

Big Walnut Local School District

Monthly Financial Report

for the month ended

October 31, 2015



Prepared By:
Terri Day
Treasurer

DATE: 11/05/2015

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: 10

	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	1,182,616	1,208,567	25,951	3,338,888	3,432,959	94,071
01.035 Unrestricted Grants-in-Aid	600,003	604,387	4,384	2,087,301	2,043,095	44,206-
01.040 Restricted Grants-in-Aid	1,788	2,111	323	7,149	7,474	325
01.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
01.050 Property Tax Allocation	1,196,005	2,367	1,193,638-	1,201,074	1,184,429	16,645-
01.060 All Other Operating Revenue	200,000	206,999	6,999	421,695	483,007	61,312
01.070 Total Revenue	3,180,412	2,024,431	1,155,981-	15,374,194	15,456,395	82,201
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	13,031	2,189	10,842-	40,131	31,258	8,873-
02.070 Total Other Financing Sources	13,031	2,189	10,842-	40,131	31,258	8,873-
02.080 Total Revenues and Other Financing Sources	3,193,443	2,026,620	1,166,823-	15,414,325	15,487,653	73,328
EXPENDITURES						
03.010 Personal Services	1,517,399	1,515,838	1,561-	6,224,798	6,157,106	67,692-
03.020 Employees' Retirement/Insurance Benefits	682,829	643,069	39,760-	2,772,500	2,577,398	195,102-
03.030 Purchased Services	390,000	389,644	356-	1,299,900	1,489,473	189,573
03.040 Supplies and Materials	110,000	106,171	3,829-	430,000	531,418	101,418
03.050 Capital Outlay	25,000	25,901	901	441,722	400,892	40,830-
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	35,000	37,191	2,191	212,401	232,148	19,747
04.500 Total Expenditures	2,760,228	2,717,814	42,414-	11,381,321	11,388,435	7,114
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	2,760,228	2,717,814	42,414-	11,381,321	11,388,435	7,114
06.010 Excess Rev & Oth Financing Sources over (under) Exp &	433,215	691,194-	1,124,409-	4,033,004	4,099,218	66,214
07.010 Beginning Cash Balance	12,754,907	13,945,531	1,190,624	9,155,118	9,155,119	1
07.020 Ending Cash Balance	13,188,122	13,254,337	66,215	13,188,122	13,254,337	66,215
08.010 Outstanding Encumbrances	0	2,153,428	2,153,428	0	2,153,428	2,153,428

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Big Walnut Local Schools
CASH RECONCILIATION AS OF 10/30/2015

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	SUB-TOTALS	TOTALS
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Gross Depository Balances:		
DCB #1141 Sweep	\$ 1,614,505.33	
DCB #1541	1,000,115.46	
DCB #3549 SMCD	140,599.84	

Total Depository Balances (Gross)		\$ 2,755,220.63
Adjustments to Bank Balance:		
Cash in Transit to Bank	\$ 4,755.34	
Outstanding Checks	497,252.28-	
Adjustments	6,350.62-	
Deposits to be posted (2,235.04)		
Transfer to payroll (4,115.58)		

Total Adjustments to Bank Balance		498,847.56-
Investments:		
Treasury Bonds and Notes	\$ 0.00	
Certificate of Deposits	0.00	
Other Securities	0.00	
Other Investments:		
StarOhio (#23822)	317.64	
StarPlus (#104791111552)	9,564,505.37	
5th 3rd Money Market	4,782,170.48	

Total Investments		14,346,993.49
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		\$ 16,603,591.56
		=====
Total Fund Balance		\$ 16,603,591.56
		=====
Depository Clearance Accounts:		
DCB - Payroll Account	\$ 149,794.81	

Total Clearance Account Balances		\$ 149,794.81

Treasurer

Date: 11/05/2015
Time: 9:18 am

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	2,026,620.44	15,487,653.59	2,717,814.44	11,388,437.03	13,254,335.12	2,153,427.57	11,100,907.55
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,347,246.36	7,765.91	1,309,488.24	0.00	15,182.63	2,641,551.97	2,739,272.52	97,720.55-
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	14.55	48.09	0.00	40,330.50	29,676.07	29,619.50	56.57
TOTAL FOR Fund 006 - FOOD SERVICE:							
266,159.68	165,329.90	354,911.93	101,121.66	323,677.98	297,393.63	142,797.76	154,595.87
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	8,041.91	19,965.43	0.00	0.00	23,992.59	34,170.00	10,177.41-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
32,200.72	4,834.17	14,180.64	1,434.02-	4,572.23	41,809.13	4,532.84	37,276.29
TOTAL FOR Fund 019 - OTHER GRANT:							
5,666.90	0.00	0.00	570.53	570.53	5,096.37	0.00	5,096.37
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
11,071.10	1,175.00	2,343.83	1,028.10	2,133.25	11,281.68	15,431.29	4,149.61-
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	4,467.01	9,785.01	45.95	151,501.27	96,640.74	1,577.98	95,062.76
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
106,109.17	18,744.40	31,876.52	8,956.11	21,555.53	116,430.16	11,061.36	105,368.80
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
65,931.82	27,224.14	142,247.75	24,897.53	109,106.59	99,072.98	84,948.48	14,124.50
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
32,320.63	22.90	44,612.39	13,091.36	62,098.45	14,834.57	10,443.42	4,391.15

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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 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-	50,933.84	225,468.07	44,496.99	189,697.54	29,677.12-	0.00	29,677.12-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
0.00	9,075.61	69,546.27	9,625.17	79,171.44	9,625.17-	796.00	10,421.17-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	0.00	1,989.04	1,989.04	3,978.08	1,989.04-	0.00	1,989.04-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
10,762.45-	0.00	5,019.21	2,048.21	8,302.87	14,046.11-	35,736.75	49,782.86-
GRAND TOTALS:							
11,556,248.27	2,324,249.78	17,719,136.01	2,924,251.07	12,671,792.72	16,603,591.56	5,278,625.72	11,324,965.84