

Big Walnut Local School District

Delaware County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2013, 2014 and 2015 Actual;
Forecasted Fiscal Years Ending June 30, 2016 Through 2020

		Actual			Average Change	Forecasted				
		Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenues										
1.010	General Property Tax (Real Estate)	15,520,292	15,573,964	15,981,523	1.5%	16,159,556	16,348,357	17,441,901	18,431,164	19,003,240
1.020	Tangible Personal Property	727,622	644,753	828,796	8.6%	\$2,524,993	\$4,025,595	\$4,016,625	\$4,010,262	\$4,004,459
1.030	Income Tax	4,923,886	5,402,338	5,597,672	6.7%	6,016,216	6,352,448	6,773,601	7,212,609	7,653,575
1.035	Unrestricted State Grants-in-Aid	4,490,824	5,245,440	5,638,791	12.2%	6,130,726	6,589,784	6,777,044	6,973,118	7,175,838
1.040	Restricted State Grants-in-Aid	10,350	17,746	34,688	83.5%	17,913	18,092	18,273	18,456	18,640
1.045	Restricted Fed. SFSF Fd. 532 FY10&11/Ed Jobs Fd.504 FY12	7,581	0	0	0.0%	0	0	0	0	0
1.050	Property Tax Allocation	2,081,307	2,308,103	2,355,101	6.5%	2,314,109	2,336,351	2,498,947	2,654,840	2,742,060
1.060	All Other Revenues	855,874	780,734	1,231,053	24.4%	1,364,945	1,386,362	1,408,271	1,430,686	1,453,622
1.070	<i>Total Revenues</i>	28,617,736	29,973,078	31,667,624	5.2%	34,528,459	37,056,988	38,934,662	40,731,134	42,051,434
Other Financing Sources										
2.010	Proceeds from Sale of Notes	-	-	-	0.0%	\$0	\$0	-	-	-
2.020	State Emergency Loans and Advancements (Approved)	-	-	-	0.0%	-	-	-	-	-
2.040	Operating Transfers-In	14,231	4,466	-	-84.3%	-	-	-	-	-
2.050	Advances-In	342,755	31,374	43,824	-25.6%	-	-	-	-	-
2.060	All Other Financing Sources	121,861	286,934	114,952	37.8%	49,793	49,793	49,793	49,793	49,793
2.070	<i>Total Other Financing Sources</i>	478,847	322,774	158,776	-41.7%	49,793	49,793	49,793	49,793	49,793
2.080	<i>Total Revenues and Other Financing Sources</i>	29,096,583	30,295,852	31,826,400	4.6%	34,578,252	37,106,781	38,984,455	40,780,927	42,101,227
Expenditures										
3.010	Personal Services	\$15,260,618	\$15,876,598	\$17,479,164	7.1%	\$18,714,764	\$20,435,265	\$21,836,454	\$23,033,137	\$24,038,151
3.020	Employees' Retirement/Insurance Benefits	\$6,597,876	6,725,022	7,340,342	5.5%	\$7,621,977	\$8,453,421	\$9,297,022	\$10,103,319	\$10,879,297
3.030	Purchased Services	\$4,552,091	4,869,760	4,574,396	0.5%	\$5,056,930	\$5,378,069	\$5,825,630	\$6,202,143	\$6,606,185
3.040	Supplies and Materials	858,148	911,383	984,949	7.1%	1,109,333	1,336,846	1,369,069	1,402,100	1,435,962
3.050	Capital Outlay	219,011	241,697	493,867	57.3%	1,005,973	400,000	400,000	400,000	400,000
3.060	Intergovernmental	-	-	-	0.0%	-	-	-	-	-
Debt Service:					0.0%					
4.010	Principal-All (Historical Only)	-	-	-	0.0%	-	-	-	-	-
4.020	Principal-Notes	-	-	-	0.0%	\$0	\$0	-	-	-
4.030	Principal-State Loans	-	-	-	0.0%	-	-	-	-	-
4.040	Principal-State Advancements	-	-	-	0.0%	-	-	-	-	-
4.050	Principal-HB 264 Loans	-	-	-	0.0%	\$0	\$0	-	-	-
4.055	Principal-Other	-	-	-	0.0%	-	-	-	-	-
4.060	Interest and Fiscal Charges	-	-	-	0.0%	\$0	\$0	\$0	\$0	\$0
4.300	Other Objects	\$520,783	454,270	435,257	-8.5%	\$515,740	\$505,261	\$520,214	\$533,335	\$546,845
4.500	<i>Total Expenditures</i>	28,008,527	29,078,730	31,307,975	5.7%	34,024,717	36,508,861	39,248,388	41,674,033	43,906,440
Other Financing Uses										
5.010	Operating Transfers-Out	\$131,780	43,722	-	-83.4%	\$1,073,327	\$0	\$0	\$0	\$0
5.020	Advances-Out	38,987	43,824	-	-43.8%	-	-	-	-	-
5.030	All Other Financing Uses	\$0	-	-	0.0%	\$0	\$0	\$0	\$0	\$0
5.040	<i>Total Other Financing Uses</i>	170,767	87,546	-	-74.4%	1,073,327	-	-	-	-
5.050	<i>Total Expenditures and Other Financing Uses</i>	28,179,294	29,166,276	31,307,975	5.4%	35,098,044	36,508,861	39,248,388	41,674,033	43,906,440
6.010	<i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	917,289	1,129,576	518,425	-15.5%	(519,792)	597,920	(263,932)	(893,105)	(1,805,213)
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	6,589,829	7,507,118	8,636,694	14.5%	9,155,119	8,635,327	9,233,246	8,969,314	8,076,209
7.020	<i>Cash Balance June 30</i>	7,507,118	8,636,694	9,155,119	10.5%	8,635,327	9,233,246	8,969,314	8,076,209	6,270,996
8.010	<i>Estimated Encumbrances June 30</i>	48,868	134,833	221,468	120.1%	225,897	230,415	235,024	239,724	244,519
Reservation of Fund Balance										
9.010	Textbooks and Instructional Materials	-	-	-	0.0%	-	-	-	-	-
9.020	Capital Improvements	-	-	-	0.0%	-	-	-	-	-
9.030	Budget Reserve	-	-	-	0.0%	-	-	-	-	-
9.040	DPIA	-	-	-	0.0%	-	-	-	-	-
9.045	Fiscal Stabilization	-	-	-	0.0%	-	-	-	-	-
9.050	Debt Service	-	-	-	0.0%	-	-	-	-	-
9.060	Property Tax Advances	-	-	-	0.0%	-	-	-	-	-
9.070	Bus Purchases	-	-	-	0.0%	-	-	-	-	-
9.080	<i>Subtotal</i>	-	-	-	0.0%	-	-	-	-	-
10.010	<i>Fund Balance June 30 for Certification of Appropriations</i>	7,458,250	8,501,861	8,933,651	9.5%	8,409,429	9,002,831	8,734,291	7,836,485	6,026,478
Revenue from Replacement/Renewal Levies										
11.010	Income Tax - Renewal	-	-	-	0.0%	-	-	-	-	-
11.020	Property Tax - Renewal or Replacement	-	-	-	0.0%	-	-	-	-	-
11.300	Cumulative Balance of Replacement/Renewal Levies	-	-	-	0.0%	-	-	-	-	-
12.010	<i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	7,458,250	8,501,861	8,933,651	9.5%	8,409,429	9,002,831	8,734,291	7,836,485	6,026,478

Big Walnut Local School District

Delaware County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2013, 2014 and 2015 Actual;
Forecasted Fiscal Years Ending June 30, 2016 Through 2020

		Actual			Average Change	Forecasted				
		Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenue from New Levies										
13.010	Income Tax - New				0.0%	\$0	\$0	-	-	-
13.020	Property Tax - New				0.0%	-	-	-	-	-
13.030 Cumulative Balance of New Levies		-	-	-	0.0%	-	-	-	-	-
14.010 Revenue from Future State Advancements					0.0%	-	-	-	-	-
15.010 Unreserved Fund Balance June 30		7,458,250	8,501,861	8,933,651	9.5%	8,409,429	9,002,831	8,734,291	7,836,485	6,026,478