

Big Walnut Local School District

Monthly Financial Report

for the month ended

August 31, 2015



Prepared By:
Terri Day
Treasurer

DATE: 09/10/2015

OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE

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ANNUAL SPENDING PLAN (CURRENT OPERATION - GENERAL FUND ONLY - O.R.C. 5705.391)

SCHOOL DISTRICT: Big Walnut Local Schools

IRN # 046748

COUNTY: DELAWARE

FISCAL YEAR: 2016 MONTH: 08

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
REVENUES						
01.010 General Property (Real Estate)	7,808,087	0	7,808,087-	7,808,087	7,799,527	8,560-
01.020 Tangible Personal Property Tax	510,000	0	510,000-	510,000	505,904	4,096-
01.030 Income Tax	0	0	0	2,156,272	2,224,392	68,120
01.035 Unrestricted Grants-in-Aid	549,766	532,292	17,474-	1,018,532	985,804	32,728-
01.040 Restricted Grants-in-Aid	1,787	1,797	10	3,574	3,558	16-
01.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
01.050 Property Tax Allocation	5,069	0	5,069-	5,069	0	5,069-
01.060 All Other Operating Revenue	108,695	73,428	35,267-	113,695	171,629	57,934
01.070 Total Revenue	8,983,404	607,517	8,375,887-	11,615,229	11,690,814	75,585
OTHER FINANCING SOURCES						
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0
02.020 State Emergency Loans & Advancements (Approved)	0	0	0	0	0	0
02.040 Operating Transfers-In	0	0	0	0	0	0
02.050 Advances-In	0	0	0	0	0	0
02.060 All Other Financing Sources	100	22,001	21,901	2,100	29,069	26,969
02.070 Total Other Financing Sources	100	22,001	21,901	2,100	29,069	26,969
02.080 Total Revenues and Other Financing Sources	8,983,504	629,518	8,353,986-	11,617,329	11,719,883	102,554
EXPENDITURES						
03.010 Personal Services	1,625,000	1,606,890	18,110-	3,090,000	3,051,299	38,701-
03.020 Employees' Retirement/Insurance Benefits	702,591	650,507	52,084-	1,361,841	1,252,764	109,077-
03.030 Purchased Services	316,300	348,618	32,318	569,600	749,371	179,771
03.040 Supplies and Materials	160,000	209,245	49,245	200,000	280,338	80,338
03.050 Capital Outlay	180,000	88,722	91,278-	406,722	362,308	44,414-
03.060 Intergovernmental	0	0	0	0	0	0
04.010 Debt Service: All Principal (Historical)	0	0	0	0	0	0
04.020 Debt Service: Principal - Notes	0	0	0	0	0	0
04.030 Debt Service: Principal - State Loans	0	0	0	0	0	0
04.040 Debt Service: Principal - State Advancements	0	0	0	0	0	0
04.050 Debt Service: Principal - HB 264 Loans	0	0	0	0	0	0
04.055 Debt Service: Principal - Other	0	0	0	0	0	0
04.060 Debt Service: Interest and Fiscal Charges	0	0	0	0	0	0
04.300 Other Objects	135,000	7,687	127,313-	174,401	177,604	3,203
04.500 Total Expenditures	3,118,891	2,911,669	207,222-	5,802,564	5,873,684	71,120
OTHER FINANCING USES						
05.010 Operating Transfers - Out	0	0	0	0	0	0
05.020 Advances - Out	0	0	0	0	0	0
05.030 All Other Financing Uses	0	0	0	0	0	0
05.040 Total Other Financing Uses	0	0	0	0	0	0
05.050 Total Expenditure and Other Financing Uses	3,118,891	2,911,669	207,222-	5,802,564	5,873,684	71,120
06.010 Excess Rev & Oth Financing Sources over (under) Exp &	5,864,613	2,282,151-	8,146,764-	5,814,765	5,846,199	31,434
07.010 Beginning Cash Balance	9,105,270	17,283,469	8,178,199	9,155,118	9,155,119	1
07.020 Ending Cash Balance	14,969,883	15,001,318	31,435	14,969,883	15,001,318	31,435
08.010 Outstanding Encumbrances	0	2,625,626	2,625,626	0	2,625,626	2,625,626

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Big Walnut Local Schools
CASH RECONCILIATION AS OF 08/31/2015

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	SUB-TOTALS	TOTALS
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Gross Depository Balances:		
DCB #1141 Sweep	\$ 420,486.74	
DCB #1541	1,000,096.55	
DCB #3549 SMCD	140,599.84	

Total Depository Balances (Gross)		\$ 1,561,183.13
Adjustments to Bank Balance:		
Cash in Transit to Bank	\$ 6,491.97	
Outstanding Checks	614,949.95-	
Adjustments	50,095.81-	
Deposit to be posted to books (2675.08)		
Transfer to payroll account (47420.73)		

Total Adjustments to Bank Balance		658,553.79-
Investments:		
Treasury Bonds and Notes	\$ 0.00	
Certificate of Deposits	0.00	
Other Securities	0.00	
Other Investments:		
StarOhio (#23822)	317.55	
StarPlus (#104791111552)	12,561,049.47	
5th 3rd Money Market	4,772,019.12	

Total Investments		17,333,386.14
Cash on Hand:		
Petty Cash:		
Petty Cash	\$ 225.00	
Change Cash:		
Cash with Fiscal Agent	0.00	

Total Cash on Hand		225.00

Total Balances		\$ 18,236,240.48
		=====
Total Fund Balance		\$ 18,236,240.48
		=====
Depository Clearance Accounts:		
DCB - Payroll Account	\$ 235,002.85	

Total Clearance Account Balances		\$ 235,002.85

Treasurer

Date: 09/10/2015

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Big Walnut Local Schools
Financial Report by Fund

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Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
9,155,118.56	629,517.89	11,719,883.09	2,911,669.76	5,873,684.62	15,001,317.03	2,625,625.56	12,375,691.47
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,347,246.36	0.00	1,136,557.76	0.00	14,976.60	2,468,827.52	0.00	2,468,827.52
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
286,936.00	0.00	0.00	89,700.50	177,823.50	109,112.50	108,463.55	648.95
TOTAL FOR Fund 004 - BUILDING:							
69,958.48	3.46	23.27	37,310.00	37,310.00	32,671.75	29,619.50	3,052.25
TOTAL FOR Fund 006 - FOOD SERVICE:							
266,159.68	101,915.65	102,463.61	60,591.36	118,129.68	250,493.61	242,278.61	8,215.00
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
140.00	0.00	0.00	0.00	0.00	140.00	0.00	140.00
TOTAL FOR Fund 012 - ADULT EDUCATION:							
4,019.80	0.00	0.00	0.00	0.00	4,019.80	0.00	4,019.80
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
4,027.16	642.25	745.25	0.00	0.00	4,772.41	38,844.00	34,071.59-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
32,200.72	4,974.60	5,229.60	3,112.85	3,489.06	33,941.26	3,607.27	30,333.99
TOTAL FOR Fund 019 - OTHER GRANT:							
5,666.90	0.00	0.00	0.00	0.00	5,666.90	570.53	5,096.37
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
11,071.10	225.53	585.83	591.10	691.10	10,965.83	3,870.49	7,095.34
TOTAL FOR Fund 028 - SPECIAL EDUCATION FUND:							
892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
TOTAL FOR Fund 070 - CAPITAL PROJECTS:							
238,357.00	0.00	4,552.35	21,457.35	113,557.35	129,352.00	35,018.50	94,333.50
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
106,109.17	1,320.20	1,416.20	8,011.71	11,636.21	95,889.16	9,234.00	86,655.16
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
65,931.82	61,660.01	63,085.01	46,348.47	60,568.95	68,447.88	98,152.70	29,704.82-
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
32,320.63	44,575.76	44,587.41	16,996.69	35,137.21	41,770.83	33,045.81	8,725.02

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Financial Report by Fund

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Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 416 - TEACHER DEVELOPMENT:							
2,930.00	0.00	0.00	0.00	0.00	2,930.00	0.00	2,930.00
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
3,372.41	0.00	0.00	0.00	0.00	3,372.41	0.00	3,372.41
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
65,447.65-	48,391.06	160,838.71	46,875.66	94,571.19	819.87	0.00	819.87
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
0.00	42,659.46	42,659.46	8,905.60	60,470.66	17,811.20-	195.00	18,006.20-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
10,762.45-	0.00	0.00	589.21	589.21	11,351.66-	39,085.38	50,437.04-
GRAND TOTALS:							
11,556,248.27	935,885.87	13,282,627.55	3,252,160.26	6,602,635.34	18,236,240.48	3,267,610.90	14,968,629.58