Big Walnut Local School District Fiscal Year 2017 Year End Comparison May 2017 Forecast to Actual 2017

Revenue Comparison

		FY 2017 - Forecasted vs. Actual			
		Мау	Actual	Variance	Variance
		2017	2017	\$	%
	Revenues				
1.010	General Property Tax (Real Estate)	16,394,876	16,416,912	22,036	
1.020	Tangible Personal Property	4,293,414	4,293,414	0	
1.030	Income Tax	6,356,869	6,356,869	0	
1.035	Unrestricted State Grants-in-Aid	6,654,508	6,648,880	-5,628	
1.040	Restricted State Grants-in-Aid	18,918	31,868	12,950	
1.045	Restricted Fed. Grants SFSF FY10&11/EdJobs FY12	0	0	0	
1.050	Property Tax Allocation	2,313,055	2,317,545	4,490	
1.060	All Other Revenues	1,485,168	1,564,909	79,741	
1.070	Total Revenues	37,516,808	37,630,397	113,589	
				0	
	Other Financing Sources			0	
2.010	Proceeds from Sale of Notes	0	0	0	
2.020	State Emergency Loans and Advancements (Approved)	0	0	0	
2.040	Operating Transfers-In	0	0	0	
2.050	Advances-In	0	0	0	
2.060	All Other Financing Sources	60,317	26,624	-33,693	
2.070	Total Other Financing Sources	60,317	26,624	-33,693	
2.080	Total Revenues and Other Financing Sources	37,577,125	37,657,021	79,896	0.21%

Expenditure Comparison

FY 2017 - Forecasted vs. Actual Variance May Actual Variance Variance 2017 2017 \$ % 3.010 Personal Services 20,926,598 20,472,770 453,828 3.020 Employees' Retirement/Insurance Benefits 8,858,663 8,767,212 -91,451 3.030 Purchased Services 5,380,790 5,430,704 49,914 3.040 Supplies and Materials 1,127,306 -102,3,500 -103,806 3.050 Intergovernmental 0 0 0 0 0 0 0 0 0 0 0 4.010 Principal-Notes 0 0 0 0 0 4.020 Principal-State Loans 0 0 0 0 0 4.030 Principal-B264 Loans 0 0 0 0 0 4.040 Principal-B264 Loans 0 0 0 0 0 4.055 Principal-B264 Loans						1
Expenditures 2017 2017 \$ % 3.010 Personal Services 20.926.598 20.472,770 .453.828 3.020 Employees' Retirement/Insurance Benefits 8.858.663 8.767.212 .91.451 3.030 Purchased Services 5,300,790 5,430,704 49.914 3.040 Supplies and Materials 1,127,306 1,023,500 .103.806 3.050 Capital Outlay 400,000 657,113 257,113 3.060 Intergovernmental 0 0 0 0 0 0 0 0 0 4.020 Principal-Notes 0 0 0 0 0 4.020 Principal-State Loans 0 0 0 0 0 0 4.020 Principal-State Advancements 0			FY 2017 -	Forecasted	vs. Actual	
Expenditures 20,926,598 20,472,770 453,828 3.020 Employees' Retirement/Insurance Benefits 8,858,663 8,767,212 -91,451 3.030 Purchased Services 5,380,790 5,430,704 44,914 3.040 Supplies and Materials 1,127,306 1,023,500 -103,806 3.050 Capital Outlay 400,000 657,113 257,113 3.060 Intergovernmental 0 0 0 0 Debt Service: 0 0 0 0 4.010 Principal-Notes 0 0 0 0 0 4.020 Principal-Notes 0			May	Actual	Variance	Variance
3.010 Personal Services 20.926,598 20.472,770 453,828 3.020 Employees' Retirement/Insurance Benefits 8,858,663 8,767,212 -91,451 3.030 Purchased Services 5,380,790 5,430,704 49,914 3.040 Supplies and Materials 1,127,306 1,023,500 -103,806 3.050 Capital Outlay 400,000 657,113 257,113 3.060 Intergovernmental 0 0 0 Debt Service: 0 0 0 0 4.010 Principal-Notes 0 0 0 4.020 Principal-State Loans 0 0 0 4.020 Principal-State Advancements 0 0 0 4.030 Other Objects 528,281 515,389			2017	2017	\$	%
3.020 Employees' Retirement/Insurance Benefits 8.858,663 8.767,212 -91,451 3.030 Purchased Services 5,380,790 5,430,704 49,914 3.040 Supplies and Materials 1,127,306 1,023,500 -103,806 3.050 Capital Outlay 400,000 657,113 257,113 3.060 Intergovernmental 0 0 0 Debt Service: 0 0 0 0 4.010 Principal-All (Historical Only) 0 0 0 4.020 Principal-Notes 0 0 0 0 4.020 Principal-State Loans 0 0 0 0 4.020 Principal-State Loans 0 0 0 0 4.030 Principal-State Advancements 0 0 0 0 4.050 Principal-HB 264 Loans 0 0 0 0 4.050 Interest and Fiscal Charges 0 0 0 0 4.050 Other Objects 528,281 515,389 -12,892 4.500		Expenditures				
3.030 Purchased Services 5,380,790 5,430,704 49,914 3.040 Supplies and Materials 1,127,306 1,023,500 -103,806 3.050 Capital Outlay 400,000 657,113 257,113 3.060 Intergovernmental 0 0 0 0 Debt Service: 0 0 0 0 0 4.010 Principal-All (Historical Only) 0 0 0 0 4.020 Principal-Notes 0 0 0 0 4.020 Principal-State Loans 0 0 0 0 4.020 Principal-State Advancements 0 0 0 0 4.020 Principal-Other 0 0 0 0 4.050 Principal-Other 0 0 0 0 4.050 Principal-Other 0 0 0 0 4.060 Interest and Fiscal Charges 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 \$354,850	3.010	Personal Services	20,926,598	20,472,770	-453,828	
3.040 Supplies and Materials 1.127,306 1.023,500 -103,806 3.050 Capital Outlay 400,000 657,113 257,113 3.060 Intergovernmental 0 0 0 0 Debt Service: 0 0 0 0 0 4.010 Principal-All (Historical Only) 0 0 0 0 4.020 Principal-Notes 0 0 0 0 4.020 Principal-Notes 0 0 0 0 4.020 Principal-Notes 0 0 0 0 4.020 Principal-State Loans 0 0 0 0 4.030 Principal-State Advancements 0 0 0 0 4.050 Principal-Other 0 0 0 0 4.050 Principal-Other 0 0 0 0 4.050 Interest and Fiscal Charges 0 0 0 0 4.500 Total Expenditures \$337,221,633 \$36,866,688 (\$354,950 <t< td=""><td>3.020</td><td>Employees' Retirement/Insurance Benefits</td><td>8,858,663</td><td>8,767,212</td><td>-91,451</td><td></td></t<>	3.020	Employees' Retirement/Insurance Benefits	8,858,663	8,767,212	-91,451	
3.050 Capital Outlay 400,000 657,113 257,113 3.060 Intergovernmental 0 0 0 0 0 Debt Service: 0 0 0 0 0 4.010 Principal-All (Historical Only) 0 0 0 0 0 4.020 Principal-Notes 0 0 0 0 0 4.020 Principal-Notes 0 0 0 0 4.020 Principal-Notes 0 0 0 0 4.020 Principal-State Loans 0 0 0 0 4.030 Principal-State Advancements 0 0 0 0 4.050 Principal-Other 0 0 0 0 4.050 Interest and Fiscal Charges 0 0 0 0 4.050 Interest and Fiscal Charges 0 0 0 0 4.050 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950 5.010 Operating Transfers-Out 0 0	3.030	Purchased Services	5,380,790	5,430,704	49,914	
3.060 Intergovernmental 0 0 0 Debt Service: 0 0 0 0 4.010 Principal-All (Historical Only) 0 0 0 4.020 Principal-All (Historical Only) 0 0 0 4.020 Principal-Notes 0 0 0 4.030 Principal-State Loans 0 0 0 4.040 Principal-State Advancements 0 0 0 4.050 Principal-Other 0 0 0 4.050 Principal-Other 0 0 0 4.050 Principal-Other 0 0 0 4.060 Interest and Fiscal Charges 0 0 0 4.300 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) 0 0 0 0 0 0 0 5.010 Operating Transfers-Out 0 0 0 0 0 5.020 <td< td=""><td>3.040</td><td>Supplies and Materials</td><td>1,127,306</td><td>1,023,500</td><td>-103,806</td><td></td></td<>	3.040	Supplies and Materials	1,127,306	1,023,500	-103,806	
Debt Service: 0 0 0 4.010 Principal-All (Historical Only) 0 0 0 0 4.020 Principal-Notes 0 0 0 0 0 4.020 Principal-Notes 0 0 0 0 0 4.030 Principal-State Loans 0 0 0 0 0 4.040 Principal-State Advancements 0 0 0 0 0 4.050 Principal-Other 0	3.050	Capital Outlay	400,000	657,113	257,113	
4.010 Principal-All (Historical Only) 0 0 0 4.020 Principal-Notes 0 0 0 4.030 Principal-State Loans 0 0 0 4.040 Principal-State Advancements 0 0 0 4.050 Principal-HB 264 Loans 0 0 0 4.050 Principal-Other 0 0 0 4.050 Interest and Fiscal Charges 0 0 0 4.000 Interest and Fiscal Charges 0 0 0 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) Other Financing Uses - - - - 5.010 Operating Transfers-Out 0 0 0 0 5.020 Advances-Out 0 0 0 0 0 0 5.030 All Other Financing Uses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3.060	Intergovernmental	0	0	0	
4.020 Principal-Notes 0 0 0 4.030 Principal-State Loans 0 0 0 4.040 Principal-State Advancements 0 0 0 4.050 Principal-State Advancements 0 0 0 4.050 Principal-Other 0 0 0 4.055 Principal-Other 0 0 0 4.060 Interest and Fiscal Charges 0 0 0 4.050 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) Other Financing Uses - - - - 5.010 Operating Transfers-Out 0 0 0 0 5.020 Advances-Out 0		Debt Service:				
4.030 Principal-State Loans 0 0 0 4.040 Principal-State Advancements 0 0 0 4.050 Principal-State Advancements 0 0 0 4.050 Principal-HB 264 Loans 0 0 0 4.050 Principal-HB 264 Loans 0 0 0 4.050 Principal-Other 0 0 0 4.050 Interest and Fiscal Charges 0 0 0 4.060 Interest and Fiscal Charges 0 0 0 4.300 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) 6 Operating Transfers-Out 0 0 0 5.010 Operating Transfers-Out 0 0 0 5.020 Advances-Out 0 0 0 5.030 All Other Financing Uses 0 0 0 5.040 Total Other Financing Uses \$0 \$0 \$0	4.010	Principal-All (Historical Only)	0	0	0	
4.030 Principal-State Loans 0 0 0 4.040 Principal-State Advancements 0 0 0 4.050 Principal-State Advancements 0 0 0 4.050 Principal-HB 264 Loans 0 0 0 4.050 Principal-HB 264 Loans 0 0 0 4.050 Principal-Other 0 0 0 4.050 Interest and Fiscal Charges 0 0 0 4.060 Interest and Fiscal Charges 0 0 0 4.060 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) 4.500 Total Expenditures - - - 5.010 Operating Transfers-Out 0 0 0 5.020 Advances-Out 0 0 0 5.030 All Other Financing Uses 0 0 0 5.040 Total Other Financing Uses \$0 \$0 \$0						
4.040 Principal-State Advancements 0 0 0 4.050 Principal-HB 264 Loans 0 0 0 4.055 Principal-Other 0 0 0 4.060 Interest and Fiscal Charges 0 0 0 4.060 Interest and Fiscal Charges 0 0 0 4.300 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) 6 - - - - - 5.010 Operating Transfers-Out 0 0 0 0 5.020 Advances-Out 0 0 0 0 5.030 All Other Financing Uses 0 0 0 0 5.040 Total Other Financing Uses 0 0 0 0 5.040 Total Other Financing Uses \$0 \$0 \$0 \$0	4.020	Principal-Notes	0	0	0	
4.050 Principal-HB 264 Loans 0 0 0 4.055 Principal-Other 0 0 0 4.060 Interest and Fiscal Charges 0 0 0 4.300 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) 5.010 Operating Transfers-Out 0 0 0 5.020 Advances-Out 0 0 0 5.030 All Other Financing Uses 0 0 0 5.040 Total Other Financing Uses 0 0 0	4.030	Principal-State Loans	0	0	0	
4.055 Principal-Other 0 0 0 4.060 Interest and Fiscal Charges 0 0 0 4.300 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) Other Financing Uses 5.010 Operating Transfers-Out 0 0 0 5.020 Advances-Out 0 0 0 5.030 All Other Financing Uses 0 0 0 5.040 Total Other Financing Uses 0 0 0	4.040	Principal-State Advancements	0	0	0	
4.060 Interest and Fiscal Charges 0 0 0 4.300 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) Other Financing Uses 5.010 Operating Transfers-Out 0 0 0 5.020 Advances-Out 0 0 0 5.030 All Other Financing Uses 0 0 0 5.040 Total Other Financing Uses \$0 0 0	4.050	Principal-HB 264 Loans	0	0	0	
4.300 Other Objects 528,281 515,389 -12,892 4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) Other Financing Uses 5.010 Operating Transfers-Out 0 0 0 5.020 Advances-Out 0 0 0 5.030 All Other Financing Uses 0 0 0 5.040 Total Other Financing Uses \$0 \$0 \$0	4.055	Principal-Other	0	0	0	
4.500 Total Expenditures \$37,221,638 \$36,866,688 (\$354,950) Other Financing Uses - - - 5.010 Operating Transfers-Out 0 0 0 5.020 Advances-Out 0 0 0 5.030 All Other Financing Uses 0 0 0 5.040 Total Other Financing Uses \$0 0 0	4.060	Interest and Fiscal Charges	0	0	0	
Other Financing Uses-5.010 Operating Transfers-Out005.020 Advances-Out005.030 All Other Financing Uses005.040 Total Other Financing Uses\$0\$0	4.300	Other Objects	528,281	515,389	-12,892	
5.010 Operating Transfers-Out0005.020 Advances-Out0005.030 All Other Financing Uses0005.040 Total Other Financing Uses\$0\$0\$0	4.500	Total Expenditures	\$37,221,638	\$36,866,688	(\$354,950)	
5.010 Operating Transfers-Out0005.020 Advances-Out0005.030 All Other Financing Uses0005.040 Total Other Financing Uses\$0\$0\$0						
5.020 Advances-Out005.030 All Other Financing Uses005.040 Total Other Financing Uses\$0\$0		Other Financing Uses		-		
5.030 All Other Financing Uses005.040 Total Other Financing Uses\$0\$0\$0\$0\$0	5.010	Operating Transfers-Out	0	0	0	
5.040 Total Other Financing Uses \$0 \$0 \$0	5.020	Advances-Out	0	0	0	
	5.030	All Other Financing Uses	0	0	0	
5.050 Total Expenditures and Other Financing Uses \$37,221,638 \$36,866,688 (\$354,950) -0.95%	5.040	Total Other Financing Uses	\$0	\$0	\$0	
	5.050	Total Expenditures and Other Financing Uses	\$37,221,638	\$36,866,688	(\$354,950)	-0.95%

Revenue Over/Under Expenditures Cash Balance Encumbrances

	FY 2017 -			
	Мау	Actual	Variance	Variance
	2017	2017	\$	%
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses				
	355,487	790,333	434,846	
		_		
7.010		_		
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	9,182,459	9,182,459	0	
		-		
7.020 Cash Balance June 30	9,537,946	9,972,792	434,846	4.56%
		-		
8.010 Encumbrances June 30	567,531	568,542	1,011	0.18%
Reservation of Fund Balance				
10.010 Fund Balance June 30 for Certification of Appropriations	8,970,415	8,970,415	433,835.11	4.84%