

Big Walnut Local School District

Monthly Financial Report

for the month ended

January 31, 2016



Prepared By:
Terri Day
Treasurer

DATE: 02/11/2016

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: 2016 MONTH: 01

	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	1,069,129	1,133,755	64,626	4,408,017	4,566,714	158,697
01.035 Unrestricted Grants-in-Aid	585,905	645,457	59,552	3,845,016	3,691,483	153,533-
01.040 Restricted Grants-in-Aid	1,752	1,413	339-	12,405	12,274	131-
01.045 Restricted Grants-in-Aid - SFSS	0	0	0	0	0	0
01.050 Property Tax Allocation	0	0	0	1,201,074	1,184,429	16,645-
01.060 All Other Operating Revenue	103,706	77,509	26,197-	732,813	668,884	63,929-
01.070 Total Revenue	1,760,492	1,858,134	97,642	18,517,412	18,429,215	88,197-
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	100	18,180	18,080	40,431	49,458	9,027
02.070 Total Other Financing Sources	100	18,180	18,080	40,431	49,458	9,027
02.080 Total Revenues and Other Financing Sources	1,760,592	1,876,314	115,722	18,557,843	18,478,673	79,170-
EXPENDITURES						
03.010 Personal Services	1,609,013	1,533,686	75,327-	11,109,833	10,850,326	259,507-
03.020 Employees' Retirement/Insurance Benefits	647,323	657,762	10,439	4,737,668	4,540,719	196,949-
03.030 Purchased Services	490,000	385,947	104,053-	2,836,900	2,722,658	114,242-
03.040 Supplies and Materials	70,000	22,733	47,267-	659,333	647,877	11,456-
03.050 Capital Outlay	0	22,527	22,527	461,722	440,635	21,087-
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	36,000	23,759	12,241-	274,401	271,654	2,747-
04.500 Total Expenditures	2,852,336	2,646,414	205,922-	20,079,857	19,473,869	605,988-
OTHER FINANCING USES						
05.010 Operating Transfers - Out	0	1,073,327	1,073,327	0	1,073,327	1,073,327
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	1,073,327	1,073,327	0	1,073,327	1,073,327
05.050 Total Expenditure and Other Financing Uses	2,852,336	3,719,741	867,405	20,079,857	20,547,196	467,339
06.010 Excess Rev & Oth Financing Sources over (under) Exp &	1,091,744-	1,843,427-	751,683-	1,522,014-	2,068,523-	546,509-
07.010 Beginning Cash Balance	8,724,848	8,930,023	205,175	9,155,118	9,155,119	1
07.020 Ending Cash Balance	7,633,104	7,086,596	546,508-	7,633,104	7,086,596	546,508-
08.010 Outstanding Encumbrances	0	1,403,400	1,403,400	0	1,403,400	1,403,400

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Big Walnut Local Schools
Financial Report by FundPage: 1
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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	1,876,314.60	18,478,672.67	3,719,739.64	20,547,196.30	7,086,594.93	1,403,400.11	5,683,194.82
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,347,246.36	0.00	1,309,488.24	0.00	2,246,931.40	409,803.20	677,523.75	267,720.55-
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
286,936.00	1,073,327.00	1,073,327.00	416,693.22	691,125.02	669,137.98	14,810.25	654,327.73
TOTAL FOR Fund 004 - BUILDING:							
69,958.48	0.01	52.10	0.00	69,950.00	60.58	0.00	60.58
TOTAL FOR Fund 006 - FOOD SERVICE:							
266,159.68	143,144.16	683,136.57	79,458.80	615,310.64	333,985.61	222,099.22	111,886.39
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	2,917.87	28,928.04	275.23	3,155.23	29,799.97	35,988.77	6,188.80-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
32,200.72	30,114.50	57,251.32	5,924.95	22,082.35	67,369.69	5,504.32	61,865.37
TOTAL FOR Fund 019 - OTHER GRANT:							
5,666.90	1,494.00	66,994.00	16,569.00	46,689.53	25,971.37	15,728.76	10,242.61
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
11,071.10	402.50	3,524.13	116.60	5,408.64	9,186.59	5,048.44	4,138.15
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	0.00	9,785.01	0.00	153,308.19	94,833.82	115.94	94,717.88
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
106,109.17	5,669.46	70,578.10	3,570.76	59,116.39	117,570.88	6,343.65	111,227.23
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
65,931.82	14,223.24	204,230.09	21,813.56	195,815.17	74,346.74	58,695.12	15,651.62
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
32,320.63	7.39	89,206.83	6,039.93	79,774.44	41,753.02	8,297.86	33,455.16

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Financial Report by FundPage: 2
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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 451 - DATA COMMUNICATION FUND:							
0.00	0.00	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00
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-	44,241.17	359,209.98	44,309.47	322,671.80	28,909.47-	47,446.00	76,355.47-
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
0.00	2,636.33	2,636.33	2,636.33	2,636.33	0.00	0.00	0.00
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
0.00	8,905.61	96,982.65	8,905.61	105,888.26	8,905.61-	8,893.19	17,798.80-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	2,033.56	8,950.68	1,989.04	9,945.20	994.52-	0.00	994.52-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
10,762.45-	3,399.48	24,864.80	15,367.29	29,469.64	15,367.29-	26,347.57	41,714.86-
GRAND TOTALS:							
11,556,248.27	3,208,830.88	22,574,118.54	4,343,409.43	25,206,474.53	8,923,892.28	2,536,242.95	6,387,649.33

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Big Walnut Local Schools
CASH RECONCILIATION AS OF 01/31/2016
SUB-TOTALS

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TOTALS

Gross Depository Balances:

DCB #1141 Sweep	\$ 2,036,137.66
DCB #1541	1,000,263.57
DCB #3549 SMCDA	67,272.84

Total Depository Balances (Gross) \$ 3,103,674.07

Adjustments to Bank Balance:

Cash in Transit to Bank	\$ 7,235.14
Outstanding Checks	108,203.83-
Adjustments	437,700.91-
Deposits to be posted (8,594.20)	
Transfer to payroll (426,995.37)	
Metlife ACH'd in Feb (2,111.34)	

Total Adjustments to Bank Balance 538,669.60-

Investments:

Treasury Bonds and Notes	\$ 0.00
Certificate of Deposits	0.00
Other Securities	0.00
Other Investments:	
StarOhio (#23822)	317.84
StarPlus (#104791111552)	1,567,633.79
5th 3rd Money Market	4,790,711.18

Total Investments 6,358,662.81

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 \$ 8,923,892.28

Total Fund Balance \$ 8,923,892.28

Depository Clearance Accounts:

DCB - Payroll Account	\$ 239,878.45
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Total Clearance Account Balances \$ 239,878.45

Treasurer