

# Big Walnut Local School District

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## **Monthly Financial Report**

*for the month ended*

**July 31, 2015**

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Prepared By:  
Terri Day  
Treasurer

DATE: 08/10/2015

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: 07

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
REVENUES						
01.010 General Property (Real Estate)	0	7,799,527	7,799,527	0	7,799,527	7,799,527
01.020 Tangible Personal Property Tax	0	505,904	505,904	0	505,904	505,904
01.030 Income Tax	2,156,272	2,224,392	68,120	2,156,272	2,224,392	68,120
01.035 Unrestricted Grants-in-Aid	468,766	453,512	15,254-	468,766	453,512	15,254-
01.040 Restricted Grants-in-Aid	1,787	1,761	26-	1,787	1,761	26-
01.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
01.050 Property Tax Allocation	0	0	0	0	0	0
01.060 All Other Operating Revenue	5,000	98,201	93,201	5,000	98,201	93,201
01.070 Total Revenue	2,631,825	11,083,297	8,451,472	2,631,825	11,083,297	8,451,472
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	2,000	7,068	5,068	2,000	7,068	5,068
02.070 Total Other Financing Sources	2,000	7,068	5,068	2,000	7,068	5,068
02.080 Total Revenues and Other Financing Sources	2,633,825	11,090,365	8,456,540	2,633,825	11,090,365	8,456,540
EXPENDITURES						
03.010 Personal Services	1,465,000	1,444,409	20,591-	1,465,000	1,444,409	20,591-
03.020 Employees' Retirement/Insurance Benefits	659,250	602,257	56,993-	659,250	602,257	56,993-
03.030 Purchased Services	253,300	400,753	147,453	253,300	400,753	147,453
03.040 Supplies and Materials	40,000	71,093	31,093	40,000	71,093	31,093
03.050 Capital Outlay	226,722	273,586	46,864	226,722	273,586	46,864
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	39,401	169,917	130,516	39,401	169,917	130,516
04.500 Total Expenditures	2,683,673	2,962,015	278,342	2,683,673	2,962,015	278,342
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	2,683,673	2,962,015	278,342	2,683,673	2,962,015	278,342
06.010 Excess Rev & Oth Financing Sources over(under) Exp &	49,848-	8,128,350	8,178,198	49,848-	8,128,350	8,178,198
07.010 Beginning Cash Balance	9,155,118	9,155,119	1	9,155,118	9,155,119	1
07.020 Ending Cash Balance	9,105,270	17,283,469	8,178,199	9,105,270	17,283,469	8,178,199
08.010 Outstanding Encumbrances	0	2,724,971	2,724,971	0	2,724,971	2,724,971

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Big Walnut Local Schools  
CASH RECONCILIATION AS OF 07/31/2015

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	SUB-TOTALS	TOTALS
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Gross Depository Balances:		
DCB #1141 Sweep	\$ 2,637,626.86	
DCB #1541	1,000,073.13	
DCB #3549 SMCD	140,599.84	
	-----	
Total Depository Balances (Gross)		\$ 3,778,299.83
Adjustments to Bank Balance:		
Cash in Transit to Bank	\$ 42,373.80-	
Outstanding Checks	514,956.97-	
Adjustments	500.00	
Bank Corrections		
	-----	
Total Adjustments to Bank Balance		556,830.77-
Investments:		
Treasury Bonds and Notes	\$ 0.00	
Certificate of Deposits	0.00	
Other Securities	0.00	
Other Investments:		
StarOhio (#23822)	9,000,267.17	
StarPlus (#10479111552)	3,559,016.65	
5th 3rd Money Market	4,771,536.99	
	-----	
Total Investments		17,330,820.81
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		\$ 20,552,514.87
		=====
Total Fund Balance		\$ 20,552,514.87
		=====
Depository Clearance Accounts:		
DCB - Payroll Account	\$ 236,315.54	
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Total Clearance Account Balances		\$ 236,315.54

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Treasurer

Date: 08/10/2015  
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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	11,090,365.20	11,090,365.20	2,962,014.86	2,962,014.86	17,283,468.90	2,724,970.50	14,558,498.40
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,347,246.36	1,136,557.76	1,136,557.76	14,976.60	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	88,123.00	88,123.00	198,813.00	198,812.05	0.95
TOTAL FOR Fund 004 - BUILDING:							
69,958.48	19.81	19.81	0.00	0.00	69,978.29	67,841.50	2,136.79
TOTAL FOR Fund 006 - FOOD SERVICE:							
266,159.68	547.96	547.96	57,538.32	57,538.32	209,169.32	251,505.00	42,335.68-
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	103.00	103.00	0.00	0.00	4,130.16	38,844.00	34,713.84-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
32,200.72	255.00	255.00	376.21	376.21	32,079.51	4,365.70	27,713.81
TOTAL FOR Fund 019 - OTHER GRANT:							
5,666.90	0.00	0.00	0.00	0.00	5,666.90	0.00	5,666.90
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
11,071.10	360.30	360.30	100.00	100.00	11,331.40	2,526.46	8,804.94
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	4,552.35	4,552.35	92,100.00	92,100.00	150,809.35	37,652.81	113,156.54
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
106,109.17	96.00	96.00	3,624.50	3,624.50	102,580.67	8,949.11	93,631.56
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
65,931.82	1,425.00	1,425.00	14,220.48	14,220.48	53,136.34	180,966.78	127,830.44-
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
32,320.63	11.65	11.65	18,140.52	18,140.52	14,191.76	22,741.23	8,549.47-

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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-	112,447.65	112,447.65	47,695.53	47,695.53	695.53-	0.00	695.53-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
0.00	0.00	0.00	51,565.06	51,565.06	51,565.06-	0.00	51,565.06-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
10,762.45-	0.00	0.00	0.00	0.00	10,762.45-	8,911.18	19,673.63-
GRAND TOTALS:							
11,556,248.27	12,346,741.68	12,346,741.68	3,350,475.08	3,350,475.08	20,552,514.87	3,548,086.32	17,004,428.55