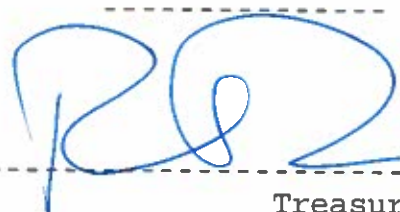


DATE: 09/04/2018  
TIME: 13:06

BRIGHT LOCAL SCHOOL DISTRICT  
CASH RECONCILIATION AS OF 09/04/2018

PAGE: 1  
(USAEMSED)

	SUB-TOTALS	TOTALS
	-----	-----
Gross Depository Balances:		
PEOPLES BANK	\$ 1,430,392.37	
STAR OHIO	2,097,338.10	
FIRST FINANCIAL - CD'S	101,046.68	
PEOPLES BANK - CD'S	201,004.60	
REDTREE INVESTMENTS	1,001,438.80	
	-----	
Total Depository Balances (Gross)		\$ 4,831,220.55
Adjustments to Bank Balance:		
Cash in Transit to Bank	\$ 0.00	
Outstanding Checks	248,146.43-	
Adjustments	29,122.60-	
Posted Payroll Items not Cleared		
	-----	
Total Adjustments to Bank Balance		277,269.03-
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		\$ 4,553,951.52
		=====
Total Fund Balance		\$ 4,553,951.52
		=====
Depository Clearance Accounts:		
Total Clearance Account Balances		\$ 0.00

  
-----  
Treasurer

**Bright Local School District**

**Investment Portfolio**

**As of September 4, 2018**

**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
18 Month	\$100,000.00	1.25%	on maturity	11/24/18
Total	\$201,004.60			

Checking	\$1,430,392.37	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	\$2,097,338.10	1.81%	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	\$1,001,438.8	~2.33%	on maturity	varies

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

**Monthly Cash Flow Activity**

From 07-31-18 through 08-31-18

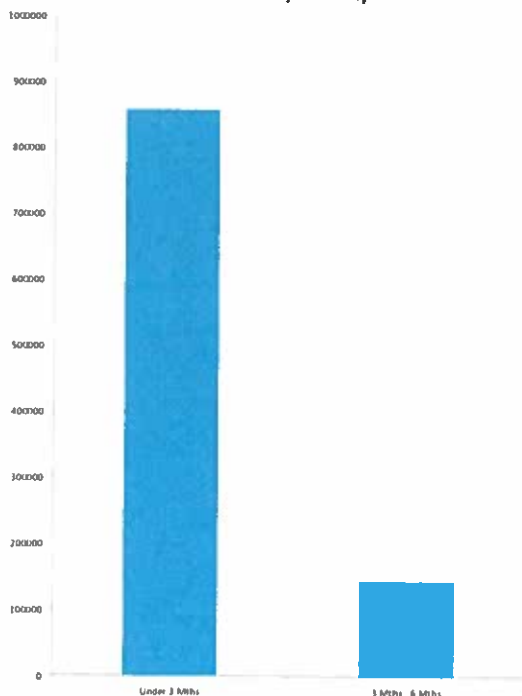
Beginning Book Value	1,000,590.42
Contributions	0.00
Withdrawals	0.00
Prior Month Management Fees	-83.78
Realized Gains/Losses	0.00
Gross Interest Earnings	932.16
Ending Book Value	1,001,438.80

**Market Value Summary**

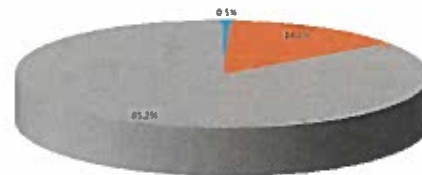
Security Type	Market Value	Pct. Assets	Avg Yield at Cost	Wght Avg Mat
<b>Money Market Fund</b>				
MONEY MARKET FUND	5,335.19	0.5	1.83	0.00
<b>Fixed Income</b>				
U.S. TREASURY BILLS	143,417.32	14.2	2.24	0.50
<b>Commercial Paper</b>				
COMMERCIAL PAPER	858,511.65	85.2	2.34	0.09
<b>TOTAL PORTFOLIO</b>	<b>1,007,264.16</b>	<b>100.0</b>	<b>2.32</b>	<b>0.15</b>

**Maturity Distribution**

Distribution by Maturity



**Security Type Allocation**



■ MONEY MARKET FUND ■ U.S. TREASURY BILLS ■ COMMERCIAL PAPER

**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**  
 August 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>									
145,000	912796PT0	US Treasury Bill 0.000% Due 02-28-19	P-1	A-1+	143,378.85	143,417.32	2.24	0.50	08-30-18
<b>COMMERCIAL PAPER</b>									
145,000	09659KJM3	BNP Paribas 0.000% Due 09-21-18	P-1	A-1	143,884.55	144,860.80	2.29	0.06	05-22-18
145,000	36164KJM4	General Electric Capital Corp Treasury 0.000% Due 09-21-18	P-1	A-1	143,897.60	144,860.80	2.32	0.06	05-25-18
145,000	62479MJR5	MUFG Bank 0.000% Due 09-25-18	P-1	A-1	143,855.59	144,827.45	2.33	0.07	05-25-18
145,000	63873KJU2	Natixis NY 0.000% Due 09-28-18	P-1	A-1	143,869.00	144,802.80	2.36	0.08	05-31-18
135,000	89119BK13	TD USA 0.000% Due 10-01-18	P-1	A-1+	133,948.35	134,793.45	2.30	0.09	05-31-18
145,000	46640QLD1	JP Morgan 0.000% Due 11-13-18	P-1	A-1	143,269.67	144,366.35	2.43	0.20	05-18-18
					852,724.76	858,511.65	2.34	0.09	
<b>MONEY MARKET FUND</b>									
	USBMMF	First American Treasury Obligations Fund			5,335.19	5,335.19	1.83		
<b>TOTAL PORTFOLIO</b>					<b>1,001,438.80</b>	<b>1,007,264.16</b>	<b>2.32</b>	<b>0.15</b>	

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



**Account Statement**  
August 1, 2018 - August 31, 2018

ACCOUNT NUMBER  
40062

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

0001595-0001761 PDFE 731856  
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

**Shareholder Message Center**

STAR Ohio will be closed Monday, September 3, 2018 in observance of Labor Day.  
Please visit the STAR Ohio website at [www.starohio.com](http://www.starohio.com) to view the STAR Ohio Update Webinar recorded on July 18, 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	2,097,338.100	\$1.00	\$2,097,338.10	100.00%
Portfolio Value as of 08/31/2018:					\$2,097,338.10	

**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	\$21,991.62	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

**TRANSACTIONS**

Star Ohio 4508 - 40062 30 Day Yield = 2.11%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
08/01/2018	Opening Balance		1,444,388.830	\$1.00			\$1,444,388.83
08/17/2018	Purchase	33959011	500,000.000	1.00	500,000.00		500,000.00
08/24/2018	Purchase	34042511	150,000.000	1.00	150,000.00		150,000.00
08/31/2018	Income Dividend Reinvestment	342520151	2,949.270	1.00	2,949.27		2,949.27
08/31/2018	Closing Balance		2,097,338.100	\$1.00			\$2,097,338.10

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 Bank Fund Balance	Code
001 0000	GENERAL FUND									
3,493,157.55	1,296,300.18	1,866,517.11	766,768.15	1,653,200.49	3,706,474.17	835,549.41	2,870,924.76			
001 9004	BUS PURCHASE ASSISTANCE ALLOWANCE									
22,326.06	18,558.97		0.00	0.00	40,885.03	0.00	40,885.03			
001 9015	TEKBOOK/TECHNOLOGY SET ASIDE									
112,032.37	975.77	33,464.92	15,232.00	15,232.00	130,265.29	0.00	130,265.29			
002 9004	BUS/LEASE PURCHASE									
0.00	0.00	57,116.47	0.00	11,147.22	45,969.25	0.00	0.00			
002 9011	HB264 BOND RETIREMENT FUND									
18,351.23	0.00	26,504.77	0.00	0.00	44,856.00	0.00	44,856.00			
002 9016	BOND RETIRE									
28.36	0.00	54,179.43	12,723.30	12,723.30	41,484.49	41,484.49	41,484.49			
002 9019	BOILER/CHILLER FUND									
0.00	0.00	134,339.28	8,399.29	16,798.58	117,540.70	117,540.70	117,540.70			
002 9116	AC PROJECT LEASE PMT									
0.00	12,723.30	12,723.30	0.00	0.00	12,723.30	12,723.30	12,723.30			
002 9798	BOND RETIREMENT/CLASSROOM FACILITIES									
251,972.02	0.00	0.00	0.00	0.00	251,972.02	60,457.50	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	9,384.68	9,423.64	25,782.98	44,559.37	7,314.91-	64,739.59	72,054.50-			
006 918B	SAVE OUR STRENGTH - BREAKFAST GRANT									
1,871.97	0.00	0.00	55.00	55.00	1,816.97	0.00	1,816.97			
006 9000	UNIQUE WEEK									
171.94	0.00	0.00	0.00	0.00	171.94	0.00	171.94			
006 900B	BRIGHT PUBLIC SCHOOL SUPPORT FUND									
5,799.86	229.00	229.00	1,277.47	1,377.21	4,651.65	13,178.06	8,526.41-			
006 900W	WHITEOAK PUBLIC SCHOOL SUPPORT FUND									
109.08	563.60	563.60	0.00	0.00	672.68	15.00	657.68			

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

Fund #	Fund Description	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance	Bank Code
018 910B	PAWS CAMP	775.00	0.00	0.00	814.50	150.00	664.50	
018 918B	DEMARCO FUND GRANT - ELEMENTARY ARTS	0.00	0.00	2,701.79	1,484.21	0.00	1,484.21	
018 920B	BRIGHT BOOK FAIR	0.00	0.00	0.00	0.00	10,000.00	10,000.00-	
018 920W	WHITEOAK BOOK FAIR	0.00	0.00	0.00	762.98	2,500.00	1,737.02-	
034 0000	CLASSROOM FAC. MAINT.	44,131.51	1,513.68	1,833.18	169,287.67	25,776.83	143,510.84	
200 918W	CLASS OF 2018	0.00	0.00	236.25	896.54	0.00	896.54	
200 918Y	WHITEOAK YEARBOOK	365.00	0.00	0.00	1,943.46	0.00	1,943.46	
200 919W	CLASS OF 2019	0.00	0.00	0.00	6,247.34	69.00	6,178.34	
200 920W	CLASS OF 2020	440.55	711.25	711.25	208.07-	2,334.75	2,542.82-	
200 921W	CLASS OF 2021	0.00	0.00	0.00	534.18	0.00	534.18	
200 933W	FUTURE FARMERS OF AMERICA (FFA)	1,200.00	3,985.43	4,260.43	2,700.64	1,566.57	1,134.07	
200 955W	NATIONAL HONOR SOCIETY	170.00	511.29	511.29	1,973.07	504.00	1,469.07	
200 965W	DRAMA CLUB	0.00	0.00	0.00	1,050.25	130.00	920.25	
300 901W	WHITEOAK JUNIOR HIGH ATHLETIC	160.00	0.00	0.00	957.63	0.00	957.63	
300 903W	WHITEOAK ATHLETIC	1,978.00	2,729.60	3,062.10	13,616.47	3,870.84	9,745.63	
439 901B	PRESCHOOL EXPANSION GRANT FY18	0.00	3,466.33	3,678.01	3,678.01-	3,250.69-	427.32-	

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

Date: 09/04/2018  
Time: 1:31 pm

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 Bank Fund Balance	Code
439 9019	PRESCHOOL EXPANSION GRANT FY19	0.00	0.00	0.00	211.68	211.68	211.68-	0.00	211.68-	
499 9018	SECONDARY TRANSITION W/ DISABILITIES	0.00	311.30	311.30	0.00	311.30	0.00	0.00	0.00	
516 9018	IDEA PART B FY18	0.00	4,714.94	4,714.94	7,480.55	12,195.49	7,480.55-	0.00	7,480.55-	
516 9019	IDEA PART B FY19	0.00	0.00	0.00	18,728.73	18,728.73	18,728.73-	96,554.02	115,282.75-	
572 9018	TITLE I SW FY18	0.00	26,969.09	26,969.09	17,053.32	44,022.41	17,053.32-	0.00	17,053.32-	
587 9018	EARLY CHILDHOOD SPECIAL EDUCATION	0.00	1,332.16	1,332.16	1,033.59	2,646.80	1,314.64-	0.00	1,314.64-	
590 9019	TITLE IIA FY19	0.00	0.00	0.00	477.96	477.96	477.96-	0.00	477.96-	
599 9019	TITLE VB RURAL/LOW INCOME	0.00	0.00	0.00	0.00	0.00	0.00	2,985.00	2,985.00-	
599 9119	TITLE IVA STUDENT SUPPORT FY19	0.00	0.00	0.00	6,709.56	6,709.56	6,709.56-	5,194.44	11,904.00-	
GRAND TOTALS:		4,109,697.88	1,421,248.05	2,301,645.04	894,851.16	1,857,391.40	4,553,951.52	1,384,898.06	3,169,053.46	

\*\*\* 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 08/01/2018 AND 08/31/2018  
ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
081498	W	07/26/2018	OHIO UNIVERSITY OFFICE OF THE BURSAR	004288	VOID: 08/28/2018		350.00
081520	W	08/03/2018	BASA	000068	RECONCILED:09/04/2018		795.00
081521	W	08/03/2018	AMERICAN ELECTRIC POWER	000330	RECONCILED:09/04/2018		12,650.50
081522	W	08/03/2018	HEDGES SUPPLY, INC.	000780	RECONCILED:09/04/2018		533.15
081523	W	08/03/2018	US BANK	001156	RECONCILED:09/04/2018		1,611.09
081524	W	08/03/2018	PERMA BOUND	001551	RECONCILED:09/04/2018		817.91
081525	W	08/03/2018	MCGRAW-HILL SCHOOL PUBLISHING CO.	003319	RECONCILED:09/04/2018		2,333.45
081526	W	08/03/2018	CARDINAL BUS SALES & SERVICE, INC.	003541	RECONCILED:09/04/2018		207.85
081527	W	08/03/2018	LIGHTSPEED TECHNOLOGIES INC.	005295	RECONCILED:09/04/2018		6,709.56
081528	W	08/03/2018	KONE INC.	005832	RECONCILED:09/04/2018		586.68
081529	W	08/03/2018	NATIONAL FFA ORGANIZATION	006002	RECONCILED:09/04/2018		3,600.00
081530	W	08/03/2018	ARRICK'S PROPANE	006231	RECONCILED:09/04/2018		5,797.73
081531	W	08/03/2018	ONECALL NOW	006528	RECONCILED:09/04/2018		918.00
081532	W	08/03/2018	FRONTIER	051096	RECONCILED:09/04/2018		64.86
081533	W	08/03/2018	GRIFFIN PRINTING DELWIN GRIFFIN	500785	RECONCILED:09/04/2018		300.00
081534	W	08/03/2018	NWEA NORTHWEST EVALUATION ASSOCIATION	500873	RECONCILED:09/04/2018		1,650.00
081535	W	08/03/2018	ESGI	500899	RECONCILED:09/04/2018		175.00
081536	W	08/03/2018	BATTELLE FOR KIDS	501017	RECONCILED:09/04/2018		1,175.00
081537	W	08/03/2018	FOLLETT HIGHER EDUCATION GROUP SOUTHERN STATE COMM COLLEGE	501156	RECONCILED:09/04/2018		1,703.25
081538	W	08/03/2018	RIVER CITY SCENIC INC	501410	RECONCILED:09/04/2018		5,369.50
081539	W	08/08/2018	WHITE'S CAKE BOX	004325	RECONCILED:09/04/2018		112.00
081540	C	08/15/2018	B.L.S.D. MEMO PAYROLL ACCOUNT	900145	RECONCILED:09/04/2018		160,320.38
081541	M	08/15/2018	MEMO MEDICARE (BOARD'S SHARE OF MEDICARE)	980000			2,195.80
081542	M	08/20/2018	SCHOOL EMPLOYEES RETIREMENT SYSTEM	901790			333.80
081543	M	08/20/2018	STATE TEACHERS RETIREMENT SYSTEM OF OHIO	901940			566.09
081544	W	08/20/2018	AMERICAN UNITED LIFE GROUP PREMIUM	051086	RECONCILED:09/04/2018		589.79
081545	W	08/20/2018	FIDELITY SECURITY LIFE INS CO	501331	RECONCILED:09/04/2018		532.00
081546	W	08/22/2018	BASA	000068	RECONCILED:09/04/2018		338.53
081547	W	08/22/2018	STANTON MUSIC	000386	RECONCILED:09/04/2018		100.59
081548	W	08/22/2018	HIGHLAND CO. WATER CO.	000850	RECONCILED:09/04/2018		831.00
081549	W	08/22/2018	AT&T	001432	RECONCILED:09/04/2018		184.66
081550	W	08/22/2018	OHIO SCHOOL BOARDS ASSOCIATION	001487	RECONCILED:09/04/2018		1,905.00
081551	W	08/22/2018	PEPSI-COLA BOTTLING COMPANY	001549	RECONCILED:09/04/2018		931.45
081552	W	08/22/2018	DEBORAH ROBERTSON	001710			66.58
081553	W	08/22/2018	RUMPKO OF OHIO INC.	001730	RECONCILED:09/04/2018		449.62
081554	W	08/22/2018	AUS CENTRAL LOCKBOX	001850	RECONCILED:09/04/2018		378.35
081555	W	08/22/2018	SOUTHERN HILLS ATHLETIC CONFERENCE	001909	RECONCILED:09/04/2018		978.00

BRIGHT LOCAL SCHOOL DISTRICT  
SORT BY CHECK NUMBER  
CHECK DATES BETWEEN 08/01/2018 AND 08/31/2018  
ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
081556	W	08/22/2018	CATHY FORSYTHE	003451	RECONCILED:09/04/2018		190.20
081557	W	08/22/2018	WALMART COMMUNITY/RPCSLLC	003570	RECONCILED:09/04/2018		74.39
081558	W	08/22/2018	VILLAGE OF MOWRYSTOWN	003607	RECONCILED:09/04/2018		595.48
081559	W	08/22/2018	LISA BERESFORD	003814	RECONCILED:09/04/2018		53.41
081560	W	08/22/2018	APPLE INC.	004207	RECONCILED:09/04/2018		41,160.00
081561	W	08/22/2018	TAMI ELLIS	004393	RECONCILED:09/04/2018		75.00
081562	W	08/22/2018	HUNTLEY AUTO SUPPLY & MACHINE SHOP	005723	RECONCILED:09/04/2018		2,188.69
081563	W	08/22/2018	JULIE GREENE	005794	RECONCILED:09/04/2018		100.00
081564	W	08/22/2018	HEALTHCARE BILLING SERVICES	006233	RECONCILED:09/04/2018		2,274.24
081565	W	08/22/2018	XEROX FINANCIAL SERVICES	006304	RECONCILED:09/04/2018		1,307.00
081566	W	08/22/2018	OAP	006319	RECONCILED:09/04/2018		50.00
081567	W	08/22/2018	JANI-CHEM	006355	RECONCILED:09/04/2018		210.72
081568	W	08/22/2018	LOWE'S	006556	RECONCILED:09/04/2018		1,062.84
081569	W	08/22/2018	FRONTIER	051096	RECONCILED:09/04/2018		64.86
081570	W	08/22/2018	CENGAGE LEARNING	051097	RECONCILED:09/04/2018		100.00
081571	W	08/22/2018	O'REILLY AUTO PARTS	051138	RECONCILED:09/04/2018		139.62
081572	W	08/22/2018	ALL WAYS GREEN LAWN & TURF, LLC	120293			2,675.00
081573	W	08/22/2018	GORDON FOOD SERVICE	500778	RECONCILED:09/04/2018		1,145.66
081574	W	08/22/2018	PAYMENT PROCESSING CENTER	500779	RECONCILED:09/04/2018		177.12
081575	W	08/22/2018	ROBERT LYNN DECKER	500785	RECONCILED:09/04/2018		470.00
081576	W	08/22/2018	DELWIN GRIFFIN	500794	RECONCILED:09/04/2018		2,225.00
081577	W	08/22/2018	SHOCKEY TOURS	500810	RECONCILED:09/04/2018		500.00
081578	W	08/22/2018	SCHOOL INSURANCE CONSULTANTS, LLC -THOMAS C. MCGILLY JR.	500843	RECONCILED:09/04/2018		815.00
081579	W	08/22/2018	CDI COMPUTER DEALERS INC. HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	500861	RECONCILED:09/04/2018		2,223.49
081580	W	08/22/2018	PREMIER CHEMICAL & SERVICES	500888	RECONCILED:09/04/2018		116.96
081581	W	08/22/2018	IMPACT APPLICATIONS INC.	500943	RECONCILED:09/04/2018		435.00
081582	W	08/22/2018	ENNIS BRITTON CO. LPA	501085	RECONCILED:09/04/2018		225.00
081583	W	08/22/2018	NEOLA INC	501127	RECONCILED:09/04/2018		650.00
081584	W	08/22/2018	GIOVANNI'S PIZZA POWER	501137	RECONCILED:09/04/2018		418.00
081585	W	08/22/2018	ENERGY OPTIMIZERS, USA	501207	RECONCILED:09/04/2018		8,399.29
081586	W	08/22/2018	MOSYLE CORP	501235	RECONCILED:09/04/2018		1,815.00
081587	W	08/22/2018	OME-RESA	501243	RECONCILED:09/04/2018		200.00
081588	W	08/22/2018	HIGH CO	501250	RECONCILED:09/04/2018		99.30
081589	W	08/22/2018	SC STRATEGIC SOLUTIONS, LLC	501281	RECONCILED:09/04/2018		2,990.00
081590	W	08/22/2018	OTICON INC	501389	RECONCILED:09/04/2018		806.00
081591	W	08/22/2018	1st Stop, Inc	501392	RECONCILED:09/04/2018		394.50
081592	W	08/22/2018	VERNIER SOFTWARE & TECHNOLOGY	501398	RECONCILED:09/04/2018		927.96
081593	W	08/22/2018	EASTBAY, INC	501409	RECONCILED:09/04/2018		1,576.60
081594	W	08/22/2018	STEPHANIE CARSON	501411	RECONCILED:09/04/2018		100.00
081595	W	08/22/2018	KATHRYN BRUNCK	501412	RECONCILED:09/04/2018		31.17
081596	W	08/22/2018	YUMMY MATH	501414	RECONCILED:09/04/2018		120.00
081597	W	08/22/2018	NATIONAL COUNCIL OF TEACHERS OF MATHEMATICS, INC	501415	RECONCILED:09/04/2018		165.00
081599	B	08/23/2018	KAYLA HAINES	501417	RECONCILED:09/04/2018		55.20
081600	M	08/28/2018	BRIGHT TREASURES OFFICE	901292	VOID: 08/28/2018		0.00
081601	M	08/28/2018	BRIGHT TREASURES OFFICE	901292			0.00

BRIGHT LOCAL SCHOOL DISTRICT  
SORT BY CHECK NUMBER  
CHECK DATES BETWEEN 08/01/2018 AND 08/31/2018  
ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
081602	C	08/30/2018	B.L.S.D. MEMO PAYROLL ACCOUNT	900145	RECONCILED:09/04/2018		181,903.96
081603	M	08/30/2018	MEMO (BOARD'S SHARE OF FICA)	950000			46.50
081604	M	08/30/2018	MEMO MEDICARE (BOARD'S SHARE OF MEDICARE)	980000			2,507.46
081605	M	08/30/2018	MEMO RETIREMENT (BOARD'S SHARE OF MEDICARE)	970000			48,730.00
081606	M	08/30/2018	SCHOOL EMPLOYEES RETIREMENT SYSTEM	901790			333.80
081607	M	08/30/2018	STATE TEACHERS RETIREMENT SYSTEM OF OHIO	901940			566.09
081608	W	08/30/2018	BROWN COUNTY SCHOOLS BENEFITS CONSORTIUM	006483			92,012.17
081609	W	08/30/2018	DELTA DENTAL	501120			5,952.34
081610	M	08/31/2018	SCHOOL EMPLOYEES RETIREMENT SYSTEM	901790			16,671.85
081611	M	08/31/2018	SCHOOL EMPLOYEES RETIREMENT SYSTEM	901790			18,174.18
081612	W	08/31/2018	AMERICAN BUS AND ACCESSORIES, INC.	000104			2,767.14
081613	W	08/31/2018	AMERICAN ELECTRIC POWER	000330			12,480.75
081614	W	08/31/2018	GREENFIELD MCCLAIN H.S. ATHLETIC DEPT	000672			100.00
081615	W	08/31/2018	HIGHLAND DISTRICT HOSPITAL	000843			75.00
081616	W	08/31/2018	HOPWELL/SOESC	000924			14,542.85
081617	W	08/31/2018	US BANK	001156			3,633.83
081618	W	08/31/2018	MELISSA DOCTER	001195			100.00
081619	W	08/31/2018	NASCO	001340			1,200.60
081620	W	08/31/2018	PEPSI-COLA BOTTLING COMPANY	001549			444.10
081621	W	08/31/2018	DEBORAH ROBERTSON	001710			103.76
081622	W	08/31/2018	PIKE COUNTY BOARD OF EDUCATION	001711			255.00
081623	W	08/31/2018	AUS CENTRAL LOCKBOX	001850			141.79
081624	W	08/31/2018	OHIO UNIVERSITY OFFICE OF THE BURSAR	004288			350.00
081625	W	08/31/2018	SOUTHERN OHIO ESC	004812			54,898.73
081626	W	08/31/2018	CAROL WAITS	005628			9.26
081627	W	08/31/2018	HUNTLEY AUTO SUPPLY & MACHINE SHOP	005723			377.51
081628	W	08/31/2018	HOLTFIELD	006547			247.48
081629	W	08/31/2018	ESC OF CENTRAL OHIO 2016 UDL SUMMER INSTITUTE	051093			215.00
081630	W	08/31/2018	GORDON FOOD SERVICE PAYMENT PROCESSING CENTER	500778			4,100.65
081631	W	08/31/2018	ROBERT LYNN DECKER	500779			35.88
081632	W	08/31/2018	CAERT, INC	500782			1,600.00
081633	W	08/31/2018	CENTR/AG AND ENVIRO RESRCH TRA HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	500861			1,393.00
081634	W	08/31/2018	SINGLE OFFICE STOP	500962			173.96
081635	W	08/31/2018	SARAH KRESS	501020			98.01

Date: 09/04/2018  
 Time: 2:25 pm

BRIGHT LOCAL SCHOOL DISTRICT  
 SORT BY CHECK NUMBER  
 CHECK DATES BETWEEN 08/01/2018 AND 08/31/2018  
 ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
081636	W	08/31/2018	AMERICAN FIDELITY ADMIN SERV	501123			150.15
081637	W	08/31/2018	AVANT COMMUNICATIONS & TECHNOLOGY, LLC	501148			1,188.00
081638	W	08/31/2018	WORTHINGTON DIRECT	501211			965.77
081639	W	08/31/2018	RANDY DREWYOR	501212			139.52
081640	W	08/31/2018	SUBWAY	501266			532.00
081641	W	08/31/2018	A-1 ELECTRIC MOTOR SERVICE INC	501273			1,310.36
081642	W	08/31/2018	THE COUNSELING SOURCE INC	501346			355.08
081643	W	08/31/2018	1st Stop, Inc	501392			809.81
081644	W	08/31/2018	MATHALICIOUS, LLC	501413			960.00
979308	T	08/06/2018	BRIGHT TREASURES OFFICE	901292	RECONCILED:09/04/2018		12,723.30
979309	T	08/29/2018	Bright Treasurers Office	501292	RECONCILED:09/04/2018		15,232.00

V	VOIDED CHECKS	2	CHECK TOTALS	350.00
R	RECONCILED CHECKS	70	CHECK TOTALS	487,193.33
W	WARRANT CHECKS	110	CHECK TOTALS	337,463.10
M	MEMO CHECKS	12	CHECK TOTALS	90,125.57
B	REFUND CHECKS	1	CHECK TOTALS	55.20
I	INVESTMENT CHECKS	0	CHECK TOTALS	0.00
T	TRANSFER CHECKS	2	CHECK TOTALS	27,955.30
D	DISTRIBUTION CHECKS	0	CHECK TOTALS	0.00
C	PAYROLL CHECKS	2	CHECK TOTALS	342,224.34
	MISSING CHECKS	0		
**	TOTAL CHECKS (LESS VOIDED)	125	** TOTAL NET	797,473.51
**	TOTAL CHECKS WRITTEN	127	*** GRAND TOTALS	797,823.51

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	8,560,807.00	12,142,019.63
Special Revenue	24,790.56	6,227.81	.00	18,562.75	799,872.05	818,434.80
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	35,200.00	175,565.86
<b>PROPRIETARY FUND TYPE</b>						
Enterprise	29,692.79	.00	.00	29,692.79	385,000.00	414,692.79
<b>FIDUCIARY FUND TYPE</b>						
Agency Fund	14,981.08	541.25	.00	14,439.83	55,850.00	70,289.83
Total All Funds	4,109,697.88	55,072.41	.00	4,054,625.47	10,158,327.53	14,212,953.00

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	3,493,157.55	46,303.35	.00	3,446,854.20	8,480,807.00	11,927,661.20
001 9004 BUS PURCHASE ASSISTANCE ALLOWANCE	22,326.06	.00	.00	22,326.06	35,000.00	57,326.06
001 9015 TEXTBOOK/TECHNOLOGY SET ASIDE	112,032.37	.00	.00	112,032.37	45,000.00	157,032.37
<b>Total General Fund</b>	<b>3,627,515.98</b>	<b>46,303.35</b>	<b>.00</b>	<b>3,581,212.63</b>	<b>8,560,807.00</b>	<b>12,142,019.63</b>
<b>Special Revenue</b>						
018 9000 UNIQUE WEEK	171.94	.00	.00	171.94	1,000.00	1,171.94
018 900B BRIGHT PUBLIC SCHOOL SUPPORT FUND	5,799.86	2,875.00	.00	2,924.86	8,900.00	11,824.86
018 900W WHITEOAK PUBLIC SCHOOL SUPPORT FUND	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	2,701.79	.00	1,484.21	.00	1,484.21
018 920B BRIGHT BOOK FAIR	.00	.00	.00	.00	4,000.00	4,000.00
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	5,000.00	5,797.63
300 903W WHITEOAK ATHLETIC	12,923.57	339.72	.00	12,583.85	30,500.00	43,083.85
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
461 9018 AG ED 5TH QTR GRANT FY18	.00	.00	.00	.00	5,100.00	5,100.00
461 9019 AG ED 5TH QTR FY19	.00	.00	.00	.00	5,100.00	5,100.00
499 9018 SECONDARY TRANSITION W/ DISABILITIES	.00	311.30	.00	311.30-	325.50	14.20
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	159,395.64	159,395.64
572 9018 TITLE I SW FY18	.00	.00	.00	.00	60,000.00	60,000.00

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 Available for Appropriation	Total Amount From all Sources Available for Expenditures	Total Amount Avail. Plus Balances
572 9019 TITLE I SW FY19						
587 9019 ECE SPECIAL EDUCATION FY19	.00	.00	.00	.00	287,272.55	287,272.55
590 9019 TITLE IIA FY19	.00	.00	.00	.00	8,000.00	8,000.00
599 9019 TITLE VB RURAL/LOW INCOME	.00	.00	.00	.00	38,208.75	38,208.75
599 9119 TITLE IVA STUDENT SUPPORT FY19	.00	.00	.00	.00	21,007.24	21,007.24
	.00	.00	.00	.00	11,651.87	11,651.87
Total Special Revenue	24,790.56	6,227.81	.00	18,562.75	799,872.05	818,434.80
Debt Service						
002 9004 BUS/LEASE PURCHASE						
002 9011 HB264 BOND RETIREMENT FUND	.00	.00	.00	.00	57,116.47	57,116.47
	18,351.23	.00	.00	18,351.23	63,240.00	81,591.23
002 9016 BOND RETIRE	28.36	.00	.00	28.36	54,179.43	54,207.79
002 9019 BOILER/CHILLER FUND	.00	.00	.00	.00	134,339.28	134,339.28
002 9116 AC PROJECT LEASE PMT	.00	.00	.00	.00	12,723.30	12,723.30
002 9798 BOND RETIREMENT/CLASSROOM FACILITIES	.00	.00	.00	.00	.00	251,972.02
	251,972.02	.00	.00	251,972.02	321,598.48	591,950.09
Total Debt Service	270,351.61	.00	.00	270,351.61		
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	35,200.00	160,189.34
Total Capital Projects	142,365.86	2,000.00	.00	140,365.86	35,200.00	175,565.86
PROPRIETARY FUND TYPE						
Enterprise						
006 0000 LUNCH ROOM FUND						
	27,820.82	.00	.00	27,820.82	385,000.00	412,820.82
006 918B SAVE OUR STRENGTH - BREAKFAST GRANT						
	1,871.97	.00	.00	1,871.97	.00	1,871.97

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
Total Enterprise	29,692.79	.00	.00	29,692.79	385,000.00	414,692.79
FIDUCIARY FUND TYPE						
Agency Fund						
200 918W CLASS OF 2018						
200 918Y WHITEOAK YEARBOOK	1,132.79	261.25	.00	871.54	.00	871.54
200 919W CLASS OF 2019	1,578.46	.00	.00	1,578.46	4,000.00	5,578.46
200 920W CLASS OF 2020	6,247.34	.00	.00	6,247.34	5,000.00	11,247.34
200 921W CLASS OF 2021	62.63	.00	.00	62.63	10,000.00	10,062.63
200 933W FUTURE FARMERS OF AMERICA (FFA)	534.18	.00	.00	534.18	500.00	1,034.18
200 955W NATIONAL HONOR SOCIETY	2,061.07	.00	.00	2,061.07	30,000.00	32,061.07
200 965W DRAMA CLUB	2,314.36	150.00	.00	2,164.36	5,100.00	7,264.36
Total Agency Fund	14,981.08	541.25	.00	14,439.83	55,850.00	70,289.83
Total All Funds	4,109,697.88	55,072.41	.00	4,054,625.47	10,158,327.53	14,212,953.00



Date: 09/05/18  
Time: 12:58 pm

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.
- .. Fund Types and Classes must correspond to those on pages 68-72 of the USAS Users Manual, or other corresponding chart of accounts.
- . 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

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CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES  
AVAILABLE FOR EXPENDITURES, AND BALANCES  
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\_\_\_\_\_ COUNTY OHIO

On June 30, 2019

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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, September 5, 2018

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	1,904,008.00	6,656,799.00	12,142,019.63
Special Revenue	18,562.75	.00	799,872.05	818,434.80
Debt Service	270,351.61	.00	321,598.48	591,950.09
Capital Projects	140,365.86	35,200.00	.00	175,565.86
<b>PROPRIETARY FUND TYPE</b>				
Enterprise	29,692.79	.00	385,000.00	414,692.79
<b>FIDUCIARY FUND TYPE</b>				
Agency Fund	14,439.83	.00	55,850.00	70,289.83
Total All Funds	4,054,625.47	1,939,208.00	8,219,119.53	14,212,953.00

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	1,904,008.00	6,656,799.00	12,142,019.63
Total General Fund	3,581,212.63	1,904,008.00	6,656,799.00	12,142,019.63
<b>Special Revenue</b>				
018 PUBLIC SCHOOL SUPPORT	5,492.57	.00	25,910.50	31,403.07
300 DISTRICT MANAGED ACTIVITY	13,381.48	.00	35,500.00	48,881.48
439 PUBLIC SCHOOL PRESCHOOL	.00	.00	112,000.00	112,000.00
451 DATA COMMUNICATION FUND	.00	.00	5,400.00	5,400.00
461 VOCATIONAL EDUC. ENHANCEMENTS	.00	.00	10,200.00	10,200.00
499 MISCELLANEOUS STATE GRANT FUND	311.30-	.00	325.50	14.20
516 IDEA PART B GRANTS	.00	.00	184,395.64	184,395.64
572 TITLE I DISADVANTAGED CHILDREN	.00	.00	347,272.55	347,272.55
587 IDEA PRESCHOOL-HANDICAPPED	.00	.00	8,000.00	8,000.00
590 IMPROVING TEACHER QUALITY	.00	.00	38,208.75	38,208.75
599 MISCELLANEOUS FED. GRANT FUND	.00	.00	32,659.11	32,659.11
Total Special Revenue	18,562.75	.00	799,872.05	818,434.80
<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	35,200.00	.00	160,189.34
Total Capital Projects	140,365.86	35,200.00	.00	175,565.86
<b>PROPRIETARY FUND TYPE</b>				
<b>Enterprise</b>				
006 FOOD SERVICE	29,692.79	.00	385,000.00	414,692.79
Total Enterprise	29,692.79	.00	385,000.00	414,692.79
<b>FIDUCIARY FUND TYPE</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
Agency Fund				
200 STUDENT MANAGED ACTIVITY	14,439.83	.00	55,850.00	70,289.83
Total Agency Fund	14,439.83	.00	55,850.00	70,289.83
Total All Funds	4,054,625.47	1,939,208.00	8,219,119.53	14,212,953.00

**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	1,613,970	1,623,524	1,699,577	1,609,233	1,618,940	1,626,731	1,633,606
1.020 - Public Utility Personal Property	201,939	204,685	249,017	246,487	254,373	253,731	253,088	252,446
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-In-Aid	5,299,354	5,719,175	5,700,672	5,705,518	5,796,900	5,969,619	6,156,155	6,269,347
1.040 - Restricted Grants-In-Aid	208,898	195,071	203,272	179,181	152,474	152,643	148,523	148,298
1.045 - Restricted Federal Grants-In-Aid - SFSP	-	-	-	-	-	-	-	-
1.050 - Property Tax Allocation	247,400	264,585	264,389	257,211	256,824	258,533	260,008	261,248
1.060 - All Other Operating Revenues	775,722	1,186,390	1,101,711	1,107,840	1,091,840	1,003,840	1,079,340	1,079,340
<b>1.070 - Total Revenue</b>	<b>8,042,633</b>	<b>9,183,884</b>	<b>9,142,585</b>	<b>9,195,814</b>	<b>9,161,644</b>	<b>9,337,306</b>	<b>9,523,845</b>	<b>9,644,285</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	-	52,943	86,345	-	-	-	-	-
2.050 - Advances-In	-	16,680	38,612	-	-	-	-	-
2.060 - All Other Financing Sources	91,764	218,806	700	20,000	10,000	5,000	-	-
2.070 - Total Other Financing Sources	91,764	288,429	125,657	20,000	10,000	5,000	-	-
<b>2.080 - Total Revenues and Other Financing Sources</b>	<b>8,134,397</b>	<b>9,472,313</b>	<b>9,268,242</b>	<b>9,215,814</b>	<b>9,171,644</b>	<b>9,342,306</b>	<b>9,523,845</b>	<b>9,644,285</b>
<b>Expenditures:</b>								
3.010 - Personnel Services	3,504,939	3,758,585	3,746,561	3,950,540	4,155,726	4,309,673	4,413,754	4,562,984
3.020 - Employees' Retirement/Insurance Benefits	1,471,052	1,650,357	1,640,330	1,747,455	1,845,759	1,981,492	2,116,722	2,270,099
3.030 - Purchased Services	2,028,754	2,122,702	2,317,839	2,423,964	2,452,885	2,491,836	2,528,436	2,565,136
3.040 - Supplies and Materials	227,803	501,400	286,044	388,600	349,803	371,079	380,354	390,854
3.050 - Capital Outlay	527,076	238,077	251,990	152,750	205,103	187,103	154,603	163,603
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	-	-	-	43,567	44,329	45,105	45,895	45,895
4.055 - Principal - Other	-	-	-	142,575	144,047	145,561	90,000	90,000
4.060 - Interest and Fiscal Charges	19,656	29,063	28,349	49,657	47,413	45,114	16,946	16,946
4.300 - Other Objects	100,417	100,957	101,749	107,800	108,650	109,400	109,400	109,400
<b>4.500 - Total Expenditures</b>	<b>7,904,897</b>	<b>8,438,175</b>	<b>8,430,829</b>	<b>9,032,108</b>	<b>9,378,915</b>	<b>9,711,563</b>	<b>9,881,310</b>	<b>10,240,117</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	-
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	-
<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>9,057,108</b>	<b>9,408,915</b>	<b>9,741,563</b>	<b>9,911,310</b>	<b>10,240,117</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>158,706</b>	<b>(237,271)</b>	<b>(399,257)</b>	<b>(387,465)</b>	<b>(595,832)</b>
<b>Cash Balance July 1 - Excluding Proposed Renewal/</b>								
<b>7.010 - 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>3,583,007</b>	<b>3,345,736</b>	<b>2,946,479</b>	<b>2,559,014</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>3,583,007</b>	<b>3,345,736</b>	<b>2,946,479</b>	<b>2,559,014</b>	<b>1,963,182</b>
<b>8.010 - Estimated Encumbrances June 30</b>	<b>305,398</b>	<b>525,000</b>	<b>47,000</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</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>3,373,007</b>	<b>3,090,736</b>	<b>2,696,479</b>	<b>2,314,014</b>	<b>1,728,182</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 Levies	-	-	-	-	-	-	-	-
<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>3,373,007</b>	<b>3,090,736</b>	<b>2,696,479</b>	<b>2,314,014</b>	<b>1,728,182</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>3,373,007</b>	<b>3,090,736</b>	<b>2,696,479</b>	<b>2,314,014</b>	<b>1,728,182</b>



**Bright Local Schools**

# **Monthly Financial Report**

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

**Randy Drewyor, Treasurer/ CFO**

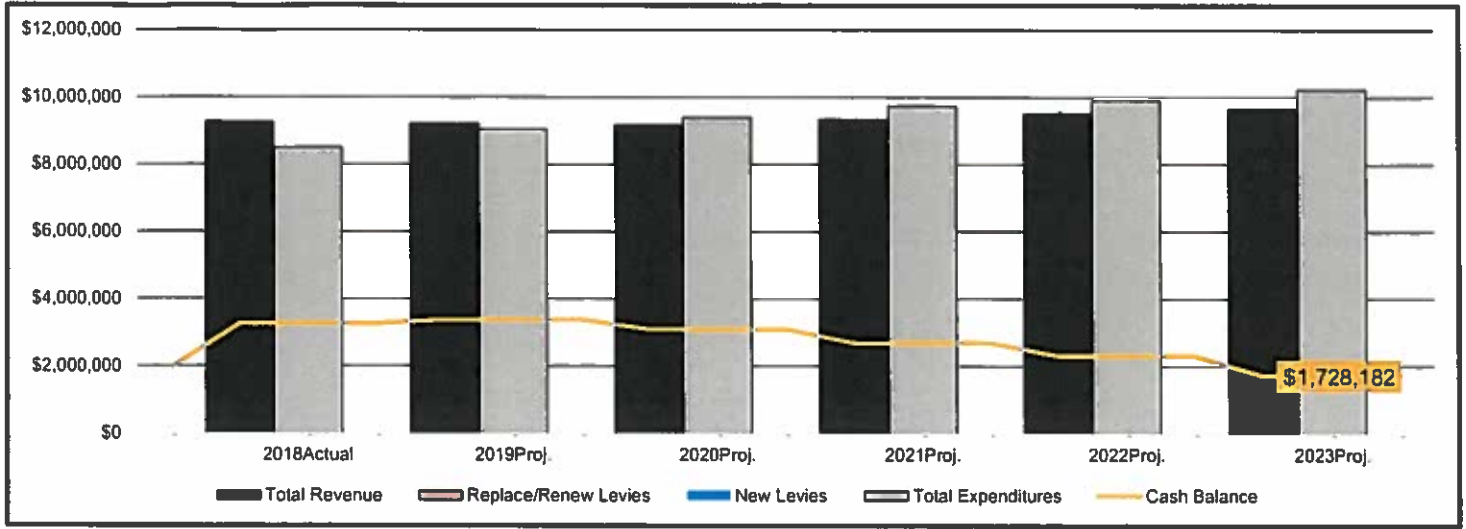
9/5/2018

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### Forecast Updated for Actual Results & Current Trends through August, F.Y. 2019



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

	Does not include proposed new levies.				
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Line 6.01					
Operational Surplus/(Deficit)	158,706	(237,271)	(399,257)	(387,465)	(595,832)

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

Overall the district remains strong financially. The forecast is still in a state of flux as enrollment projections roller coaster as students move and out of the district. By the October approval time it is expected that enrollment will have stabilized allowing for a better estimate of revenue.

#### Current Trend Forecast Cash Balance Compared to 05/16/2018 Forecast

	FY 2019	FY 2020	FY 2021	FY 2022
Ending Cash Balance at:				
Previous Forecast	3,389,259	3,073,308	2,496,696	1,884,056
Updated Forecast as of August	3,583,007	3,345,736	2,946,479	2,559,014
Change - Favorable/(Unfavorable)	193,748	272,428	449,783	674,958
% of Cumulative Annual Budget	2.1%	1.5%	1.6%	1.8%

### FY 19 Analysis of Month of August Actual and Estimated

August		Revenue		August	
Actual Cash Flow For the Month	Actual Compared to Last Year			Estimated For the Month	Actual Compared to Estimated
1,315,835	▼ (780)	-0.1%	<b>Total Revenue</b>	1,287,863	▲ 27,972
601,263	▼ (12,269)		Real Estate Taxes	601,263	-
119,408	▼ (2,016)		Public Utility PP Taxes	119,408	-
-	-		Income Tax	-	-
479,252	▼ (25,502)		State Revenue	489,192	▼ (9,940)
477	▲ 477		Prop Tax Allocation	-	▲ 477
100,203	▲ 23,297		Other Revenue	78,000	▲ 22,203
15,232	▲ 15,232		Other Sources	-	▲ 15,232

August		Expenditures		August	
Actual Cash Flow For the Month	Actual Compared to Last Year			Estimated For the Month	Actual Compared to Estimated
803,123	▼ (108,848)	-11.9%	<b>Total Expenditures</b>	877,280	▼ (74,157)
319,555	▲ 32,005		Salaries	328,879	▼ (9,324)
156,621	▲ 11,466		Benefits	144,953	▲ 11,668
195,895	▼ (204,221)		Purchased Services	275,000	▼ (79,105)
20,761	▼ (31,756)		Supplies	52,000	▼ (31,239)
48,233	▲ 47,029		Capital	40,322	▲ 7,911
25,704	▲ 276		Other Expenses	27,728	▼ (2,024)
36,354	▲ 36,354		Other Uses & Debt	8,399	▲ 27,955

#### Year-Over-Year Cash Balance Comparison

	FY 2018	FY 2019	Yr-Over-Yr Change
August, End of Month Cash Balance	3,254,657	4,081,507	826,850

Early in the fiscal year significant variances over the previous year are primarily due to timing. For example the paying of unused sick leave. Also this fiscal year the district make a concerted effort to prepare expenses whenever a significant discount could be achieved.

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

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

■ FYTD July - August, Actual % of Total Received    ■ September - June, Remaining Needed to Meet Forecast



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

July - June Annual			July - August		September - 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	
9,215,814	▼ -0.6%	<b>Total Revenue</b>	2,133,564	▲ 10.3%	7,393,676	▲ 0.8%	▲ 311,426
1,699,577	▲ 4.7%	Real Estate Taxes	601,263	▼ -2.0%	1,098,315	▲ 8.7%	▲ 1
246,487	▼ -1.0%	Public Utility PP Taxes	119,408	▼ -1.7%	127,079	▼ -0.4%	-
-	0.0%	Income Tax	-	0.0%	-	0.0%	-
5,884,699	▼ -0.3%	State Funding	966,531	▼ -2.3%	4,984,608	▲ 1.4%	▲ 66,440
257,211	▼ -2.7%	Property Tax Allocation	477	0.0%	254,327	▼ -3.8%	▼ (2,407)
1,107,840	▲ 0.6%	All Other Revenue	200,956	▲ 13.5%	929,087	▲ 0.5%	▲ 22,203
20,000	▼ -84.1%	Other Sources	244,929	> 100%	261	▼ -99.7%	▲ 225,190

Note: Remaining Estimated Cash Flow, if realized, would result in total revenue being \$311,426 higher than forecast.

The district is trending ahead of forecast on revenue. Part of the trend is just an accounting anomaly with the transfer of funds for debt repayment.

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

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

■ FYTD July - August, Actual % of Total Expended    ■ September - June, Remaining Amount Needed to Meet Forecast



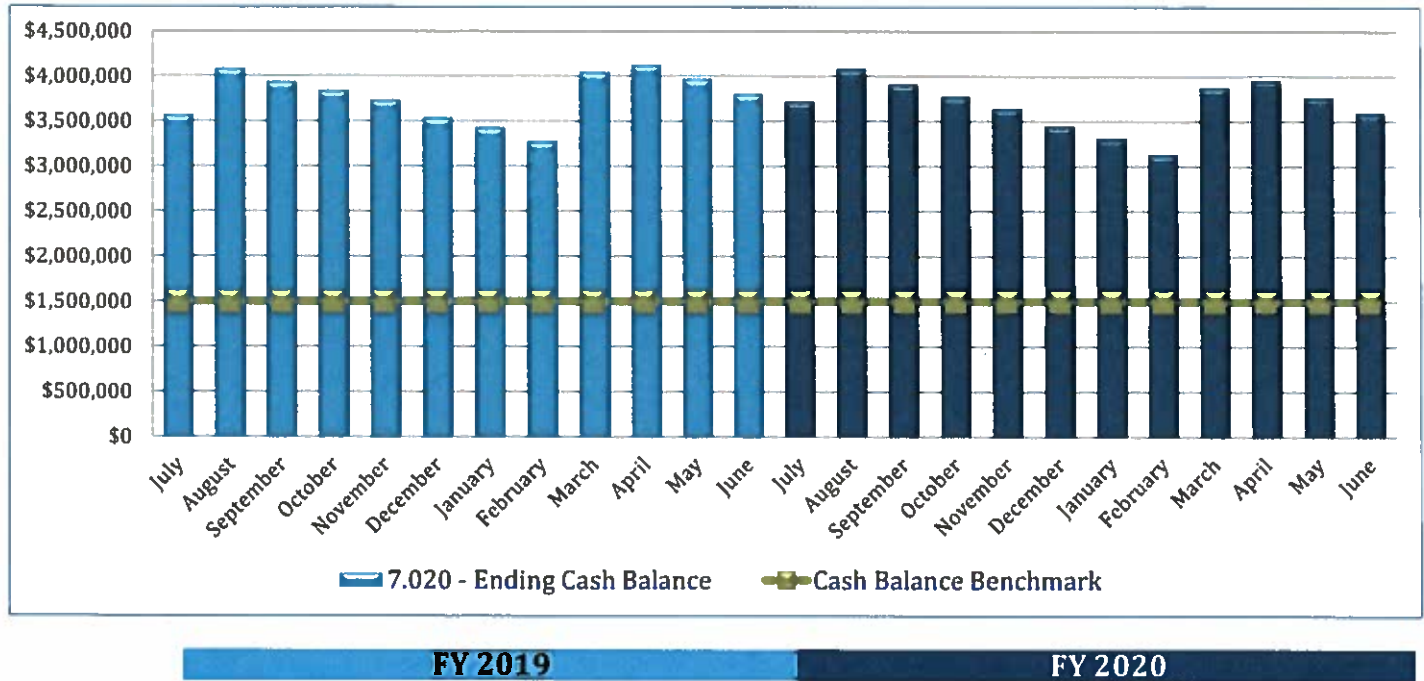
### FY 19 Annual Expenditure Forecast, FYTD Actual, and Remaining Cash Flow Estimate

July - June Annual				July - August		September - 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	
9,057,108	▲ 6.5%	<b>Total Expenditures</b>		1,697,953	▲ 8.7%	7,671,270	▲ 10.5%	▲ 312,115
3,950,540	▲ 5.4%	Salaries		605,070	▲ 4.8%	3,365,313	▲ 6.2%	▲ 19,843
1,747,455	▲ 6.5%	Benefits		284,960	▲ 45.8%	1,537,127	▲ 6.4%	▲ 74,632
2,423,964	▲ 4.6%	Purchased Services		368,385	▼ -33.0%	2,006,474	▲ 13.5%	▼ (49,105)
388,600	▲ 35.9%	Supplies		45,822	▼ -39.4%	328,539	▲ 56.1%	▼ (14,239)
152,750	▼ -39.4%	Capital		48,258	▼ -32.6%	112,403	▼ -37.7%	▲ 7,911
107,800	▲ 5.9%	All Other Expenditures		28,565	▼ -17.0%	77,211	▲ 14.7%	▼ (2,024)
285,999	▲ 79.4%	Other Uses		316,893	> 100%	244,201	> 100%	▲ 275,095

Note: Remaining Estimated Cash Flow, if realized, would result in total expenditures being \$312,115 higher than forecast.

Expenses are trending ahead of forecast due to the same accounting function noted in the revenue note. The trends for revenue and expenses offset each other at this point. Due to prepayments and the payout of sick leave the cash outflow was higher than forecast for July and August.

## Monthly Cash Balance Projections



The district's cash balance continues to be very strong at about 130 true cash days. Cash balances are also following the normal fiscal year cycle.

## FY 2019 Current Forecast Compared to Previous Filed Forecast (05/16/2018)

### FY 2019 Current Revenue Forecast Compared to Prior

1.01 Real Estate	\$189,754
1.02 Public Utility	-\$2,698
1.03 Income Tax	\$0
1.035, 1.04 State Funding	\$21,771
1.05 Prop Tax Alloc.	-\$4,117
1.06 Other Rev.	-\$5,718
2.xx Other Sources	\$0
	\$0

### FY 2019 Current Expenditure Forecast Compared to Prior

3.01 Salaries	\$47,296
3.02 Benefits	-\$91,493
3.03 Purchased Serv.	\$154,183
3.04 Supplies	-\$12,135
3.05 Capital	-\$5,827
4.3 Other Exp	\$2,243
Intergov + Debt + Other	\$0
	\$0

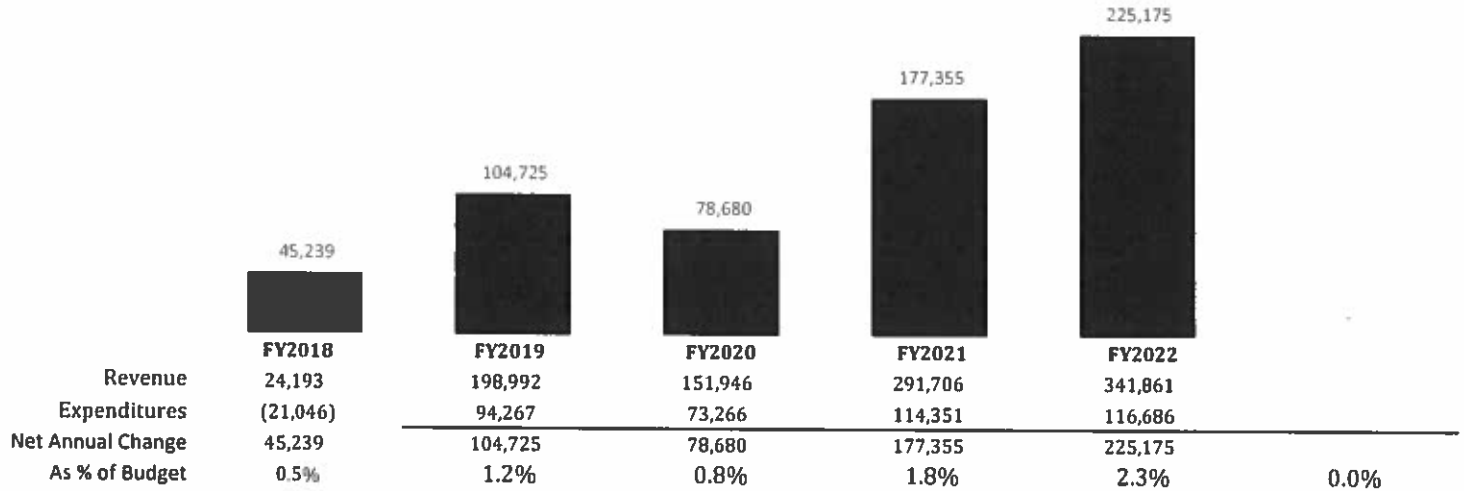
Note: Individual category variances between -\$100 and +\$100 are not reflected.

Summary Analysis of Current Compared to Last Filed Forecast			
Previous Filed Forecast: 05/16/2018		FY 2019 Impact	
	Net FY 2019 Revenue Variance	\$198,992	
	Net FY 2019 Expenditure Variance	\$94,267	
	Net FY 2019 Impact on Ending Cash Balance	\$104,725	Favorable
	Percentage of Budget	1.16%	

# Current Five Year Forecast Change to Net Operating Revenue (Line 6.01) Compared to Last Filed Forecast

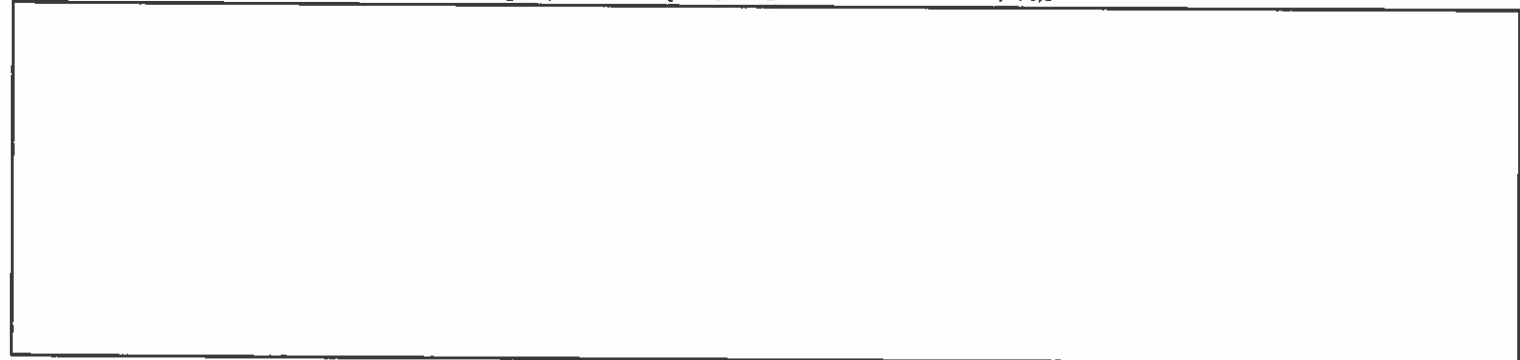
Last Filed Forecast Date: 05/16/2018

Current Net Annual Revenue & Expenditure Changes Compared to Last Filed Forecast



5-Year Cumulative Change FY 2018 - 2022				
	5 Yr Cumulative Revenue Change		5 Yr Cumulative Expenditure Change	
1.01 Real Estate	246,374		3.01 Salaries	391,385
1.02 Pub Utility	38,204		3.02 Benefits	(572,538)
1.03 Income Tax	-		3.03 Purchased Serv.	851,708
1.035,1.040 State	733,473		3.04 Supplies	(198,906)
1.05 Prop Tax Alloc.	(12,808)		3.05 Capital	(108,723)
1.060 All Other	2,255		4.3 Other Exp	11,216
2.xx Other Sources	1,200		Intergov + Debt + Other	3,382
<b>Cumulative Revenue Change</b>	<b>1,008,698</b>		<b>Cumulative Expenditure Change</b>	<b>377,524</b>

**Net Cumulative Five-Year Change** **\$631,174 Favorable**  
**Net Cumulative Cash Change as % of Budget** **1.35%**  
**Net Cumulative Change in Levy Reservation** **\$0**  
 Note: Net Cumulative Five-Year Change W/Renewal Levy Reservation Variance **\$631,174**



2018-2019 APPROPRIATION RESOLUTION  
City, Exempted Village, Joint Vocational or Local Board of Education  
Rev.Code Sec. 5705.38  
-----

The Board of Education of the BRIGHT LOCAL School District,  
HIGHLAND County, Ohio, met in REGULAR session on the 19th day of SEPTEMBER,  
2018, at the office of WHITEOAK JR/SR HIGH with the following members present:

ANGELA WRIGHT  
JOHN GILLESPIE  
MIKE AMES  
STEVE COX  
TAMMY HAUKE

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: 09/05/18  
Time: 12:58 pm

BRIGHT LOCAL SCHOOL DIS  
Appropriation Resolution Re

	2019 Appropriations
001 GENERAL	9,290,363.57
002 BOND RETIREMENT	363,700.34
006 FOOD SERVICE	412,675.00
018 PUBLIC SCHOOL SUPPORT	23,750.00
034 CLASSROOM FACILITIES MAINT.	46,200.00
200 STUDENT MANAGED ACTIVITY	62,722.45
300 DISTRICT MANAGED ACTIVITY	32,200.00
439 PUBLIC SCHOOL PRESCHOOL	112,000.00
451 DATA COMMUNICATION FUND	5,400.00
461 VOCATIONAL EDUC. ENHANCEMENTS	10,200.00
499 MISCELLANEOUS STATE GRANT FUND	.00
516 IDEA PART B GRANTS	184,395.64
572 TITLE I DISADVANTAGED CHILDREN	346,782.40
587 IDEA PRESCHOOL-HANDICAPPED	5,901.89
590 IMPROVING TEACHER QUALITY	38,208.75
599 MISCELLANEOUS FED. GRANT FUND	32,659.11
Grand Total All Funds	10,967,159.15

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

Vote:

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

Date: 09/05/18  
Time: 12:58 pm

BRIGHT LOCAL SCHOOL DISTRICT  
Appropriation Recap Sheet

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Fund Class/Name	Fund	2019 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	9,290,363.57
Total General Fund		9,290,363.57
Special Revenue		
PUBLIC SCHOOL SUPPORT	018	23,750.00
DISTRICT MANAGED ACTIVITY	300	32,200.00
PUBLIC SCHOOL PRESCHOOL	439	112,000.00
DATA COMMUNICATION FUND	451	5,400.00
VOCATIONAL EDUC. ENHANCEMENTS	461	10,200.00
MISCELLANEOUS STATE GRANT FUND	499	.00
IDEA PART B GRANTS	516	184,395.64
TITLE I DISADVANTAGED CHILDREN	572	346,782.40
IDEA PRESCHOOL-HANDICAPPED	587	5,901.89
IMPROVING TEACHER QUALITY	590	38,208.75
MISCELLANEOUS FED. GRANT FUND	599	32,659.11
Total Special Revenue		791,497.79
Debt Service		
BOND RETIREMENT	002	363,700.34
Total Debt Service		363,700.34
Capital Projects		
CLASSROOM FACILITIES MAINT.	034	46,200.00
Total Capital Projects		46,200.00
*** Proprietary Fund Types ***		
Enterprise		
FOOD SERVICE	006	412,675.00
Total Enterprise		412,675.00
*** Fiduciary Fund Types ***		
Agency Fund		
STUDENT MANAGED ACTIVITY	200	62,722.45
Total Agency Fund		62,722.45

Date: 09/05/18  
Time: 12:58 pm

BRIGHT LOCAL SCHOOL DISTRICT  
Appropriation Recap Sheet

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Fund Class/Name	Fund	2019 Appropriations
Total Appropriations - All Fund Types		10,967,159.15