

# Big Walnut Local School District

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## **Monthly Financial Report**

*for the month ended*

**November 30, 2016**

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Prepared By:  
Terri Day  
Treasurer

DATE: 12/06/2016

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: 2017 MONTH: 11

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
<b>REVENUES</b>						
01.010 General Property (Real Estate)	0	0	0	7,894,389	7,790,030	104,359-
01.020 Tangible Personal Property Tax	0	0	0	2,000,000	1,998,997	1,003-
01.030 Income Tax	0	0	0	3,695,305	3,700,200	4,895
01.035 Unrestricted Grants-in-Aid	530,114	535,762	5,648	2,720,163	2,796,054	75,891
01.040 Restricted Grants-in-Aid	1,593	2,634	1,041	7,916	9,213	1,297
01.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
01.050 Property Tax Allocation	0	2,052	2,052	1,181,523	1,157,348	24,175-
01.060 All Other Operating Revenue	63,760	78,578	14,818	560,512	733,799	173,287
01.070 Total Revenue	595,467	619,026	23,559	18,059,808	18,185,641	125,833
<b>OTHER FINANCING SOURCES</b>						
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	20	107	87	26,204	693	25,511-
02.070 Total Other Financing Sources	20	107	87	26,204	693	25,511-
02.080 Total Revenues and Other Financing Sources	595,487	619,133	23,646	18,086,012	18,186,334	100,322
<b>EXPENDITURES</b>						
03.010 Personal Services	1,874,366	1,828,904	45,462-	8,658,314	8,361,914	296,400-
03.020 Employees' Retirement/Insurance Benefits	721,612	698,991	22,621-	3,580,629	3,536,700	43,929-
03.030 Purchased Services	555,695	377,412	178,283-	2,229,205	2,129,045	100,160-
03.040 Supplies and Materials	64,769	67,966	3,197	726,801	615,306	111,495-
03.050 Capital Outlay	4,335	45,092	40,757	283,299	527,669	244,370
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	7,023	9,735	2,712	259,755	262,258	2,503
04.500 Total Expenditures	3,227,800	3,028,100	199,700-	15,738,003	15,432,892	305,111-
<b>OTHER FINANCING USES</b>						
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	3,227,800	3,028,100	199,700-	15,738,003	15,432,892	305,111-
06.010 Excess Rev & Oth Financing Sources over (under) Exp &	2,632,313-	2,408,967-	223,346	2,348,009	2,753,442	405,433
07.010 Beginning Cash Balance	14,162,783	14,344,870	182,087	9,182,461	9,182,461	0
07.020 Ending Cash Balance	11,530,470	11,935,903	405,433	11,530,470	11,935,903	405,433
08.010 Outstanding Encumbrances	0	2,532,304	2,532,304	0	2,532,304	2,532,304

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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:							
9,182,460.65	619,133.36	18,186,332.85	3,028,100.15	15,432,893.43	11,935,900.07	2,532,304.43	9,403,595.64
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,369,782.11	295.31	1,498,798.72	2,146,118.76	2,163,228.24	705,352.59	585,110.01	120,242.58
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
606,008.19	0.00	93,060.07	215,029.45	584,584.47	114,483.79	117,012.74	2,528.95-
TOTAL FOR Fund 006 - FOOD SERVICE:							
357,904.65	93,733.62	375,544.77	62,233.00	412,953.37	320,496.05	215,291.59	105,204.46
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:							
7,031.36	3,410.03	22,353.92	0.00	1,110.00	28,275.28	38,965.00	10,689.72-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
48,129.71	1,539.75	21,329.83	3,230.56	17,485.07	51,974.47	13,128.05	38,846.42
TOTAL FOR Fund 019 - OTHER GRANT:							
14,543.15	0.00	0.00	3,428.90	3,428.90	11,114.25	1,621.10	9,493.15
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
73,729.98	654.71	17,844.50-	3,004.90	13,060.56	42,824.92	9,784.41	33,040.51
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:							
91,910.52	0.00	268.06	0.00	16,520.41-	108,698.99	90,000.00	18,698.99
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
128,381.93	17,771.96	61,793.84	3,308.38	17,543.41	172,632.36	30,455.98	142,176.38
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
66,534.72	17,098.18	192,885.65	8,417.03	156,117.05	103,303.32	91,624.88	11,678.44
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
108,254.07	52,820.92	105,918.95	9,185.62	123,628.46	90,544.56	17,285.64	73,258.92
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	0.00	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00

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Big Walnut Local Schools  
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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 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:							
28,924.18-	0.00	194,935.66	43,797.00	218,874.81	52,863.33-	0.00	52,863.33-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
109,953.21-	0.00	189,452.90	16,726.16	123,529.80	44,030.11-	91,344.21	135,374.32-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	2,937.56	1,468.78	4,406.34	1,468.78-	0.00	1,468.78-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
35,234.50-	0.00	49,421.79	5,996.35	26,042.47	11,855.18-	10,858.00	22,713.18-
GRAND TOTALS:							
11,888,983.94	806,457.84	20,983,490.07	5,550,045.04	19,282,365.97	13,590,108.04	3,844,786.04	9,745,322.00

Big Walnut Local Schools  
CASH RECONCILIATION AS OF 11/30/2016

	SUB-TOTALS	TOTALS
Gross Depository Balances:		
DCB #1141 Sweep	\$ 689,291.21	
DCB #1541	\$ 1,000,549.72	
DCB #3549 SMCDA	\$ 31,638.97	
Total Depository Balances (Gross)		\$ 1,721,479.90
Adjustments to Bank Balance:		
Cash in Transit to Bank	\$ 733.74	
Outstanding Checks	\$ (152,606.32)	
Adjustments	\$ (438,776.15)	
Deposits to be posted	\$ (6,910.22)	
UHC Transferred in Dec	\$ (416,673.79)	
Dental Transferred in Dec	\$ (12,903.24)	
Vision Transferred in Dec	\$ (8.34)	
Metlife ACH'd in Dec	\$ (2,280.56)	
Total Adjustments to Bank Balance		\$ (590,648.73)
Investments:		
Treasurer Bonds and Notes	\$ -	
Certificate of Deposits	\$ -	
Other Securities	\$ -	
Other Investments:		
StarOhio (#23822)	\$ 7,606,252.39	
StarPlus (#104791111552)	\$ -	
Fifth Third Money Market	\$ 4,853,024.48	
Total Investments		\$ 12,459,276.87
Cash on Hand:		
Petty Cash:		
Petty Cash	\$ -	
Change Cash:		
Cash with Fiscal Agent	\$ -	
Total Cash on Hand		\$ -
Total Balances		\$ 13,590,108.04
Total Fund Balance		\$ 13,590,108.04
Depository Clearance Accounts:		
DCB - Payroll Account	\$ 294,211.17	
Total Clearance Account Balances		\$ 294,211.17

Treasurer