

# Big Walnut Local School District

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## **Monthly Financial Report**

*for the month ended*

**May 31, 2012**

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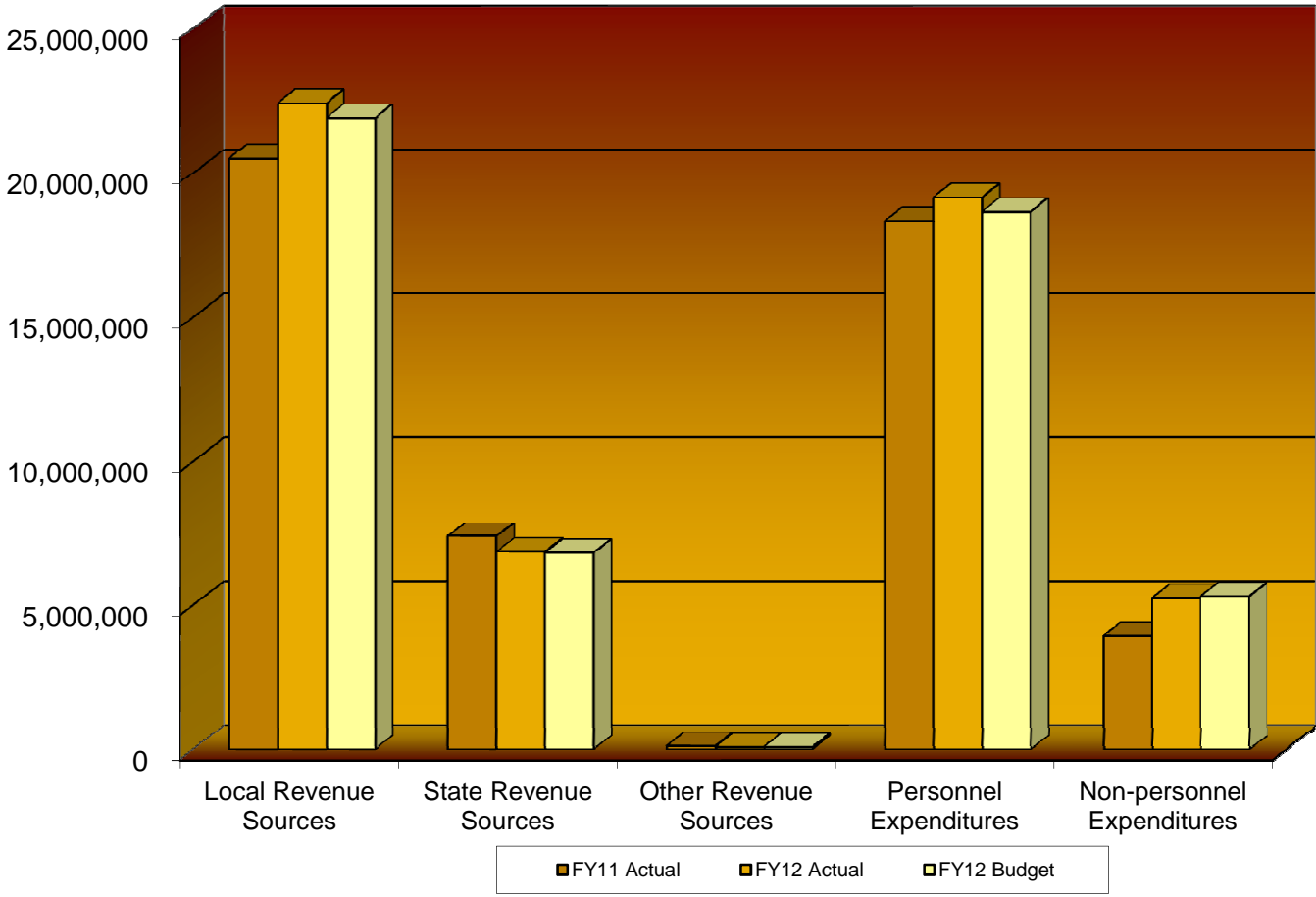


Prepared By:  
Felicia Drummey  
Treasurer

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

	Year to Date through May				
	FY11 Actual	FY12 Actual	FY12 Budget	Difference of Actual FY11 vs FY12	Difference of Actual FY12 vs Budget FY12
Beginning Cash	(\$227,272)	\$3,669,828	\$3,669,828	\$3,897,100	\$0
<b>RECEIPTS</b>					
Local Sources	20,506,563	22,417,201	21,921,487	1,910,638	495,714
State Sources	7,389,889	6,850,181	6,810,793	(539,708)	39,388
Federal Sources	0	0	0	0	0
Other Sources	115,183	77,469	77,463	(37,714)	6
<b>Total Revenue</b>	<u>28,011,635</u>	<u>29,344,851</u>	<u>28,809,743</u>	<u>1,333,216</u>	<u>535,108</u>
Personnel Expenditures	18,353,386	19,147,812	18,664,598	794,426	483,214
Non-personnel Expenditures	3,936,358	5,245,056	5,302,530	1,308,698	(57,474)
<b>Total Expenditures</b>	<u>22,289,744</u>	<u>24,392,868</u>	<u>23,967,128</u>	<u>2,103,124</u>	<u>425,740</u>
Ending Cash	<u>\$5,494,619</u>	<u>\$8,621,811</u>	<u>\$8,512,443</u>	<u>\$3,127,192</u>	<u>\$109,368</u>

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



**Big Walnut Local School District - Month Summary - General Fund**  
**For the Month Ended**  
**May 31, 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	\$0	\$0	\$0	\$0	\$0
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	\$0	\$0	\$0	\$0	\$0
Personal Property Taxes	\$0	\$0	\$0	\$0	\$0
<b>Total Property Taxes</b>	\$0	\$0	\$0	\$0	\$0
Income Tax	\$0	\$0	\$0	\$0	\$0
<b>Total Taxes</b>	\$0	\$0	\$0	\$0	\$0
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$185,087	\$71,213	\$185,087	\$113,874
<b>Total Local Sources</b>	\$0	\$185,087	\$71,213	\$185,087	\$113,874
<b>State Sources</b>					
Foundation Program	\$294,152	\$355,928	\$366,000	\$61,776	(\$10,072)
Other	\$92,569	\$32,009	\$12,251	(\$60,560)	\$19,758
<b>Total Foundation &amp; Other</b>	\$386,721	\$387,937	\$378,251	\$1,216	\$9,686
Rollback/Homestead Exempt.	\$104,710	\$1,247,484	\$112,469	\$1,142,774	\$1,135,015
<b>Total State Sources</b>	\$491,431	\$1,635,421	\$490,720	\$1,143,990	\$1,144,701
<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	\$81,213	\$0	\$0	(\$81,213)	\$0
<b>Total Other Receipts</b>	\$81,213	\$0	\$0	(\$81,213)	\$0
<b>Total Operating Receipts</b>	\$572,644	\$1,820,508	\$561,933	\$1,247,864	\$1,258,575
<b>EXPENDITURES</b>					
Salaries & Wages	\$1,128,478	\$1,207,875	\$1,202,732	\$79,397	\$5,143
Fringe Benefits:					
Retirement	\$192,464	\$197,660	\$192,464	\$5,196	\$5,196
Other Benefits	\$375,926	\$444,510	\$299,429	\$68,584	\$145,081
<b>Total Fringe Benefits</b>	\$568,390	\$642,170	\$491,893	\$73,780	\$150,277
<b>Total Personnel Expenditures</b>	\$1,696,868	\$1,850,045	\$1,694,625	\$153,177	\$155,420
Purchased Services	\$244,364	\$394,572	\$386,760	\$150,208	\$7,812
Supplies & Materials	\$41,691	\$53,453	\$57,293	\$11,762	(\$3,840)
Capital Outlay	\$5,101	\$7,654	\$7,409	\$2,553	\$245
Other	\$1,915	\$12,433	\$8,467	\$10,518	\$3,966
<b>Total Non-personnel Expenditures</b>	\$293,071	\$468,112	\$459,929	\$175,041	\$8,183
<b>Total Operating Expenditures</b>	\$1,989,939	\$2,318,157	\$2,154,554	\$328,218	\$163,603
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	\$0	\$0	\$0	\$0	\$0
Transfers/Advances Out	\$0	\$0	\$0	\$0	\$0
Refund Prior Year Expend	\$0	\$0	\$0	\$0	\$0
Repayment of Borrowing	\$0	\$0	\$0	\$0	\$0
<b>Total Other Sources Uses</b>	\$0	\$0	\$0	\$0	\$0
<b>Receipts Over (Under) Expenditures</b>	(\$1,417,295)	(\$497,649)	(\$1,592,621)	\$919,646	\$1,094,972
<b>Beginning Cash Balance</b>	\$6,911,914	\$9,119,460	\$10,105,064	\$2,207,546	(\$985,604)
<b>Restricted Ending Cash Balance</b>	\$5,494,619	\$8,621,811	\$8,512,443	\$3,127,192	\$109,368
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0
<b>Unrestricted Cash Balance</b>	\$5,494,619	\$8,621,811	\$8,512,443	\$3,127,192	\$109,368

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

	Year to Date			Totals	
	FY11 Actual	FY12 Actual	FY12 Budget	Difference From FY11	Difference From Budget
<b>RECEIPTS</b>					
<b>Local Sources</b>					
Real Estate Taxes					
Unreserved	\$14,089,439	\$14,868,287	\$15,946,274	\$778,848	(\$1,077,987)
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	\$14,089,439	\$14,868,287	\$15,946,274	\$778,848	(\$1,077,987)
Personal Property Taxes	\$28,953	\$1,477,635	\$37,426	\$1,448,682	\$1,440,209
<b>Total Property Taxes</b>	\$14,118,392	\$16,345,922	\$15,983,700	\$2,227,530	\$362,222
Income Tax	\$5,638,238	\$5,232,785	\$5,223,562	(\$405,453)	\$9,223
<b>Total Taxes</b>	\$19,756,630	\$21,578,707	\$21,207,262	\$1,822,077	\$371,445
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$749,933	\$838,494	\$714,225	\$88,561	\$124,269
<b>Total Local Sources</b>	\$20,506,563	\$22,417,201	\$21,921,487	\$1,910,638	\$495,714
<b>State Sources</b>					
Foundation Program	\$3,998,568	\$4,100,227	\$4,029,898	\$101,659	\$70,329
Other	\$425,538	\$181,314	\$122,650	(\$244,224)	\$58,664
<b>Total Foundation &amp; Other</b>	\$4,424,106	\$4,281,541	\$4,152,548	(\$142,565)	\$128,993
Rollback/Homestead Exempt.	\$2,965,783	\$2,568,640	\$2,658,245	(\$397,143)	(\$89,605)
<b>Total State Sources</b>	\$7,389,889	\$6,850,181	\$6,810,793	(\$539,708)	\$39,388
<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	\$115,183	\$77,469	\$77,463	(\$37,714)	\$6
<b>Total Other Receipts</b>	\$115,183	\$77,469	\$77,463	(\$37,714)	\$6
<b>Total Operating Receipts</b>	\$28,011,635	\$29,344,851	\$28,809,743	\$1,333,216	\$535,108
<b>EXPENDITURES</b>					
Salaries & Wages	\$12,784,777	\$13,478,455	\$13,316,765	\$693,678	\$161,690
Fringe Benefits:					
Retirement	\$2,157,248	\$2,143,084	\$2,117,104	(\$14,164)	\$25,980
Other Benefits	\$3,411,361	\$3,526,273	\$3,230,729	\$114,912	\$295,544
<b>Total Fringe Benefits</b>	\$5,568,609	\$5,669,357	\$5,347,833	\$100,748	\$321,524
<b>Total Personnel Expenditures</b>	\$18,353,386	\$19,147,812	\$18,664,598	\$794,426	\$483,214
Purchased Services	\$2,933,756	\$3,704,237	\$3,899,472	\$770,481	(\$195,235)
Supplies & Materials	\$533,824	\$670,164	\$733,600	\$136,340	(\$63,436)
Capital Outlay	\$28,974	\$230,675	\$227,773	\$201,701	\$2,902
Other	\$439,736	\$413,604	\$483,711	(\$26,132)	(\$70,107)
<b>Total Non-personnel Expenditures</b>	\$3,936,290	\$5,018,680	\$5,344,556	\$1,082,390	(\$325,876)
<b>Total Operating Expenditures</b>	\$22,289,676	\$24,166,492	\$24,009,154	\$1,876,816	\$157,338
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	\$0	\$54,828	\$42,026	\$54,828	\$12,802
Transfers/Advances Out	\$0	(\$334,179)	\$0	(\$334,179)	(\$334,179)
Refund Prior Year Expend	(\$68)	\$52,575	\$0	\$52,643	\$52,575
Repayment of Borrowing	\$0	\$0	\$0	\$0	\$0
<b>Total Other Sources Uses</b>	(\$68)	(\$226,376)	\$42,026	(\$226,308)	(\$268,402)
	\$0	\$0	\$0	\$0	\$0
<b>Receipts Over (Under) Expenditures</b>	\$5,721,891	\$4,951,983	\$4,842,615	(\$769,908)	\$109,368
<b>Beginning Cash Balance</b>	(\$227,272)	\$3,669,828	\$3,669,828	\$3,897,100	\$0
<b>Restricted Ending Cash Balance</b>	\$36,328,034	\$8,621,811	\$8,512,443	(\$27,706,223)	\$109,368
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0
<b>Unrestricted Cash Balance</b>	\$36,328,034	\$8,621,811	\$8,512,443	(\$27,706,223)	\$109,368

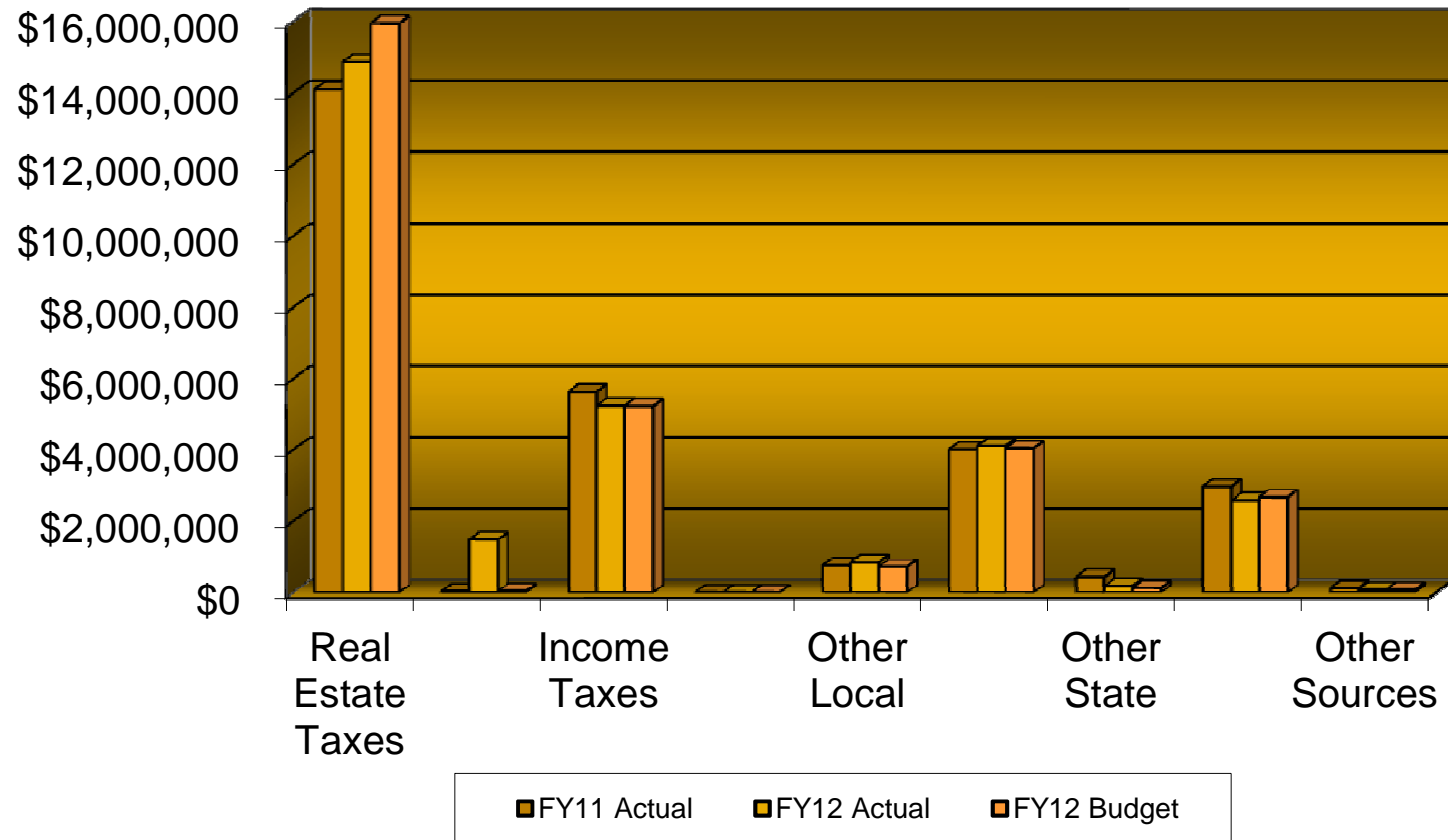
## Big Walnut Local School District

### Comparative General Fund Receipts

RECEIPTS	Month to Date through May 31, 2012					
	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$0	\$0	0	\$0	\$0	0
Personal Property Taxes	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Other	0	185,087	185,087	71,213	185,087	113,874
<b>Total Local Sources</b>	<u>0</u>	<u>185,087</u>	<u>185,087</u>	<u>71,213</u>	<u>185,087</u>	<u>113,874</u>
<b>State Sources</b>						
Foundation Program	294,152	355,928	61,776	366,000	355,928	(10,072)
Other	92,569	32,009	(60,560)	12,251	32,009	19,758
Rollback and Homestead	104,710	1,247,484	1,142,774	112,469	1,247,484	1,135,015
<b>Total State Sources</b>	<u>491,431</u>	<u>1,635,421</u>	<u>1,143,990</u>	<u>490,720</u>	<u>1,635,421</u>	<u>1,144,701</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	<u>81,213</u>	<u>0</u>	<u>(81,213)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Receipts</b>	<u><u>572,644</u></u>	<u><u>1,820,508</u></u>	<u><u>1,247,864</u></u>	<u><u>561,933</u></u>	<u><u>1,820,508</u></u>	<u><u>1,258,575</u></u>

RECEIPTS	Year to Date through May 31, 2012					
	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$14,089,439	\$14,868,287	778,848	\$15,946,274	\$14,868,287	(1,077,987)
Personal Property Taxes	28,953	1,477,635	1,448,682	37,426	1,477,635	1,440,209
Income Taxes	5,638,238	5,232,785	(405,453)	5,223,562	5,232,785	9,223
Earnings on Investments	0	0	0	0	0	0
Other Local	749,933	838,494	88,561	714,225	838,494	124,269
<b>Total Local Sources</b>	<u>20,506,563</u>	<u>22,417,201</u>	<u>1,910,638</u>	<u>21,921,487</u>	<u>22,417,201</u>	<u>495,714</u>
<b>State Sources</b>						
Foundation Program	3,998,568	4,100,227	101,659	4,029,898	4,100,227	70,329
Other State	425,538	181,314	(244,224)	122,650	181,314	58,664
Rollback and Homestead	2,965,783	2,568,640	(397,143)	2,658,245	2,568,640	(89,605)
<b>Total State Sources</b>	<u>7,389,889</u>	<u>6,850,181</u>	<u>(539,708)</u>	<u>6,810,793</u>	<u>6,850,181</u>	<u>39,388</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	<u>115,183</u>	<u>77,469</u>	<u>(37,714)</u>	<u>77,463</u>	<u>77,469</u>	<u>6</u>
<b>Total Receipts</b>	<u><u>28,011,635</u></u>	<u><u>29,344,851</u></u>	<u><u>1,333,216</u></u>	<u><u>28,809,743</u></u>	<u><u>29,344,851</u></u>	<u><u>535,108</u></u>

## Year-to-Date Revenue Comparison through May 31, 2012



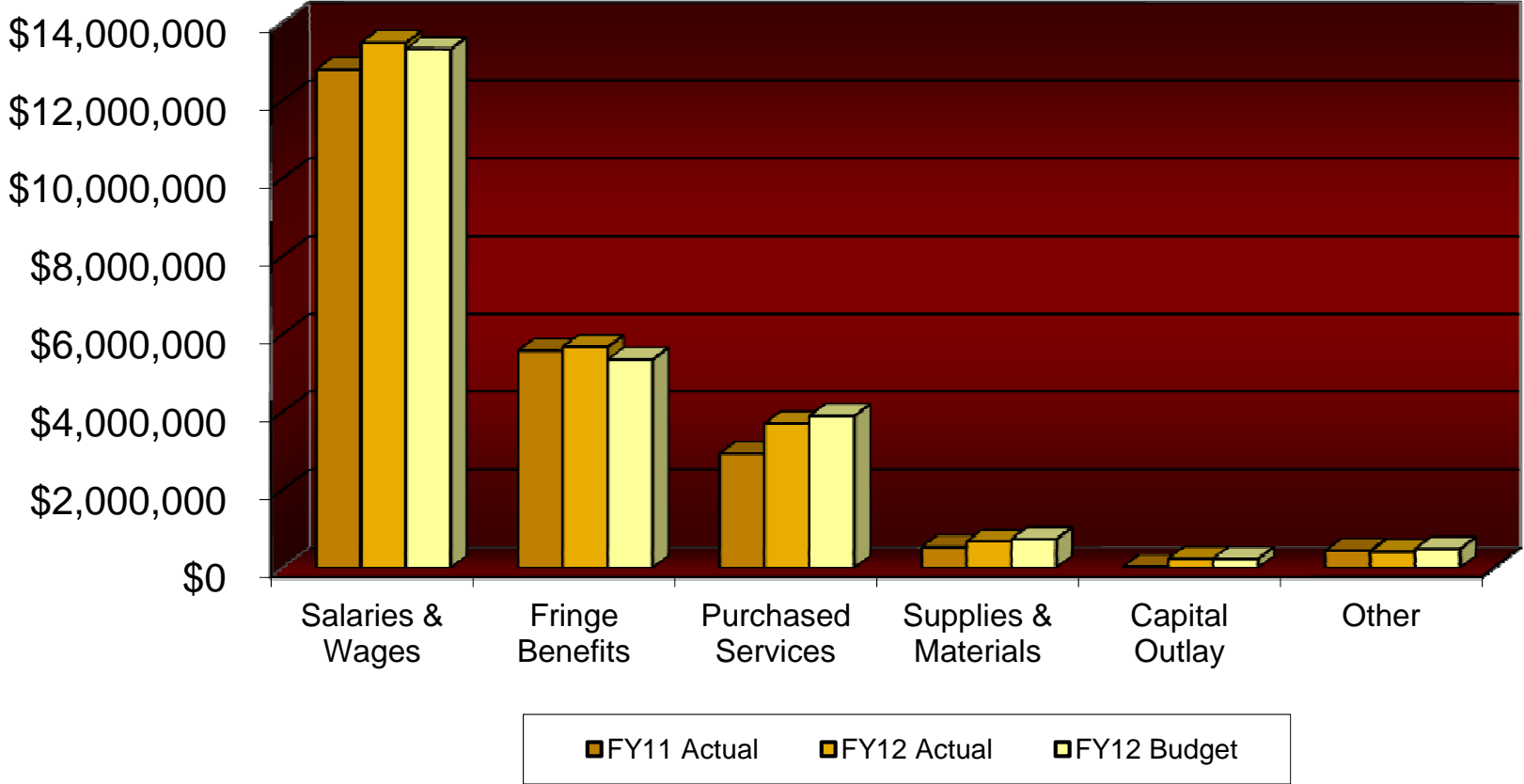
**Big Walnut Local School District**  
Comparative General Fund Expenditures

EXPENDITURES	Month to Date through May 31, 2012					
	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$1,128,478	\$1,207,875	\$79,397	\$1,202,732	\$1,207,875	\$5,143
Fringe Benefits	568,390	642,170	\$73,780	491,893	642,170	\$150,277
<b>Total Personnel Expenditures</b>	<u>1,696,868</u>	<u>1,850,045</u>	<u>153,177</u>	<u>1,694,625</u>	<u>1,850,045</u>	<u>155,420</u>
<b>Non-Personnel</b>						
Purchased Services	244,364	394,572	\$150,208	386,760	394,572	\$7,812
Supplies & Materials	41,691	53,453	\$11,762	57,293	53,453	(\$3,840)
Capital Outlay	5,101	7,654	\$2,553	7,409	7,654	\$245
Other	1,915	12,433	\$10,518	8,467	12,433	\$3,966
<b>Total Non-Personnel Expenditures</b>	<u>293,071</u>	<u>468,112</u>	<u>175,041</u>	<u>459,929</u>	<u>468,112</u>	<u>8,183</u>
<b>Debt Service</b>	0	0	0	0	0	\$0
<b>Other Uses</b>	0	0	\$0	0	0	\$0
<b>Total Expenditures</b>	<u>\$1,989,939</u>	<u>\$2,318,157</u>	<u>\$328,218</u>	<u>\$2,154,554</u>	<u>\$2,318,157</u>	<u>\$163,603</u>

EXPENDITURES	Year to Date through May 31, 2012					
	FY 11 Actual	FY 12 Actual	Difference	FY12 Budget	FY 12 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$12,784,777	\$13,478,455	\$693,678	\$13,316,765	\$13,478,455	\$161,690
Fringe Benefits	5,568,609	5,669,357	\$100,748	5,347,833	5,669,357	\$321,524
<b>Total Personnel Expenditures</b>	<u>18,353,386</u>	<u>19,147,812</u>	<u>794,426</u>	<u>18,664,598</u>	<u>19,147,812</u>	<u>483,214</u>
<b>Non-Personnel</b>						
Purchased Services	2,933,756	3,704,237	\$770,481	3,899,472	3,704,237	(\$195,235)
Supplies & Materials	533,824	670,164	\$136,340	733,600	670,164	(\$63,436)
Capital Outlay	28,974	230,675	\$201,701	227,773	230,675	\$2,902
Other	439,736	413,604	(\$26,132)	483,711	413,604	(\$70,107)
<b>Total Non-Personnel Expenditures</b>	<u>3,936,290</u>	<u>5,018,680</u>	<u>1,082,390</u>	<u>5,344,556</u>	<u>5,018,680</u>	<u>(325,876)</u>
<b>Debt Service</b>	0	0	\$0	0	0	\$0
<b>Other Uses</b>	(68)	(226,376)	(\$226,308)	42,026	(226,376)	(\$268,402)
<b>Total Expenditures</b>	<u>\$22,289,608</u>	<u>\$23,940,116</u>	<u>\$1,650,508</u>	<u>\$24,051,180</u>	<u>\$23,940,116</u>	<u>(\$111,064)</u>



## Year-to-Date Expenditure Comparison through May 31, 2012



Big Walnut Local School District  
FY11 Budget Projections

	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Actual May-12	Estimate Jun-12	FYTD
<b>RECEIPTS</b>													
<b>Local Sources</b>													
Real Estate Taxes													
Unrsrved	\$0	\$8,065,150	\$0	\$0	\$7,879	(\$332,938)	\$0	\$7,103,216	\$24,980	\$0	\$0	\$0	\$14,868,287
Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
<b>Total Real Estate</b>	\$0	\$8,065,150	\$0	\$0	\$7,879	(\$332,938)	\$0	\$7,103,216	\$24,980	\$0	\$0	\$0	14,868,287
Personal Property Taxes	\$0	\$0	\$0	\$0	\$0	\$332,938	\$635	\$0	\$1,144,062	\$0	\$0	\$0	1,477,635
<b>Total Property Taxes</b>	\$0	\$8,065,150	\$0	\$0	\$7,879	\$0	\$635	\$7,103,216	\$1,169,042	\$0	\$0	\$0	16,345,922
Income Tax	\$2,396,945	\$0	\$0	\$883,381	\$0	\$0	\$849,879	\$0	\$0	\$1,102,580	\$0	\$0	5,232,785
<b>Total Taxes</b>	\$2,396,945	\$8,065,150	\$0	\$883,381	\$7,879	\$0	\$850,514	\$7,103,216	\$1,169,042	\$1,102,580	\$0	\$0	21,578,707
Investments Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Other	\$2,498	\$120,351	\$132,844	\$48,711	\$8,730	\$150,727	\$7,923	\$2,980	\$82,946	\$95,697	\$185,087	\$123,777	962,271
<b>Total Local Sources</b>	\$2,399,443	\$8,185,501	\$132,844	\$932,092	\$16,609	\$150,727	\$858,437	\$7,106,196	\$1,251,988	\$1,198,277	\$185,087	\$123,777	22,540,978
<b>State Sources</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Foundation Program	\$363,415	\$362,982	\$375,501	\$366,255	\$366,705	\$365,805	\$390,481	\$391,785	\$391,007	\$370,363	\$355,928	\$365,591	4,465,818
Other	\$0	\$24,642	\$0	\$900	\$900	\$51,258	\$900	\$28,337	\$900	\$41,468	\$32,009	\$12,097	193,411
<b>Total Foundation &amp; Other</b>	\$363,415	\$387,624	\$375,501	\$367,155	\$367,605	\$417,063	\$391,381	\$420,122	\$391,907	\$411,831	\$387,937	\$377,688	4,659,229
Rollback/Homestead Exempt.	\$0	\$0	\$0	\$1,187,039	\$132,134	\$1,983	\$0	\$0	\$0	\$0	\$1,247,484	\$0	2,568,640
<b>Total State Sources</b>	\$363,415	\$387,624	\$375,501	\$1,554,194	\$499,739	\$419,046	\$391,381	\$420,122	\$391,907	\$411,831	\$1,635,421	\$377,688	7,227,869
<b>Federal Sources</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Reveune	\$38	\$642	\$76,783	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	77,469
<b>Total Other Receipts</b>	\$38	\$642	\$76,783	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	77,469
<b>Total Operating Receipts</b>	\$2,762,896	\$8,573,767	\$585,128	\$2,486,286	\$516,348	\$569,773	\$1,249,818	\$7,526,324	\$1,643,895	\$1,610,108	\$1,820,508	\$501,465	29,846,316
<b>EXPENDITURES</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salaries & Wages	\$1,137,548	\$1,132,758	\$1,287,632	\$1,211,773	\$1,320,045	\$1,209,682	\$1,227,217	\$1,204,201	\$1,278,004	\$1,261,720	\$1,207,875	\$1,302,732	14,781,187
Fringe Benefits:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retirement	\$192,464	\$192,464	\$192,464	\$192,464	\$192,464	\$192,464	\$197,660	\$197,660	\$197,660	\$197,660	\$197,660	\$192,464	2,335,548
Other Benefits	\$260,520	\$269,085	\$305,692	\$293,166	\$296,806	\$330,670	\$333,485	\$325,348	\$345,467	\$321,524	\$444,510	\$299,429	3,825,702
<b>Total Fringe Benefits</b>	\$452,984	\$461,549	\$498,156	\$485,630	\$489,270	\$523,134	\$531,145	\$523,008	\$543,127	\$519,184	\$642,170	\$491,893	6,161,250
<b>Total Personnel Expenditures</b>	\$1,590,532	\$1,594,307	\$1,785,788	\$1,697,403	\$1,809,315	\$1,732,816	\$1,758,362	\$1,727,209	\$1,821,131	\$1,780,904	\$1,850,045	\$1,794,625	20,942,437
Purchased Services	\$270,820	\$244,493	\$290,079	\$267,280	\$405,118	\$352,435	\$417,285	\$338,078	\$363,522	\$360,555	\$394,572	\$386,760	4,090,997
Supplies & Materials	\$12,212	\$72,360	\$134,089	\$109,702	\$72,254	\$21,202	\$47,235	\$55,091	\$37,351	\$55,215	\$53,453	\$55,584	725,748
Capital Outlay	\$11,287	\$6,460	\$162,723	\$24,677	\$753	\$801	\$4,889	\$6,178	\$3,383	\$1,870	\$7,654	\$8,200	238,875
Other	\$53,028	\$113,986	\$3,058	\$26,408	\$10,611	\$6,412	\$31,682	\$4,288	\$133,365	\$18,333	\$12,433	\$5,426	419,030
<b>Total Non-personnel Expenditures</b>	\$347,347	\$437,299	\$589,949	\$428,067	\$488,736	\$380,850	\$501,091	\$403,635	\$537,621	\$435,973	\$468,112	\$455,970	5,474,650
<b>Total Operating Expenditures</b>	\$1,937,879	\$2,031,606	\$2,375,737	\$2,125,470	\$2,298,051	\$2,113,666	\$2,259,453	\$2,130,844	\$2,358,752	\$2,216,877	\$2,318,157	\$2,250,595	26,417,087
<b>OTHER SOURCES (USES)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Transfers/Advances In	\$0	\$0	\$42,026	\$12,327	\$0	\$0	\$0	\$0	\$475	\$0	\$0	\$0	54,828
Transfers/Advances Out	\$0	\$0	\$0	(\$12,327)	\$0	\$0	\$0	(\$321,377)	(\$475)	\$0	\$0	\$0	(\$334,179)
Refund Prior Year Expend	\$0	\$0	\$0	\$0	\$0	\$49,518	\$3,057	\$0	\$0	\$0	\$0	\$0	52,575
Refund Prior Year Receipt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400	\$0	\$0	400
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	\$400	\$0	\$0	(\$226,376)
<b>Receipts Over (Under) Expenditures</b>	\$825,017	\$6,542,161	(\$1,748,583)	\$360,816	(\$1,781,703)	(\$1,494,375)	(\$1,006,578)	\$5,074,103	(\$714,857)	(\$606,369)	(\$497,649)	(\$1,749,130)	3,202,853
<b>Beginning Cash Balance</b>	\$3,669,828	\$4,494,845	\$11,037,006	\$9,288,423	\$9,649,239	\$7,867,536	\$6,373,161	\$5,366,583	\$10,440,686	\$9,725,829	\$9,119,460	\$8,512,443	3,669,828
<b>Restricted Ending Cash Balance</b>	\$4,494,845	\$11,037,006	\$9,288,423	\$9,649,239	\$7,867,536	\$6,373,161	\$5,366,583	\$10,440,686	\$9,725,829	\$9,119,460	\$8,621,811	\$6,763,313	6,872,681
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
<b>Unrestricted Cash Balance</b>	\$4,494,845	\$11,037,006	\$9,288,423	\$9,649,239	\$7,867,536	\$6,373,161	\$5,366,583	\$10,440,686	\$9,725,829	\$9,119,460	\$8,621,811	\$6,763,313	\$6,872,681

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

