

Big Walnut Local School District

Monthly Financial Report

for the month ended

November 30, 2015



Prepared By:
Terri Day
Treasurer

DATE: 12/07/2015

OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE

PAGE: 1

TIME: 15:27:45

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: 11

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
REVENUES						
01.010 General Property (Real Estate)	0	0	0	7,808,087	7,799,527	8,560-
01.020 Tangible Personal Property Tax	0	0	0	510,000	505,904	4,096-
01.030 Income Tax	0	0	0	3,338,888	3,432,959	94,071
01.035 Unrestricted Grants-in-Aid	585,905	492,076	93,829-	2,673,206	2,535,171	138,035-
01.040 Restricted Grants-in-Aid	1,752	1,883	131	8,901	9,357	456
01.045 Restricted Grants-in-Aid - SFSE	0	0	0	0	0	0
01.050 Property Tax Allocation	0	0	0	1,201,074	1,184,429	16,645-
01.060 All Other Operating Revenue	103,706	61,996	41,710-	525,401	545,003	19,602
01.070 Total Revenue	691,363	555,955	135,408-	16,065,557	16,012,350	53,207-
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	20	80-	40,231	31,278	8,953-
02.070 Total Other Financing Sources	100	20	80-	40,231	31,278	8,953-
02.080 Total Revenues and Other Financing Sources	691,463	555,975	135,488-	16,105,788	16,043,628	62,160-
EXPENDITURES						
03.010 Personal Services	1,709,437	1,644,996	64,441-	7,934,235	7,802,102	132,133-
03.020 Employees' Retirement/Insurance Benefits	687,493	650,533	36,960-	3,459,993	3,227,931	232,062-
03.030 Purchased Services	575,000	499,199	75,801-	1,874,900	1,988,672	113,772
03.040 Supplies and Materials	70,000	51,991	18,009-	500,000	583,409	83,409
03.050 Capital Outlay	10,000	6,230	3,770-	451,722	407,122	44,600-
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	5,000	6,838	1,838	217,401	238,986	21,585
04.500 Total Expenditures	3,056,930	2,859,787	197,143-	14,438,251	14,248,222	190,029-
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	3,056,930	2,859,787	197,143-	14,438,251	14,248,222	190,029-
06.010 Excess Rev & Oth Financing Sources over (under) Exp &	2,365,467-	2,303,812-	61,655	1,667,537	1,795,406	127,869
07.010 Beginning Cash Balance	13,188,122	13,254,337	66,215	9,155,118	9,155,119	1
07.020 Ending Cash Balance	10,822,655	10,950,525	127,870	10,822,655	10,950,525	127,870
08.010 Outstanding Encumbrances	0	1,809,473	1,809,473	0	1,809,473	1,809,473

Date: 12/07/2015
Time: 2:53 pm

Big Walnut Local Schools
Financial Report by Fund

Page: 1
(FINSUM)

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	555,973.95	16,043,627.54	2,859,785.68	14,248,222.71	10,950,523.39	1,803,049.57	9,147,473.82
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,347,246.36	0.00	1,309,488.24	2,231,748.77	2,246,931.40	409,803.20	677,523.75	267,720.55-
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
286,936.00	0.00	0.00	0.00	271,476.80	15,459.20	14,810.25	648.95
TOTAL FOR Fund 004 - BUILDING:							
69,958.48	3.99	52.08	29,619.50	69,950.00	60.56	0.00	60.56
TOTAL FOR Fund 006 - FOOD SERVICE:							
266,159.68	84,910.11	439,822.04	107,301.90	430,979.88	275,001.84	92,323.15	182,678.69
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	4,103.07	24,068.50	2,520.00	2,520.00	25,575.66	36,324.00	10,748.34-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
32,200.72	5,445.15	19,625.79	6,841.87	11,414.10	40,412.41	4,567.26	35,845.15
TOTAL FOR Fund 019 - OTHER GRANT:							
5,666.90	65,000.00	65,000.00	10,000.00	10,570.53	60,096.37	19,999.13	40,097.24
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
11,071.10	651.00	2,994.83	1,974.08	4,107.33	9,958.60	5,669.04	4,289.56
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	9,785.01	1,624.92	153,126.19	95,015.82	245.94	94,769.88
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
106,109.17	25,788.93	57,665.45	11,213.06	32,768.59	131,006.03	19,311.29	111,694.74
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
65,931.82	18,694.98	160,942.73	34,670.51	143,777.10	83,097.45	74,912.27	8,185.18
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
32,320.63	44,577.06	89,189.45	2,659.97	64,758.42	56,751.66	9,168.72	47,582.94

Date: 12/07/2015

Big Walnut Local Schools

Page: 2

Time: 2:53 pm

Financial Report by Fund

(FINSUM)

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 451 - DATA COMMUNICATION FUND:							
0.00	6,300.00	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00
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-	0.00	225,468.07	44,423.62	234,121.16	74,100.74-	0.00	74,100.74-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
0.00	0.00	69,546.27	8,905.60	88,077.04	18,530.77-	796.00	19,326.77-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	1,989.04	1,989.04	5,967.12	3,978.08-	0.00	3,978.08-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
10,762.45-	15,032.45	20,051.66	2,400.00	10,702.87	1,413.66-	36,298.55	37,712.21-
GRAND TOTALS:							
11,556,248.27	826,480.69	18,545,616.70	5,357,678.52	18,029,471.24	12,072,393.73	2,794,998.92	9,277,394.81

DATE: 12/07/2015
TIME: 15:40

Big Walnut Local Schools
CASH RECONCILIATION AS OF 11/30/2015
SUB-TOTALS

PAGE: 1
(USAEMSED)
TOTALS

Gross Depository Balances:

DCB #1141 Sweep	\$ 2,259,950.17
DCB #1541	1,000,149.69
DCB #3549 SMCD	140,599.84

Total Depository Balances (Gross) \$ 3,400,699.70

Adjustments to Bank Balance:

Cash in Transit to Bank	\$ 26.76
Outstanding Checks	258,984.07-
Adjustments	1,918,531.36-
Deposits to be posted (3,106.21)	
Transfer to payroll (416,906.40)	
Debt Payment ACH'd in Dec (1,498,518.75)	

Total Adjustments to Bank Balance 2,177,488.67-

Investments:

Treasury Bonds and Notes	\$ 0.00
Certificate of Deposits	0.00
Other Securities	0.00
Other Investments:	
StarOhio (#23822)	317.69
StarPlus (#104791111552)	6,065,993.70
5th 3rd Money Market	4,782,646.31

Total Investments 10,848,957.70

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 \$ 12,072,393.73

Total Fund Balance \$ 12,072,393.73

Depository Clearance Accounts:

DCB - Payroll Account	\$ 119,988.70
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Total Clearance Account Balances \$ 119,988.70

Treasurer