TABLE 2:
WOOSTER CITY SCHOOL DISTRICT

Revenues, Expenditures and Balances
Compared To Prior Years Actual
For the General Operating Fund

		Actual Fiscal Year 2008	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Projected Fiscal Year 2013
	Revenues						
	Local Revenues:						
1	Real Property Taxes	$20,616,599	$20,432,399	$20,507,433	$22,860,205	$24,892,982	$24,850,000
2	Personal Property	4,356,502	1,958,725	162,749	56,750	154,255	0
3	Investments	243,552	474,558	153,287	128,368	106,090	74,000
4	Tuition & Other	1,371,047	1,439,304	1,208,226	1,277,621	1,262,611	1,261,000
	State Revenues:						
5	State Foundation	7,237,051	7,088,365	7,526,067	7,592,503	7,343,059	6,962,574
6	Rollback	6,233,111	7,946,602	9,375,980	9,503,222	9,033,376	8,250,150
7	Other State	267,191	294,413	21,284	21,444	21,444	21,444
8	Total Revenue	40,325,053	39,634,366	38,955,026	41,440,113	42,813,817	41,419,168
	Expenditures						
9	Salaries & Wages	20,719,756	21,240,149	21,760,420	22,104,924	22,179,240	21,700,000
10	Benefits	8,714,939	8,525,207	8,837,896	8,803,452	9,326,000	9,900,000
11	Purchased Services	5,280,125	5,570,381	5,692,553	5,281,746	5,198,722	5,510,000
12	Supplies	1,177,686	1,125,161	1,502,882	977,069	1,191,489	1,553,400
13	Other	581,460	573,777	638,491	616,709	645,371	652,100
14	Capital Outlay	501,861	356,050	551,989	409,863	735,440	404,000
15	Total Expenditures	36,975,827	37,390,725	38,984,231	38,193,763	39,276,262	39,719,500
	Non-Operating						
16	Transfers Out / Advances Out	(332,000)	(656,575)	(1,033,575)	(708,810)	(602,995)	(430,500)
17	Advances In / Other Revenue	471,542	250,883	166,902	844,295	456,149	322,495
18	Total Non-Operating	139,542	(405,692)	(866,673)	135,485	(146,846)	(108,005)
19	**Excess (Deficit) of Revenues Over (Under) Expenditures**	3,488,768	1,837,949	(895,878)	3,381,835	3,390,709	1,591,663
20	SM-2 Cash Balance Beginning of Period	11,645,263	15,134,031	16,971,980	16,076,102	19,457,937	22,848,646
21	SM-2 Cash Balance End of Period	15,134,031	16,971,980	16,076,102	19,457,937	22,848,646	24,440,309
22	Less: SM-2 General Fund Encumbrances	897,455	1,466,135	643,817	828,756	1,016,071	750,000
23	SM-2 Unencumbered Balance	$ 14,236,576	$ 15,505,845	$ 15,432,285	$ 18,629,181	$ 21,832,575	$ 23,690,309
24	Less Restricted Balances:						
25	HB 412 Budget Reserve Set-Aside	0	0	0	0	0	0
26	Poverty Based Assistance	140,723	164,888	8,041	0	0	0
27	Bus Replacement Subsidy	0	1,009	0	0	0	0
28	HB 412 Textbook / Instructional Materials	0	0	0	0	0	0
29	HB 412 Capital Maintenance Set Aside	0	0	0	0	0	0
30	HB 282 Gifted Supplement	0	0	0	0	0	0
31	Technology Replacement	0	0	0	0	0	0
32	Curriculum Replacement	0	0	0	300,555	0	0
33	**Unrestricted Cash Balance**	$ 14,095,853	$ 15,339,948	$ 15,424,244	$ 18,328,626	$ 21,832,575	$ 23,690,309

TABLE 3:
WOOSTER CITY SCHOOL DISTRICT

Statistical Information

		Actual Fiscal Year 2008	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Projected Fiscal Year 2013
34	Taxes As A Percent of All Revenue (Includes Rollback/TPP Reimb)	77.4%	76.5%	77.1%	78.2%	79.6%	79.9%
35	Taxes As A Percent of All Revenue (Excludes Rollback/TPP Reimb)	61.9%	56.5%	53.1%	55.3%	58.5%	60.0%
36	Rollback / TPP Reimb As A Percent of All Revenue	15.5%	20.0%	24.1%	22.9%	21.1%	19.9%
37	State Foundation Support As A Percent of All Revenue	18.6%	18.6%	19.4%	18.4%	17.2%	16.9%
38	Salaries & Benefits As A Percent of Expenditures	79.6%	79.6%	78.5%	80.9%	80.2%	79.6%
39	Salaries & Benefits As A Percent of Revenue	73.0%	75.1%	78.5%	74.6%	73.6%	76.3%
40	Average Monthly Operating Revenue	$ 3,360,421	$ 3,302,864	$ 3,246,252	$ 3,453,343	$ 3,567,818	$ 3,451,597
41	Average Monthly Operating Expenditures	$ 3,081,319	$ 3,115,894	$ 3,248,686	$ 3,182,814	$ 3,273,022	$ 3,309,958
42	Months of Unrestricted Cash Balance	4.6	4.9	4.7	5.8	6.7	7.2