

# Big Walnut Local School District

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## **Monthly Financial Report**

*for the month ended*

**February 28, 2013**

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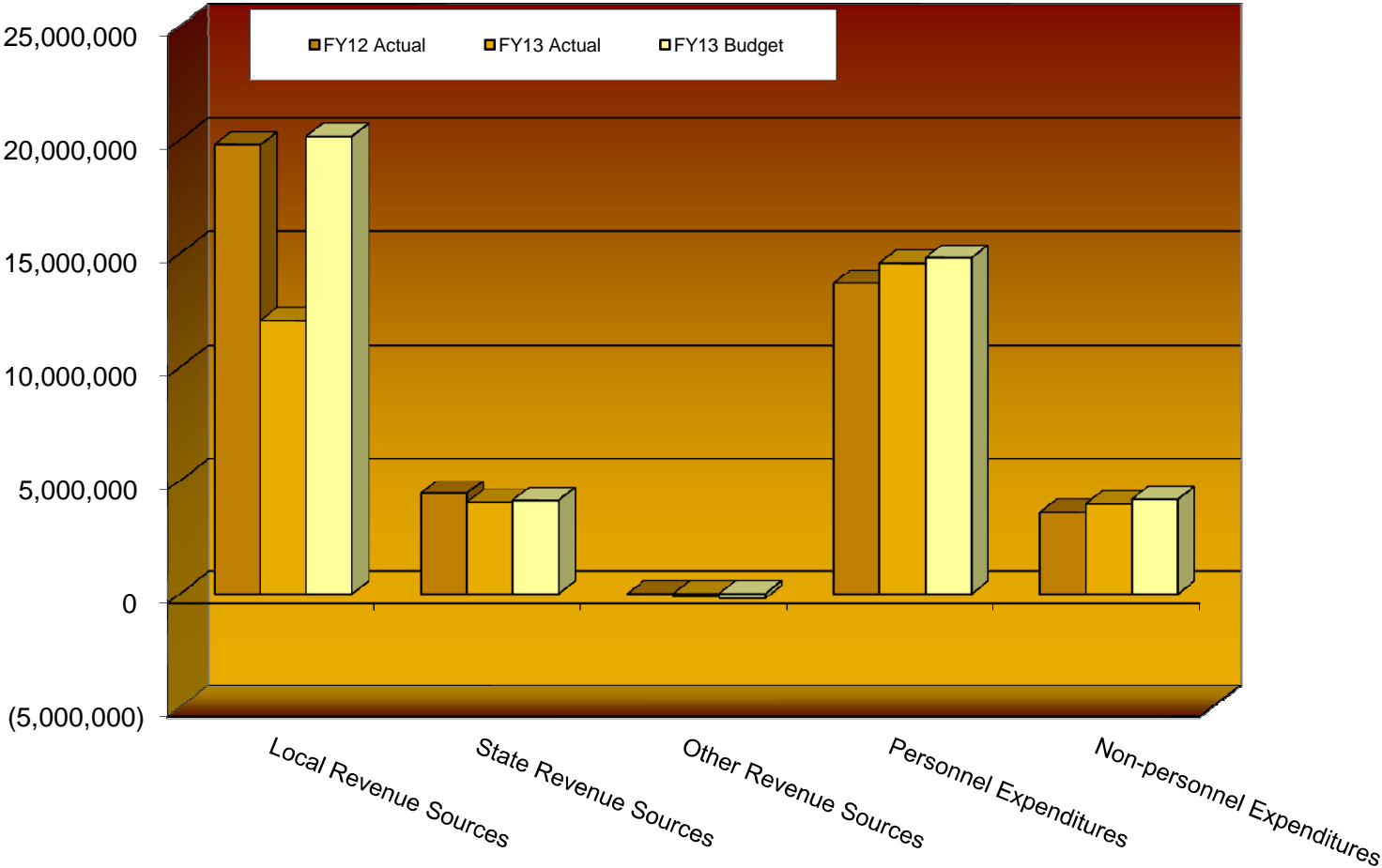


Prepared By:  
Felicia Drummey  
Treasurer

**BIG WALNUT LOCAL SCHOOL DISTRICT**  
**SUMMARY OF YEAR-TO-DATE FINANCIAL RESULTS**  
February 28, 2013

	Year to Date through February				
	FY12 Actual	FY13 Actual	FY13 Budget	Difference of Actual FY12 vs FY13	Difference of Actual FY13 vs Budget FY13
Beginning Cash	<u>\$3,669,828.00</u>	<u>\$6,589,831.00</u>	<u>\$6,589,831.00</u>	<u>\$2,920,003.00</u>	<u>\$0.00</u>
<b>RECEIPTS</b>					
Local Sources	\$19,781,849.00	\$12,058,950.00	\$20,153,141.00	-\$7,722,899.00	-\$8,094,191.00
State Sources	\$4,411,022.00	\$3,998,853.00	\$4,084,017.00	-\$412,169.00	-\$85,164.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources (In TR/AD)	<u>\$0.00</u>	<u>-\$123,545.00</u>	<u>-\$201,695.00</u>	<u>-\$123,545.00</u>	<u>\$78,150.00</u>
<b>Total Revenue</b>	<u>\$24,192,871.00</u>	<u>\$15,934,258.00</u>	<u>\$24,035,463.00</u>	<u>-\$8,258,613.00</u>	<u>-\$8,101,205.00</u>
Personnel Expenditures	\$13,695,732.00	\$14,578,543.00	\$14,802,816.00	\$882,811.00	-\$224,273.00
Non-personnel Expenditures	<u>\$3,576,974.00</u>	<u>\$3,936,544.00</u>	<u>\$4,135,280.00</u>	<u>\$359,570.00</u>	<u>-\$198,736.00</u>
<b>Total Expenditures</b>	<u>\$17,272,706.00</u>	<u>\$18,515,087.00</u>	<u>\$18,938,096.00</u>	<u>\$1,242,381.00</u>	<u>-\$423,009.00</u>
Ending Cash	<u><u>\$10,440,686.00</u></u>	<u><u>\$4,480,596.00</u></u>	<u><u>\$11,985,125.00</u></u>	<u><u>-\$5,960,090.00</u></u>	<u><u>-\$7,504,529.00</u></u>

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



**Big Walnut Local School District - Month Summary - General Fund**  
**For the Month Ended**  
**February 28, 2013**

	<b>Month to Date</b>				
	FY12 Actual	FY13 Actual	FY13 Budget	Difference From FY12	Difference From Budget
<b>RECEIPTS</b>					
<b>Local Sources</b>					
Real Estate Taxes					
Unreserved	7,103,216	0	8,074,799	(\$7,103,216)	(\$8,074,799)
Reserved	0	0	0	\$0	\$0
<b>Total Real Estate</b>	7,103,216	0	8,074,799	(\$7,103,216)	(\$8,074,799)
Personal Property Taxes	0	0	323,269	\$0	(\$323,269)
<b>Total Property Taxes</b>	7,103,216	0	8,398,068	(\$7,103,216)	(\$8,398,068)
Income Tax	0	0	0	\$0	\$0
<b>Total Taxes</b>	7,103,216	0	8,398,068	(\$7,103,216)	(\$8,398,068)
Investments Earnings	0	0	0	\$0	\$0
Other	2,980	18,901	32,053	\$15,921	(\$13,152)
<b>Total Local Sources</b>	7,106,196	18,901	8,430,121	(\$7,087,295)	(\$8,411,220)
<b>State Sources</b>					
Foundation Program	391,785	361,007	366,893	(\$30,778)	(\$5,886)
Other	28,337	900	900	(\$27,437)	\$0
<b>Total Foundation &amp; Other</b>	420,122	361,907	367,793	(\$58,215)	(\$5,886)
Rollback/Homestead Exempt.	0	0	0	\$0	\$0
<b>Total State Sources</b>	420,122	361,907	367,793	(\$58,215)	(\$5,886)
<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 Revenue	6	414	0	\$408	\$414
<b>Total Other Receipts</b>	6	414	0	\$408	\$414
<b>Total Operating Receipts</b>	7,526,324	381,222	8,797,914	(\$7,145,102)	(\$8,416,692)
<b>EXPENDITURES</b>					
Salaries & Wages	1,204,201	1,235,299	1,252,951	\$31,098	(\$17,652)
Fringe Benefits:					
Retirement	197,660	206,202	200,052	\$8,542	\$6,150
Other Benefits	325,348	282,040	358,446	(\$43,308)	(\$76,406)
<b>Total Fringe Benefits</b>	523,008	488,242	558,498	(\$34,766)	(\$70,256)
<b>Total Personnel Expenditures</b>	1,727,209	1,723,541	1,811,449	(\$3,668)	(\$87,908)
Purchased Services	338,078	357,096	390,519	\$19,018	(\$33,423)
Supplies & Materials	55,091	51,772	64,896	(\$3,319)	(\$13,124)
Capital Outlay	6,178	1,484	6,487	(\$4,694)	(\$5,003)
Other	4,288	22,168	6,080	\$17,880	\$16,088
<b>Total Non-personnel Expenditures</b>	403,635	432,520	467,982	\$28,885	(\$35,462)
<b>Total Operating Expenditures</b>	2,130,844	2,156,061	2,279,431	\$25,217	(\$123,370)
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	0	0	0	\$0	\$0
Transfers/Advances Out	(321,377)	0	0	\$321,377	\$0
Refund Prior Year Expend	0	0	0	\$0	\$0
Repayment of Borrowing	0	0	0	\$0	\$0
<b>Total Other Sources Uses</b>	(321,377)	0	0	\$321,377	\$0
<b>Receipts Over (Under) Expenditures</b>	5,074,103	(1,774,839)	6,518,483	(\$6,848,942)	(\$8,293,322)
<b>Beginning Cash Balance</b>	3,669,828	6,255,435	5,466,642	\$2,585,607	\$788,793
<b>Restricted Ending Cash Balance</b>	10,440,686	4,480,596	11,985,125	(\$5,960,090)	(\$7,504,529)
<b>Less: Prop Tax Adv(Restricted)</b>	0	0	0		
<b>Unrestricted Cash Balance</b>	10,440,686	4,480,596	11,985,125	(\$5,960,090)	(\$7,504,529)

**Big Walnut Local School District - Year Summary - General Fund**  
**For the Month Ended**  
**February 28, 2013**

	Year to Date			Totals	
	FY12 Actual	FY13 Actual	FY13 Budget	Difference From FY12	Difference From Budget
<b>RECEIPTS</b>					
<b>Local Sources</b>					
Real Estate Taxes					
Unreserved	\$14,843,307	\$7,445,816	\$15,520,615	(\$7,397,491)	(\$8,074,799)
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	\$14,843,307	\$7,445,816	\$15,520,615	(\$7,397,491)	(\$8,074,799)
Personal Property Taxes	\$333,573	\$324,389	\$647,658	(\$9,184)	(\$323,269)
<b>Total Property Taxes</b>	\$15,176,880	\$7,770,205	\$16,168,273	(\$7,406,675)	(\$8,398,068)
Income Tax	\$4,130,205	\$3,786,279	\$3,505,648	(\$343,926)	\$280,631
<b>Total Taxes</b>	\$19,307,085	\$11,556,484	\$19,673,921	(\$7,750,601)	(\$8,117,437)
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$474,764	\$502,466	\$479,220	\$27,702	\$23,246
<b>Total Local Sources</b>	\$19,781,849	\$12,058,950	\$20,153,141	(\$7,722,899)	(\$8,094,191)
<b>State Sources</b>					
Foundation Program	\$2,982,929	\$3,040,231	\$2,945,041	\$57,302	\$95,190
Other	\$106,937	\$14,331	\$14,331	(\$92,606)	\$0
<b>Total Foundation &amp; Other</b>	\$3,089,866	\$3,054,562	\$2,959,372	(\$35,304)	\$95,190
Rollback/Homestead Exempt.	\$1,321,156	\$944,291	\$1,124,645	(\$376,865)	(\$180,354)
<b>Total State Sources</b>	\$4,411,022	\$3,998,853	\$4,084,017	(\$412,169)	(\$85,164)
<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	\$77,469	\$471,594	\$297,927	\$394,125	\$173,667
<b>Total Other Receipts</b>	\$77,469	\$471,594	\$297,927	\$394,125	\$173,667
<b>Total Operating Receipts</b>	\$24,270,340	\$16,529,397	\$24,535,085	(\$7,740,943)	(\$8,005,688)
<b>EXPENDITURES</b>					
Salaries & Wages	\$9,730,856	\$10,107,485	\$10,124,792	\$376,629	(\$17,307)
Fringe Benefits:					
Retirement	\$1,550,104	\$1,612,716	\$1,600,416	\$62,612	\$12,300
Other Benefits	\$2,414,772	\$2,858,342	\$3,077,608	\$443,570	(\$219,266)
<b>Total Fringe Benefits</b>	\$3,964,876	\$4,471,058	\$4,678,024	\$506,182	(\$206,966)
<b>Total Personnel Expenditures</b>	\$13,695,732	\$14,578,543	\$14,802,816	\$882,811	(\$224,273)
Purchased Services	\$2,585,588	\$2,767,256	\$2,986,652	\$181,668	(\$219,396)
Supplies & Materials	\$524,145	\$668,789	\$637,434	\$144,644	\$31,355
Capital Outlay	\$217,768	\$204,044	\$228,656	(\$13,724)	(\$24,612)
Other	\$249,473	\$296,455	\$282,538	\$46,982	\$13,917
<b>Total Non-personnel Expenditures</b>	\$3,576,974	\$3,936,544	\$4,135,280	\$359,570	(\$198,736)
<b>Total Operating Expenditures</b>	\$17,272,706	\$18,515,087	\$18,938,096	\$1,242,381	(\$423,009)
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	\$54,353	\$0	\$0	(\$54,353)	\$0
Transfers/Advances Out	(\$333,704)	(\$123,545)	(\$201,695)	\$210,159	\$78,150
Refund Prior Year Expend	\$52,575	\$0	\$0	(\$52,575)	\$0
Repayment of Borrowing	\$0	\$0	\$0	\$0	\$0
<b>Total Other Sources Uses</b>	(\$226,776)	(\$123,545)	(\$201,695)	\$103,231	\$78,150
<b>Receipts Over (Under) Expenditures</b>	\$6,770,858	(\$2,109,235)	\$5,395,294	(\$8,880,093)	(\$7,504,529)
<b>Beginning Cash Balance</b>	\$3,669,828	\$6,589,831	\$6,589,831	\$2,920,003	\$0
<b>Restricted Ending Cash Balance</b>	\$10,440,686	\$4,480,596	\$11,985,125	(\$5,960,090)	(\$7,504,529)
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0
<b>Unrestricted Cash Balance</b>	\$10,440,686	\$4,480,596	\$11,985,125	(\$5,960,090)	(\$7,504,529)

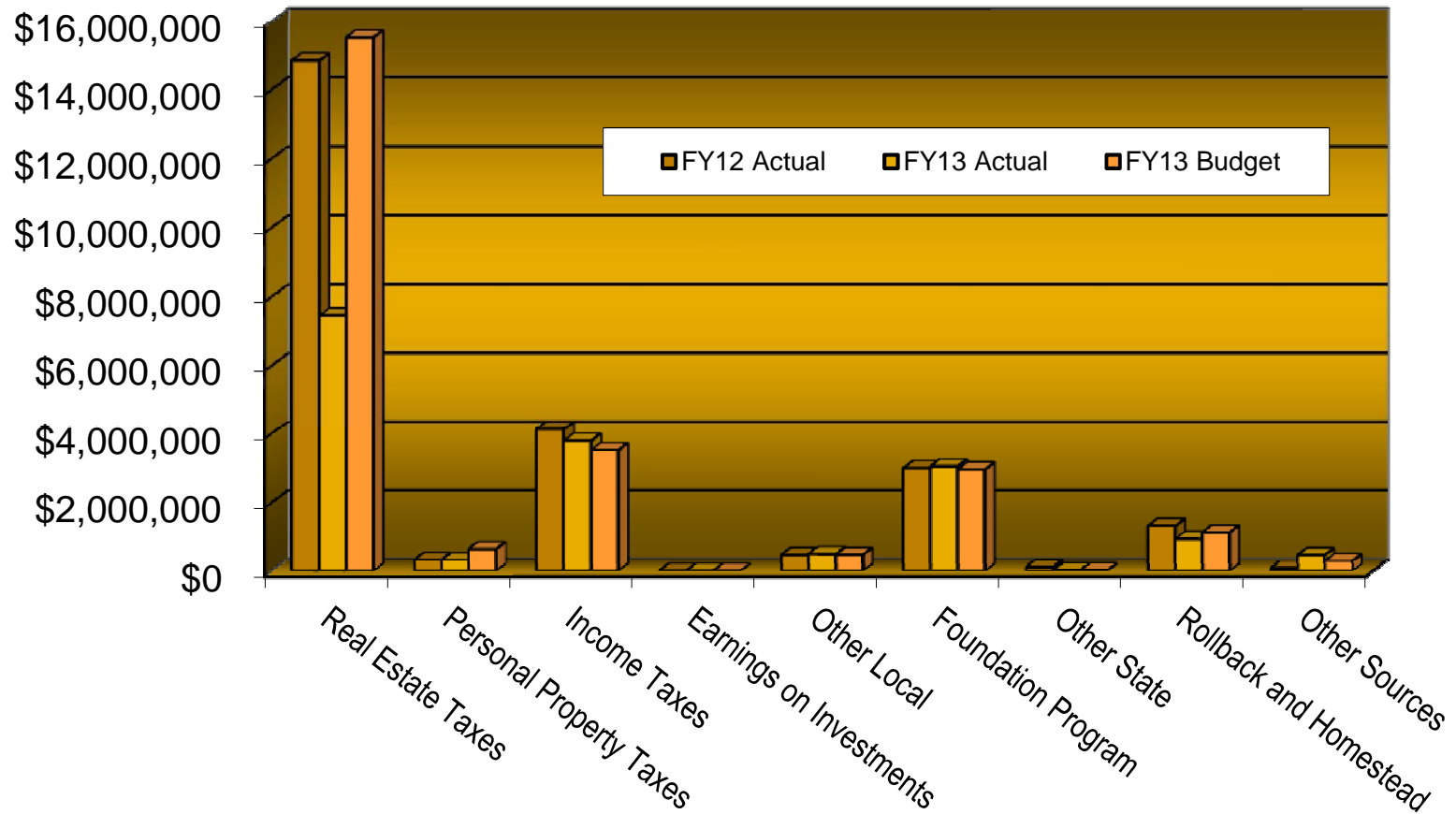
## Big Walnut Local School District

### Comparative General Fund Receipts

Month to Date through February 28, 2013						
RECEIPTS	FY 12	FY 13		FY13	FY 13	
	Actual	Actual	Difference	Budget	Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$7,103,216	\$0	(7,103,216)	\$8,074,799	\$0	(8,074,799)
Personal Property Taxes	0	0	0	323,269	0	(323,269)
Income Taxes	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Other	2,980	18,901	15,921	32,053	18,901	(13,152)
<b>Total Local Sources</b>	<u>7,106,196</u>	<u>18,901</u>	<u>(7,087,295)</u>	<u>8,430,121</u>	<u>18,901</u>	<u>(8,411,220)</u>
<b>State Sources</b>						
Foundation Program	391,785	361,007	(30,778)	366,893	361,007	(5,886)
Other	28,337	900	(27,437)	900	900	0
Rollback and Homestead	0	0	0	0	0	0
<b>Total State Sources</b>	<u>420,122</u>	<u>361,907</u>	<u>(58,215)</u>	<u>367,793</u>	<u>361,907</u>	<u>(5,886)</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	6	414	408	0	414	414
<b>Total Receipts</b>	<u><u>7,526,324</u></u>	<u><u>381,222</u></u>	<u><u>(7,145,102)</u></u>	<u><u>8,797,914</u></u>	<u><u>381,222</u></u>	<u><u>(8,416,692)</u></u>

Year to Date through February 28, 2013						
RECEIPTS	FY 12	FY 13		FY13	FY 13	
	Actual	Actual	Difference	Budget	Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$14,843,307	\$7,445,816	(7,397,491)	\$15,520,615	\$7,445,816	(8,074,799)
Personal Property Taxes	333,573	324,389	(9,184)	647,658	324,389	(323,269)
Income Taxes	4,130,205	3,786,279	(343,926)	3,505,648	3,786,279	280,631
Earnings on Investments	0	0	0	0	0	0
Other Local	474,764	502,466	27,702	479,220	502,466	23,246
<b>Total Local Sources</b>	<u>19,781,849</u>	<u>12,058,950</u>	<u>(7,722,899)</u>	<u>20,153,141</u>	<u>12,058,950</u>	<u>(8,094,191)</u>
<b>State Sources</b>						
Foundation Program	2,982,929	3,040,231	57,302	2,945,041	3,040,231	95,190
Other State	106,937	14,331	(92,606)	14,331	14,331	0
Rollback and Homestead	1,321,156	944,291	(376,865)	1,124,645	944,291	(180,354)
<b>Total State Sources</b>	<u>4,411,022</u>	<u>3,998,853</u>	<u>(412,169)</u>	<u>4,084,017</u>	<u>3,998,853</u>	<u>(85,164)</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	77,469	471,594	394,125	297,927	471,594	173,667
<b>Total Receipts</b>	<u><u>24,270,340</u></u>	<u><u>16,529,397</u></u>	<u><u>(7,740,943)</u></u>	<u><u>24,535,085</u></u>	<u><u>16,529,397</u></u>	<u><u>(8,005,688)</u></u>

## Year-to-Date Revenue Comparison through February 28, 2013



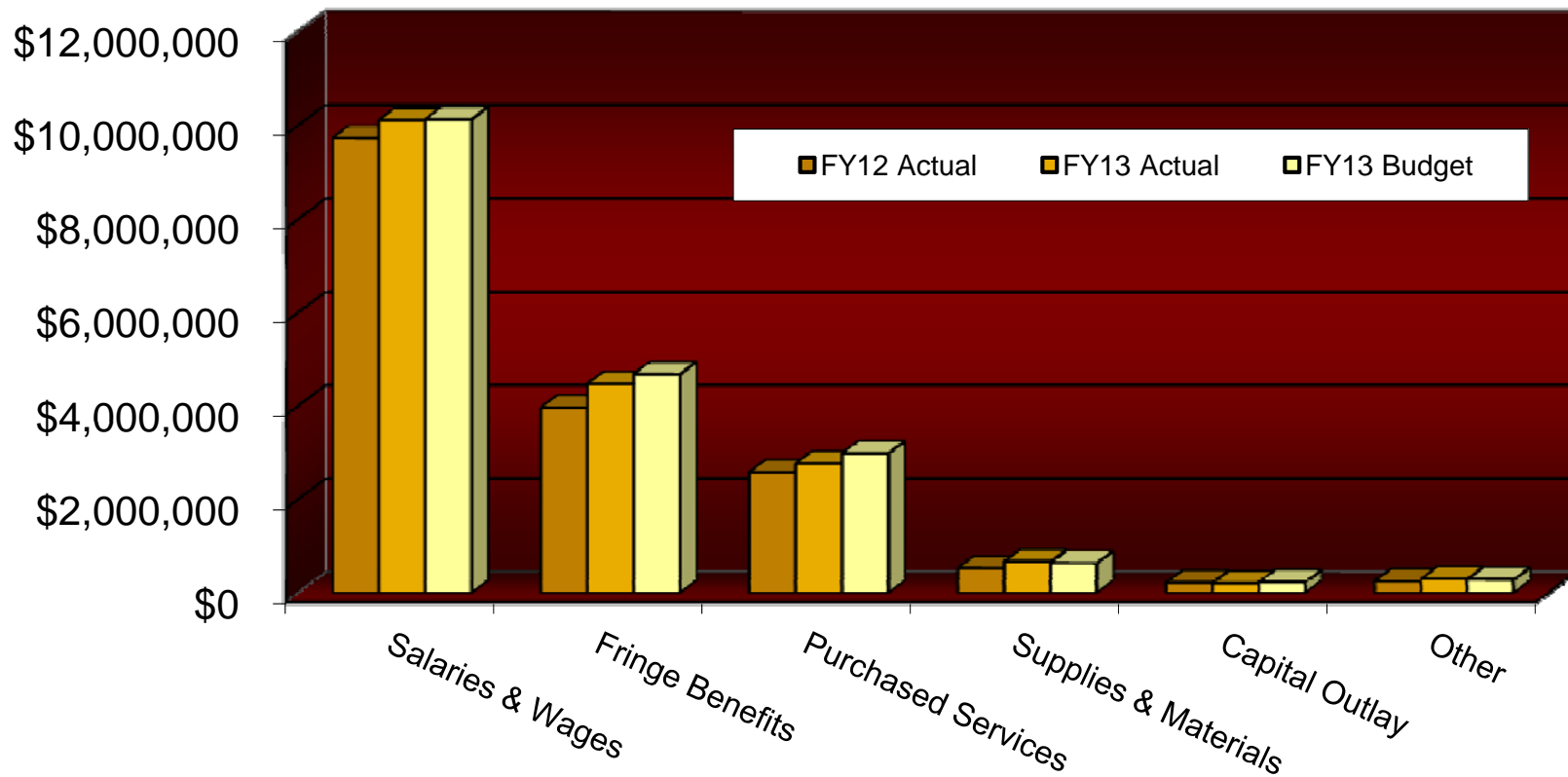
**Big Walnut Local School District**  
Comparative General Fund Expenditures

EXPENDITURES	Month to Date through February 28, 2013					
	FY 12 Actual	FY 13 Actual	Difference	FY13 Budget	FY 13 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$1,204,201	\$1,235,299	\$31,098	\$1,252,951	\$1,235,299	(\$17,652)
Fringe Benefits	523,008	488,242	(\$34,766)	558,498	488,242	(\$70,256)
<b>Total Personnel Expenditures</b>	<u>1,727,209</u>	<u>1,723,541</u>	<u>(3,668)</u>	<u>1,811,449</u>	<u>1,723,541</u>	<u>(87,908)</u>
<b>Non-Personnel</b>						
Purchased Services	338,078	357,096	\$19,018	390,519	357,096	(\$33,423)
Supplies & Materials	55,091	51,772	(\$3,319)	64,896	51,772	(\$13,124)
Capital Outlay	6,178	1,484	(\$4,694)	6,487	1,484	(\$5,003)
Other	4,288	22,168	\$17,880	6,080	22,168	\$16,088
<b>Total Non-Personnel Expenditures</b>	<u>403,635</u>	<u>432,520</u>	<u>28,885</u>	<u>467,982</u>	<u>432,520</u>	<u>(35,462)</u>
<b>Debt Service</b>	0	0	0	0	0	\$0
<b>Other Uses</b>	<u>(321,377)</u>	<u>0</u>	<u>\$321,377</u>	<u>0</u>	<u>0</u>	<u>\$0</u>
<b>Total Expenditures</b>	<u>\$1,809,467</u>	<u>\$2,156,061</u>	<u>\$346,594</u>	<u>\$2,279,431</u>	<u>\$2,156,061</u>	<u>(\$123,370)</u>

EXPENDITURES	Year to Date through February 28, 2013					
	FY 12 Actual	FY 13 Actual	Difference	FY13 Budget	FY 13 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$9,730,856	\$10,107,485	\$376,629	\$10,124,792	\$10,107,485	(\$17,307)
Fringe Benefits	3,964,876	4,471,058	\$506,182	4,678,024	4,471,058	(\$206,966)
<b>Total Personnel Expenditures</b>	<u>13,695,732</u>	<u>14,578,543</u>	<u>882,811</u>	<u>14,802,816</u>	<u>14,578,543</u>	<u>(224,273)</u>
<b>Non-Personnel</b>						
Purchased Services	2,585,588	2,767,256	\$181,668	2,986,652	2,767,256	(\$219,396)
Supplies & Materials	524,145	668,789	\$144,644	637,434	668,789	\$31,355
Capital Outlay	217,768	204,044	(\$13,724)	228,656	204,044	(\$24,612)
Other	249,473	296,455	\$46,982	282,538	296,455	\$13,917
<b>Total Non-Personnel Expenditures</b>	<u>3,576,974</u>	<u>3,936,544</u>	<u>359,570</u>	<u>4,135,280</u>	<u>3,936,544</u>	<u>(198,736)</u>
<b>Debt Service</b>	0	0	\$0	0	0	\$0
<b>Other Uses</b>	<u>(226,776)</u>	<u>(123,545)</u>	<u>\$103,231</u>	<u>(201,695)</u>	<u>(123,545)</u>	<u>\$78,150</u>
<b>Total Expenditures</b>	<u>\$17,045,930</u>	<u>\$18,391,542</u>	<u>\$1,345,612</u>	<u>\$18,736,401</u>	<u>\$18,391,542</u>	<u>(\$344,859)</u>



## Year-to-Date Expenditure Comparison through February 28, 2013



Big Walnut Local School District  
FY13 Budget Projections

	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Actual Feb-13	Estimate Mar-13	Apr-13	May-13	Jun-13	FYTD
<b>RECEIPTS</b>													
<b>Local Sources</b>													
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
<b>Total Real Estate</b>	\$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
<b>Total Property Taxes</b>	\$0	\$7,770,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	7,770,205
Income Tax	\$1,961,610	\$0	\$0	\$926,219	\$0	\$0	\$898,450	\$0	\$0	\$977,137	\$0	\$0	4,763,416
<b>Total Taxes</b>	\$1,961,610	\$7,770,205	\$0	\$926,219	\$0	\$0	\$898,450	\$0	\$0	\$977,137	\$0	\$0	12,533,621
Investments Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Other	\$16,010	\$119,399	\$41,292	\$129,327	\$127,982	\$5,949	\$43,606	\$18,901	\$87,409	\$100,846	\$195,045	\$66,817	952,583
<b>Total Local Sources</b>	\$1,977,620	\$7,889,604	\$41,292	\$1,055,546	\$127,982	\$5,949	\$942,056	\$18,901	\$87,409	\$1,077,983	\$195,045	\$66,817	13,486,204
<b>State Sources</b>													
Foundation Program	\$368,691	\$368,242	\$368,243	\$368,242	\$367,199	\$369,396	\$469,211	\$361,007	\$368,243	\$368,243	\$368,243	\$368,243	4,513,203
Other	\$8,031	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	17,931
<b>Total Foundation &amp; Other</b>	\$376,722	\$369,142	\$369,143	\$369,142	\$368,099	\$370,296	\$470,111	\$361,907	\$369,143	\$369,143	\$369,143	\$369,143	4,531,134
Rollback/Homestead Exempt.	\$0	\$0	\$1,124,645	\$0	\$4,126	(\$184,480)	\$0	\$0	\$0	\$0	\$1,105,866	\$0	2,050,157
<b>Total State Sources</b>	\$376,722	\$369,142	\$1,493,788	\$369,142	\$372,225	\$185,816	\$470,111	\$361,907	\$369,143	\$369,143	\$1,475,009	\$369,143	6,581,291
<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	\$188,185	(\$949)	\$110,691	\$118	\$161,560	\$8,175	\$3,400	\$414	\$0	\$13,255	\$0	\$0	484,849
<b>Total Other Receipts</b>	\$188,185	(\$949)	\$110,691	\$118	\$161,560	\$8,175	\$3,400	\$414	\$0	\$13,255	\$0	\$0	484,849
<b>Total Operating Receipts</b>	\$2,542,527	\$8,257,797	\$1,645,771	\$1,424,806	\$661,767	\$199,940	\$1,415,567	\$381,222	\$456,552	\$1,460,381	\$1,670,054	\$435,960	20,552,344
<b>EXPENDITURES</b>													
Salaries & Wages	\$1,217,642	\$1,242,709	\$1,279,357	\$1,230,400	\$1,326,323	\$1,321,788	\$1,253,967	\$1,235,299	\$1,329,742	\$1,312,798	\$1,256,774	\$1,351,616	15,358,415
Fringe Benefits:													
Retirement	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$206,202	\$206,202	\$200,052	\$200,052	\$200,052	\$200,052	2,412,924
Other Benefits	\$304,521	\$310,985	\$712,521	\$334,963	\$324,094	\$296,351	\$292,867	\$282,040	\$354,977	\$341,021	\$345,076	\$382,807	4,282,223
<b>Total Fringe Benefits</b>	\$504,573	\$511,037	\$912,573	\$535,015	\$524,146	\$496,403	\$499,069	\$488,242	\$555,029	\$541,073	\$545,128	\$582,859	6,695,147
<b>Total Personnel Expenditures</b>	\$1,722,215	\$1,753,746	\$2,191,930	\$1,765,415	\$1,850,469	\$1,818,191	\$1,753,036	\$1,723,541	\$1,884,771	\$1,853,871	\$1,801,902	\$1,934,475	22,053,562
Purchased Services	\$242,273	\$369,916	\$267,885	\$278,643	\$431,534	\$455,091	\$364,818	\$357,096	\$419,910	\$416,483	\$455,776	\$400,857	4,460,282
Supplies & Materials	\$32,871	\$77,385	\$189,975	\$96,511	\$99,058	\$62,855	\$58,362	\$51,772	\$43,999	\$55,042	\$52,967	\$52,347	873,144
Capital Outlay	\$15,834	\$0	\$4,137	\$168,259	\$4,564	\$861	\$8,905	\$1,484	\$3,552	\$1,964	\$8,037	\$0	217,597
Other	\$58,841	\$117,522	\$14,358	\$27,149	\$14,686	\$7,636	\$34,095	\$22,168	\$167,991	\$22,718	\$15,729	\$1,926	504,819
<b>Total Non-personnel Expenditures</b>	\$349,819	\$564,823	\$476,355	\$570,562	\$549,842	\$526,443	\$466,180	\$432,520	\$635,452	\$496,207	\$532,509	\$455,130	6,055,842
<b>Total Operating Expenditures</b>	\$2,072,034	\$2,318,569	\$2,668,285	\$2,335,977	\$2,400,311	\$2,344,634	\$2,219,216	\$2,156,061	\$2,520,223	\$2,350,078	\$2,334,411	\$2,389,605	28,109,404
<b>OTHER SOURCES (USES)</b>													
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	(\$94,114)	\$0	\$0	(\$21,850)	\$0	\$0	\$0	\$0	\$0	(\$118,688)	(242,233)
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
<b>Total Other Sources Uses</b>	(\$7,581)	\$0	(\$94,114)	\$0	\$0	(\$21,850)	\$0	\$0	\$0	\$0	\$0	(\$118,688)	(242,233)
<b>Receipts Over (Under) Expenditures</b>	\$462,912	\$5,939,228	(\$1,116,628)	(\$911,171)	(\$1,738,544)	(\$2,166,544)	(\$803,649)	(\$1,774,839)	(\$2,063,671)	(\$889,697)	(\$664,357)	(\$2,072,333)	(7,799,293)
<b>Beginning Cash Balance</b>	\$6,589,831	\$7,052,743	\$12,991,971	\$11,875,343	\$10,964,172	\$9,225,628	\$7,059,084	\$6,255,435	\$4,480,596	\$4,480,596	\$4,480,596	\$4,480,596	6,589,831
<b>Restricted Ending Cash Balance</b>	\$7,052,743	\$12,991,971	\$11,875,343	\$10,964,172	\$9,225,628	\$7,059,084	\$6,255,435	\$4,480,596	\$4,480,596	\$4,480,596	\$4,480,596	\$4,480,596	(1,209,462)
<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>	\$7,052,743	\$12,991,971	\$11,875,343	\$10,964,172	\$9,225,628	\$7,059,084	\$6,255,435	\$4,480,596	\$4,480,596	\$4,480,596	\$4,480,596	\$4,480,596	(\$1,209,462)

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

