT SERVICE FUND | FINANCIAL FORECAST

For the Period Ending April 30, 2024

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
<b>REVENUES</b>						
Local	\$0	\$23,406,986	\$23,406,986	\$31,999,235	(\$8,592,249)	
Intermediate	\$0	\$0	\$0	\$0	\$0	
State	\$0	\$0	\$0	\$0	\$0	
Federal	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$23,406,986</b>	<b>\$23,406,986</b>	<b>\$31,999,235</b>	<b>(\$8,592,249)</b>	
<b>EXPENDITURES*</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	
Employee Benefits	\$0	\$0	\$0	\$0	\$0	
Purchased Services	\$0	\$0	\$0	\$0	\$0	
Supplies	\$0	\$128,335	\$128,335	\$0	(\$128,335)	
Property	\$0	\$0	\$0	\$0	\$0	
Other Objects	\$0	\$22,908,833	\$22,908,833	\$32,908,048	\$9,999,215	
Other Items	\$0	\$0	\$0	\$0	\$0	
Transfers Out	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$23,037,168</b>	<b>\$23,037,168</b>	<b>\$32,908,048</b>	<b>\$9,870,880</b>	
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$369,818</b>	<b>\$369,818</b>	<b>(\$908,813)</b>	<b>\$1,278,631</b>	
<b>BEGINNING FUND BALANCE</b>	\$4,794,361					
<b>ENDING FUND BALANCE</b>	\$4,794,361					

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

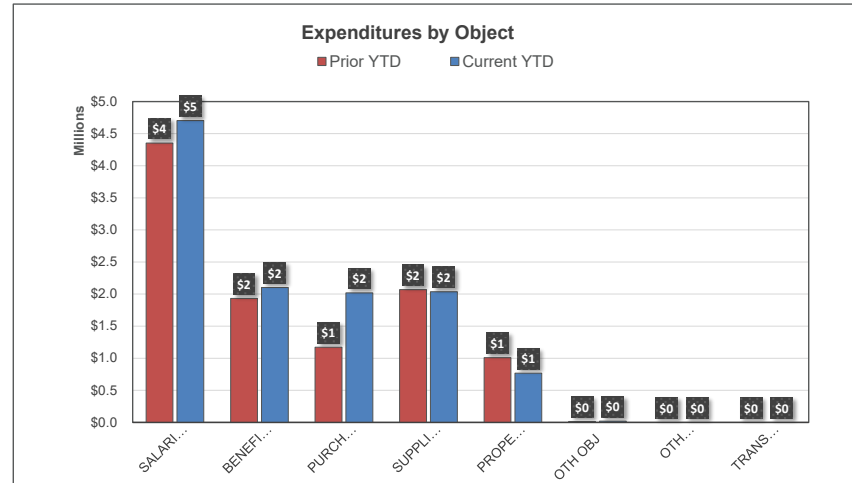
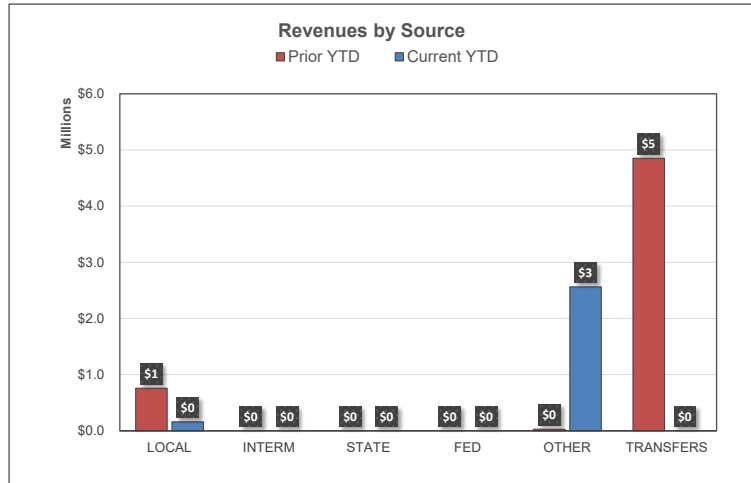


# OPERATIONS FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending April 30, 2024

	Prior Year to Date 1/1/23 - Prior Year Month Ending		FY 2023 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/24 - 4/30/24		FY 2024 Annual Budget	Current YTD % of Budget
	4/30/23	4/30/23			1/1/24 - 4/30/24	Ending 4/30/24		
<b>REVENUES</b>								
Local	\$757,971	\$645,394	\$27,430,525	2.76%	\$160,827	\$73,112	\$28,136,864	0.57%
Intermediate	\$0	\$0	\$0		\$0	\$0	\$0	
State	\$0	\$0	\$0		\$0	\$0	\$0	
Federal	\$0	\$0	\$0		\$0	\$0	\$0	
Other Financing Sources/Income Items	\$28,710	\$10	\$0		\$2,563,328	\$2,563,328	\$53,259	4812.95%
Transfers	\$4,852,477	\$1,116,482	\$15,000,000	32.35%	\$0	\$0	\$14,476,049	0.00%
<b>TOTAL REVENUE</b>	<b>\$5,639,158</b>	<b>\$1,761,885</b>	<b>\$42,430,525</b>	<b>13.29%</b>	<b>\$2,724,155</b>	<b>\$2,636,440</b>	<b>\$42,666,172</b>	<b>6.38%</b>
<b>EXPENDITURES*</b>								
Salaries	\$4,353,256	\$1,052,062	\$13,616,845	31.97%	\$4,704,903	\$1,157,485	\$13,250,000	35.51%
Employee Benefits	\$1,931,730	\$392,008	\$5,560,834	34.74%	\$2,103,863	\$430,875	\$6,785,000	31.01%
Purchased Services	\$1,171,902	\$239,767	\$8,365,719	14.01%	\$2,017,879	\$227,560	\$5,250,000	38.44%
Supplies	\$2,069,043	\$492,061	\$8,755,408	23.63%	\$2,037,397	\$452,350	\$7,300,000	27.91%
Property	\$1,009,911	\$99,565	\$40,076,149	2.52%	\$766,498	\$218,616	\$8,500,000	9.02%
Other Objects	\$16,026	\$2,457	\$133,188	12.03%	\$19,065	\$3,849	\$51,000	37.38%
Other Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$10,551,867</b>	<b>\$2,277,920</b>	<b>\$76,508,142</b>	<b>13.79%</b>	<b>\$11,649,604</b>	<b>\$2,490,736</b>	<b>\$41,136,000</b>	<b>28.32%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$4,912,709)</b>	<b>(\$516,034)</b>	<b>(\$34,077,617)</b>		<b>(\$8,925,449)</b>	<b>\$145,703</b>	<b>\$1,530,172</b>	
<b>BEGINNING FUND BALANCE</b>	\$38,188,891				\$42,570,621			
<b>ENDING FUND BALANCE</b>	<b>\$33,276,182</b>				<b>\$33,645,172</b>			

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations



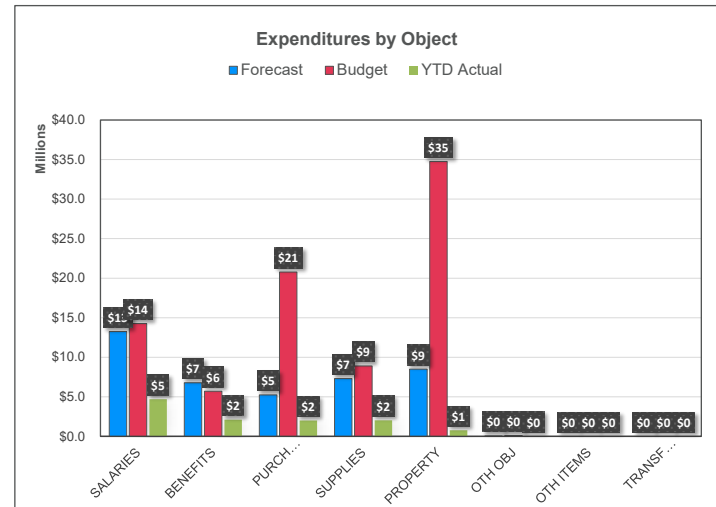
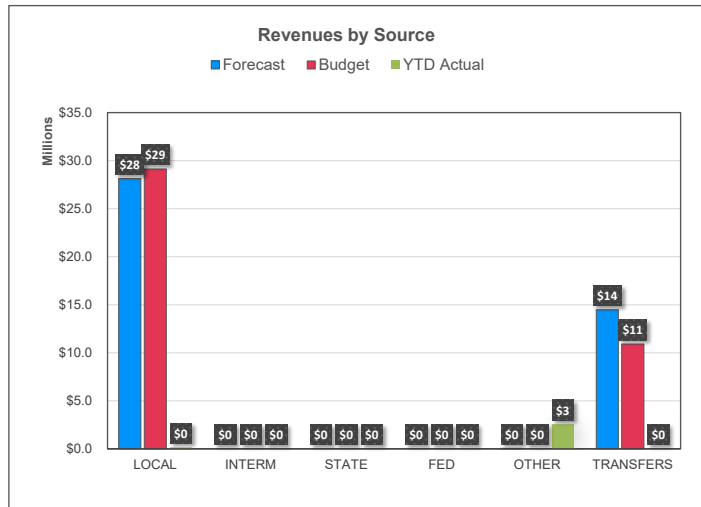


## OPERATIONS FUND | FINANCIAL FORECAST

For the Period Ending April 30, 2024

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
<b>REVENUES</b>						
Local	\$160,827	\$27,976,037	\$28,136,864	\$29,136,864	(\$1,000,000)	0.55%
Intermediate	\$0	\$0	\$0	\$0	\$0	
State	\$0	\$0	\$0	\$0	\$0	
Federal	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources/Income Items	\$2,563,328	(\$2,510,069)	\$53,259	\$0	\$53,259	#DIV/0!
Transfers	\$0	\$14,476,049	\$14,476,049	\$10,906,468	\$3,569,581	
<b>TOTAL REVENUE</b>	<b>\$2,724,155</b>	<b>\$25,465,968</b>	<b>\$42,666,172</b>	<b>\$29,136,864</b>	<b>\$13,529,308</b>	<b>9.35%</b>
<b>EXPENDITURES*</b>						
Salaries	\$4,704,903	\$8,545,097	\$13,250,000	\$14,259,202	\$1,009,202	33.00%
Employee Benefits	\$2,103,863	\$4,681,137	\$6,785,000	\$5,717,302	(\$1,067,698)	36.80%
Purchased Services	\$2,017,879	\$3,232,121	\$5,250,000	\$20,781,115	\$15,531,115	9.71%
Supplies	\$2,037,397	\$5,262,603	\$7,300,000	\$8,901,739	\$1,601,739	22.89%
Property	\$766,498	\$7,733,502	\$8,500,000	\$34,756,285	\$26,256,285	2.21%
Other Objects	\$19,065	\$31,935	\$51,000	\$98,636	\$47,636	19.33%
Other Items	\$0	\$0	\$0	\$0	\$0	
Transfers Out	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$11,649,604</b>	<b>\$29,486,396</b>	<b>\$41,136,000</b>	<b>\$84,514,279</b>	<b>\$43,378,279</b>	<b>13.78%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$8,925,449)</b>	<b>(\$4,020,428)</b>	<b>\$1,530,172</b>	<b>(\$55,377,415)</b>	<b>\$56,907,587</b>	
<b>BEGINNING FUND BALANCE</b>	\$42,570,621					
<b>ENDING FUND BALANCE</b>	\$33,645,172					

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

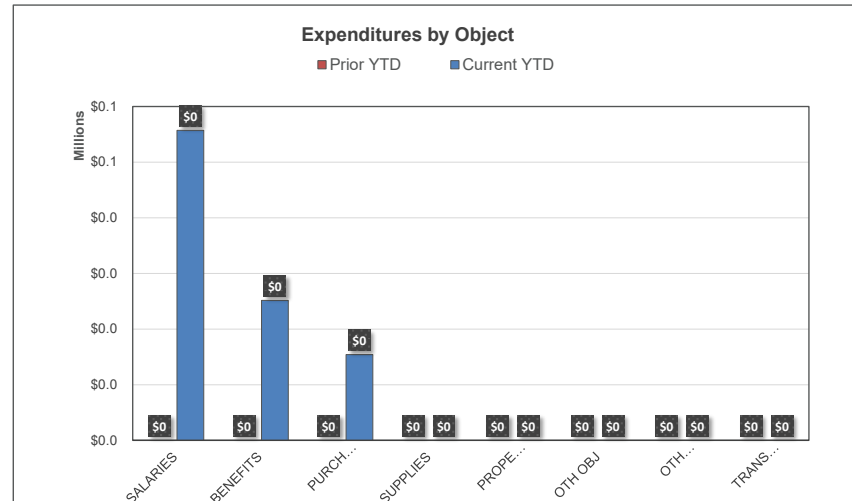
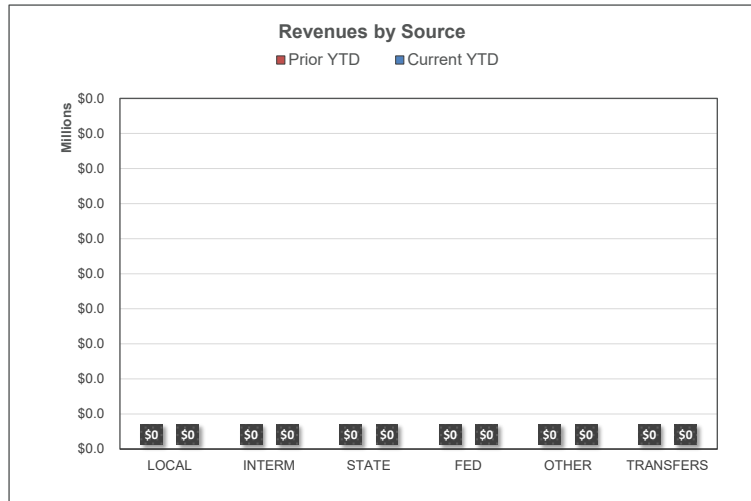


# RAINY DAY FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending April 30, 2024

	Prior Year to Date 1/1/23 - Prior Year Month Ending		FY 2023 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/24 - 4/30/24		FY 2024 Annual Budget	Current YTD % of Budget
	4/30/23	4/30/23			4/30/24	Ending 4/30/24		
<b>REVENUES</b>								
Local	\$0	\$0	\$0		\$0	\$0	\$0	
Intermediate	\$0	\$0	\$0		\$0	\$0	\$0	
State	\$0	\$0	\$0		\$0	\$0	\$0	
Federal	\$0	\$0	\$0		\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>EXPENDITURES*</b>								
Salaries	\$0	\$0	\$0		\$55,702	\$15,915	\$269,290	20.68%
Employee Benefits	\$0	\$0	\$0		\$25,159	\$5,858	\$132,396	19.00%
Purchased Services	\$0	\$0	\$5,799,878	0.00%	\$15,400	\$1,607	\$5,318,187	0.29%
Supplies	\$0	\$0	\$0		\$0	\$0	\$0	
Property	\$0	\$0	\$0		\$0	\$0	\$0	
Other Objects	\$0	\$0	\$0		\$0	\$0	\$0	
Other Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,799,878</b>	<b>0.00%</b>	<b>\$96,261</b>	<b>\$23,379</b>	<b>\$5,719,873</b>	<b>1.68%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5,799,878)</b>		<b>(\$96,261)</b>	<b>(\$23,379)</b>	<b>(\$5,719,873)</b>	
<b>BEGINNING FUND BALANCE</b>	\$5,799,878				\$5,719,873			
<b>ENDING FUND BALANCE</b>	<b>\$5,799,878</b>				<b>\$5,623,613</b>			

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

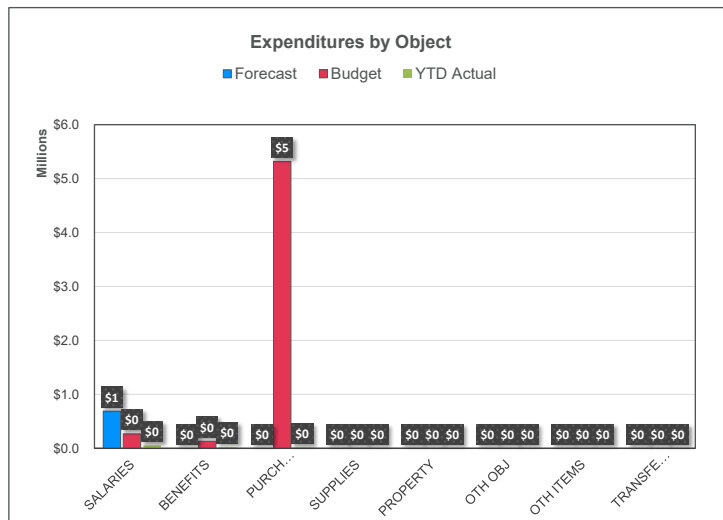
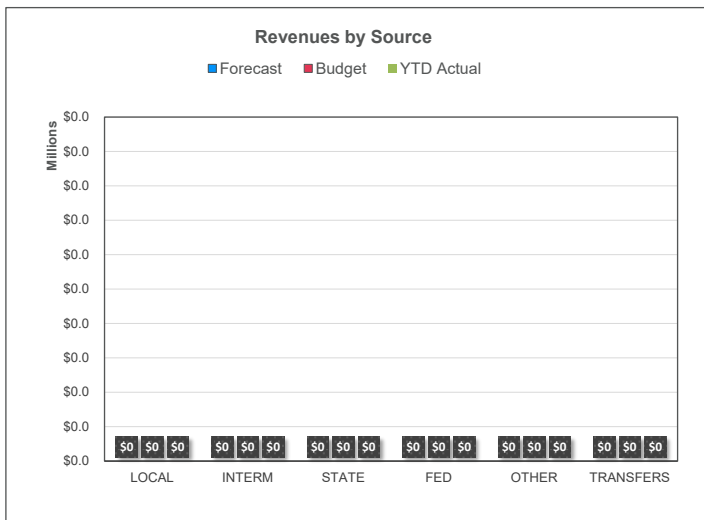


# RAINY DAY FUND | FINANCIAL FORECAST

For the Period Ending April 30, 2024

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
<b>REVENUES</b>						
Local	\$0	\$0	\$0	\$0	\$0	
Intermediate	\$0	\$0	\$0	\$0	\$0	
State	\$0	\$0	\$0	\$0	\$0	
Federal	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>EXPENDITURES*</b>						
Salaries	\$55,702	\$632,776	\$688,478	\$269,290	(\$419,188)	20.68%
Employee Benefits	\$25,159	(\$25,159)	\$0	\$132,396	\$132,396	19.00%
Purchased Services	\$15,400	(\$15,400)	\$0	\$5,318,187	\$5,318,187	0.29%
Supplies	\$0	\$0	\$0	\$0	\$0	
Property	\$0	\$0	\$0	\$0	\$0	
Other Objects	\$0	\$0	\$0	\$0	\$0	
Other Items	\$0	\$0	\$0	\$0	\$0	
Transfers Out	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$96,261</b>	<b>\$592,218</b>	<b>\$688,478</b>	<b>\$5,719,873</b>	<b>\$5,031,395</b>	<b>1.68%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$96,261)</b>	<b>(\$592,218)</b>	<b>(\$688,478)</b>	<b>(\$5,719,873)</b>	<b>\$5,031,395</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$5,719,873</b>					
<b>ENDING FUND BALANCE</b>	<b>\$5,623,613</b>					

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

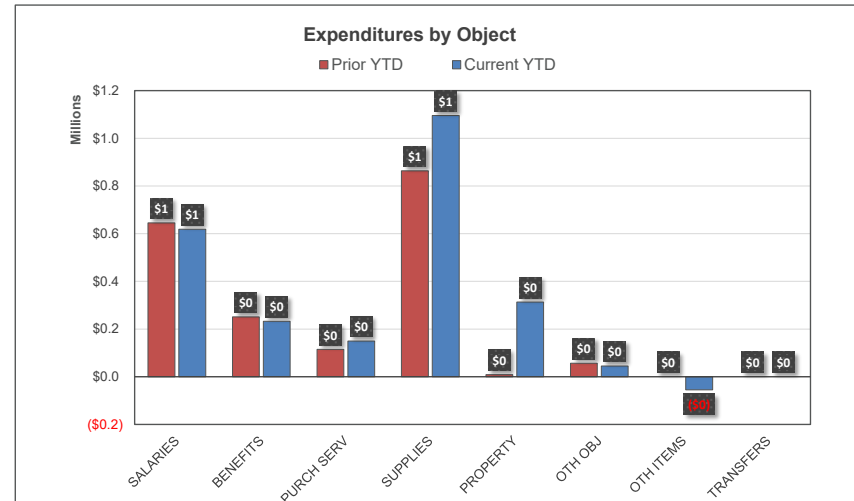
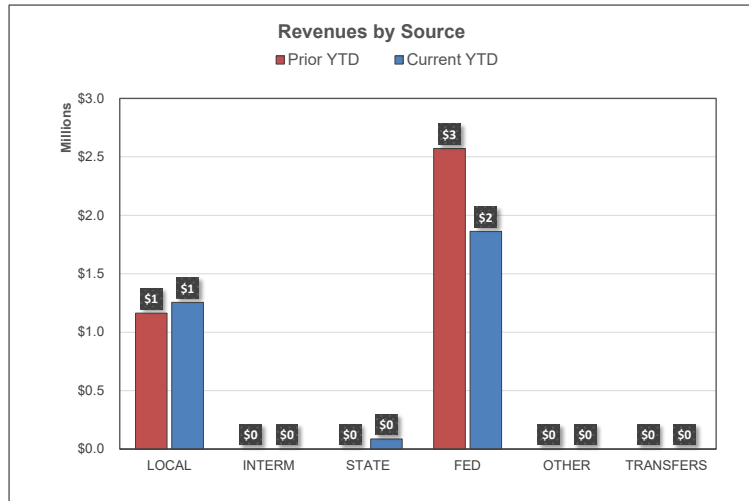


## NUTRITION SVCS FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending April 30, 2024

	Prior Year to Date 1/1/23 - Prior Year Month Ending 4/30/23		FY 2023 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/24 - 4/30/24		FY 2024 Annual Budget	Current YTD % of Budget
<b>REVENUES</b>								
Local	\$1,163,183	\$286,318	\$0		\$1,255,101	\$594,430	\$0	
Intermediate	\$0	\$0	\$0		\$0	\$0	\$0	
State	\$0	\$0	\$0		\$86,512	\$0	\$0	
Federal	\$2,571,984	\$789,581	\$0		\$1,862,668	\$361,433	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$3,735,168</b>	<b>\$1,075,900</b>	<b>\$0</b>		<b>\$3,204,280</b>	<b>\$955,863</b>	<b>\$0</b>	
<b>EXPENDITURES*</b>								
Salaries	\$645,431	\$152,554	\$1,978,311	32.63%	\$618,514	\$147,347	\$1,756,615	35.21%
Employee Benefits	\$251,008	\$51,435	\$732,326	34.28%	\$232,900	\$44,375	\$607,233	38.35%
Purchased Services	\$114,738	\$40,840	\$337,637	33.98%	\$149,914	\$15,577	\$367,229	40.82%
Supplies	\$863,671	\$357,405	\$3,095,764	27.90%	\$1,095,614	\$228,864	\$3,141,579	34.87%
Property	\$8,939	\$0	\$1,554,206	0.58%	\$313,090	\$0	\$4,025,463	7.78%
Other Objects	\$56,475	\$11,984	\$62,531	90.32%	\$45,247	\$10,720	\$130,645	34.63%
Other Items	\$0	\$0	\$0		(\$55,153)	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$1,940,261</b>	<b>\$614,218</b>	<b>\$7,760,774</b>	<b>25.00%</b>	<b>\$2,400,127</b>	<b>\$446,883</b>	<b>\$10,028,763</b>	<b>23.93%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$1,794,906</b>	<b>\$461,682</b>	<b>(\$7,760,774)</b>		<b>\$804,153</b>	<b>\$508,980</b>	<b>(\$10,028,763)</b>	
<b>BEGINNING FUND BALANCE</b>	\$6,078,594				\$7,218,433			
<b>ENDING FUND BALANCE</b>	<b>\$7,873,500</b>				<b>\$8,022,585</b>			

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

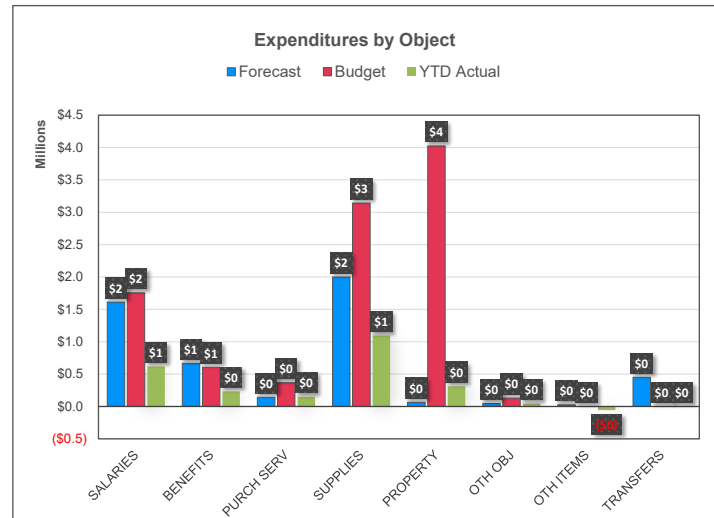
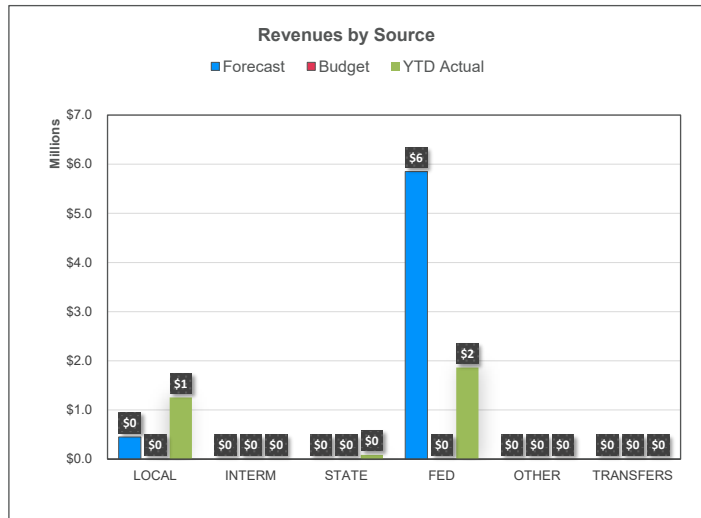


# NUTRITION SVCS FUND | FINANCIAL FORECAST

For the Period Ending April 30, 2024

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
<b>REVENUES</b>						
Local	\$1,255,101	(\$805,101)	\$450,000	\$0	\$450,000	#DIV/0!
Intermediate	\$0	\$0	\$0	\$0	\$0	
State	\$86,512	(\$86,512)	\$0	\$0	\$0	#DIV/0!
Federal	\$1,862,668	\$3,987,332	\$5,850,000	\$0	\$5,850,000	#DIV/0!
Other Financing Sources/Income Items	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$3,204,280</b>	<b>\$3,095,720</b>	<b>\$6,300,000</b>	<b>\$0</b>	<b>\$6,300,000</b>	<b>#DIV/0!</b>
<b>EXPENDITURES*</b>						
Salaries	\$618,514	\$992,808	\$1,611,322	\$1,756,615	\$145,293	35.21%
Employee Benefits	\$232,900	\$432,461	\$665,361	\$607,233	(\$58,128)	38.35%
Purchased Services	\$149,914	(\$8,273)	\$141,641	\$367,229	\$225,588	40.82%
Supplies	\$1,095,614	\$904,386	\$2,000,000	\$3,141,579	\$1,141,579	34.87%
Property	\$313,090	(\$247,945)	\$65,145	\$4,025,463	\$3,960,318	7.78%
Other Objects	\$45,247	\$128	\$45,375	\$130,645	\$85,270	34.63%
Other Items	(\$55,153)	\$81,808	\$26,655	\$0	(\$26,655)	#DIV/0!
Transfers Out	\$0	\$450,000	\$450,000	\$0	(\$450,000)	
<b>TOTAL EXPENDITURES</b>	<b>\$2,400,127</b>	<b>\$2,605,372</b>	<b>\$5,005,499</b>	<b>\$10,028,763</b>	<b>\$5,023,264</b>	<b>23.93%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$804,153</b>	<b>\$490,349</b>	<b>\$1,294,501</b>	<b>(\$10,028,763)</b>	<b>\$11,323,264</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$7,218,433</b>					
<b>ENDING FUND BALANCE</b>	<b>\$8,022,585</b>					

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

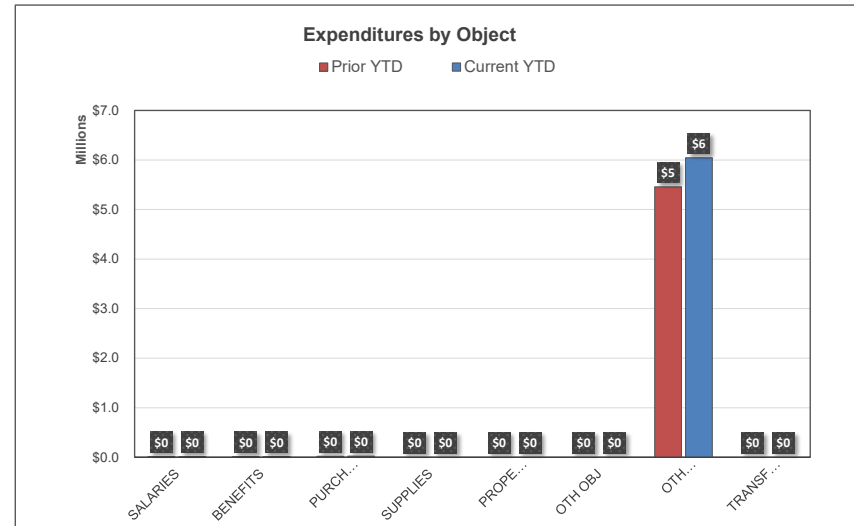
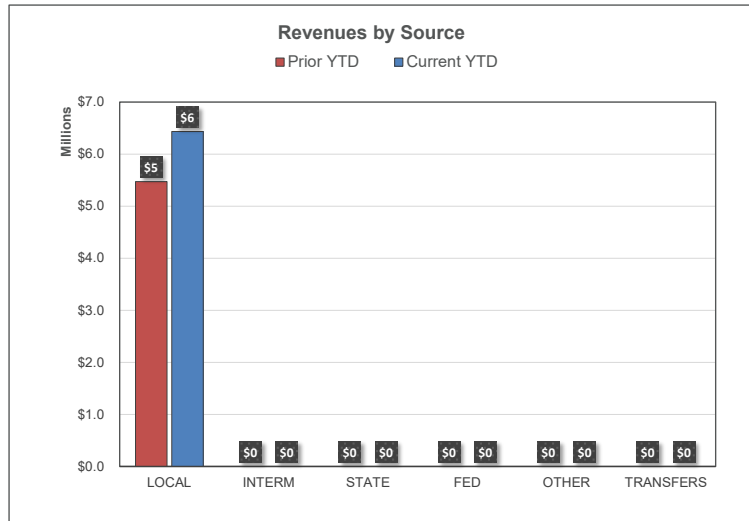


## SELF INSURANCE FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending April 30, 2024

	Prior Year to Date 1/1/23 - Prior Year Month Ending 4/30/23		FY 2023 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/24 - 4/30/24		FY 2024 Annual Budget	Current YTD % of Budget
		4/30/23			4/30/24	4/30/24		
<b>REVENUES</b>								
Local	\$5,471,534	\$1,362,955	\$0		\$6,434,512	\$2,177,727	\$0	
Intermediate	\$0	\$0	\$0		\$0	\$0	\$0	
State	\$0	\$0	\$0		\$0	\$0	\$0	
Federal	\$0	\$0	\$0		\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$5,471,534</b>	<b>\$1,362,955</b>	<b>\$0</b>		<b>\$6,434,512</b>	<b>\$2,177,727</b>	<b>\$0</b>	
<b>EXPENDITURES*</b>								
Salaries	\$12,428	\$2,948	\$38,860	31.98%	\$13,425	\$3,319	\$38,860	34.55%
Employee Benefits	\$11,943	\$2,194	\$30,581	39.05%	\$12,144	\$2,284	\$30,581	39.71%
Purchased Services	\$20,512	\$9,765	\$0		\$22,380	\$11,231	\$0	
Supplies	\$0	\$0	\$0		\$0	\$0	\$0	
Property	\$0	\$0	\$0		\$0	\$0	\$0	
Other Objects	\$0	\$0	\$0		\$0	\$0	\$0	
Other Items	\$5,459,367	\$1,050,206	\$14,000,000	39.00%	\$6,044,465	\$1,305,274	\$14,000,000	43.17%
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$5,504,250</b>	<b>\$1,065,113</b>	<b>\$14,069,441</b>	<b>39.12%</b>	<b>\$6,092,413</b>	<b>\$1,322,106</b>	<b>\$14,069,441</b>	<b>43.30%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$32,716)</b>	<b>\$297,842</b>	<b>(\$14,069,441)</b>		<b>\$342,099</b>	<b>\$855,621</b>	<b>(\$14,069,441)</b>	
<b>BEGINNING FUND BALANCE</b>	\$4,603,897				\$3,050,609			
<b>ENDING FUND BALANCE</b>	<b>\$4,571,181</b>				<b>\$3,392,707</b>			

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

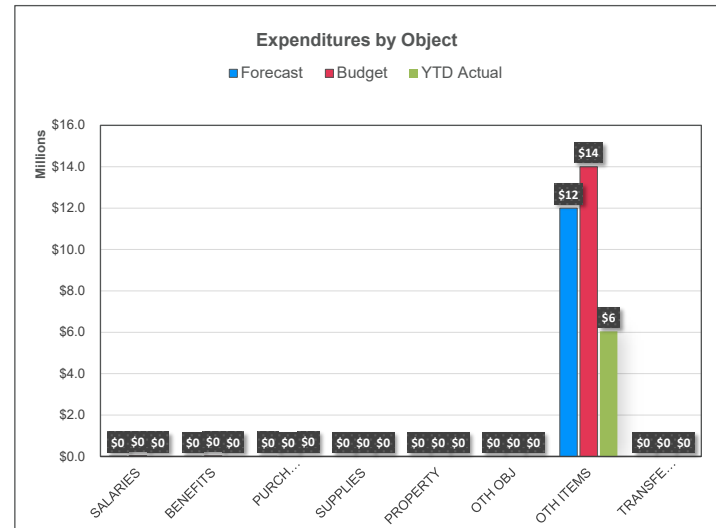
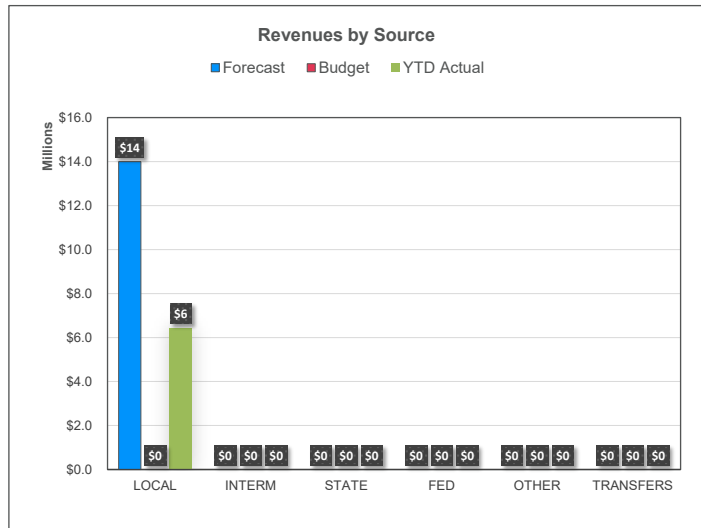


## SELF INSURANCE FUND | FINANCIAL FORECAST

For the Period Ending April 30, 2024

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
<b>REVENUES</b>						
Local	\$6,434,512	\$7,565,488	\$14,000,000	\$0	\$14,000,000	#DIV/0!
Intermediate	\$0	\$0	\$0	\$0	\$0	
State	\$0	\$0	\$0	\$0	\$0	
Federal	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$6,434,512</b>	<b>\$7,565,488</b>	<b>\$14,000,000</b>	<b>\$0</b>	<b>\$14,000,000</b>	<b>#DIV/0!</b>
<b>EXPENDITURES*</b>						
Salaries	\$13,425	\$2,575	\$16,000	\$38,860	\$22,860	34.55%
Employee Benefits	\$12,144	(\$4,444)	\$7,700	\$30,581	\$22,881	39.71%
Purchased Services	\$22,380	(\$12,380)	\$10,000	\$0	(\$10,000)	#DIV/0!
Supplies	\$0	\$0	\$0	\$0	\$0	
Property	\$0	\$0	\$0	\$0	\$0	
Other Objects	\$0	\$0	\$0	\$0	\$0	
Other Items	\$6,044,465	\$5,955,535	\$12,000,000	\$14,000,000	\$2,000,000	43.17%
Transfers Out	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$6,092,413</b>	<b>\$5,941,287</b>	<b>\$12,033,700</b>	<b>\$14,069,441</b>	<b>\$2,035,741</b>	<b>43.30%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$342,099</b>	<b>\$1,624,201</b>	<b>\$1,966,300</b>	<b>(\$14,069,441)</b>	<b>\$16,035,741</b>	
<b>BEGINNING FUND BALANCE</b>	\$3,050,609					
<b>ENDING FUND BALANCE</b>	<b>\$3,392,707</b>					

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

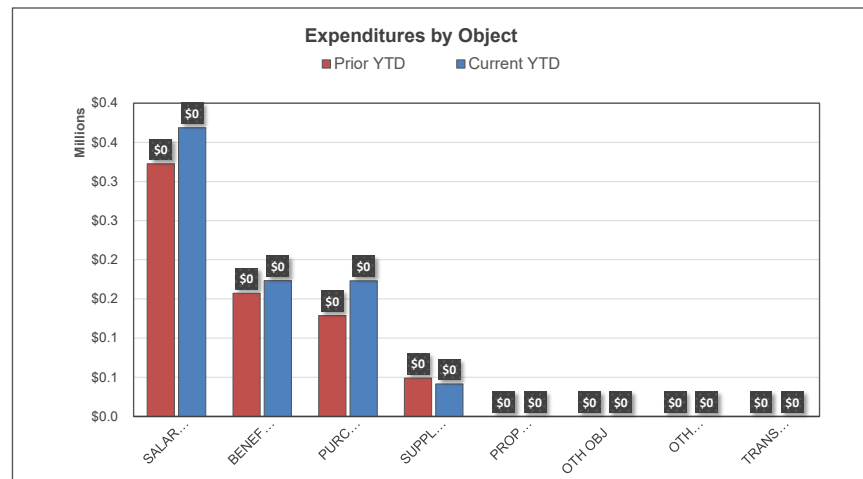
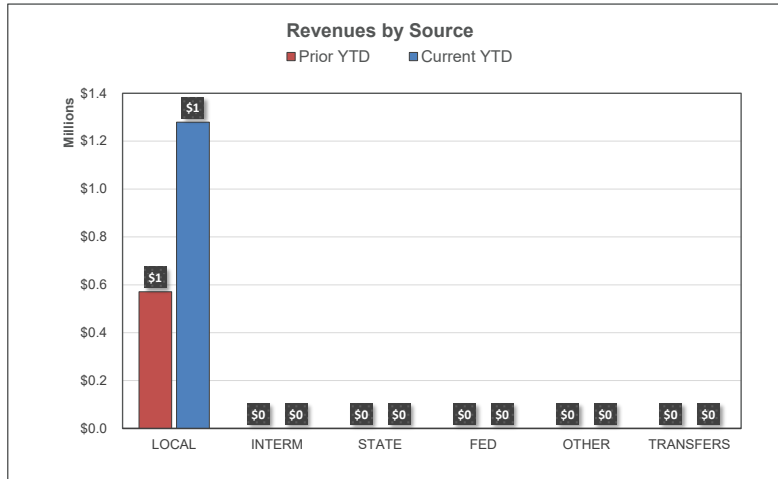


# GLCA OPERATING FUND | FINANCIAL COMPARISON ANALYSIS

For the Period Ending April 30, 2024

	Prior Year to Date 1/1/23 - Prior Year Month Ending 4/30/23		FY 2023 Annual Budget	Prior YTD % of Budget	Current Year to Date 1/1/24 - 4/30/24		FY 2024 Annual Budget	Current YTD % of Budget
	4/30/23	4/30/23			1/1/24 - 4/30/24	Ending 4/30/24		
<b>REVENUES</b>								
Local	\$570,974	\$0	\$0		\$1,279,678	\$992,310	\$0	
Intermediate	\$0	\$0	\$0		\$0	\$0	\$0	
State	\$0	\$0	\$0		\$0	\$0	\$0	
Federal	\$0	\$0	\$0		\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$570,974</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1,279,678</b>	<b>\$992,310</b>	<b>\$0</b>	
<b>EXPENDITURES*</b>								
Salaries	\$322,586	\$80,276	\$1,026,793	31.42%	\$368,778	\$92,256	\$1,168,882	31.55%
Employee Benefits	\$157,298	\$32,103	\$457,152	34.41%	\$173,378	\$34,130	\$482,732	35.92%
Purchased Services	\$128,931	\$38,078	\$477,990	26.97%	\$173,311	\$94,685	\$578,208	29.97%
Supplies	\$48,995	\$15,680	\$186,152	26.32%	\$41,531	\$8,199	\$342,080	12.14%
Property	\$0	\$0	\$3,000	0.00%	\$0	\$0	\$5,000	0.00%
Other Objects	\$0	\$0	\$1,500	0.00%	\$0	\$0	\$1,646	0.00%
Other Items	\$0	\$0	\$0		\$0	\$0	\$0	
Transfers	\$0	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$657,810</b>	<b>\$166,138</b>	<b>\$2,152,587</b>	<b>30.56%</b>	<b>\$756,998</b>	<b>\$229,271</b>	<b>\$2,578,548</b>	<b>29.36%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$86,836)</b>	<b>(\$166,138)</b>	<b>(\$2,152,587)</b>		<b>\$522,680</b>	<b>\$763,039</b>	<b>(\$2,578,548)</b>	
<b>BEGINNING FUND BALANCE</b>	\$3,227				\$123,267			
<b>ENDING FUND BALANCE</b>	<b>(\$83,609)</b>				<b>\$645,947</b>			

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations





## GLCA OPERATING FUND | FINANCIAL FORECAST

For the Period Ending April 30, 2024

	Current Year-to-Date	Add: Anticipated Revenues / Expenses	Annual Forecast	Approved Annual Budget	Variance Favorable / (Unfavorable)	% of Budget
<b>REVENUES</b>						
Local	\$1,279,678	\$48,810	\$1,328,488	\$0	\$1,328,488	#DIV/0!
Intermediate	\$0	\$0	\$0	\$0	\$0	
State	\$0	\$0	\$0	\$0	\$0	
Federal	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources/Income Items	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$1,279,678</b>	<b>\$48,810</b>	<b>\$1,328,488</b>	<b>\$0</b>	<b>\$1,328,488</b>	<b>#DIV/0!</b>
<b>EXPENDITURES*</b>						
Salaries	\$368,778	\$244,686	\$613,464	\$1,168,882	\$555,418	31.55%
Employee Benefits	\$173,378	\$79,494	\$252,872	\$482,732	\$229,860	35.92%
Purchased Services	\$173,311	\$219,260	\$392,571	\$578,208	\$185,637	29.97%
Supplies	\$41,531	\$46,928	\$88,459	\$342,080	\$253,621	12.14%
Property	\$0	\$0	\$0	\$5,000	\$5,000	
Other Objects	\$0	\$1,700	\$1,700	\$1,646	(\$54)	
Other Items	\$0	\$0	\$0	\$0	\$0	
Transfers Out	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$756,998</b>	<b>\$592,068</b>	<b>\$1,349,066</b>	<b>\$2,578,548</b>	<b>\$1,229,482</b>	<b>29.36%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$522,680</b>	<b>(\$543,258)</b>	<b>(\$20,578)</b>	<b>(\$2,578,548)</b>	<b>\$2,557,970</b>	
<b>BEGINNING FUND BALANCE</b>	\$123,267					
<b>ENDING FUND BALANCE</b>	\$645,947					

\*Annual Budget includes Carry-Over Appropriations from Prior Year; Cash Balance supports Carry-Over Appropriations

