

Big Walnut Local School District

Monthly Financial Report

for the month ended

December 31, 2012



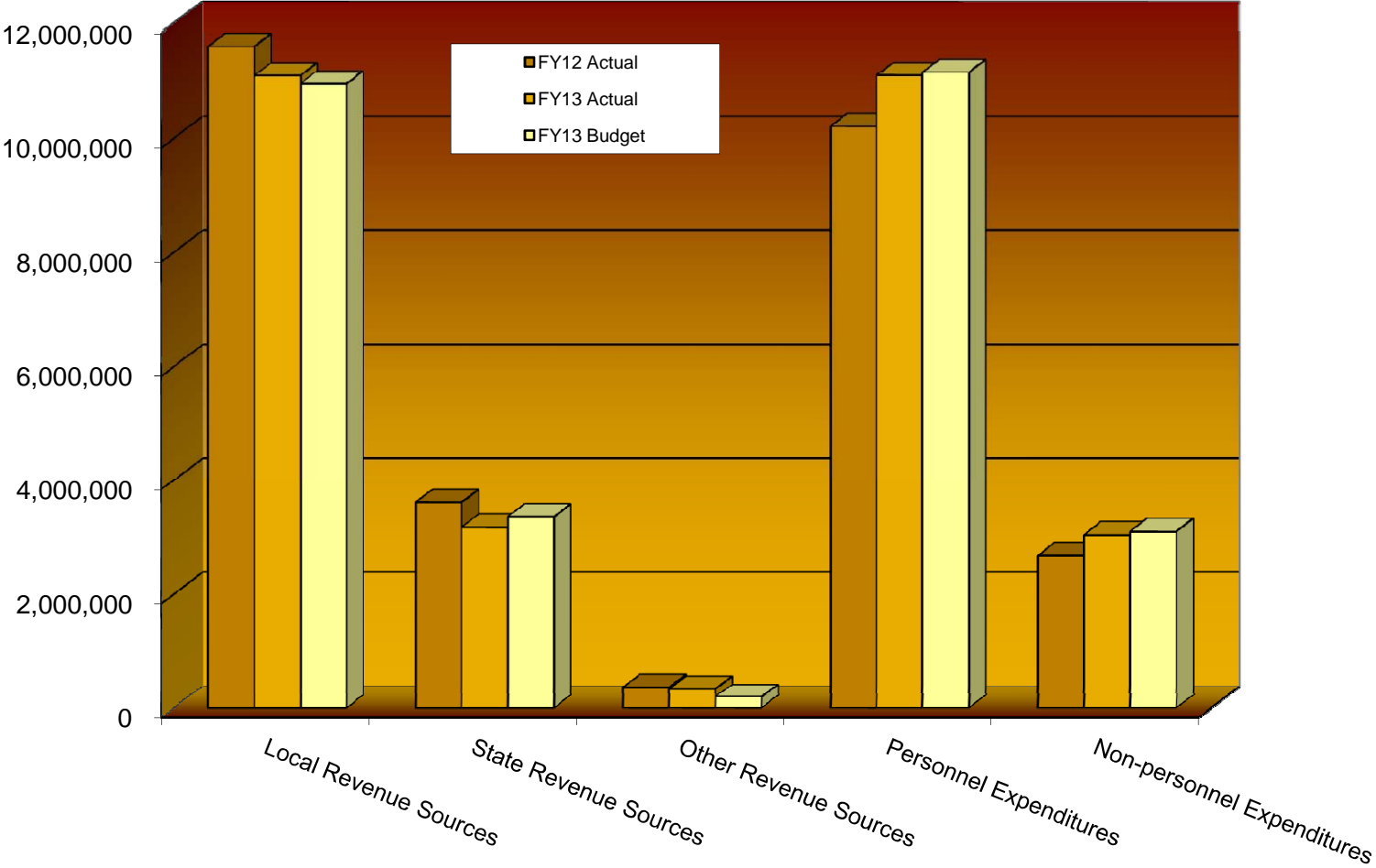
Prepared By:
Felicia Drummey
Treasurer

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

Year to Date through December

	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>
RECEIPTS					
Local Sources	\$11,609,048.00	\$11,097,993.00	\$10,953,510.00	-\$511,055.00	\$144,483.00
State Sources	\$3,599,519.00	\$3,166,835.00	\$3,347,081.00	-\$432,684.00	-\$180,246.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources (In TR/AD)	<u>\$377,175.00</u>	<u>\$344,235.00</u>	<u>\$196,232.00</u>	<u>-\$32,940.00</u>	<u>\$148,003.00</u>
Total Revenue	<u>\$15,585,742.00</u>	<u>\$14,609,063.00</u>	<u>\$14,496,823.00</u>	<u>-\$976,679.00</u>	<u>\$112,240.00</u>
Personnel Expenditures	\$10,210,161.00	\$11,101,966.00	\$11,155,970.00	\$891,805.00	-\$54,004.00
Non-personnel Expenditures	<u>\$2,672,248.00</u>	<u>\$3,037,844.00</u>	<u>\$3,093,224.00</u>	<u>\$365,596.00</u>	<u>-\$55,380.00</u>
Total Expenditures	<u>\$12,882,409.00</u>	<u>\$14,139,810.00</u>	<u>\$14,249,194.00</u>	<u>\$1,257,401.00</u>	<u>-\$109,384.00</u>
Ending Cash	<u><u>\$6,373,161.00</u></u>	<u><u>\$7,059,084.00</u></u>	<u><u>\$6,837,460.00</u></u>	<u><u>\$685,923.00</u></u>	<u><u>\$221,624.00</u></u>

Year-to-Date Financial Comparison Results through December



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

Month to Date

	FY12 Actual	FY13 Actual	FY13 Budget	Difference From FY12	% Change	Difference From Budget	% Change
RECEIPTS							
Local Sources							
Real Estate Taxes							
Unreserved	(\$332,938)	\$0	\$0	\$332,938	-100%	\$0	0%
Reserved	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Real Estate	(\$332,938)	\$0	\$0	\$332,938	-100%	\$0	0%
Personal Property Taxes	\$332,938	\$0	\$0	-\$332,938	-100%	\$0	0%
Total Property Taxes	\$0	\$0	\$0	\$0	0%	\$0	0%
Income Tax	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Taxes	\$0	\$0	\$0	\$0	0%	\$0	0%
Investments Earnings	\$0	\$0	\$0	\$0	0%	\$0	0%
Other	\$0	\$5,949	\$158,836	\$5,949	0%	-\$152,887	-2570%
Total Local Sources	\$0	\$5,949	\$158,836	\$5,949	0%	-\$152,887	-2570%
State Sources							
Foundation Program	\$365,805	\$369,396	\$368,243	\$3,591	1%	\$1,153	0%
Other	\$51,258	\$900	\$900	-\$50,358	-98%	\$0	0%
Total Foundation & Other	\$417,063	\$370,296	\$369,143	-\$46,767	-11%	\$1,153	0%
Rollback/Homestead Exempt.	\$1,983	-\$184,480	\$0	-\$186,463	-9403%	-\$184,480	100%
Total State Sources	\$419,046	\$185,816	\$369,143	-\$233,230	-56%	-\$183,327	-99%
Federal Sources							
Other	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Federal Sources	\$0	\$0	\$0	\$0	0%	\$0	0%
Other Receipts							
Other Non-Operating Revenue	\$150,727	\$8,175	\$0	-\$142,552	-95%	\$8,175	100%
Total Other Receipts	\$150,727	\$8,175	\$0	-\$142,552	-95%	\$8,175	100%
Total Operating Receipts	\$569,773	\$199,940	\$527,979	-\$369,833	-65%	-\$328,039	-164%
EXPENDITURES							
Salaries & Wages	\$1,209,682	\$1,321,788	\$1,258,654	\$112,106	9%	\$63,134	5%
Fringe Benefits:							
Retirement	\$192,464	\$200,052	\$200,052	\$7,588	4%	\$0	0%
Other Benefits	\$330,670	\$296,351	\$347,305	-\$34,319	-10%	-\$50,954	-17%
Total Fringe Benefits	\$523,134	\$496,403	\$547,357	-\$26,731	-5%	-\$50,954	-10%
Total Personnel Expenditures	\$1,732,816	\$1,818,191	\$1,806,011	\$85,375	5%	\$12,180	1%
Purchased Services	\$352,435	\$455,091	\$457,350	\$102,656	29%	-\$2,259	0%
Supplies & Materials	\$21,202	\$62,855	\$24,976	\$41,653	196%	\$37,879	60%
Capital Outlay	\$801	\$861	\$165,529	\$60	7%	-\$164,668	-19125%
Other	\$6,412	\$7,636	\$8,596	\$1,224	19%	-\$960	-13%
Total Non-personnel Expenditures	\$380,850	\$526,443	\$656,451	\$145,593	38%	-\$130,008	-25%
Total Operating Expenditures	\$2,113,666	\$2,344,634	\$2,462,462	\$230,968	11%	-\$117,828	-5%
OTHER SOURCES (USES)							
Transfers/Advances In	\$0	\$0	\$0	\$0	0%	\$0	0%
Transfers/Advances Out	\$0	-\$21,850	\$0	-\$21,850	0%	-\$21,850	100%
Refund Prior Year Expend	\$49,518	\$0	\$0	-\$49,518	-100%	\$0	0%
Repayment of Borrowing	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Other Sources Uses	\$49,518	-\$21,850	\$0	-\$71,368	-144%	-\$21,850	100%
Receipts Over (Under) Expenditures	-\$1,494,375.00	-\$2,166,544	-\$1,934,483	-\$672,169	45%	-\$232,061	11%
Beginning Cash Balance	\$7,867,536	\$9,225,628	\$8,771,943	\$1,358,092	17%	\$453,685	5%
Restricted Ending Cash Balance	\$6,373,161	\$7,059,084	\$6,837,460	\$685,923	11%	\$221,624	3%
Less: Prop Tax Adv(Restricted)	\$0						
Unrestricted Cash Balance	\$6,373,161	\$7,059,084	\$6,837,460	\$685,923	11%	\$221,624	3%

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

Year to Date

	FY12 Actual	FY13 Actual	FY13 Budget	Difference From FY12	% Change	Difference From Budget	% Change
RECEIPTS							
Local Sources							
Real Estate Taxes							
Unreserved	\$7,740,091	\$7,445,816	\$7,445,816	(\$294,275)	-3.80%	\$0	0%
Reserved	\$0	\$0	\$0	\$0	0.00%	\$0	0%
Total Real Estate	\$7,740,091	\$7,445,816	\$7,445,816	(\$294,275)	-3.80%	\$0	0%
Personal Property Taxes	\$332,938	\$324,389	\$324,389	(\$8,549)	-2.57%	\$0	0%
Total Property Taxes	\$8,073,029	\$7,770,205	\$7,770,205	(\$302,824)	-3.75%	\$0	0%
Income Tax	\$3,280,326	\$2,887,829	\$2,744,487	(\$392,497)	-11.97%	\$143,342	5%
Total Taxes	\$11,353,355	\$10,658,034	\$10,514,692	(\$695,321)	-6.12%	\$143,342	1%
Investments Earnings	\$0	\$0	\$0	\$0	0.00%	\$0	0%
Other	\$255,693	\$439,959	\$438,818	\$184,266	72.07%	\$1,141	0%
Total Local Sources	\$11,609,048	\$11,097,993	\$10,953,510	(\$511,055)	-4.40%	\$144,483	1%
State Sources							
Foundation Program	\$2,200,663	\$2,210,013	\$2,209,905	\$9,350	0.42%	\$108	0%
Other	\$77,700	\$12,531	\$12,531	(\$65,169)	-83.87%	\$0	0%
Total Foundation & Other	\$2,278,363	\$2,222,544	\$2,222,436	(\$55,819)	-2.45%	\$108	0%
Rollback/Homestead Exempt.	\$1,321,156	\$944,291	\$1,124,645	(\$376,865)	-28.53%	(\$180,354)	-19%
Total State Sources	\$3,599,519	\$3,166,835	\$3,347,081	(\$432,684)	-12.02%	(\$180,246)	-6%
Federal Sources							
Other	\$0	\$0	\$0	\$0	0.00%	\$0	0%
Total Federal Sources	\$0	\$0	\$0	\$0	0.00%	\$0	0%
Other Receipts							
Other Non-Operating Reveune	\$285,631	\$467,780	\$297,927	\$182,149	63.77%	\$169,853	36%
Total Other Receipts	\$285,631	\$467,780	\$297,927	\$182,149	63.77%	\$169,853	36%
Total Operating Receipts	\$15,494,198	\$14,732,608	\$14,598,518	(\$761,590)	-4.92%	\$134,090	1%
EXPENDITURES							
Salaries & Wages	\$7,299,438	\$7,618,219	\$7,594,942	\$318,781	4.37%	\$23,277	0%
Fringe Benefits:							
Retirement	\$1,154,784	\$1,200,312	\$1,200,312	\$45,528	3.94%	\$0	0%
Other Benefits	\$1,755,939	\$2,283,435	\$2,360,716	\$527,496	30.04%	(\$77,281)	-3%
Total Fringe Benefits	\$2,910,723	\$3,483,747	\$3,561,028	\$573,024	19.69%	(\$77,281)	-2%
Total Personnel Expenditures	\$10,210,161	\$11,101,966	\$11,155,970	\$891,805	8.73%	(\$54,004)	0%
Purchased Services	\$1,830,225	\$2,045,342	\$2,114,121	\$215,117	11.75%	(\$68,779)	-3%
Supplies & Materials	\$421,819	\$558,655	\$516,896	\$136,836	32.44%	\$41,759	7%
Capital Outlay	\$206,701	\$193,655	\$217,036	(\$13,046)	-6.31%	(\$23,381)	-12%
Other	\$213,503	\$240,192	\$245,171	\$26,689	12.50%	(\$4,979)	-2%
Total Non-personnel Expenditures	\$2,672,248	\$3,037,844	\$3,093,224	\$365,596	13.68%	(\$55,380)	-2%
Total Operating Expenditures	\$12,882,409	\$14,139,810	\$14,249,194	\$1,257,401	9.76%	(\$109,384)	-1%
OTHER SOURCES (USES)							
Transfers/Advances In	\$54,353	\$0	\$0	(\$54,353)	-100.00%	\$0	0%
Transfers/Advances Out	(\$12,327)	(\$123,545)	(\$101,695)	(\$111,218)	902.23%	(\$21,850)	18%
Refund Prior Year Expend	\$49,518	\$0	\$0	(\$49,518)	-100.00%	\$0	0%
Repayment of Borrowing	\$0	\$0	\$0	\$0	0.00%	\$0	0%
Total Other Sources Uses	\$91,544	(\$123,545)	(\$101,695)	(\$215,089)	-234.96%	(\$21,850)	18%
Receipts Over (Under) Expenditures	\$2,703,333	\$469,253	\$247,629	(\$2,234,080)	-82.64%	\$221,624	47%
Beginning Cash Balance	\$3,669,828	\$6,589,831	\$6,589,831	\$2,920,003	79.57%	\$0	0%
Restricted Ending Cash Balance	\$6,373,161	\$7,059,084	\$6,837,460	\$685,923	10.76%	\$221,624	3%
Less: Prop Tax Adv(Restricted)	\$0	\$0	\$0	\$0	0.00%	\$0	0%
Unrestricted Cash Balance	\$6,373,161	\$7,059,084	\$6,837,460	\$685,923	10.76%	\$221,624	3%

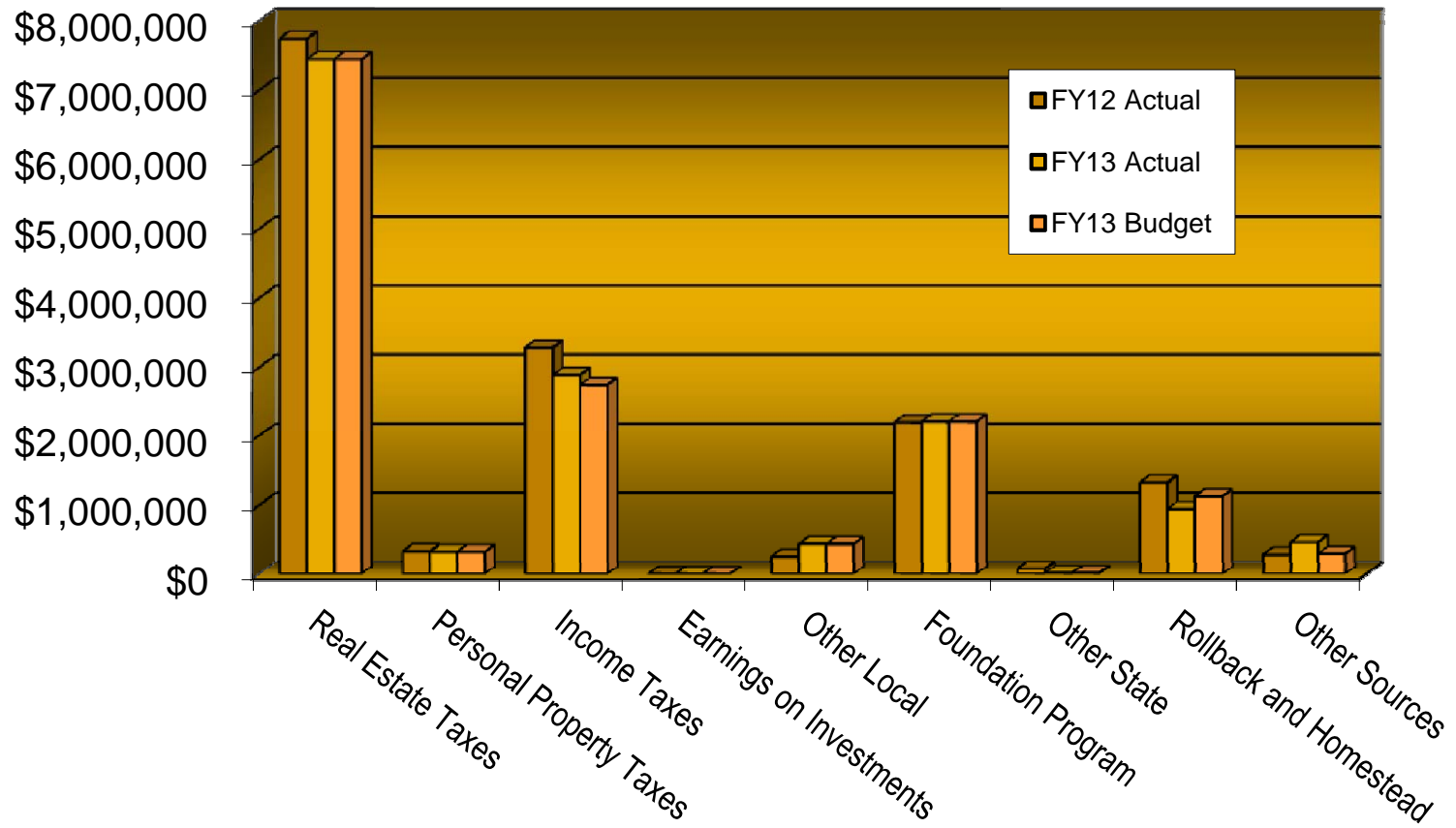
Big Walnut Local School District

Comparative General Fund Receipts

Month to Date through December 31, 2012						
RECEIPTS	FY 12 Actual	FY 13 Actual	Difference	FY13 Budget	FY 13 Actual	Difference
Local Sources						
Real Estate Taxes	(\$332,938)	\$0	332,938	\$0	\$0	0
Personal Property Taxes	332,938	0	(332,938)	0	0	0
Income Taxes	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Other	0	5,949	5,949	158,836	5,949	(152,887)
Total Local Sources	<u>0</u>	<u>5,949</u>	<u>5,949</u>	<u>158,836</u>	<u>5,949</u>	<u>(152,887)</u>
State Sources						
Foundation Program	365,805	369,396	3,591	368,243	369,396	1,153
Other	51,258	900	(50,358)	900	900	0
Rollback and Homestead	1,983	(184,480)	(186,463)	0	(184,480)	(184,480)
Total State Sources	<u>419,046</u>	<u>185,816</u>	<u>(233,230)</u>	<u>369,143</u>	<u>185,816</u>	<u>(183,327)</u>
Federal Sources	0	0	0	0	0	0
Other Sources	<u>150,727</u>	<u>8,175</u>	<u>(142,552)</u>	<u>0</u>	<u>8,175</u>	<u>8,175</u>
Total Receipts	<u><u>569,773</u></u>	<u><u>199,940</u></u>	<u><u>(369,833)</u></u>	<u><u>527,979</u></u>	<u><u>199,940</u></u>	<u><u>(328,039)</u></u>

Year to Date through December 31, 2012						
RECEIPTS	FY 12 Actual	FY 13 Actual	Difference	FY13 Budget	FY 13 Actual	Difference
Local Sources						
Real Estate Taxes	\$7,740,091	\$7,445,816	(294,275)	\$7,445,816	\$7,445,816	0
Personal Property Taxes	332,938	324,389	(8,549)	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	439,959	184,266	438,818	439,959	1,141
Total Local Sources	<u>11,609,048</u>	<u>11,097,993</u>	<u>(511,055)</u>	<u>10,953,510</u>	<u>11,097,993</u>	<u>144,483</u>
State Sources						
Foundation Program	2,200,663	2,210,013	9,350	2,209,905	2,210,013	108
Other State	77,700	12,531	(65,169)	12,531	12,531	0
Rollback and Homestead	1,321,156	944,291	(376,865)	1,124,645	944,291	(180,354)
Total State Sources	<u>3,599,519</u>	<u>3,166,835</u>	<u>(432,684)</u>	<u>3,347,081</u>	<u>3,166,835</u>	<u>(180,246)</u>
Federal Sources	0	0	0	0	0	0
Other Sources	<u>285,631</u>	<u>467,780</u>	<u>182,149</u>	<u>297,927</u>	<u>467,780</u>	<u>169,853</u>
Total Receipts	<u><u>15,494,198</u></u>	<u><u>14,732,608</u></u>	<u><u>(761,590)</u></u>	<u><u>14,598,518</u></u>	<u><u>14,732,608</u></u>	<u><u>134,090</u></u>

Year-to-Date Revenue Comparison through December 31, 2012

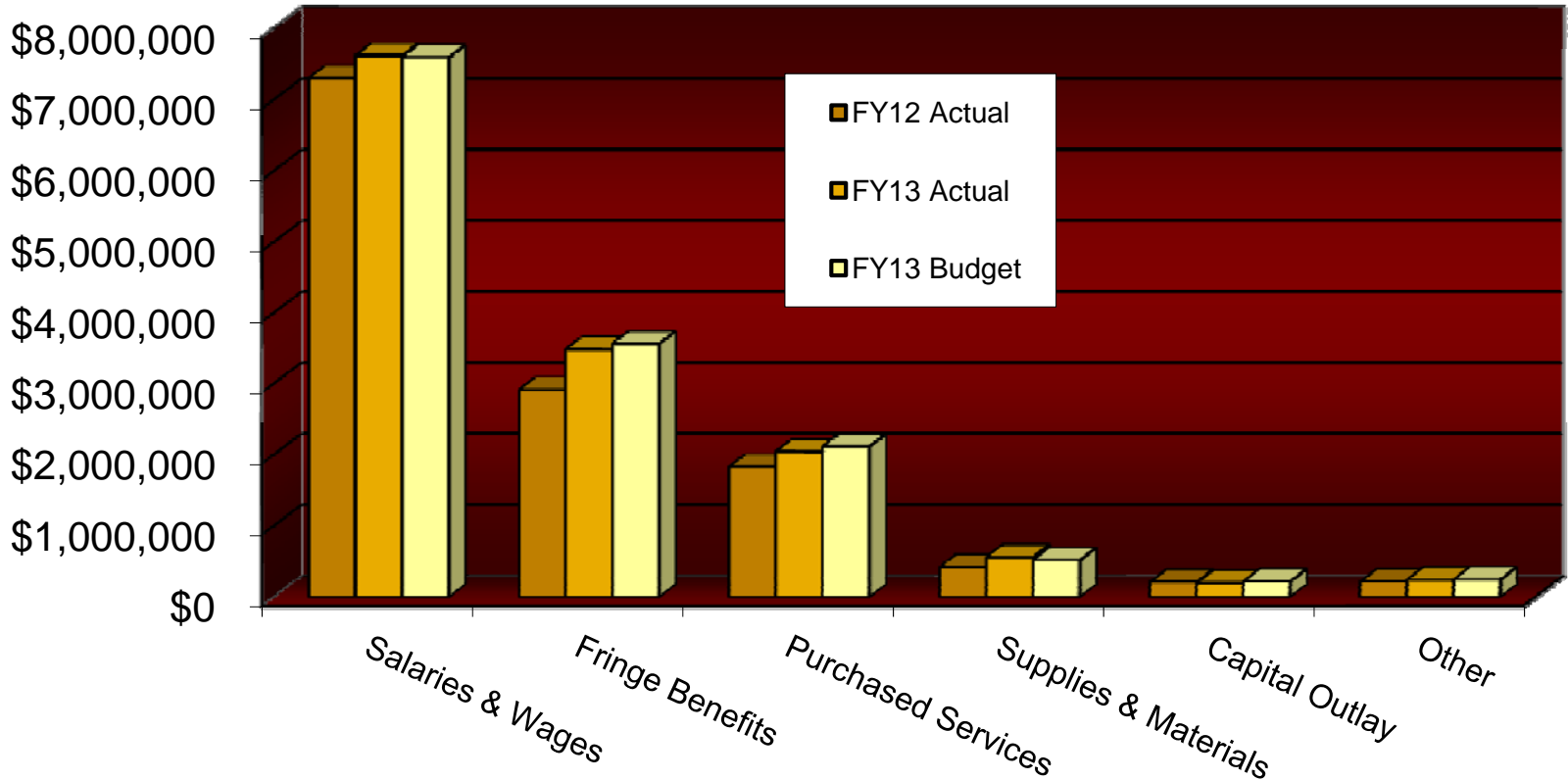


Big Walnut Local School District
Comparative General Fund Expenditures

EXPENDITURES	Month to Date through December 31, 2012					
	FY 12	FY 13	Difference	FY13	FY 13	Difference
	Actual	Actual		Budget	Actual	
Personnel						
Salaries & Wages	\$1,209,682	\$1,321,788	\$112,106	\$1,258,654	\$1,321,788	\$63,134
Fringe Benefits	523,134	496,403	(\$26,731)	547,357	496,403	(\$50,954)
Total Personnel Expenditures	<u>1,732,816</u>	<u>1,818,191</u>	<u>85,375</u>	<u>1,806,011</u>	<u>1,818,191</u>	<u>12,180</u>
Non-Personnel						
Purchased Services	352,435	455,091	\$102,656	457,350	455,091	(\$2,259)
Supplies & Materials	21,202	62,855	\$41,653	24,976	62,855	\$37,879
Capital Outlay	801	861	\$60	165,529	861	(\$164,668)
Other	6,412	7,636	\$1,224	8,596	7,636	(\$960)
Total Non-Personnel Expenditures	<u>380,850</u>	<u>526,443</u>	<u>145,593</u>	<u>656,451</u>	<u>526,443</u>	<u>(130,008)</u>
Debt Service	0	0	0	0	0	\$0
Other Uses	<u>49,518</u>	<u>(21,850)</u>	<u>(\$71,368)</u>	<u>0</u>	<u>(21,850)</u>	<u>(\$21,850)</u>
Total Expenditures	<u>\$2,163,184</u>	<u>\$2,322,784</u>	<u>\$159,600</u>	<u>\$2,462,462</u>	<u>\$2,322,784</u>	<u>(\$139,678)</u>

EXPENDITURES	Year to Date through December 31, 2012					
	FY 12	FY 13	Difference	FY13	FY 13	Difference
	Actual	Actual		Budget	Actual	
Personnel						
Salaries & Wages	\$7,299,438	\$7,618,219	\$318,781	\$7,594,942	\$7,618,219	\$23,277
Fringe Benefits	2,910,723	3,483,747	\$573,024	3,561,028	3,483,747	(\$77,281)
Total Personnel Expenditures	<u>10,210,161</u>	<u>11,101,966</u>	<u>891,805</u>	<u>11,155,970</u>	<u>11,101,966</u>	<u>(54,004)</u>
Non-Personnel						
Purchased Services	1,830,225	2,045,342	\$215,117	2,114,121	2,045,342	(\$68,779)
Supplies & Materials	421,819	558,655	\$136,836	516,896	558,655	\$41,759
Capital Outlay	206,701	193,655	(\$13,046)	217,036	193,655	(\$23,381)
Other	213,503	240,192	\$26,689	245,171	240,192	(\$4,979)
Total Non-Personnel Expenditures	<u>2,672,248</u>	<u>3,037,844</u>	<u>365,596</u>	<u>3,093,224</u>	<u>3,037,844</u>	<u>(55,380)</u>
Debt Service	0	0	\$0	0	0	\$0
Other Uses	<u>91,544</u>	<u>(123,545)</u>	<u>(\$215,089)</u>	<u>(101,695)</u>	<u>(123,545)</u>	<u>(\$21,850)</u>
Total Expenditures	<u>\$12,973,953</u>	<u>\$14,016,265</u>	<u>\$1,042,312</u>	<u>\$14,147,499</u>	<u>\$14,016,265</u>	<u>(\$131,234)</u>

Year-to-Date Expenditure Comparison through December 31, 2012



Big Walnut Local School District
FY13 Budget Projections

	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Actual Dec-12	Estimate Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	FYTD
RECEIPTS													
Local Sources													
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
Total Real Estate	\$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
Total Property Taxes	\$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	\$926,219	\$0	\$0	\$761,161	\$0	\$0	\$977,137	\$0	\$0	4,626,127
Total Taxes	\$1,961,610	\$7,770,205	\$0	\$926,219	\$0	\$0	\$761,161	\$8,398,068	\$0	\$977,137	\$0	\$0	20,794,400
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	\$8,349	\$32,053	\$87,409	\$100,846	\$195,045	\$66,817	930,478
Total Local Sources	\$1,977,620	\$7,889,604	\$41,292	\$1,055,546	\$127,982	\$5,949	\$769,510	\$8,430,121	\$87,409	\$1,077,983	\$195,045	\$66,817	21,724,878
State Sources													
Foundation Program	\$368,691	\$368,242	\$368,243	\$368,242	\$367,199	\$369,396	\$368,243	\$366,893	\$368,243	\$368,243	\$368,243	\$368,243	4,418,121
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	\$369,143	\$367,793	\$369,143	\$369,143	\$369,143	\$369,143	4,436,052
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	\$369,143	\$367,793	\$369,143	\$369,143	\$1,475,009	\$369,143	6,486,209
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													
Other Non-Operating Reveune	\$188,185	(\$949)	\$110,691	\$118	\$161,560	\$8,175	\$0	\$0	\$0	\$13,255	\$0	\$0	481,035
Total Other Receipts	\$188,185	(\$949)	\$110,691	\$118	\$161,560	\$8,175	\$0	\$0	\$0	\$13,255	\$0	\$0	481,035
Total Operating Receipts	\$2,542,527	\$8,257,797	\$1,645,771	\$1,424,806	\$661,767	\$199,940	\$1,138,653	\$8,797,914	\$456,552	\$1,460,381	\$1,670,054	\$435,960	28,692,122
EXPENDITURES													
Salaries & Wages	\$1,217,642	\$1,242,709	\$1,279,357	\$123,400	\$1,326,323	\$1,321,788	\$1,276,899	\$1,252,951	\$1,329,742	\$1,312,798	\$1,256,774	\$1,351,616	14,291,999
Fringe Benefits:													
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	\$334,963	\$324,094	\$296,351	\$358,446	\$358,446	\$354,977	\$341,021	\$345,076	\$382,807	4,424,208
Total Fringe Benefits	\$504,573	\$511,037	\$912,573	\$535,015	\$524,146	\$496,403	\$558,498	\$558,498	\$555,029	\$541,073	\$545,128	\$582,859	6,824,832
Total Personnel Expenditures	\$1,722,215	\$1,753,746	\$2,191,930	\$1,765,415	\$1,850,469	\$1,818,191	\$1,835,397	\$1,811,449	\$1,884,771	\$1,853,871	\$1,801,902	\$1,934,475	22,223,831
Purchased Services	\$242,273	\$369,916	\$267,885	\$278,643	\$431,534	\$455,091	\$482,012	\$390,519	\$419,910	\$416,483	\$455,776	\$400,857	4,610,899
Supplies & Materials	\$32,871	\$77,385	\$189,975	\$96,511	\$99,058	\$62,855	\$55,642	\$64,896	\$43,999	\$55,042	\$52,967	\$52,347	883,548
Capital Outlay	\$15,834	\$0	\$4,137	\$168,259	\$4,564	\$861	\$5,133	\$6,487	\$3,552	\$1,964	\$8,037	\$0	218,828
Other	\$58,841	\$117,522	\$14,358	\$27,149	\$14,686	\$7,636	\$31,287	\$6,080	\$167,991	\$22,718	\$15,729	\$1,926	485,923
Total Non-personnel Expenditures	\$349,819	\$564,823	\$476,355	\$570,562	\$549,842	\$526,443	\$574,074	\$467,982	\$635,452	\$496,207	\$532,509	\$455,130	6,199,198
Total Operating Expenditures	\$2,072,034	\$2,318,569	\$2,668,285	\$2,335,977	\$2,400,311	\$2,344,634	\$2,409,471	\$2,279,431	\$2,520,223	\$2,350,078	\$2,334,411	\$2,389,605	28,423,029
OTHER SOURCES (USES)													
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)	(\$100,000)	\$0	\$0	\$0	\$0	(\$118,688)	(\$342,233)
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)	(\$100,000)	\$0	\$0	\$0	\$0	(\$118,688)	(\$342,233)
Receipts Over (Under) Expenditures	\$462,912	\$5,939,228	(\$1,116,628)	(\$911,171)	(\$1,738,544)	(\$2,166,544)	(\$1,370,818)	\$6,518,483	(\$2,063,671)	(\$889,697)	(\$664,357)	(\$2,072,333)	(73,140)
Beginning Cash Balance	\$6,589,831	\$7,052,743	\$12,991,971	\$11,875,343	\$10,964,172	\$9,225,628	\$6,837,460	\$5,466,642	\$11,985,125	\$9,921,454	\$9,031,757	\$8,367,400	6,589,831
Restricted Ending Cash Balance	\$7,052,743	\$12,991,971	\$11,875,343	\$10,964,172	\$9,225,628	\$7,059,084	\$5,466,642	\$11,986,125	\$9,921,454	\$9,031,757	\$8,367,400	\$6,295,067	6,295,067
Less: Prop Tax Adv(Restricted)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Unrestricted Cash Balance	\$7,052,743	\$12,991,971	\$11,875,343	\$10,964,172	\$9,225,628	\$7,059,084	\$5,466,642	\$11,985,125	\$9,921,454	\$9,031,757	\$8,367,400	\$6,295,067	\$6,295,067

Historical Comparison of Revenues, Expenditures and Cash Balance Results through December

