

Big Walnut Local School District

Monthly Financial Report

for the month ended

May 31, 2015



Prepared By:
Terri Day
Treasurer

DATE: 06/10/2015

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: 2015 MONTH: 05

	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	0	0	0	5,521,361	5,597,672	76,311
01.035 Unrestricted Grants-in-Aid	498,154	513,714	15,560	5,360,673	5,291,543	69,130-
01.040 Restricted Grants-in-Aid	1,515	2,066	551	16,665	20,079	3,414
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	258,796	128,723	130,073-	1,076,598	1,151,454	74,856
01.070 Total Revenue	758,465	644,503	113,962-	29,765,824	30,060,736	294,912
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	110-	110-	90,000	114,951	24,951
02.070 Total Other Financing Sources	0	110-	110-	133,824	158,775	24,951
02.080 Total Revenues and Other Financing Sources	758,465	644,393	114,072-	29,899,648	30,219,511	319,863
EXPENDITURES						
03.010 Personal Services	1,426,744	1,463,383	36,639	15,599,467	15,974,756	375,289
03.020 Employees' Retirement/Insurance Benefits	630,189	624,775	5,414-	6,956,478	6,724,240	232,238-
03.030 Purchased Services	401,113	352,302	48,811-	4,258,316	4,199,513	58,803-
03.040 Supplies and Materials	120,142	94,255	25,887-	1,064,895	880,740	184,155-
03.050 Capital Outlay	155,832	3,453	152,379-	224,177	493,251	269,074
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	8,951	5,309	3,642-	438,887	423,068	15,819-
04.500 Total Expenditures	2,742,971	2,543,477	199,494-	28,542,220	28,695,568	153,348
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	2,742,971	2,543,477	199,494-	28,542,220	28,695,568	153,348
06.010 Excess Rev & Oth Financing Sources over(under) Exp &	1,984,506-	1,899,084-	85,422	1,357,428	1,523,943	166,515
07.010 Beginning Cash Balance	11,978,625	12,059,720	81,095	8,636,691	8,636,693	2
07.020 Ending Cash Balance	9,994,119	10,160,636	166,517	9,994,119	10,160,636	166,517
08.010 Outstanding Encumbrances	0	891,495	891,495	0	891,495	891,495

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Big Walnut Local Schools
CASH RECONCILIATION AS OF 05/31/2015

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	SUB-TOTALS	TOTALS
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Gross Depository Balances:		
DCB #1141 Sweep	\$ 1,102,751.03	
DCB #1541	1,000,046.26	
DCB #3549 SMCD	110,523.48	

Total Depository Balances (Gross)		\$ 2,213,320.77
Adjustments to Bank Balance:		
Cash in Transit to Bank	\$ 658,568.79-	
Outstanding Checks	600,065.59-	
Adjustments	80.82	
Bank Corrections		

Total Adjustments to Bank Balance		1,258,553.56-
Investments:		
Treasury Bonds and Notes	\$ 0.00	
Certificate of Deposits	0.00	
Other Securities	0.00	
Other Investments:		
StarOhio (#23822)	242.93	
StarPlus (#104791111552)	9,257,027.14	
5th 3rd Money Market	2,271,215.46	

Total Investments		11,528,485.53
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		\$ 12,483,477.74
		=====
Total Fund Balance		\$ 12,483,477.74
		=====
Depository Clearance Accounts:		
DCB - Payroll Account	\$ 395,720.70	

Total Clearance Account Balances		\$ 395,720.70

Treasurer

Date: 06/10/2015

Time: 7:45 am

Big Walnut Local Schools
Financial Report by Fund

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(FINSUM)

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	644,393.60	30,219,513.20	2,543,476.71	28,695,563.71	10,160,642.70	891,494.71	9,269,147.99
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,553,583.23	0.00	13,148,934.91	609,691.95	13,522,417.13	1,180,101.01	0.00	1,180,101.01
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
286,936.00	0.00	0.00	0.00	0.00	286,936.00	42,120.00	244,816.00
TOTAL FOR Fund 004 - BUILDING:							
646,470.77	10.78	570.95	4,700.00	577,083.24	69,958.48	6,950.00	63,008.48
TOTAL FOR Fund 006 - FOOD SERVICE:							
212,994.78	88,485.74	1,056,252.14	100,190.50	966,186.92	303,060.00	44,510.48	258,549.52
TOTAL FOR Fund 009 - UNIFORM SCHOOL SUPPLIES:							
140.00	1,285.74	25,121.04	0.00	37,491.95	12,230.91-	0.00	12,230.91-
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	2,259.38	33,628.38	27,529.00	31,808.49	3,710.04	0.00	3,710.04
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
46,704.02	1,376.95	76,197.93	28,820.17	91,909.87	30,992.08	2,857.57	28,134.51
TOTAL FOR Fund 019 - OTHER GRANT:							
5,131.95	570.00	570.00	0.00	435.05	5,266.90	0.00	5,266.90
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
9,321.43	10,765.50	19,829.73	8,781.14	18,222.12	10,929.04	795.20	10,133.84
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	0.00	58,629.65	237,527.69	0.00	237,527.69
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
91,841.02	4,025.20	97,517.57	8,639.51	82,579.35	106,779.24	4,630.47	102,148.77
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
66,229.90	4,593.11	238,785.17	37,268.85	237,017.41	67,997.66	26,674.42	41,323.24
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
57,355.20	840.81-	171,076.07	10,337.44	179,650.09	48,781.18	34,681.30	14,099.88

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Big Walnut Local Schools

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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:							
2,615.00	0.00	215.00	0.00	0.00	2,830.00	0.00	2,830.00
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	54,022.07	483,352.30	47,908.89	502,623.36	17,908.89-	0.00	17,908.89-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
9,596.22	82,753.20	162,939.64	23,688.30	186,224.16	13,688.30-	11,988.30	25,676.60-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	0.00	12,136.97	12,136.97	12,136.97-	0.00	12,136.97-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
11,499.70	0.00	29,478.69	0.00	39,632.39	1,346.00	8,948.00	7,602.00-
GRAND TOTALS:							
11,950,844.25	893,700.46	45,777,551.81	3,463,169.43	45,244,918.32	12,483,477.74	1,075,650.45	11,407,827.29