

DATE: 01/02/2019  
TIME: 11:08

BRIGHT LOCAL SCHOOL DISTRICT  
CASH RECONCILIATION AS OF 01/02/2019

PAGE: 1  
(USAEMSED)

	SUB-TOTALS -----	TOTALS -----
Gross Depository Balances:		
PEOPLES BANK	\$ 1,042,126.49	
STAR OHIO	1,912,095.72	
FIRST FINANCIAL - CD'S	101,046.68	
PEOPLES BANK - CD'S	202,901.52	
REDTREE INVESTMENTS	1,010,427.17	
ARBITER PAY	13,500.00	
	-----	
Total Depository Balances (Gross)		\$ 4,282,097.58
Adjustments to Bank Balance:		
Cash in Transit to Bank	\$ 0.00	
Outstanding Checks	170,178.94-	
Adjustments	13,777.69-	
Payroll ACH Items Not Cleared		
ArbiterPay in Transit		
Posting Adjustment		
	-----	
Total Adjustments to Bank Balance		183,956.63-
Investments:		
Treasury Bonds and Notes	\$ 0.00	
Certificate of Deposits	0.00	
Other Securities	0.00	
Other Investments:		
	-----	
Total Investments		0.00
Cash on Hand:		
Petty Cash:		
Change Cash:		
Cash with Fiscal Agent	0.00	
	-----	
Total Cash on Hand		0.00
		-----
Total Balances		\$ 4,098,140.95 =====
Total Fund Balance		\$ 4,098,140.95 =====
Depository Clearance Accounts:		
Total Clearance Account Balances		\$ 0.00



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Treasurer

Bright Local School District

Investment Portfolio

As of January 1, 2019

**First Financial Bank**

Hillsboro, Ohio

CD's

<u>Term</u>	<u>Amount</u>	<u>Interest</u>	<u>Interest Paid</u>	<u>Maturity Date</u>
18 Month	\$101,046.68	1.00%	Semi-Annually	6/5/19
Total	\$101,046.68			

**Peoples Bank**

Sardina, Ohio

CD's

<u>Term</u>	<u>Amount</u>	<u>Interest</u>	<u>Interest Paid</u>	<u>Maturity Date</u>
12 Month	\$101,004.60	2.00%	on maturity	5/29/19
12 Month	\$101,896.92	2.60%	on maturity	12/14/19
Total	\$202,901.52			

Checking	\$1,042,126.49	0.41%	monthly	n/a
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**Star Ohio**

Money Market

<u>Term</u>	<u>Amount</u>	<u>Interest</u>	<u>Interest Paid</u>	<u>Maturity Date</u>
n/a	\$1,912,095.72	2.40%	monthly	n/a

**RedTree Investments**

Commercial Paper

<u>Term</u>	<u>Amount</u>	<u>Interest</u>	<u>Interest Paid</u>	<u>Maturity Date</u>
<270 days	\$1,015,187.20	2.84%	on maturity	varies



P. O. Box 7177  
Dublin, OH 43017

## Account Statement

December 1, 2018 - December 31, 2018

ACCOUNT NUMBER

40062

REGISTRATION

BRIGHT LOCAL SCHOOL  
ATTN RANDOLPH DREWYOR  
44 N HIGH ST  
MOWRYSTOWN, OH 45155

0001583-0001743 PDFE 760097



BRIGHT LOCAL SCHOOL  
ATTN RANDOLPH DREWYOR  
44 N HIGH ST  
MOWRYSTOWN, OH 45155

REP NAME

REP ID

90496 36 0000



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio  
Columbus, OH 43260



Please visit our website at:  
[www.tos.ohio.gov](http://www.tos.ohio.gov)

### Shareholder Message Center

STAR Ohio will be closed Tuesday, January 1, 2019 in observance of New Year's Day and Monday, January 21, 2019 in observance of Martin Luther King, Jr. Day. Please visit the STAR Ohio website at [www.starohio.com](http://www.starohio.com) to view the STAR Ohio Update Webinar recorded on December 19, 2018. This webcast, hosted by the Ohio Treasurer's office, provides a market review and update on the STAR Ohio and STAR Plus programs. For more information email [info@starohio.com](mailto:info@starohio.com) or call 1-800-648-STAR (7827).

Visit the Frequently Asked Questions section online at [www.starohio.com](http://www.starohio.com) for more information and other helpful tips regarding your STAR Ohio account.

As a reminder, it is no longer required to receive preapproval for trades under \$100 million. However, as a courtesy for large trades of \$25 million or more, please call STAR Client Services 24 hours in advance of the trade date. Wires must be received prior to the STAR Ohio fund closing at 1:30 pm Monday through Friday. Wires received after the fund closes will be returned to the sending financial institution.

Please contact STAR Client Services if you need to update your e-mail address, sign up for online access, or turn off your monthly paper statements. STAR Client Services can be reached from 8:30 am to 5:00 pm Monday through Friday at 1-800-648-STAR (7827).

## PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
Star Ohio	4508	N/A	1,912,095.720	\$1.00	\$1,912,095.72	100.00%

Portfolio Value as of 12/31/2018:

\$1,912,095.72

## DISTRIBUTION SUMMARY

Funds	Fund ID	YTD Earnings			Reinvestment Option		
		Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
Star Ohio	4508	\$36,749.24	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

## TRANSACTIONS

Star Ohio

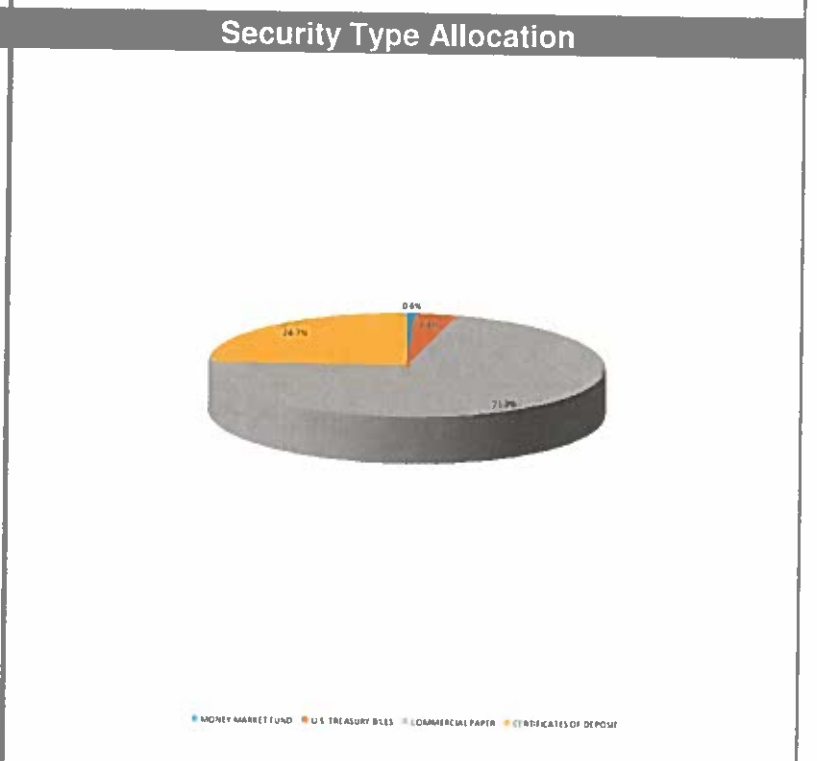
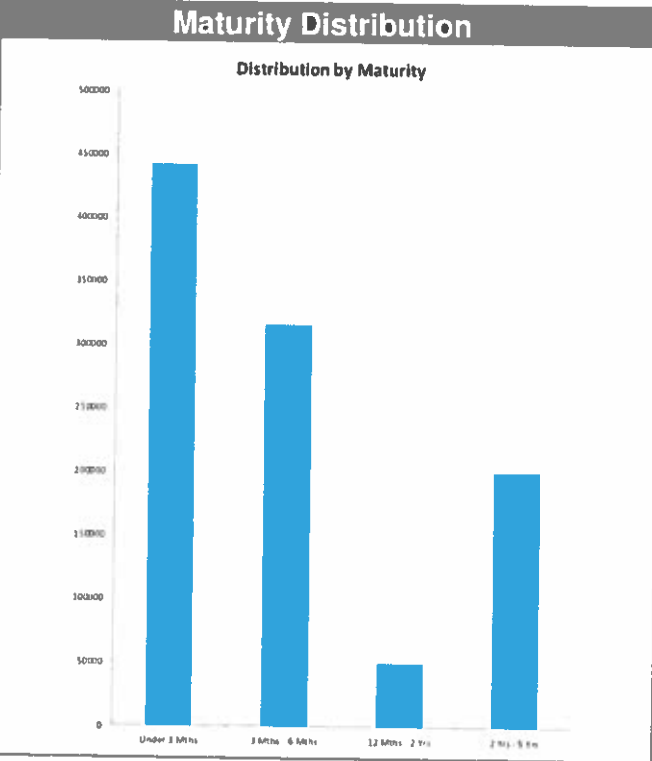
4508 - 40062

30 Day Yield = 2.41%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
12/01/2018	Opening Balance		1,908,242.650	\$1.00			\$1,908,242.65
12/31/2018	Income Dividend Reinvestment	368186151	3,853.070	1.00	3,853.07		3,853.07
12/31/2018	Closing Balance		1,912,095.720	\$1.00			\$1,912,095.72

**Monthly Investment Summary**  
**Bright Local Schools**  
**US Bank Custodian Acct Ending x99836**  
December 31, 2018

Monthly Cash Flow Activity		Market Value Summary				
From 11-30-18 through 12-31-18						
Beginning Book Value	1,009,642.27	<b>Security Type</b>	<b>Market Value</b>	<b>Pct. Assets</b>	<b>Avg Yield at Cost</b>	<b>Wgt Avg Mat</b>
Contributions	0.00	<b>Money Market Fund</b>				
Withdrawals	0.00	MONEY MARKET FUND	6,208.69	0.6	2.36	0.00
Prior Month Management Fees	-84.38	<b>Fixed Income</b>				
Realized Gains/Losses	0.00	U.S. TREASURY BILLS	34,650.87	3.4	2.49	0.41
Gross Interest Earnings	869.28	<b>Commercial Paper</b>				
Ending Book Value	1,010,427.17	COMMERCIAL PAPER	723,666.15	71.3	2.69	0.30
		<b>Certificate of Deposit</b>				
		CERTIFICATES OF DEPOSIT	250,125.05	24.6	3.36	3.10
		Accrued Interest	536.44	0.1		
		<b>TOTAL PORTFOLIO</b>	<b>1,015,187.20</b>	<b>100.0</b>	<b>2.84</b>	<b>1.00</b>



**Disclosures:**

RedTree's Internal accounting system is used as the source of the market value of this account. Although obtained from a source believed to be reliable, we cannot guarantee its accuracy. You should review all account statements provided by the custodian and compare with the statements provided by RedTree.

**Portfolio Holdings Report**  
**Bright Local Schools**  
**US Bank Custodian Acct Ending x99836**  
 December 31, 2018

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
<b>U.S. TREASURY BILLS</b>									
35,000	912796RR2	US Treasury Bill 0.000% Due 05-30-19	P-1	A-1+	34,566.93	34,650.87	2.49	0.41	11-30-18
<b>CERTIFICATES OF DEPOSIT</b>									
50,000	12556LAU0	CIT Bank NA, CA 3.050% Due 12-17-20			49,975.00	50,002.15	3.08	1.89	12-17-18
50,000	61760ASB6	Morgan Stanley Private Bank, NY 3.250% Due 11-15-21			49,925.00	50,079.05	3.30	2.71	11-15-18
50,000	949763VW3	Wells Fargo Bank, SD 3.250% Due 12-14-21			49,937.50	50,066.10	3.32	2.77	12-14-18
50,000	17312QX79	Citibank NA, SD 3.400% Due 12-21-22			49,925.00	49,919.45	3.44	3.68	12-21-18
50,000	38148P2R7	Goldman Sachs Bank USA, NY 3.600% Due 12-05-23			49,900.00	50,058.30	3.64	4.47	12-05-18
	Accrued Interest					536.44			
					249,662.50	250,661.49	3.36	3.10	
<b>COMMERCIAL PAPER</b>									
145,000	13608BQS6	Canadian Imp Holdings 0.000% Due 03-26-19	P-1	A-1	143,191.79	144,050.25	2.54	0.23	09-28-18
155,000	62479MQT3	MUFG Bank 0.000% Due 03-27-19	P-1	A-1	153,047.00	153,972.35	2.55	0.24	09-28-18
145,000	63873KQT7	Natixis NY 0.000% Due 03-27-19	P-1	A-1	143,151.25	144,038.65	2.58	0.24	09-28-18
135,000	09659CRV2	BNP Paribas 0.000% Due 04-29-19	P-1	A-1	133,147.01	133,736.40	2.77	0.33	10-30-18
150,000	46640QTR2	JP Morgan 0.000% Due 06-25-19	P-1	A-1	147,452.00	147,868.50	2.99	0.48	11-29-18
					719,989.05	723,666.15	2.69	0.30	
<b>MONEY MARKET FUND</b>									
	USBMMF	First American Treasury Obligations Fund			6,208.69	6,208.69	2.36		
<b>TOTAL PORTFOLIO</b>					1,010,427.17	1,015,187.20	2.84	1.00	

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Questions? Call 888.596.2293 or email [info@redtreeinv.com](mailto:info@redtreeinv.com)

2018-2019 APPROPRIATION RESOLUTION  
City, Exempted Village, Joint Vocational or Local Board of Education  
Rev.Code Sec. 5705.38  
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The Board of Education of the BRIGHT LOCAL School District,  
HIGHLAND County, Ohio, met in REGULAR session on the 9th day of JANUARY,  
2019, at the office of WHITEOAK JR/SR HIGH with the following members present:

MIKE AMES  
STEVE COX  
JOHN GILLESPIE  
TAMMY HAUKE  
ANGIE WRIGHT

moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the BRIGHT LOCAL  
School District, HIGHLAND County, Ohio, that to provide for  
the current expenses and other expenditures of said Board of Education, during  
the fiscal year, ending June 30, 2019, the following sums be and the  
same are hereby set aside and appropriated for the several purposes for which  
expenditures are to be made and during said fiscal year, as follows, viz:

Date: 01/03/19  
Time: 9:13 am

BRIGHT LOCAL SCHOOL DISTRICT  
Appropriation Resolution Report

Page 1  
(APPRES)

001 GENERAL	
002 BOND RETIREMENT	9,504,796.19
006 FOOD SERVICE	363,700.34
018 PUBLIC SCHOOL SUPPORT	417,546.97
034 CLASSROOM FACILITIES MAINT.	40,267.07
200 STUDENT MANAGED ACTIVITY	66,200.00
300 DISTRICT MANAGED ACTIVITY	62,972.45
439 PUBLIC SCHOOL PRESCHOOL	32,200.00
451 DATA COMMUNICATION FUND	108,749.31
499 MISCELLANEOUS STATE GRANT FUND	5,400.00
516 IDEA PART B GRANTS	3,909.80
572 TITLE I DISADVANTAGED CHILDREN	229,668.94
587 IDEA PRESCHOOL-HANDICAPPED	384,733.27
590 IMPROVING TEACHER QUALITY	13,983.65
599 MISCELLANEOUS FED. GRANT FUND	40,278.03
	36,869.40
Grand Total All Funds	11,311,275.42

seconded the Resolution and the roll being called upon its adoption, the vote resulted as follows:

Vote:

MIKE AMES, YES  
STEVE COX, YES  
JOHN GILLESPIE, YES  
TAMMY HAUKE, YES  
ANGIE WRIGHT, YES  
,  
,

CERTIFICATE  
(O.R.C. 5705.412)

RE:

IT IS HEREBY CERTIFIED that the BRIGHT LOCAL School District has sufficient funds to meet the contract, obligation, payment, or expenditure for the above, and has in effect for the remainder of the fiscal year and the succeeding fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide operating revenues necessary to enable the district to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number days instruction was held or is scheduled for the current fiscal year, except that if the above expenditure is for a contract, this certification shall cover the term of the contract or the current fiscal year plus the two immediately succeeding fiscal years, whichever period of years is greater.

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
Treasurer

BY: \_\_\_\_\_  
Superintendent of Schools

BY: \_\_\_\_\_  
President, Board of Education



Fund Class/Name	Fund	2019 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	9,504,796.19
Total General Fund		9,504,796.19
Special Revenue		
PUBLIC SCHOOL SUPPORT	018	40,267.07
DISTRICT MANAGED ACTIVITY	300	32,200.00
PUBLIC SCHOOL PRESCHOOL	439	108,749.31
DATA COMMUNICATION FUND	451	5,400.00
MISCELLANEOUS STATE GRANT FUND	499	3,909.80
IDEA PART B GRANTS	516	229,668.94
TITLE I DISADVANTAGED CHILDREN	572	384,733.27
IDEA PRESCHOOL-HANDICAPPED	587	13,983.65
IMPROVING TEACHER QUALITY	590	40,278.03
MISCELLANEOUS FED. GRANT FUND	599	36,869.40
Total Special Revenue		896,059.47
Debt Service		
BOND RETIREMENT	002	363,700.34
Total Debt Service		363,700.34
Capital Projects		
CLASSROOM FACILITIES MAINT.	034	66,200.00
Total Capital Projects		66,200.00
*** Proprietary Fund Types ***		
Enterprise		
FOOD SERVICE	006	417,546.97
Total Enterprise		417,546.97
*** Fiduciary Fund Types ***		
Agency Fund		
STUDENT MANAGED ACTIVITY	200	62,972.45
Total Agency Fund		62,972.45
Total Appropriations - All Fund Types		11,311,275.42

Certificate of the Total Amount From All Sources Available  
 For Expenditures, and Balances  
 Rev. Code, Sec. 5705.36  
 -----

From the: BRIGHT LOCAL SCHOOL DISTRICT, HIGHLAND County,  
 MOWRYSTOWN, OH, June 30, 2019

To the County Auditor of said County:

The following is the total amount from all sources available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, June 30, 2019.

Fund Type/Classification	(1) Cash Balance as of June 30, 2019	(2) Encumbrances as of June 30, 2019	(3) Advances not Repaid	(4) Carryover Balance Available for Appropriation	(5) Total Amount From all Sources Available for Expenditures	(6) Total Amount Avail. Plus Balances
<b>GOVERNMENTAL FUND TYPE</b>						
General Fund	3,627,515.98	46,303.35	.00	3,581,212.63	9,241,288.99	12,822,501.62
Special Revenue	24,790.56	6,227.81	.00	18,562.75	908,388.36	926,951.11
Debt Service	270,351.61	.00	.00	270,351.61	321,598.48	591,950.09
Capital Projects	142,365.86	2,000.00	.00	140,365.86	75,000.00	215,365.86
<b>PROPRIETARY FUND TYPE</b>						
Enterprise	29,692.79	.00	.00	29,692.79	388,000.00	417,692.79
<b>FIDUCIARY FUND TYPE</b>						
Agency Fund	14,981.08	541.25	.00	14,439.83	65,238.84	79,678.67
Total All Funds	4,109,697.88	55,072.41	.00	4,054,625.47	10,999,514.67	15,054,140.14

Fund Type/Classification	Cash Balance as of June 30, 2019	Encumbrances as of June 30, 2019	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount From all Sources Available for Expenditures	Total Amount Avail. Plus Balances
<b>GOVERNMENTAL FUND TYPE</b>						
<b>General Fund</b>						
001 0000 GENERAL FUND						
001 9004 BUS PURCHASE ASSISTANCE ALLOWANCE	3,493,157.55	46,303.35	.00	3,446,854.20	9,141,288.99	12,588,143.19
001 9015 TEXTBOOK/TECHNOLOGY SET ASIDE	22,326.06	.00	.00	22,326.06	35,000.00	57,326.06
	112,032.37	.00	.00	112,032.37	65,000.00	177,032.37
Total General Fund	3,627,515.98	46,303.35	.00	3,581,212.63	9,241,288.99	12,822,501.62
<b>Special Revenue</b>						
018 9000 UNIQUE WEEK						
018 9001 DISTRICT WELLNESS	171.94	.00	.00	171.94	1,000.00	1,171.94
018 900B BRIGHT PUBLIC SCHOOL SUPPORT FUNDD	.00	.00	.00	.00	1,500.00	1,500.00
018 900W WHITEOAK PUBLIC SCHOOL SUPPORT FUND	5,799.86	2,875.00	.00	2,924.86	14,956.21	17,881.07
	109.08	.00	.00	109.08	5,250.00	5,359.08
018 910B PAWS CAMP	39.50	.00	.00	39.50	4,260.50	4,300.00
018 918B DEMARCO FUND GRANT - ELEMENTARY ARTS	4,186.00	.00	.00	1,484.21	.00	1,484.21
018 920B BRIGHT BOOK FAIR	.00	.00	.00	.00	10,000.00	10,000.00
018 920W WHITEOAK BOOK FAIR	762.98	.00	.00	762.98	2,500.00	3,262.98
300 901W WHITEOAK JUNIOR HIGH ATHLETIC	797.63	.00	.00	797.63	8,002.37	8,800.00
300 903W WHITEOAK ATHLETIC	12,923.57	339.72	.00	12,583.85	30,500.00	43,083.85
439 9018 PRESCHOOL EXPANSION GRANT FY18	.00	.00	.00	.00	3,250.69	3,250.69
439 9019 PRESCHOOL EXPANSION GRANT FY19	.00	.00	.00	.00	112,000.00	112,000.00
451 9019 CONNECTIVITY FY19	.00	.00	.00	.00	5,400.00	5,400.00
499 9018 SECONDARY TRANSITION W/ DISABILITIES	.00	.00	.00	.00	325.50	14.20
499 9019 STATE SAFETY & SECURITY GRANT	311.30	311.30	.00	311.30	3,909.80	3,909.80
516 9018 IDEA PART B FY18	.00	.00	.00	.00	25,000.00	25,000.00
516 9019 IDEA PART B FY19	.00	.00	.00	.00	184,370.76	184,370.76

BRIGHT LOCAL SCHOOL DISTRICT  
Certificate of the Total Amount From All Sources Available for Expenditures, and Balances

Fund Type/Classification	Cash Balance as of June 30, 2019	Encumbrances as of June 30, 2019	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount From all Sources Available for Expenditures	Total Amount Avail. Plus Balances
516 9119 6B IDEA RESTORATION						
572 9018 TITLE I SW FY18	.00	.00	.00	.00	20,298.18	20,298.18
572 9019 TITLE I SW FY19	.00	.00	.00	.00	61,509.85	61,509.85
587 9018 EARLY CHILDHOOD SPECIAL EDUCATION	.00	.00	.00	.00	323,223.42	323,223.42
587 9019 ECE SPECIAL EDUCATION FY19	.00	.00	.00	.00	1,855.28	1,855.28
587 9119 6B RESTORATION	.00	.00	.00	.00	6,784.77	6,784.77
590 9019 TITLE IIA FY19	.00	.00	.00	.00	5,343.60	5,343.60
599 9019 TITLE VB RURAL/LOW INCOME	.00	.00	.00	.00	40,278.03	40,278.03
599 9119 TITLE IVA STUDENT SUPPORT FY19	.00	.00	.00	.00	14,730.08	14,730.08
Total Special Revenue	24,790.56	6,227.81	.00	18,562.75	908,388.36	926,951.11
Debt Service						
002 9004 BUS/LEASE PURCHASE						
002 9011 HB264 BOND RETIREMENT FUND	.00	.00	.00	.00	57,116.47	57,116.47
002 9016 BOND RETIRE	18,351.23	.00	.00	18,351.23	63,240.00	81,591.23
002 9019 BOILER/CHILLER FUND	28.36	.00	.00	28.36	54,179.43	54,207.79
002 9116 AC PROJECT LEASE PMT	.00	.00	.00	.00	134,339.28	134,339.28
002 9798 BOND RETIREMENT/CLASSROOM FACILITIES	.00	.00	.00	.00	12,723.30	12,723.30
Total Debt Service	270,351.61	.00	.00	251,972.02	.00	251,972.02
Capital Projects						
003 9011 HOUSE BILL 264 PROJECT	9,179.35	.00	.00	9,179.35	.00	9,179.35
003 9116 AIR CONDITIONING PROJECT	6,197.17	.00	.00	6,197.17	.00	6,197.17
034 0000 CLASSROOM FAC. MAINT.	126,989.34	2,000.00	.00	124,989.34	75,000.00	199,989.34
Total Capital Projects	142,365.86	2,000.00	.00	140,365.86	75,000.00	215,365.86
PROPRIETARY FUND TYPE						

BRIGHT LOCAL SCHOOL DISTRICT  
Certificate of the Total Amount From All Sources Available for Expenditures, and Balances

Fund Type/Classification	Cash Balance as of June 30, 2019	Encumbrances as of June 30, 2019	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount From all Sources Available for Expenditures	Total Amount Avail. Plus Balances
<b>Enterprise</b>						
006 0000 LUNCH ROOM FUND						
006 918B SAVE OUR STRENGTH - BREAKFAST GRANT	27,820.82	.00	.00	27,820.82	385,000.00	412,820.82
006 918W SCP BREAKFAST GRANT	1,871.97	.00	.00	1,871.97	.00	1,871.97
	.00	.00	.00	.00	3,000.00	3,000.00
<b>Total Enterprise</b>	<b>29,692.79</b>	<b>.00</b>	<b>.00</b>	<b>29,692.79</b>	<b>388,000.00</b>	<b>417,692.79</b>
<b>FIDUCIARY FUND TYPE</b>						
<b>Agency Fund</b>						
200 918W CLASS OF 2018	1,132.79	261.25	.00	871.54	699.91	1,571.45
200 918Y WHITEOAK YEARBOOK	1,578.46	.00	.00	1,578.46	4,000.00	5,578.46
200 919W CLASS OF 2019	6,247.34	.00	.00	6,247.34	5,000.00	11,247.34
200 920W CLASS OF 2020	62.63	.00	.00	62.63	10,000.00	10,062.63
200 921W CLASS OF 2021	534.18	.00	.00	534.18	500.00	1,034.18
200 933W FUTURE FARMERS OF AMERICA (FFA)	2,061.07	.00	.00	2,061.07	37,938.93	40,000.00
200 955W NATIONAL HONOR SOCIETY	2,314.36	150.00	.00	2,164.36	5,100.00	7,264.36
200 965W DRAMA CLUB	1,050.25	130.00	.00	920.25	2,000.00	2,920.25
<b>Total Agency Fund</b>	<b>14,981.08</b>	<b>541.25</b>	<b>.00</b>	<b>14,439.83</b>	<b>65,238.84</b>	<b>79,678.67</b>
<b>Total All Funds</b>	<b>4,109,697.88</b>	<b>55,072.41</b>	<b>.00</b>	<b>4,054,625.47</b>	<b>10,999,514.67</b>	<b>15,054,140.14</b>

Date: 01/03/19  
Time: 8:51 am

BRIGHT LOCAL SCHOOL DISTRICT  
Certificate of the Total Amount From All Sources Available for Expenditures, and Balances

Page: 5  
(CERTBAL)

- Column 1. - Cash balance per the cash book of the governmental unit as of June 30, 2019.
- Column 2. - All outstanding unliquidated encumbrances as of June 30, 2019 obligations in the form of purchase orders or contracts which were charged to a prior year's appropriation and for which a part of that appropriation is reserved (carryover purchase orders).
- Column 3. - Advances not repaid as of June 30, 2019 - this amount should be added to the fund that made the advance and subtracted from the fund that will be making the reimbursement.
- Column 4. - The total of column one, minus column two, plus or minus column three.
- Column 5. - The total amount from all sources the governmental unit expects to receive during the forthcoming year which is available for expenditures.
- Column 6. - Total of columns four and five.

1. Fund Types and Classes must correspond to those on pages 68-72 of the USAS Users Manual, or other corresponding chart of accounts.
2. Every fund number should be broken out by Special Cost Center (SCC) whenever required by the funding agency (i.e. State and Federal Projects). Student Activity Funds are not required to be reported by Special Cost Center, (for SCHOOLS ONLY).

Signed \_\_\_\_\_

Fiscal Officer

BRIGHT LOCAL SCHOOL DISTRICT  
Certificate of the Total Amount From All Sources Available for Expenditures, and Balances

=====  
CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES  
AVAILABLE FOR EXPENDITURES, AND BALANCES  
=====

\_\_\_\_\_ COUNTY OHIO

On June 30, 2019

=====

Filed \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
County Auditor

by \_\_\_\_\_ Deputy

\_\_\_\_\_

BRIGHT LOCAL SCHOOL DISTRICT  
Amended Official Certificate of Estimated Resources

Rev. Code, Sec. 5705.36

Office of Budget Commission, HIGHLAND County, Ohio.  
MOWRYSTOWN, Ohio, January 3, 2019

TO THE TAXING AUTHORITY OF BRIGHT LOCAL SCHOOL DISTRICT

The following is the amended official certificate of estimated resources for the fiscal year beginning July 1, 2019, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance July 1, 2019	Taxes	Other Sources	Total
<b>GOVERNMENTAL FUND TYPE</b>				
General Fund	3,581,212.63	2,227,064.00	7,014,224.99	12,822,501.62
Special Revenue	18,562.75	.00	908,388.36	926,951.11
Debt Service	270,351.61	.00	321,598.48	591,950.09
Capital Projects	140,365.86	47,000.00	28,000.00	215,365.86
<b>PROPRIETARY FUND TYPE</b>				
Enterprise	29,692.79	.00	388,000.00	417,692.79
<b>FIDUCIARY FUND TYPE</b>				
Agency Fund	14,439.83	.00	65,238.84	79,678.67
Total All Funds	4,054,625.47	2,274,064.00	8,725,450.67	15,054,140.14
			Budget	
			Commission	



BRIGHT LOCAL SCHOOL DISTRICT  
Amended Official Certificate of Estimated Resources

Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2019	Taxes	Other Sources	Total
<b>GOVERNMENTAL FUND TYPE</b>				
<b>General Fund</b>				
001 GENERAL	3,581,212.63	2,227,064.00	7,014,224.99	12,822,501.62
Total General Fund	3,581,212.63	2,227,064.00	7,014,224.99	12,822,501.62
<b>Special Revenue</b>				
018 PUBLIC SCHOOL SUPPORT	5,492.57	.00	39,466.71	44,959.28
300 DISTRICT MANAGED ACTIVITY	13,381.48	.00	38,502.37	51,883.85
439 PUBLIC SCHOOL PRESCHOOL	.00	.00	115,250.69	115,250.69
451 DATA COMMUNICATION FUND	.00	.00	5,400.00	5,400.00
499 MISCELLANEOUS STATE GRANT FUND	311.30	.00	4,235.30	3,924.00
516 IDEA PART B GRANTS	.00	.00	229,668.94	229,668.94
572 TITLE I DISADVANTAGED CHILDREN	.00	.00	384,733.27	384,733.27
587 IDEA PRESCHOOL-HANDICAPPED	.00	.00	13,983.65	13,983.65
590 IMPROVING TEACHER QUALITY	.00	.00	40,278.03	40,278.03
599 MISCELLANEOUS FED. GRANT FUND	.00	.00	36,869.40	36,869.40
Total Special Revenue	18,562.75	.00	908,388.36	926,951.11
<b>Debt Service</b>				
002 BOND RETIREMENT	270,351.61	.00	321,598.48	591,950.09
Total Debt Service	270,351.61	.00	321,598.48	591,950.09
<b>Capital Projects</b>				
003 PERMANENT IMPROVEMENT	15,376.52	.00	.00	15,376.52
034 CLASSROOM FACILITIES MAINT.	124,989.34	47,000.00	28,000.00	199,989.34
Total Capital Projects	140,365.86	47,000.00	28,000.00	215,365.86
<b>PROPRIETARY FUND TYPE</b>				
<b>Enterprise</b>				
006 FOOD SERVICE	29,692.79	.00	388,000.00	417,692.79
Total Enterprise	29,692.79	.00	388,000.00	417,692.79
<b>FIDUCIARY FUND TYPE</b>				
<b>Agency Fund</b>				

BRIGHT LOCAL SCHOOL DISTRICT  
 Amended Official Certificate of Estimated Resources

Rev. Code, Sec. 5705.36  
 -----

Fund	Unencumbered Balance July 1, 2019	Taxes	Other Sources	Total
200 STUDENT MANAGED ACTIVITY	14,439.83	.00	65,238.84	79,678.67
Total Agency Fund	14,439.83	.00	65,238.84	79,678.67
Total All Funds	4,054,625.47	2,274,064.00	8,725,450.67	15,054,140.14

**Bright Local Schools**  
**Schedule Of Revenue, Expenditures and Changes In Fund Balances**  
**Actual and Forecasted Operating Fund**

	ACTUAL			FORECASTED				
	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<b>Revenue:</b>								
1.010 - General Property Tax (Real Estate)	1,309,321	1,613,978	1,623,524	1,582,928	1,620,106	1,629,486	1,637,147	1,643,837
1.020 - Public Utility Personal Property	201,939	204,685	249,017	249,911	260,686	260,043	259,401	258,758
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	5,299,354	5,719,175	5,700,672	5,062,773	5,868,327	6,005,438	6,065,084	6,153,855
1.040 - Restricted Grants-in-Aid	208,898	195,071	203,272	184,904	155,345	155,625	152,435	151,715
1.045 - Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-
1.050 - Property Tax Allocation	247,400	264,585	264,389	258,106	258,576	260,208	261,600	262,767
1.060 - All Other Operating Revenues	775,722	1,186,390	1,101,711	1,162,971	1,146,688	1,143,116	1,137,044	1,138,472
<b>1.070 - Total Revenue</b>	<b>8,042,633</b>	<b>9,183,884</b>	<b>9,142,585</b>	<b>9,301,593</b>	<b>9,309,728</b>	<b>9,453,916</b>	<b>9,512,711</b>	<b>9,609,404</b>
<b>Other Financing Sources:</b>								
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-	-	-
2.050 - Advances-In	-	52,943	86,345	-	-	-	-	-
2.060 - All Other Financing Sources	-	16,680	38,612	-	-	-	-	-
2.070 - Total Other Financing Sources	91,764	218,806	700	20,000	10,000	5,000	-	-
<b>2.080 - Total Revenues and Other Financing Sources</b>	<b>91,764</b>	<b>288,429</b>	<b>125,657</b>	<b>20,000</b>	<b>10,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>3.090 - Total Revenue and Other Financing Sources</b>	<b>8,134,397</b>	<b>9,472,313</b>	<b>9,268,242</b>	<b>9,321,593</b>	<b>9,319,728</b>	<b>9,458,916</b>	<b>9,512,711</b>	<b>9,609,404</b>
<b>Expenditures:</b>								
3.010 - Personnel Services	3,504,939	3,758,585	3,746,561	3,950,540	4,193,187	4,321,587	4,386,305	4,493,502
3.020 - Employees Retirement/Insurance Benefits	1,471,052	1,650,357	1,640,330	1,747,455	1,867,196	2,004,900	2,135,290	2,283,538
3.030 - Purchased Services	2,028,754	2,122,702	2,317,839	2,357,114	2,471,885	2,428,836	2,370,936	2,512,136
3.040 - Supplies and Materials	227,803	501,400	286,044	365,600	342,303	353,579	362,854	373,354
3.050 - Capital Outlay	527,076	238,077	251,990	182,750	205,103	277,103	244,603	253,603
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
<b>Debt Service:</b>								
4.010 - Principal-All Years	25,200	37,034	57,968	-	-	-	-	-
4.020 - Principal - Notes	-	-	-	25,200	25,200	25,200	25,200	25,200
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4.055 - Principal - Other	-	-	-	43,567	44,329	45,105	45,895	45,895
4.060 - Interest and Fiscal Charges	19,656	29,063	28,349	142,575	144,047	145,561	90,000	90,000
4.300 - Other Objects	100,417	100,957	101,749	49,657	47,413	45,114	16,946	16,946
<b>4.500 - Total Expenditures</b>	<b>7,904,897</b>	<b>8,438,175</b>	<b>8,430,829</b>	<b>8,972,258</b>	<b>9,449,313</b>	<b>9,756,385</b>	<b>9,787,429</b>	<b>10,203,574</b>
<b>Other Financing Uses</b>								
5.010 - Operating Transfers-Out	1,336	41,880	58,401	25,000	30,000	30,000	30,000	30,000
5.020 - Advances-Out	-	86,192	14,674	-	-	-	-	-
5.030 - All Other Financing Uses	-	-	-	-	-	-	-	-
5.040 - Total Other Financing Uses	1,336	128,072	73,075	25,000	30,000	30,000	30,000	30,000
<b>5.050 - Total Expenditures and Other Financing Uses</b>	<b>7,906,233</b>	<b>8,566,247</b>	<b>8,503,905</b>	<b>8,997,258</b>	<b>9,479,313</b>	<b>9,786,385</b>	<b>9,817,429</b>	<b>10,233,574</b>
<b>Excess of Rev &amp; Other Financing Uses Over (Under)</b>								
<b>6.010 - Expenditures and Other Financing Uses</b>	<b>228,164</b>	<b>906,066</b>	<b>764,337</b>	<b>324,335</b>	<b>(159,585)</b>	<b>(327,469)</b>	<b>(304,718)</b>	<b>(624,170)</b>
<b>Cash Balance July 1 - Excluding Proposed Renewal/ Replacement and New Levies</b>	<b>1,525,734</b>	<b>1,753,898</b>	<b>2,659,964</b>	<b>3,424,301</b>	<b>3,748,636</b>	<b>3,589,051</b>	<b>3,261,582</b>	<b>2,956,864</b>
<b>7.020 - Cash Balance June 30</b>	<b>1,753,898</b>	<b>2,659,964</b>	<b>3,424,301</b>	<b>3,748,636</b>	<b>3,589,051</b>	<b>3,261,582</b>	<b>2,956,864</b>	<b>2,332,694</b>
<b>8.010 - Estimated Encumbrances June 30</b>	<b>305,398</b>	<b>525,000</b>	<b>47,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Reservations of Fund Balance:</b>								
9.010 - Textbooks and Instructional Materials	36,952	94,670	99,556	60,000	55,000	50,000	45,000	35,000
9.020 - Capital Improvements	-	-	-	-	-	-	-	-
9.030 - Budget Reserve	-	-	-	-	-	-	-	-
9.040 - DPIA	-	-	-	-	-	-	-	-
9.050 - Debt Service	-	-	-	-	-	-	-	-
9.060 - Property Tax Advances	-	-	-	-	-	-	-	-
9.070 - Bus Purchases	38,143	72,078	21,126	-	-	-	-	-
9.080 - Subtotal	75,095	166,748	120,682	60,000	55,000	50,000	45,000	35,000
<b>Fund Balance June 30 for Certification</b>								
<b>10.010 - of Appropriations</b>	<b>1,373,405</b>	<b>1,968,216</b>	<b>3,256,619</b>	<b>3,613,636</b>	<b>3,459,051</b>	<b>3,136,582</b>	<b>2,836,864</b>	<b>2,222,694</b>
<b>Rev from Replacement/Renewal Levies</b>								
11.010 - Income Tax - Renewal	-	-	-	-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	-
11.030 - Cumulative Balance of Replacement/Renewal Le	-	-	-	-	-	-	-	-
<b>Fund Balance June 30 for Certification</b>								
<b>12.010 - of Contracts, Salary and Other Obligations</b>	<b>1,373,405</b>	<b>1,968,216</b>	<b>3,256,619</b>	<b>3,613,636</b>	<b>3,459,051</b>	<b>3,136,582</b>	<b>2,836,864</b>	<b>2,222,694</b>
<b>Revenue from New Levies</b>								
13.010 - Income Tax - New	-	-	-	-	-	-	-	-
13.020 - Property Tax - New	-	-	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-	-	-
<b>14.010 - Revenue from Future State Advancements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>15.010 - Unreserved Fund Balance June 30</b>	<b>1,373,405</b>	<b>1,968,216</b>	<b>3,256,619</b>	<b>3,613,636</b>	<b>3,459,051</b>	<b>3,136,582</b>	<b>2,836,864</b>	<b>2,222,694</b>



**Bright Local Schools**

# **Monthly Financial Report**

**FY 2019 Cash Flow Activity Through: December**

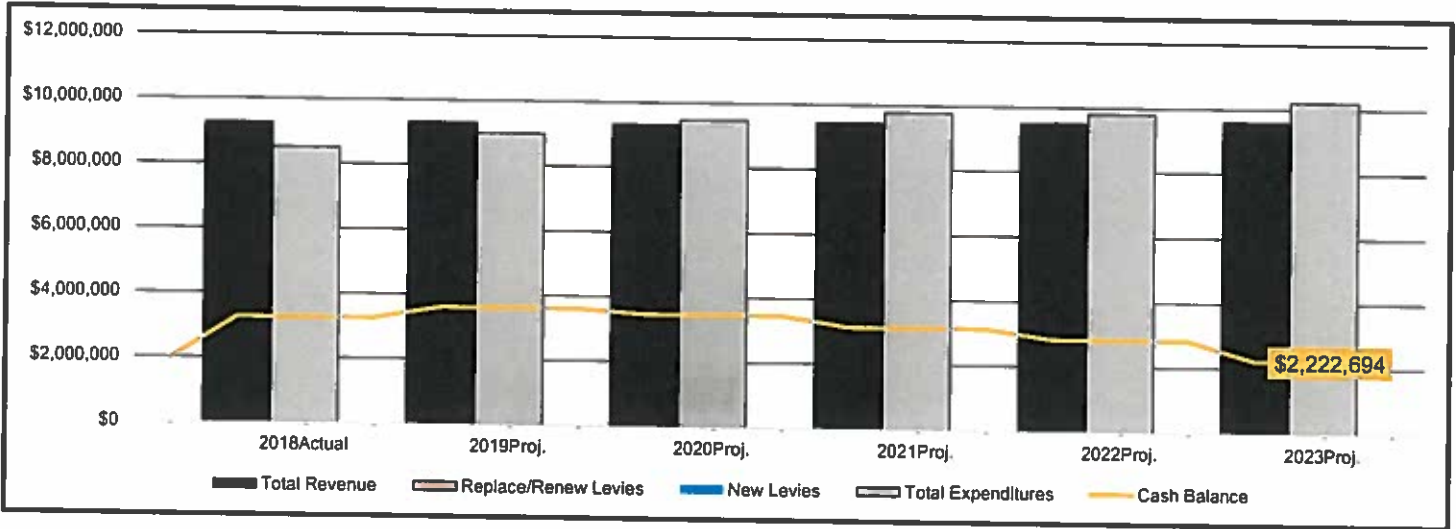
**Randy Drewyor, Treasurer**

1/3/2019

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FY 19 Annual Revenue Forecast, FYTD Actual, and Remaining Cash Flow Estimate	5
FY 19 Actual July - December Expended As Percentage of Annual Total Expenditures	6
FY 19 Annual Expenditure Forecast, FYTD Actual, and Remaining Cash Flow Estimate	6
Monthly Cash Balance Projections	7

**Current Forecast Results through December  
Total Revenue, Total Expenditures, Cash Balance**



Overall the district continues to carry a reasonable cash balance despite a reduction over the term of the forecast. Until a new biennium budget is proposed and approved future years are only a best guess and will be a moving target.

**Current Forecast -- Projected Revenue Surplus/(Shortfall) by Year**

	Does not include proposed new levies.				
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue Over/(Under) Expenditures (Line 6.01)	324,335	(159,585)	(327,469)	(304,718)	(624,170)

Note: The above forecast may reflect updates due to actual cash flow results or other internal/external variables.

**FY 19 Analysis of Month of December Actual and Estimated**

December		Revenue		December	
Actual Cash Flow For the Month	Actual Compared to Last Year			Estimated For the Month	Actual Compared to Estimated
720,383	▲ 145,150	25.2%	<b>Total Revenue</b>	585,790	▲ 5,193
-	-		Real Estate Taxes	-	-
-	-		Public Utility PP Taxes	-	-
-	-		Income Tax	-	-
504,267	▲ 6,998		State Revenue	489,527	▲ 14,740
129,002	▲ 129,002		Prop Tax Allocation		▼ (398)
87,114	▲ 9,150		Other Revenue	96,263	▼ (9,149)
-	-		Other Sources	-	-

December		Expenditures		December	
Actual Cash Flow For the Month	Actual Compared to Last Year			Estimated For the Month	Actual Compared to Estimated
648,255	▼ (30,541)	-4.5%	<b>Total Expenditures</b>	780,563	▼ (132,308)
342,101	▲ 30,285		Salaries	325,000	▲ 17,101
142,632	▲ 8,035		Benefits	140,000	▲ 2,632
145,210	▼ (18,656)		Purchased Services	187,500	▼ (42,290)
10,828	▲ 3,113		Supplies	30,000	▼ (19,172)
2,109	▼ (29,322)		Capital	10,266	▼ (8,157)
5,375	▲ 1,204		Other Expenses	10,073	▼ (4,698)
-	▼ (25,200)		Other Uses & Debt	77,724	▼ (77,724)

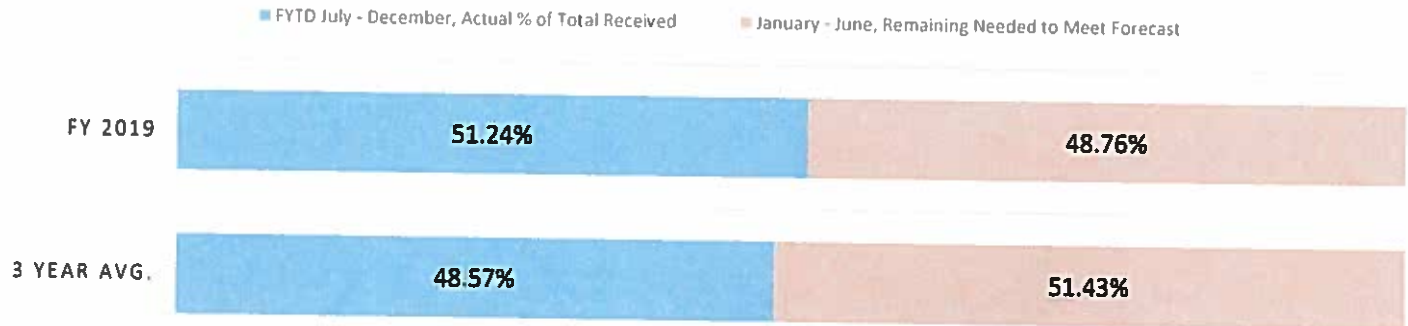
**Year-Over-Year Cash Balance Comparison**

	FY 2018	FY 2019	Yr-Over-Yr Change
December, End of Month Cash Balance	2,931,573	3,778,895	847,322

Overall cash flow continues to look good for the district. Cash balances look very good. Right now the forecast looks to be over forecasting the expected revenue by about \$60,000 but under forecasting expenses by \$120,000. At this point there is no plan to change the forecast because fluctuations in enrollment are making it difficult to pin down state revenues for the remainder of the year.

## FY 19 Actual July - December Received As Percentage of Annual Total Revenue

### FY 2019 % OF ANNUAL RECEIVED PLUS JANUARY - JUNE REMAINING



### FY 19 Annual Revenue Forecast, FYTD Actual, and Remaining Cash Flow Estimate

July - June Annual			July - December		January - June		Remaining Cash Flow Estimate Over/(Under) Needed to Meet Forecast
FY 2019 Forecast Amount	YOY Change		FYTD 2019 Actual Amount	YOY Change	Remaining Cash Flow Estimate	YOY Change	
9,321,593	▲ 0.6%	<b>Total Revenue</b>	4,775,956	▲ 6.7%	4,754,545	▼ -0.8%	▲ 208,908
1,582,928	▼ -2.5%	Real Estate Taxes	601,263	▼ -3.6%	981,666	▼ -1.8%	▲ 1
249,911	▲ 0.4%	Public Utility PP Taxes	119,408	▼ -1.9%	130,503	▲ 2.5%	-
-	0.0%	Income Tax	-	0.0%	-	0.0%	-
6,047,677	▲ 2.4%	State Funding	3,054,905	▲ 2.5%	2,942,000	▲ 0.7%	▼ (50,772)
258,106	▼ -2.4%	Property Tax Allocation	129,479	▼ -2.6%	127,080	▼ -3.4%	▼ (1,547)
1,162,971	▲ 5.6%	All Other Revenue	583,950	▲ 18.4%	573,096	▼ -5.8%	▼ (5,925)
20,000	▼ -84.1%	Other Sources	286,951	> 100%	199	▼ -71.6%	▲ 267,150

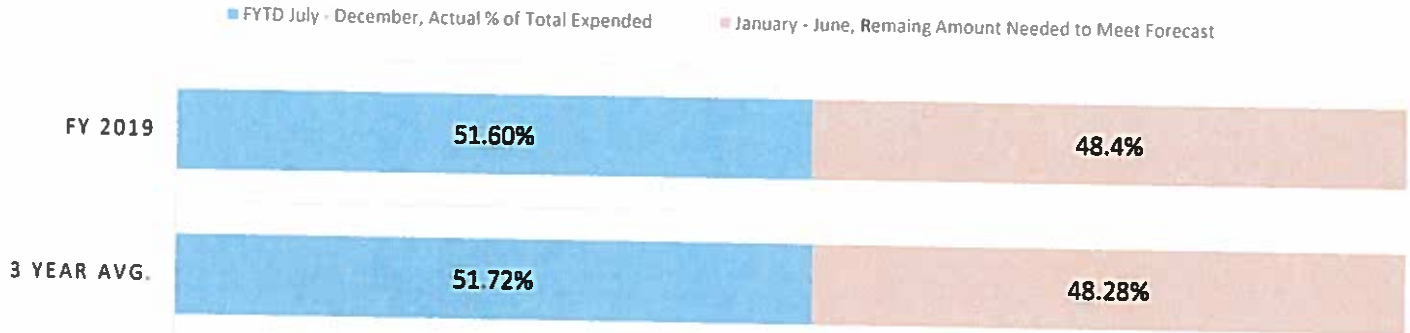
Note: Remaining Estimated Cash Flow, if realized, would result in total revenue being \$208,908 higher than forecast.

Total revenue is tracking ahead of forecast. We continue to be in a wait and see mode with revenue. Enrollment uncertainties are causing state unrestricted aid monies to fluctuate. Hopefully after the first of the year enrollment changes will settle down and we will have a good basis to forecast the rest of the school year.



## FY 19 Actual July - December Expended As Percentage of Annual Total Expenditures

### FY 2019 % OF ANNUAL EXPENDED PLUS JANUARY - JUNE REMAINING



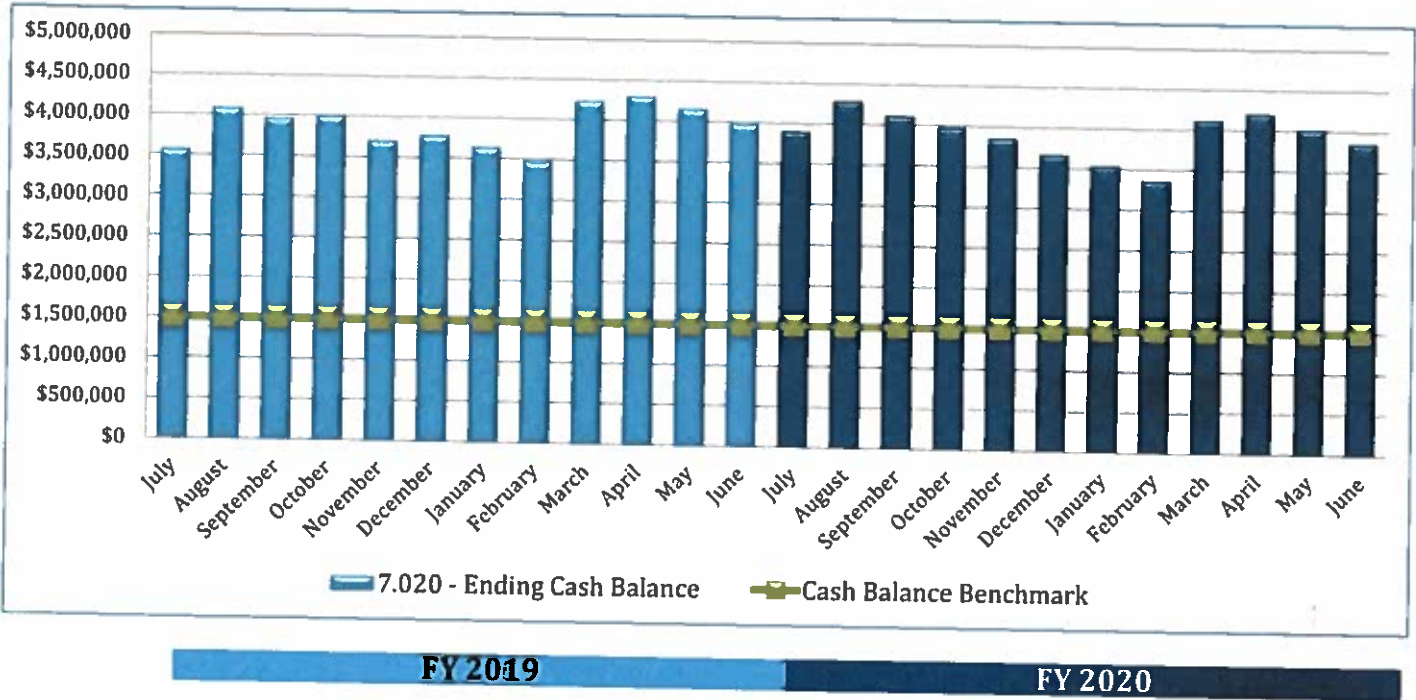
### FY 19 Annual Expenditure Forecast, FYTD Actual, and Remaining Cash Flow Estimate

July - June Annual		July - December		January - June		Remaining Cash Flow Estimate Over/(Under) Needed to Meet Forecast
Forecast Amount	YOY Change	FYTD 2019 Actual Amount	YOY Change	Remaining Cash Flow Estimate	YOY Change	
8,997,258	▲ 5.8%	4,642,957	▲ 4.9%	4,549,679	▲ 11.6%	▲ 195,378
<b>Total Expenditures</b>						
3,950,540	▲ 5.4%	1,955,380	▲ 5.5%	2,012,261	▲ 6.3%	▲ 17,101
1,747,455	▲ 6.5%	888,416	▲ 8.1%	865,000	▲ 5.7%	▲ 5,961
2,357,114	▲ 1.7%	1,009,495	▼ -13.5%	1,271,307	▲ 10.4%	▼ (76,312)
365,600	▲ 27.8%	162,907	▲ 2.5%	175,000	▲ 37.7%	▼ (27,693)
182,750	▼ -27.5%	107,048	▼ -57.1%	35,067	>100%	▼ (40,635)
107,800	▲ 5.9%	63,012	▲ 32.4%	49,764	▼ -8.1%	▲ 4,976
285,999	▲ 79.4%	456,699	> 100%	141,280	> 100%	▲ 311,980

Note: Remaining Estimated Cash Flow, if realized, would result in total expenditures being \$195,378 higher than forecast.

Personnel related expenses continue to run higher than expected. Purchased services, supplies and capital spending are trending lower than expected. One of the impacts of the the 2018 tax cut will impact the district in 2019. The current federal administration eliminated some eRate funding for VOIP services. For the remainder of this school district we will not have the benefit of an 80% discount on our VOIP phone servcie. Fortuantely this was budgetted for but it will cost the district an additional \$20,000 over the last 6 months of FY19.

# Monthly Cash Balance Projections



Cash balance trends continue to track as expected.

Date: 01/02/2019  
Time: 11:11 am

BRIGHT LOCAL SCHOOL DISTRICT  
Financial Report by Fund/SCC

Fund #	Fund Description	Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance	Bank Code
001 0000	GENERAL FUND									
3,493,157.55	718,241.94	4,481,939.33	648,253.58	4,428,996.83	3,546,100.05	621,292.18	2,924,807.87			
001 9004	BUS PURCHASE ASSISTANCE ALLOWANCE	22,326.06	0.00	18,558.97	0.00	29,400.00	11,485.03	0.00	11,485.03	
001 9015	TECHBOOK/TECHNOLOGY SET ASIDE	112,032.37	2,140.11	51,214.24	0.00	57,254.12	105,992.49	0.00	105,992.49	
002 9004	BUS/LEASE PURCHASE	0.00	0.00	57,116.47	0.00	57,116.47	0.00	0.00	0.00	
002 9011	HB264 BOND RETIREMENT FUND	18,351.23	0.00	35,723.43	0.00	35,028.00	19,046.66	9,828.00	9,218.66	
002 9016	BOND RETIRE	28.36	0.00	54,179.43	0.00	50,282.03	3,925.76	3,925.76	0.00	
002 9019	BOILER/CHILLER FUND	0.00	0.00	134,339.28	0.00	41,996.45	92,342.83	92,342.83	0.00	
002 9116	AC PROJECT LEASE PMT	0.00	0.00	12,723.30	0.00	11,519.26	1,204.04	1,204.04	0.00	
002 9798	BOND RETIREMENT/CLASSROOM FACILITIES	251,972.02	0.00	0.00	0.00	58,237.50	193,734.52	2,220.00	191,514.52	
003 9011	HOUSE BILL 264 PROJECT	9,179.35	0.00	0.00	0.00	0.00	9,179.35	0.00	9,179.35	
003 9116	AIR CONDITIONING PROJECT	6,197.17	0.00	0.00	0.00	0.00	6,197.17	0.00	6,197.17	
006 0000	LUNCH ROOM FUND	27,820.82	33,284.10	151,924.86	30,546.17	186,926.53	7,180.85	38,417.13	45,597.98	
006 918B	SAVE OUR STRENGTH - BREAKFAST GRANT	1,871.97	0.00	0.00	0.00	1,871.97	0.00	0.00	0.00	
006 918W	SCP BREAKFAST GRANT	0.00	0.00	3,000.00	778.30	778.30	2,221.70	2,221.70	0.00	
018 9000	UNIQUE WEEK	171.94	0.00	0.00	0.00	0.00	171.94	0.00	171.94	
018 9001	DISTRICT WELLNESS	0.00	21.00	1,434.49	0.00	312.85	1,121.64	225.90	895.74	

\*\*\* NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS.

Date: 01/02/2019  
Time: 11:11 am

BRIGHT LOCAL SCHOOL DISTRICT  
Financial Report by Fund/SCC

Fund #	Fund Description	Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance	Bank Code
018	900B BRIGHT PUBLIC SCHOOL SUPPORT FUNDD	5,799.86	0.00	456.52-	257.35	4,127.89	1,215.45	3,269.17	2,053.72-	
018	900W WHITEOAK PUBLIC SCHOOL SUPPORT FUND	109.08	0.00	874.16	74.36	218.72	764.52	476.39	288.13	
018	910B PAWS CAMP	39.50	0.00	3,405.91	0.00	3,388.50	56.91	297.50	240.59-	
018	918B DEMARCO FUND GRANT - ELEMENTARY ARTS	4,186.00	0.00	0.00	0.00	2,701.79	1,484.21	0.00	1,484.21	
018	920B BRIGHT BOOK FAIR	0.00	0.00	4,658.69	0.00	0.00	4,658.69	10,000.00	5,341.31-	
018	920W WHITEOAK BOOK FAIR	762.98	664.52	664.52	664.52	664.52	762.98	1,835.48	1,072.50-	
034	0000 CLASSROOM FAC. MAINT.	126,989.34	2,124.14	46,398.85	5,719.66	15,841.67	157,546.52	40,245.88	117,300.64	
200	918W CLASS OF 2018	1,132.79	0.00	896.54-	0.00	236.25	0.00	0.00	0.00	
200	918Y WHITEOAK YEARBOOK	1,578.46	160.00	1,045.00	1,449.12	1,449.12	1,174.34	1,690.00	515.66-	
200	919W CLASS OF 2019	6,247.34	0.00	545.10	0.00	0.00	6,792.44	69.00	6,723.44	
200	920W CLASS OF 2020	62.63	1,337.10	7,759.84	2,062.73	3,964.85	3,857.62	1,474.38	2,383.24	
200	921W CLASS OF 2021	534.18	0.00	0.00	0.00	0.00	534.18	0.00	534.18	
200	933W FUTURE FARMERS OF AMERICA (FFA)	2,061.07	1,012.00	20,747.00	6,774.95	12,437.69	10,370.38	5,194.02	5,176.36	
200	955W NATIONAL HONOR SOCIETY	2,314.36	65.00	6,691.00	1,303.81	3,723.05	5,282.31	1,025.52	4,256.79	
200	965W DRAMA CLUB	1,050.25	55.00	242.00	0.00	0.00	1,292.25	1,076.91	215.34	
300	901W WHITEOAK JUNIOR HIGH ATHLETIC	797.63	0.00	1,302.00	0.00	0.00	2,099.63	0.00	2,099.63	

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Date: 01/02/2019  
Time: 11:11 am

BRIGHT LOCAL SCHOOL DISTRICT  
Financial Report by Fund/SCC

Fund #	Fund Description	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance	Bank Code
300	903W WHITEOAK ATHLETIC	13,909.34	2,782.32	8,998.67	17,834.24	5,423.37	12,410.87	
439	9018 PRESCHOOL EXPANSION GRANT FY18	0.00	3,678.01	3,678.01	0.00	0.00	0.00	
439	9019 PRESCHOOL EXPANSION GRANT FY19	29,207.98	9,458.94	38,878.60	9,670.62-	0.00	9,670.62-	
451	9019 CONNECTIVITY FY19	0.00	0.00	0.00	2,700.00	0.00	2,700.00	
499	9018 SECONDARY TRANSITION W/ DISABILITIES	311.30	0.00	311.30	0.00	0.00	0.00	
499	9019 STATE SAFETY & SECURITY GRANT	3,909.80	0.00	0.00	3,909.80	0.00	3,909.80	
516	9018 IDEA PART B FY18	12,195.49	0.00	12,195.49	0.00	0.00	0.00	
516	9019 IDEA PART B FY19	39,696.61	51,494.78	91,191.39	51,494.78-	74,556.46	126,051.24-	
516	9119 6B IDEA RESTORATION	0.00	9,479.04	17,510.96	9,479.04-	5,550.59	15,029.63-	
572	9018 TITLE I SW FY18	44,022.41	0.00	44,022.41	0.00	0.00	0.00	
572	9019 TITLE I SW FY19	55,297.93	32,520.28	87,818.21	32,520.28-	10,912.02	43,432.30-	
587	9018 EARLY CHILDHOOD SPECIAL EDUCATION	1,470.03	0.00	1,470.03	0.00	0.00	0.00	
587	9019 ECE SPECIAL EDUCATION FY19	3,096.81	1,086.37	4,183.18	1,086.37-	0.00	1,086.37-	
590	9019 TITLE IIA FY19	10,402.23	3,524.11	13,926.34	3,524.11-	0.00	3,524.11-	
599	9019 TITLE VB RURAL/LOW INCOME	11,868.56	0.00	11,868.56	0.00	0.00	0.00	
599	9119 TITLE IVA STUDENT SUPPORT FY19	9,109.23	1,962.65	11,071.88	1,962.65-	35.44	1,998.09-	

\*\*\* NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS.

Date: 01/02/2019  
 Time: 11:11 am

BRIGHT LOCAL SCHOOL DISTRICT  
 Financial Report by Fund/SCC

Fund #	Fund Description	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance Code
	Begin Balance							
	GRAND TOTALS:	812,257.01	5,344,042.46	813,871.05	5,355,599.39	4,098,140.95	934,809.67	3,163,331.28

\*\*\* NOTE!! ONLY ACTIVE ACCOUNTS HAVE BEEN SELECTED, TOTALS MAY EXCLUDE AMOUNTS THAT ARE RELATED TO INACTIVE ACCOUNTS.

BRIGHT LOCAL SCHOOL DISTRICT  
SORT BY CHECK NUMBER  
CHECK DATES BETWEEN 12/01/2018 AND 12/31/2018  
ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
082018	M	12/05/2018	BRIGHT TREASURES OFFICE	901292	RECONCILED:01/02/2019		0.00
082019	W	12/07/2018	AMERICAN BUS AND ACCESSORIES, INC.	000104			318.78
082020	W	12/07/2018	CHRISTA CARR	000315	RECONCILED:01/02/2019		64.20
082021	W	12/07/2018	JERRY'S WELDING SUPPLY INC	000707	RECONCILED:01/02/2019		82.00
082022	W	12/07/2018	HEDGES SUPPLY, INC.	000780	RECONCILED:01/02/2019		318.99
082023	W	12/07/2018	US BANK	001156	RECONCILED:01/02/2019		11,035.76
082024	W	12/07/2018	OSBA LEGAL ASSISTANCE FUND	001480	RECONCILED:01/02/2019		250.00
082025	W	12/07/2018	PEPSI-COLA BOTTLING COMPANY	001549	RECONCILED:01/02/2019		704.75
082026	W	12/07/2018	DEBORAH ROBERTSON	001710	RECONCILED:01/02/2019		227.93
082027	W	12/07/2018	AUS CENTRAL LOCKBOX	001850	RECONCILED:01/02/2019		236.94
082028	W	12/07/2018	TIM HART	003416	RECONCILED:01/02/2019		73.57
082029	W	12/07/2018	CATHY FORSYTHE	003451	RECONCILED:01/02/2019		251.78
082030	W	12/07/2018	LISA BERESFORD	003814	RECONCILED:01/02/2019		153.64
082031	W	12/07/2018	SCHOLASTIC BOOK FAIR -30	003815	RECONCILED:01/02/2019		664.52
082032	W	12/07/2018	LARRY R NEWMAN DBA INCOMM ELECTRONICS	004210			2,207.34
082033	W	12/07/2018	HUNTLEY AUTO SUPPLY & MACHINE SHOP	005723	RECONCILED:01/02/2019		1,747.47
082034	W	12/07/2018	NATIONAL FFA ORGANIZATION	006002	RECONCILED:01/02/2019		318.00
082035	W	12/07/2018	SMYTH AUTOMOTIVE	006043	RECONCILED:01/02/2019		889.99
082036	W	12/07/2018	ALFRED NICKLES BAKERY, INC.	006369	RECONCILED:01/02/2019		383.18
082037	W	12/07/2018	HOLTFIELD	006547	RECONCILED:01/02/2019		250.85
082038	W	12/07/2018	WALSWORTH PUBLISHING COMPANY	006569	RECONCILED:01/02/2019		3,093.19
082039	W	12/07/2018	FRONTIER	051096	RECONCILED:01/02/2019		65.37
082040	W	12/07/2018	O'REILLY AUTO PARTS	051138	RECONCILED:01/02/2019		68.31
082041	W	12/07/2018	GORDON FOOD SERVICE PAYMENT PROCESSING CENTER	500778	RECONCILED:01/02/2019		3,008.57
082042	W	12/07/2018	ROBERT LYNN DECKER	500779	RECONCILED:01/02/2019		379.86
082043	W	12/07/2018	PREMIER CHEMICAL & SERVICES	500888	RECONCILED:01/02/2019		276.15
082044	W	12/07/2018	INTERSTATE BILLING SERVICE, INC	500928	RECONCILED:01/02/2019		2,245.92
082045	W	12/07/2018	THOMAS MCCLEESE MCCLEESE DOZING	500989	RECONCILED:01/02/2019		1,284.00
082046	W	12/07/2018	TREASURER OF STATE DEPARTMENT OF ADMIN SERVICES	501093	RECONCILED:01/02/2019		240.00
082047	W	12/07/2018	TED DOWNING	501122	RECONCILED:01/02/2019		720.83
082048	W	12/07/2018	SYNCHRONY BANK	501185	RECONCILED:01/02/2019		139.89
082049	W	12/07/2018	DEANNA RISNER	501186	RECONCILED:01/02/2019		144.82
082050	W	12/07/2018	RANDY DREWYOR	501212	RECONCILED:01/02/2019		429.66
082051	W	12/07/2018	1st Stop, Inc	501392	RECONCILED:01/02/2019		1,030.39
082052	W	12/07/2018	CHESNIE PHARO	501436	RECONCILED:01/02/2019		75.00
082053	W	12/07/2018	RA-CHELLE VANCE	501441	RECONCILED:01/02/2019		18.23
082054	W	12/07/2018	TEDDY H MAHAN EIGHT BALL CUSTOMS UPHOLSTERY	501445	RECONCILED:01/02/2019		120.00
082056	M	12/07/2018	BRIGHT TREASURES OFFICE	901292	RECONCILED:01/02/2019		0.00
082057	C	12/14/2018	B.L.S.D. MEMO PAYROLL ACCOUNT	900145	RECONCILED:01/02/2019		183,033.57
082058	M	12/14/2018	MEMO MEDICARE (BOARD'S SHARE OF MEDICARE)	980000			2,503.47
082059	M	12/14/2018	SCHOOL EMPLOYEES RETIREMENT SYSTEM	901790			333.80

BRIGHT LOCAL SCHOOL DISTRICT  
SORT BY CHECK NUMBER  
CHECK DATES BETWEEN 12/01/2018 AND 12/31/2018  
ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
082060	M	12/14/2018	STATE TEACHERS RETIREMENT SYSTEM OF OHIO	901940			566.09
082061	W	12/13/2018	AMERICAN UNITED LIFE GROUP PREMIUM	051086	RECONCILED:01/02/2019		623.89
082062	W	12/13/2018	FIDELITY SECURITY LIFE INS CO	501331	RECONCILED:01/02/2019		571.90
082063	W	12/19/2018	AMERICAN BUS AND ACCESSORIES, INC.	000104	RECONCILED:01/02/2019		56.65
082064	W	12/19/2018	HIGHLAND CO. WATER CO.	000850	RECONCILED:01/02/2019		875.40
082065	W	12/19/2018	HOPEWELL/SOESC	000924	RECONCILED:01/02/2019		16,430.12
082066	W	12/19/2018	AT&T	001432	RECONCILED:01/02/2019		183.64
082067	W	12/19/2018	OH DEPT OF JOB & FAMILY SERVICE	001440	RECONCILED:01/02/2019		479.78
082068	W	12/19/2018	TIMBER LANE SPORTSWEAR	001588	RECONCILED:01/02/2019		1,794.25
082069	W	12/19/2018	RUMPKE OF OHIO INC.	001730	RECONCILED:01/02/2019		1,453.86
082070	W	12/19/2018	CARDINAL BUS SALES & SERVICE, INC.	003541	RECONCILED:01/02/2019		432.03
082071	W	12/19/2018	VILLAGE OF MOWRYSTOWN	003607			643.68
082072	W	12/19/2018	SPORT SUPPLY GROUP INC.	003665	RECONCILED:01/02/2019		2,225.32
082073	W	12/19/2018	SCHOLASTIC BOOK FAIR -30	003815	RECONCILED:01/02/2019		445.05
082074	W	12/19/2018	QUILL CORPORATION	003977			39.98
082075	W	12/19/2018	WHITE'S CAKE BOX	004325			39.11
082076	W	12/19/2018	STAR CINEMAS	004576	RECONCILED:01/02/2019		144.00
082077	W	12/19/2018	SOUTHERN OHIO ESC	004812	RECONCILED:01/02/2019		60,706.80
082078	W	12/19/2018	LIGHTSPEED TECHNOLOGIES INC.	005295	RECONCILED:01/02/2019		63.00
082079	W	12/19/2018	SOUTH CENTRAL OHIO REGIONAL JUVENILE	005541	RECONCILED:01/02/2019		4,290.00
082080	W	12/19/2018	D-W FIRE/SAFETY, LLC	005729	RECONCILED:01/02/2019		4,965.70
082081	W	12/19/2018	NATIONAL FFA ORGANIZATION	006002	RECONCILED:01/02/2019		199.07
082082	W	12/19/2018	VILLAGE OF MOWRYSTOWN	006164			540.50
082083	W	12/19/2018	MOWRYSTOWN POLICE DEPARTMENT				
082084	W	12/19/2018	ARRICK'S PROPANE	006231	RECONCILED:01/02/2019		2,490.11
082085	W	12/19/2018	HEALTHCARE BILLING SERVICES	006233	RECONCILED:01/02/2019		348.75
082086	W	12/19/2018	XEROX FINANCIAL SERVICES	006304	RECONCILED:01/02/2019		1,307.00
082087	W	12/19/2018	JANI-CHEM	006355	RECONCILED:01/02/2019		921.32
082088	W	12/19/2018	FRS CONNECTIONS	006377	RECONCILED:01/02/2019		2,529.18
082089	W	12/19/2018	BEN WOOD	006380			35.25
082090	W	12/19/2018	WINELCO, INC.	006415	RECONCILED:01/02/2019		434.97
082091	W	12/19/2018	WASTEWATER SYSTEMS				
082092	W	12/19/2018	HOLTFIELD	006547	RECONCILED:01/02/2019		588.24
082093	W	12/19/2018	LOWE'S	006556	RECONCILED:01/02/2019		222.08
082094	W	12/19/2018	BALESTRA, HARR & SCHERER, CPAS, INC.	006659			4,500.00
082095	W	12/19/2018	GORDON FOOD SERVICE	500778	RECONCILED:01/02/2019		4,339.01
082096	W	12/19/2018	PAYMENT PROCESSING CENTER				
082097	W	12/19/2018	SCHOOL INSURANCE CONSULTANTS, LLC -THOMAS C. MCGILLY JR.	500810			2,000.00
082098	W	12/19/2018	CDI COMPUTER DEALERS INC.	500843			15,096.40
082099	W	12/19/2018	BRIGHT LINES PAPER	500897			83.95
			REITER DAIRY OF SPRINGFIELD LLC	501045	RECONCILED:01/02/2019		1,821.92
			ENNIS BRITTON CO. LPA	501085	RECONCILED:01/02/2019		407.00
			TYLER PALMER	501090	RECONCILED:01/02/2019		840.00



Date: 01/02/2019  
Time: 11:55 am

BRIGHT LOCAL SCHOOL DISTRICT  
SORT BY CHECK NUMBER  
CHECK DATES BETWEEN 12/01/2018 AND 12/31/2018  
ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
082100	W	12/19/2018	PALMER FARMS	501123	RECONCILED:01/02/2019		150.15
082101	W	12/19/2018	AMERICAN FIDELITY ADMIN SERV	501136	RECONCILED:01/02/2019		213.80
082102	W	12/19/2018	DANIEL KNOBLAUCH	501137	RECONCILED:01/02/2019		766.25
082103	W	12/19/2018	GIOVANNI'S PIZZA POWER	501186	RECONCILED:01/02/2019		38.58
082104	W	12/19/2018	DEANNA RISNER	501262	RECONCILED:01/02/2019		1,311.00
082105	W	12/19/2018	SOUND COM	501323	RECONCILED:01/02/2019		3,071.46
082106	W	12/19/2018	CLERMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES	501346			30.96
082107	W	12/19/2018	THE COUNSELING SOURCE INC	501437	RECONCILED:01/02/2019		985.83
082108	W	12/19/2018	SIMPLY SHEETS FUNDRAISING, LLC	501446	RECONCILED:01/02/2019		280.00
082109	C	12/28/2018	THE OHIO STATE UNIVERSITY CETE	900145	RECONCILED:01/02/2019		195,025.85
082110	M	12/28/2018	B.L.S.D. MEMO PAYROLL ACCOUNT	950000			139.50
082111	M	12/28/2018	MEMO MEDICARE (BOARD'S SHARE OF FICA)	980000			2,714.09
082112	M	12/31/2018	MEMO MEDICARE (BOARD'S SHARE OF MEDICARE)	970000			48,730.00
082113	M	12/28/2018	SCHOOL EMPLOYEES RETIREMENT SYSTEM	901790			333.80
082114	M	12/28/2018	STATE TEACHERS RETIREMENT SYSTEM OF OHIO	901940			566.09
082115	W	12/28/2018	BROWN COUNTY SCHOOLS BENEFITS CONSORTIUM	006483			103,661.13
082116	W	12/28/2018	DELTA DENTAL	501120			6,570.58
V	VOIDED CHECKS				CHECK TOTALS	0	0.00
R	RECONCILED CHECKS				CHECK TOTALS	72	523,815.17
W	WARRANT CHECKS				CHECK TOTALS	86	284,768.53
M	MEMO CHECKS				CHECK TOTALS	10	55,886.84
B	REFUND CHECKS				CHECK TOTALS	0	0.00
I	INVESTMENT CHECKS				CHECK TOTALS	0	0.00
T	TRANSFER CHECKS				CHECK TOTALS	0	0.00
D	DISTRIBUTION CHECKS				CHECK TOTALS	0	0.00
C	PAYROLL CHECKS				CHECK TOTALS	2	378,059.42
	MISSING CHECKS					0	
**	TOTAL CHECKS (LESS VOIDED)				** TOTAL NET	98	718,714.79
***	TOTAL CHECKS WRITTEN				*** GRAND TOTALS	98	718,714.79