

# **COSHOCTON CITY SCHOOLS**

## **Financial Summary**

### **September 2020**

Presented to the Board of Education by:

Terri Eyerman, Treasurer/CFO

October 15, 2020

Date: 10/12/2020  
Time: 9:48 pm

COSHOCTON CITY SCHOOLS  
Financial Detail Report for 09/01/2020 - 09/30/2020 by FUND

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(FINDET)

	Begin Balance	Receipts	Expenditures	End Balance
TOTAL FOR FUND 001 (GENERAL):	4,855,502.18	1,462,106.87	1,517,764.32	4,799,844.73
TOTAL FOR FUND 002 (BOND RETIREMENT):	2,455,342.27	31,693.10	0.00	2,487,035.37
TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	372,409.27	6,087.97	0.00	378,497.24
TOTAL FOR FUND 004 (BUILDING):	108,822.94	0.00	0.00	108,822.94
TOTAL FOR FUND 006 (FOOD SERVICE):	584,674.24	5,132.59	39,042.32	540,499.33
TOTAL FOR FUND 007 (SPECIAL TRUST):	82,553.86	9,130.00	34.95	73,388.91
TOTAL FOR FUND 008 (ENDOWMENT):	330,967.33	651.52	5,923.12	325,695.73
TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	452.00	0.00	0.00	452.00
TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	27,733.83	0.00	0.00	27,733.83
TOTAL FOR FUND 019 (OTHER GRANT):	54,128.26	250.00	10,000.00	44,378.26
TOTAL FOR FUND 022 (DISTRICT AGENCY):	0.08	0.00	0.00	0.08
TOTAL FOR FUND 024 (EMPLOYEE BENEFITS SELF INS.):	881,549.52	351,484.24	422,447.03	810,586.73
TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):	731,605.99	4,666.49	0.00	736,272.48
TOTAL FOR FUND 070 (CAPITAL PROJECTS):	810,429.73	0.00	0.00	810,429.73
TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	45,455.62	520.00	0.00	45,975.62
TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	30,523.45	13,039.65	3,891.24	39,671.86
TOTAL FOR FUND 401 (AUXILIARY SERVICES):	71,844.43	0.00	13,380.00	58,464.43
TOTAL FOR FUND 439 (PUBLIC SCHOOL PRESCHOOL):	24,647.52	0.00	6,760.74	17,886.78
TOTAL FOR FUND 463 (ALTERNATIVE SCHOOLS):	74.76	0.00	0.00	74.76
TOTAL FOR FUND 467 (STUDENT WELLNESS AND SUCCESS):	56,559.26	0.00	38,221.63	94,780.89
TOTAL FOR FUND 499 (MISCELLANEOUS STATE GRANT FUND):	1,499.21	0.00	2,040.16	3,539.37
TOTAL FOR FUND 506 (RACE TO THE TOP):	1,189.00	0.00	0.00	1,189.00
TOTAL FOR FUND 507 (ELEM/SECONDARY SCH EMER RELIEF):	301,155.86	0.00	12,629.74	313,785.60
TOTAL FOR FUND 516 (IDEA PART B GRANTS):	72,233.34	0.00	6,999.20	79,232.54
TOTAL FOR FUND 533 (TITLE II D - TECHNOLOGY):	950.58	0.00	0.00	950.58
TOTAL FOR FUND 536 (TITLE I SCHOOL IMPROVEMENT A):	11,209.21	0.00	0.00	11,209.21

Date: 10/12/2020  
Time: 9:48 pm

COSHOCTON CITY SCHOOLS  
Financial Detail Report for 09/01/2020 - 09/30/2020 by FUND

Page: 2  
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	Begin Balance	Receipts	Expenditures	End Balance
TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	161,343.19-	0.00	48,776.05	210,119.24-
TOTAL FOR FUND 587 (IDEA PRESCHOOL-HANDICAPPED):	3,586.18	0.00	0.00	3,586.18
TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	11,893.13	0.00	0.00	11,893.13
TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	13,775.69	0.00	347.64	13,428.05

DATE: 10/13/2020  
TIME: 09:28:12

FORM SM-2  
OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE  
ANNUAL SPENDING PLAN (CURRENT OPERATION - GENERAL FUND ONLY - O.R.C. 5705.391)

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SCHOOL DISTRICT: COSHOCTON CITY SCHOOLS

IRN # 043828 COUNTY: COSHOCTON  
Coshocton City Schools July 2020

FISCAL YEAR: 2021 MONTH: 09

	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	0	1,920,760	1,920,760
01.020 Tangible Personal Property Tax	0	0	0	0	514,127	514,127
01.030 Income Tax	0	0	0	0	0	0
01.035 Unrestricted Grants-in-Aid	0	907,997	907,997	0	2,741,059	2,741,059
01.040 Restricted Grants-in-Aid	0	129,103	129,103	0	387,310	387,310
01.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
01.050 Property Tax Allocation	0	300,225	300,225	0	300,225	300,225
01.060 All Other Operating Revenue	0	124,830	124,830	0	235,905	235,905
01.070 Total Revenue	0	1,462,155	1,462,155	0	6,099,386	6,099,386
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	0	0	0	0	330	330
02.070 Total Other Financing Sources	0	0	0	0	330	330
02.080 Total Revenues and Other Financing Sources	0	1,462,155	1,462,155	0	6,099,716	6,099,716
EXPENDITURES						
03.010 Personal Services	0	840,372	840,372	0	2,405,664	2,405,664
03.020 Employees' Retirement/Insurance Benefits	0	411,504	411,504	0	1,253,505	1,253,505
03.030 Purchased Services	0	251,475	251,475	0	867,395	867,395
03.040 Supplies and Materials	0	4,206	4,206	0	105,342	105,342
03.050 Capital Outlay	0	598	598	0	24,113	24,113
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	0	18,022	18,022	0	148,573	148,573
04.500 Total Expenditures	0	1,517,765	1,517,765	0	4,804,592	4,804,592
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	0	1,517,765	1,517,765	0	4,804,592	4,804,592
06.010 Excess Rev & Oth Financing Sources over(under) Exp &	0	55,610	55,610	0	1,295,124	1,295,124
07.010 Beginning Cash Balance	0	4,975,613	4,975,613	0	3,624,879	3,624,879
07.020 Ending Cash Balance	0	4,920,003	4,920,003	0	4,920,003	4,920,003
08.010 Outstanding Encumbrances	0	1,412,313	1,412,313	0	1,412,313	1,412,313

COSHOCKTON CITY SCHOOL DISTRICT  
REVENUE AND EXPENDITURE COMPARE TO FORECAST  
FISCAL YEAR 2021

2021

COSHOCKTON CITY SCHOOL DISTRICT

Enter actual monthly SM2 data as books are closed. Reminder: Estimates for cash flow are now entered for each note on the Revenue and Expenditure tabs.

	July	August	September	October	November	December	January	February	March	April	May	June	Actual-July-Aug	Forecast	Variance
1.010 General Property Tax (Real Estate)	600,099	1,320,661	-	-	-	-	-	-	-	-	-	-	1,920,760	-	(1,920,760)
1.020 Public Utility Personal Property	-	514,127	-	-	-	-	-	-	-	-	-	-	514,127	-	(514,127)
1.030 Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
1.035 Unrestricted Grants-in-Aid	905,056	928,006	907,997	-	-	-	-	-	-	-	-	-	2,741,059	-	(2,741,059)
1.040 Restricted Grants-in-Aid	129,104	129,103	129,103	-	-	-	-	-	-	-	-	-	387,310	-	(387,310)
1.045 Other Restricted	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
1.050 Property Tax Allocation	-	-	300,225	-	-	-	-	-	-	-	-	-	300,225	-	(300,225)
1.060 All Other Revenues	53,724	57,351	124,830	-	-	-	-	-	-	-	-	-	235,905	-	(235,905)
1.070 Total Revenues	1,687,983	2,949,248	1,462,155	0	0	0	0	0	0	0	0	0	6,099,386	-	(6,099,386)
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
2.020 State Emergency Loans and Advancement	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
2.040 Operating Transfers-In	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
2.050 Advances-In	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
2.060 All Other Financing Sources	-	330	-	-	-	-	-	-	-	-	-	-	330	-	(330)
2.070 Total Other Financing Sources	0	330	0	0	0	0	0	0	0	0	0	0	330	-	(330)
2.080 Total Revenues and Other Financing Sources	1,687,983	2,949,578	1,462,155	0	0	0	0	0	0	0	0	0	6,099,716	-	(6,099,716)
3.010 Personal Services	786,129	779,163	840,372	-	-	-	-	-	-	-	-	-	2,405,664	-	(2,405,664)
3.020 Employees' Retirement/Insurance Benefits	413,160	428,841	411,504	-	-	-	-	-	-	-	-	-	1,253,505	-	(1,253,505)
3.030 Purchased Services	306,917	309,003	251,475	-	-	-	-	-	-	-	-	-	867,395	-	(867,395)
3.040 Supplies and Materials	28,979	80,569	(4,206)	-	-	-	-	-	-	-	-	-	105,342	-	(105,342)
3.050 Capital Outlay	-	23,515	598	-	-	-	-	-	-	-	-	-	24,113	-	(24,113)
3.060 Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
4.010 Principal-All (History Only)	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
4.020 Principal-Notes	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
4.030 Principal-State Loans	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
4.040 Principal-State Advancements	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
4.050 Principal-HB 264 Loans	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
4.055 Principal-Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
4.060 Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
4.300 Other Objects	43,693	86,858	18,022	-	-	-	-	-	-	-	-	-	148,573	-	(148,573)
4.500 Total Expenditures	1,578,878	1,707,949	1,517,765	0	0	0	0	0	0	0	0	0	4,804,592	-	(4,804,592)
5.010 Operating Transfers-Out	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
5.020 Advances-Out	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
5.040 Total Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
5.050 Total Expenditures and Other Financing Uses	1,578,878	1,707,949	1,517,765	0	0	0	0	0	0	0	0	0	4,804,592	-	(4,804,592)
6.010 Rev. over/(under) Expenditures	109,105	1,241,629	-55,610	0	0	0	0	0	0	0	0	0	1,295,124	-	-
7.010 Beginning Cash Balance	3,624,879	3,733,984	4,975,613	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	3,624,879	3,624,879	-
7.020 Ending Cash Balance	3,733,984	4,975,613	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	4,920,003	3,624,879	-

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**Coshocton City Schools  
Bank Reconciliation**

**9/30/2020**

1st Step Update Stmt Bal

**BANK BALANCE**

1 Statement Balance Acct#42-0360-8903	x	\$ 2,496,146.89
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Date  
Poste  
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**INVESTMENTS**

2 PNC Bank Money Market #42-6060-2583	x	\$ 278,608.24
3 Chase #6510		\$ 5.41
4 PNC CD#000021012318356 Ref#000002012282462 (.20%)		\$ 57,000.00
5 Gallagher Fund	x	\$ 268,388.66
6 Bank of New York #778122 (Bond Sinking Fund #002-9002)	x	\$ 1,935,000.00
8 Star Ohio #75981	x	\$ 5,653,804.17

**ADJUSTMENTS**

Outstanding Checks	\$ (38,628.62)
Petty Cash	

Deposits not Recorded	\$ -
NSF Checks	

Memo Ck# 41355 posted 9/30/20 not on PNC Statement (STRS)	\$ (2,855.07)
Memo Ck# 41356 posted 9/30/2020 not on PNC Statement (SERS)	\$ (960.36)

**ADJUSTED BANK BALANCE**

\$ 10,646,509.32

**BOOK BALANCE**

Cash Balance (FINSUMM)	\$ 10,646,509.32
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**Difference**

\$ -

*Renee Hardisty*  
\_\_\_\_\_  
Signature of Preparer

**10/7/2020**  
Date

*Lee Egan*  
\_\_\_\_\_  
Treasurer Approval

**10/7/2020**  
Date

**CHANGE IN ACCOUNT VALUE**

Gallagher Fund	Gallagher Investment Summary (Tax Basis)
Beginning Month Balance	273,800.62 <b>10/7/2020</b>
Less:	
Scholarship Disbursements	\$ (5,000.00)
Fees/Charges	\$ (923.12)
Realized Loss	
Plus:	
Investment Income (Interest)	\$ 511.16
Realized Gains	
End of Month Balance	\$ 268,388.66

**These figures come from actual transaction listed under "Change in account value-Addition Section" Ignore other changes in market value**