

# Big Walnut Local School District

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## **Monthly Financial Report**

*for the month ended*

**April 30, 2012**

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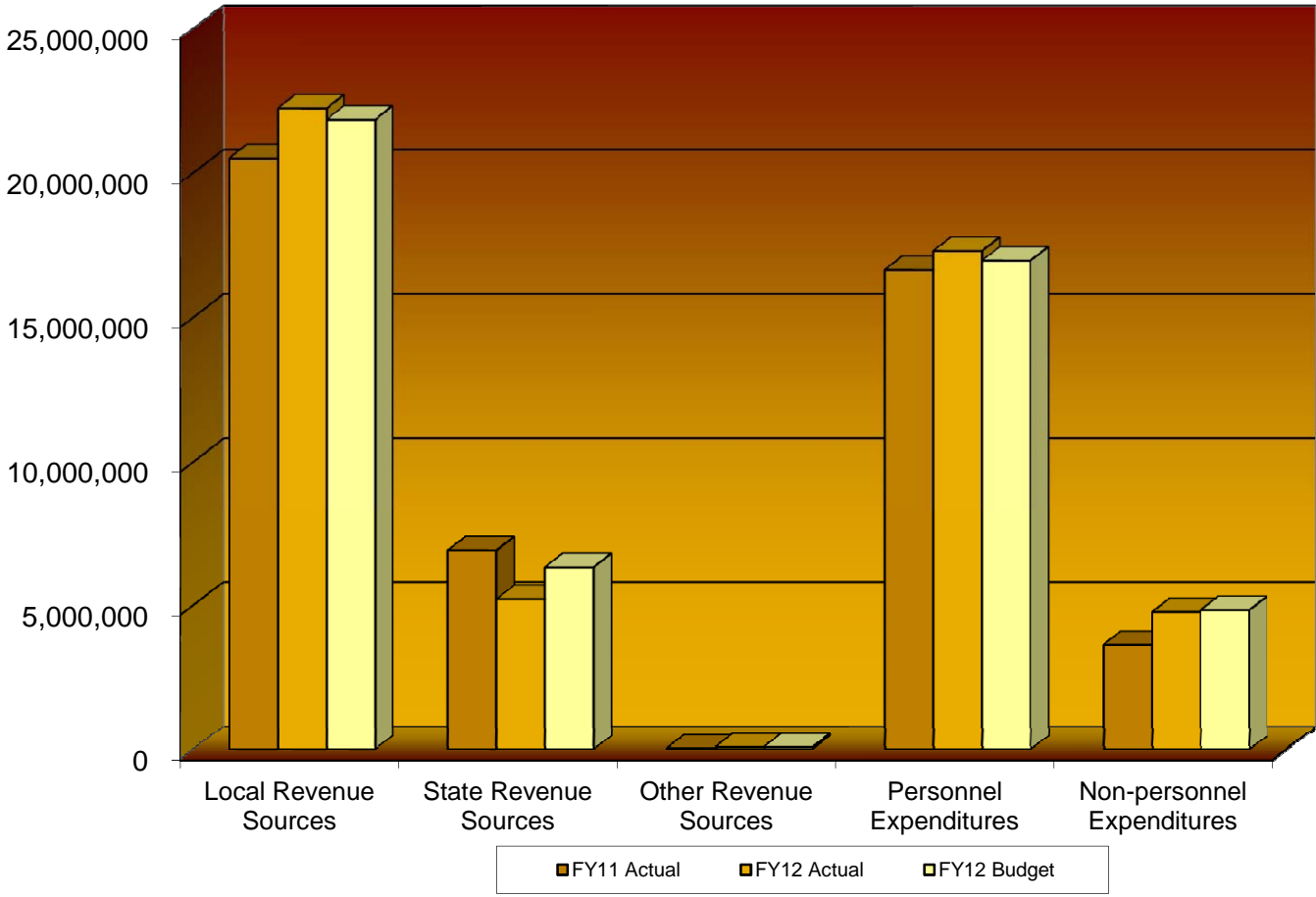


Prepared By:  
Felicia Drummey  
Treasurer

**BIG WALNUT LOCAL SCHOOL DISTRICT**  
**SUMMARY OF YEAR-TO-DATE FINANCIAL RESULTS**  
 April 30, 2012

	Year to Date through April				
	FY11 Actual	FY12 Actual	FY12 Budget	Difference of Actual FY11 vs FY12	Difference of Actual FY12 vs Budget FY12
Beginning Cash	(\$227,272)	\$3,669,828	\$3,669,828	\$3,897,100	\$0
<b>RECEIPTS</b>					
Local Sources	20,506,563	22,232,114	21,850,274	1,725,551	381,840
State Sources	6,898,458	5,214,760	6,320,073	(1,683,698)	(1,105,313)
Federal Sources	0	0	0	0	0
Other Sources	33,970	77,469	77,463	43,499	6
<b>Total Revenue</b>	<u>27,438,991</u>	<u>27,524,343</u>	<u>28,247,810</u>	<u>85,352</u>	<u>(723,467)</u>
Personnel Expenditures	16,656,518	17,297,767	16,969,973	641,249	327,794
Non-personnel Expenditures	3,643,287	4,777,344	4,842,601	1,134,057	(65,257)
<b>Total Expenditures</b>	<u>20,299,805</u>	<u>22,075,111</u>	<u>21,812,574</u>	<u>1,775,306</u>	<u>262,537</u>
Ending Cash	<u>\$6,911,914</u>	<u>\$9,119,060</u>	<u>\$10,105,064</u>	<u>\$2,207,146</u>	<u>(\$986,004)</u>

### Year-to-Date Financial Comparison Results through April



**Big Walnut Local School District - Month Summary - General Fund**  
**For the Month Ended**  
**April 30, 2012**

	Month to Date				
	FY11 Actual	FY12 Actual	FY12 Budget	Difference From FY11	Difference From Budget
<b>RECEIPTS</b>					
<b>Local Sources</b>					
Real Estate Taxes					
Unreserved	\$11,485	\$0	\$0	(\$11,485)	\$0
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	\$11,485	\$0	\$0	(\$11,485)	\$0
Personal Property Taxes	\$0	\$0	\$0	\$0	\$0
<b>Total Property Taxes</b>	\$11,485	\$0	\$0	(\$11,485)	\$0
Income Tax	\$1,121,306	\$1,102,580	\$1,056,617	(\$18,726)	\$45,963
<b>Total Taxes</b>	\$1,132,791	\$1,102,580	\$1,056,617	(\$30,211)	\$45,963
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$182,537	\$95,697	\$72,537	(\$86,840)	\$23,160
<b>Total Local Sources</b>	\$1,315,328	\$1,198,277	\$1,129,154	(\$117,051)	\$69,123
<b>State Sources</b>					
Foundation Program	\$346,806	\$370,363	\$366,000	\$23,557	\$4,363
Other	\$28,041	\$41,468	\$12,251	\$13,427	\$29,217
<b>Total Foundation &amp; Other</b>	\$374,847	\$411,831	\$378,251	\$36,984	\$33,580
Rollback/Homestead Exempt.	\$1,336,005	\$0	\$1,049,053	(\$1,336,005)	(\$1,049,053)
<b>Total State Sources</b>	\$1,710,852	\$411,831	\$1,427,304	(\$1,299,021)	(\$1,015,473)
<b>Federal Sources</b>					
Other	\$0	\$0	\$0	\$0	\$0
<b>Total Federal Sources</b>	\$0	\$0	\$0	\$0	\$0
<b>Other Receipts</b>					
Other Non-Operating Reveune	\$0	\$0	\$0	\$0	\$0
<b>Total Other Receipts</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Receipts</b>	\$3,026,180	\$1,610,108	\$2,556,458	(\$1,416,072)	(\$946,350)
<b>EXPENDITURES</b>					
Salaries & Wages	\$1,128,306	\$1,261,720	\$1,202,732	\$133,414	\$58,988
Fringe Benefits:					
Retirement	\$192,464	\$197,660	\$192,464	\$5,196	\$5,196
Other Benefits	\$269,425	\$321,524	\$299,429	\$52,099	\$22,095
<b>Total Fringe Benefits</b>	\$461,889	\$519,184	\$491,893	\$57,295	\$27,291
<b>Total Personnel Expenditures</b>	\$1,590,195	\$1,780,904	\$1,694,625	\$190,709	\$86,279
Purchased Services	\$240,434	\$360,555	\$386,760	\$120,121	(\$26,205)
Supplies & Materials	\$56,598	\$55,215	\$70,154	(\$1,383)	(\$14,939)
Capital Outlay	\$1,168	\$1,870	\$7,894	\$702	(\$6,024)
Other	\$32,410	\$18,333	\$35,651	(\$14,077)	(\$17,318)
<b>Total Non-personnel Expenditures</b>	\$330,610	\$435,973	\$500,459	\$105,363	(\$64,486)
<b>Total Operating Expenditures</b>	\$1,920,805	\$2,216,877	\$2,195,084	\$296,072	\$21,793
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	\$0	\$0	\$0	\$0	\$0
Transfers/Advances Out	\$0	\$0	\$0	\$0	\$0
Refund Prior Year Expend	\$0	\$0	\$0	\$0	\$0
Repayment of Borrowing	\$0	\$0	\$0	\$0	\$0
<b>Total Other Sources Uses</b>	\$0	\$0	\$0	\$0	\$0
<b>Receipts Over (Under) Expenditures</b>	\$1,105,375	(\$606,769)	\$361,374	(\$1,712,144)	(\$968,143)
<b>Beginning Cash Balance</b>	\$5,806,539	\$9,725,829	\$9,743,690	\$3,919,290	(\$17,861)
<b>Restricted Ending Cash Balance</b>	\$6,911,914	\$9,119,060	\$10,105,064	\$2,207,146	(\$986,004)
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0
<b>Unrestricted Cash Balance</b>	\$6,911,914	\$9,119,060	\$10,105,064	\$2,207,146	(\$986,004)

**Big Walnut Local School District - Year Summary - General Fund  
For the Month Ended  
April 30, 2012**

	Year to Date			Totals	
	FY11 Actual	FY12 Actual	FY12 Budget	Difference From FY11	Difference From Budget
<b>RECEIPTS</b>					
<b>Local Sources</b>					
Real Estate Taxes					
Unreserved	\$14,089,439	\$14,868,287	\$15,946,274	\$778,848	(\$1,077,987)
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	\$14,089,439	\$14,868,287	\$15,946,274	\$778,848	(\$1,077,987)
Personal Property Taxes	\$28,953	\$1,477,635	\$37,426	\$1,448,682	\$1,440,209
<b>Total Property Taxes</b>	\$14,118,392	\$16,345,922	\$15,983,700	\$2,227,530	\$362,222
Income Tax	\$5,638,238	\$5,232,785	\$5,223,562	(\$405,453)	\$9,223
<b>Total Taxes</b>	\$19,756,630	\$21,578,707	\$21,207,262	\$1,822,077	\$371,445
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$749,933	\$653,407	\$643,012	(\$96,526)	\$10,395
<b>Total Local Sources</b>	\$20,506,563	\$22,232,114	\$21,850,274	\$1,725,551	\$381,840
<b>State Sources</b>					
Foundation Program	\$3,704,416	\$3,744,299	\$3,663,898	\$39,883	\$80,401
Other	\$332,969	\$149,305	\$110,399	(\$183,664)	\$38,906
<b>Total Foundation &amp; Other</b>	\$4,037,385	\$3,893,604	\$3,774,297	(\$143,781)	\$119,307
Rollback/Homestead Exempt.	\$2,861,073	\$1,321,156	\$2,545,776	(\$1,539,917)	(\$1,224,620)
<b>Total State Sources</b>	\$6,898,458	\$5,214,760	\$6,320,073	(\$1,683,698)	(\$1,105,313)
<b>Federal Sources</b>					
Other	\$0	\$0	\$0	\$0	\$0
<b>Total Federal Sources</b>	\$0	\$0	\$0	\$0	\$0
<b>Other Receipts</b>					
Other Non-Operating Reveune	\$33,970	\$77,469	\$77,463	\$43,499	\$6
<b>Total Other Receipts</b>	\$33,970	\$77,469	\$77,463	\$43,499	\$6
<b>Total Operating Receipts</b>	\$27,438,991	\$27,524,343	\$28,247,810	\$85,352	(\$723,467)
<b>EXPENDITURES</b>					
Salaries & Wages	\$11,656,299	\$12,270,580	\$12,114,033	\$614,281	\$156,547
Fringe Benefits:					
Retirement	\$1,964,784	\$1,945,424	\$1,924,640	(\$19,360)	\$20,784
Other Benefits	\$3,035,435	\$3,081,763	\$2,931,300	\$46,328	\$150,463
<b>Total Fringe Benefits</b>	\$5,000,219	\$5,027,187	\$4,855,940	\$26,968	\$171,247
<b>Total Personnel Expenditures</b>	\$16,656,518	\$17,297,767	\$16,969,973	\$641,249	\$327,794
Purchased Services	\$2,689,392	\$3,309,665	\$3,512,712	\$620,273	(\$203,047)
Supplies & Materials	\$492,133	\$616,711	\$676,307	\$124,578	(\$59,596)
Capital Outlay	\$23,873	\$223,021	\$220,364	\$199,148	\$2,657
Other	\$437,821	\$401,171	\$475,244	(\$36,650)	(\$74,073)
<b>Total Non-personnel Expenditures</b>	\$3,643,219	\$4,550,568	\$4,884,627	\$907,349	(\$334,059)
<b>Total Operating Expenditures</b>	\$20,299,737	\$21,848,335	\$21,854,600	\$1,548,598	(\$6,265)
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	\$0	\$54,828	\$42,026	\$54,828	\$12,802
Transfers/Advances Out	\$0	(\$334,179)	\$0	(\$334,179)	(\$334,179)
Refund Prior Year Expend	(\$68)	\$52,575	\$0	\$52,643	\$52,575
Repayment of Borrowing	\$0	\$0	\$0	\$0	\$0
<b>Total Other Sources Uses</b>	(\$68)	(\$226,776)	\$42,026	(\$226,708)	(\$268,802)
	\$0	\$0	\$0	\$0	\$0
<b>Receipts Over (Under) Expenditures</b>	\$7,139,186	\$5,449,232	\$6,435,236	(\$1,689,954)	(\$986,004)
<b>Beginning Cash Balance</b>	(\$227,272)	\$3,669,828	\$3,669,828	\$3,897,100	\$0
<b>Restricted Ending Cash Balance</b>	\$30,833,415	\$9,119,060	\$10,105,064	(\$21,714,355)	(\$986,004)
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0
<b>Unrestricted Cash Balance</b>	\$30,833,415	\$9,119,060	\$10,105,064	(\$21,714,355)	(\$986,004)

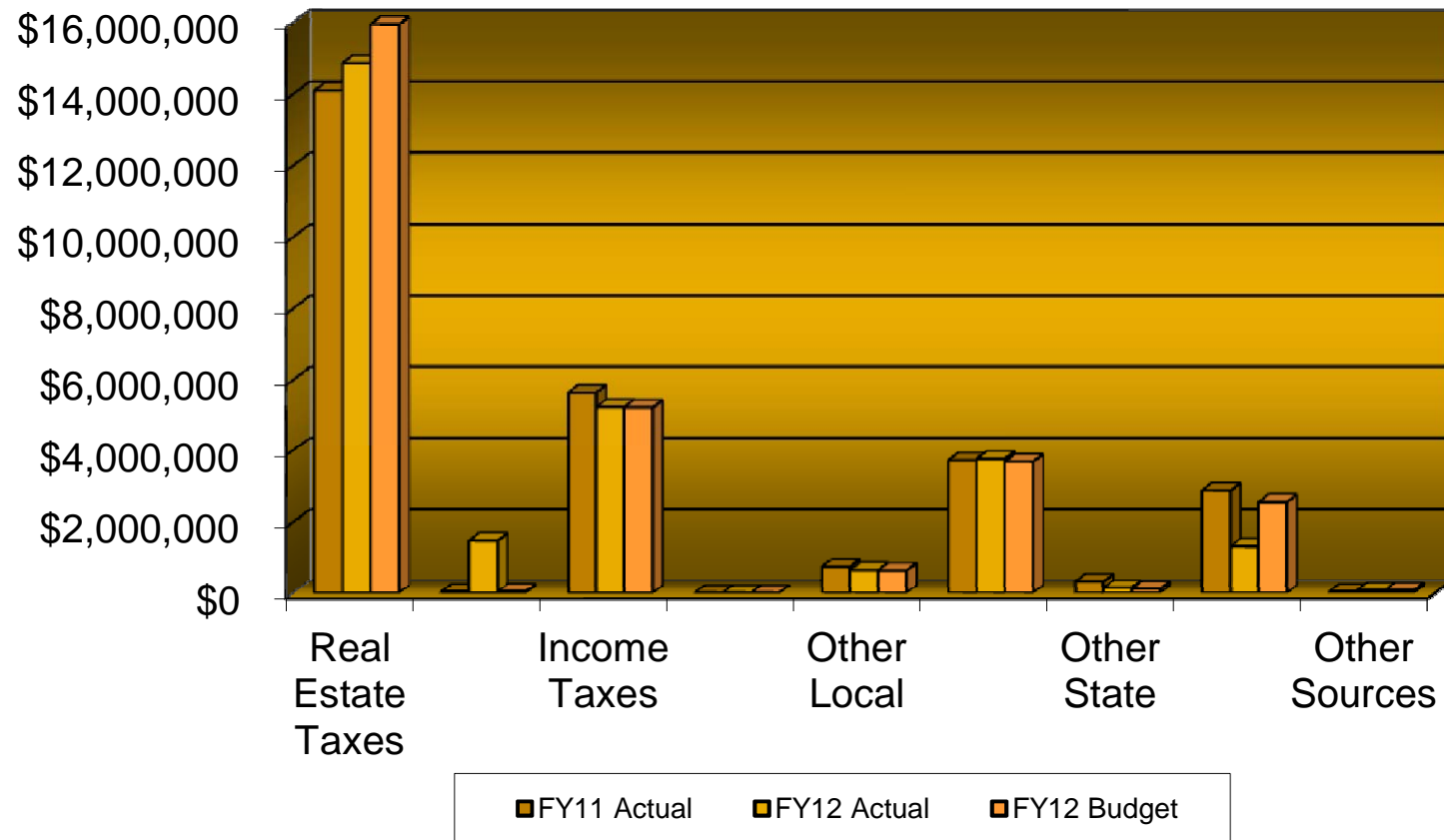
## Big Walnut Local School District

### Comparative General Fund Receipts

Month to Date through April 30, 2012						
RECEIPTS	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$11,485	\$0	(11,485)	\$0	\$0	0
Personal Property Taxes	0	0	0	0	0	0
Income Taxes	1,121,306	1,102,580	(18,726)	1,056,617	1,102,580	45,963
Earnings on Investments	0	0	0	0	0	0
Other	182,537	95,697	(86,840)	72,537	95,697	23,160
<b>Total Local Sources</b>	<u>1,315,328</u>	<u>1,198,277</u>	<u>(117,051)</u>	<u>1,129,154</u>	<u>1,198,277</u>	<u>69,123</u>
<b>State Sources</b>						
Foundation Program	346,806	370,363	23,557	366,000	370,363	4,363
Other	28,041	41,468	13,427	12,251	41,468	29,217
Rollback and Homestead	1,336,005	0	(1,336,005)	1,049,053	0	(1,049,053)
<b>Total State Sources</b>	<u>1,710,852</u>	<u>411,831</u>	<u>(1,299,021)</u>	<u>1,427,304</u>	<u>411,831</u>	<u>(1,015,473)</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	0	0	0	0	0	0
<b>Total Receipts</b>	<u><u>3,026,180</u></u>	<u><u>1,610,108</u></u>	<u><u>(1,416,072)</u></u>	<u><u>2,556,458</u></u>	<u><u>1,610,108</u></u>	<u><u>(946,350)</u></u>

Year to Date through April 30, 2012						
RECEIPTS	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$14,089,439	\$14,868,287	778,848	\$15,946,274	\$14,868,287	(1,077,987)
Personal Property Taxes	28,953	1,477,635	1,448,682	37,426	1,477,635	1,440,209
Income Taxes	5,638,238	5,232,785	(405,453)	5,223,562	5,232,785	9,223
Earnings on Investments	0	0	0	0	0	0
Other Local	749,933	653,407	(96,526)	643,012	653,407	10,395
<b>Total Local Sources</b>	<u>20,506,563</u>	<u>22,232,114</u>	<u>1,725,551</u>	<u>21,850,274</u>	<u>22,232,114</u>	<u>381,840</u>
<b>State Sources</b>						
Foundation Program	3,704,416	3,744,299	39,883	3,663,898	3,744,299	80,401
Other State	332,969	149,305	(183,664)	110,399	149,305	38,906
Rollback and Homestead	2,861,073	1,321,156	(1,539,917)	2,545,776	1,321,156	(1,224,620)
<b>Total State Sources</b>	<u>6,898,458</u>	<u>5,214,760</u>	<u>(1,683,698)</u>	<u>6,320,073</u>	<u>5,214,760</u>	<u>(1,105,313)</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	33,970	77,469	43,499	77,463	77,469	6
<b>Total Receipts</b>	<u><u>27,438,991</u></u>	<u><u>27,524,343</u></u>	<u><u>85,352</u></u>	<u><u>28,247,810</u></u>	<u><u>27,524,343</u></u>	<u><u>(723,467)</u></u>

## Year-to-Date Revenue Comparison through April 30, 2012



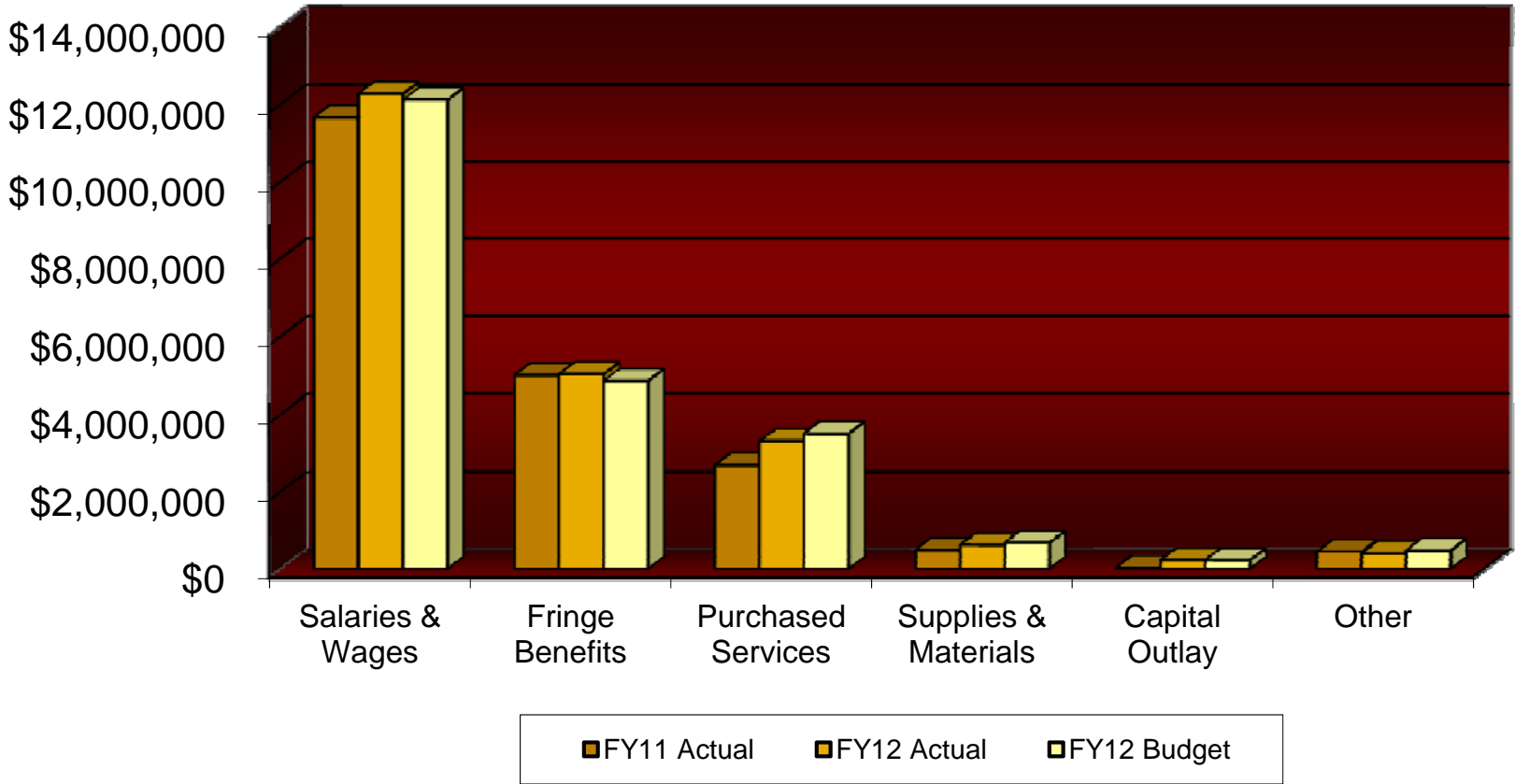
**Big Walnut Local School District**  
Comparative General Fund Expenditures

EXPENDITURES	Month to Date through April 30, 2012					
	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$1,128,306	\$1,261,720	\$133,414	\$1,202,732	\$1,261,720	\$58,988
Fringe Benefits	461,889	519,184	\$57,295	491,893	519,184	\$27,291
<b>Total Personnel Expenditures</b>	<u>1,590,195</u>	<u>1,780,904</u>	<u>190,709</u>	<u>1,694,625</u>	<u>1,780,904</u>	<u>86,279</u>
<b>Non-Personnel</b>						
Purchased Services	240,434	360,555	\$120,121	386,760	360,555	(\$26,205)
Supplies & Materials	56,598	55,215	(\$1,383)	70,154	55,215	(\$14,939)
Capital Outlay	1,168	1,870	\$702	7,894	1,870	(\$6,024)
Other	32,410	18,333	(\$14,077)	35,651	18,333	(\$17,318)
<b>Total Non-Personnel Expenditures</b>	<u>330,610</u>	<u>435,973</u>	<u>105,363</u>	<u>500,459</u>	<u>435,973</u>	<u>(64,486)</u>
<b>Debt Service</b>	0	0	0	0	0	\$0
<b>Other Uses</b>	0	0	\$0	0	0	\$0
<b>Total Expenditures</b>	<u>\$1,920,805</u>	<u>\$2,216,877</u>	<u>\$296,072</u>	<u>\$2,195,084</u>	<u>\$2,216,877</u>	<u>\$21,793</u>

EXPENDITURES	Year to Date through April 30, 2012					
	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$11,656,299	\$12,270,580	\$614,281	\$12,114,033	\$12,270,580	\$156,547
Fringe Benefits	5,000,219	5,027,187	\$26,968	4,855,940	5,027,187	\$171,247
<b>Total Personnel Expenditures</b>	<u>16,656,518</u>	<u>17,297,767</u>	<u>641,249</u>	<u>16,969,973</u>	<u>17,297,767</u>	<u>327,794</u>
<b>Non-Personnel</b>						
Purchased Services	2,689,392	3,309,665	\$620,273	3,512,712	3,309,665	(\$203,047)
Supplies & Materials	492,133	616,711	\$124,578	676,307	616,711	(\$59,596)
Capital Outlay	23,873	223,021	\$199,148	220,364	223,021	\$2,657
Other	437,821	401,171	(\$36,650)	475,244	401,171	(\$74,073)
<b>Total Non-Personnel Expenditures</b>	<u>3,643,219</u>	<u>4,550,568</u>	<u>907,349</u>	<u>4,884,627</u>	<u>4,550,568</u>	<u>(334,059)</u>
<b>Debt Service</b>	0	0	\$0	0	0	\$0
<b>Other Uses</b>	(68)	(226,776)	(\$226,708)	42,026	(226,776)	(\$268,802)
<b>Total Expenditures</b>	<u>\$20,299,669</u>	<u>\$21,621,559</u>	<u>\$1,321,890</u>	<u>\$21,896,626</u>	<u>\$21,621,559</u>	<u>(\$275,067)</u>



## Year-to-Date Expenditure Comparison through April 30, 2012



Big Walnut Local School District  
FY11 Budget Projections

	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Actual Apr-12	Estimate May-12	Jun-12	FYTD
<b>RECEIPTS</b>													
<b>Local Sources</b>													
Real Estate Taxes													
Unreserved	\$0	\$8,065,150	\$0	\$0	\$7,879	(\$332,938)	\$0	\$7,103,216	\$24,980	\$0	\$0	\$0	\$14,868,287
Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
<b>Total Real Estate</b>	\$0	\$8,065,150	\$0	\$0	\$7,879	(\$332,938)	\$0	\$7,103,216	\$24,980	\$0	0	0	14,868,287
Personal Property Taxes	\$0	\$0	\$0	\$0	\$0	\$332,938	\$635	\$0	\$1,144,062	\$0	0	0	1,477,635
<b>Total Property Taxes</b>	\$0	\$8,065,150	\$0	\$0	\$7,879	\$0	\$635	\$7,103,216	\$1,169,042	\$0	0	0	16,345,922
Income Tax	\$2,396,945	\$0	\$0	\$883,381	\$0	\$0	\$849,879	\$0	\$0	\$1,102,580	0	0	5,232,785
<b>Total Taxes</b>	\$2,396,945	\$8,065,150	\$0	\$883,381	\$7,879	\$0	\$850,514	\$7,103,216	\$1,169,042	\$1,102,580	0	0	21,578,707
Investments Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
Other	\$2,498	\$120,351	\$132,844	\$48,711	\$8,730	\$150,727	\$7,923	\$2,980	\$82,946	\$95,697	71,213	123,777	848,397
<b>Total Local Sources</b>	\$2,399,443	\$8,185,501	\$132,844	\$932,092	\$16,609	\$150,727	\$858,437	\$7,106,196	\$1,251,988	\$1,198,277	71,213	123,777	22,427,104
<b>State Sources</b>													
Foundation Program	\$363,415	\$362,982	\$375,501	\$366,255	\$366,705	\$365,805	\$390,481	\$391,785	\$391,007	\$370,363	366,000	365,591	4,475,890
Other	\$0	\$24,642	\$0	\$900	\$900	\$51,258	\$900	\$28,337	\$900	\$41,468	12,251	12,097	173,653
<b>Total Foundation &amp; Other</b>	\$363,415	\$387,624	\$375,501	\$367,155	\$367,605	\$417,063	\$391,381	\$420,122	\$391,907	\$411,831	378,251	377,688	4,649,543
Rollback/Homestead Exempt.	\$0	\$0	\$0	\$1,187,039	\$132,134	\$1,983	\$0	\$0	\$0	\$0	112,469	0	1,433,625
<b>Total State Sources</b>	\$363,415	\$387,624	\$375,501	\$1,554,194	\$499,739	\$419,046	\$391,381	\$420,122	\$391,907	\$411,831	490,720	377,688	6,083,168
<b>Federal Sources</b>													
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
<b>Total Federal Sources</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
<b>Other Receipts</b>													
Other Non-Operating Reveune	\$38	\$642	\$76,783	\$0	\$0	\$0	\$0	\$6	\$0	\$0	0	0	77,469
<b>Total Other Receipts</b>	\$38	\$642	\$76,783	\$0	\$0	\$0	\$0	\$6	\$0	\$0	0	0	77,469
<b>Total Operating Receipts</b>	\$2,762,896	\$8,573,767	\$585,128	\$2,486,286	\$516,348	\$569,773	\$1,249,818	\$7,526,324	\$1,643,895	\$1,610,108	561,933	501,465	28,587,741
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>EXPENDITURES</b>													
Salaries & Wages	\$1,137,548	\$1,132,758	\$1,287,632	\$1,211,773	\$1,320,045	\$1,209,682	\$1,227,217	\$1,204,201	\$1,278,004	\$1,261,720	1,202,732	1,302,732	14,776,044
Fringe Benefits:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Retirement	\$192,464	\$192,464	\$192,464	\$192,464	\$192,464	\$192,464	\$197,660	\$197,660	\$197,660	\$197,660	192,464	192,464	2,330,352
Other Benefits	\$260,520	\$269,085	\$305,692	\$293,166	\$296,806	\$330,670	\$333,485	\$325,348	\$345,467	\$321,524	299,429	299,429	3,680,621
<b>Total Fringe Benefits</b>	\$452,984	\$461,549	\$498,156	\$485,630	\$489,270	\$523,134	\$531,145	\$523,008	\$543,127	\$519,184	491,893	491,893	6,010,973
<b>Total Personnel Expenditures</b>	\$1,590,532	\$1,594,307	\$1,785,788	\$1,697,403	\$1,809,315	\$1,732,816	\$1,758,362	\$1,727,209	\$1,821,131	\$1,780,904	1,694,625	1,794,625	20,787,017
Purchased Services	\$270,820	\$244,493	\$290,079	\$267,280	\$405,118	\$352,435	\$417,285	\$338,078	\$363,522	\$360,555	386,760	386,760	4,083,185
Supplies & Materials	\$12,212	\$72,360	\$134,089	\$109,702	\$72,254	\$21,202	\$47,235	\$55,091	\$37,351	\$55,215	57,293	55,584	729,588
Capital Outlay	\$11,287	\$6,460	\$162,723	\$24,677	\$753	\$801	\$4,889	\$6,178	\$3,383	\$1,870	7,409	8,200	238,630
Other	\$53,028	\$113,986	\$3,058	\$26,408	\$10,611	\$6,412	\$31,682	\$4,288	\$133,365	\$18,333	8,467	5,426	415,064
<b>Total Non-personnel Expenditures</b>	\$347,347	\$437,299	\$589,949	\$428,067	\$488,736	\$380,850	\$501,091	\$403,635	\$537,621	\$435,973	459,929	455,970	5,466,467
<b>Total Operating Expenditures</b>	\$1,937,879	\$2,031,606	\$2,375,737	\$2,125,470	\$2,298,051	\$2,113,666	\$2,259,453	\$2,130,844	\$2,358,752	\$2,216,877	2,154,554	2,250,595	26,253,484
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>OTHER SOURCES (USES)</b>													
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
Transfers/Advances In	\$0	\$0	\$42,026	\$12,327	\$0	\$0	\$0	\$0	\$475	\$0	0	0	54,828
Transfers/Advances Out	\$0	\$0	\$0	(\$12,327)	\$0	\$0	\$0	(\$321,377)	(\$475)	\$0	0	0	(\$334,179)
Refund Prior Year Expend	\$0	\$0	\$0	\$0	\$0	\$49,518	\$3,057	\$0	\$0	\$0	0	0	52,575
Refund Prior Year Receipt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
Proceeds from Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
Repayment of Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
<b>Total Other Sources Uses</b>	\$0	\$0	\$42,026	\$0	\$0	\$49,518	\$3,057	(\$321,377)	\$0	\$0	0	0	(\$226,776)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Receipts Over (Under) Expenditures</b>	\$825,017	\$6,542,161	(\$1,748,583)	\$360,816	(\$1,781,703)	(\$1,494,375)	(\$1,006,578)	\$5,074,103	(\$714,857)	(\$606,769)	(1,592,621)	(1,749,130)	2,107,481
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Beginning Cash Balance</b>	\$3,669,828	\$4,494,845	\$11,037,006	\$9,288,423	\$9,649,239	\$7,867,536	\$6,373,161	\$5,366,583	\$10,440,686	\$9,725,829	9,119,060	7,526,439	3,669,828
<b>Restricted Ending Cash Balance</b>	\$4,494,845	\$11,037,006	\$9,288,423	\$9,649,239	\$7,867,536	\$6,373,161	\$5,366,583	\$10,440,686	\$9,725,829	\$9,119,060	7,526,439	5,777,309	5,777,309
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0
<b>Unrestricted Cash Balance</b>	\$4,494,845	\$11,037,006	\$9,288,423	\$9,649,239	\$7,867,536	\$6,373,161	\$5,366,583	\$10,440,686	\$9,725,829	\$9,119,060	\$7,526,439	\$5,777,309	\$5,777,309

### Historical Comparison of Revenues, Expenditures and Cash Balance Results through April

