

# Big Walnut Local School District

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## **Monthly Financial Report**

*for the month ended*

**February 28, 2012**

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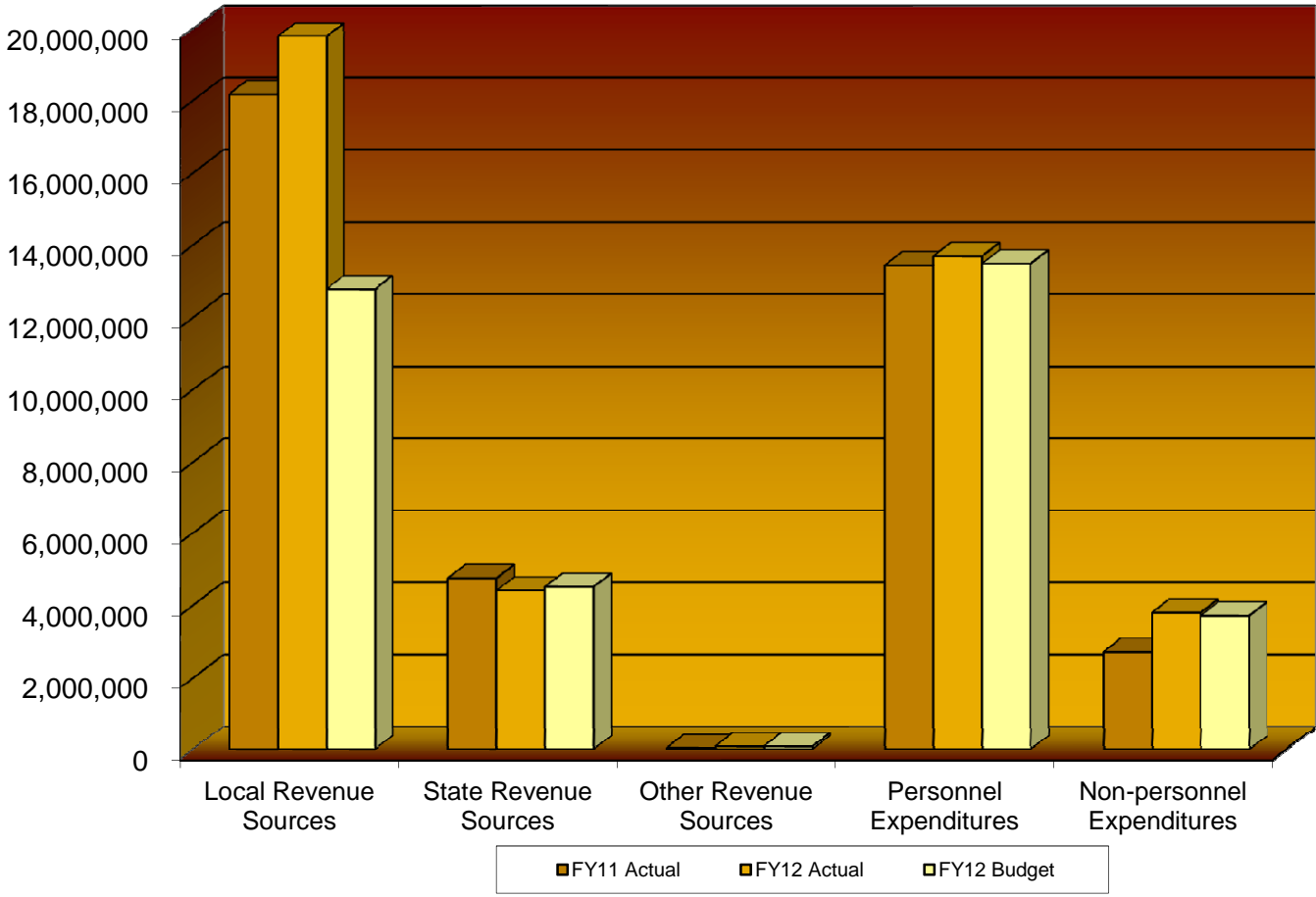


Prepared By:  
Felicia Drummey  
Treasurer

**BIG WALNUT LOCAL SCHOOL DISTRICT**  
**SUMMARY OF YEAR-TO-DATE FINANCIAL RESULTS**  
February 28, 2012

	Year to Date through February				
	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	18,168,787	19,781,849	12,773,970	1,613,062	7,007,879
State Sources	4,757,303	4,411,022	4,514,518	(346,281)	(103,496)
Federal Sources	0	0	0	0	0
Other Sources	33,970	77,469	77,463	43,499	6
<b>Total Revenue</b>	<u>22,960,060</u>	<u>24,270,340</u>	<u>17,365,951</u>	<u>1,310,280</u>	<u>6,904,389</u>
Personnel Expenditures	13,445,536	13,695,732	13,490,723	250,196	205,009
Non-personnel Expenditures	2,713,476	3,803,750	3,721,650	1,090,274	82,100
<b>Total Expenditures</b>	<u>16,159,012</u>	<u>17,499,482</u>	<u>17,212,373</u>	<u>1,340,470</u>	<u>287,109</u>
Ending Cash	<u>\$6,573,776</u>	<u>\$10,440,686</u>	<u>\$3,823,406</u>	<u>\$3,866,910</u>	<u>\$6,617,280</u>

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



**Big Walnut Local School District - Month Summary - General Fund**  
**For the Month Ended**  
**February 28, 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	\$7,464,899	\$7,103,216	\$0	(\$361,683)	\$7,103,216
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	\$7,464,899	\$7,103,216	\$0	(\$361,683)	\$7,103,216
Personal Property Taxes	\$0	\$0	\$18,926	\$0	(\$18,926)
<b>Total Property Taxes</b>	\$7,464,899	\$7,103,216	\$18,926	(\$361,683)	\$7,084,290
Income Tax	\$0	\$0	\$0	\$0	\$0
<b>Total Taxes</b>	\$7,464,899	\$7,103,216	\$18,926	(\$361,683)	\$7,084,290
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$2,980	\$11,116	\$2,980	(\$8,136)
<b>Total Local Sources</b>	\$7,464,899	\$7,106,196	\$30,042	(\$358,703)	\$7,076,154
<b>State Sources</b>					
Foundation Program	\$358,193	\$391,785	\$366,000	\$33,592	\$25,785
Other	\$38,624	\$28,337	\$12,251	(\$10,287)	\$16,086
<b>Total Foundation &amp; Other</b>	\$396,817	\$420,122	\$378,251	\$23,305	\$41,871
Rollback/Homestead Exempt.	\$0	\$0	\$0	\$0	\$0
<b>Total State Sources</b>	\$396,817	\$420,122	\$378,251	\$23,305	\$41,871
<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	\$9,564	\$6	\$0	(\$9,558)	\$6
<b>Total Other Receipts</b>	\$9,564	\$6	\$0	(\$9,558)	\$6
<b>Total Operating Receipts</b>	\$7,871,280	\$7,526,324	\$408,293	(\$344,956)	\$7,118,031
<b>EXPENDITURES</b>					
Salaries & Wages	\$1,136,980	\$1,204,201	\$1,202,732	\$67,221	\$1,469
Fringe Benefits:					
Retirement	\$197,482	\$197,660	\$192,464	\$178	\$5,196
Other Benefits	\$273,572	\$325,348	\$299,429	\$51,776	\$25,919
<b>Total Fringe Benefits</b>	\$471,054	\$523,008	\$491,893	\$51,954	\$31,115
<b>Total Personnel Expenditures</b>	\$1,608,034	\$1,727,209	\$1,694,625	\$119,175	\$32,584
Purchased Services	\$873,340	\$338,078	\$386,760	(\$535,262)	(\$48,682)
Supplies & Materials	\$39,679	\$55,091	\$54,528	\$15,412	\$563
Capital Outlay	\$1,654	\$6,178	\$5,000	\$4,524	\$1,178
Other	\$12,797	\$4,288	\$14,077	(\$8,509)	(\$9,789)
<b>Total Non-personnel Expenditures</b>	\$927,470	\$403,635	\$460,365	(\$523,835)	(\$56,730)
<b>Total Operating Expenditures</b>	\$2,535,504	\$2,130,844	\$2,154,990	(\$404,660)	(\$24,146)
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	\$0	\$0	\$0	\$0	\$0
Transfers/Advances Out	\$0	(\$321,377)	\$0	(\$321,377)	(\$321,377)
Refund Prior Year Expend	\$0	\$0	\$0	\$0	\$0
Repayment of Borrowing	\$0	\$0	\$0	\$0	\$0
<b>Total Other Sources Uses</b>	\$0	(\$321,377)	\$0	(\$321,377)	(\$321,377)
<b>Receipts Over (Under) Expenditures</b>	\$5,335,776	\$5,074,103	(\$1,746,697)	(\$261,673)	\$6,820,800
<b>Beginning Cash Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Restricted Ending Cash Balance</b>	\$1,238,000	\$5,366,583	\$5,570,103	\$4,128,583	(\$203,520)
<b>Less: Prop Tax Adv(Restricted)</b>	\$6,573,776	\$10,440,686	\$3,823,406	\$3,866,910	\$6,617,280
<b>Unrestricted Cash Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Unrestricted Cash Balance</b>	\$6,573,776	\$10,440,686	\$3,823,406	\$3,866,910	\$6,617,280

**Big Walnut Local School District - Year Summary - General Fund  
For the Month Ended  
February 28, 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	\$13,280,067	\$14,843,307	\$8,065,150	\$1,563,240	\$6,778,157
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	\$13,280,067	\$14,843,307	\$8,065,150	\$1,563,240	\$6,778,157
Personal Property Taxes	\$28,953	\$333,573	\$37,426	\$304,620	\$296,147
<b>Total Property Taxes</b>	\$13,309,020	\$15,176,880	\$8,102,576	\$1,867,860	\$7,074,304
Income Tax	\$4,516,932	\$4,130,205	\$4,166,945	(\$386,727)	(\$36,740)
<b>Total Taxes</b>	\$17,825,952	\$19,307,085	\$12,269,521	\$1,481,133	\$7,037,564
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$342,835	\$474,764	\$504,449	\$131,929	(\$29,685)
<b>Total Local Sources</b>	\$18,168,787	\$19,781,849	\$12,773,970	\$1,613,062	\$7,007,879
<b>State Sources</b>					
Foundation Program	\$2,988,287	\$2,982,929	\$2,931,898	(\$5,358)	\$51,031
Other	\$243,948	\$106,937	\$85,897	(\$137,011)	\$21,040
<b>Total Foundation &amp; Other</b>	\$3,232,235	\$3,089,866	\$3,017,795	(\$142,369)	\$72,071
Rollback/Homestead Exempt.	\$1,525,068	\$1,321,156	\$1,496,723	(\$203,912)	(\$175,567)
<b>Total State Sources</b>	\$4,757,303	\$4,411,022	\$4,514,518	(\$346,281)	(\$103,496)
<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>	\$22,960,060	\$24,270,340	\$17,365,951	\$1,310,280	\$6,904,389
<b>EXPENDITURES</b>					
Salaries & Wages	\$9,373,856	\$9,730,856	\$9,618,569	\$357,000	\$112,287
Fringe Benefits:					
Retirement	\$1,579,856	\$1,550,104	\$1,539,712	(\$29,752)	\$10,392
Other Benefits	\$2,491,824	\$2,414,772	\$2,332,442	(\$77,052)	\$82,330
<b>Total Fringe Benefits</b>	\$4,071,680	\$3,964,876	\$3,872,154	(\$106,804)	\$92,722
<b>Total Personnel Expenditures</b>	\$13,445,536	\$13,695,732	\$13,490,723	\$250,196	\$205,009
Purchased Services	\$2,048,729	\$2,585,588	\$2,739,192	\$536,859	(\$153,604)
Supplies & Materials	\$393,134	\$524,145	\$547,884	\$131,011	(\$23,739)
Capital Outlay	\$21,100	\$217,768	\$207,470	\$196,668	\$10,298
Other	\$250,445	\$249,473	\$269,130	(\$972)	(\$19,657)
<b>Total Non-personnel Expenditures</b>	\$2,713,408	\$3,576,974	\$3,763,676	\$863,566	(\$186,702)
<b>Total Operating Expenditures</b>	\$16,158,944	\$17,272,706	\$17,254,399	\$1,113,762	\$18,307
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	\$0	\$54,353	\$42,026	\$54,353	\$12,327
Transfers/Advances Out	\$0	(\$333,704)	\$0	(\$333,704)	(\$333,704)
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>	\$6,801,048	\$6,770,858	\$153,578	(\$30,190)	\$6,617,280
<b>Beginning Cash Balance</b>	(\$227,272)	\$3,669,828	\$3,669,828	\$3,897,100	\$0
<b>Restricted Ending Cash Balance</b>	\$18,114,962	\$10,440,686	\$3,823,406	(\$7,674,276)	\$6,617,280
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0
<b>Unrestricted Cash Balance</b>	\$18,114,962	\$10,440,686	\$3,823,406	(\$7,674,276)	\$6,617,280

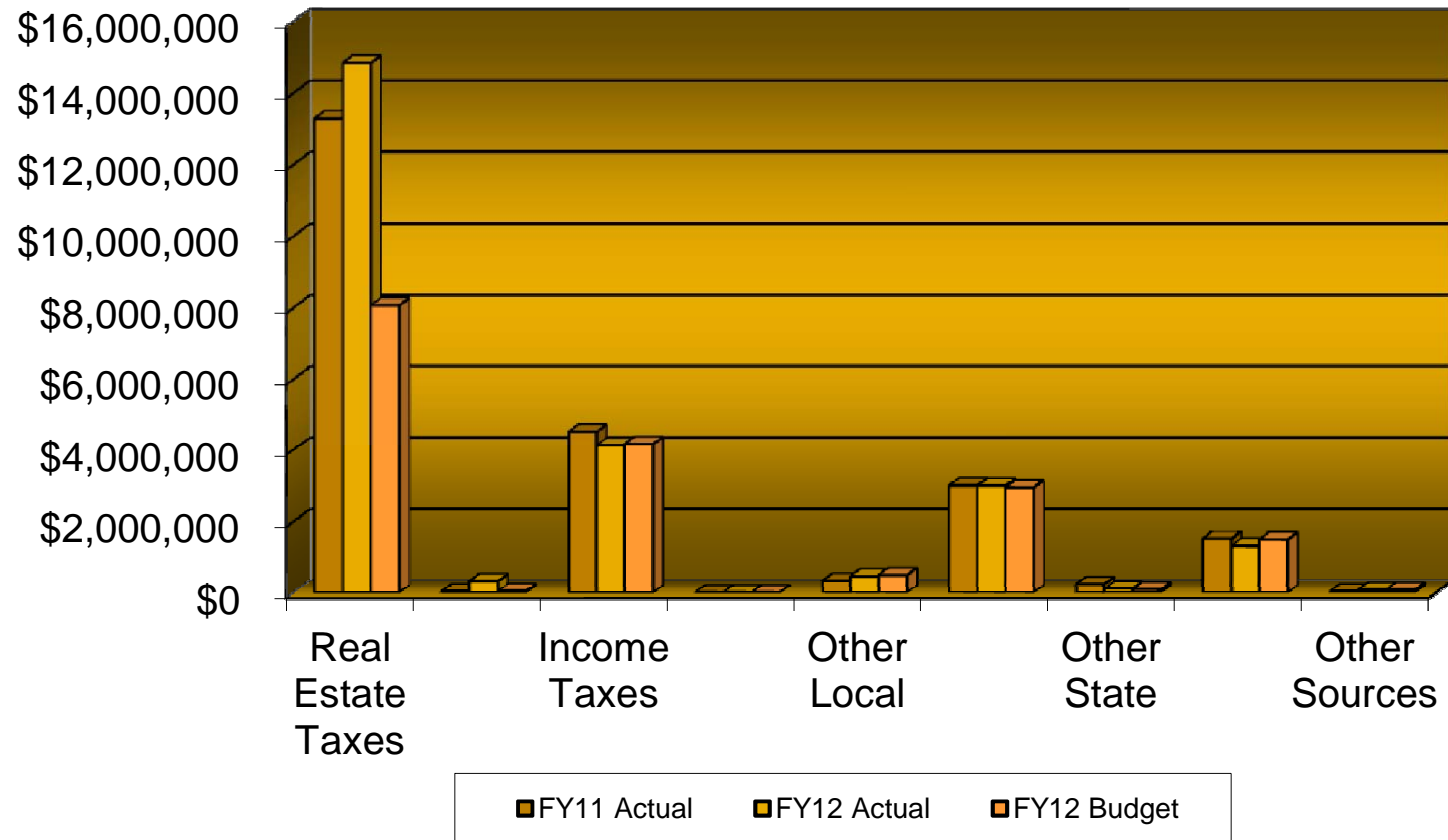
## Big Walnut Local School District

### Comparative General Fund Receipts

Month to Date through February 28, 2012						
RECEIPTS	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$7,464,899	\$7,103,216	(361,683)	\$0	\$7,103,216	7,103,216
Personal Property Taxes	0	0	0	18,926	0	(18,926)
Income Taxes	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Other	0	2,980	2,980	11,116	2,980	(8,136)
<b>Total Local Sources</b>	<u>7,464,899</u>	<u>7,106,196</u>	<u>(358,703)</u>	<u>30,042</u>	<u>7,106,196</u>	<u>7,076,154</u>
<b>State Sources</b>						
Foundation Program	358,193	391,785	33,592	366,000	391,785	25,785
Other	38,624	28,337	(10,287)	12,251	28,337	16,086
Rollback and Homestead	0	0	0	0	0	0
<b>Total State Sources</b>	<u>396,817</u>	<u>420,122</u>	<u>23,305</u>	<u>378,251</u>	<u>420,122</u>	<u>41,871</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	<u>9,564</u>	<u>6</u>	<u>(9,558)</u>	<u>0</u>	<u>6</u>	<u>6</u>
<b>Total Receipts</b>	<u><u>7,871,280</u></u>	<u><u>7,526,324</u></u>	<u><u>(344,956)</u></u>	<u><u>408,293</u></u>	<u><u>7,526,324</u></u>	<u><u>7,118,031</u></u>

Year to Date through February 28, 2012						
RECEIPTS	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$13,280,067	\$14,843,307	1,563,240	\$8,065,150	\$14,843,307	6,778,157
Personal Property Taxes	28,953	333,573	304,620	37,426	333,573	296,147
Income Taxes	4,516,932	4,130,205	(386,727)	4,166,945	4,130,205	(36,740)
Earnings on Investments	0	0	0	0	0	0
Other Local	342,835	474,764	131,929	504,449	474,764	(29,685)
<b>Total Local Sources</b>	<u>18,168,787</u>	<u>19,781,849</u>	<u>1,613,062</u>	<u>12,773,970</u>	<u>19,781,849</u>	<u>7,007,879</u>
<b>State Sources</b>						
Foundation Program	2,988,287	2,982,929	(5,358)	2,931,898	2,982,929	51,031
Other State	243,948	106,937	(137,011)	85,897	106,937	21,040
Rollback and Homestead	1,525,068	1,321,156	(203,912)	1,496,723	1,321,156	(175,567)
<b>Total State Sources</b>	<u>4,757,303</u>	<u>4,411,022</u>	<u>(346,281)</u>	<u>4,514,518</u>	<u>4,411,022</u>	<u>(103,496)</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	<u>33,970</u>	<u>77,469</u>	<u>43,499</u>	<u>77,463</u>	<u>77,469</u>	<u>6</u>
<b>Total Receipts</b>	<u><u>22,960,060</u></u>	<u><u>24,270,340</u></u>	<u><u>1,310,280</u></u>	<u><u>17,365,951</u></u>	<u><u>24,270,340</u></u>	<u><u>6,904,389</u></u>

## Year-to-Date Revenue Comparison through February 28 , 2012



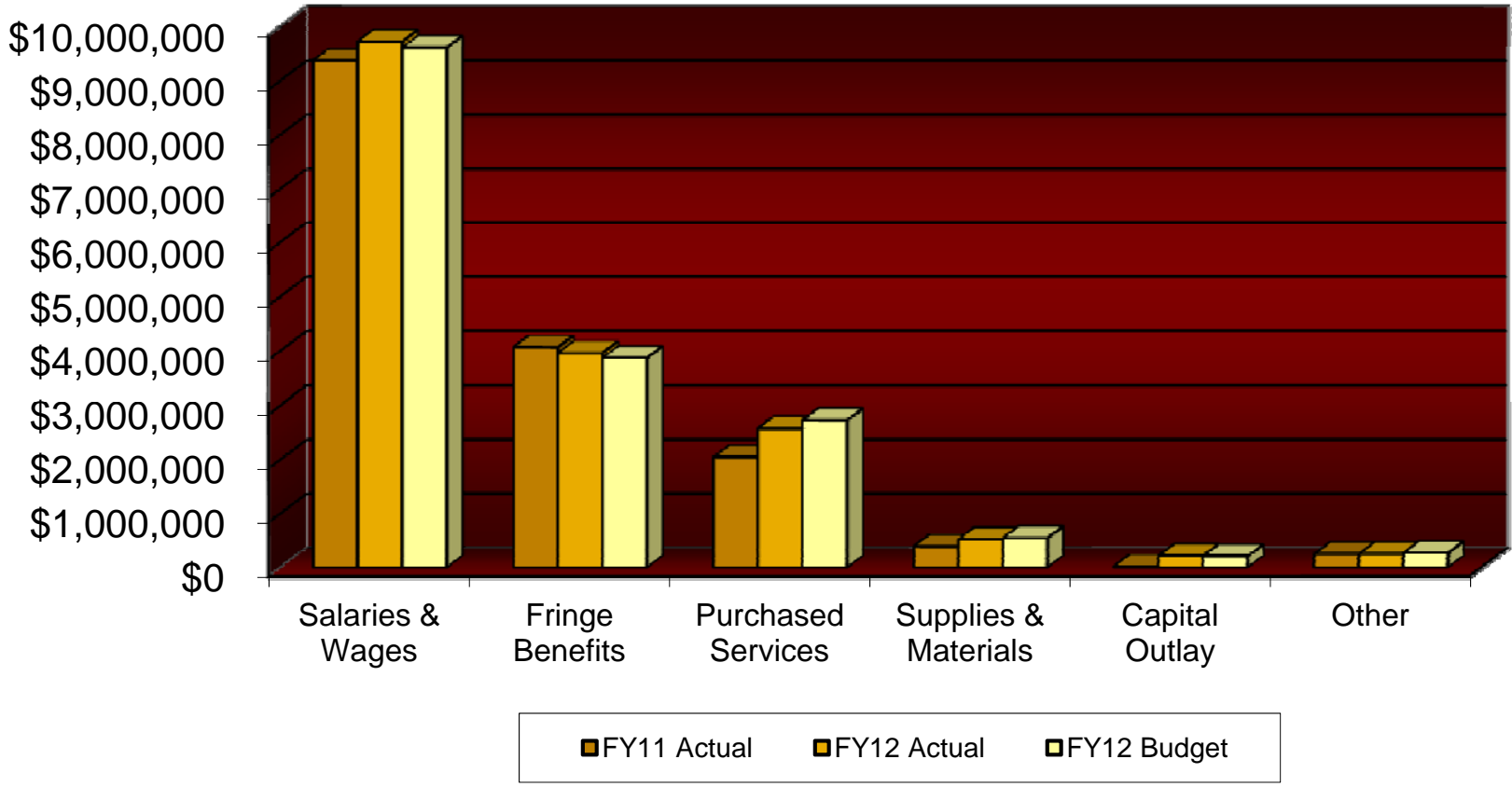
**Big Walnut Local School District**  
Comparative General Fund Expenditures

EXPENDITURES	Month to Date through February 28, 2012					
	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$1,136,980	\$1,204,201	\$67,221	\$1,202,732	\$1,204,201	\$1,469
Fringe Benefits	471,054	523,008	\$51,954	491,893	523,008	\$31,115
<b>Total Personnel Expenditures</b>	<u>1,608,034</u>	<u>1,727,209</u>	<u>119,175</u>	<u>1,694,625</u>	<u>1,727,209</u>	<u>32,584</u>
<b>Non-Personnel</b>						
Purchased Services	873,340	338,078	(\$535,262)	386,760	338,078	(\$48,682)
Supplies & Materials	39,679	55,091	\$15,412	54,528	55,091	\$563
Capital Outlay	1,654	6,178	\$4,524	5,000	6,178	\$1,178
Other	12,797	4,288	(\$8,509)	14,077	4,288	(\$9,789)
<b>Total Non-Personnel Expenditures</b>	<u>927,470</u>	<u>403,635</u>	<u>(\$523,835)</u>	<u>460,365</u>	<u>403,635</u>	<u>(\$56,730)</u>
<b>Debt Service</b>	0	0	0	0	0	\$0
<b>Other Uses</b>	<u>0</u>	<u>321,377</u>	<u>\$321,377</u>	<u>0</u>	<u>321,377</u>	<u>\$321,377</u>
<b>Total Expenditures</b>	<u>\$2,535,504</u>	<u>\$2,452,221</u>	<u>(\$83,283)</u>	<u>\$2,154,990</u>	<u>\$2,452,221</u>	<u>\$297,231</u>

EXPENDITURES	Year to Date through February 28, 2012					
	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$9,373,856	\$9,730,856	\$357,000	\$9,618,569	\$9,730,856	\$112,287
Fringe Benefits	4,071,680	3,964,876	(\$106,804)	3,872,154	3,964,876	\$92,722
<b>Total Personnel Expenditures</b>	<u>13,445,536</u>	<u>13,695,732</u>	<u>250,196</u>	<u>13,490,723</u>	<u>13,695,732</u>	<u>205,009</u>
<b>Non-Personnel</b>						
Purchased Services	2,048,729	2,585,588	\$536,859	2,739,192	2,585,588	(\$153,604)
Supplies & Materials	393,134	524,145	\$131,011	547,884	524,145	(\$23,739)
Capital Outlay	21,100	217,768	\$196,668	207,470	217,768	\$10,298
Other	250,445	249,473	(\$972)	269,130	249,473	(\$19,657)
<b>Total Non-Personnel Expenditures</b>	<u>2,713,408</u>	<u>3,576,974</u>	<u>863,566</u>	<u>3,763,676</u>	<u>3,576,974</u>	<u>(186,702)</u>
<b>Debt Service</b>	0	0	\$0	0	0	\$0
<b>Other Uses</b>	<u>(68)</u>	<u>(226,776)</u>	<u>(\$226,708)</u>	<u>42,026</u>	<u>(226,776)</u>	<u>(\$268,802)</u>
<b>Total Expenditures</b>	<u>\$16,158,876</u>	<u>\$17,045,930</u>	<u>\$887,054</u>	<u>\$17,296,425</u>	<u>\$17,045,930</u>	<u>(\$250,495)</u>



## Year-to-Date Expenditure Comparison through February 28, 2012



Big Walnut Local School District  
FY11 Budget Projections

	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Actual Feb-12	Estimate Mar-12	Apr-12	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	\$7,881,124	\$0	\$0	\$0	\$22,724,431
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	7,881,124	0	0	0	22,724,431
Personal Property Taxes	\$0	\$0	\$0	\$0	\$0	\$332,938	\$635	\$0	0	0	0	0	333,573
<b>Total Property Taxes</b>	\$0	\$8,065,150	\$0	\$0	\$7,879	\$0	\$635	\$7,103,216	7,881,124	0	0	0	23,058,004
Income Tax	\$2,396,945	\$0	\$0	\$883,381	\$0	\$0	\$849,879	\$0	0	1,056,617	0	0	5,186,822
<b>Total Taxes</b>	\$2,396,945	\$8,065,150	\$0	\$883,381	\$7,879	\$0	\$850,514	\$7,103,216	7,881,124	1,056,617	0	0	28,244,826
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	66,026	72,537	71,213	123,777	808,317
<b>Total Local Sources</b>	\$2,399,443	\$8,185,501	\$132,844	\$932,092	\$16,609	\$150,727	\$858,437	\$7,106,196	7,947,150	1,129,154	71,213	123,777	29,053,143
<b>State Sources</b>													
Foundation Program	\$363,415	\$362,982	\$375,501	\$366,255	\$366,705	\$365,805	\$390,481	\$391,785	366,000	366,000	366,000	365,591	4,446,520
Other	\$0	\$24,642	\$0	\$900	\$900	\$51,258	\$900	\$28,337	12,251	12,251	12,251	12,097	155,787
<b>Total Foundation &amp; Other</b>	\$363,415	\$387,624	\$375,501	\$367,155	\$367,605	\$417,063	\$391,381	\$420,122	378,251	378,251	378,251	377,688	4,602,307
Rollback/Homestead Exempt.	\$0	\$0	\$0	\$1,187,039	\$132,134	\$1,983	\$0	\$0	0	1,049,053	112,469	0	2,482,678
<b>Total State Sources</b>	\$363,415	\$387,624	\$375,501	\$1,554,194	\$499,739	\$419,046	\$391,381	\$420,122	378,251	1,427,304	490,720	377,688	7,084,985
<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	8,325,401	2,556,458	561,933	501,465	36,215,597
	\$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	1,292,732	1,202,732	1,202,732	1,302,732	14,731,784
Fringe Benefits:	\$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	192,464	192,464	192,464	192,464	2,319,960
Other Benefits	\$260,520	\$269,085	\$305,692	\$293,166	\$296,806	\$330,670	\$333,485	\$325,348	299,429	299,429	299,429	299,429	3,612,488
<b>Total Fringe Benefits</b>	\$452,984	\$461,549	\$498,156	\$485,630	\$489,270	\$523,134	\$531,145	\$523,008	491,893	491,893	491,893	491,893	5,932,448
<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	1,784,625	1,694,625	1,694,625	1,794,625	20,664,232
Purchased Services	\$270,820	\$244,493	\$290,079	\$267,280	\$405,118	\$352,435	\$417,285	\$338,078	386,760	386,760	386,760	386,760	4,132,628
Supplies & Materials	\$12,212	\$72,360	\$134,089	\$109,702	\$72,254	\$21,202	\$47,235	\$55,091	58,269	70,154	57,293	55,584	765,445
Capital Outlay	\$11,287	\$6,460	\$162,723	\$24,677	\$753	\$801	\$4,889	\$6,178	5,000	7,894	7,409	8,200	246,271
Other	\$53,028	\$113,986	\$3,058	\$26,408	\$10,611	\$6,412	\$31,682	\$4,288	170,463	35,651	8,467	5,426	469,480
<b>Total Non-personnel Expenditures</b>	\$347,347	\$437,299	\$589,949	\$428,067	\$488,736	\$380,850	\$501,091	\$403,635	620,492	500,459	459,929	455,970	5,613,824
<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	2,405,117	2,195,084	2,154,554	2,250,595	26,278,056
	\$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	0	0	0	0	54,353
Transfers/Advances Out	\$0	\$0	\$0	(\$12,327)	\$0	\$0	\$0	(\$321,377)	0	0	0	0	(\$333,704)
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					
<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	5,920,284	361,374	(\$1,592,621)	(\$1,749,130)	9,710,765
	\$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	16,360,970	16,722,344	15,129,723	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	16,360,970	16,722,344	15,129,723	13,380,593	13,380,593
<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	\$16,360,970	\$16,722,344	\$15,129,723	\$13,380,593	\$13,380,593

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

