

# Big Walnut Local School District

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## Monthly Financial Report

*for the month ended*  
**June 30, 2019**

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Prepared By:  
Jeremy J. Buskirk  
Treasurer



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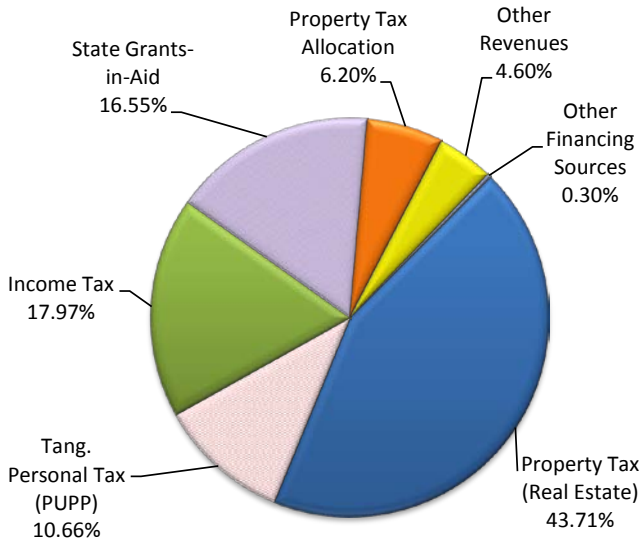
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# BIG WALNUT LOCAL SCHOOL DISTRICT

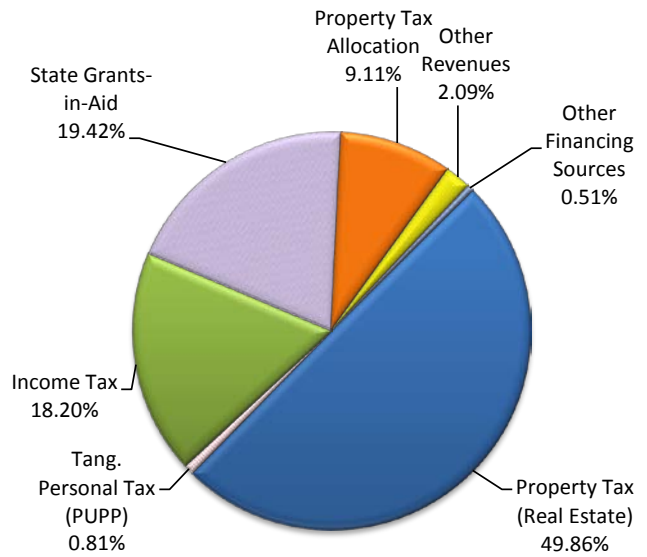
## EST. GENERAL FUND REVENUE FY19

**\$41,370,818**



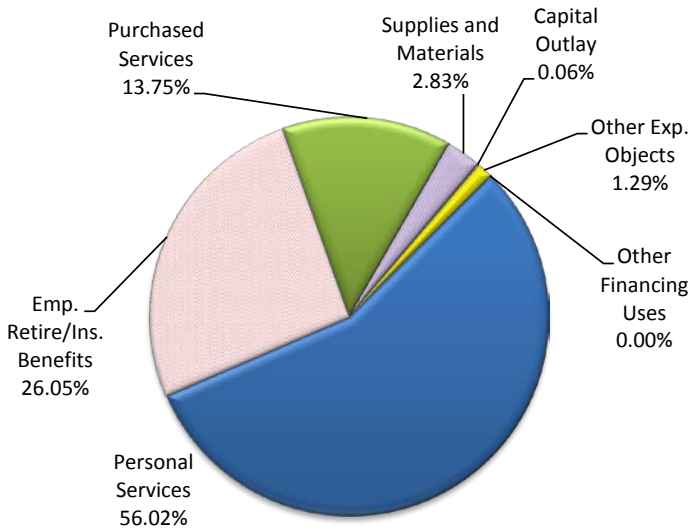
## EST. GENERAL FUND REVENUE FY09

**\$25,287,715**



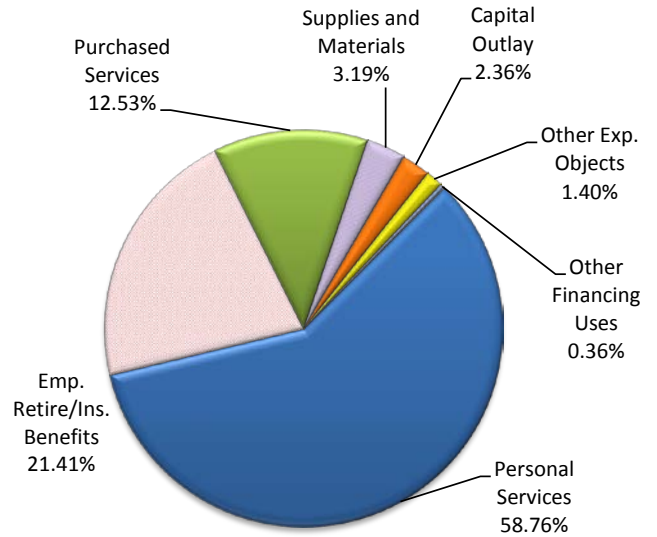
## EST. GENERAL FUND EXPENDITURES FY19

**\$41,970,125**



## EST. GENERAL FUND EXPENDITURES FY09

**\$26,151,319**



	<u>FY 2019</u>	<u>FY 2009</u>	<u>% Change</u>
<b>Enrollment</b>	3,894 as of 5/23/2019	2,956	31.73%

## BIG WALNUT LOCAL SCHOOL DISTRICT

### COMPARISON OF FISCAL YEAR 2019 YEAR-TO-DATE ESTIMATED REVENUES AND EXPENDITURES WITH FISCAL YEAR 2019 YEAR-TO-DATE ACTUALS GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY

CATEGORY	FY 19 EST.**	FY 19 ACTUAL	VARIANCE	PERCENTAGE
<b>Revenues</b>				
General Property Tax (Real Estate)	\$18,082,689	\$18,283,805	\$201,116	1.1%
Tangible Personal Property (PUPP)	4,411,232	4,457,625	46,393	1.1%
Income Tax	7,433,675	7,609,785	176,110	2.4%
Unrestricted State Grants-in-Aid	6,814,097	6,883,850	69,753	1.0%
Restricted State Grants-in-Aid	34,223	82,076	47,853	139.8%
Property Tax Allocation (Reimb.)	2,565,842	2,575,146	9,304	0.4%
All Other Revenues	1,904,367	2,179,403	275,036	14.4%
<b>Total Revenues</b>	<b>41,246,125</b>	<b>42,071,690</b>	<b>825,565</b>	<b>2.0%</b>
<b>Other Financing Sources</b>				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	124,693	375,381	250,688	201.0%
<b>Total Other Financing Sources</b>	<b>124,693</b>	<b>375,381</b>	<b>250,688</b>	<b>201.0%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$41,370,818</b>	<b>\$42,447,071</b>	<b>\$1,076,253</b>	<b>2.6%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$23,512,628	\$23,102,496	(\$410,132)	-1.7%
Retirement/Insurance Benefits	10,931,767	11,159,419	227,652	2.1%
Purchased Services	5,769,540	5,492,545	(276,995)	-4.8%
Supplies and Materials	1,188,462	1,051,625	(136,837)	-11.5%
Capital Outlay	25,000	15,335	(9,665)	-38.7%
Other Expenditure Objects	542,727	527,506	(15,221)	-2.8%
<b>Total Expenditures</b>	<b>41,970,124</b>	<b>41,348,926</b>	<b>(621,198)</b>	<b>-1.5%</b>
<b>Other Financing Uses</b>				
Operating Transfers-Out	0	0	0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
<b>Total Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Fin. Uses</b>	<b>\$41,970,124</b>	<b>\$41,348,926</b>	<b>(\$621,198)</b>	<b>-1.5%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	(\$599,306)	\$1,098,145	\$1,697,451	-283.2%
<b>Beginning Cash Balance July 1</b>	<b>\$10,069,186</b>	<b>\$10,069,186</b>	<b>\$0</b>	<b>0.0%</b>
<b>Ending Cash Balance</b>	<b>\$9,469,880</b>	<b>\$11,167,331</b>	<b>\$1,697,451</b>	<b>17.9%</b>
Estimated Encumbrances	\$375,126	\$280,428	\$94,698	
<b>Unreserved Fund Balance</b>	<b>\$9,094,754</b>	<b>\$10,886,903</b>	<b>\$1,792,149</b>	

\*\* - FY 19 EST. is based on October Five-Year Forecast Original Estimates



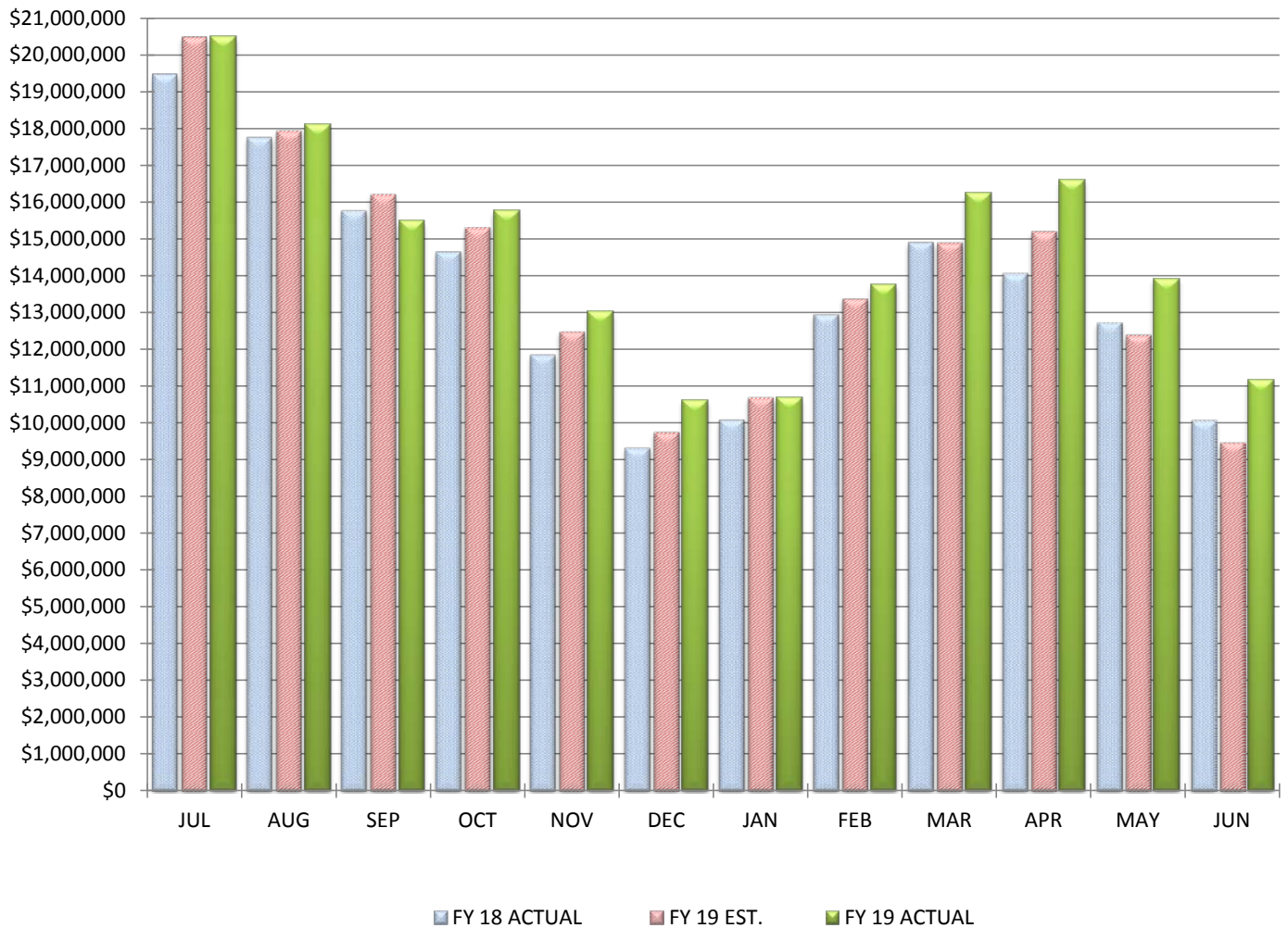
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VARIANCE ANALYSIS - GENERAL FUND

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## COMPARISON OF MONTHLY ENDING CASH BALANCES





# BIG WALNUT LOCAL SCHOOL DISTRICT

## COMPARISON OF MONTHLY ENDING CASH BALANCES

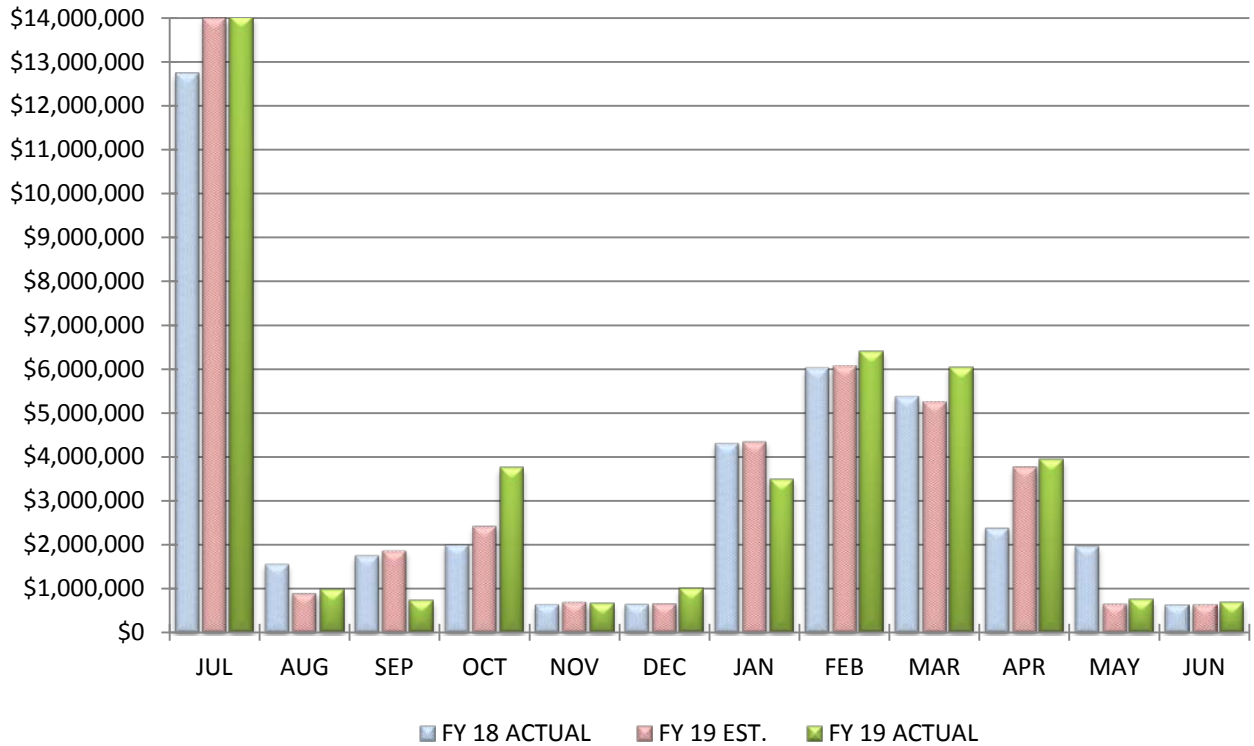
June 30, 2019

Actual Cash Balance		\$11,167,331
Estimated Cash Balance		\$9,469,880
Variance From Estimate	OVER	\$1,697,451
Percent Variance From Estimate	OVER	17.92%
Previous Year Cash Balance		\$10,069,186

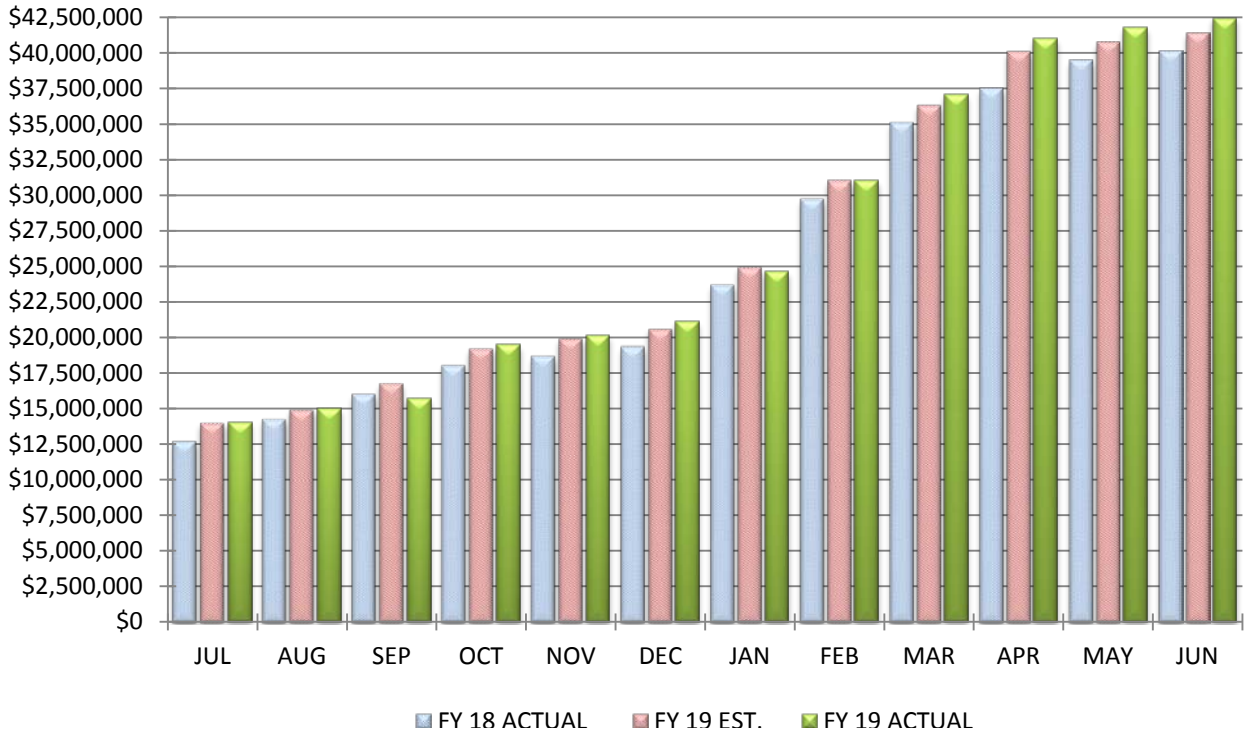
**COMMENTS:** We were able to watch expenditures throughout the year and came in under budgeted expenditures for the fiscal year. We were, also, fortunate to see our major sources of revenue come in over original estimates for the fiscal year. Because of these factors, our cash balance increased compared to a year ago. Further analysis of revenues and expenditures will be made in the following pages.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY REVENUES & OTHER FINANCING SOURCES**



**COMPARISON OF TOTAL YEAR-TO-DATE REVENUES & OTHER FINANCING SOURCES**



## BIG WALNUT LOCAL SCHOOL DISTRICT

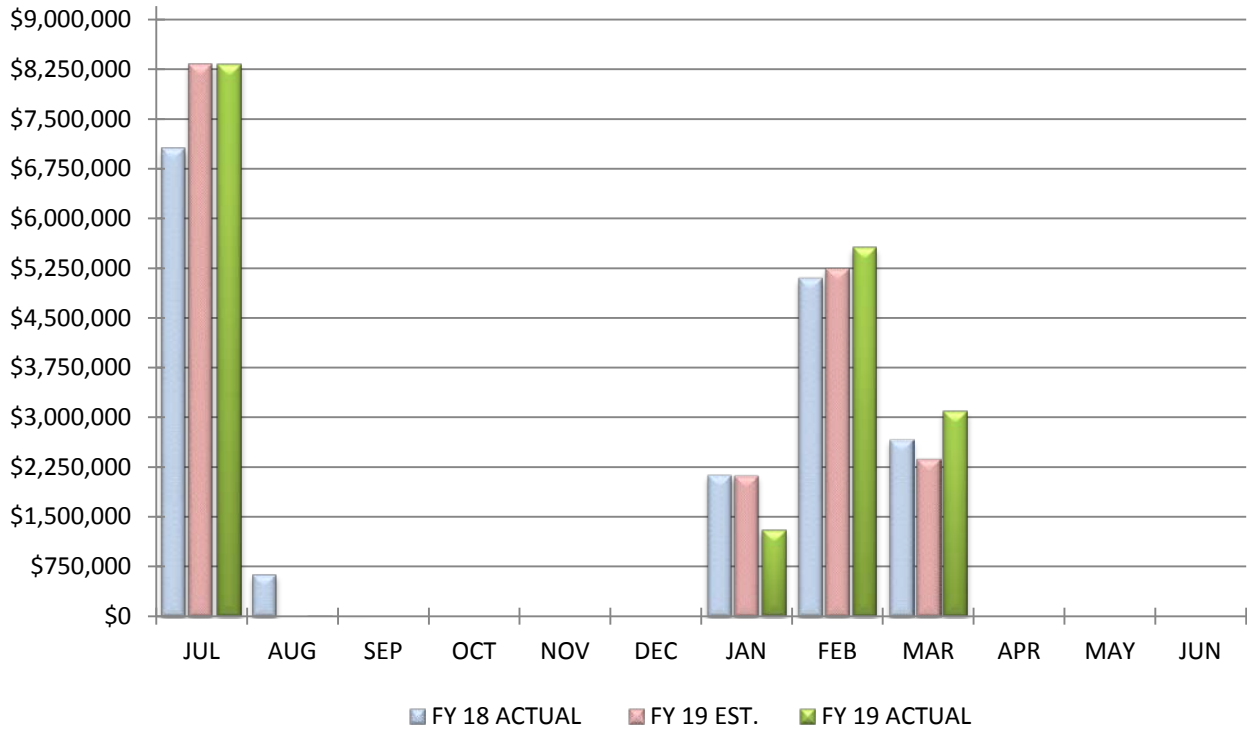
### COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

		June 30, 2019	
		MONTH	YEAR-TO-DATE
Actual Receipts		\$683,761	\$42,447,071
Estimated Receipts		\$643,486	\$41,370,818
Variance From Estimate	OVER	\$40,275	\$1,076,253
Variance From Estimate	OVER	6.26%	2.60%
Actual Prior Year		\$640,099	\$40,129,542
Total 2018-2019 Estimate			\$41,370,818
Percent Of Total Estimate Received			102.60%
Percent Of Budget Year Completed		12 Months	100.00%

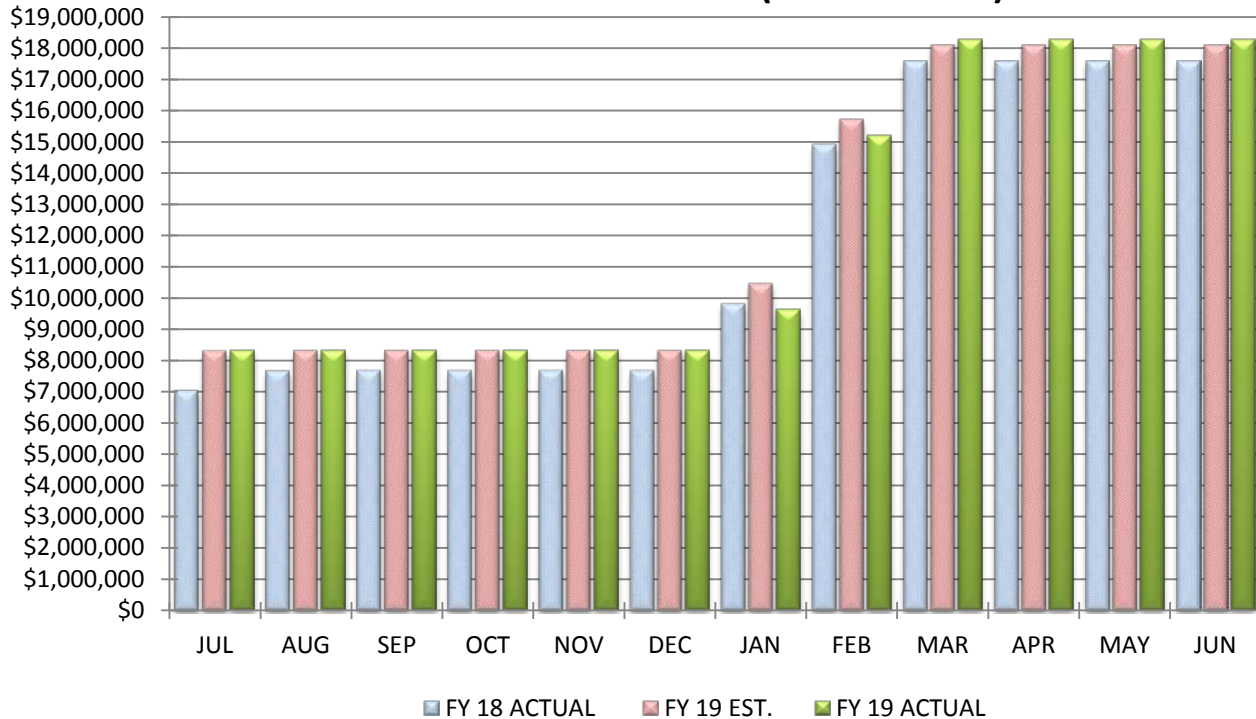
**COMMENTS:** We closed the fiscal year with all revenue sources favorable. Our final tax settlement in March provided about 1% more in collections than was anticipated and our fourth quarter income taxes came in about 2% higher than originally anticipated. These favorable variances along with one-time miscellaneous revenues have had a positive impact on our total revenues. Further explanation of revenues will provided in the following analysis pages of the funding categories.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY  
GENERAL PROPERTY TAX (REAL ESTATE)**



**COMPARISON OF TOTAL YEAR-TO-DATE  
GENERAL PROPERTY TAX (REAL ESTATE)**



## BIG WALNUT LOCAL SCHOOL DISTRICT

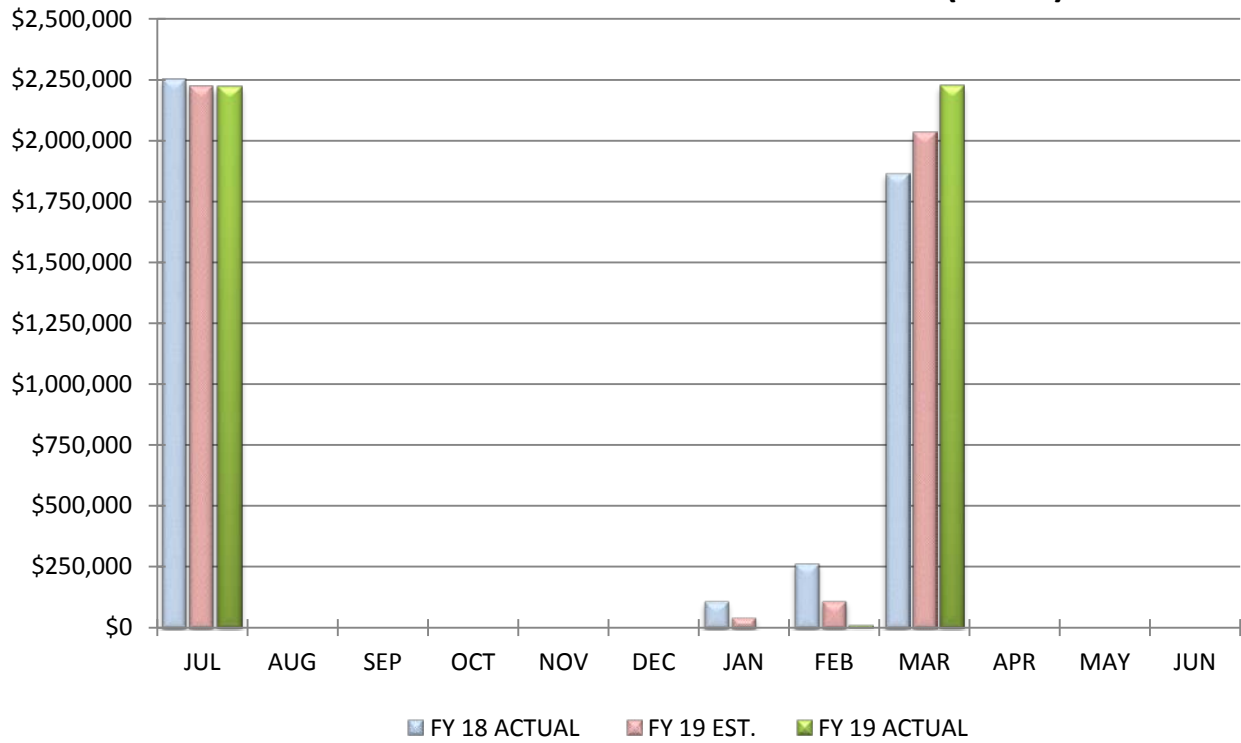
### COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

	June 30, 2019	
	MONTH	YEAR-TO-DATE
Actual Real Estate Tax Receipts	\$0	\$18,283,805
Estimated Real Estate Tax Receipts	\$0	\$18,082,689
Variance From Estimate	\$0	\$201,116
	OVER	
Variance From Estimate	0.00%	1.11%
	OVER	
Actual Prior Year	\$0	\$17,574,729
Total 2018-2019 Estimate		\$18,082,689
Percent Of Total Estimate Received		101.11%
Percent Of Budget Year Completed	12 months	100.00%

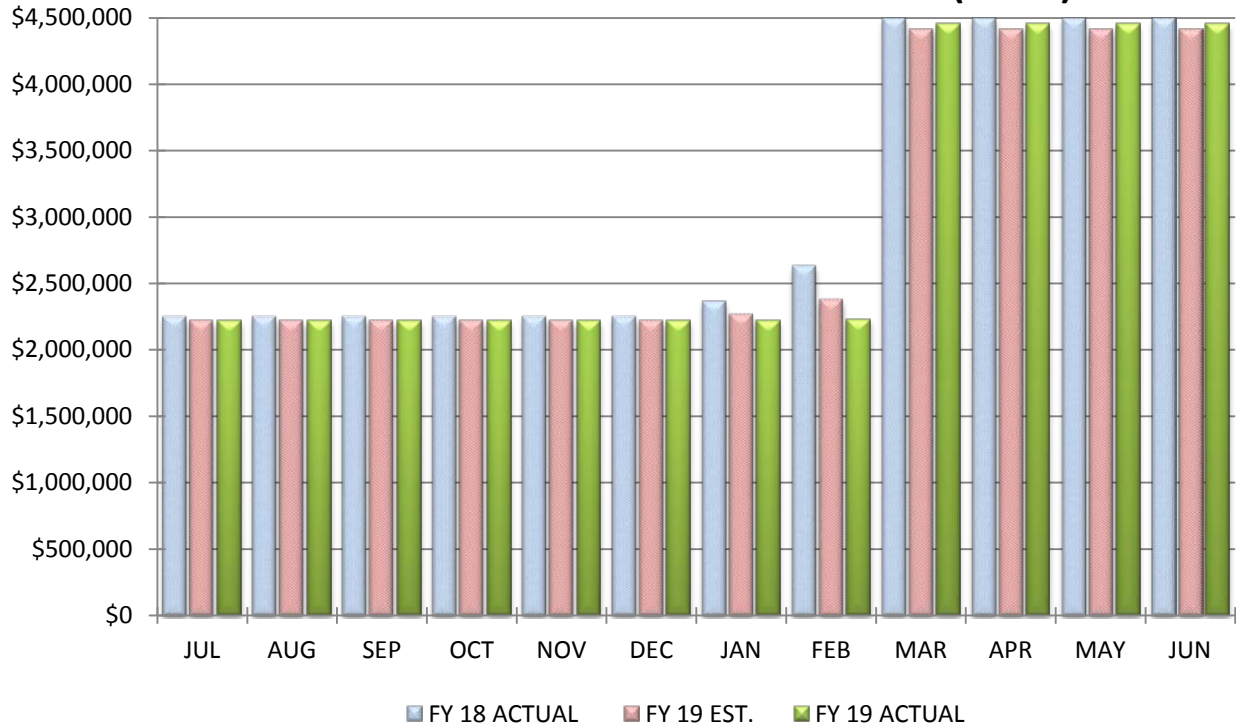
**COMMENTS:** Total District assessed valuation growth for collection year 2019 exceeded original estimates especially in residential tax values. With this increase, we finish the fiscal year favorable in this line compared to original estimates.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)**



**COMPARISON OF TOTAL YEAR-TO-DATE TANGIBLE PERSONAL PROPERTY TAX (PUPP)**



## BIG WALNUT LOCAL SCHOOL DISTRICT

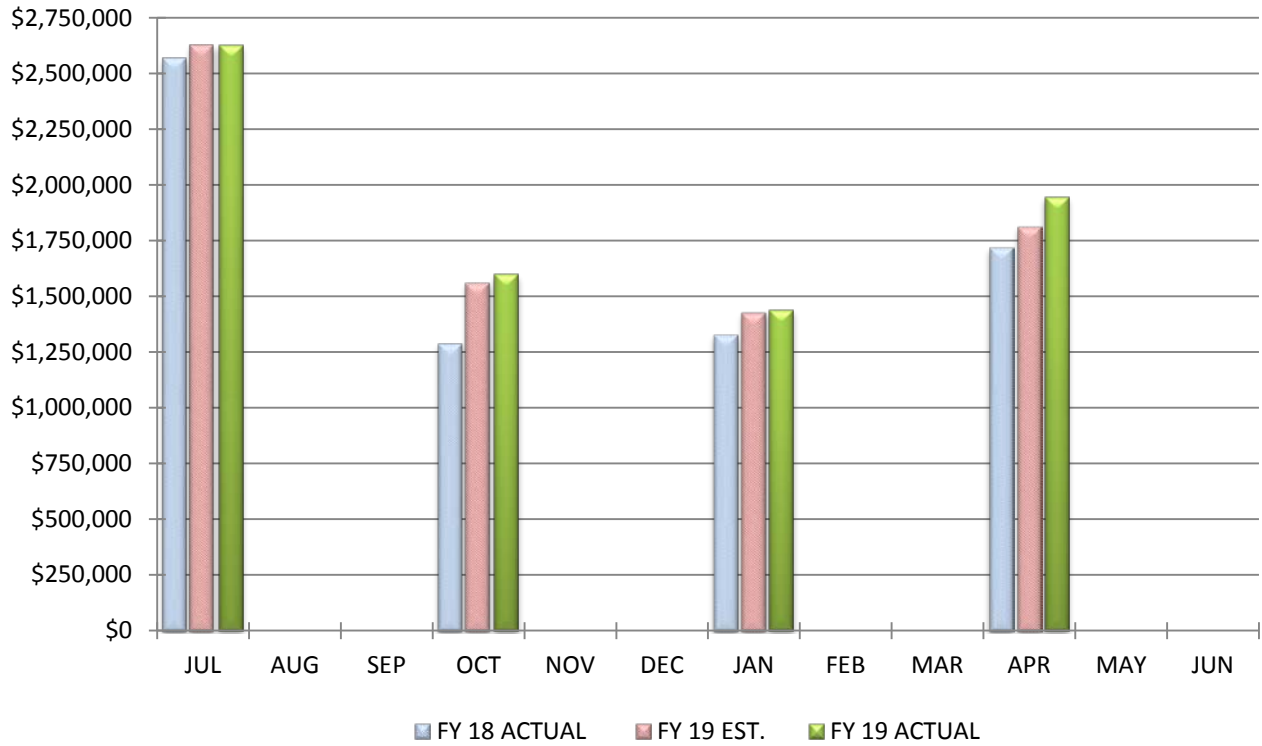
### COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

	June 30, 2019	
	MONTH	YEAR-TO-DATE
Actual PUPP Tax Receipts	\$0	\$4,457,625
Estimated PUPP Tax Receipts	\$0	\$4,411,232
Variance From Estimate	\$0 OVER	\$46,393
Variance From Estimate	0.00% OVER	1.05%
Actual Prior Year	\$0	\$4,497,858
Total 2018-2019 Estimate		\$4,411,232
Percent Of Total Estimate Received		101.05%
Percent Of Budget Year Completed	12 months	100.00%

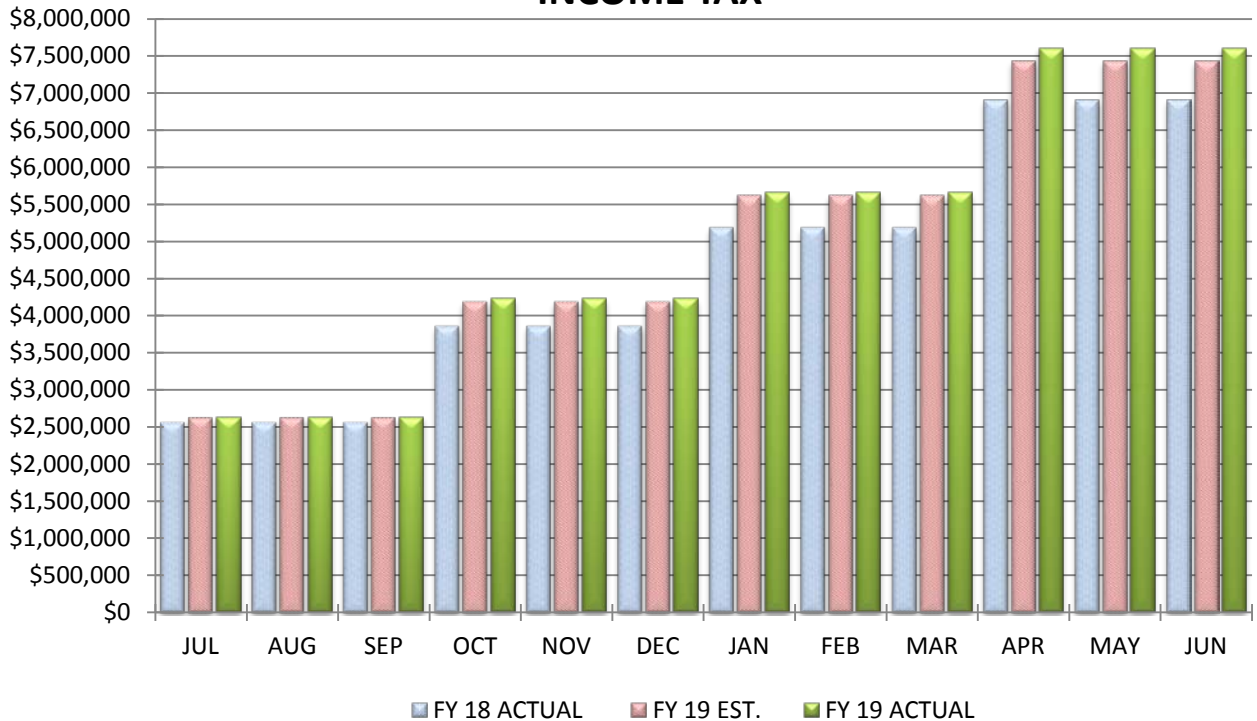
**COMMENTS:** While our projections anticipated a slight decrease in valuation for personal property due to depreciation of utility generation and transmission infrastructure, our new assessed valuation for collection year 2019 rose slightly. We believe this is due to utility infrastructure additions needed for new housing developments throughout our district offsetting decreases from depreciation. With this increase, we finished the fiscal year favorable in this line compared to original estimates.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY  
INCOME TAX**



**COMPARISON OF TOTAL YEAR-TO-DATE  
INCOME TAX**





# BIG WALNUT LOCAL SCHOOL DISTRICT

## COMPARISON OF INCOME TAX

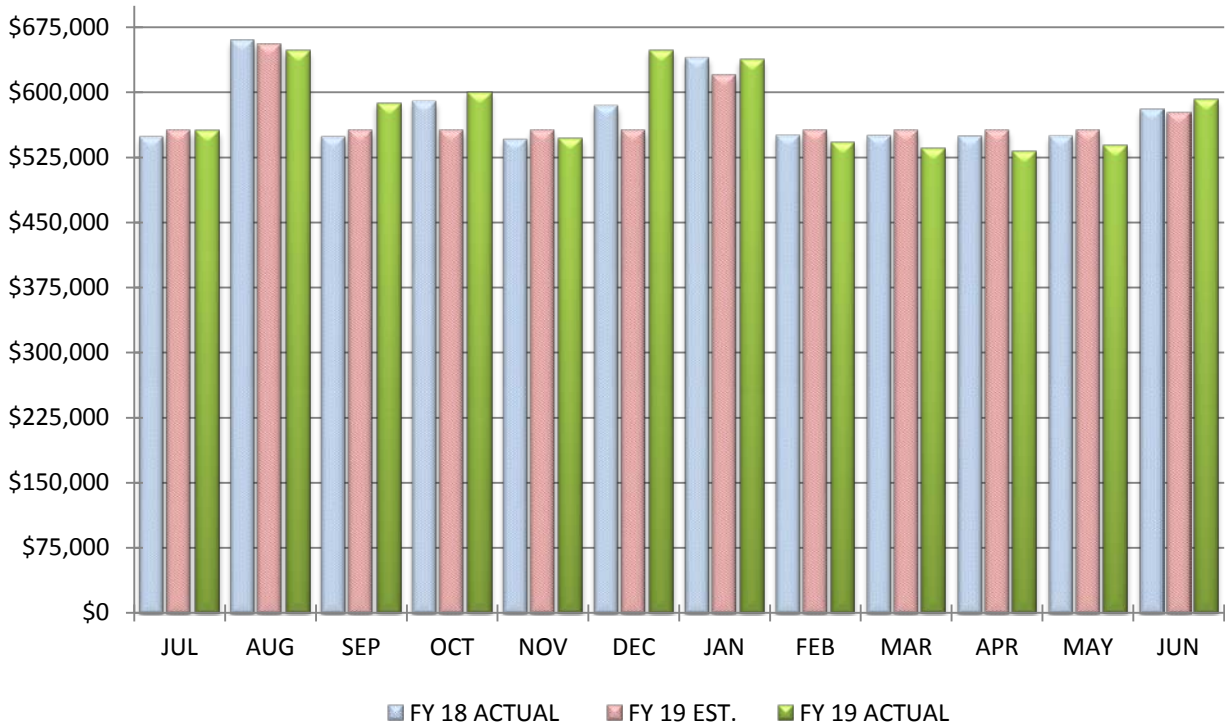
June 30, 2019

	MONTH		YEAR-TO-DATE
Actual State Receipts	\$0		\$7,609,785
Estimated State Receipts	\$0		\$7,433,675
Variance From Estimate	\$0	OVER	\$176,110
Variance From Estimate	0.00%	OVER	2.37%
Actual Prior Year	\$0		\$6,901,673
Total 2018-2019 Estimate			\$7,433,675
Percent Of Total Estimate Received			102.37%
Percent Of Budget Year Completed	12 months		100.00%

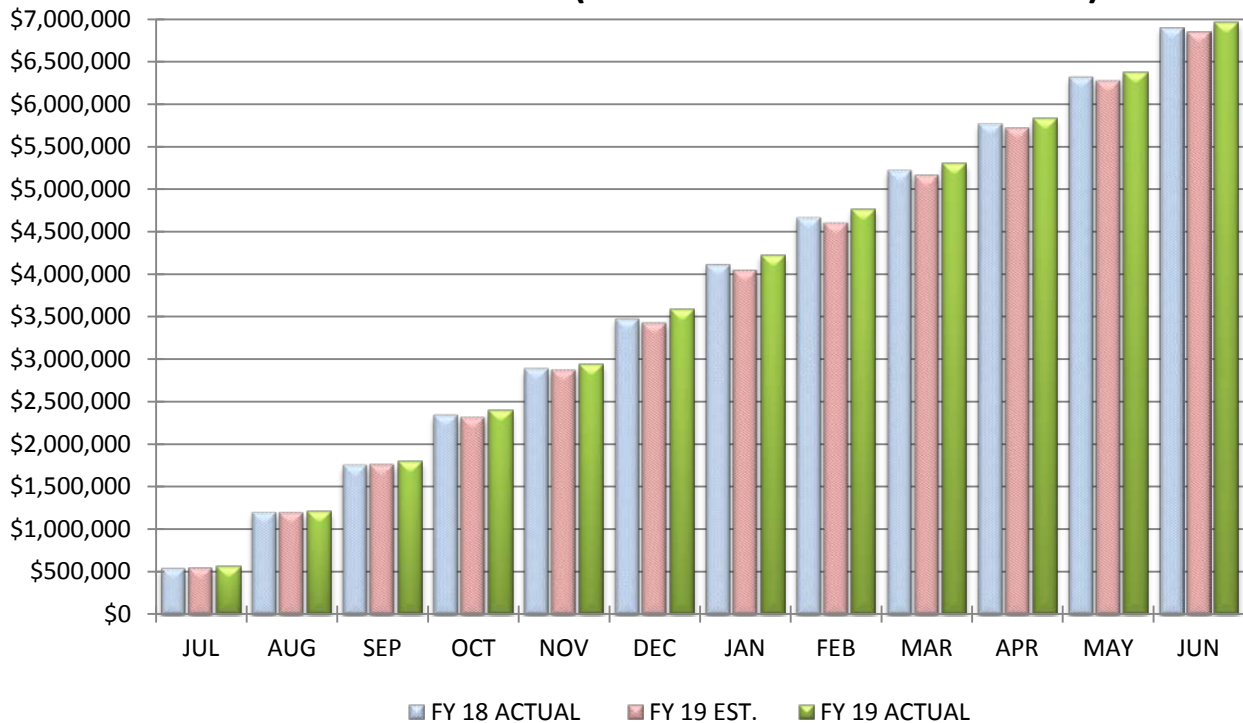
**COMMENTS:** We received our final quarterly income tax payment for the fiscal year at the end of April and noted a little over a 10% increase from the prior year. With increases in existing wages as well as growth in our community, we noted a good amount of growth in income tax receipts for the fiscal year, which aided our favorable overall revenue position.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)**



**COMPARISON OF TOTAL YEAR-TO-DATE STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)**



## BIG WALNUT LOCAL SCHOOL DISTRICT

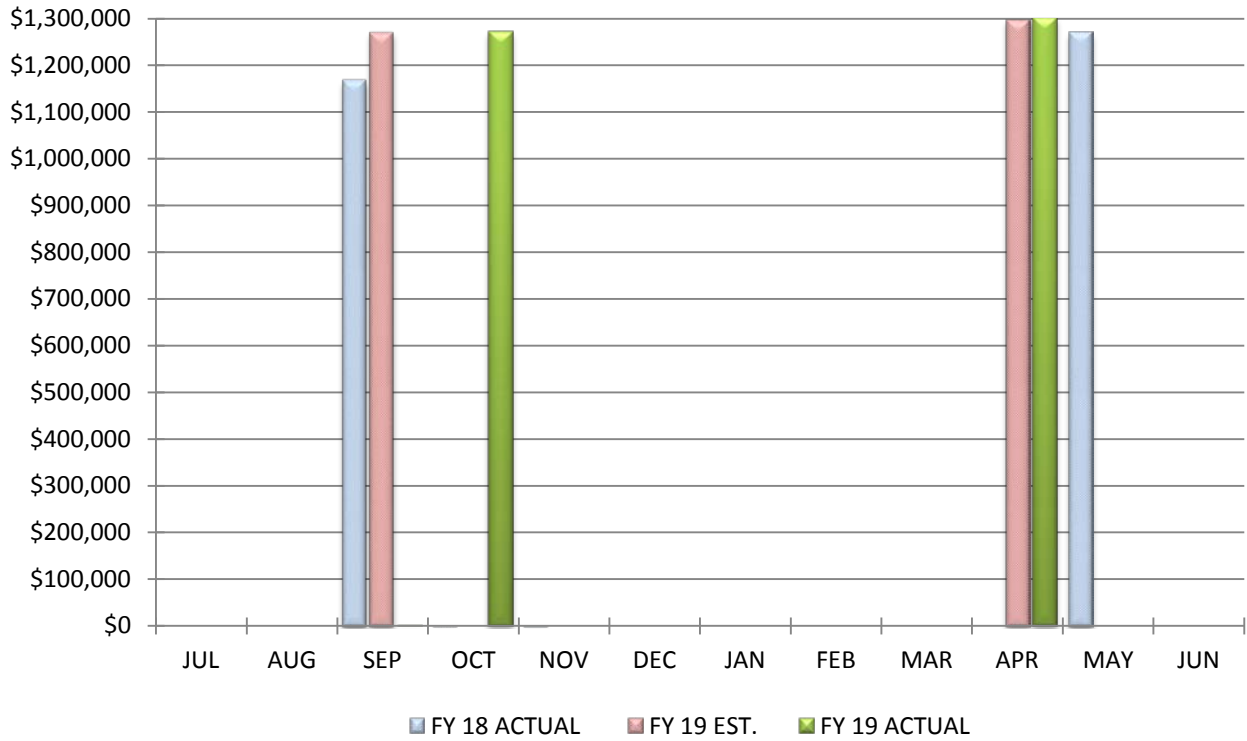
### COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

		June 30, 2019	
		MONTH	YEAR-TO-DATE
Actual State Receipts		\$591,759	\$6,965,926
Estimated State Receipts		\$575,577	\$6,848,320
Variance From Estimate	OVER	\$16,182	\$117,606
Variance From Estimate	OVER	2.81%	1.72%
Actual Prior Year		\$580,298	\$6,895,346
Total 2018-2019 Estimate			\$6,848,320
Percent Of Total Estimate Received			101.72%
Percent Of Budget Year Completed		12 months	100.00%

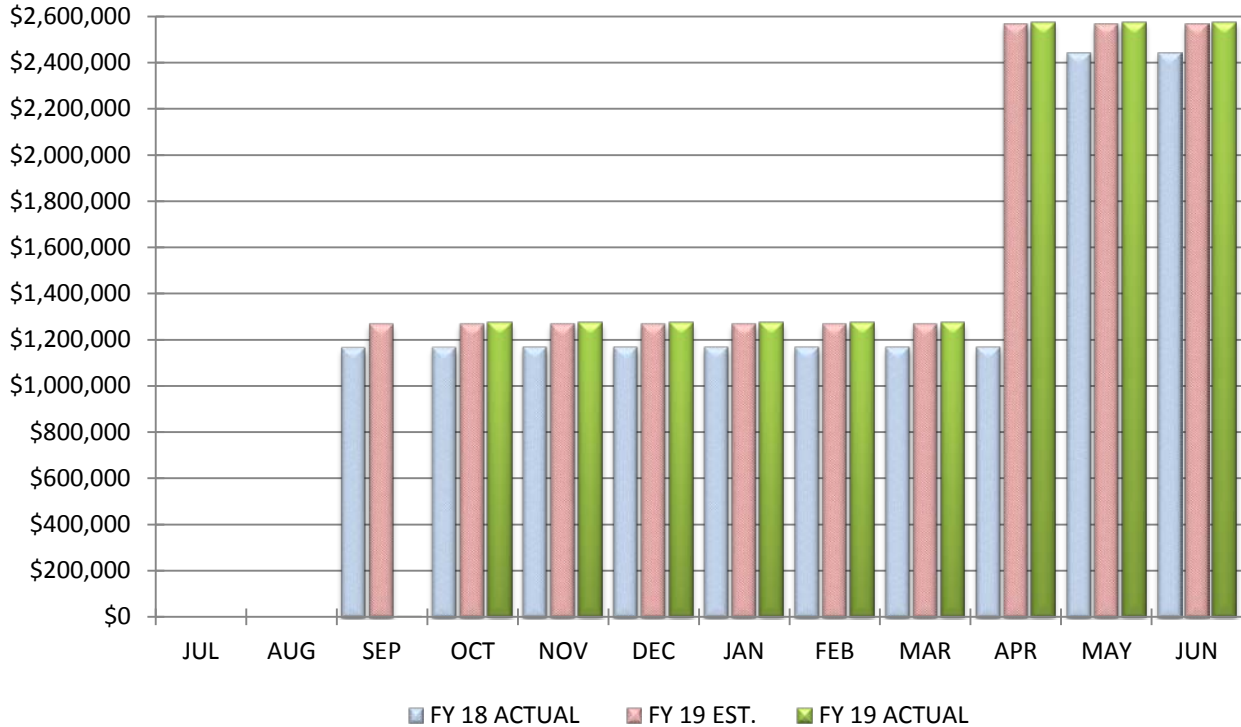
**COMMENTS:** We ended the fiscal year with a favorable variance in state receipts due primarily to a prior fiscal year foundation deduction adjustment to return \$67,000 of Autism and Jon Peterson Scholarships that had been deducted. In addition, we were able to receive identify and receive additional catastrophic cost reimbursements that allowed us to receive \$47,500 more than originally anticipated. The noted adjustment for prior year deductions and the additional catastrophic cost reimbursement funds allowed us to end the fiscal year ahead of projections for our total state grants-in-aid.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS**



**COMPARISON OF TOTAL YEAR-TO-DATE STATE PROPERTY TAX ALLOCATIONS**



# BIG WALNUT LOCAL SCHOOL DISTRICT

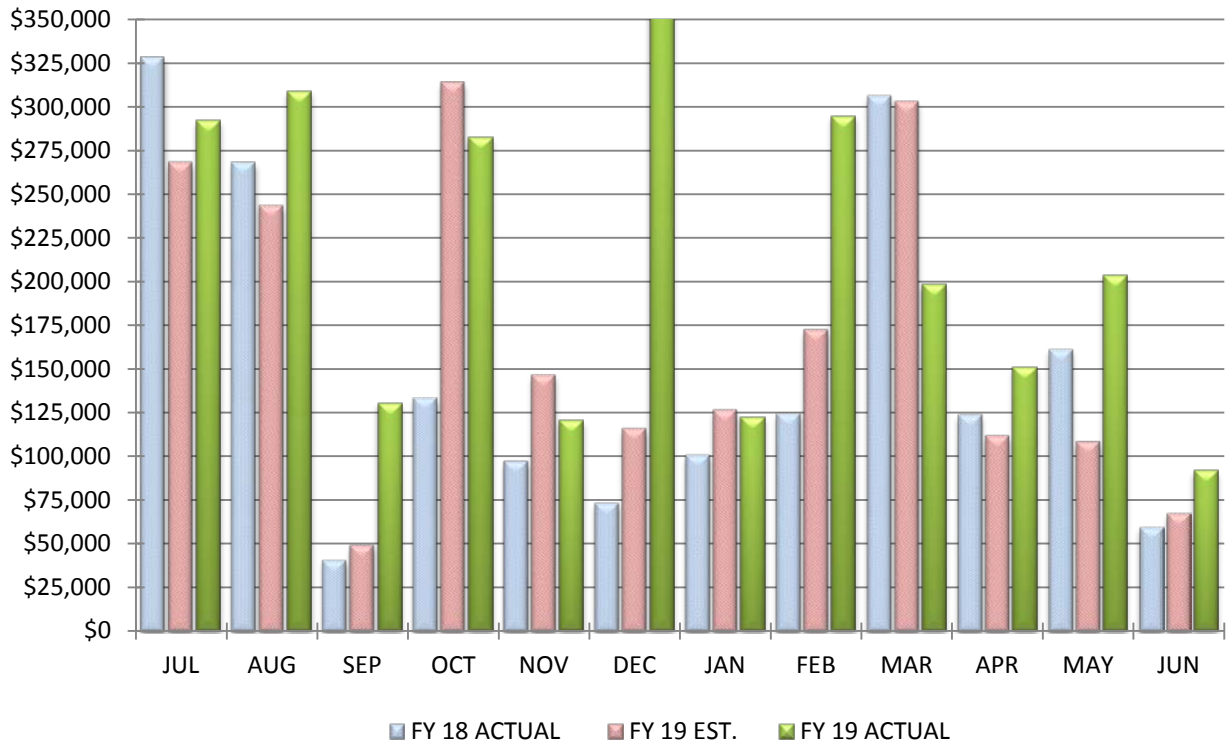
## COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

	June 30, 2019		
	MONTH		YEAR-TO-DATE
Actual Tax Allocation Receipts	\$0		\$2,575,146
Estimated Tax Allocation Receipts	\$0		\$2,565,842
Variance From Estimate	\$0	OVER	\$9,304
Variance From Estimate	0.00%	OVER	0.36%
Actual Prior Year	\$0		\$2,442,919
Total 2018-2019 Estimate			\$2,565,842
Percent Of Total Estimate Received			100.36%
Percent Of Budget Year Completed		12 months	100.00%

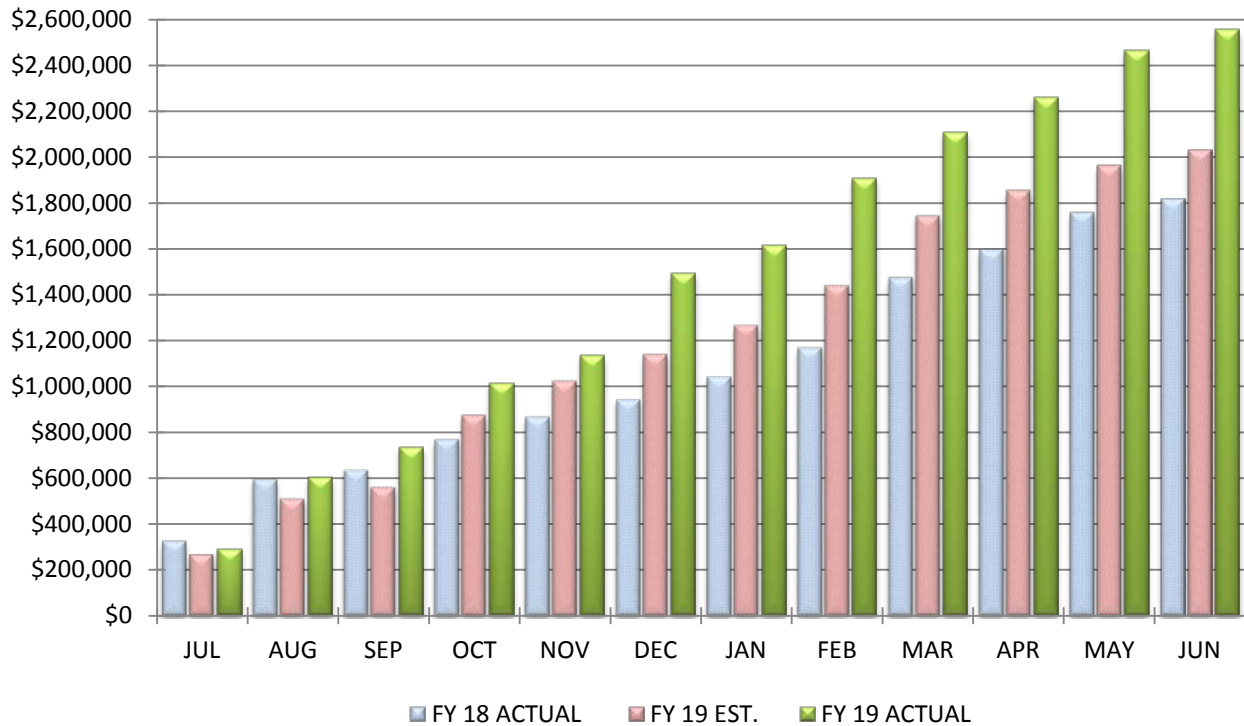
**COMMENTS:** We completed the fiscal year on target with annual estimates for our property tax credit allocations.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY  
OTHER REVENUES & OTHER FINANCING SOURCES**



**COMPARISON OF TOTAL YEAR-TO-DATE  
OTHER REVENUES & OTHER FINANCING SOURCES**



# BIG WALNUT LOCAL SCHOOL DISTRICT

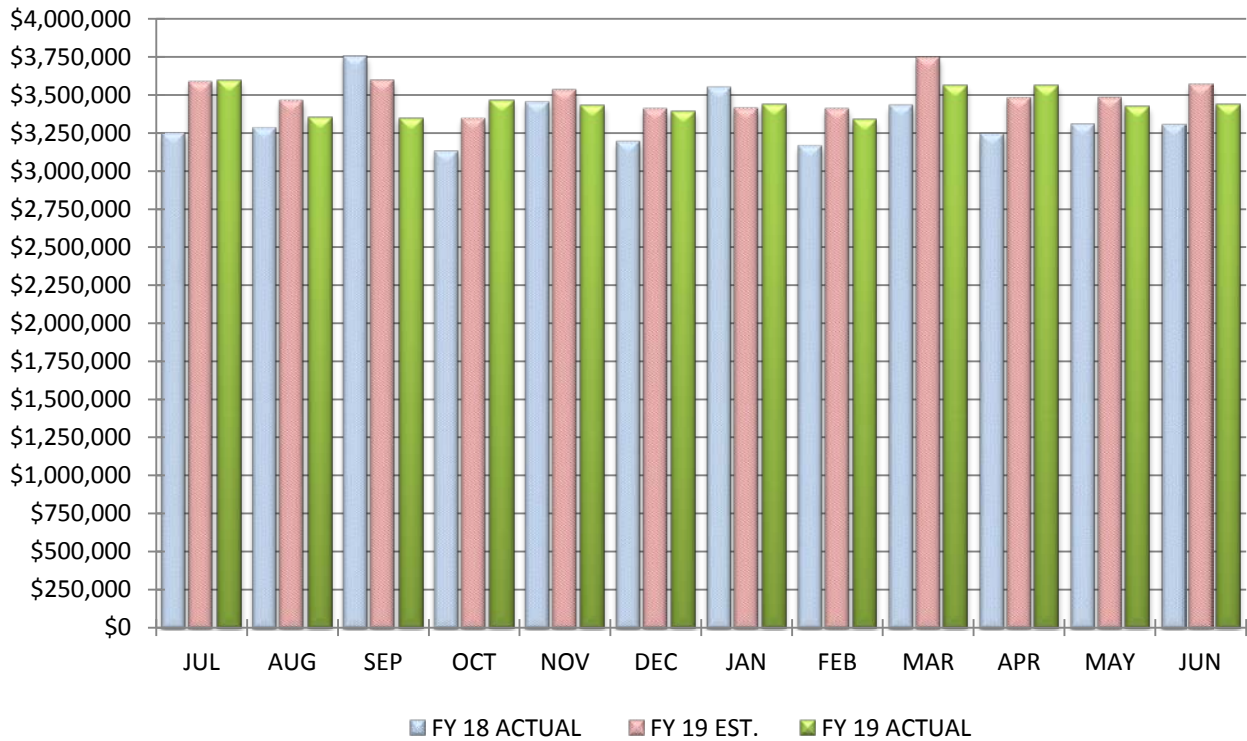
## COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

		June 30, 2019	
		MONTH	YEAR-TO-DATE
Actual Other Receipts		\$92,002	\$2,554,784
Estimated Other Receipts		\$67,909	\$2,029,060
Variance From Estimate	OVER	\$24,093	\$525,724
Variance From Estimate	OVER	35.48%	25.91%
Actual Prior Year		\$59,801	\$1,817,017
Total 2018-2019 Estimate			\$2,029,060
Percent Of Total Estimate Received			125.91%
Percent Of Budget Year Completed		12 months	100.00%

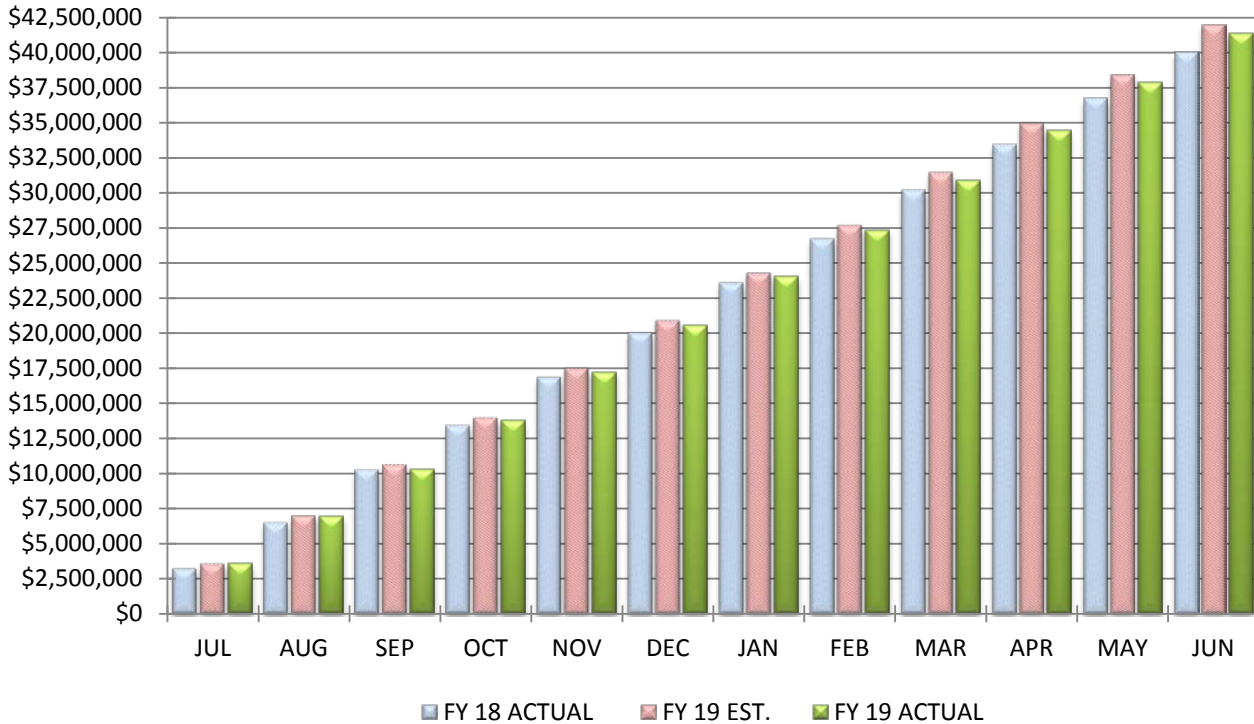
**COMMENTS:** We completed the fiscal year very favorable in this category of revenues due to favorable interest income and several one-time payments (return of prior year County Auditor and Treasurer fees and fiscal year 2015, 2016, and 2017 Medicaid program final settlement payments being received). These revenues helped us reach a favorable revenue position for the year, however, this is not indicative of total other resources we would anticipate in all future fiscal years.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES**



**COMPARISON OF TOTAL YEAR-TO-DATE EXPENDITURES & OTHER FINANCING USES**





## BIG WALNUT LOCAL SCHOOL DISTRICT

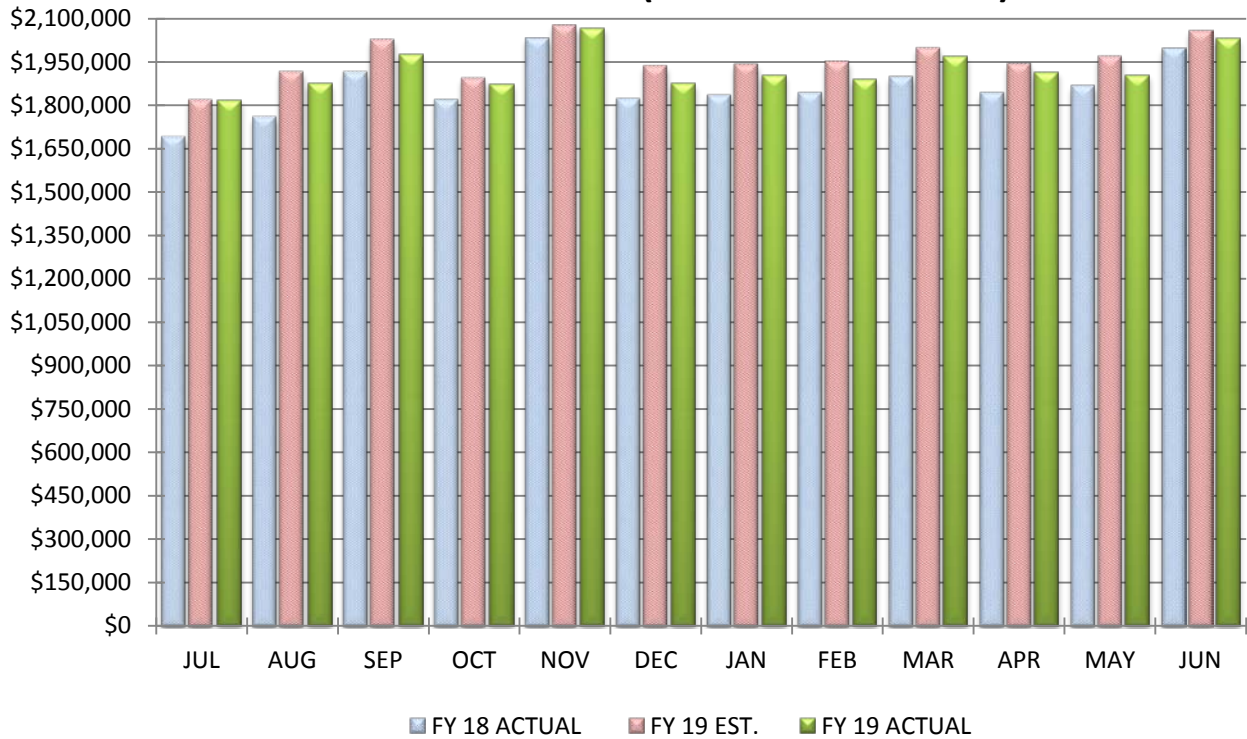
### COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

		June 30, 2019	
		MONTH	YEAR-TO-DATE
Actual Expenditures		\$3,440,555	\$41,348,926
Estimated Expenditures		\$3,563,422	\$41,970,124
Variance From Estimate	UNDER	(\$122,867)	UNDER
			(\$621,198)
Variance From Estimate	UNDER	-3.45%	UNDER
			-1.48%
Actual Prior Year		\$3,299,903	\$40,033,144
Total 2018-2019 Estimate			\$41,970,125
Percent Of Total Estimate Spent			98.52%
Percent Of Budget Year Completed		12 months	100.00%

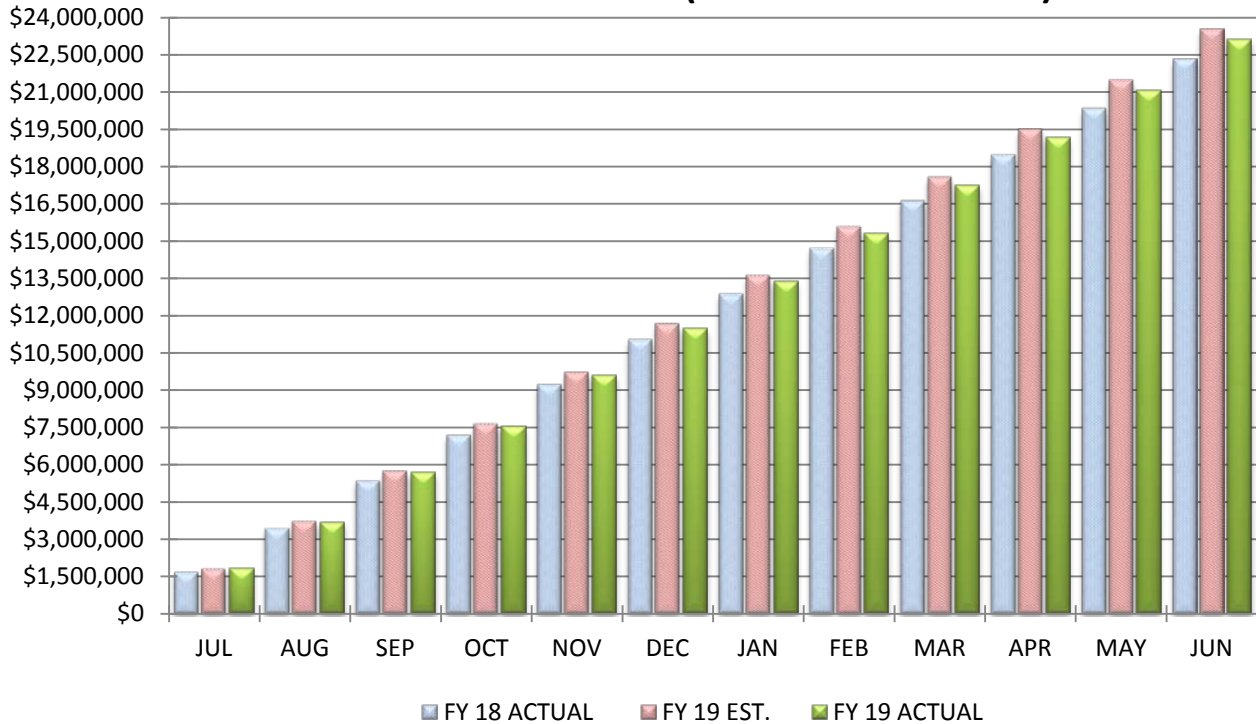
**COMMENTS:** We completed the fiscal year under projections. While employee retirement and insurance benefit expenditures continue to be a concern for the District due to a significant rate increase for the calendar year 2019 plan, we were able to take offsetting cost saving measures in our Purchased Services and Materials and Supplies categories. In addition, Personal Services (salaries and wages) was lower than originally anticipated. Expenditure categories will be discussed in the proceeding pages.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)**



**COMPARISON OF TOTAL YEAR-TO-DATE PERSONAL SERVICES (SALARIES & WAGES)**



## BIG WALNUT LOCAL SCHOOL DISTRICT

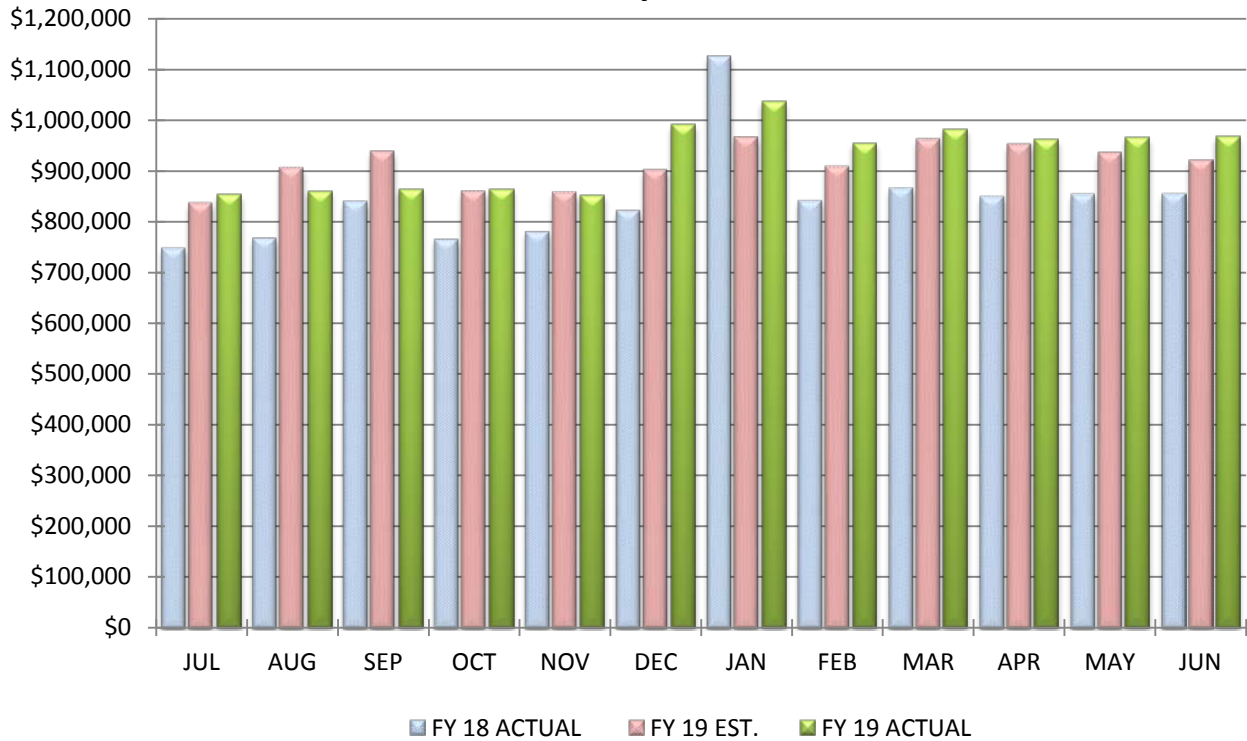
### COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

		June 30, 2019	
		MONTH	YEAR-TO-DATE
Actual Wage Expenditures		\$2,032,510	\$23,102,496
Estimated Wage Expenditures		\$2,055,414	\$23,512,628
Variance From Estimate	UNDER	(\$22,904)	UNDER
			(\$410,132)
Variance From Estimate	UNDER	-1.11%	UNDER
			-1.74%
Actual Prior Year		\$1,994,838	\$22,300,785
Total 2018-2019 Estimate			\$23,512,629
Percent Of Total Estimate Spent			98.26%
Percent Of Budget Year Completed		12 months	100.00%

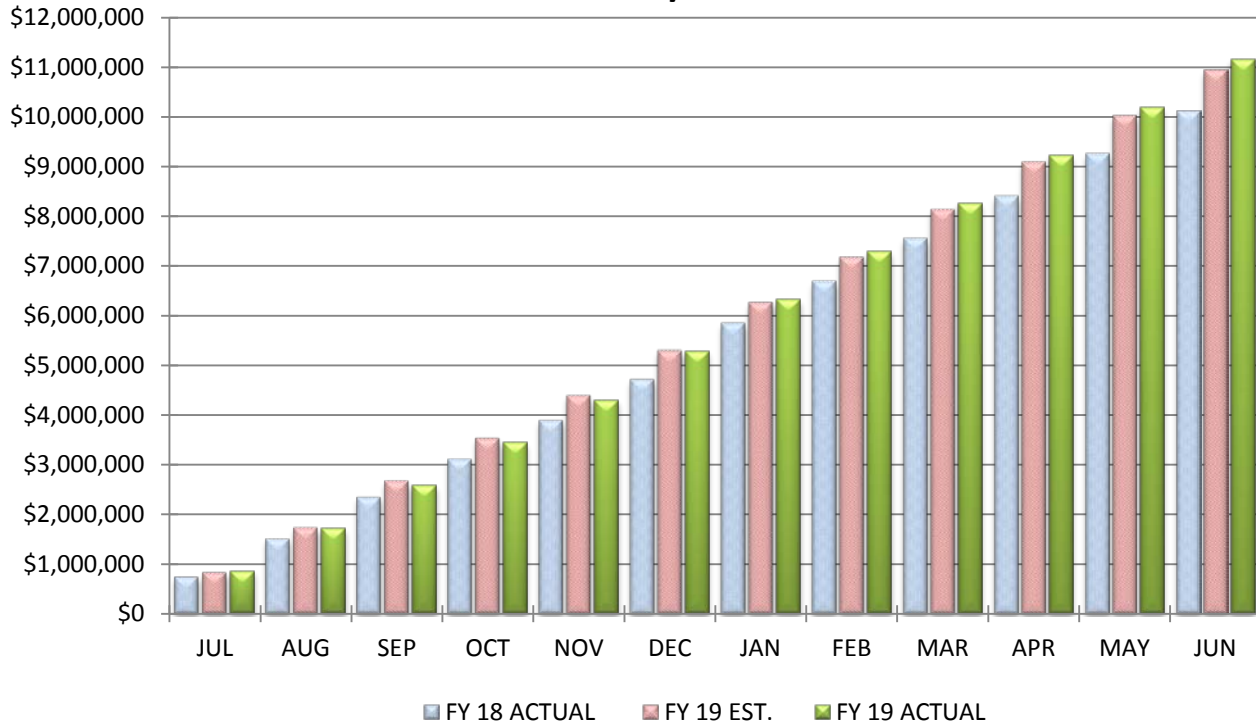
**COMMENTS:** We finished the fiscal year with a favorable variance. We realized savings throughout the year in personal services due to slightly less experienced staff replacing the more experienced staff that either retired or resigned in the prior year.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY  
EMPLOYEES' RETIREMENT/INSURANCE BENEFITS**



**COMPARISON OF TOTAL YEAR-TO-DATE  
EMPLOYEES' RETIREMENT/INSURANCE BENEFITS**



## BIG WALNUT LOCAL SCHOOL DISTRICT

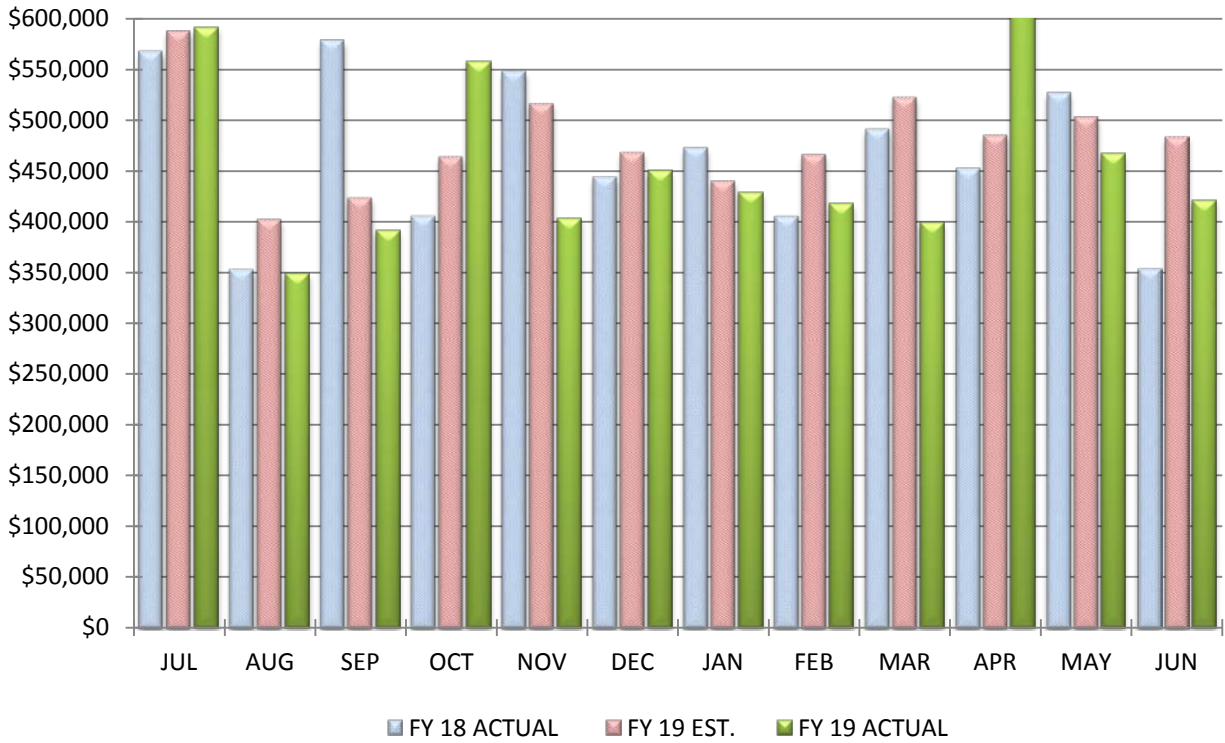
### COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

		June 30, 2019	
		MONTH	YEAR-TO-DATE
Actual Fringe Benefit Expenditures		\$967,582	\$11,159,419
Estimated Fringe Benefit Expenditures		\$919,221	\$10,931,767
Variance From Estimate	OVER	\$48,361	OVER
Variance From Estimate	OVER	5.26%	OVER
Actual Prior Year		\$854,079	\$10,109,934
Total 2018-2019 Estimate			\$10,931,767
Percent Of Total Estimate Spent			102.08%
Percent Of Budget Year Completed		12 months	100.00%

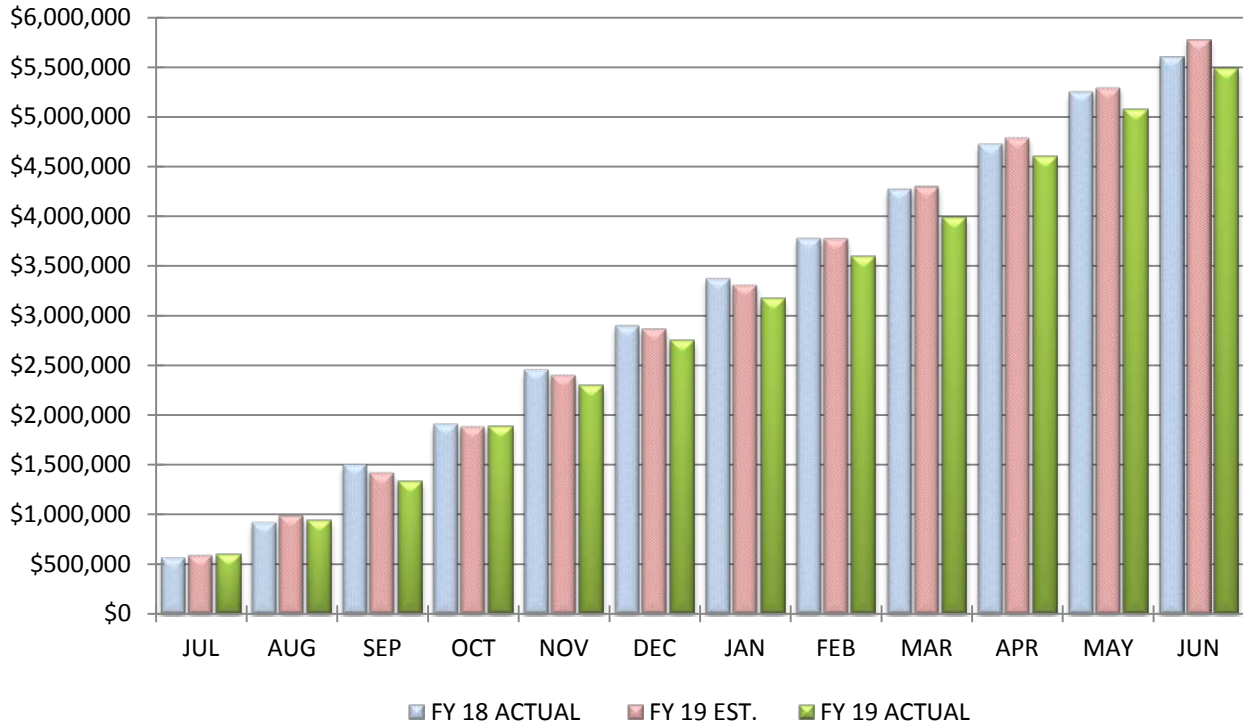
**COMMENTS:** We are over estimates for the month and for the year as a whole. We received a substantial increase in our insurance rates for the 2019 plan year and anticipated benefit expenses to rise, however, actual expenditures are higher than originally anticipated due to a few additional employees entering the insurance plan for 2019 as well as an increased employer share of costs due to negotiated caps being in place for three of our four unions. As anticipated, we ended the year over in this expenditure category, however, we realized savings in all other areas that compensated for the extra costs.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES**



**COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES**



# BIG WALNUT LOCAL SCHOOL DISTRICT

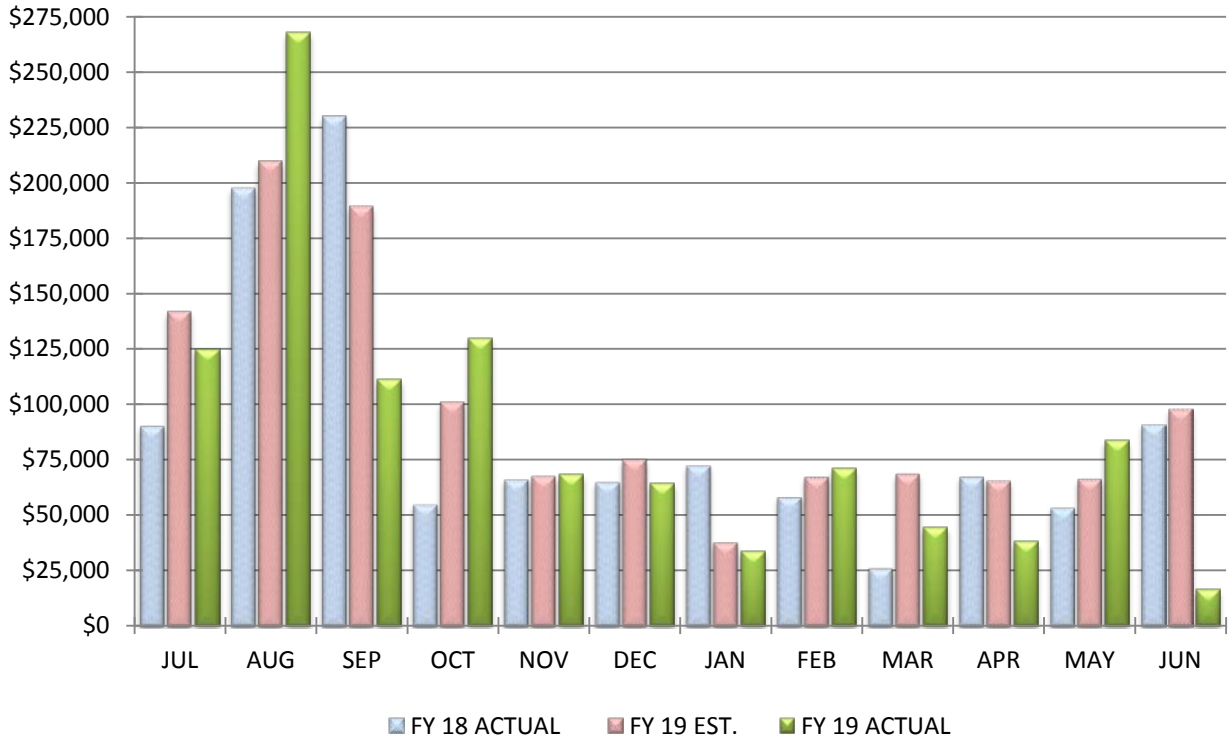
## COMPARISON OF PURCHASED SERVICES

		June 30, 2019	
		MONTH	YEAR-TO-DATE
Actual Service Expenditures		\$421,373	\$5,492,545
Estimated Service Expenditures		\$484,101	\$5,769,540
Variance From Estimate	UNDER	(\$62,728)	UNDER
Variance From Estimate	UNDER	-12.96%	UNDER
Actual Prior Year		\$354,107	\$5,600,412
Total 2018-2019 Estimate			\$5,769,540
Percent Of Total Estimate Spent			95.20%
Percent Of Budget Year Completed		12 months	100.00%

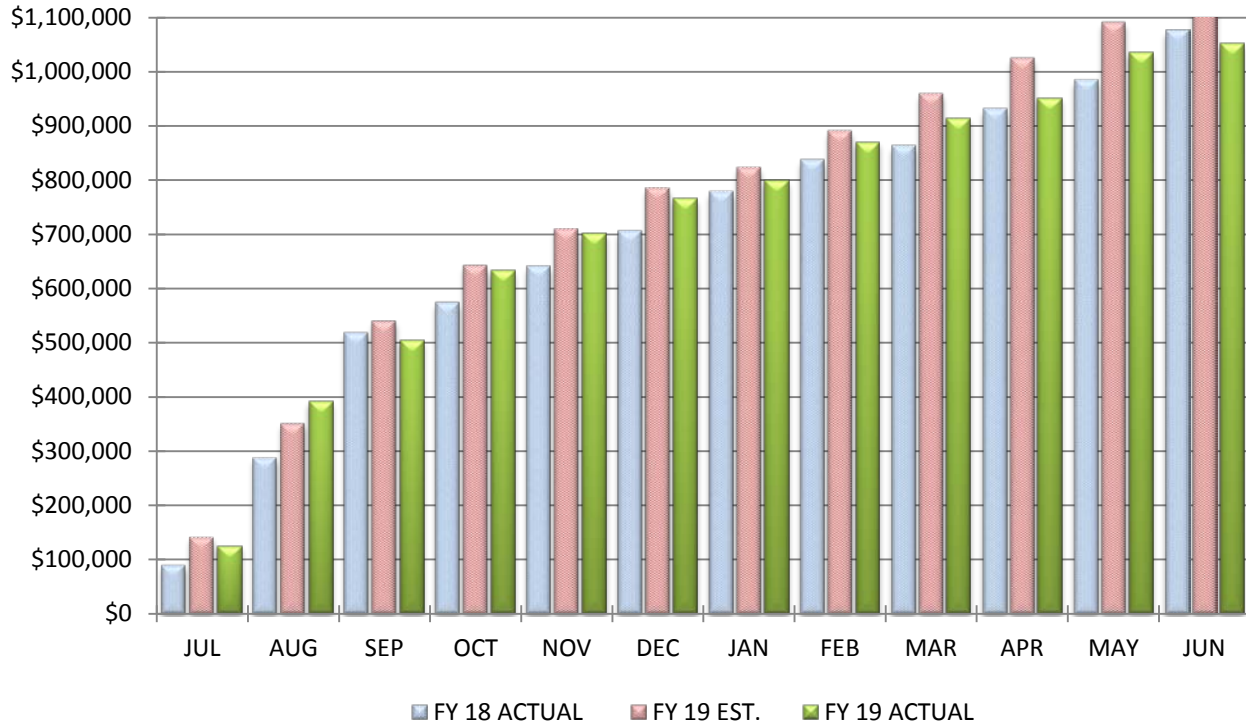
**COMMENTS:** We completed the fiscal year favorable in our purchased services. We were able to realize savings in our operating dollars from being able to provide some maintenance services and pay for equipment lease costs using our permanent improvement levy dollars. In addition, we saw savings in our utilities, contracted services, and copier costs. All of these factors allowed us to have a favorable variance at the close of the fiscal year.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS**



**COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS**





## BIG WALNUT LOCAL SCHOOL DISTRICT

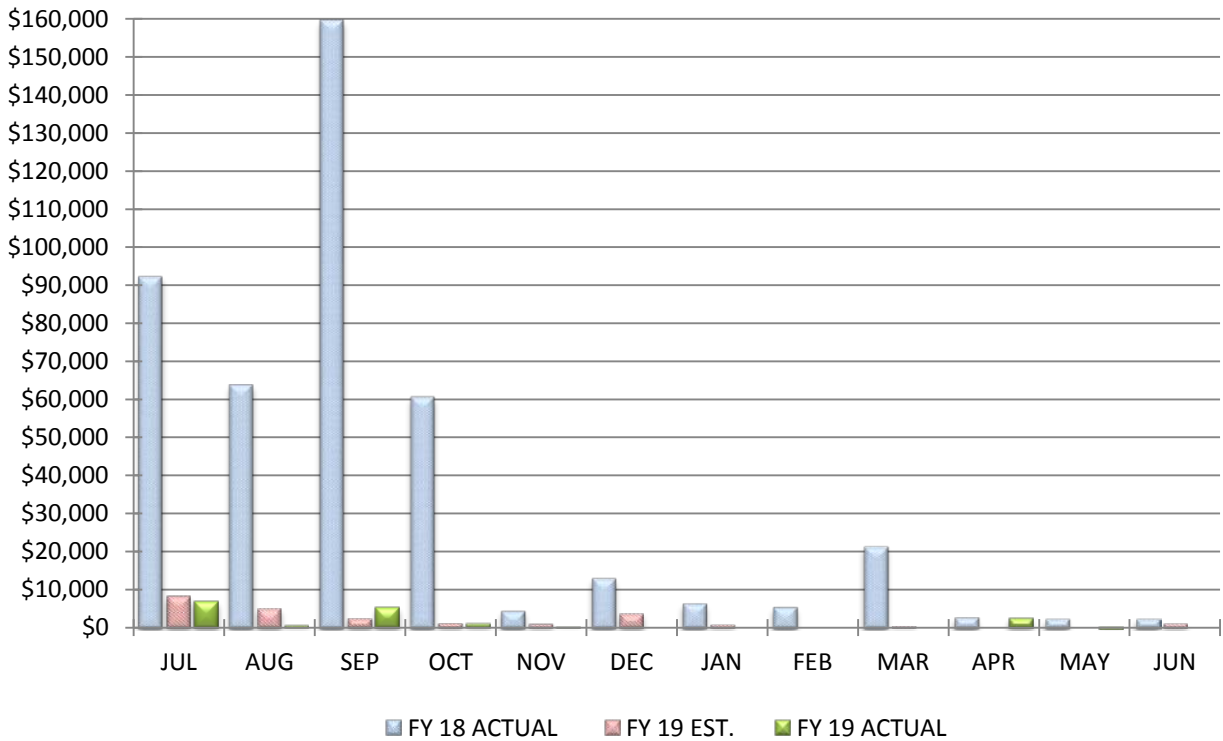
### COMPARISON OF SUPPLIES AND MATERIALS

		June 30, 2019		
		MONTH	YEAR-TO-DATE	
Actual Material Expenditures		\$16,102		\$1,051,625
Estimated Material Expenditures		\$97,830		\$1,188,462
Variance From Estimate	UNDER	(\$81,728)	UNDER	(\$136,837)
Variance From Estimate	UNDER	-83.54%	UNDER	-11.51%
Actual Prior Year		\$91,186		\$1,074,985
Total 2018-2019 Estimate				\$1,188,462
Percent Of Total Estimate Spent				88.49%
Percent Of Budget Year Completed			12 months	100.00%

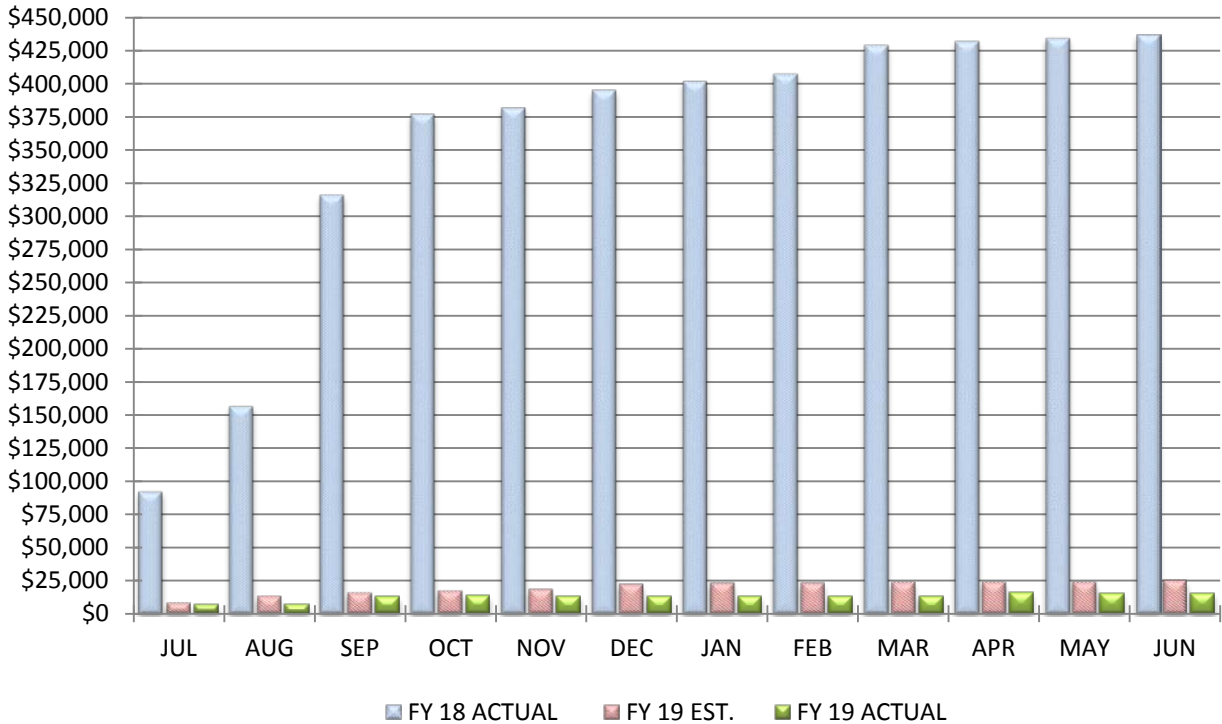
**COMMENTS:** We ended the year favorable in the supplies and materials category. We were able to attain this by lower than anticipated cost increases, lower than anticipated maintenance supply needs, and watching costs throughout the year and foregoing some products that had originally been desired.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY**



**COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY**



# BIG WALNUT LOCAL SCHOOL DISTRICT

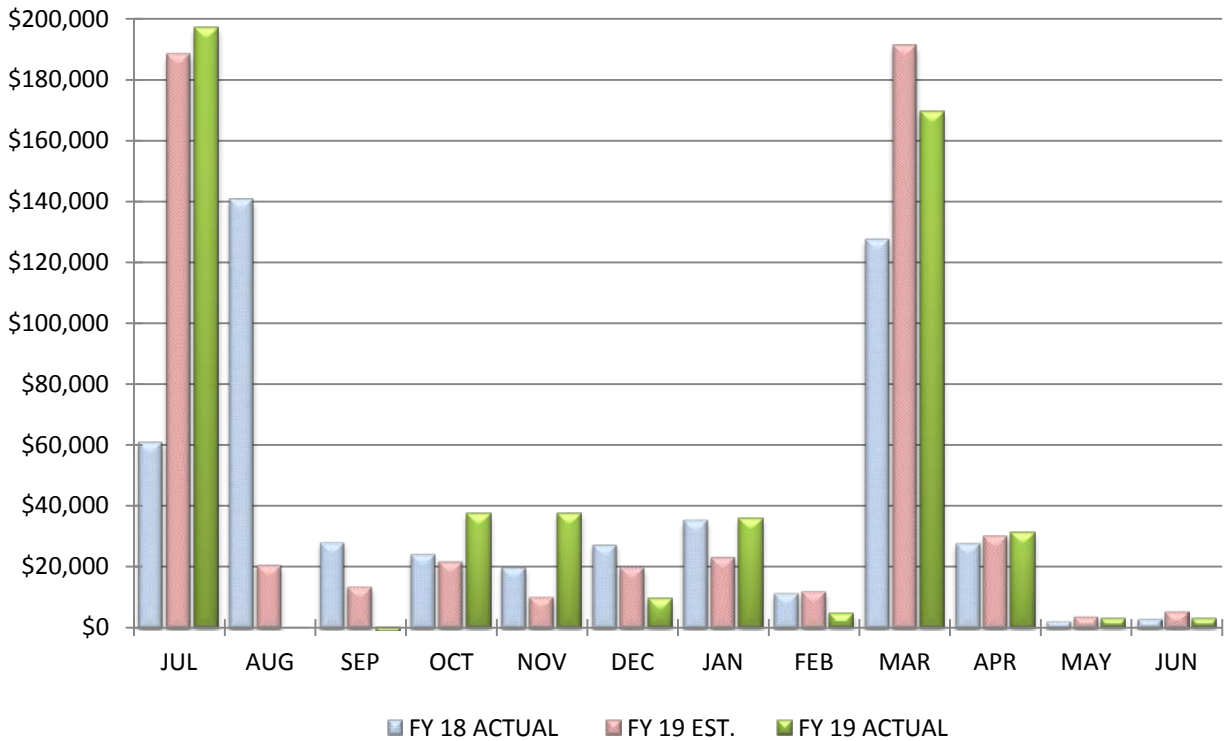
## COMPARISON OF CAPITAL OUTLAY

		June 30, 2019			
		MONTH			YEAR-TO-DATE
Actual Equipment Expenditures		\$0			\$15,335
Estimated Equipment Expenditures		\$1,256			\$25,000
Variance From Estimate	UNDER	(\$1,256)	UNDER		(\$9,665)
Variance From Estimate	UNDER	-100.00%	UNDER		-38.66%
Actual Prior Year		\$2,606			\$436,716
Total 2018-2019 Estimate					\$25,000
Percent Of Total Estimate Spent					61.34%
Percent Of Budget Year Completed			12 months		100.00%

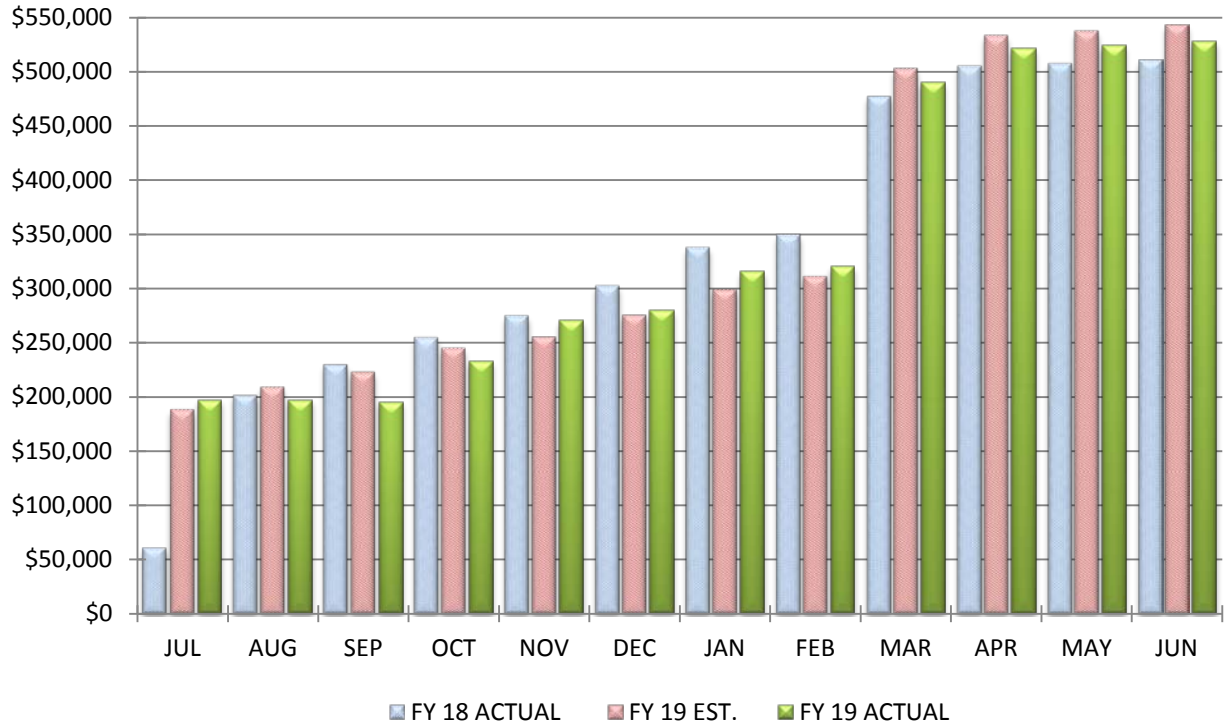
**COMMENTS:** We completed the fiscal year favorable in our capital outlay expenditure area. There were capital costs that have previously been general fund costs because other funds were not available. Many of the capital outlays we have made in the past for equipment, facility repairs, and land improvements are now being paid from permanent improvement dollars, which has caused a significant decrease in this expenditure line.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY  
OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES**



**COMPARISON OF TOTAL YEAR-TO-DATE  
OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES**



## BIG WALNUT LOCAL SCHOOL DISTRICT

### COMPARISON OF OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES

		June 30, 2019		
		MONTH	YEAR-TO-DATE	
Actual Other Expenditures		\$2,988		\$527,506
Estimated Other Expenditures		\$5,600		\$542,727
Variance From Estimate	UNDER	(\$2,612)	UNDER	(\$15,221)
Variance From Estimate	UNDER	-46.64%	UNDER	-2.80%
Actual Prior Year		\$3,087		\$510,312
Total 2018-2019 Estimate				\$542,727
Percent Of Total Estimate Spent				97.20%
Percent Of Budget Year Completed			12 months	100.00%

**COMMENTS:** We ended the fiscal year favorable in the other expenditures category. This is primarily due to lower than anticipated auditor and treasurer fees charged for our property tax collections.



**BIG WALNUT** | **INSPIRE**  
**LOCAL SCHOOLS** | **& GUIDE**

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RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

COMPARISON OF FISCAL YEAR 2019 YTD  
APPROPRIATIONS WITH FISCAL YTD ACTUAL -  
ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

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Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
10,069,185.87	683,762.15	42,447,071.21	3,440,553.51	41,348,924.72	11,167,332.36	280,428.05	10,886,904.31
TOTAL FOR Fund 002 - BOND RETIREMENT:							
2,419,256.01	0.00	12,899,124.94	0.00	5,392,184.07	9,926,196.88	0.00	9,926,196.88
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
446,068.40	0.00	1,394,419.89	205,202.45	972,533.72	867,954.57	348,163.22	519,791.35
TOTAL FOR Fund 004 - BUILDING:							
9,260,431.71	32,289.24	99,231,611.17	2,178,858.90	8,698,814.40	99,793,228.48	27,016,761.19	72,776,467.29
TOTAL FOR Fund 006 - FOOD SERVICE:							
319,758.35	35,408.80	1,285,657.44	84,641.21	1,385,357.01	220,058.78	0.00	220,058.78
TOTAL FOR Fund 012 - ADULT EDUCATION:							
4,019.80	0.00	0.00	0.00	0.00	4,019.80	0.00	4,019.80
TOTAL FOR Fund 014 - ROTARY-INTERNAL SERVICES:							
9,080.91	13.16-	23,188.84	0.00	22,560.35	9,709.40	0.00	9,709.40
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
63,368.33	350.00	115,660.19	4,533.59	99,160.21	79,868.31	8,113.23	71,755.08
TOTAL FOR Fund 019 - OTHER GRANT:							
28,512.87	0.00	3,082.00	0.00	21,585.45	10,009.42	0.00	10,009.42
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
103,624.65	581.14	143,173.79	654.19	220,670.31	26,128.13	0.00	26,128.13
TOTAL FOR Fund 028 - SPECIAL EDUCATION FUND:							
892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
TOTAL FOR Fund 070 - CAPITAL PROJECTS:							
88,457.83	40,579.59	40,579.59	0.00	4,007.40	125,030.02	0.00	125,030.02
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
159,188.94	2,164.73	104,819.14	3,218.67	129,390.27	134,617.81	7,475.69	127,142.12
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
79,069.68	15,244.24	329,620.69	42,049.68	337,906.53	70,783.84	0.00	70,783.84
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
121,714.19	135.70	262,502.79	11,244.14	206,854.60	177,362.38	175,746.46	1,615.92
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	0.00	12,600.00	0.00	12,600.00	0.00	0.00	0.00

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN	0.00	62,015.16	0.00	41,878.56	23,509.01	0.00	23,509.01
TOTAL FOR Fund 516 - IDEA PART B GRANTS:	55,931.68	706,257.55	78,315.24	734,462.70	56,776.86-	10,213.63	66,990.49-
TOTAL FOR Fund 551 - LIMITED ENGLISH PROFICIENCY:	0.00	3,058.50	0.00	3,058.50	0.00	0.00	0.00
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE	19,877.26	201,350.43	334.22	188,549.02	334.22-	9,831.37	10,165.59-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:	1,379.07	24,822.58	21.03	24,843.57	20.99-	0.00	20.99-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:	739.95	28,793.13	30,199.89	58,993.02	30,199.89-	6,587.11	36,787.00-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND	218.00	10,632.33	6,947.03	15,847.61	6,947.03-	1,000.00	7,947.03-

GRAND TOTALS:

23,132,563.44 888,648.39 159,330,041.36 6,086,773.75 59,920,182.02 122,542,422.78 27,864,319.95 94,678,102.83



	BOE Approved Appropriation	Board Approved Advances	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
002 - BOND RETIREMENT	5,538,849	-	-	5,538,849	5,392,184	-	146,665	3%
003 - PERMANENT IMPROVEMENT	1,278,567	-	80,002	1,358,568	972,534	348,163	37,871	3%
004 - BUILDING IMPROVEMENT	29,112,920	-	7,224,244	36,337,164	8,698,814	27,016,761	621,588	2%
006 - FOOD SERVICE	1,413,056	-	1,191	1,414,247	1,385,357	-	28,890	2%
014 - ROTARY-INTERNAL SERVICES	23,110	-	-	23,110	22,560	-	550	2%
018 - PUBLIC SCHOOL SUPPORT	106,134	-	3,963	110,096	99,160	8,113	2,823	3%
019 - OTHER GRANT	21,668	-	281	21,949	21,585	-	363	2%
022 - DISTRICT AGENCY	218,687	-	2,489	221,176	220,670	-	505	0%
070 - CAPITAL PROJECTS	-	-	4,007	4,007	4,007	-	-	0%
200 - STUDENT MANAGED ACTIVITY	132,500	-	9,508	142,008	129,390	7,476	5,142	4%
300 - DISTRICT MANAGED STUDENT ACTIVITY	334,373	-	11,960	346,332	337,907	-	8,426	2%
401 - AUXILIARY SERVICES	352,699	-	31,617	384,316	206,855	175,746	1,715	0%
451 - DATA COMMUNICATION FUND	12,600	-	-	12,600	12,600	-	-	0%
499 - MISCELLANEOUS STATE GRANT FUND	39,074	-	2,805	41,879	41,879	-	-	0%
516 - IDEA PART-B GRANT	744,676	-	-	744,676	734,463	10,214	-	0%
551 LIMITED ENGLISH PROFICIENCY	3,059	-	-	3,059	3,059	-	-	0%
572 - TITLE I	192,595	-	5,785	198,380	188,549	9,831	-	0%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	24,844	-	-	24,844	24,844	-	-	0%
590 - TITLE II-A IMPROVING TEACHER QUALITY	63,130	-	2,450	65,580	58,993	6,587	-	0%
599 - MISCELLANEOUS FEDERAL GRANTS	12,488	-	4,360	16,848	15,848	1,000	-	0%
<b>TOTAL ALL FUNDS</b>	<b>39,625,027</b>	<b>-</b>	<b>7,384,661</b>	<b>47,009,688</b>	<b>18,571,257</b>	<b>27,583,891.90</b>	<b>854,539</b>	<b>2%</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
INVESTMENT PORTFOLIO**

**June 30, 2019**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Interest Remaining</u>
<b><u>INTERIM FUNDS - General Operating Funds</u></b>							
<b><u>Certificates of Deposit</u></b>							
1) Capital One Bk USA Natl Assn	Certificate of Deposit	\$248,000.00	7/29/2015	2.00%	7/29/2019	29	\$2,459.62
2) Synchrony Bank	Certificate of Deposit	\$250,000.00	3/13/2015	1.95%	3/13/2020	257	\$4,875.00
3) Morgan Stanley Bk N A Utah	Certificate of Deposit	\$245,000.00	5/3/2018	2.75%	5/4/2020	309	\$6,737.50
4) Henry Cnty Bk Napoleon Ohio	Certificate of Deposit	\$205,000.00	11/30/2017	1.80%	5/29/2020	334	\$3,396.85
5) Morgan Stanley Private Bank	Certificate of Deposit	\$245,000.00	8/30/2018	2.80%	8/31/2020	428	\$10,374.57
6) Discover Bank	Certificate of Deposit	\$245,000.00	9/6/2018	2.75%	9/8/2020	436	\$10,023.18
7) American Express Centr	Certificate of Deposit	\$248,000.00	9/23/2015	2.30%	9/23/2020	451	\$8,579.44
8) Barclays Bk Del	Certificate of Deposit	\$248,000.00	9/23/2015	2.20%	9/23/2020	451	\$8,206.42
9) MB Financial Bank N.A.	Certificate of Deposit	\$205,000.00	11/27/2017	2.00%	11/27/2020	516	\$5,829.89
10) BMW Bk North Amer Salt Lake	Certificate of Deposit	\$205,000.00	11/29/2017	2.05%	11/30/2020	519	\$6,344.04
11) Connectone Bk Englewood	Certificate of Deposit	\$205,000.00	11/29/2017	2.00%	11/30/2020	519	\$5,829.89
12) Wells Fargo Bank Natl Assn	Certificate of Deposit	\$210,000.00	12/14/2018	3.10%	12/14/2020	533	\$9,809.55
13) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	607	\$11,445.89
14) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	645	\$12,350.68
15) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	666	\$13,832.76
<b>Certificate of Deposit Subtotal</b>		<b>\$3,494,000.00</b>					
<b><u>Government Debt - Federal Agency</u></b>							
16) Federal Natl Mtg Assn Note	Government Debt	\$535,000.00	11/15/2016	1.13%	11/15/2019	138	\$3,009.38
17) Federal Natl Mtg Assn Note	Government Debt	\$500,000.00	1/27/2017	1.65%	1/27/2020	211	\$8,250.00
18) Federal Natl Mtg Assn Note	Government Debt	\$494,752.50	10/31/2016	1.25%	12/30/2020	549	\$10,828.13
<b>Government Debt - Federal Agency Subtotal</b>		<b>\$1,529,752.50</b>					
<b><u>Cash Accounts</u></b>							
1) First Commonwealth Bank	Checking - SM	\$12,532.04	6/30/2019	0.33%	7/1/2019	1	\$0.11
2) First Commonwealth Bank	Checking - Pub. Invest	\$1,345,478.79	6/30/2019	1.59%	7/1/2019	1	\$58.61
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	6/30/2019	2.08%	7/1/2019	1	\$56.99
4) Federated Govt Obligations Is	Money Market	\$559,465.31	6/30/2019	2.23%	7/1/2019	1	\$34.18
5) Star Ohio - General	Money Market	\$12,244,120.76	6/30/2019	2.51%	7/1/2019	1	\$841.99
<b>Cash Account Subtotal</b>		<b>\$15,161,596.90</b>					
<b>Total Interim Funds</b>		<b>\$20,185,349.40</b>					
<b><u>ACTIVE FUNDS - General Operating Funds</u></b>							
1) First Commonwealth Bank	Checking - General	\$4,232.49	6/30/2019	0.00%	7/1/2019	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$157,806.73	6/30/2019	0.00%	7/1/2019	1	\$0.00
<b>Total Active Funds</b>		<b>\$162,039.22</b>					
<b>Total Active and Interim Funds - General Operating</b>		<b>\$20,347,388.62</b>		<b>2.29%</b>		<b>99</b>	<b>\$143,174.67</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
June 30, 2019**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Earnings Remaining</u>
<b>December 2017 - Note/Bond Proceeds</b>							
<i>Federal Government Obligations</i>							
1) U.S. Treasury Note	U.S. Treasury Note	\$754,032.81	2/21/2019	2.53%	8/31/2019	62	\$9,767.19
2) U.S. Treasury Note	U.S. Treasury Note	\$199,031.25	4/30/2019	2.46%	8/31/2019	62	\$1,968.75
3) U.S. Treasury Note	U.S. Treasury Note	\$618,359.38	1/28/2019	2.59%	9/15/2019	77	\$9,375.00
4) U.S. Treasury Note	U.S. Treasury Note	\$988,437.50	2/26/2019	2.55%	2/29/2020	244	\$25,312.50
<b>Federal Government Obligations Subtotal</b>		<b>\$2,559,860.94</b>					
<i>Commercial Paper</i>							
5) Toyota Motor Credit	Commercial Paper	\$174,024.38	6/25/2019	2.24%	9/23/2019	85	\$975.62
6) TD USA	Commercial Paper	\$493,518.75	4/25/2019	2.58%	10/25/2019	117	\$6,481.25
7) JP Morgan	Commercial Paper	\$1,176,505.33	2/27/2019	2.68%	11/22/2019	145	\$23,494.67
8) Canadian Imp Holdings	Commercial Paper	\$980,867.78	4/17/2019	2.62%	1/10/2020	194	\$19,132.22
9) Canadian Imp Holdings	Commercial Paper	\$931,962.66	5/16/2019	2.61%	2/7/2020	222	\$18,037.34
<b>Commercial Paper Subtotal</b>		<b>\$3,756,878.90</b>					
<i>Money Markets</i>							
10) First American Treasury Obligations Fund	Money Market	\$4,099.51	6/30/2019	2.23%	7/1/2019	1	\$0.25
11) Star Ohio-Construction Fund	Money Market	\$1,732,772.49	6/30/2019	2.51%	7/1/2019	1	\$119.16
<b>Money Markets Subtotal</b>		<b>\$1,736,872.00</b>					
<b>Total December 2017 - Note/Bond Proceeds</b>		<b>\$8,053,611.84</b>					
<b>July 2018 - Bond Proceeds</b>							
<i>Federal Government Obligations</i>							
1) U.S. Treasury Note	U.S. Treasury Note	\$1,538,132.81	2/28/2019	2.55%	8/31/2019	62	\$19,617.19
2) U.S. Treasury Note	U.S. Treasury Note	\$2,230,576.18	3/7/2019	2.55%	9/15/2019	77	\$29,267.57
3) U.S. Treasury Note	U.S. Treasury Note	\$4,934,570.30	1/31/2019	2.60%	11/30/2019	153	\$90,429.70
4) U.S. Treasury Bill	U.S. Treasury Bill	\$1,905,319.01	2/28/2019	2.51%	1/30/2020	214	\$44,680.99
5) U.S. Treasury Note	U.S. Treasury Note	\$4,942,187.50	2/26/2019	2.55%	2/29/2020	244	\$92,187.50
6) Federal Home Loan Mtg	U.S. Agency Note	\$1,000,000.00	4/5/2019	2.55%	5/1/2020	306	\$25,500.00
7) Federal Home Loan Bank	U.S. Agency Note	\$1,035,000.00	5/28/2019	2.51%	5/28/2020	333	\$25,978.50
8) Federal Home Loan Mtg	U.S. Agency Note	\$1,500,000.00	6/12/2019	2.40%	6/12/2020	348	\$36,000.00
9) Federal Home Loan Bank	U.S. Agency Note	\$1,000,000.00	3/20/2019	2.65%	12/18/2020	537	\$39,750.00
10) Federal Home Loan Bank	U.S. Agency Note	\$1,000,000.00	4/5/2019	2.60%	1/5/2021	555	\$45,500.00
11) Federal Home Loan Bank	U.S. Agency Note	\$2,000,000.00	3/26/2019	2.70%	3/26/2021	635	\$108,000.00
<b>Federal Government Obligations Subtotal</b>		<b>\$23,085,785.80</b>					
<i>Commercial Paper</i>							
12) Coco Cola Company	Commercial Paper	\$788,964.00	1/24/2019	2.71%	7/29/2019	29	\$11,036.00
13) Toyota Motor Credit	Commercial Paper	\$725,930.25	6/25/2019	2.24%	9/23/2019	85	\$4,069.75
13) Citigroup	Commercial Paper	\$3,151,326.21	3/14/2019	2.66%	10/9/2019	101	\$48,673.79
14) Coco Cola Company	Commercial Paper	\$1,471,402.08	2/7/2019	2.70%	10/24/2019	116	\$28,597.92
15) JP Morgan	Commercial Paper	\$1,862,796.94	2/12/2019	2.70%	11/5/2019	128	\$37,203.06
16) BNP Paribas	Commercial Paper	\$1,683,527.00	6/19/2019	2.30%	11/19/2019	142	\$16,473.00
17) Natixx NY	Commercial Paper	\$1,567,960.00	3/18/2019	2.72%	12/13/2019	166	\$32,040.00
18) Natixx NY	Commercial Paper	\$686,192.50	3/25/2019	2.68%	12/20/2019	173	\$13,807.50
19) Canadian Imp Holdings	Commercial Paper	\$559,094.63	4/17/2019	2.62%	1/10/2020	194	\$10,905.37
20) MUFU Bank	Commercial Paper	\$1,471,520.00	5/16/2019	2.61%	2/7/2020	222	\$28,480.00
<b>Commercial Paper Subtotal</b>		<b>\$13,968,713.61</b>					
21) First American Treasury Obligations Fund	Money Market	\$5,020.12	6/30/2019	2.23%	7/1/2019	1	\$0.31
22) Star Ohio - Construction Fund	Money Market	\$1,000,000.00	6/30/2019	2.51%	7/1/2019	1	\$68.77
<b>Subtotal</b>		<b>\$1,005,020.12</b>					
<b>Total July 2018 - Bond Proceeds</b>		<b>\$38,059,519.53</b>					

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
June 30, 2019**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Earnings Remaining</u>
<b>May 2019 - Bond Proceeds</b>							
<i>Federal Government Obligations</i>							
1) U.S. Treasury Note	U.S. Treasury Note	\$4,972,851.56	5/6/2019	2.47%	11/30/2019	153	\$64,648.44
2) U.S. Treasury Note	U.S. Treasury Note	\$4,974,218.75	5/9/2019	2.44%	12/31/2019	184	\$66,406.25
3) Federal Home Loan Mtg	U.S. Agency Note	\$2,440,919.42	5/9/2019	2.42%	4/20/2020	295	\$56,467.95
4) Federal Home Loan Mtg	U.S. Agency Note	\$5,000,000.00	5/6/2019	2.53%	5/29/2020	334	\$126,500.00
5) Federal Home Loan Assoc	U.S. Agency Note	\$1,480,305.00	5/6/2019	2.42%	8/17/2020	414	\$46,221.04
6) Federal Home Loan Bank	U.S. Agency Note	\$3,982,720.00	5/6/2019	2.46%	1/29/2021	579	\$169,813.33
7) Federal Home Loan Bank	U.S. Agency Note	\$1,160,000.00	5/16/2019	2.50%	4/8/2021	648	\$55,180.56
8) Federal Home Loan Bank	U.S. Agency Note	\$6,000,000.00	5/14/2019	2.60%	5/14/2021	684	\$312,000.00
9) Federal Home Loan Bank	U.S. Agency Note	\$808,912.50	5/6/2019	2.45%	7/28/2021	759	\$44,610.73
10) Federal Home Loan Bank	U.S. Agency Note	\$1,035,000.00	5/16/2019	2.50%	10/15/2021	838	\$62,675.00
<b>Federal Government Obligations Subtotal</b>		<b>\$31,854,927.23</b>					
<i>Certificates of Deposit</i>							
11) Veritx Community Bank, TX	Certificate of Deposit	\$244,816.25	5/17/2019	2.46%	2/18/2020	265	\$4,022.07
12) Bank Leumi USA, NY	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	356	\$4,880.00
13) First Republic Bank, CA	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	356	\$4,880.00
14) Enerbank USA, UT	Certificate of Deposit	\$245,000.00	5/20/2019	2.41%	5/20/2020	357	\$4,410.00
15) BMO Harris Bank, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	359	\$4,880.00
16) CIBC Bank USA, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.44%	5/22/2020	359	\$4,981.70
17) Iberiabank, LA	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	359	\$4,880.00
18) Bank OZK, AR	Certificate of Deposit	\$244,000.00	5/28/2019	2.46%	5/28/2020	365	\$4,483.53
19) Bankwell Bank, CT	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	365	\$4,880.00
20) Rockland Trust Co, MA	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	365	\$4,880.00
21) Webbank, UT	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/28/2020	365	\$4,900.00
22) Commonwealth Bus. Bank, CA	Certificate of Deposit	\$245,000.00	5/31/2019	2.41%	5/29/2020	366	\$4,900.00
23) Dime Community Bank, NY	Certificate of Deposit	\$244,000.00	5/30/2019	2.39%	5/29/2020	366	\$4,880.00
24) Live Oak Banking Co, NC	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/29/2020	366	\$4,900.00
25) Republic Bank, MN	Certificate of Deposit	\$245,000.00	5/30/2019	2.41%	5/29/2020	366	\$4,900.00
26) Pacific Western Bank, CA	Certificate of Deposit	\$244,000.00	6/4/2019	2.39%	6/4/2020	372	\$4,880.00
27) Southside Bank, TX	Certificate of Deposit	\$244,000.00	6/7/2019	2.39%	6/8/2020	376	\$4,880.00
26) Wex Bank, UT	Certificate of Deposit	\$245,852.40	5/6/2019	2.48%	5/3/2021	705	\$12,201.60
<b>Certificate of Deposit Subtotal</b>		<b>\$4,399,668.65</b>					
<i>Commercial Paper</i>							
27) Coco Cola Company	Commercial Paper	\$3,776,963.56	5/10/2019	2.50%	8/6/2019	37	\$23,036.44
28) TD USA	Commercial Paper	\$5,431,781.69	5/16/2019	2.47%	11/15/2019	138	\$68,218.31
29) Natixix NY	Commercial Paper	\$1,125,978.00	5/30/2019	2.49%	11/26/2019	149	\$14,022.00
30) JP Morgan	Commercial Paper	\$1,962,323.32	5/2/2019	2.59%	1/24/2020	208	\$37,676.68
31) JP Morgan	Commercial Paper	\$1,177,572.00	5/9/2019	2.57%	1/31/2020	215	\$22,428.00
32) MUFG Bank	Commercial Paper	\$2,746,006.67	5/9/2019	2.65%	1/31/2020	215	\$53,993.33
33) Toyota Motor Credit	Commercial Paper	\$2,944,805.00	5/13/2019	2.54%	2/3/2020	218	\$55,195.00
34) MUFG Bank	Commercial Paper	\$981,013.33	5/16/2019	2.61%	2/7/2020	222	\$18,986.67
<b>Commercial Paper Subtotal</b>		<b>\$20,146,443.57</b>					
35) First American Treasury Obligations Fund	Money Market	\$74,041.06	6/30/2019	2.27%	7/1/2019	1	\$4.60
<b>Subtotal</b>		<b>\$74,041.06</b>					
<b>Total May 2019 - Bond Proceeds</b>		<b>\$56,475,080.51</b>					
<b>Grand Total Construction Proceeds</b>		<b>\$102,588,211.88</b>		<b>2.57%</b>		<b>265</b>	<b>\$2,294,634.10</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT**  
**INVESTMENT EARNINGS REVENUE**  
**June 30, 2019**

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$59,484.81	\$488,909.24
Building Project Fund (004-9017)	\$32,289.24	\$731,611.17
Food Service Fund (006)	\$193.89	\$3,715.82
Sunbury Meadows CDA (022-9200)	\$28.21	\$216.29
Auxillary Services Fund (401)	\$135.70	\$2,789.95
<b>Total All Funds</b>	<b>\$92,131.85</b>	<b>\$1,227,242.47</b>

**Thank you for your review of the June 2019 Big Walnut Local  
School District Financial Report.**





Big Walnut Local School District  
110 Tippet Court  
Sunbury, OH 43074