

# Big Walnut Local School District

---

## Monthly Financial Report

*for the month ended*

**April 30, 2018**

---



Prepared By:  
Jeremy Buskirk  
Treasurer

DATE: 05/07/2018

OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE

PAGE: 1

TIME: 11:22:20

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: 2018 MONTH: 04

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
<b>REVENUES</b>						
01.010 General Property (Real Estate)	0	0	0	17,617,717	17,574,729	42,988-
01.020 Tangible Personal Property Tax	0	0	0	4,479,385	4,497,858	18,473
01.030 Income Tax	1,613,642	1,717,939	104,297	6,792,613	6,901,673	109,060
01.035 Unrestricted Grants-in-Aid	551,951	548,030	3,921-	5,608,921	5,753,835	144,914
01.040 Restricted Grants-in-Aid	1,700	1,207	493-	16,507	11,713	4,794-
01.045 Restricted Grants-in-Aid - SFSE	0	0	0	0	0	0
01.050 Property Tax Allocation	1,105,597	0	1,105,597-	2,284,166	1,171,834	1,112,332-
01.060 All Other Operating Revenue	104,867	121,294	16,427	1,338,580	1,479,597	141,017
01.070 Total Revenue	3,377,757	2,388,470	989,287-	38,137,889	37,391,239	746,650-
<b>OTHER FINANCING SOURCES</b>						
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	0	2,532	2,532	75,311	116,544	41,233
02.070 Total Other Financing Sources	0	2,532	2,532	75,311	116,544	41,233
02.080 Total Revenues and Other Financing Sources	3,377,757	2,391,002	986,755-	38,213,200	37,507,783	705,417-
<b>EXPENDITURES</b>						
03.010 Personal Services	1,885,545	1,840,960	44,585-	18,578,664	18,440,140	138,524-
03.020 Employees' Retirement/Insurance Benefits	840,000	849,633	9,633	8,463,732	8,402,222	61,510-
03.030 Purchased Services	489,519	452,306	37,213-	4,814,465	4,719,325	95,140-
03.040 Supplies and Materials	66,172	67,565	1,393	916,015	930,191	14,176
03.050 Capital Outlay	2,000	2,952	952	397,958	431,576	33,618
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	47,153	28,068	19,085-	513,923	504,847	9,076-
04.500 Total Expenditures	3,330,389	3,241,484	88,905-	33,684,757	33,428,301	256,456-
<b>OTHER FINANCING USES</b>						
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	3,330,389	3,241,484	88,905-	33,684,757	33,428,301	256,456-
06.010 Excess Rev & Oth Financing Sources over (under) Exp &	47,368	850,482-	897,850-	4,528,443	4,079,482	448,961-
07.010 Beginning Cash Balance	14,453,863	14,902,752	448,889	9,972,788	9,972,788	0
07.020 Ending Cash Balance	14,501,231	14,052,270	448,961-	14,501,231	14,052,270	448,961-
08.010 Outstanding Encumbrances	1,031,663	1,032,243	580	1,031,663	1,032,243	580

Date: 05/07/2018

Time: 9:43 am

Big Walnut Local Schools  
Financial Report by FundPage: 1  
(FINSUM)

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
9,972,788.02	2,391,001.44	37,507,783.85	3,241,484.84	33,428,302.14	14,052,269.73	1,035,478.23	13,016,791.50
TOTAL FOR Fund 002 - BOND RETIREMENT:							
1,716,240.07	1,937.70	13,158,283.94	9,590,052.08	11,997,166.11	2,877,357.90	623,034.17	2,254,323.73
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
25,522.67	0.00	686,956.66	46,440.19	199,829.75	512,649.58	1,516.60	511,132.98
TOTAL FOR Fund 004 - BUILDING:							
0.00	9,257.28	9,535,533.07	13,171.53	15,216.28	9,520,316.79	6,206,271.80	3,314,044.99
TOTAL FOR Fund 006 - FOOD SERVICE:							
390,647.12	149,047.66	1,032,112.16	130,168.32	1,113,798.22	308,961.06	62,051.46	246,909.60
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:							
8,083.15	2,437.93	33,791.68	0.00	4,242.81	37,632.02	33,921.19	3,710.83
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
58,484.95	13,269.91	106,355.97	6,060.16	51,720.73	113,120.19	54,861.42	58,258.77
TOTAL FOR Fund 019 - OTHER GRANT:							
11,412.30	0.00	4,068.11	3.38	6,839.08	8,641.33	409.85	8,231.48
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
54,172.87	1,082.45	69,919.59	937.20	21,013.79	103,078.67	4,270.46	98,808.21
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:							
39,537.12	220.00-	56,137.40	2,492.60	22,216.69	73,457.83	4,007.40	69,450.43
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
160,070.90	3,398.14	92,641.85	15,019.60	99,355.94	153,356.81	42,276.95	111,079.86
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
66,741.41	26,161.74	318,699.37	16,556.05	309,884.10	75,556.68	35,646.06	39,910.62
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
35,779.25	137.15	241,358.57	6,773.13	127,781.57	149,356.25	13,490.83	135,865.42
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	0.00	12,600.00	12,600.00	12,600.00	0.00	0.00	0.00

Date: 05/07/2018

Time: 9:43 am

Big Walnut Local Schools

Financial Report by Fund

Page: 2

(FINSUM)

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
3,372.41	2,668.01	21,216.44	2,661.42	22,725.23	1,863.62	0.00	1,863.62
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
28,762.00-	48,109.75	505,753.38	48,042.28	508,156.44	31,165.06-	0.00	31,165.06-
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:							
0.00	0.00	3,594.34	0.00	3,594.34	0.00	0.00	0.00
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
9,996.26-	13,000.26	146,922.38	12,834.26	144,720.11	7,793.99-	4,489.08	12,283.07-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
0.00	2,339.06	15,203.89	2,339.06	16,373.42	1,169.53-	0.00	1,169.53-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
5,250.11-	4,713.79	61,736.93	5,511.79	60,609.72	4,122.90-	2,307.99	6,430.89-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
0.00	0.00	650.00	0.00	650.00	0.00	600.00	600.00-
GRAND TOTALS:							
12,503,756.25	2,668,342.27	63,611,319.58	13,153,147.89	48,166,796.47	27,948,279.36	8,124,633.49	19,823,645.87

Big Walnut Local Schools  
CASH RECONCILIATION AS OF 04/30/2018

	SUB-TOTALS	TOTALS
Gross Depository Balances:		
DCB #14111	\$ 11,673.42	
DCB #1141 Sweep	\$ 2,404,351.78	
DCB #1541 IBA	\$ 1,000,000.00	
DCB #3549 SMCDA	<u>\$ 91,581.14</u>	
Total Depository Balances (Gross)		\$ 3,507,606.34
Adjustments to Bank Balance:		
Cash in Transit to Bank	\$ 15,560.18	
Outstanding Checks	\$ (75,267.51)	
Adjustments	\$ (33,538.21)	
Deposits to be posted	\$ (33,538.21)	
Total Adjustments to Bank Balance		\$ (93,245.54)
Investments:		
Treasurer Bonds and Notes	\$ -	
Certificate of Deposits	\$ -	
Other Securities	\$ -	
Other Investments:		
StarOhio (#23822)	\$ 7,048,063.46	
StarOhio (#76095)	\$ 536,321.59	
StarPlus (104791111552)	\$ 2,480,774.58	
US Bank (999831)	\$ 9,000,951.06	
Fifth Third Money Market	<u>\$ 5,467,807.87</u>	
Total Investments		\$ 24,533,918.56
Cash on Hand:		
Petty Cash:		
Petty Cash	\$ -	
Change Cash:		
Cash with Fiscal Agent	<u>\$ -</u>	
Total Cash on Hand		\$ -
Total Balances		<u><u>\$ 27,948,279.36</u></u>
Total Fund Balance		<u><u>\$ 27,948,279.36</u></u>
Depository Clearance Accounts:		
DCB - Payroll Account	<u>\$ 181,698.40</u>	
Total Clearance Account Balances		\$ 181,698.40

\_\_\_\_\_  
Treasurer