Big Walnut Local
School District

Monthly Financial Report

for the month ended

April 30, 2015

Prepared By:
Terri Day
Treasurer

FORM SM-2

DATE: 05/07/2015 OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE

TIME: 14:37:07 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: 2015 MONTH: 04

	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	15,615,148	15,981,523	366,375
01.020 Tangible Personal Property Tax	0	0	0	1,000,679	828,796	171,883-
01.030 Income Tax	1,590,590	1,355,908	234,682-	5,521,361	5,597,672	76,311
01.035 Unrestricted Grants-in-Aid	498,154	450,589	47,565-	4,862,519	4,777,829	84,690-
01.040 Restricted Grants-in-Aid	1,515	1,638	123	15,150	18,013	2,863
01.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
01.050 Property Tax Allocation	0	0	0	1,174,700	1,189,669	14,969
01.060 All Other Operating Revenue	56,897	125,398	68,501	817,802	1,022,731	204,929
01.070 Total Revenue	2,147,156	1,933,533	213,623-	29,007,359	29,416,233	408,874
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	43,824	43,824	0
02.060 All Other Financing Sources	0	25	25	90,000	115,061	25,061
02.070 Total Other Financing Sources	0	25	25	133,824	158,885	25,061
02.080 Total Revenues and Other Financing Sources	2,147,156	1,933,558	213,598-	29,141,183	29,575,118	433,935
EXPENDITURES						
03.010 Personal Services	1,459,505	1,426,880	32,625-	14,172,723	14,511,373	338,650
03.020 Employees' Retirement/Insurance Benefits	630,189	627,500	2,689-	6,326,289	6,099,465	226,824-
03.030 Purchased Services	401,113	437,373	36,260	3,857,203	3,847,211	9,992-
03.040 Supplies and Materials	57,051	40,784	16,267-	944,753	786,485	158,268-
03.050 Capital Outlay	0	0	0	68,345	489,798	421,453
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	35,914	23,041	12,873-	429,936	417,759	12,177-
04.500 Total Expenditures	2,583,772	2,555,578	28,194-	25,799,249	26,152,091	352,842
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	2,583,772	2,555,578	28,194-	25,799,249	26,152,091	352,842
06.010 Excess Rev & Oth Financing Sources over(under) Exp &	436,616-	622,020-	185,404-	3,341,934	3,423,027	81,093
07.010 Beginning Cash Balance	12,415,241	12,681,740	266,499	8,636,691	8,636,693	2
07.020 Ending Cash Balance	11,978,625	12,059,720	81,095	11,978,625	12,059,720	81,095
08.010 Outstanding Encumbrances	0	1,172,307	1,172,307	0	1,172,307	1,172,307

	SUB-TOTALS	TOTALS
Gross Depository Balances:		
DCB #1141 Sweep	$ 2,329,805.39	
DCB #1541	1,000,048.13	
DCB #3549 SMCDA	110,523.48	
Total Depository Balances (Gross)		$ 3,440,377.00
Adjustments to Bank Balance:		
Cash in Transit to Bank	$ 37,274.23-	
Outstanding Checks	493,423.55-	
Adjustments	6,695.59	
Bank Corrections		
Total Adjustments to Bank Balance		524,002.19-
Investments:		
Treasury Bonds and Notes	$ 0.00	
Certificate of Deposits	0.00	
Other Securities	0.00	
Other Investments:		
StarOhio (#23822)	242.03	
StarPlus (#104791111552)	9,865,064.24	
5th 3rd Money Market	2,271,040.63	
Total Investments		12,136,346.90
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		$ 15,052,946.71
Total Fund Balance		$ 15,052,946.71
Depository Clearance Accounts:		
DCB - Payroll Account	$ 378,171.45	
Total Clearance Account Balances		$ 378,171.45

Treasurer

Fund	Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:	8,636,693.21	1,933,558.21	29,575,119.60	2,555,578.58	26,152,087.00	12,059,725.81	1,172,306.77	10,887,419.04
TOTAL FOR Fund 002 - BOND RETIREMENT:	1,553,583.23	0.00	13,148,934.91	0.00	12,912,725.18	1,789,792.96	609,691.95	1,180,101.01
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:	286,936.00	0.00	0.00	0.00	0.00	286,936.00	0.00	286,936.00
TOTAL FOR Fund 004 - BUILDING:	646,470.77	37.19	560.17	10,275.14	572,383.24	74,647.70	6,950.00	67,697.70
TOTAL FOR Fund 006 - FOOD SERVICE:	212,994.78	98,970.71	967,766.40	91,287.59	865,996.42	314,764.76	72,181.88	242,582.88
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:	140.00	5,266.75	23,835.30	0.00	37,491.95	13,516.65-	0.00	13,516.65-
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:	1,890.15	10,870.00	31,369.00	1,230.00	4,279.49	28,979.66	33,806.00	4,826.34-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:	46,704.02	15,717.76	74,820.98	1,708.51	63,089.70	58,435.30	19,085.19	39,350.11
TOTAL FOR Fund 019 - OTHER GRANT:	5,131.95	0.00	0.00	0.00	435.05	4,696.90	0.00	4,696.90
TOTAL FOR Fund 022 - DISTRICT AGENCY:	9,321.43	905.90	9,064.23	767.61	9,440.98	8,944.68	3,086.56	5,858.12
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:	296,157.34	0.00	0.00	2,650.00	58,629.65	237,527.69	0.00	237,527.69
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:	91,841.02	14,271.00	93,492.37	16,359.31	73,939.84	111,393.55	12,989.89	98,403.66
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:	66,229.90	21,271.39	234,192.06	27,409.09	199,748.56	100,673.40	35,716.54	64,956.86
TOTAL FOR Fund 401 - AUXILIARY SERVICES:	57,355.20	30.25	171,916.88	9,118.22	169,312.65	59,959.43	4,223.29	55,736.14

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 416 - TEACHER DEVELOPMENT:							
2,615.00	35.00	215.00	0.00	0.00	2,830.00	0.00	2,830.00
TOTAL FOR Fund 432 - MANAGEMENT INFORMATION SYSTEM							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 440 - ENTRY YEAR PROGRAMS:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
5,400.00	0.00	10,800.00	0.00	5,400.00	10,800.00	0.00	10,800.00
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 506 - RACE TO THE TOP:							
637.37	0.00	2,769.09	0.00	93.54-	3,500.00	0.00	3,500.00
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
1,362.17	47,721.29	429,330.23	47,722.07	454,714.47	24,022.07-	0.00	24,022.07-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
9,596.22	0.00	80,186.44	18,813.30	162,535.86	72,753.20-	34,976.60	107,729.80-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
11,499.70	0.00	29,478.69	0.00	39,632.39	1,346.00	8,003.00	6,657.00-
GRAND TOTALS:							
11,950,844.25	2,148,655.45	44,883,851.35	2,782,919.42	41,781,748.89	15,052,946.71	2,013,017.67	13,039,929.04