

Big Walnut Local School District

Monthly Financial Report

for the month ended

August 31, 2012

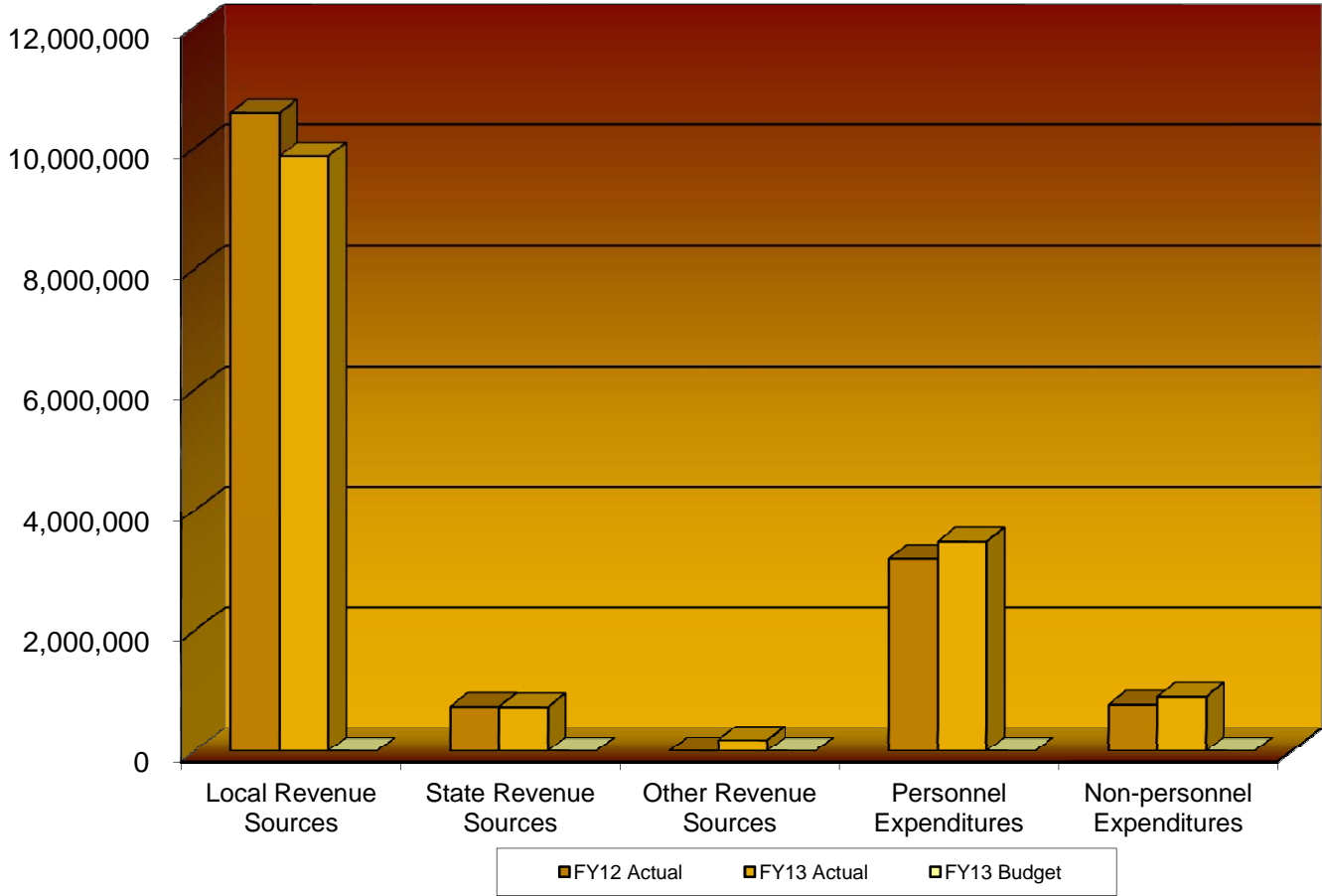


Prepared By:
Felicia Drummey
Treasurer

BIG WALNUT LOCAL SCHOOL DISTRICT
SUMMARY OF YEAR-TO-DATE FINANCIAL RESULTS
August 31, 2012

| | Year to Date through August | | | | |
|----------------------------|-----------------------------|------------------------|---------------|---|--|
| | FY12 Actual | FY13 Actual | FY13 Budget | Difference of Actual FY12 vs FY13 | Difference of Actual FY13 vs Budget FY13 |
| Beginning Cash | \$3,669,828.00 | \$6,589,831.00 | \$0.00 | \$2,920,003.00 | \$6,589,831.00 |
| RECEIPTS | | | | | |
| Local Sources | \$10,584,944.00 | \$9,867,224.00 | \$0.00 | -\$717,720.00 | \$9,867,224.00 |
| State Sources | \$751,039.00 | \$745,864.00 | \$0.00 | -\$5,175.00 | \$745,864.00 |
| Federal Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Sources (In TR/AD) | \$680.00 | \$187,236.00 | \$0.00 | \$186,556.00 | \$187,236.00 |
| Total Revenue | <u>\$11,336,663.00</u> | <u>\$10,800,324.00</u> | <u>\$0.00</u> | <u>-\$536,339.00</u> | <u>\$10,800,324.00</u> |
| Personnel Expenditures | \$3,184,839.00 | \$3,475,961.00 | \$0.00 | \$291,122.00 | \$3,475,961.00 |
| Non-personnel Expenditures | \$784,646.00 | \$914,642.00 | \$0.00 | \$129,996.00 | \$914,642.00 |
| Total Expenditures | <u>\$3,969,485.00</u> | <u>\$4,390,603.00</u> | <u>\$0.00</u> | <u>\$421,118.00</u> | <u>\$4,390,603.00</u> |
| Ending Cash | <u>\$11,037,006.00</u> | <u>\$12,991,971.00</u> | <u>\$0.00</u> | <u>\$1,954,965.00</u> | <u>\$12,991,971.00</u> |

Year-to-Date Financial Comparison Results through August



Big Walnut Local School District - Month Summary - General Fund
For the Month Ended
August 31, 2012

| | Month to Date | | | | |
|---|------------------------|------------------------|----------------|-------------------------|---------------------------|
| | FY12 Actual | FY13 Actual | FY13 Budget | Difference From FY12 | Difference From Budget |
| RECEIPTS | | | | | |
| Local Sources | | | | | |
| Real Estate Taxes | | | | | |
| Unresrvd | \$8,065,150.00 | \$7,445,816.00 | \$0.00 | -\$619,334.00 | \$7,445,816.00 |
| Reserved | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Real Estate | \$8,065,150.00 | \$7,445,816.00 | \$0.00 | -\$619,334.00 | \$7,445,816.00 |
| Personal Property Taxes | \$0.00 | \$324,389.00 | \$0.00 | \$324,389.00 | \$324,389.00 |
| Total Property Taxes | \$8,065,150.00 | \$7,770,205.00 | \$0.00 | -\$294,945.00 | \$7,770,205.00 |
| Income Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Taxes | \$8,065,150.00 | \$7,770,205.00 | \$0.00 | -\$294,945.00 | \$7,770,205.00 |
| Investments Earnings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$120,351.00 | \$119,399.00 | \$0.00 | -\$952.00 | \$119,399.00 |
| Total Local Sources | \$8,185,501.00 | \$7,889,604.00 | \$0.00 | -\$295,897.00 | \$7,889,604.00 |
| State Sources | | | | | |
| Foundation Program | \$362,982.00 | \$368,242.00 | \$0.00 | \$5,260.00 | \$368,242.00 |
| Other | \$24,642.00 | \$900.00 | \$0.00 | -\$23,742.00 | \$900.00 |
| Total Foundation & Other | \$387,624.00 | \$369,142.00 | \$0.00 | -\$18,482.00 | \$369,142.00 |
| Rollback/Homestead Exempt. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total State Sources | \$387,624.00 | \$369,142.00 | \$0.00 | -\$18,482.00 | \$369,142.00 |
| Federal Sources | | | | | |
| Other | \$0.00 | -\$949.00 | \$0.00 | -\$949.00 | -\$949.00 |
| Total Federal Sources | \$0.00 | -\$949.00 | \$0.00 | -\$949.00 | -\$949.00 |
| Other Receipts | | | | | |
| Other Non-Operating Reveune | \$642.00 | \$0.00 | \$0.00 | -\$642.00 | \$0.00 |
| Total Other Receipts | \$642.00 | \$0.00 | \$0.00 | -\$642.00 | \$0.00 |
| Total Operating Receipts | \$8,573,767.00 | \$8,257,797.00 | \$0.00 | -\$315,970.00 | \$8,257,797.00 |
| EXPENDITURES | | | | | |
| Salaries & Wages | \$1,132,758.00 | \$1,242,709.00 | \$0.00 | \$109,951.00 | \$1,242,709.00 |
| Fringe Benefits: | | | | | |
| Retirement | \$192,464.00 | \$200,052.00 | \$0.00 | \$7,588.00 | \$200,052.00 |
| Other Benefits | \$269,085.00 | \$310,985.00 | \$0.00 | \$41,900.00 | \$310,985.00 |
| Total Fringe Benefits | \$461,549.00 | \$511,037.00 | \$0.00 | \$49,488.00 | \$511,037.00 |
| Total Personnel Expenditures | \$1,594,307.00 | \$1,753,746.00 | \$0.00 | \$159,439.00 | \$1,753,746.00 |
| Purchased Services | \$244,493.00 | \$369,916.00 | \$0.00 | \$125,423.00 | \$369,916.00 |
| Supplies & Materials | \$72,360.00 | \$77,385.00 | \$0.00 | \$5,025.00 | \$77,385.00 |
| Capital Outlay | \$6,460.00 | \$0.00 | \$0.00 | -\$6,460.00 | \$0.00 |
| Other | \$113,986.00 | \$117,522.00 | \$0.00 | \$3,536.00 | \$117,522.00 |
| Total Non-personnel Expenditures | \$437,299.00 | \$564,823.00 | \$0.00 | \$127,524.00 | \$564,823.00 |
| Total Operating Expenditures | \$2,031,606.00 | \$2,318,569.00 | \$0.00 | \$286,963.00 | \$2,318,569.00 |
| OTHER SOURCES (USES) | | | | | |
| Transfers/Advances In | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers/Advances Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Refund Prior Year Expend | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Repayment of Borrowing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Sources Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receipts Over (Under) Expenditures | \$6,542,161.00 | \$5,939,228.00 | \$0.00 | -\$602,933.00 | \$5,939,228.00 |
| Beginning Cash Balance | \$4,494,845.00 | \$7,052,743.00 | \$0.00 | \$2,557,898.00 | \$7,052,743.00 |
| Restricted Ending Cash Balance | \$11,037,006.00 | \$12,991,971.00 | \$0.00 | \$1,954,965.00 | \$12,991,971.00 |
| Less: Prop Tax Adv(Restricted) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unrestricted Cash Balance | \$11,037,006.00 | \$12,991,971.00 | \$0.00 | \$1,954,965.00 | \$12,991,971.00 |

**Big Walnut Local School District - Year Summary - General Fund
For the Month Ended
August 31, 2012**

| | Year to Date | | | Totals | |
|---|----------------|----------------|----------------|-------------------------|---------------------------|
| | FY12 Actual | FY13 Actual | FY13 Budget | Difference From FY12 | Difference From Budget |
| RECEIPTS | | | | | |
| Local Sources | | | | | |
| Real Estate Taxes | | | | | |
| Unreserved | \$8,065,150 | \$7,445,816 | \$0 | (\$619,334) | \$7,445,816 |
| Reserved | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Real Estate | \$8,065,150 | \$7,445,816 | \$0 | (\$619,334) | \$7,445,816 |
| Personal Property Taxes | \$0 | \$324,389 | \$0 | \$324,389 | \$324,389 |
| Total Property Taxes | \$8,065,150 | \$7,770,205 | \$0 | (\$294,945) | \$7,770,205 |
| Income Tax | \$2,396,945 | \$1,961,610 | \$0 | (\$435,335) | \$1,961,610 |
| Total Taxes | \$10,462,095 | \$9,731,815 | \$0 | (\$730,280) | \$9,731,815 |
| Investments Earnings | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | \$122,849 | \$135,409 | \$0 | \$12,560 | \$135,409 |
| Total Local Sources | \$10,584,944 | \$9,867,224 | \$0 | (\$717,720) | \$9,867,224 |
| State Sources | | | | | |
| Foundation Program | \$726,397 | \$736,933 | \$0 | \$10,536 | \$736,933 |
| Other | \$24,642 | \$8,931 | \$0 | (\$15,711) | \$8,931 |
| Total Foundation & Other | \$751,039 | \$745,864 | \$0 | (\$5,175) | \$745,864 |
| Rollback/Homestead Exempt. | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total State Sources | \$751,039 | \$745,864 | \$0 | (\$5,175) | \$745,864 |
| Federal Sources | | | | | |
| Other | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Federal Sources | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Receipts | | | | | |
| Other Non-Operating Reveune | \$680 | \$187,236 | \$0 | \$186,556 | \$187,236 |
| Total Other Receipts | \$680 | \$187,236 | \$0 | \$186,556 | \$187,236 |
| Total Operating Receipts | \$11,336,663 | \$10,800,324 | \$0 | (\$536,339) | \$10,800,324 |
| EXPENDITURES | | | | | |
| Salaries & Wages | \$2,270,306 | \$2,460,351 | \$0 | \$190,045 | \$2,460,351 |
| Fringe Benefits: | | | | | |
| Retirement | \$384,928 | \$400,104 | \$0 | \$15,176 | \$400,104 |
| Other Benefits | \$529,605 | \$615,506 | \$0 | \$85,901 | \$615,506 |
| Total Fringe Benefits | \$914,533 | \$1,015,610 | \$0 | \$101,077 | \$1,015,610 |
| Total Personnel Expenditures | \$3,184,839 | \$3,475,961 | \$0 | \$291,122 | \$3,475,961 |
| Purchased Services | \$515,313 | \$612,189 | \$0 | \$96,876 | \$612,189 |
| Supplies & Materials | \$84,572 | \$110,256 | \$0 | \$25,684 | \$110,256 |
| Capital Outlay | \$17,747 | \$15,834 | \$0 | (\$1,913) | \$15,834 |
| Other | \$167,014 | \$176,363 | \$0 | \$9,349 | \$176,363 |
| Total Non-personnel Expenditures | \$784,646 | \$914,642 | \$0 | \$129,996 | \$914,642 |
| Total Operating Expenditures | \$3,969,485 | \$4,390,603 | \$0 | \$421,118 | \$4,390,603 |
| OTHER SOURCES (USES) | | | | | |
| Transfers/Advances In | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers/Advances Out | \$0 | (\$7,581) | \$0 | (\$7,581) | (\$7,581) |
| Refund Prior Year Expend | \$0 | \$0 | \$0 | \$0 | \$0 |
| Repayment of Borrowing | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Sources Uses | \$0 | (\$7,581) | \$0 | (\$7,581) | (\$7,581) |
| Receipts Over (Under) Expenditures | \$7,367,178 | \$6,402,140 | \$0 | (\$965,038) | \$6,402,140 |
| Beginning Cash Balance | \$3,669,828 | \$6,589,831 | \$0 | \$2,920,003 | \$6,589,831 |
| Restricted Ending Cash Balance | \$11,037,006 | \$12,991,971 | \$0 | \$1,954,965 | \$12,991,971 |
| Less: Prop Tax Adv(Restricted) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unrestricted Cash Balance | \$11,037,006 | \$12,991,971 | \$0 | \$1,954,965 | \$12,991,971 |

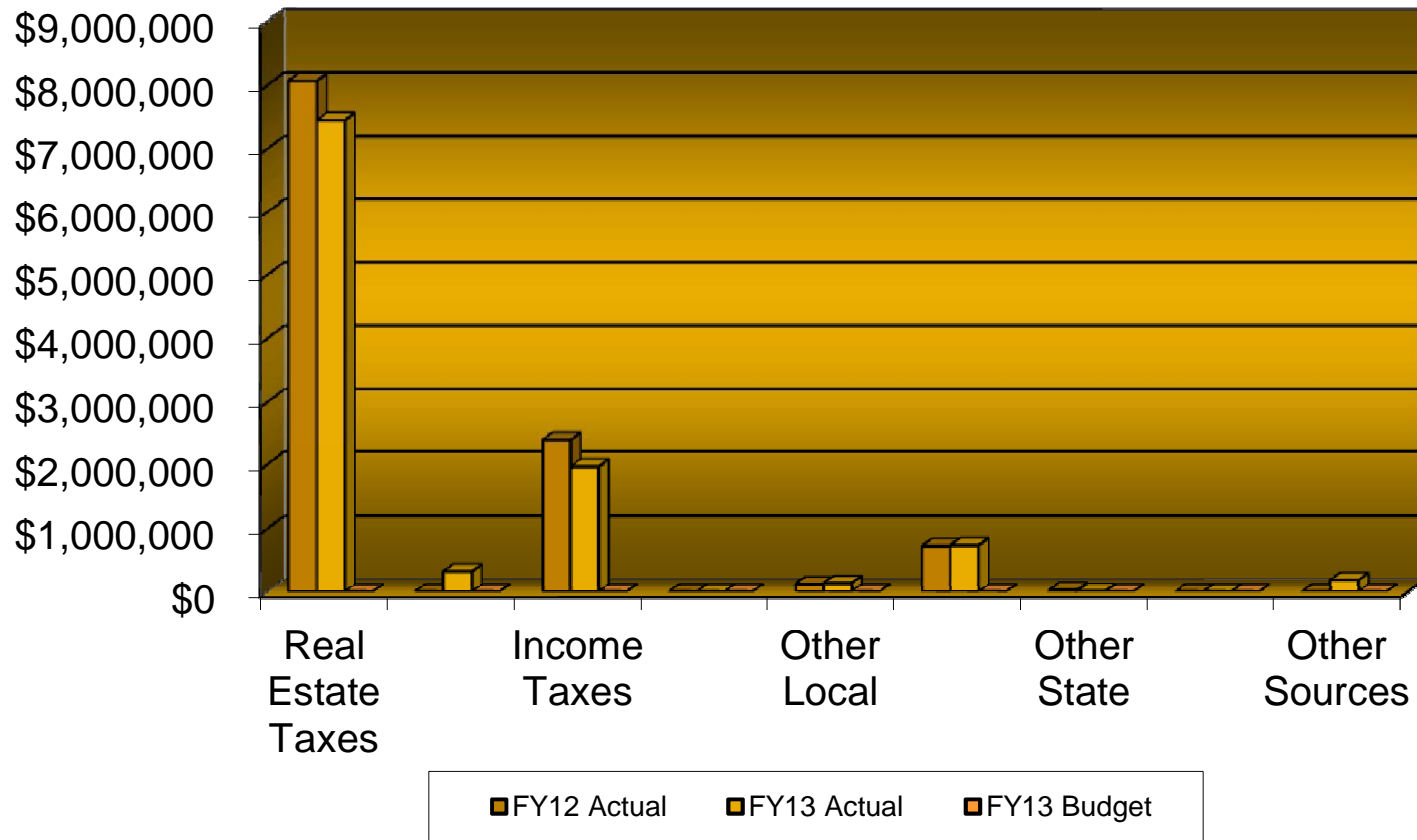
Big Walnut Local School District

Comparative General Fund Receipts

| Month to Date through August 31, 2012 | | | | | | |
|---------------------------------------|-------------------------|-------------------------|-------------------------|-----------------|-------------------------|-------------------------|
| RECEIPTS | FY 12 Actual | FY 13 Actual | Difference | FY13 Budget | FY 13 Actual | Difference |
| Local Sources | | | | | | |
| Real Estate Taxes | \$8,065,150 | \$7,445,816 | (619,334) | \$0 | \$7,445,816 | 7,445,816 |
| Personal Property Taxes | 0 | 324,389 | 324,389 | 0 | 324,389 | 324,389 |
| Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 120,351 | 119,399 | (952) | 0 | 119,399 | 119,399 |
| Total Local Sources | <u>8,185,501</u> | <u>7,889,604</u> | <u>(295,897)</u> | <u>0</u> | <u>7,889,604</u> | <u>7,889,604</u> |
| State Sources | | | | | | |
| Foundation Program | 362,982 | 368,242 | 5,260 | 0 | 368,242 | 368,242 |
| Other | 24,642 | 900 | (23,742) | 0 | 900 | 900 |
| Rollback and Homestead | 0 | 0 | 0 | 0 | 0 | 0 |
| Total State Sources | <u>387,624</u> | <u>369,142</u> | <u>(18,482)</u> | <u>0</u> | <u>369,142</u> | <u>369,142</u> |
| Federal Sources | 0 | (949) | (949) | 0 | (949) | (949) |
| Other Sources | <u>642</u> | <u>0</u> | <u>(642)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Receipts | <u><u>8,573,767</u></u> | <u><u>8,257,797</u></u> | <u><u>(315,970)</u></u> | <u><u>0</u></u> | <u><u>8,257,797</u></u> | <u><u>8,257,797</u></u> |

| Year to Date through August 31, 2012 | | | | | | |
|--------------------------------------|--------------------------|--------------------------|-------------------------|-----------------|--------------------------|--------------------------|
| RECEIPTS | FY 12 Actual | FY 13 Actual | Difference | FY13 Budget | FY 13 Actual | Difference |
| Local Sources | | | | | | |
| Real Estate Taxes | \$8,065,150 | \$7,445,816 | (619,334) | \$0 | \$7,445,816 | 7,445,816 |
| Personal Property Taxes | 0 | 324,389 | 324,389 | 0 | 324,389 | 324,389 |
| Income Taxes | 2,396,945 | 1,961,610 | (435,335) | 0 | 1,961,610 | 1,961,610 |
| Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local | 122,849 | 135,409 | 12,560 | 0 | 135,409 | 135,409 |
| Total Local Sources | <u>10,584,944</u> | <u>9,867,224</u> | <u>(717,720)</u> | <u>0</u> | <u>9,867,224</u> | <u>9,867,224</u> |
| State Sources | | | | | | |
| Foundation Program | 726,397 | 736,933 | 10,536 | 0 | 736,933 | 736,933 |
| Other State | 24,642 | 8,931 | (15,711) | 0 | 8,931 | 8,931 |
| Rollback and Homestead | 0 | 0 | 0 | 0 | 0 | 0 |
| Total State Sources | <u>751,039</u> | <u>745,864</u> | <u>(5,175)</u> | <u>0</u> | <u>745,864</u> | <u>745,864</u> |
| Federal Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Sources | <u>680</u> | <u>187,236</u> | <u>186,556</u> | <u>0</u> | <u>187,236</u> | <u>187,236</u> |
| Total Receipts | <u><u>11,336,663</u></u> | <u><u>10,800,324</u></u> | <u><u>(536,339)</u></u> | <u><u>0</u></u> | <u><u>10,800,324</u></u> | <u><u>10,800,324</u></u> |

Year-to-Date Revenue Comparison through August 31, 2012

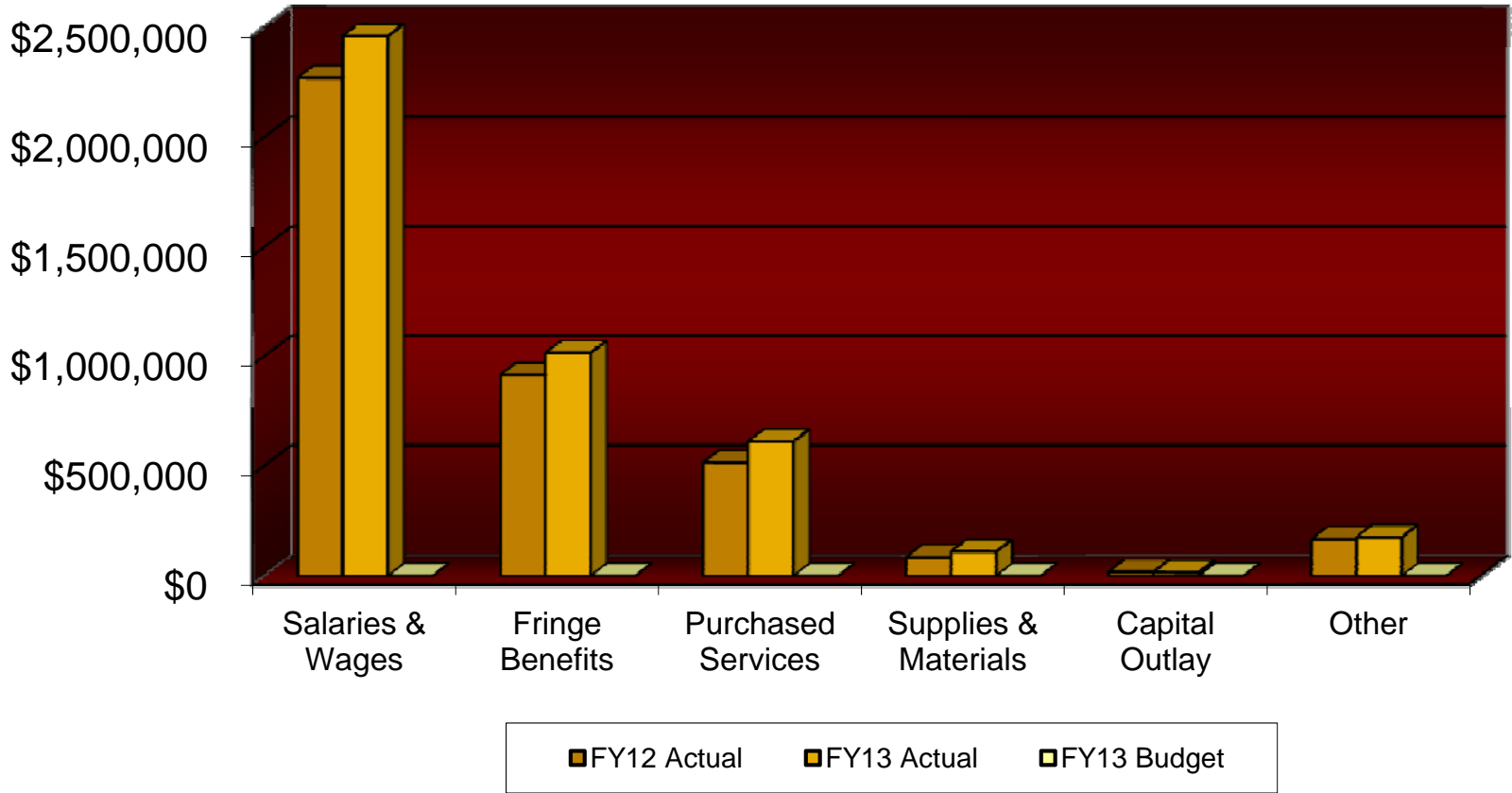


Big Walnut Local School District
Comparative General Fund Expenditures

| Month to Date through August 31, 2012 | | | | | | |
|---|--------------------|--------------------|------------------|----------------|--------------------|--------------------|
| EXPENDITURES | FY 12 Actual | FY 13 Actual | Difference | FY13 Budget | FY 13 Actual | Difference |
| Personnel | | | | | | |
| Salaries & Wages | \$1,132,758 | \$1,242,709 | \$109,951 | \$0 | \$1,242,709 | \$1,242,709 |
| Fringe Benefits | 461,549 | 511,037 | \$49,488 | 0 | 511,037 | \$511,037 |
| Total Personnel Expenditures | <u>1,594,307</u> | <u>1,753,746</u> | <u>159,439</u> | <u>0</u> | <u>1,753,746</u> | <u>1,753,746</u> |
| Non-Personnel | | | | | | |
| Purchased Services | 244,493 | 369,916 | \$125,423 | 0 | 369,916 | \$369,916 |
| Supplies & Materials | 72,360 | 77,385 | \$5,025 | 0 | 77,385 | \$77,385 |
| Capital Outlay | 6,460 | 0 | (\$6,460) | 0 | 0 | \$0 |
| Other | 113,986 | 117,522 | \$3,536 | 0 | 117,522 | \$117,522 |
| Total Non-Personnel Expenditures | <u>437,299</u> | <u>564,823</u> | <u>127,524</u> | <u>0</u> | <u>564,823</u> | <u>564,823</u> |
| Debt Service | 0 | 0 | 0 | 0 | 0 | \$0 |
| Other Uses | <u>0</u> | <u>0</u> | <u>\$0</u> | <u>0</u> | <u>0</u> | <u>\$0</u> |
| Total Expenditures | <u>\$2,031,606</u> | <u>\$2,318,569</u> | <u>\$286,963</u> | <u>\$0</u> | <u>\$2,318,569</u> | <u>\$2,318,569</u> |

| Year to Date through August 31, 2012 | | | | | | |
|---|--------------------|--------------------|------------------|----------------|--------------------|--------------------|
| EXPENDITURES | FY 12 Actual | FY 13 Actual | Difference | FY13 Budget | FY 13 Actual | Difference |
| Personnel | | | | | | |
| Salaries & Wages | \$2,270,306 | \$2,460,351 | \$190,045 | \$0 | \$2,460,351 | \$2,460,351 |
| Fringe Benefits | 914,533 | 1,015,610 | \$101,077 | 0 | 1,015,610 | \$1,015,610 |
| Total Personnel Expenditures | <u>3,184,839</u> | <u>3,475,961</u> | <u>291,122</u> | <u>0</u> | <u>3,475,961</u> | <u>3,475,961</u> |
| Non-Personnel | | | | | | |
| Purchased Services | 515,313 | 612,189 | \$96,876 | 0 | 612,189 | \$612,189 |
| Supplies & Materials | 84,572 | 110,256 | \$25,684 | 0 | 110,256 | \$110,256 |
| Capital Outlay | 17,747 | 15,834 | (\$1,913) | 0 | 15,834 | \$15,834 |
| Other | 167,014 | 176,363 | \$9,349 | 0 | 176,363 | \$176,363 |
| Total Non-Personnel Expenditures | <u>784,646</u> | <u>914,642</u> | <u>129,996</u> | <u>0</u> | <u>914,642</u> | <u>914,642</u> |
| Debt Service | 0 | 0 | \$0 | 0 | 0 | \$0 |
| Other Uses | <u>0</u> | <u>0</u> | <u>\$0</u> | <u>0</u> | <u>0</u> | <u>\$0</u> |
| Total Expenditures | <u>\$3,969,485</u> | <u>\$4,390,603</u> | <u>\$421,118</u> | <u>\$0</u> | <u>\$4,390,603</u> | <u>\$4,390,603</u> |

Year-to-Date Expenditure Comparison through August 31, 2012



Big Walnut Local School District
FY13 Budget Projections

| | Actual | | Estimate | | | | | | | | | | |
|---|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Jul-12 | Aug-12 | Sep-12 | Oct-12 | Nov-12 | Dec-12 | Jan-13 | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13 | FYTD |
| RECEIPTS | | | | | | | | | | | | | |
| Local Sources | | | | | | | | | | | | | |
| Real Estate Taxes | | | | | | | | | | | | | |
| Unreserved | \$0 | \$7,445,816 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,445,816 |
| Reserved | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Total Real Estate | \$0 | \$7,445,816 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 7,445,816 |
| Personal Property Taxes | \$0 | \$324,389 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 324,389 |
| Total Property Taxes | \$0 | \$7,770,205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 7,770,205 |
| Income Tax | \$1,961,610 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 1,961,610 |
| Total Taxes | \$1,961,610 | \$7,770,205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 9,731,815 |
| Investments Earnings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Other | \$16,010 | \$119,399 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 135,409 |
| Total Local Sources | \$1,977,620 | \$7,889,604 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 9,867,224 |
| State Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Foundation Program | \$368,691 | \$368,242 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 736,933 |
| Other | \$8,031 | \$900 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 8,931 |
| Total Foundation & Other | \$376,722 | \$369,142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 745,864 |
| Rollback/Homestead Exempt. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Total State Sources | \$376,722 | \$369,142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 745,864 |
| Federal Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | (\$949) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (949) |
| Total Federal Sources | \$0 | (\$949) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (949) |
| Other Receipts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Non-Operating Reveune | \$188,185 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 188,185 |
| Total Other Receipts | \$188,185 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 188,185 |
| Total Operating Receipts | \$2,542,527 | \$8,257,797 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 10,800,324 |
| | \$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 |
| EXPENDITURES | | | | | | | | | | | | | |
| Salaries & Wages | \$1,217,642 | \$1,242,709 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 2,460,351 |
| Fringe Benefits: | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Retirement | \$200,052 | \$200,052 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 400,104 |
| Other Benefits | \$304,521 | \$310,985 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 615,506 |
| Total Fringe Benefits | \$504,573 | \$511,037 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 1,015,610 |
| Total Personnel Expenditures | \$1,722,215 | \$1,753,746 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 3,475,961 |
| Purchased Services | \$242,273 | \$369,916 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 612,189 |
| Supplies & Materials | \$32,871 | \$77,385 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 110,256 |
| Capital Outlay | \$15,834 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 15,834 |
| Other | \$58,841 | \$117,522 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 176,363 |
| Total Non-personnel Expenditures | \$349,819 | \$564,823 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 914,642 |
| Total Operating Expenditures | \$2,072,034 | \$2,318,569 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 4,390,603 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER SOURCES (USES) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contingency | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Transfers/Advances In | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Transfers/Advances Out | (\$7,581) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (7,581) |
| Refund Prior Year Expend | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| 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 |
| Total Other Sources Uses | (\$7,581) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (7,581) |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Receipts Over (Under) Expenditures | \$462,912 | \$5,939,228 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 6,402,140 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Beginning Cash Balance | \$6,589,831 | \$7,052,743 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | 6,589,831 |
| Restricted Ending Cash Balance | \$7,052,743 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | 12,991,971 |
| Less: Prop Tax Adv(Restricted) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Unrestricted Cash Balance | \$7,052,743 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 | \$12,991,971 |

Historical Comparison of Revenues, Expenditures and Cash Balance Results through August

