

# Big Walnut Local School District

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## **Monthly Financial Report**

*for the month ended*

**November 30, 2012**

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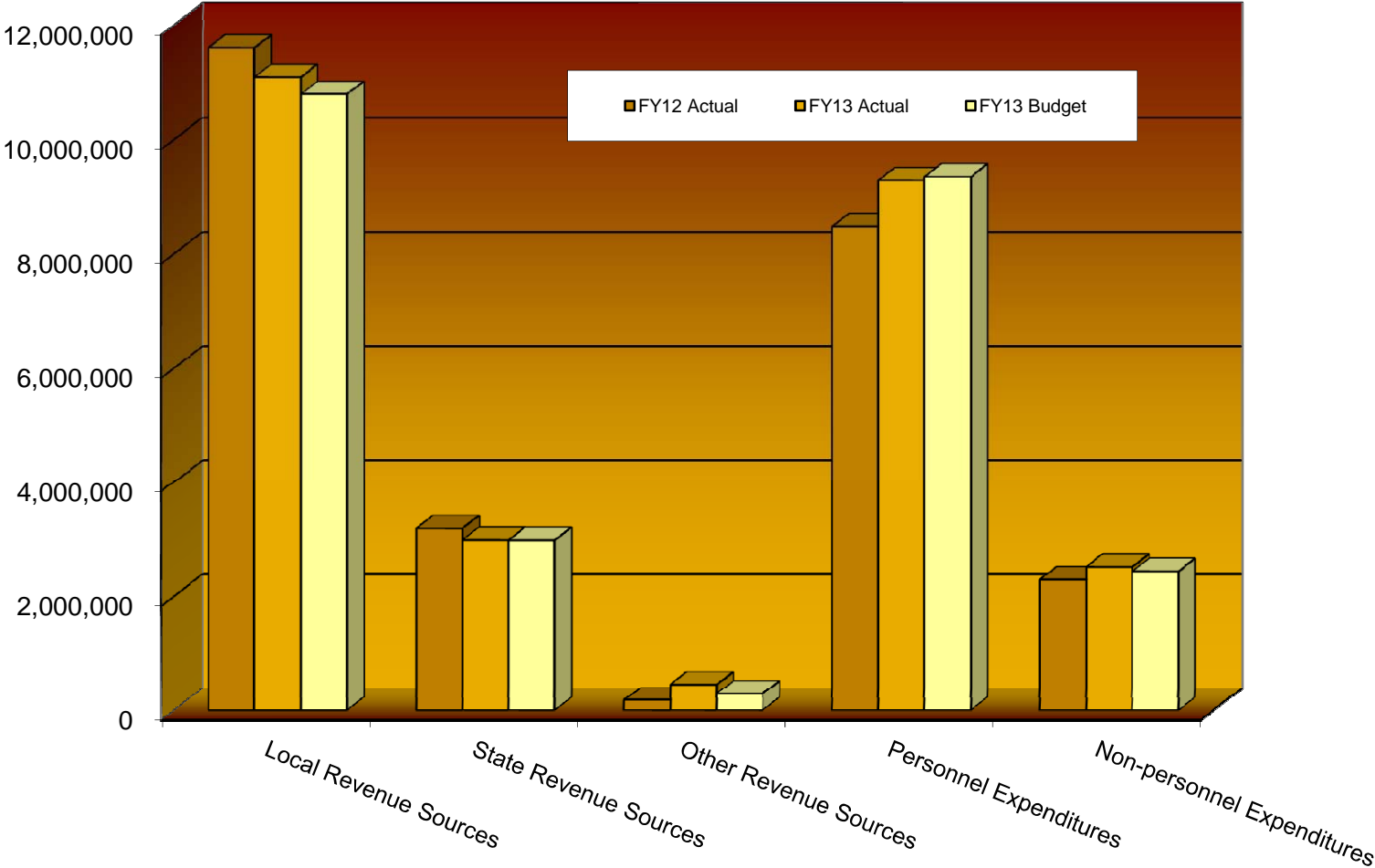


Prepared By:  
Felicia Drummey  
Treasurer

**BIG WALNUT LOCAL SCHOOL DISTRICT**  
**SUMMARY OF YEAR-TO-DATE FINANCIAL RESULTS**  
November 30, 2012

	Year to Date through November				
	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	\$11,609,048.00	\$11,092,044.00	\$10,794,674.00	-\$517,004.00	\$297,370.00
State Sources	\$3,180,473.00	\$2,981,019.00	\$2,977,938.00	-\$199,454.00	\$3,081.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources (In TR/AD)	<u>\$176,930.00</u>	<u>\$459,605.00</u>	<u>\$297,927.00</u>	<u>\$282,675.00</u>	<u>\$161,678.00</u>
<b>Total Revenue</b>	<u>\$14,966,451.00</u>	<u>\$14,532,668.00</u>	<u>\$14,070,539.00</u>	<u>-\$433,783.00</u>	<u>\$462,129.00</u>
Personnel Expenditures	\$8,477,345.00	\$9,283,775.00	\$9,349,959.00	\$806,430.00	-\$66,184.00
Non-personnel Expenditures	<u>\$2,291,398.00</u>	<u>\$2,511,401.00</u>	<u>\$2,436,773.00</u>	<u>\$220,003.00</u>	<u>\$74,628.00</u>
<b>Total Expenditures</b>	<u>\$10,768,743.00</u>	<u>\$11,795,176.00</u>	<u>\$11,786,732.00</u>	<u>\$1,026,433.00</u>	<u>\$8,444.00</u>
Ending Cash	<u><u>\$7,867,536.00</u></u>	<u><u>\$9,225,628.00</u></u>	<u><u>\$8,771,943.00</u></u>	<u><u>\$1,358,092.00</u></u>	<u><u>\$453,685.00</u></u>

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



**Big Walnut Local School District - Month Summary - General Fund**  
**For the Month Ended**  
**November 30, 2012**

	Month to Date				
	FY12 Actual	FY13 Actual	FY13 Budget	Difference From FY12	Difference From Budget
<b>RECEIPTS</b>					
<b>Local Sources</b>					
Real Estate Taxes					
Unresrvd	\$7,879	\$0	\$0	-\$7,879	\$0
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	<b>\$7,879</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$7,879</b>	<b>\$0</b>
Personal Property Taxes	\$0	\$0	\$0	\$0	\$0
<b>Total Property Taxes</b>	<b>\$7,879</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$7,879</b>	<b>\$0</b>
Income Tax	\$0	\$0	\$0	\$0	\$0
<b>Total Taxes</b>	<b>\$7,879</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$7,879</b>	<b>\$0</b>
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$8,730	\$127,982	\$51,949	\$119,252	\$76,033
<b>Total Local Sources</b>	<b>\$16,609</b>	<b>\$127,982</b>	<b>\$51,949</b>	<b>\$111,373</b>	<b>\$76,033</b>
<b>State Sources</b>					
Foundation Program	\$366,705	\$367,199	\$368,243	\$494	-\$1,044
Other	\$900	\$900	\$900	\$0	\$0
<b>Total Foundation &amp; Other</b>	<b>\$367,605</b>	<b>\$368,099</b>	<b>\$369,143</b>	<b>\$494</b>	<b>-\$1,044</b>
Rollback/Homestead Exempt.	\$132,134	\$4,126	\$0	-\$128,008	\$4,126
<b>Total State Sources</b>	<b>\$499,739</b>	<b>\$372,225</b>	<b>\$369,143</b>	<b>-\$127,514</b>	<b>\$3,082</b>
<b>Federal Sources</b>					
Other	\$0	\$0	\$0	\$0	\$0
<b>Total Federal Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Receipts</b>					
Other Non-Operating Reveune	\$0	\$161,560	\$0	\$161,560	\$161,560
<b>Total Other Receipts</b>	<b>\$0</b>	<b>\$161,560</b>	<b>\$0</b>	<b>\$161,560</b>	<b>\$161,560</b>
<b>Total Operating Receipts</b>	<b>\$516,348</b>	<b>\$661,767</b>	<b>\$421,092</b>	<b>\$145,419</b>	<b>\$240,675</b>
<b>EXPENDITURES</b>					
Salaries & Wages	\$1,320,045	\$1,326,323	\$1,335,751	\$6,278	-\$9,428
Fringe Benefits:					
Retirement	\$192,464	\$200,052	\$200,052	\$7,588	\$0
Other Benefits	\$296,806	\$324,094	\$347,305	\$27,288	-\$23,211
<b>Total Fringe Benefits</b>	<b>\$489,270</b>	<b>\$524,146</b>	<b>\$547,357</b>	<b>\$34,876</b>	<b>-\$23,211</b>
<b>Total Personnel Expenditures</b>	<b>\$1,809,315</b>	<b>\$1,850,469</b>	<b>\$1,883,108</b>	<b>\$41,154</b>	<b>-\$32,639</b>
Purchased Services	\$405,118	\$431,534	\$467,958	\$26,416	-\$36,424
Supplies & Materials	\$72,254	\$99,058	\$85,114	\$26,804	\$13,944
Capital Outlay	\$753	\$4,564	\$5,625	\$3,811	-\$1,061
Other	\$10,611	\$14,686	\$13,570	\$4,075	\$1,116
<b>Total Non-personnel Expenditures</b>	<b>\$488,736</b>	<b>\$549,842</b>	<b>\$572,267</b>	<b>\$61,106</b>	<b>-\$22,425</b>
<b>Total Operating Expenditures</b>	<b>\$2,298,051</b>	<b>\$2,400,311</b>	<b>\$2,455,375</b>	<b>\$102,260</b>	<b>-\$55,064</b>
<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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(\$1,781,703)</b>	<b>-\$1,738,544</b>	<b>-\$2,034,283</b>	<b>\$43,159</b>	<b>\$295,739</b>
<b>Beginning Cash Balance</b>	<b>\$9,649,239</b>	<b>\$10,964,172</b>	<b>\$10,806,226</b>	<b>\$1,314,933</b>	<b>\$157,946</b>
<b>Restricted Ending Cash Balance</b>	<b>\$7,867,536</b>	<b>\$9,225,628</b>	<b>\$8,771,943</b>	<b>\$1,358,092</b>	<b>\$453,685</b>
<b>Less: Prop Tax Adv(Restricted)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Unrestricted Cash Balance</b>	<b>\$7,867,536</b>	<b>\$9,225,628</b>	<b>\$8,771,943</b>	<b>\$1,358,092</b>	<b>\$453,685</b>

**Big Walnut Local School District - Year Summary - General Fund  
For the Month Ended  
November 30, 2012**

	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	\$8,073,029	\$7,445,816	\$7,445,816	(\$627,213)	\$0
Reserved	\$0	\$0	\$0	\$0	\$0
<b>Total Real Estate</b>	\$8,073,029	\$7,445,816	\$7,445,816	(\$627,213)	\$0
Personal Property Taxes	\$0	\$324,389	\$324,389	\$324,389	\$0
<b>Total Property Taxes</b>	\$0	\$7,770,205	\$7,770,205	\$7,770,205	\$0
Income Tax	\$3,280,326	\$2,887,829	\$2,744,487	(\$392,497)	\$143,342
<b>Total Taxes</b>	\$11,353,355	\$10,658,034	\$10,514,692	(\$695,321)	\$143,342
Investments Earnings	\$0	\$0	\$0	\$0	\$0
Other	\$255,693	\$434,010	\$279,982	\$178,317	\$154,028
<b>Total Local Sources</b>	\$11,609,048	\$11,092,044	\$10,794,674	(\$517,004)	\$297,370
<b>State Sources</b>					
Foundation Program	\$1,834,858	\$1,840,617	\$1,841,662	\$5,759	(\$1,045)
Other	\$26,442	\$11,631	\$11,631	(\$14,811)	\$0
<b>Total Foundation &amp; Other</b>	\$1,861,300	\$1,852,248	\$1,853,293	(\$9,052)	(\$1,045)
Rollback/Homestead Exempt.	\$1,319,173	\$1,128,771	\$1,124,645	(\$190,402)	\$4,126
<b>Total State Sources</b>	\$3,180,473	\$2,981,019	\$2,977,938	(\$199,454)	\$3,081
<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	\$134,904	\$459,605	\$297,927	\$324,701	\$161,678
<b>Total Other Receipts</b>	\$134,904	\$459,605	\$297,927	\$324,701	\$161,678
<b>Total Operating Receipts</b>	\$14,924,425	\$14,532,668	\$14,070,539	(\$391,757)	\$462,129
<b>EXPENDITURES</b>					
Salaries & Wages	\$6,089,756	\$6,296,431	\$6,336,288	\$206,675	(\$39,857)
Fringe Benefits:					
Retirement	\$962,320	\$1,000,260	\$1,000,260	\$37,940	\$0
Other Benefits	\$1,425,269	\$1,987,084	\$2,013,411	\$561,815	(\$26,327)
<b>Total Fringe Benefits</b>	\$2,387,589	\$2,987,344	\$3,013,671	\$599,755	(\$26,327)
<b>Total Personnel Expenditures</b>	\$8,477,345	\$9,283,775	\$9,349,959	\$806,430	(\$66,184)
Purchased Services	\$1,477,790	\$1,590,251	\$1,656,771	\$112,461	(\$66,520)
Supplies & Materials	\$400,617	\$495,800	\$491,920	\$95,183	\$3,880
Capital Outlay	\$205,900	\$192,794	\$51,507	(\$13,106)	\$141,287
Other	\$207,091	\$232,556	\$236,575	\$25,465	(\$4,019)
<b>Total Non-personnel Expenditures</b>	\$2,291,398	\$2,511,401	\$2,436,773	\$220,003	\$74,628
<b>Total Operating Expenditures</b>	\$10,768,743	\$11,795,176	\$11,786,732	\$1,026,433	\$8,444
<b>OTHER SOURCES (USES)</b>					
Transfers/Advances In	\$54,353	\$0	\$0	(\$54,353)	\$0
Transfers/Advances Out	(\$12,327)	(\$101,695)	(\$101,695)	(\$89,368)	\$0
Refund Prior Year Expend	\$0	\$0	\$0	\$0	\$0
Repayment of Borrowing	\$0	\$0	\$0	\$0	\$0
<b>Total Other Sources Uses</b>	\$42,026	(\$101,695)	(\$101,695)	(\$143,721)	\$0
<b>Receipts Over (Under) Expenditures</b>	\$4,197,708	\$2,635,797	\$2,182,112	(\$1,561,911)	\$453,685
<b>Beginning Cash Balance</b>	\$3,669,828	\$6,589,831	\$6,589,831	\$2,920,003	\$0
<b>Restricted Ending Cash Balance</b>	\$7,867,536	\$9,225,628	\$8,771,943	\$1,358,092	\$453,685
<b>Less: Prop Tax Adv(Restricted)</b>	\$0	\$0	\$0	\$0	\$0
<b>Unrestricted Cash Balance</b>	\$7,867,536	\$9,225,628	\$8,771,943	\$1,358,092	\$453,685

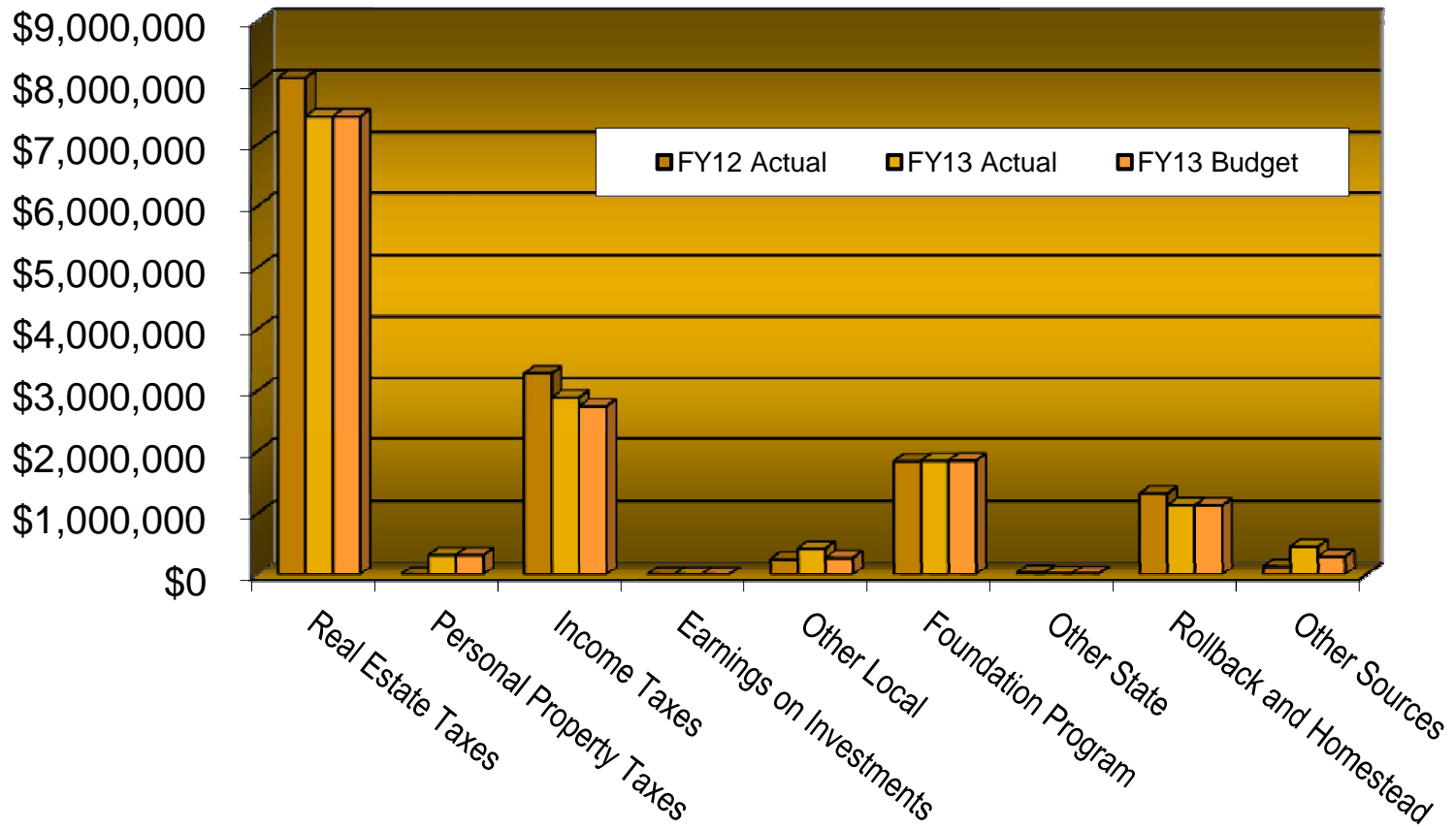
## Big Walnut Local School District

### Comparative General Fund Receipts

Month to Date through November 30, 2012						
RECEIPTS	FY 12 Actual	FY 13 Actual	Difference	FY13 Budget	FY 13 Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$7,879	\$0	(7,879)	\$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		127,982	127,982	51,949	127,982	76,033
<b>Total Local Sources</b>	<u>7,879</u>	<u>127,982</u>	<u>120,103</u>	<u>51,949</u>	<u>127,982</u>	<u>76,033</u>
<b>State Sources</b>						
Foundation Program	366,705	367,199	494	368,243	367,199	(1,044)
Other	900	900	0	900	900	0
Rollback and Homestead	132,134	4,126	(128,008)	0	4,126	4,126
<b>Total State Sources</b>	<u>499,739</u>	<u>372,225</u>	<u>(127,514)</u>	<u>369,143</u>	<u>372,225</u>	<u>3,082</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	<u>8,730</u>	<u>161,560</u>	<u>152,830</u>	<u>0</u>	<u>161,560</u>	<u>161,560</u>
<b>Total Receipts</b>	<u><u>516,348</u></u>	<u><u>661,767</u></u>	<u><u>145,419</u></u>	<u><u>421,092</u></u>	<u><u>661,767</u></u>	<u><u>240,675</u></u>

Year to Date through November 30, 2012						
RECEIPTS	FY 12 Actual	FY 13 Actual	Difference	FY13 Budget	FY 13 Actual	Difference
<b>Local Sources</b>						
Real Estate Taxes	\$8,073,029	\$7,445,816	(627,213)	\$7,445,816	\$7,445,816	0
Personal Property Taxes	0	324,389	324,389	324,389	324,389	0
Income Taxes	3,280,326	2,887,829	(392,497)	2,744,487	2,887,829	143,342
Earnings on Investments	0	0	0	0	0	0
Other Local	255,693	434,010	178,317	279,982	434,010	154,028
<b>Total Local Sources</b>	<u>11,609,048</u>	<u>11,092,044</u>	<u>(517,004)</u>	<u>10,794,674</u>	<u>11,092,044</u>	<u>297,370</u>
<b>State Sources</b>						
Foundation Program	1,834,858	1,840,617	5,759	1,841,662	1,840,617	(1,045)
Other State	26,442	11,631	(14,811)	11,631	11,631	0
Rollback and Homestead	1,319,173	1,128,771	(190,402)	1,124,645	1,128,771	4,126
<b>Total State Sources</b>	<u>3,180,473</u>	<u>2,981,019</u>	<u>(199,454)</u>	<u>2,977,938</u>	<u>2,981,019</u>	<u>3,081</u>
<b>Federal Sources</b>	0	0	0	0	0	0
<b>Other Sources</b>	<u>134,904</u>	<u>459,605</u>	<u>324,701</u>	<u>297,927</u>	<u>459,605</u>	<u>161,678</u>
<b>Total Receipts</b>	<u><u>14,924,425</u></u>	<u><u>14,532,668</u></u>	<u><u>(391,757)</u></u>	<u><u>14,070,539</u></u>	<u><u>14,532,668</u></u>	<u><u>462,129</u></u>

## Year-to-Date Revenue Comparison through November 30, 2012



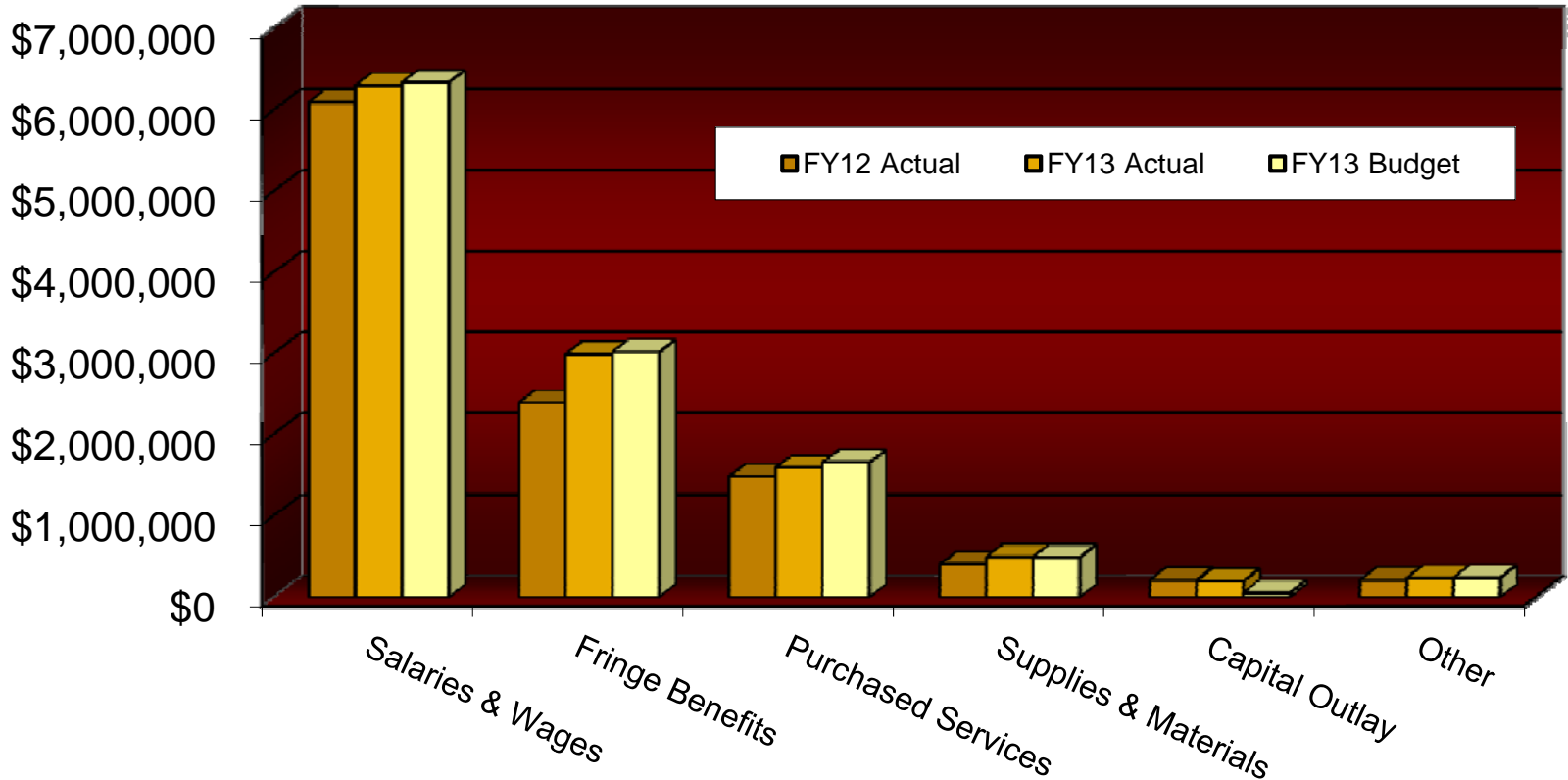
**Big Walnut Local School District**  
Comparative General Fund Expenditures

Month to Date through November 30, 2012						
EXPENDITURES	FY 12 Actual	FY 13 Actual	Difference	FY13 Budget	FY 13 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$1,320,045	\$1,326,323	\$6,278	\$1,335,751	\$1,326,323	(\$9,428)
Fringe Benefits	489,270	524,146	\$34,876	547,357	524,146	(\$23,211)
<b>Total Personnel Expenditures</b>	<u>1,809,315</u>	<u>1,850,469</u>	<u>41,154</u>	<u>1,883,108</u>	<u>1,850,469</u>	<u>(32,639)</u>
<b>Non-Personnel</b>						
Purchased Services	405,118	431,534	\$26,416	467,958	431,534	(\$36,424)
Supplies & Materials	72,254	99,058	\$26,804	85,114	99,058	\$13,944
Capital Outlay	753	4,564	\$3,811	5,625	4,564	(\$1,061)
Other	10,611	14,686	\$4,075	13,570	14,686	\$1,116
<b>Total Non-Personnel Expenditures</b>	<u>488,736</u>	<u>549,842</u>	<u>61,106</u>	<u>572,267</u>	<u>549,842</u>	<u>(22,425)</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>\$2,298,051</u>	<u>\$2,400,311</u>	<u>\$102,260</u>	<u>\$2,455,375</u>	<u>\$2,400,311</u>	<u>(\$55,064)</u>

Year to Date through November 30, 2012						
EXPENDITURES	FY 12 Actual	FY 13 Actual	Difference	FY13 Budget	FY 13 Actual	Difference
<b>Personnel</b>						
Salaries & Wages	\$6,089,756	\$6,296,431	\$206,675	\$6,336,288	\$6,296,431	(\$39,857)
Fringe Benefits	2,387,589	2,987,344	\$599,755	3,013,671	2,987,344	(\$26,327)
<b>Total Personnel Expenditures</b>	<u>8,477,345</u>	<u>9,283,775</u>	<u>806,430</u>	<u>9,349,959</u>	<u>9,283,775</u>	<u>(66,184)</u>
<b>Non-Personnel</b>						
Purchased Services	1,477,790	1,590,251	\$112,461	1,656,771	1,590,251	(\$66,520)
Supplies & Materials	400,617	495,800	\$95,183	491,920	495,800	\$3,880
Capital Outlay	205,900	192,794	(\$13,106)	51,507	192,794	\$141,287
Other	207,091	232,556	\$25,465	236,575	232,556	(\$4,019)
<b>Total Non-Personnel Expenditures</b>	<u>2,291,398</u>	<u>2,511,401</u>	<u>220,003</u>	<u>2,436,773</u>	<u>2,511,401</u>	<u>74,628</u>
<b>Debt Service</b>	0	0	\$0	0	0	\$0
<b>Other Uses</b>	42,026	(101,695)	(\$143,721)	(101,695)	(101,695)	\$0
<b>Total Expenditures</b>	<u>\$10,768,743</u>	<u>\$11,795,176</u>	<u>\$882,712</u>	<u>\$11,685,037</u>	<u>\$11,795,176</u>	<u>\$8,444</u>



## Year-to-Date Expenditure Comparison through November 30, 2012



Big Walnut Local School District  
FY13 Budget Projections

	Actual					Estimate							
	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	FYTD
<b>RECEIPTS</b>													
<b>Local Sources</b>													
Real Estate Taxes													
Unreserved	\$0	\$7,445,816	\$0	\$0	\$0	\$0	\$0	\$8,074,799	\$0	\$0	\$0	\$0	\$15,520,615
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	\$8,074,799	\$0	\$0	\$0	\$0	15,520,615
Personal Property Taxes	\$0	\$324,389	\$0	\$0	\$0	\$0	\$0	\$323,269	\$0	\$0	\$0	\$0	647,658
<b>Total Property Taxes</b>	\$0	\$7,770,205	\$0	\$0	\$0	\$0	\$0	\$8,398,068	\$0	\$0	\$0	\$0	16,168,273
Income Tax	\$1,961,610	\$0	\$0	\$782,877	\$0	\$0	\$761,161	\$0	\$0	\$977,137	\$0	\$0	4,482,785
<b>Total Taxes</b>	\$1,961,610	\$7,770,205	\$0	\$782,877	\$0	\$0	\$761,161	\$8,398,068	\$0	\$977,137	\$0	\$0	20,651,058
Investments Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Other	\$16,010	\$119,399	\$41,292	\$51,332	\$51,949	\$158,836	\$8,349	\$32,053	\$87,409	\$100,846	\$195,045	\$66,817	929,337
<b>Total Local Sources</b>	\$1,977,620	\$7,889,604	\$41,292	\$834,209	\$51,949	\$158,836	\$769,510	\$8,430,121	\$87,409	\$1,077,983	\$195,045	\$66,817	21,580,395
<b>State Sources</b>													
Foundation Program	\$368,691	\$368,242	\$368,243	\$368,243	\$368,243	\$368,243	\$368,243	\$366,893	\$368,243	\$368,243	\$368,243	\$368,243	4,418,013
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	\$369,143	\$369,143	\$369,143	\$369,143	\$367,793	\$369,143	\$369,143	\$369,143	\$369,143	4,435,944
Rollback/Homestead Exempt.	\$0	\$0	\$1,124,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,105,866	\$0	2,230,511
<b>Total State Sources</b>	\$376,722	\$369,142	\$1,493,788	\$369,143	\$369,143	\$369,143	\$369,143	\$367,793	\$369,143	\$369,143	\$1,475,009	\$369,143	6,666,455
<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	\$0	\$0	\$0	\$0	\$0	\$0	\$13,255	\$0	\$0	311,182
<b>Total Other Receipts</b>	\$188,185	(\$949)	\$110,691	\$0	\$0	\$0	\$0	\$0	\$0	\$13,255	\$0	\$0	311,182
<b>Total Operating Receipts</b>	\$2,542,527	\$8,257,797	\$1,645,771	\$1,203,352	\$421,092	\$527,979	\$1,138,653	\$8,797,914	\$456,552	\$1,460,381	\$1,670,054	\$435,960	28,558,032
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES</b>													
Salaries & Wages	\$1,217,642	\$1,242,709	\$1,279,357	\$1,260,829	\$1,335,751	\$1,258,654	\$1,276,899	\$1,252,951	\$1,329,742	\$1,312,798	\$1,256,774	\$1,351,616	15,375,722
Fringe Benefits:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retirement	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	\$200,052	2,400,624
Other Benefits	\$304,521	\$310,985	\$712,521	\$338,079	\$347,305	\$347,305	\$358,446	\$358,446	\$354,977	\$341,021	\$345,076	\$382,807	4,501,489
<b>Total Fringe Benefits</b>	\$504,573	\$511,037	\$912,573	\$538,131	\$547,357	\$547,357	\$558,498	\$558,498	\$555,029	\$541,073	\$545,128	\$582,859	6,902,113
<b>Total Personnel Expenditures</b>	\$1,722,215	\$1,753,746	\$2,191,930	\$1,798,960	\$1,883,108	\$1,806,011	\$1,835,397	\$1,811,449	\$1,884,771	\$1,853,871	\$1,801,902	\$1,934,475	22,277,835
Purchased Services	\$242,273	\$369,916	\$267,885	\$308,739	\$467,958	\$457,350	\$482,012	\$390,519	\$419,910	\$416,483	\$455,776	\$400,857	4,679,678
Supplies & Materials	\$32,871	\$77,385	\$189,975	\$106,575	\$85,114	\$24,976	\$55,642	\$64,896	\$43,999	\$55,042	\$52,967	\$52,347	841,789
Capital Outlay	\$15,834	\$0	\$4,137	\$25,911	\$5,625	\$165,529	\$5,133	\$6,487	\$3,552	\$1,964	\$8,037	\$0	242,209
Other	\$58,841	\$117,522	\$14,358	\$32,284	\$13,570	\$8,596	\$31,287	\$6,080	\$167,991	\$22,718	\$15,729	\$1,926	490,902
<b>Total Non-personnel Expenditures</b>	\$349,819	\$564,823	\$476,355	\$473,509	\$572,267	\$656,451	\$574,074	\$467,982	\$635,452	\$496,207	\$532,509	\$455,130	6,254,578
<b>Total Operating Expenditures</b>	\$2,072,034	\$2,318,569	\$2,668,285	\$2,272,469	\$2,455,375	\$2,462,462	\$2,409,471	\$2,279,431	\$2,520,223	\$2,350,078	\$2,334,411	\$2,389,605	28,532,413
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER SOURCES (USES)</b>													
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Transfers/Advances In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Transfers/Advances Out	(\$7,581)	\$0	(\$94,114)	\$0	\$0	\$0	(\$100,000)	\$0	\$0	\$0	\$0	(\$118,688)	(\$320,383)
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	\$0	(\$100,000)	\$0	\$0	\$0	\$0	(\$118,688)	(\$320,383)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Receipts Over (Under) Expenditures</b>	\$462,912	\$5,939,228	(\$1,116,628)	(\$1,069,117)	(\$2,034,283)	(\$1,934,483)	(\$1,370,818)	\$6,518,483	(\$2,063,671)	(\$889,697)	(\$664,357)	(\$2,072,333)	(294,764)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Beginning Cash Balance</b>	\$6,589,831	\$7,052,743	\$12,991,971	\$11,875,343	\$10,964,172	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	6,589,831
<b>Restricted Ending Cash Balance</b>	\$7,052,743	\$12,991,971	\$11,875,343	\$10,964,172	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	6,295,067
<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	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$9,225,628	\$6,295,067

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

