### Big Walnut Local School District

### **Monthly Financial Report**

for the month ended

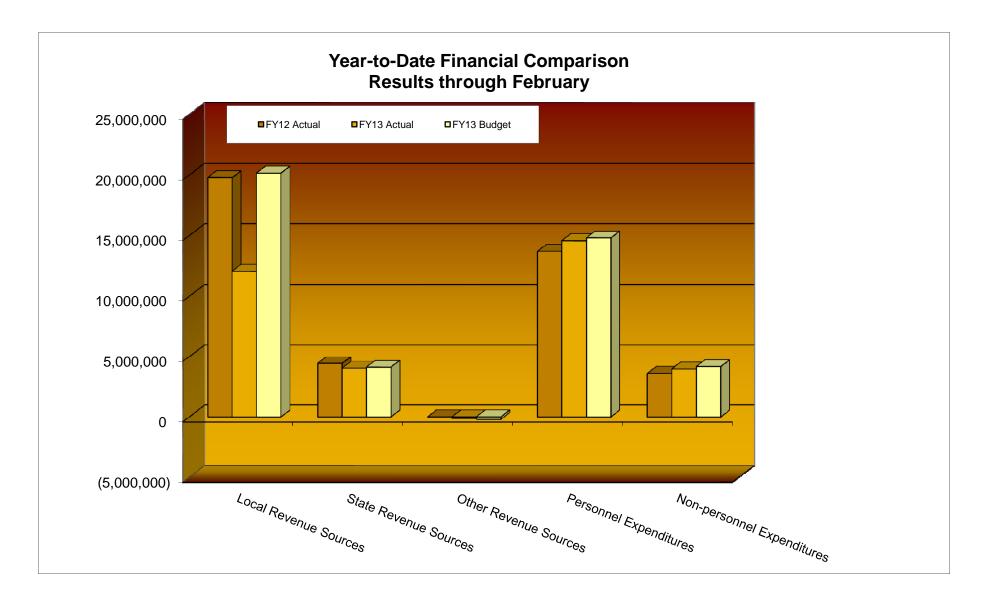
February 28, 2013



Prepared By: Felicia Drummey Treasurer

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

		Yea	r to Date through Fe	bruary	
	FY12 Actual	FY13 Actual			Difference of Actual FY13 vs Budget FY13
Beginning Cash	\$3,669,828.00	\$6,589,831.00	\$6,589,831.00	\$2,920,003.00	\$0.00
RECEIPTS 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)	\$0.00	-\$123,545.00	-\$201,695.00	-\$123,545.00	\$78,150.00
Total Revenue	\$24,192,871.00	\$15,934,258.00	\$24,035,463.00	-\$8,258,613.00	-\$8,101,205.00
Personnel Expenditures	\$13,695,732.00	\$14,578,543.00	\$14,802,816.00	\$882,811.00	-\$224,273.00
Non-personnel Expenditures	\$3,576,974.00	\$3,936,544.00	\$4,135,280.00	\$359,570.00	-\$198,736.00
Total Expenditures	\$17,272,706.00	\$18,515,087.00	\$18,938,096.00	\$1,242,381.00	-\$423,009.00
Ending Cash	\$10,440,686.00	\$4,480,596.00	\$11,985,125.00	-\$5,960,090.00	-\$7,504,529.00



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

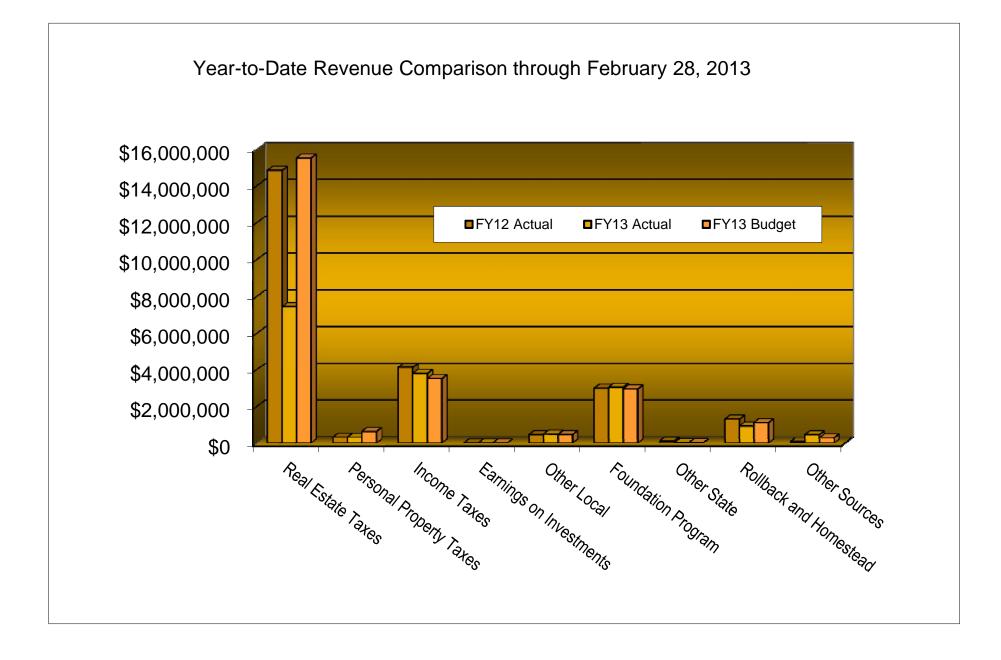
FY12     FY13     FY13     Difference     Difference       RECEIPTS     Loal Sources     Real Estate Taxes     From FV12     From Budget       Real Estate Taxes     Unresrved     7.103.216     0     8.074.799     (\$7,103.216)     (\$8,074.799)       Personal Property Taxes     7.103.216     0     8.074.799     (\$7,103.216)     (\$8,074.799)       Personal Property Taxes     7.103.216     0     8.338.088     (\$7,103.216)     (\$8,308.089)       Income Tax     0     0     0     0     \$30     (\$83.388.088)       Income Tax     0.0     0     0     \$30     \$30     \$30       Total Taxes     7.103.216     0     0.9     \$30     \$30     \$30       Investments Eamings     0     0     0     \$31     \$31		Feb	oruary 28, 2013			
Actual     Actual     Budget     From FY12     From Budget       RecEIPTS     Local Sources     Real Estate Taxes     0     0     0     9     90       Unresrved     7.103.216     0     8.074.799     (\$7.103.216)     0     8.074.799     (\$7.103.216)     0     8.074.799     (\$7.103.216)     0     8.074.799     (\$7.103.216)     0     3.03.80.88     (\$7.103.216)     0     5.074.799     (\$7.103.216)     0     5.03.90.08     (\$7.103.216)     0     5.03.90.08     (\$7.103.216)     0     5.03.90.08     5.00	<u> </u>			Month to Date		
RECEIPTS     Local Sources       Real Estate Taxes     Unresrved     7.103.216     0     8.074.799     (\$7,103.216)     (\$8,074.799)       Personal Propert Yaxes     0     0     0     8.074.799     (\$7,103.216)     (\$8,074.799)       Personal Propert Yaxes     0     0     2.32.269     \$90     (\$82.074.799)       Income Tax     0     0     0     8.398.068     (\$7,103.216)     (\$8.398.068)       Income Tax     7.103.216     0     8.398.068     (\$7,103.216)     (\$8.398.068)       Investments Earnings     0     0     0     \$50     \$15.921     (\$15.821     \$15.921		FY12	FY13	FY13	Difference	Difference
Local Sources Real Estate Taxes Unrestived 7,103,216 0 0,074,799 (\$7,103,216) (\$8,074,799) Reserved 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Actual	Actual	Budget	From FY12	From Budget
Real Estate Taxes     0     8,074,799     (\$7,103,216)     0	RECEIPTS					
Unresrved     7,103.216     0     60     70     80       Total Real Estate     7,103.216     0     0     30     57,103.216     (57,103.216)     (58,074,799)       Personal Property Taxes     0     0     323.289     50     (5322.68)       Total Property Taxes     7,103.216     0     8,398.088     (57,103.216)     (58,398.068)       Income Tax     7,103.216     0     8,398.088     (57,103.216)     (58,398.068)       Investments Earnings     0     0     0     0     50     50       Other     2.860     18,801     22.053     \$15,521     (\$11,162)     (\$14,122)       Stata Sources     7,100,196     18,901     26.053     \$(50,773)     (\$58,866)       Other     28,337     900     900     (\$27,437)     \$58       Total Foundation & Other     28,337     900     900     \$50     \$0       Total Sources     0     0     0     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0	Local Sources					
Reserved     0     0     0     50     50       Total Real Exate     7,103,216     0     8,074,799     (\$7,103,216)     (\$8,239,068)       Total Property Taxes     7,103,216     0     8,399,068     (\$7,103,216)     (\$8,399,068)       Income Tax     0     0     0     8,390,068     (\$7,103,216)     (\$8,399,068)       Investments Exmings     0     0     0     3,0     \$30     \$30       Other     2,890     18,901     34,031,211     (\$7,103,216)     (\$8,399,068)     \$15,521     (\$13,152)       Total Accal Sources     7,106,196     18,901     8,430,121     (\$7,007,285)     (\$8,411,20)       State Sources     0     0     0     \$20,83     \$30     \$30       Total Foundation & Other     28,337     3900     \$27,733     \$36,802,759     \$58,869       Other     0     0     0     \$30     \$30     \$30     \$30       Total Foundation & Other     20,2122     361,907     367,793     \$58,2159     \$58,869     \$414 </td <td>Real Estate Taxes</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Real Estate Taxes					
Total Real Estate     7,103,216     0     8,074,799     (\$7,103,216)     (\$8,074,799     (\$7,103,216)     (\$8,074,799     (\$7,103,216)     (\$8,074,799     (\$7,103,216)     (\$8,074,799     (\$7,103,216)     (\$8,074,799     (\$7,103,216)     (\$8,074,679     (\$7,103,216)     (\$8,074,679     (\$7,103,216)     (\$8,074,679     (\$7,103,216)     (\$8,074,679     (\$7,103,216)     (\$8,074,679     (\$7,103,216)     (\$8,074,679     (\$7,103,216)     (\$8,074,679     (\$7,103,216)     (\$8,090,666)     (\$7,103,216)     (\$8,090,666)     (\$7,103,216)     (\$8,090,666)     (\$1,112)	Unresrved	7,103,216	0	8,074,799	(\$7,103,216)	(\$8,074,799)
Personal Property Taxes     0     0     232,269     50     (\$322,229)       Total Property Taxes     7,103,216     0	—		0			
Total Property Taxes     7,103,216     0     8,398,068     (\$7,103,216)     (\$8,398,068)       Income Tax     0		7,103,216	0		(\$7,103,216)	
Income Tax     IncomeT				,		
Total Taxes     7,103,216     0     8,398,068     (\$7,103,216)     (\$8,398,068)       Investments Earnings     0 <td< td=""><td>Total Property Taxes</td><td>7,103,216</td><td>0</td><td>8,398,068</td><td>(\$7,103,216)</td><td>(\$8,398,068)</td></td<>	Total Property Taxes	7,103,216	0	8,398,068	(\$7,103,216)	(\$8,398,068)
Investments Earnings     0     0     0     0     50       Other     2,980     18,901     32,053     \$15,921     (\$13,152)       State Sources     7,106,196     18,901     8,430,121     (\$7,087,295)     (\$8,411,22)       State Sources     0     900     (\$27,437)     \$50       Other     28,337     900     900     (\$27,437)     \$50       Total Foundation Program     391,785     361,907     367,793     (\$58,6215)     (\$58,861       Other     0     0     0     \$50     \$50     \$50       Total Foundation A Other     420,122     361,907     367,793     (\$58,215)     (\$58,861       Other     0     0     0     \$50     \$50     \$50     \$50       Other Kon-Operating Revence     6     414     0     \$408     \$414       Total Operating Revence     7,526,324     381,222     8,797,914     (\$7,145,102)     (\$8,416,622)       EXPENDTURES     Salaries & Wages     1,204,201     1,235,299     1,252,951						
Other     2,880     18,901     32,053     \$15,921     (\$13,152)       Total Local Sources     7,106,196     18,901     8,430,121     (\$7,087,295)     (\$8,411,20)     \$0       Foundation Program     391,785     361,007     366,883     (\$30,778)     (\$58,86)       Other     28,337     00     000     (\$27,437)     \$5       Rollback/Homestead Exempt.     0     0     0     \$50     \$50       Total Faundation & Other     420,122     361,907     367,793     (\$58,215)     (\$5,866)       Federal Sources     0     0     0     \$50     \$50     \$50       Other     0     0     0     \$50     \$50     \$50     \$50       Other Receipts     6     4144     0     \$408     \$414     \$56,840     \$54,142     \$58,446     \$54,308     \$54,416,892     \$51,092     \$51,093     \$57,640     \$57,640     \$57,640     \$57,640     \$57,640     \$57,640     \$57,640     \$57,640     \$57,242     \$56,448     \$54,427,646     \$57,640<	Total Taxes	7,103,216	0	8,398,068		(\$8,398,068)
Total Local Sources     7.106,196     18.901     8.430,121     (\$7,087,295)     (\$8,411,220)       State Sources     391,785     361,007     366,893     (\$30,779)     (\$58,866)       Other     28,337     900     900     (\$56,215)     (\$58,866)       Rollback/Homestead Exempt.     0     0     \$0     \$0     \$0       Total State Sources     420,122     361,907     367,793     (\$56,215)     (\$5,866)       Federal Sources     0     0     0     \$0     \$0     \$0       Other     0     0     0     \$0     \$0     \$0     \$0       Other Receipts     6     414     0     \$408     \$4414     \$408     \$4414     \$10     \$408     \$4414     \$10     \$408     \$4414     \$10     \$408     \$4414     \$10     \$408     \$4414     \$10     \$408     \$4414     \$10     \$408     \$4414     \$10     \$10     \$10     \$10     \$10     \$10     \$10     \$10     \$10     \$10     \$10	Investments Earnings	-	-	-		
State Sources     S0       Foundation Program     391,785     361,007     366,893     (\$30,776)     (\$53,86)       Other     28,337     900     900     (\$27,437)     \$0       Total Foundation & Other     420,122     361,907     367,793     (\$58,215)     (\$5,86)       Rolback/Homestead Exempt.     0     0     0     \$0     \$0     \$0       Total State Sources     420,122     361,907     367,793     (\$58,215)     (\$5,86)       Federal Sources     0     0     0     \$0     \$0     \$0       Other     0     0     0     \$0     \$0     \$0     \$0       Other Non-Operating Reveume     6     414     \$0     \$408     \$414       Total Presentils     7,526,324     381,222     \$,797,914     (\$7,145,102)     \$\$8,416       Total Pringe Benefits:     1,204,201     1,235,299     1,252,951     \$31,098     \$(\$17,652)       Fringe Benefits:     252,348     282,040     358,446     \$(\$43,308)     \$(\$76,066) <t< td=""><td>Other</td><td></td><td> · ·</td><td></td><td></td><td></td></t<>	Other		· ·			
Foundation Program     391,785     361,007     366,893     (\$30,778)     (\$5,886)       Other     28,337     900     900     (\$27,437)     \$0       Total Foundation & Other     420,122     361,907     367,793     (\$58,215)     (\$5,886)       Rollback/Homestead Exempt.     0     0     0     \$0     \$0     \$0       Total State Sources     420,122     361,907     367,793     (\$58,215)     (\$5,886)       Federal Sources     0     0     0     \$0     \$0     \$0       Other     0     0     0     \$0     \$0     \$0     \$0       Other Receipts     6     414     0     \$408     \$414       Total Operating Reveume     6     414     \$0     \$408     \$414       Total Operating Reveume     6     414     \$0     \$408     \$414       Total Operating Reveume     6     414     \$0     \$408     \$414       Total Operating Reveume     1,204,201     1,235,299     1,252,951     \$31,098	Total Local Sources	7,106,196	18,901	8,430,121	(\$7,087,295)	(\$8,411,220)
Other     28.337     900     900     (\$27,437)     \$0       Total Foundation & Other     420,122     361,907     367,793     (\$56,215)     (\$5,8,86)       Rollback/Homestead Exempt.     0     0     0     \$0     \$0     \$0       Total State Sources     420,122     361,907     367,793     (\$56,215)     (\$5,886)       Pederal Sources     0     0     0     \$0     \$0     \$0       Other     0     0     0     \$0     \$0     \$0     \$0       Other Receipts     6     414     0     \$408     \$444       Total Other Receipts     6     414     0     \$408     \$444       Total Other Receipts     7.526,324     381,222     8,797,914     (\$7,145,102)     (\$8,41669)       EXPENDITURES     Salaries & Wages     1,204,201     1,235,299     1,252,951     \$31,098     (\$7,7652)       Total Fringe Benefits     325,348     282,040     38,446     (\$43,306)     (\$70,256)       Total Fringe Benefits     326,798	State Sources					\$0
Total Foundation & Other Rollback/Homestead Exempt.     420,122     361,907     367,793     (\$58,215)     (\$5,866)       Total State Sources     420,122     361,907     367,793     (\$58,215)     (\$58,861)       Federal Sources     0     0     0     367,793     (\$58,215)     (\$58,861)       Other     0     0     0     \$50     \$50       Other Receipts     0     0     0     \$50     \$50       Other Receipts     6     414     0     \$408     \$414       Total Other Receipts     7.526,324     381,222     8,797,914     (\$7,145,008     \$414       Total Operating Receipts     7.526,324     381,222     8,797,914     (\$7,145,008     \$414       Total Pringe Benefits:     7.526,324     381,222     8,797,914     (\$7,145,008     \$414       Other Benefits:     7.526,324     381,222     8,797,914     (\$44,008     \$414       Other Benefits:     325,348     282,040     358,446     (\$44,308)     (\$7,056)       Total Pringe Benefits:     523,008 <t< td=""><td>-</td><td></td><td></td><td>-</td><td></td><td></td></t<>	-			-		
Rollback/Homestead Exempt.     0     0     0     \$0     \$0       Total State Sources     420,122     361,907     367,793     (\$58,215)     (\$58,86)       Pederal Sources     0     0     0     \$0     \$0     \$0       Other     0     0     0     \$0     \$0     \$0     \$0       Other Receipts     0     0     0     \$408     \$414     \$408     \$414       Total Other Receipts     6     414     \$408     \$441     \$408     \$441       Total Operating Receipts     7,526,324     381,222     8,797,914     (\$7,145,102)     (\$8,416,682)       EXPENDITURES     Salaries & Wages     1,204,201     1,235,299     1,252,951     \$31,098     (\$17,652)       Fringe Benefits     322,348     282,040     358,446     (\$43,309)     (\$76,406)       Total Personnel Expenditures     1,727,209     1,723,541     1,811,449     (\$33,423)       Supplies & Materials     55,091     51,772     64,996     (\$33,124)     (\$33,423)       <	Other					
Total State Sources     420,122     361,907     367,793     (\$58,215)     (\$5,866)       Other     0     0     0     0     \$0		420,122	361,907	367,793		(\$5,886)
Federal Sources     0<	Rollback/Homestead Exempt.					
Other     0     0     0     0     \$0     \$0       Other Receipts     0     0     0     0     \$0     \$0       Other Receipts     6     414     0     \$408     \$414       Total Other Receipts     6     414     0     \$408     \$414       Total Other Receipts     7,526,324     381,222     8,797,914     \$(\$7,145,102)     \$(\$8,416,692)       EXPENDITURES     Salaries & Wages     1,204,201     1,235,299     1,252,951     \$31,098     \$(\$17,652)       Fringe Benefits:     325,348     282,040     358,446     \$(\$43,308)     \$(\$7,0256)       Total Personnel Expenditures     1,727,209     1,723,541     1,811,449     \$(\$3,668)     \$(\$7,026)       Purchased Services     338,078     357,096     390,519     \$19,018     \$(\$3,342)       Supplies & Materials     55,091     51,772     64,896     \$(\$3,319)     \$(\$13,124)       Capital Outlay     6,178     1,484     6,487     \$(\$6,6494)     \$(\$5,003)       Other     4,288 <t< td=""><td></td><td>420,122</td><td>361,907</td><td>367,793</td><td>(\$58,215)</td><td>(\$5,886)</td></t<>		420,122	361,907	367,793	(\$58,215)	(\$5,886)
Total Federal Sources     0     0     0     0     \$0       Other Receipts     0     0     0     0     \$408     \$414       Total Other Receipts     6     414     0     \$408     \$414       Total Operating Receipts     7,526,324     381,222     8,797,914     (\$7,145,102)     (\$8,416,692)       EXPENDITURES     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     \$6,4160       Other Benefits     325,348     282,040     358,446     (\$43,308)     (\$76,406)       Total Personnel Expenditures     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)     (\$1,123,70)       Other     4,288     22,168     6,080     \$17,880     \$16,088       Total Oper						
Other Receipts     0     0     0     0     0       Other Non-Operating Reveue     6     414     0     \$408     \$414       Total Other Receipts     6     414     0     \$408     \$414       Total Operating Receipts     7,526,324     381,222     8,797,914     (\$7,145,102)     (\$8,416,692)       EXPENDITURES     Salaries & Wages     1,204,201     1,235,299     1,252,951     \$31,098     (\$17,652)       Fringe Benefits:     325,348     282,040     358,446     (\$43,308)     (\$76,466)       Total Personnel Expenditures     1,727,209     1,723,541     1,811,449     (\$33,680     (\$77,950)       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)     (\$5,083)       Other     4,288     22,168     6,080     \$17,880     \$16,088       Total Non-personnel Expenditures     2,130,	Other	0	0	0		
Other Non-Operating Reveune     6     414     0     \$408     \$414       Total Other Receipts     6     414     0     \$408     \$414       Total Other Receipts     7,526,324     381,222     8,797,914     (\$7,145,102)     (\$8,416,692)       EXPENDITURES     Salaries & Wages     1,204,201     1,235,299     1,252,951     \$31,098     (\$17,652)       Fringe Benefits:     197,660     206,202     200,052     \$8,542     \$6,150       Other Benefits     325,348     282,040     358,446     (\$43,308)     (\$76,406)       Total Pringe Benefits     523,008     488,242     558,498     (\$34,766)     (\$370,256)       Total Personnel Expenditures     1,727,209     1,723,514     1,811,449     (\$3,668)     (\$37,908)       Supplies & Materials     55,091     51,772     64,896     (\$3,319)     (\$13,124)       Capital Outlay     6,178     1,484     6,487     (\$4,694)     (\$5,033)       Other     4,288     22,168     6,080     \$17,880     \$16,088       Total Non-personnel Expen	Total Federal Sources	0	0	0	\$0	\$0
Total Other Receipts     6     414     0     \$408     \$414       Total Operating Receipts     7,526,324     381,222     8,797,914     (\$7,145,102)     (\$8,416,692)       EXPENDITURES     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)       Total Fringe Benefits     523,008     488,242     558,498     (\$34,766)     (\$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)     (\$50,03)       Other     4,288     22,168     6,080     \$17,880     \$16,083       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)	Other Receipts	0	0	0		
Total Operating Receipts     7,526,324     381,222     8,797,914     (\$7,145,102)     (\$8,416,692)       EXPENDITURES     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)       Total Personnel Expenditures     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       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$12,370)       OTHER SOURCES (USES)     Transfers/Advances In     0     0     \$0		6		0		
EXPENDITURES       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)       Total Fringe Benefits     523,008     488,242     558,498     (\$34,766)     (\$70,256)       Total Personnel Expenditures     1,727,209     1,723,541     1,811,449     (\$3,668)     (\$87,906)       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       Total Non-personnel Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances In     0     0     \$3					·	
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)       Total Pringe Benefits     523,008     488,242     558,498     (\$34,766)     (\$70,256)       Total Personnel Expenditures     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       Total Non-personnel Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances In     0     0     \$0     \$0	Total Operating Receipts	7,526,324	381,222	8,797,914	(\$7,145,102)	(\$8,416,692)
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)     Total Fringe Benefits   523,008   488,242   558,498   (\$34,766)   (\$70,256)     Total Personnel Expenditures   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     Total Operating Expenditures   2,130,844   2,156,061   2,279,431   \$25,217   (\$123,370)     OTHER SOURCES (USES)   Transfers/Advances In   0   0   0   \$0   \$0   \$0   \$0     Refund Prior Year Expend   0   0   0   \$0   \$30   \$0   \$0   \$0   \$0   \$0	EXPENDITURES					
Retirement     197,660     206,202     200,052     \$8,542     \$6,150       Other Benefits     325,348     282,040     358,446     (\$43,308)     (\$76,406)       Total Fringe Benefits     523,008     488,242     558,498     (\$34,766)     (\$70,256)       Total Personnel Expenditures     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       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances Out     (321,377)     0     0     \$321,377     \$0       Refund Prior Year Expend     0     0     0     \$0     \$0     \$0       Repa	Salaries & Wages	1,204,201	1,235,299	1,252,951	\$31,098	(\$17,652)
Other Benefits     325,348     282,040     358,446     (\$43,308)     (\$76,406)       Total Fringe Benefits     523,008     488,242     558,498     (\$34,766)     (\$70,256)       Total Personnel Expenditures     1,727,209     1,723,541     1,811,449     (\$36,668)     (\$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       Total Non-personnel Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances In     0     0     \$0     \$0     \$0       Refund Prior Year Expend     0     0     0     \$321,377     \$0     \$321,377     \$0       Respayment of Borrowing     0     0     0     \$321,377     \$0     \$321,37	Fringe Benefits:					
Total Fringe Benefits     523,008     488,242     558,498     (\$34,766)     (\$70,256)       Total Personnel Expenditures     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       Total Non-personnel Expenditures     403,635     432,520     467,982     \$28,885     (\$35,462)       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances In     0     0     \$0     \$0     \$0       Refund Prior Year Expend     0     0     0     \$0     \$0     \$0       Repayment of Borrowing     0     0     0     \$20     \$0     \$0	Retirement	197,660	206,202	200,052	\$8,542	\$6,150
Total Personnel Expenditures     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       Total Non-personnel Expenditures     403,635     432,520     467,982     \$28,885     (\$35,462)       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances Out     (321,377)     0     0     \$321,377     \$0       Refund Prior Year Expend     0     0     0     \$0     \$0     \$0     \$0       Repayment of Borrowing     0     0     0     \$0     \$0     \$0     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483	Other Benefits	325,348	282,040	358,446	(\$43,308)	(\$76,406)
Total Personnel Expenditures     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       Total Non-personnel Expenditures     403,635     432,520     467,982     \$28,885     (\$35,462)       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances Out     (321,377)     0     0     \$321,377     \$0       Refund Prior Year Expend     0     0     0     \$0     \$0     \$0     \$0       Repayment of Borrowing     0     0     0     \$0     \$0     \$0     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483	- Total Fringe Benefits	523,008	488,242	558,498	(\$34,766)	(\$70,256)
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       Total Non-personnel Expenditures     403,635     432,520     467,982     \$28,885     (\$35,462)       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     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       Total Other Sources Uses     (321,377)     0     \$0     \$0     \$0       Repayment of Borrowing     0     0     \$0     \$0     \$0     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483     (\$6,848,942)     (\$8,293,322)     \$8,293,322)     \$8,69,596, 11,985,125	– Total Personnel Expenditures	1,727,209	1,723,541	1,811,449	(\$3,668)	(\$87,908)
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       Total Non-personnel Expenditures     403,635     432,520     467,982     \$28,885     (\$35,462)       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     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       Total Other Sources Uses     (321,377)     0     \$0     \$0     \$0       Repayment of Borrowing     0     0     \$0     \$0     \$0     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483     (\$6,848,942)     (\$8,293,322)     \$8,293,322)     \$8,69,596, 11,985,125	-	338,078	357,096	390,519		(\$33,423)
Capital Outlay     6,178     1,484     6,487     (\$4,694)     (\$5,003)       Other     4,288     22,168     6,080     \$17,880     \$16,088       Total Non-personnel Expenditures     403,635     432,520     467,982     \$28,885     (\$35,462)       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances In     0     0     0     \$0     \$00       Transfers/Advances Out     (321,377)     0     0     \$321,377     \$00       Refund Prior Year Expend     0     0     0     \$00	Supplies & Materials		51,772	64,896		
Other     4,288     22,168     6,080     \$17,880     \$16,088       Total Non-personnel Expenditures     403,635     432,520     467,982     \$28,885     (\$35,462)       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances In     0     0     0     \$0     \$0     \$0       Transfers/Advances Out     (321,377)     0     0     \$321,377     \$0       Refund Prior Year Expend     0     0     0     \$0     \$0     \$0       Total Other Sources Uses     (321,377)     0     0     \$0     \$0     \$0       Repayment of Borrowing     0     0     0     \$0     \$0     \$0     \$0     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483     (\$6,848,942)     (\$8,293,322)       Beginning Cash Balance     3,669,828     6,255,435     5,466,642     \$2,585,607     \$788,793       Less: Prop Tax Adv(Restricted)     0     0     0	Capital Outlay	6,178	1,484	6,487		(\$5,003)
Total Non-personnel Expenditures     403,635     432,520     467,982     \$28,885     (\$35,462)       Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)	Other	4,288	22,168	6,080	\$17,880	
Total Operating Expenditures     2,130,844     2,156,061     2,279,431     \$25,217     (\$123,370)       OTHER SOURCES (USES)     Transfers/Advances In     0     0     0     0     \$0     \$0     \$0     \$0       Transfers/Advances In     0     0     0     \$0	– Total Non-personnel Expenditures		432,520	467,982	\$28,885	
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     \$0       Repayment of Borrowing     0     0     0     \$0     \$0     \$0       Total Other Sources Uses     (321,377)     0     0     \$321,377     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483     (\$6,848,942)     (\$8,293,322)       Beginning Cash Balance Restricted Ending Cash Balance     3,669,828     6,255,435     5,466,642     \$2,585,607     \$788,793       Less: Prop Tax Adv(Restricted)     0     0     0     0     0     0	Total Operating Expenditures	2,130,844	2,156,061	2,279,431		(\$123,370)
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     \$0       Repayment of Borrowing     0     0     0     \$0     \$0     \$0       Total Other Sources Uses     (321,377)     0     0     \$321,377     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483     (\$6,848,942)     (\$8,293,322)       Beginning Cash Balance Restricted Ending Cash Balance     3,669,828     6,255,435     5,466,642     \$2,585,607     \$788,793       Less: Prop Tax Adv(Restricted)     0     0     0     0     0     0	OTHER SOURCES (USES)					
Transfers/Advances Out   (321,377)   0   0   \$321,377   \$0     Refund Prior Year Expend   0   0   0   \$0   \$0   \$0     Repayment of Borrowing   0   0   0   \$0   \$0   \$0     Total Other Sources Uses   (321,377)   0   0   \$321,377   \$0     Receipts Over (Under) Expenditures   5,074,103   (1,774,839)   6,518,483   (\$6,848,942)   (\$8,293,322)     Beginning Cash Balance Restricted Ending Cash Balance   3,669,828   6,255,435   5,466,642   \$2,585,607   \$788,793     Less: Prop Tax Adv(Restricted)   0   0   0   0   0   0		0	0	0	\$0	\$0
Refund Prior Year Expend     0     0     0     \$0     \$0       Repayment of Borrowing     0     0     0     \$0		-				
Repayment of Borrowing     0     0     \$0     \$0     \$0       Total Other Sources Uses     (321,377)     0     0     \$321,377     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483     (\$6,848,942)     (\$8,293,322)       Beginning Cash Balance Restricted Ending Cash Balance Less: Prop Tax Adv(Restricted)     3,669,828     6,255,435     5,466,642     \$2,585,607     \$788,793       0     0     0     0     0     0     0     11,985,125     (\$5,960,090)     (\$7,504,529)				-		
Total Other Sources Uses     (321,377)     0     0     \$321,377     \$0       Receipts Over (Under) Expenditures     5,074,103     (1,774,839)     6,518,483     (\$6,848,942)     (\$8,293,322)       Beginning Cash Balance Restricted Ending Cash Balance Less: Prop Tax Adv(Restricted)     3,669,828     6,255,435     5,466,642     \$2,585,607     \$788,793       0     0     0     0     0     0     0						
Beginning Cash Balance     3,669,828     6,255,435     5,466,642     \$2,585,607     \$788,793       Restricted Ending Cash Balance     10,440,686     4,480,596     11,985,125     (\$5,960,090)     (\$7,504,529)       Less: Prop Tax Adv(Restricted)     0     0     0     0						
Beginning Cash Balance     3,669,828     6,255,435     5,466,642     \$2,585,607     \$788,793       Restricted Ending Cash Balance     10,440,686     4,480,596     11,985,125     (\$5,960,090)     (\$7,504,529)       Less: Prop Tax Adv(Restricted)     0     0     0     0	_		(1,774,839)	6.518.483		(\$8,293.322)
Restricted Ending Cash Balance     10,440,686     4,480,596     11,985,125     (\$5,960,090)     (\$7,504,529)       Less: Prop Tax Adv(Restricted)     0 <t< td=""><td></td><td>-,,</td><td>( ,,,</td><td>-,,</td><td>(, ,,, •)</td><td>(,-,,,)</td></t<>		-,,	( ,,,	-,,	(, ,,, •)	(,-,,,)
Less: Prop Tax Adv(Restricted) 0 0						
					(40,300,030)	(\$7,504,529)
		10,440,686			(\$5,960,090)	(\$7,504,529)

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

	Februa	ary 28, 2013				
		Year to Date		Tot	als	
	FY12	FY13	FY13	Difference	Difference	
	Actual	Actual	Budget	From FY12	From Budget	
RECEIPTS						
Local Sources						
Real Estate Taxes						
Unresrved	\$14,843,307	\$7,445,816	\$15,520,615	(\$7,397,491)	(\$8,074,799)	
Reserved	\$0	\$0	\$0	\$0	\$0	
Total Real Estate	\$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)	
Total Property Taxes	\$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	
Total Taxes	\$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	
Total Local Sources	\$19,781,849	\$12,058,950	\$20,153,141	(\$7,722,899)	(\$8,094,191)	
State Sources						
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	
Total Foundation & Other	\$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)	
Total State Sources	\$4,411,022	\$3,998,853	\$4,084,017	(\$412,169)	(\$85,164)	
Federal Sources						
Other	\$0	\$0	\$0	\$0	\$0	
Total Federal Sources	\$0	\$0	\$0	\$0	\$0	
Other Receipts		· · · · · · · · ·	······			
Other Non-Operating Reveune	\$77,469	\$471,594	\$297,927	\$394,125	\$173,667	
Total Other Receipts	\$77,469	\$471,594	\$297,927	\$394,125	\$173,667	
Total Operating Receipts	\$24,270,340	\$16,529,397	\$24,535,085	(\$7,740,943)	(\$8,005,688)	
EXPENDITURES						
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)	
Total Fringe Benefits	\$3,964,876	\$4,471,058	\$4,678,024	\$506,182	(\$206,966)	
Total Personnel Expenditures	\$13,695,732	\$14,578,543	\$14,802,816	\$882,811	(\$224,273)	
•				\$181,668		
Purchased Services	\$2,585,588	\$2,767,256	\$2,986,652		(\$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	
Total Non-personnel Expenditures	\$3,576,974	\$3,936,544	\$4,135,280	\$359,570	(\$198,736)	
Total Operating Expenditures	\$17,272,706	\$18,515,087	\$18,938,096	\$1,242,381	(\$423,009)	
OTHER SOURCES (USES)						
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	
Total Other Sources Uses	(\$226,776)	(\$123,545)	(\$201,695)	\$103,231	\$78,150	
Receipts Over (Under) Expenditures	\$6,770,858	(\$2,109,235)	\$5,395,294	(\$8,880,093)	(\$7,504,529)	
Beginning Cash Balance	\$3,669,828	\$6,589,831	\$6,589,831	\$2,920,003	\$0	
Restricted Ending Cash Balance	\$10,440,686	\$4,480,596	\$11,985,125	(\$5,960,090)	(\$7,504,529)	
Less: Prop Tax Adv(Restricted) Unrestricted Cash Balance	\$0 \$10,440,686	\$0 \$4,480,596	\$0 \$11 985 125	\$0 (\$5,960,090)	\$0 (\$7 504 529)	
Unicollicieu Casil Dalalice	\$10,440,686	\$4,480,596	\$11,985,125	(\$5,960,090)	(\$7,504,529)	

## Big Walnut Local School District Comparative General Fund Receipts

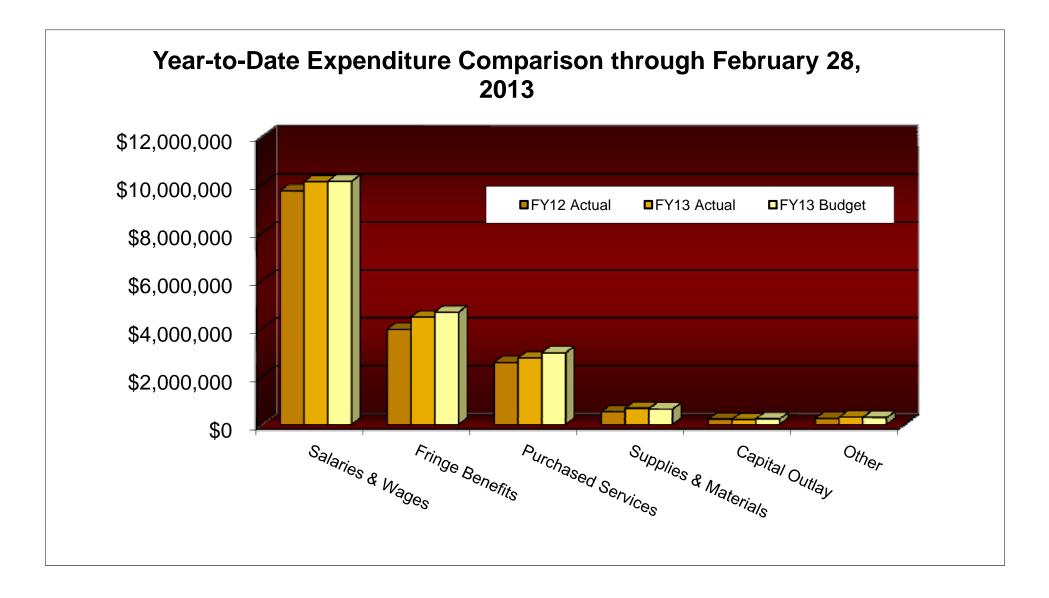
	M	onth to Date thr	ough February 28,	2013		
RECEIPTS	FY 12	FY 13	ough rebruary 20,	FY13	FY 13	
	Actual	Actual	Difference	Budget	Actual	Difference
Local Sources						
Real Estate Taxes	\$7,103,216	\$0	(7,103,216)	\$8,074,799	\$0	(8,074,799)
Personal Property Taxes	0	0	0	323,269	0	(323,269)
Income Taxes	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)
Total Local Sources	7,106,196	18,901	(7,087,295)	8,430,121	18,901	(8,411,220)
State Sources						
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
Total State Sources	420,122	361,907	(58,215)	367,793	361,907	(5,886)
Federal Sources	0	0	0	0	0	0
Other Sources	6	414	408	0	414	414
Total Receipts	7,526,324	381,222	(7,145,102)	8,797,914	381,222	(8,416,692)
					381,222	(8,416,692)
Total Receipts	Y	ear to Date thro	(7,145,102) ough February 28, 2	2013		(8,416,692)
	۲ FY 12	ear to Date thro FY 13	ugh February 28, 2	2013 FY13	FY 13	
Total Receipts RECEIPTS	Y	ear to Date thro		2013		(8,416,692) Difference
Total Receipts RECEIPTS Local Sources	Y FY 12 Actual	/ear to Date thro FY 13 Actual	ough February 28, 2	2013 FY13 Budget	FY 13 Actual	Difference
Total Receipts RECEIPTS Local Sources Real Estate Taxes	Y FY 12 Actual \$14,843,307	<b>ear to Date thro</b> <b>FY 13</b> <u>Actual</u> \$7,445,816	bugh February 28, 2 Difference (7,397,491)	2013 FY13 Budget \$15,520,615	<b>FY 13</b> Actual \$7,445,816	Difference (8,074,799)
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes	Y FY 12 Actual \$14,843,307 333,573	<b>'ear to Date thro</b> FY 13 <u>Actual</u> \$7,445,816 324,389	bugh February 28, 2 Difference (7,397,491) (9,184)	2013 FY13 Budget \$15,520,615 647,658	<b>FY 13</b> <b>Actual</b> \$7,445,816 324,389	Difference (8,074,799) (323,269)
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes	Y FY 12 Actual \$14,843,307 333,573 4,130,205	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279	Difference (7,397,491) (9,184) (343,926)	2013 FY13 Budget \$15,520,615 647,658 3,505,648	<b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279	Difference (8,074,799) (323,269) 280,631
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0	Difference (7,397,491) (9,184) (343,926) 0	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0	<b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0	Difference (8,074,799) (323,269) 280,631 0
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0 474,764	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466	Difference (7,397,491) (9,184) (343,926) 0 27,702	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0 479,220	<b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466	Difference (8,074,799) (323,269) 280,631 0 23,246
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local Total Local Sources	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0	Difference (7,397,491) (9,184) (343,926) 0	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0	<b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0	Difference (8,074,799) (323,269) 280,631 0
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0 474,764 19,781,849	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466	Difference (7,397,491) (9,184) (343,926) 0 27,702	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0 479,220	<b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466	Difference (8,074,799) (323,269) 280,631 0 23,246
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local Total Local Sources State Sources Foundation Program	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0 474,764 19,781,849 2,982,929	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231	Difference (7,397,491) (9,184) (343,926) 0 27,702 (7,722,899) 57,302	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0 479,220 20,153,141 2,945,041	FY 13 Actual \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231	Difference (8,074,799) (323,269) 280,631 0 23,246
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local Total Local Sources State Sources Foundation Program Other State	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0 474,764 19,781,849 2,982,929 106,937	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231 14,331	Difference (7,397,491) (9,184) (343,926) 0 27,702 (7,722,899) 57,302 (92,606)	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0 479,220 20,153,141 2,945,041 14,331	FY 13 Actual \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231 14,331	Difference (8,074,799) (323,269) 280,631 0 23,246 (8,094,191) 95,190 0
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local Total Local Sources State Sources Foundation Program Other State Rollback and Homestead	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0 474,764 19,781,849 2,982,929 106,937	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231	Difference (7,397,491) (9,184) (343,926) 0 27,702 (7,722,899) 57,302	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0 479,220 20,153,141 2,945,041	FY 13 Actual \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231	Difference (8,074,799) (323,269) 280,631 0 23,246 (8,094,191) 95,190
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local Total Local Sources State Sources Foundation Program Other State	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0 474,764 19,781,849 2,982,929 106,937	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231 14,331	Difference (7,397,491) (9,184) (343,926) 0 27,702 (7,722,899) 57,302 (92,606)	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0 479,220 20,153,141 2,945,041 14,331	FY 13 Actual \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231 14,331	Difference (8,074,799) (323,269) 280,631 0 23,246 (8,094,191) 95,190 0
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local Total Local Sources State Sources Foundation Program Other State Rollback and Homestead Total State Sources Federal Sources	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0 474,764 19,781,849 2,982,929 106,937 1,321,156	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231 14,331 944,291	Difference (7,397,491) (9,184) (343,926) 0 27,702 (7,722,899) 57,302 (92,606) (376,865)	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0 479,220 20,153,141 2,945,041 14,331 1,124,645	FY 13 Actual \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231 14,331 944,291	Difference (8,074,799) (323,269) 280,631 0 23,246 (8,094,191) 95,190 0 (180,354)
Total Receipts RECEIPTS Local Sources Real Estate Taxes Personal Property Taxes Income Taxes Earnings on Investments Other Local Total Local Sources State Sources Foundation Program Other State Rollback and Homestead Total State Sources	Y FY 12 Actual \$14,843,307 333,573 4,130,205 0 474,764 19,781,849 2,982,929 106,937 1,321,156 4,411,022	<b>Year to Date thro</b> <b>FY 13</b> <b>Actual</b> \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231 14,331 944,291 3,998,853	Difference (7,397,491) (9,184) (343,926) 0 27,702 (7,722,899) 57,302 (92,606) (376,865) (412,169)	2013 FY13 Budget \$15,520,615 647,658 3,505,648 0 479,220 20,153,141 2,945,041 14,331 1,124,645 4,084,017	FY 13 Actual \$7,445,816 324,389 3,786,279 0 502,466 12,058,950 3,040,231 14,331 944,291 3,998,853	Difference (8,074,799) (323,269) 280,631 0 23,246 (8,094,191) 95,190 0 (180,354) (85,164)



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

Month to Date through February 28, 2013													
EXPENDITURES	FY 12	FY 13		FY13	FY 13								
_	Actual	Actual	Difference	Budget	Actual	Difference							
Personnel													
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)							
Total Personnel Expenditures	1,727,209	1,723,541	(3,668)	1,811,449	1,723,541	(87,908)							
Non-Personnel													
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							
Total Non-Personnel Expenditures	403,635	432,520	28,885	467,982	432,520	(35,462)							
Debt Service	0	0	0	0	0	\$0							
Other Uses	(321,377)	0	\$321,377	0	0	\$0							
Total Expenditures	\$1,809,467	\$2,156,061	\$346,594	\$2,279,431	\$2,156,061	(\$123,370)							

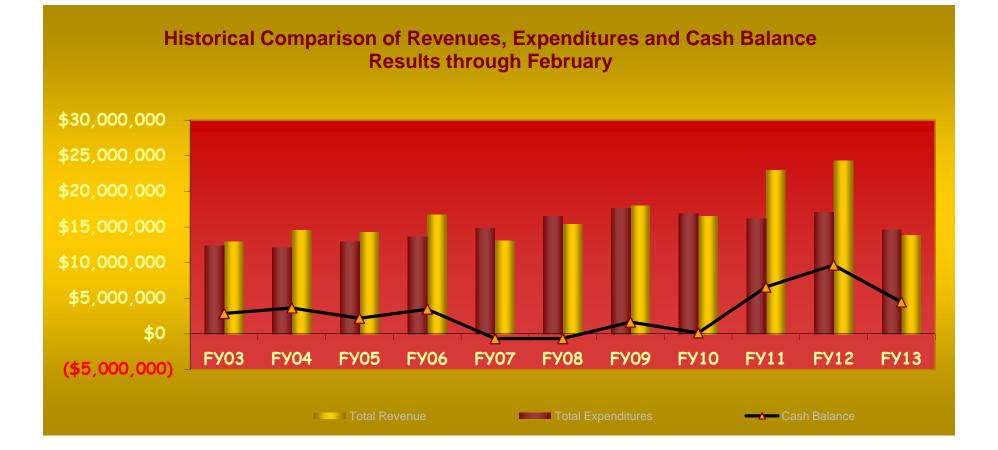
Year to Date through February 28, 2013												
EXPENDITURES	FY 12	FY 13		FY13	FY 13							
	Actual	Actual	Difference	Budget	Actual	Difference						
Personnel												
Salaries & Wages	\$9,730,856	\$10,107,485	\$376,629	\$10,124,792	\$10,107,485	(\$17,307)						
Fringe Benefits	3,964,876	4,471,058	\$506,182	4,678,024	4,471,058	(\$206,966)						
Total Personnel Expenditures	13,695,732	14,578,543	882,811	14,802,816	14,578,543	(224,273)						
Non-Personnel												
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						
Total Non-Personnel Expenditures	3,576,974	3,936,544	359,570	4,135,280	3,936,544	(198,736)						
Debt Service	0	0	\$0	0	0	\$0						
Other Uses	(226,776)	(123,545)	\$103,231	(201,695)	(123,545)	\$78,150						
Total Expenditures	\$17,045,930	\$18,391,542	\$1,345,612	\$18,736,401	\$18,391,542	(\$344,859)						



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#### 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													
Unresrved	\$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	\$926,219	\$0	\$0	\$898,450	\$0	\$0	\$977,137	\$0	\$0	4,763,416
Total Taxes	\$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
Total Local Sources	\$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
State Sources													
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
Total Foundation & Other	\$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
Total State Sources	\$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
Federal Sources													
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Total Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Other Receipts		. <u> </u>	. <u> </u>	·	·	·					<u>.</u>		
Other Non-Operating Reveune	\$188,185	(\$949)	\$110,691	\$118	\$161,560	\$8,175	\$3,400	\$414	\$0	\$13,255	\$0	\$0	484,849
Total Other Receipts	\$188,185	(\$949)	\$110,691	\$118	\$161,560	\$8,175	\$3,400	\$414	\$0	\$13,255	\$0	\$0	484,849
Total Operating Receipts	\$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
EXPENDITURES													
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
Total Fringe Benefits	\$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
Total Personnel Expenditures	\$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
Total Non-personnel Expenditures	\$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
Total Operating Expenditures	\$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
· · ·									1	-			
OTHER SOURCES (USES)	\$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	(\$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
Total Other Sources Uses	(\$7,581)	\$0	(\$94,114)	\$0	\$0	(\$21,850)	\$0	\$0	\$0	\$0	\$0	(\$118,688)	(242,233)
	(¢.,001) \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	, _,,
Receipts Over (Under) Expenditures	\$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)
Beginning Cash Balance	\$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
Restricted Ending Cash Balance													
Lesser Duran Terr Asha/Destalated)	\$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)
Less: Prop Tax Adv(Restricted) Unrestricted Cash Balance	\$7,052,743 \$0 \$7,052,743	\$12,991,971 \$0 \$12,991,971	\$11,875,343 \$0 \$11,875,343	\$10,964,172 \$0 \$10,964,172	\$9,225,628 \$0 \$9,225,628	\$7,059,084 \$0 \$7,059,084	\$6,255,435 \$0 \$6,255,435	\$4,480,596 \$0 \$4,480,596	\$4,480,596 \$0 \$4,480,596	\$4,480,596 \$0 \$4,480,596	\$4,480,596 \$0 \$4,480,596	\$4,480,596 \$0 \$4,480,596	(1,209,462) 0 (\$1,209,462)



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