

# Big Walnut Local School District

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## Monthly Financial Report

*for the month ended*  
**August 31, 2019**

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Prepared By:  
Jeremy J. Buskirk  
Treasurer



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## **All Funds Reports**

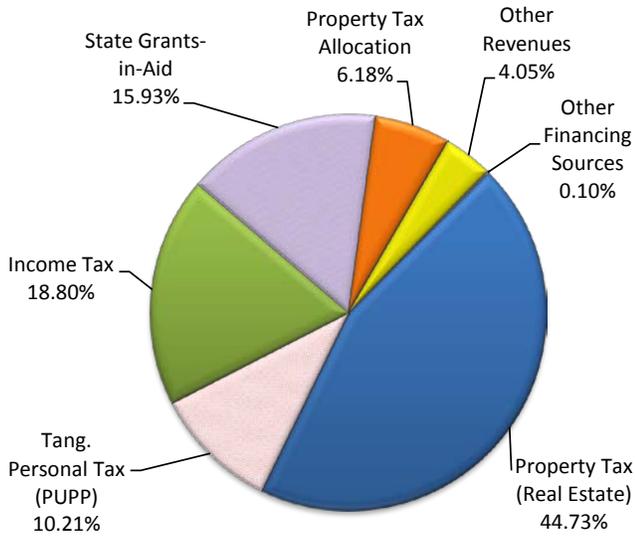
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# BIG WALNUT LOCAL SCHOOL DISTRICT

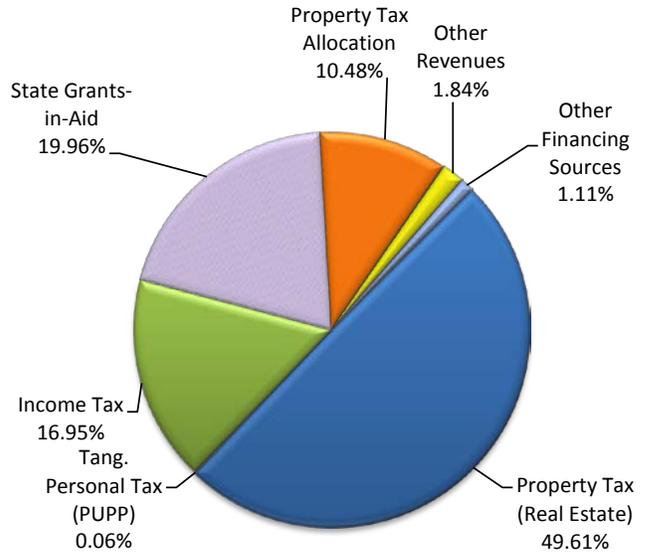
## EST. GENERAL FUND REVENUE FY20

**\$43,376,521**



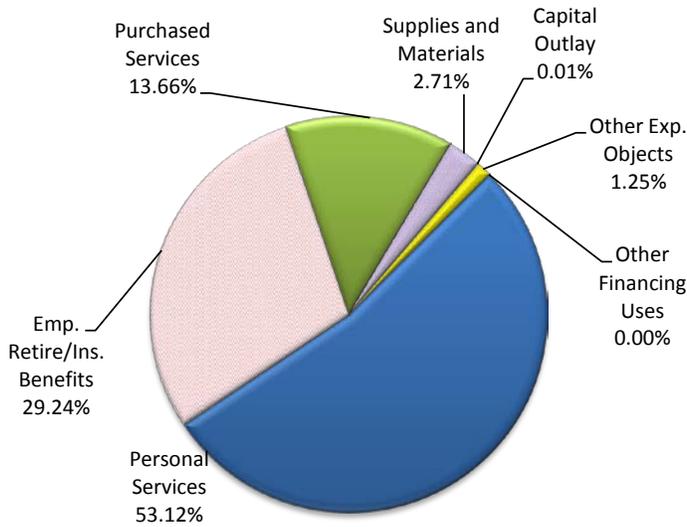
## EST. GENERAL FUND REVENUE FY10

**\$24,308,802**



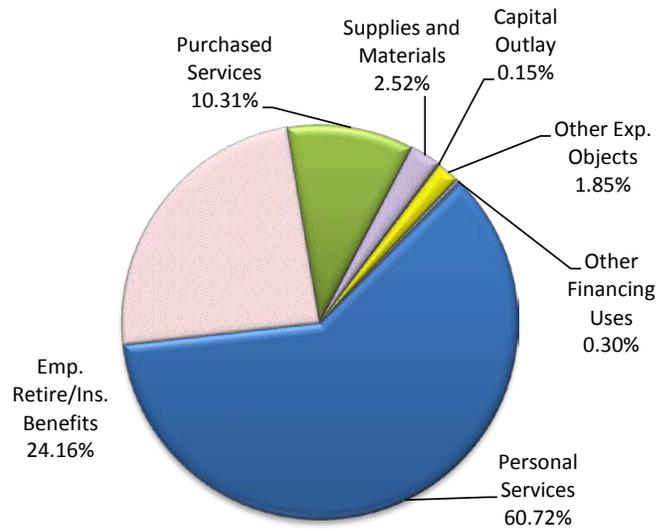
## EST. GENERAL FUND EXPENDITURES FY20

**\$44,960,812**



## EST. GENERAL FUND EXPENDITURES FY10

**\$25,028,221**



	<u>FY 2020</u>	<u>FY 2010</u>	<u>% Change</u>
<b>Enrollment</b>	4,018 as of 8/23/2019	3,032	32.52%

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF FISCAL YEAR 2020 YEAR-TO-DATE ESTIMATED REVENUES AND  
EXPENDITURES WITH FISCAL YEAR 2020 YEAR-TO-DATE ACTUALS  
GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY**

<b>CATEGORY</b>	<b>FY 20 EST.</b>	<b>FY 20 ACTUAL</b>	<b>VARIANCE</b>	<b>PERCENTAGE</b>
<b>Revenues</b>				
General Property Tax (Real Estate)	\$9,095,878	\$9,029,040	(\$66,838)	-0.7%
Tangible Personal Property (PUPP)	2,224,983	2,236,812	11,829	0.5%
Income Tax	3,151,453	3,132,371	(19,082)	-0.6%
Unrestricted State Grants-in-Aid	1,208,582	1,219,302	10,720	0.9%
Restricted State Grants-in-Aid	2,417	2,429	12	0.5%
Property Tax Allocation (Reimb.)	0	0	0	0.0%
All Other Revenues	311,599	341,435	29,836	9.6%
<b>Total Revenues</b>	<b>15,994,912</b>	<b>15,961,389</b>	<b>(33,523)</b>	<b>-0.2%</b>
<b>Other Financing Sources</b>				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	2,909	1,097	(1,812)	-62.3%
<b>Total Other Financing Sources</b>	<b>2,909</b>	<b>1,097</b>	<b>(1,812)</b>	<b>-62.3%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$15,997,821</b>	<b>\$15,962,486</b>	<b>(\$35,335)</b>	<b>-0.2%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$3,831,864	\$3,802,185	(\$29,679)	-0.8%
Retirement/Insurance Benefits	1,965,870	1,948,778	(17,092)	-0.9%
Purchased Services	872,556	888,295	15,739	1.8%
Supplies and Materials	420,847	459,195	38,348	9.1%
Capital Outlay	0	0	0	0.0%
Other Expenditure Objects	206,174	218,969	12,795	6.2%
<b>Total Expenditures</b>	<b>7,297,311</b>	<b>7,317,422</b>	<b>20,111</b>	<b>0.3%</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>\$7,297,311</b>	<b>\$7,317,422</b>	<b>\$20,111</b>	<b>0.3%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$8,700,510	\$8,645,064	(\$55,446)	-0.6%
<b>Beginning Cash Balance July 1</b>	<b>\$11,167,332</b>	<b>\$11,167,332</b>	<b>\$0</b>	<b>0.0%</b>
<b>Ending Cash Balance</b>	<b>\$19,867,842</b>	<b>\$19,812,396</b>	<b>(\$55,446)</b>	<b>-0.3%</b>
Estimated Encumbrances	\$3,383,406	\$3,375,240	\$8,166	
<b>Unreserved Fund Balance</b>	<b>\$16,484,436</b>	<b>\$16,437,156</b>	<b>(\$47,280)</b>	



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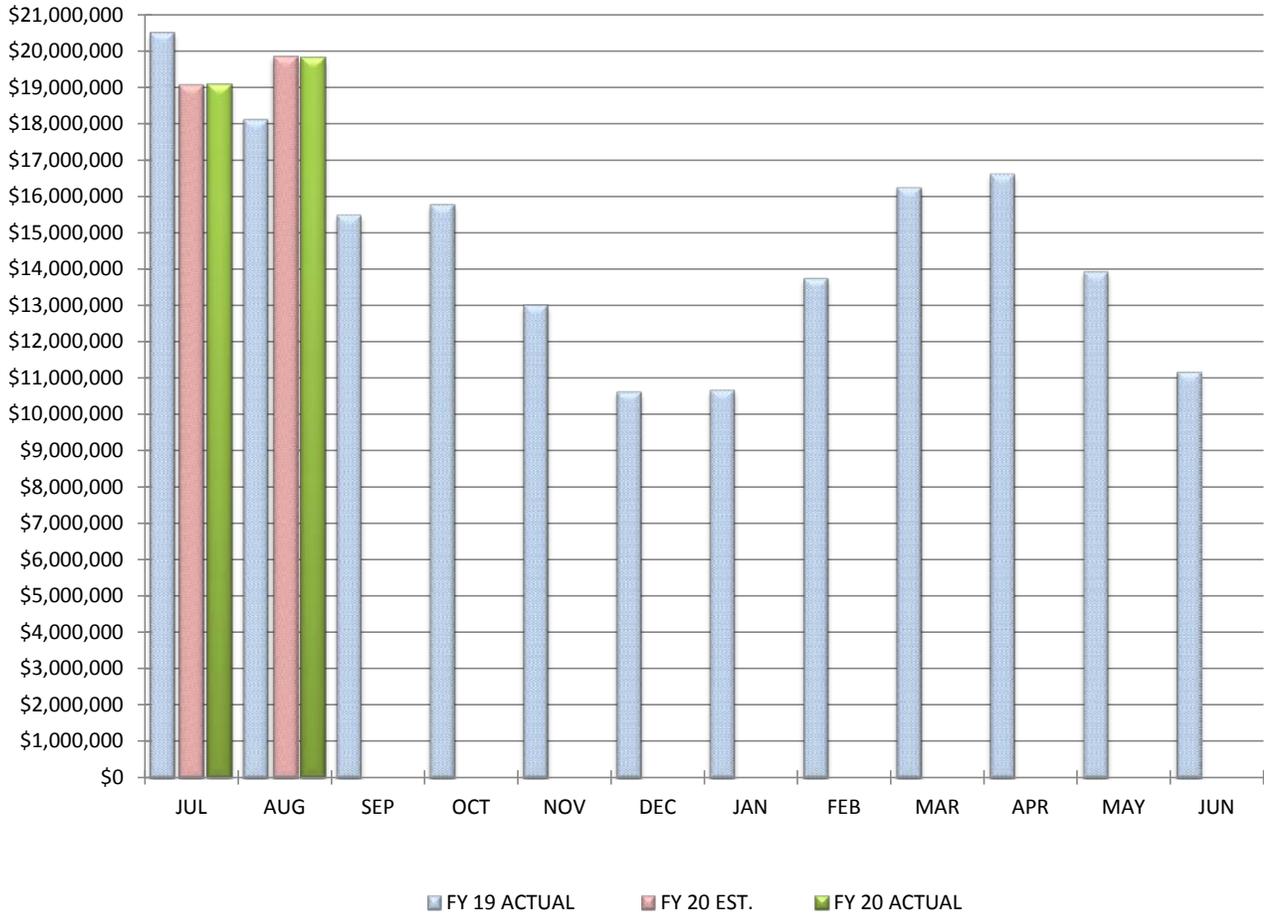
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VARIANCE ANALYSIS - GENERAL FUND

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BIG WALNUT LOCAL SCHOOL DISTRICT

COMPARISON OF MONTHLY ENDING CASH BALANCES



**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF MONTHLY ENDING CASH BALANCES**

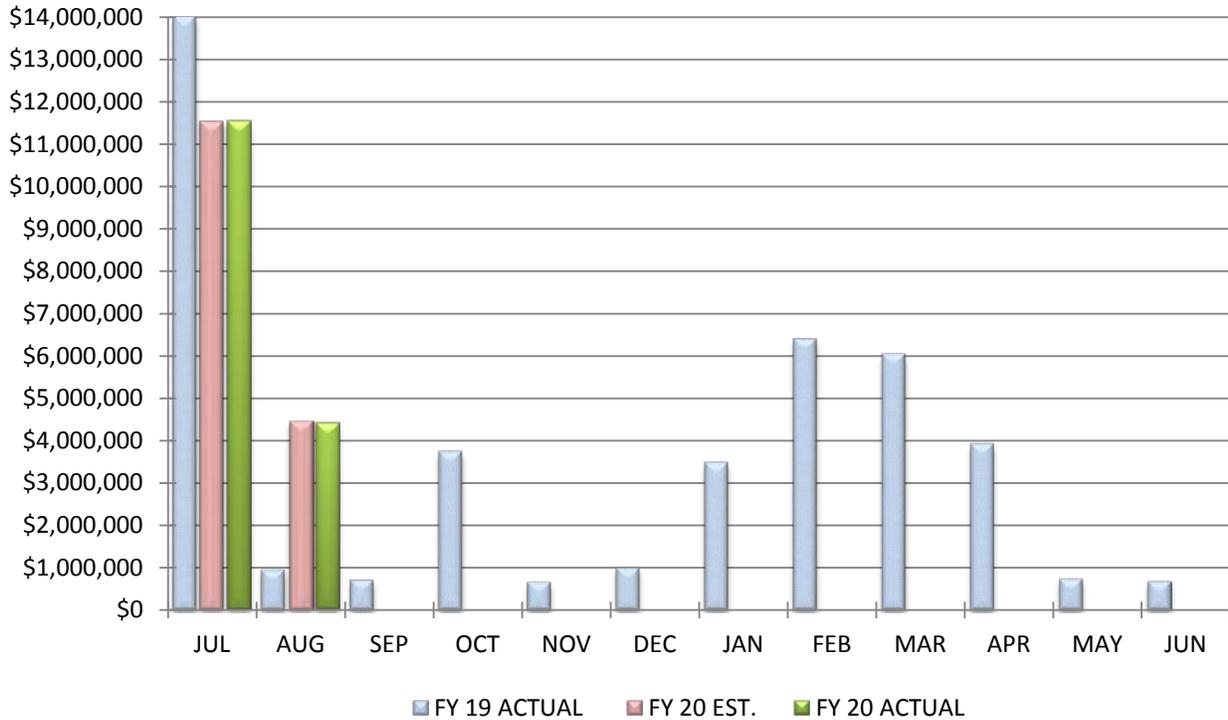
**August 31, 2019**

Actual Cash Balance		\$19,812,396
Estimated Cash Balance		\$19,867,842
Variance From Estimate	UNDER	(\$55,446)
Percent Variance From Estimate	UNDER	-0.28%
Previous Year Cash Balance		\$18,111,387

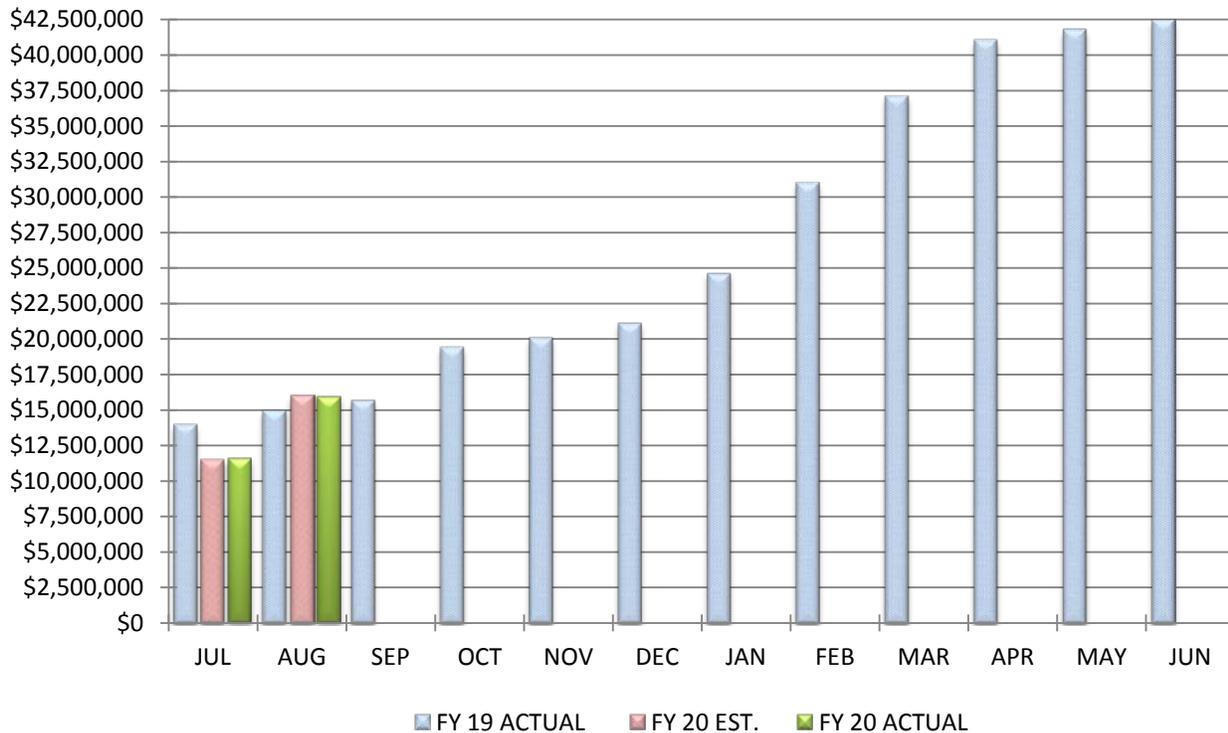
**COMMENTS:** We are on target with annual estimates.

**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

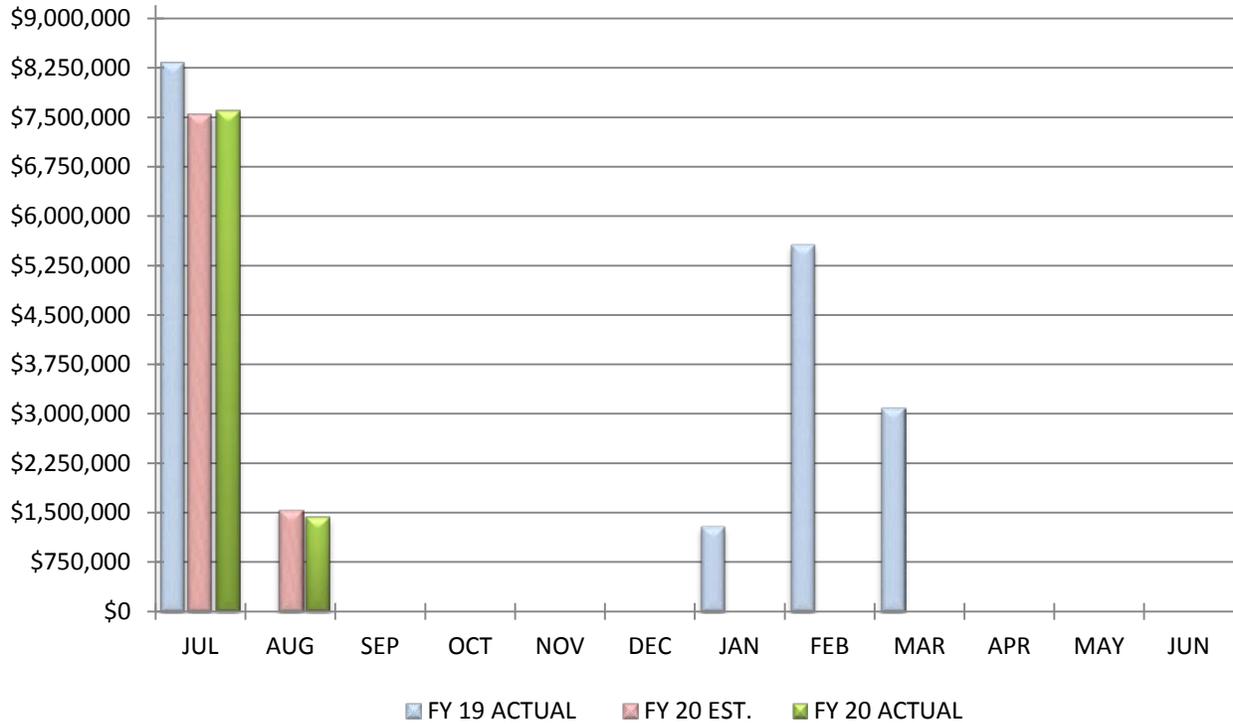
**August 31, 2019**

		MONTH		YEAR-TO-DATE
Actual Receipts		\$4,408,980		\$15,962,486
Estimated Receipts		\$4,464,333		\$15,997,821
Variance From Estimate	UNDER	(\$55,353)	UNDER	(\$35,335)
Variance From Estimate	UNDER	-1.24%	UNDER	-0.22%
Actual Prior Year		\$962,767		\$14,988,279
Total 2019-2020 Estimate				\$43,376,521
Percent Of Total Estimate Received				36.80%
Percent Of Budget Year Completed			2 Months	16.67%

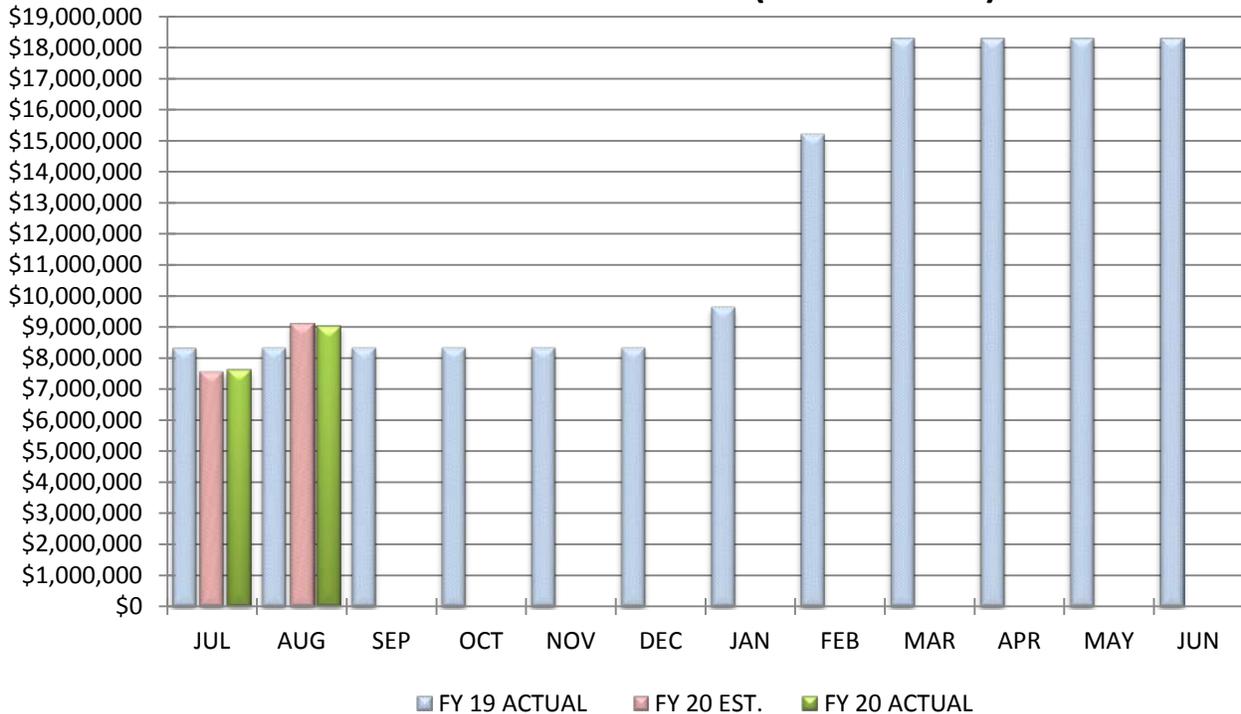
**COMMENTS:** We are on target with annual estimates.

**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

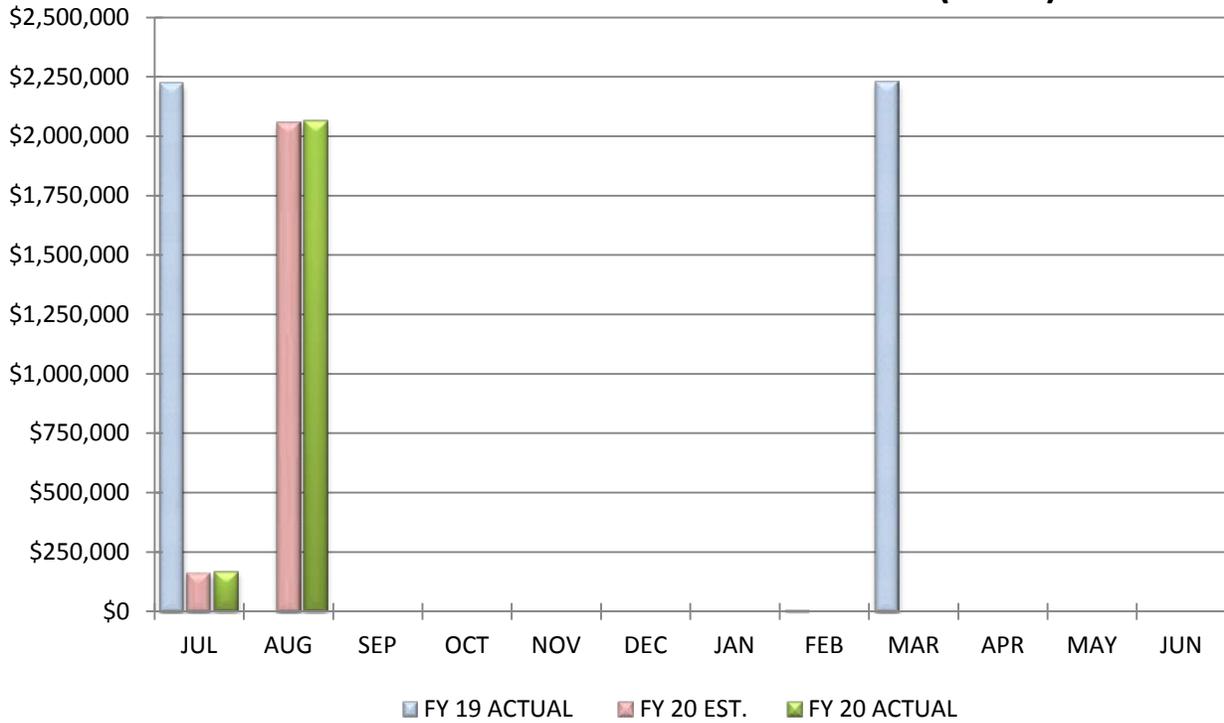
### COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

		August 31, 2019	
		MONTH	YEAR-TO-DATE
Actual Real Estate Tax Receipts		\$1,428,281	\$9,029,040
Estimated Real Estate Tax Receipts		\$1,550,420	\$9,095,878
Variance From Estimate	UNDER	(\$122,139)	UNDER
			(\$66,838)
Variance From Estimate	UNDER	-7.88%	UNDER
			-0.73%
Actual Prior Year		\$5,874	\$8,334,162
Total 2019-2020 Estimate			\$19,404,199
Percent Of Total Estimate Received			46.53%
Percent Of Budget Year Completed		2 months	16.67%

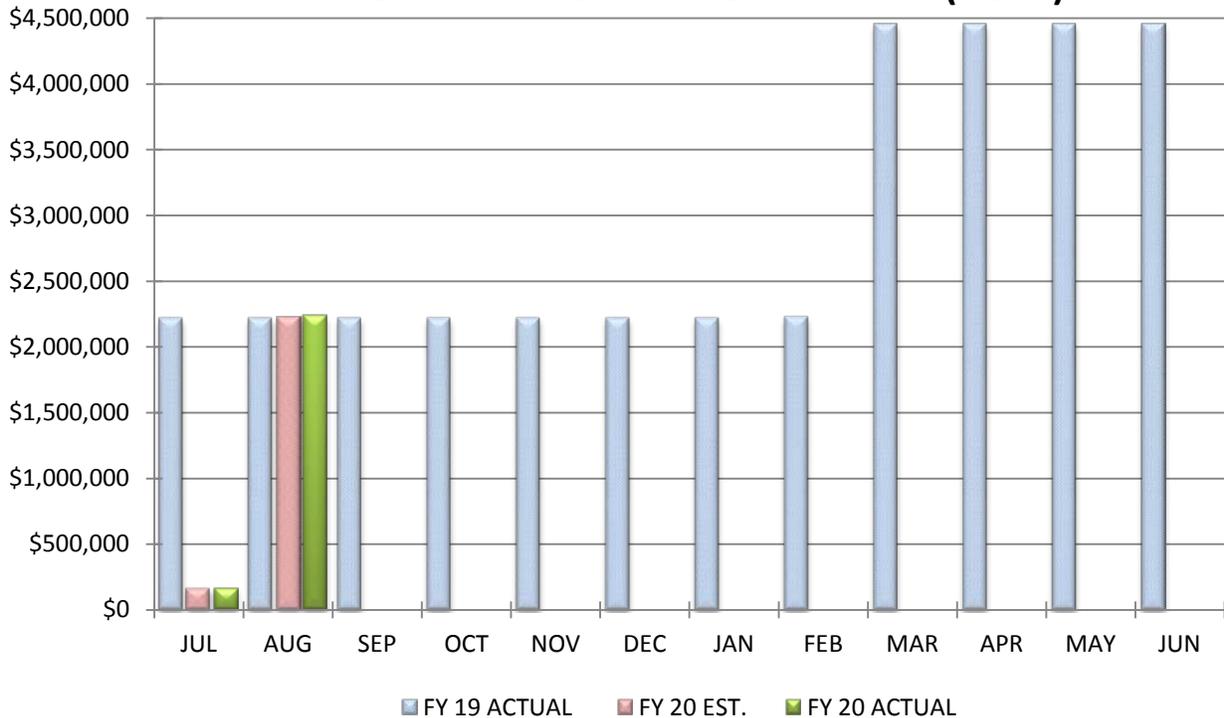
**COMMENTS:** We received our second half settlement of property taxes in August, and the collections came in a little under expected amounts, however, we are still substantially on target with annual estimates.

**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

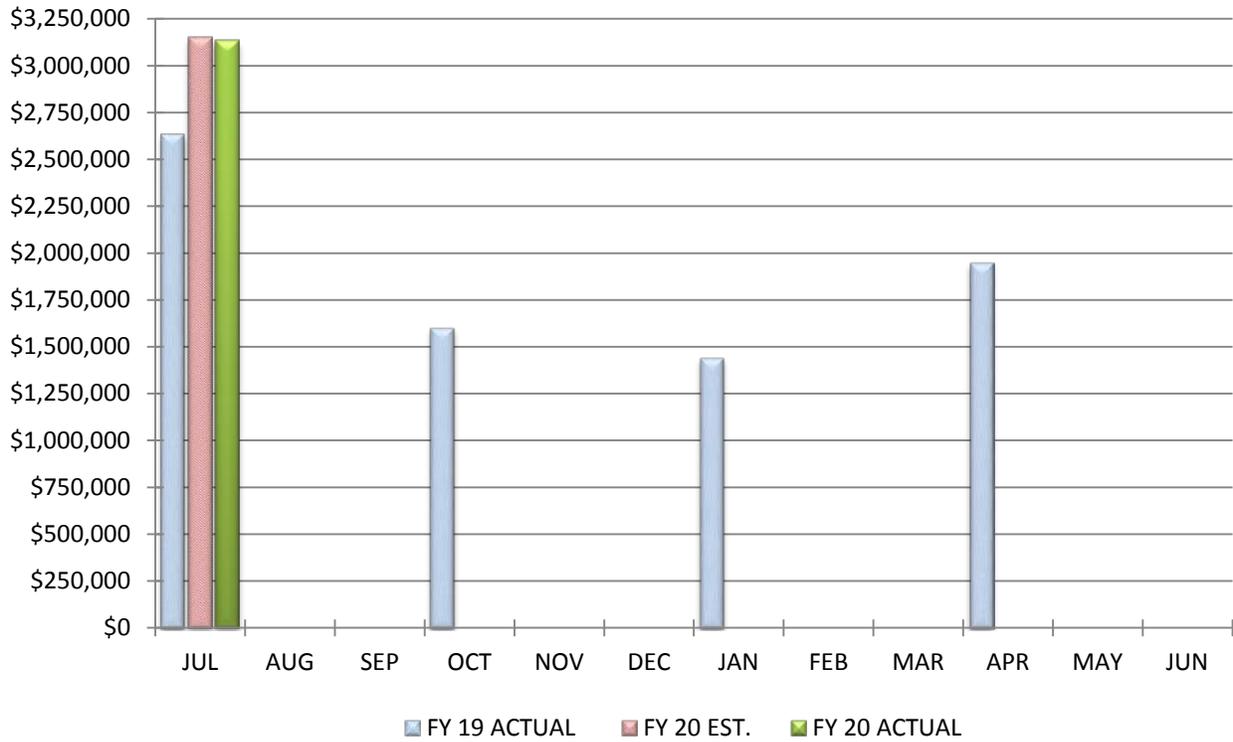
### COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

		August 31, 2019	
		MONTH	YEAR-TO-DATE
Actual PUPP Tax Receipts		\$2,068,086	\$2,236,812
Estimated PUPP Tax Receipts		\$2,058,109	\$2,224,983
Variance From Estimate	OVER	\$9,977	OVER
Variance From Estimate	OVER	0.48%	OVER
Actual Prior Year		\$0	\$2,221,261
Total 2019-2020 Estimate			\$4,428,290
Percent Of Total Estimate Received			50.51%
Percent Of Budget Year Completed		2 months	16.67%

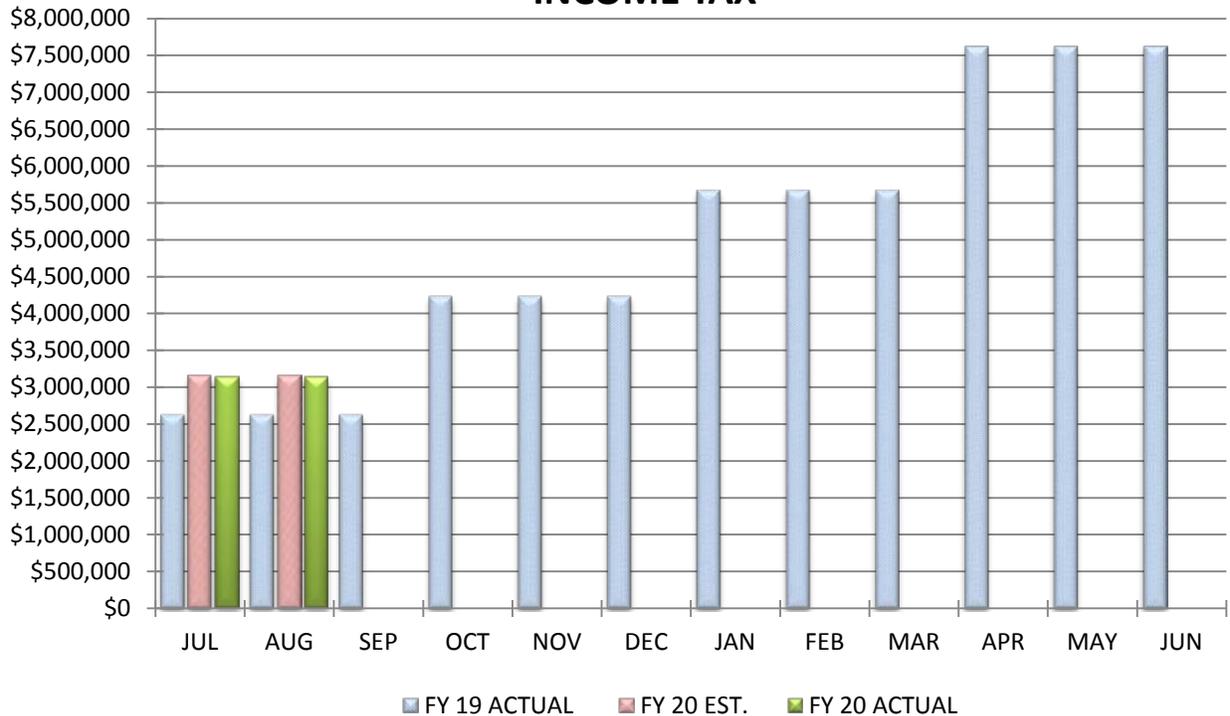
**COMMENTS:** We are on target with annual estimates.

**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

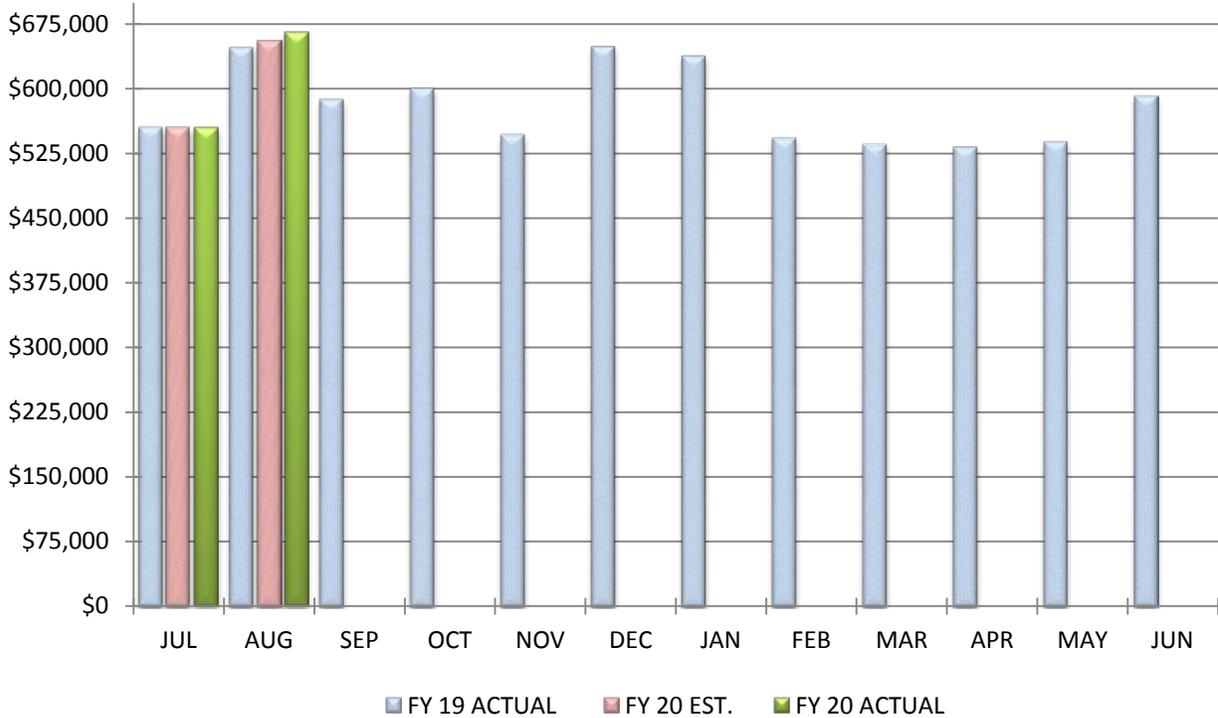
**August 31, 2019**

	MONTH	YEAR-TO-DATE
Actual State Receipts	\$0	\$3,132,371
Estimated State Receipts	\$0	\$3,151,453
Variance From Estimate	\$0 UNDER	(\$19,082)
Variance From Estimate	0.00% UNDER	-0.61%
Actual Prior Year	\$0	\$2,628,404
Total 2019-2020 Estimate		\$8,153,823
Percent Of Total Estimate Received		38.42%
Percent Of Budget Year Completed	2 months	16.67%

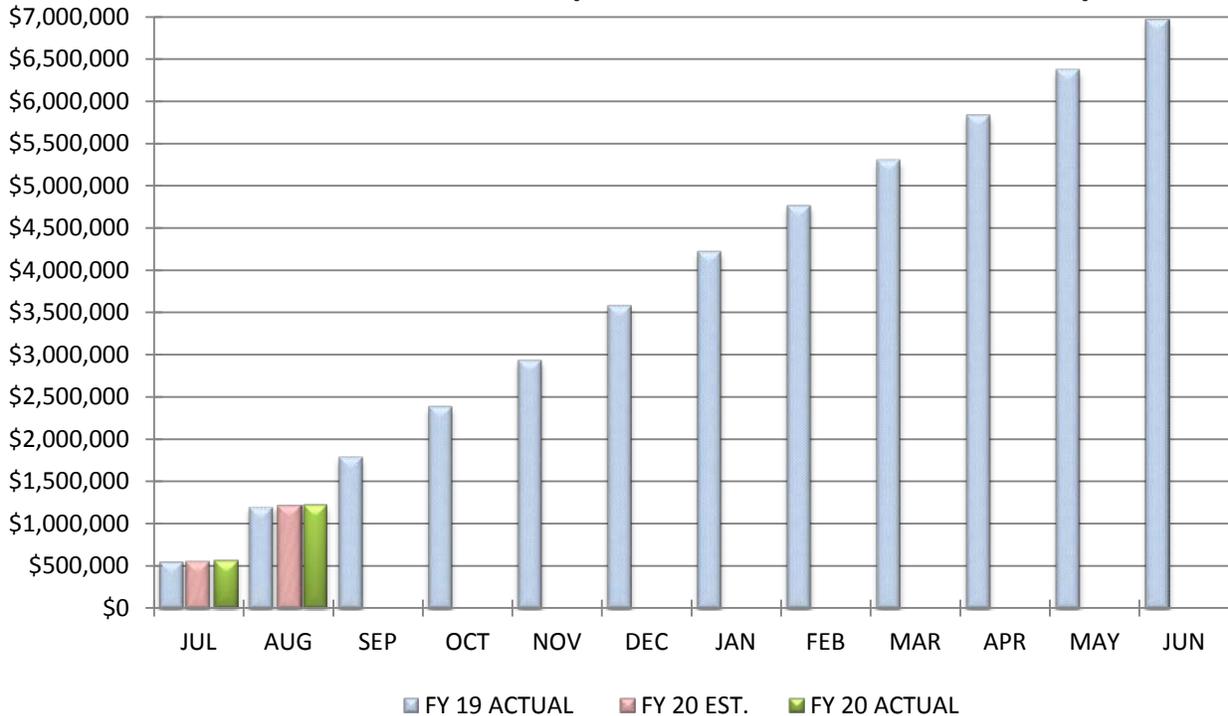
**COMMENTS:** We are on target with annual estimates.

**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

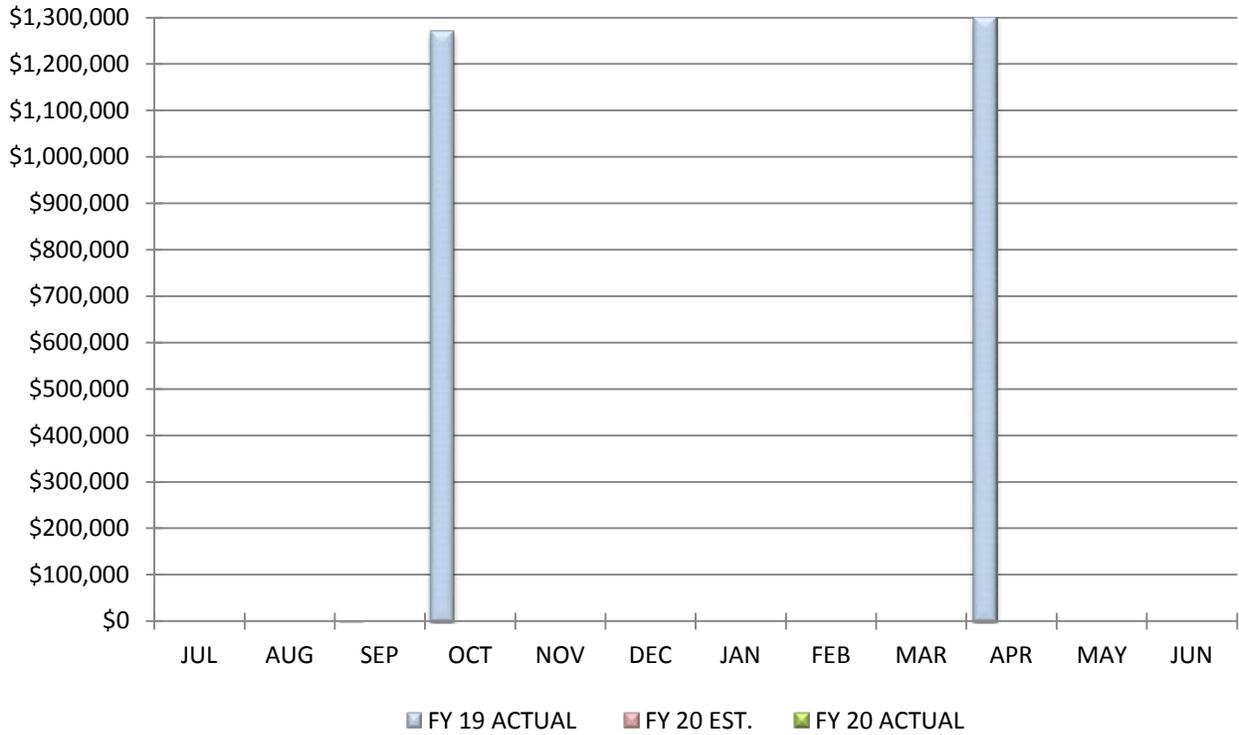
### COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

August 31, 2019					
		MONTH			YEAR-TO-DATE
Actual State Receipts		\$666,222			\$1,221,731
Estimated State Receipts		\$655,470			\$1,210,999
Variance From Estimate	OVER	\$10,752	OVER		\$10,732
Variance From Estimate	OVER	1.64%	OVER		0.89%
Actual Prior Year		\$647,827			\$1,203,356
Total 2019-2020 Estimate					\$6,909,341
Percent Of Total Estimate Received					17.68%
Percent Of Budget Year Completed			2 months		16.67%

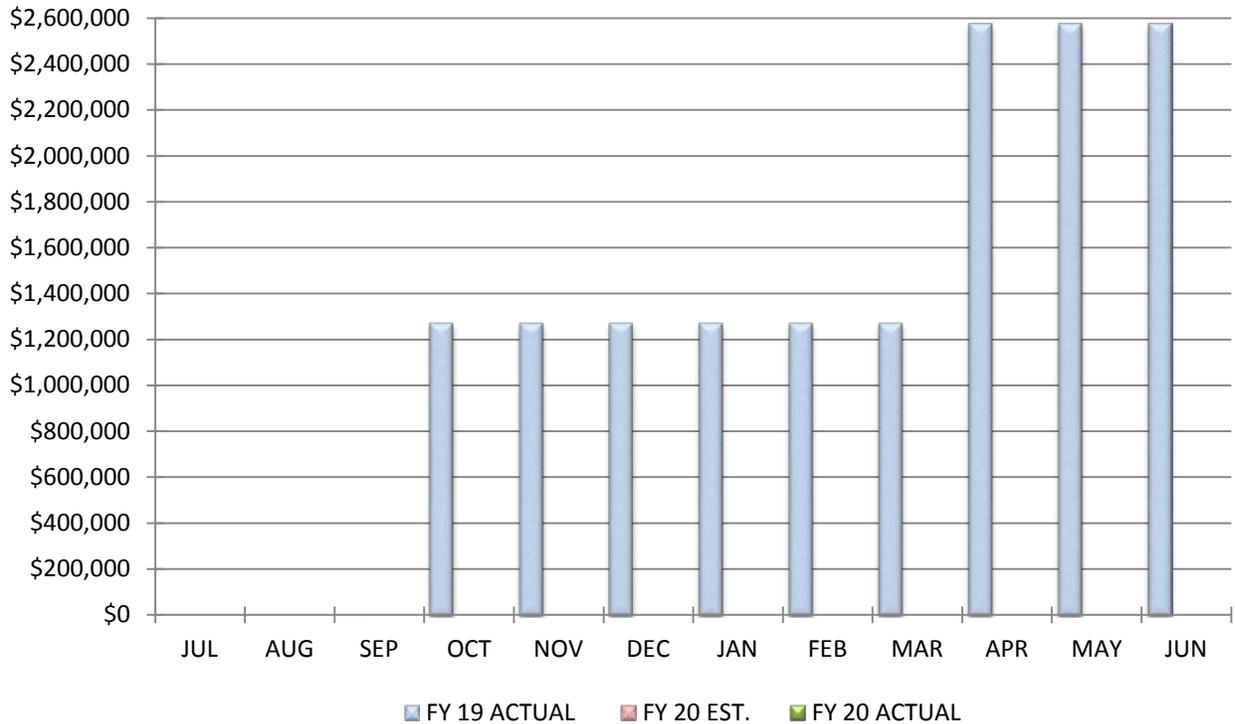
**COMMENTS:** We received our Ohio casino money distributions in August, and our distribution was slightly higher than anticipated, but we are substantially on target with annual estimates.

# 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

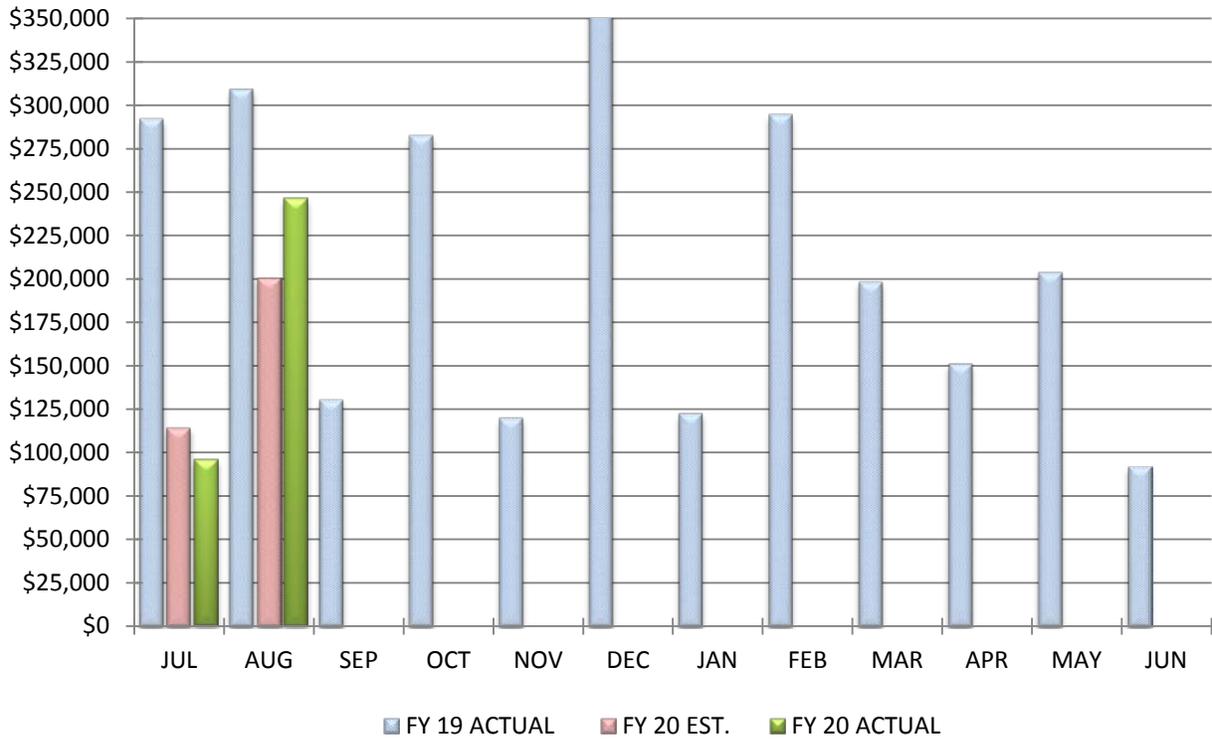
## COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

	August 31, 2019	
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0	\$0
Estimated Tax Allocation Receipts	\$0	\$0
Variance From Estimate	\$0	\$0
Variance From Estimate	0.00%	0.00%
Actual Prior Year	\$0	\$0
Total 2019-2020 Estimate		\$2,679,455
Percent Of Total Estimate Received		0.00%
Percent Of Budget Year Completed	2 months	16.67%

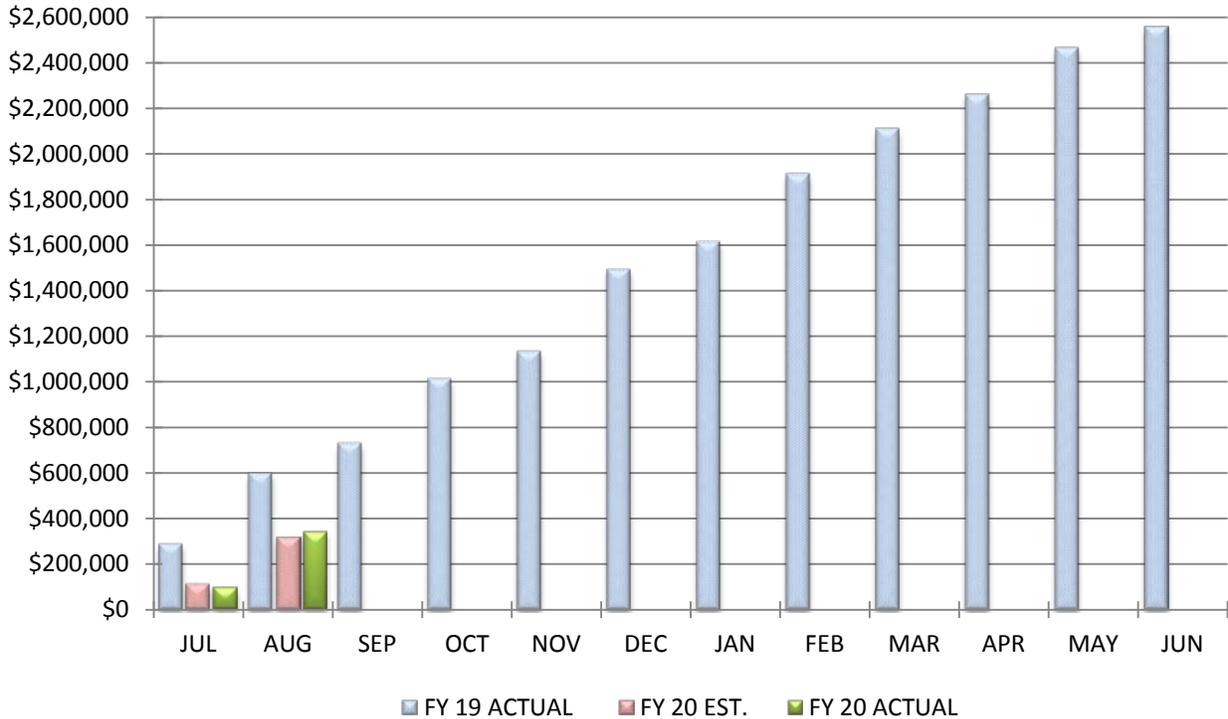
**COMMENTS:** We are on target with annual estimates.

**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

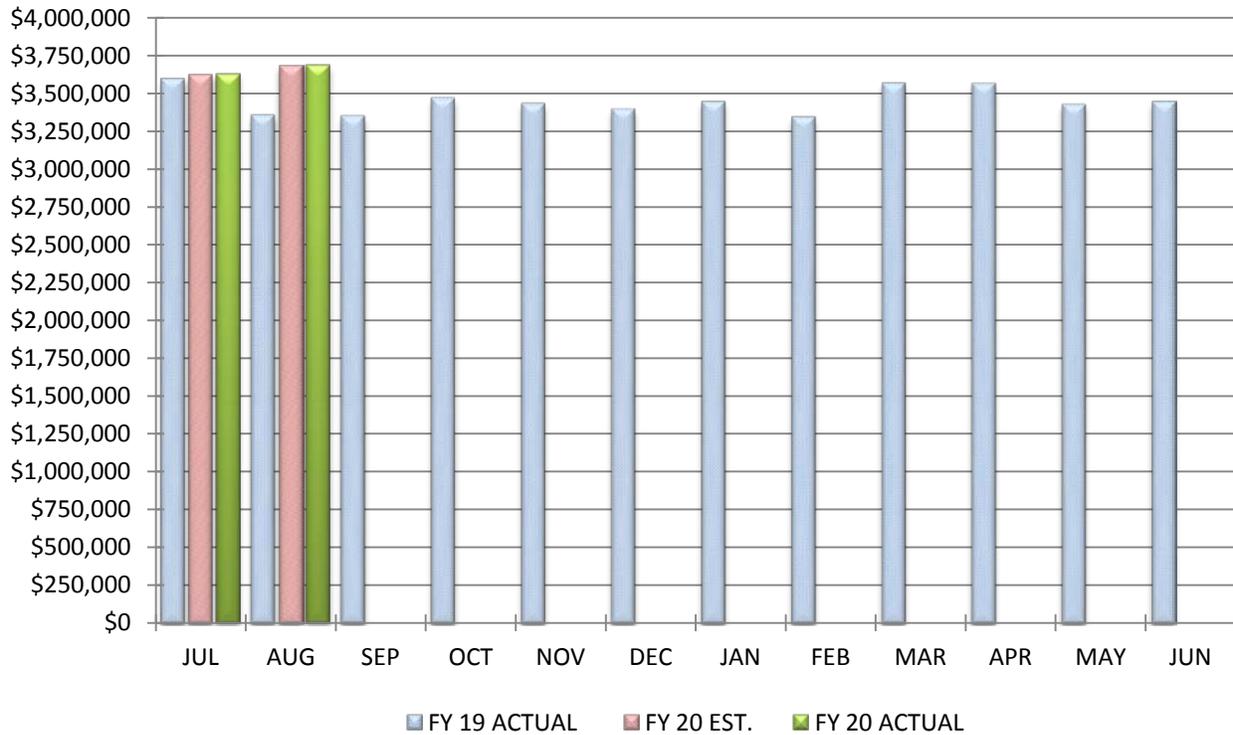
**August 31, 2019**

		MONTH		YEAR-TO-DATE
Actual Other Receipts		\$246,391		\$342,532
Estimated Other Receipts		\$200,334		\$314,508
Variance From Estimate	OVER	\$46,057	OVER	\$28,024
Variance From Estimate	OVER	22.99%	OVER	8.91%
Actual Prior Year		\$309,066		\$601,096
Total 2019-2020 Estimate				\$1,801,413
Percent Of Total Estimate Received				19.01%
Percent Of Budget Year Completed			2 months	16.67%

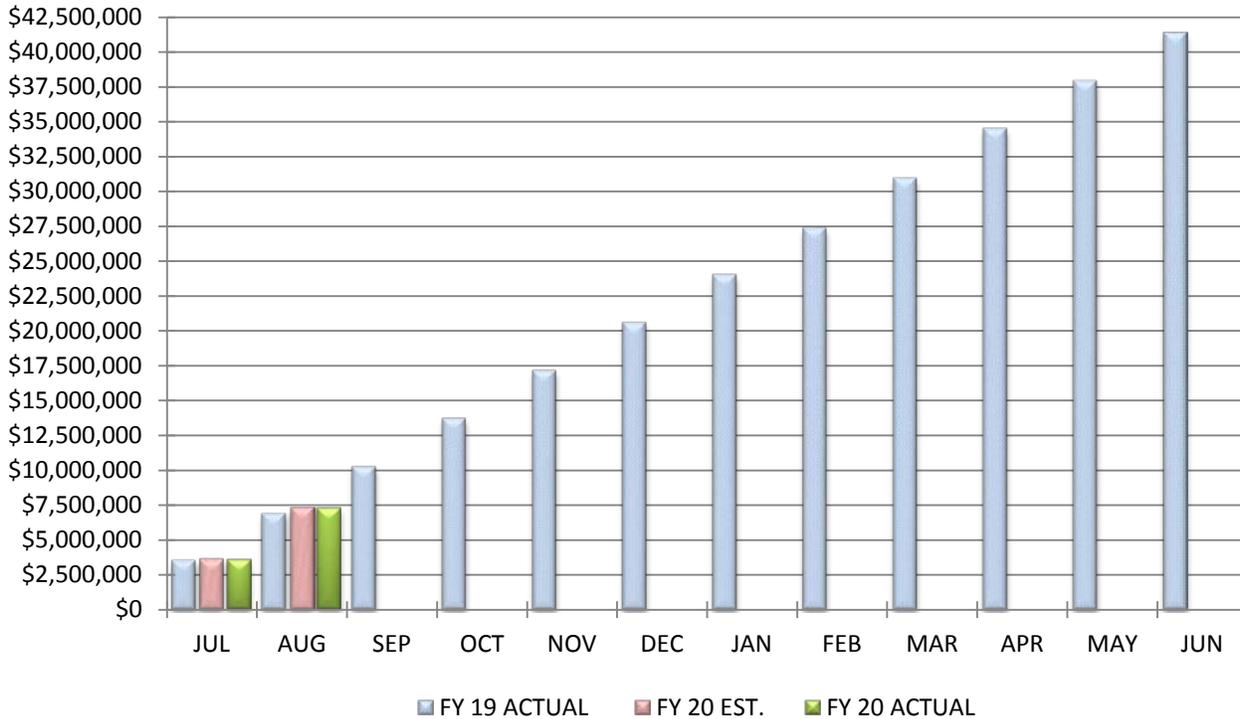
**COMMENTS:** We received slightly more in interest income as well as revenues from special assessment taxes on the Sunbury Mills retail development area. We are showing a positive variance at the end of August and are on target with annual estimates.

**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

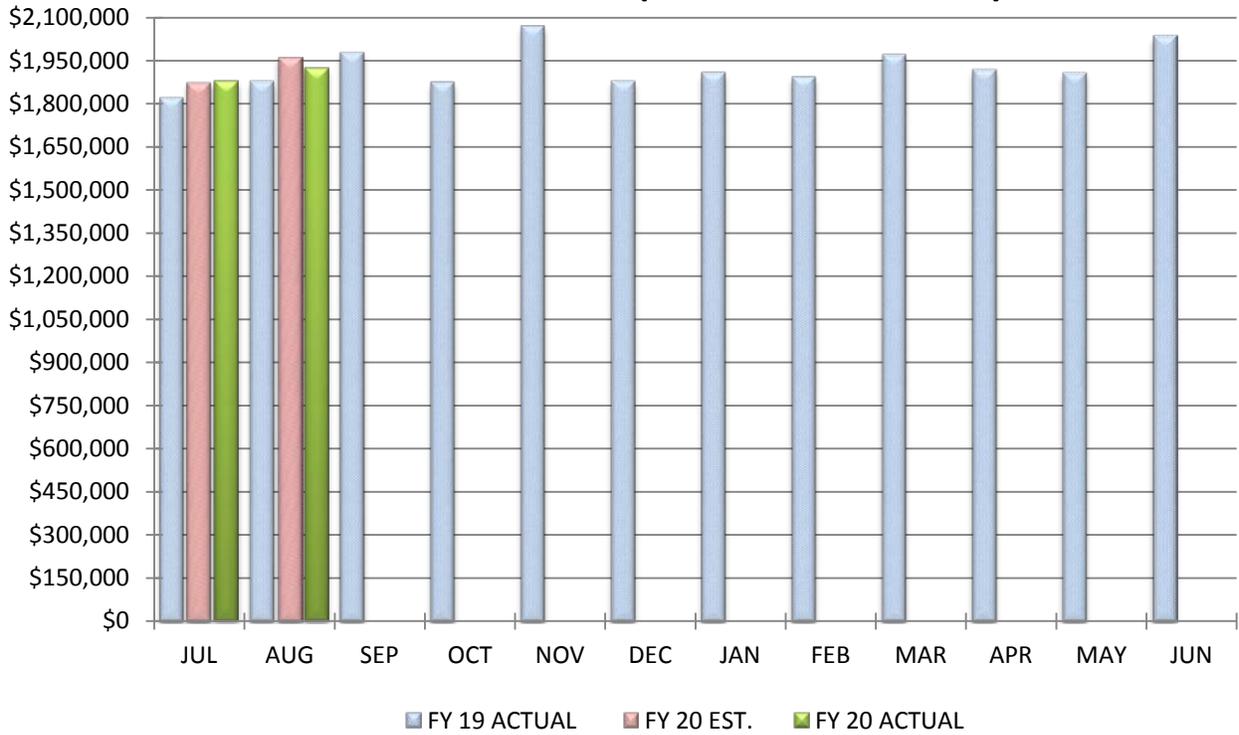
## COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

		August 31, 2019	
		MONTH	YEAR-TO-DATE
Actual Expenditures		\$3,686,884	\$7,317,422
Estimated Expenditures		\$3,678,075	\$7,297,311
Variance From Estimate	OVER	\$8,809	OVER
Variance From Estimate	OVER	0.24%	OVER
Actual Prior Year		\$3,352,964	\$6,946,078
Total 2019-2020 Estimate			\$44,960,812
Percent Of Total Estimate Spent			16.28%
Percent Of Budget Year Completed		2 months	16.67%

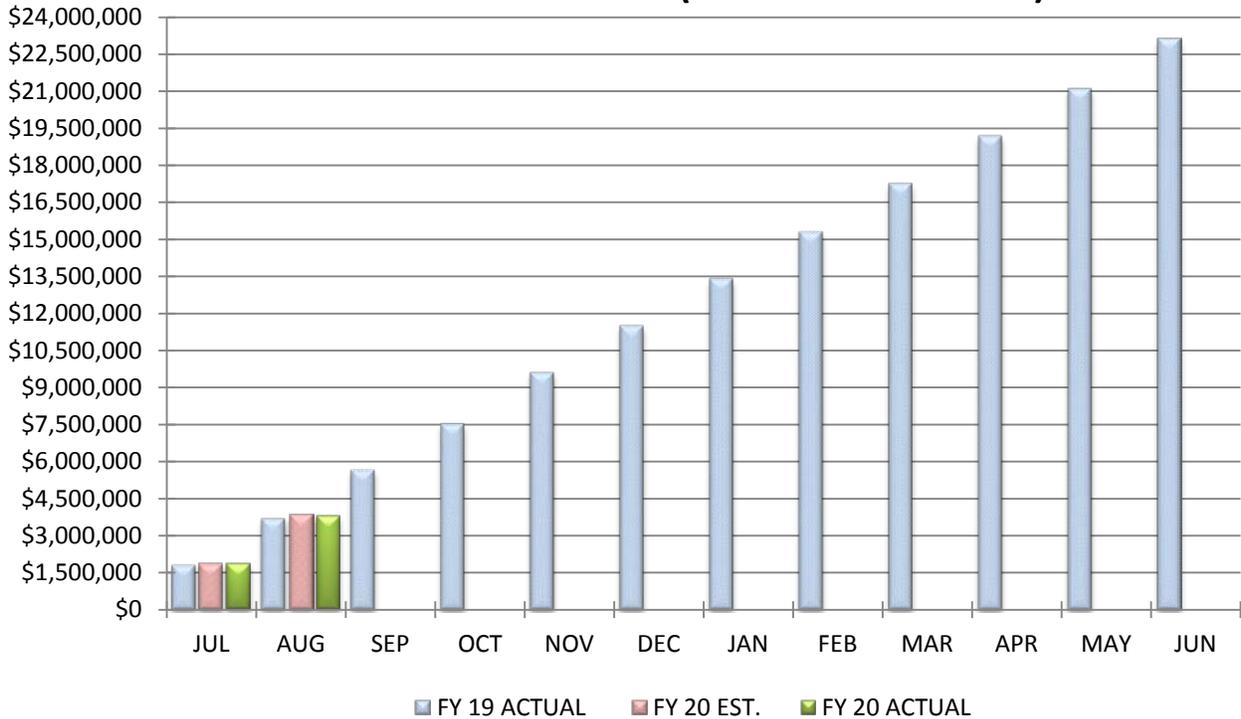
**COMMENTS:** We are on target with annual estimates.

**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**

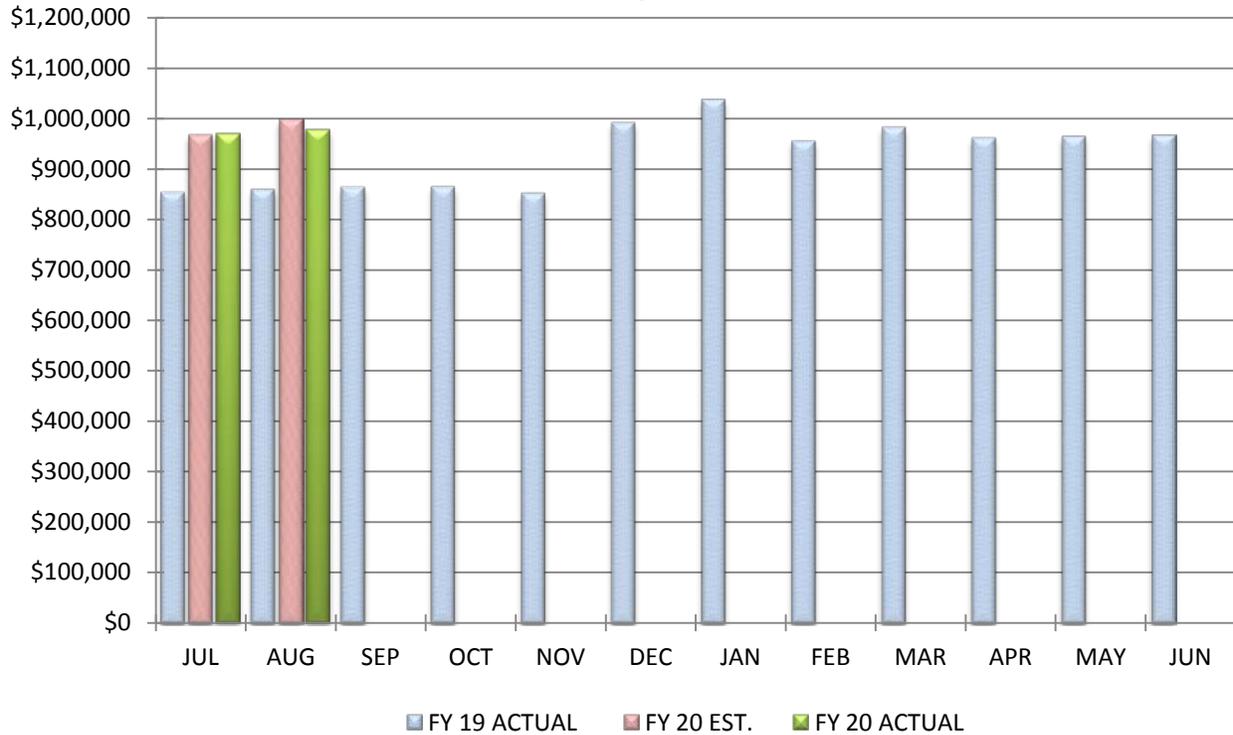
**COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)**

		<b>August 31, 2019</b>			
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>	
Actual Wage Expenditures		\$1,925,003		\$3,802,185	
Estimated Wage Expenditures		\$1,959,591		\$3,831,864	
Variance From Estimate	UNDER	(\$34,588)	UNDER	(\$29,679)	
Variance From Estimate	UNDER	-1.77%	UNDER	-0.77%	
Actual Prior Year		\$1,875,688		\$3,694,210	
Total 2019-2020 Estimate				\$23,883,167	
Percent Of Total Estimate Spent				15.92%	
Percent Of Budget Year Completed			2 months	16.67%	

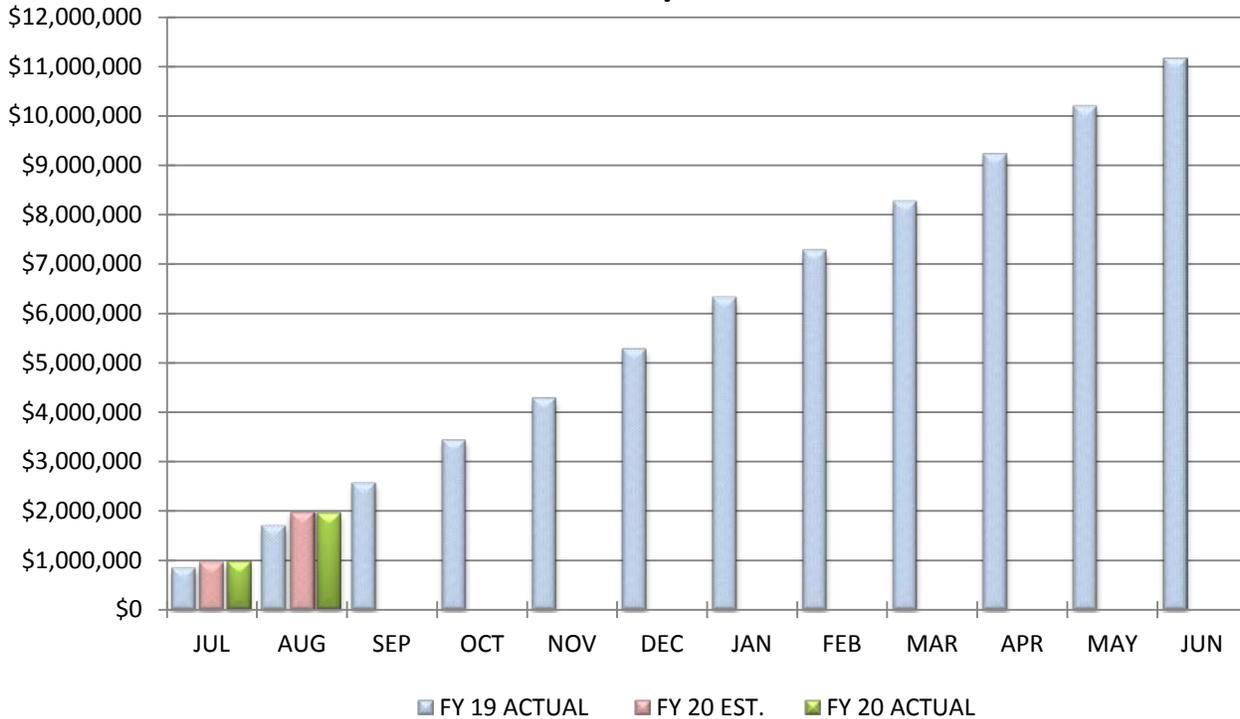
**COMMENTS:** We are on target with annual estimates.

**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

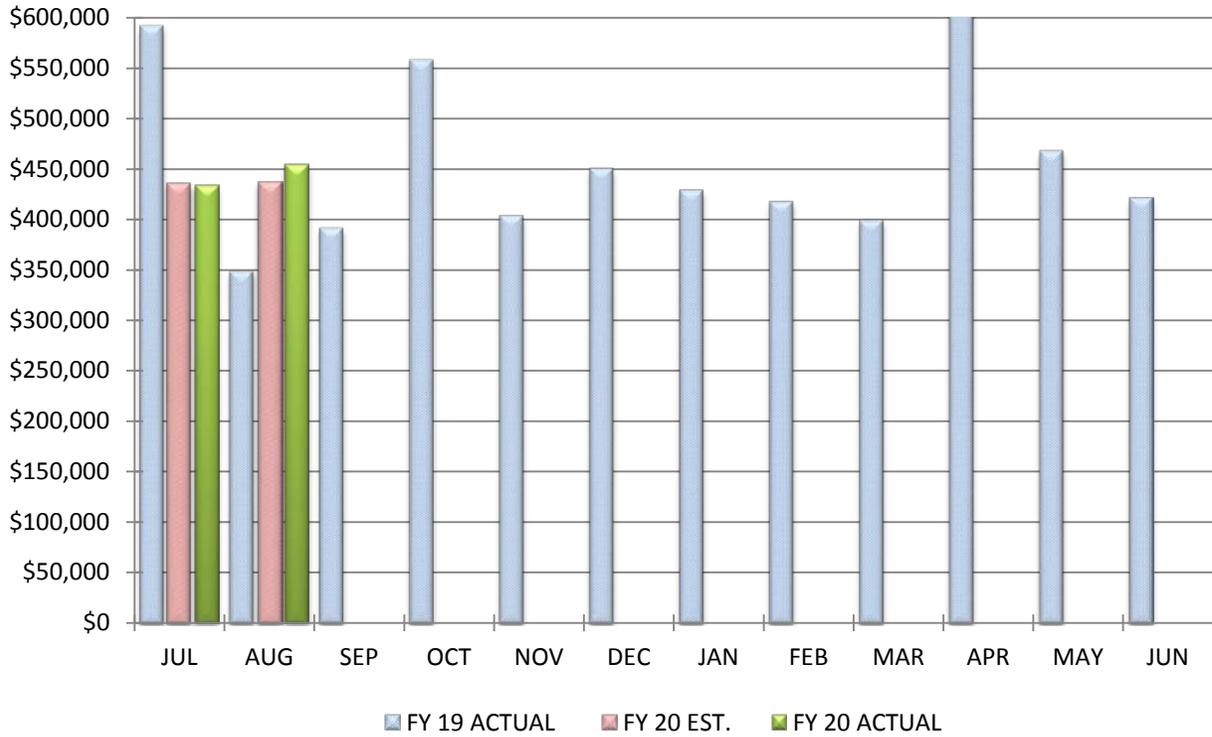
### COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

		August 31, 2019	
		MONTH	YEAR-TO-DATE
Actual Fringe Benefit Expenditures		\$977,657	\$1,948,778
Estimated Fringe Benefit Expenditures		\$998,288	\$1,965,870
Variance From Estimate	UNDER	(\$20,631)	UNDER
			(\$17,092)
Variance From Estimate	UNDER	-2.07%	UNDER
			-0.87%
Actual Prior Year		\$860,294	\$1,714,502
Total 2019-2020 Estimate			\$13,146,171
Percent Of Total Estimate Spent			14.82%
Percent Of Budget Year Completed		2 months	16.67%

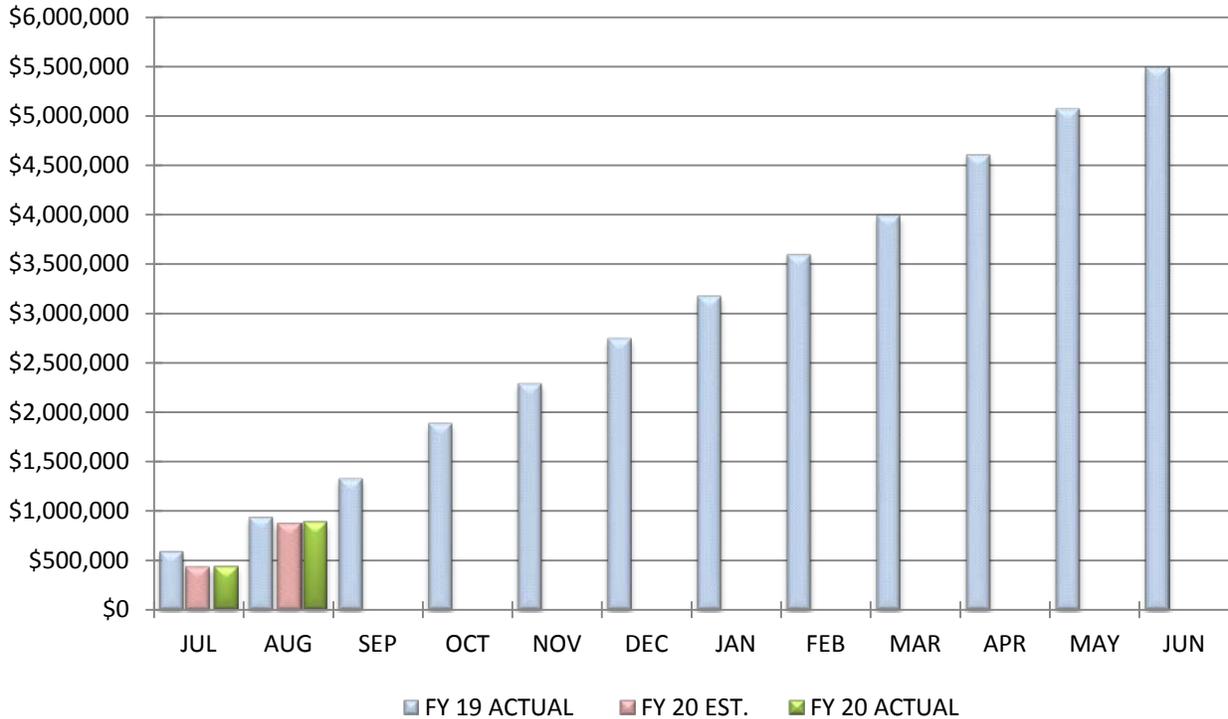
**COMMENTS:** We are on target with annual estimates.

**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

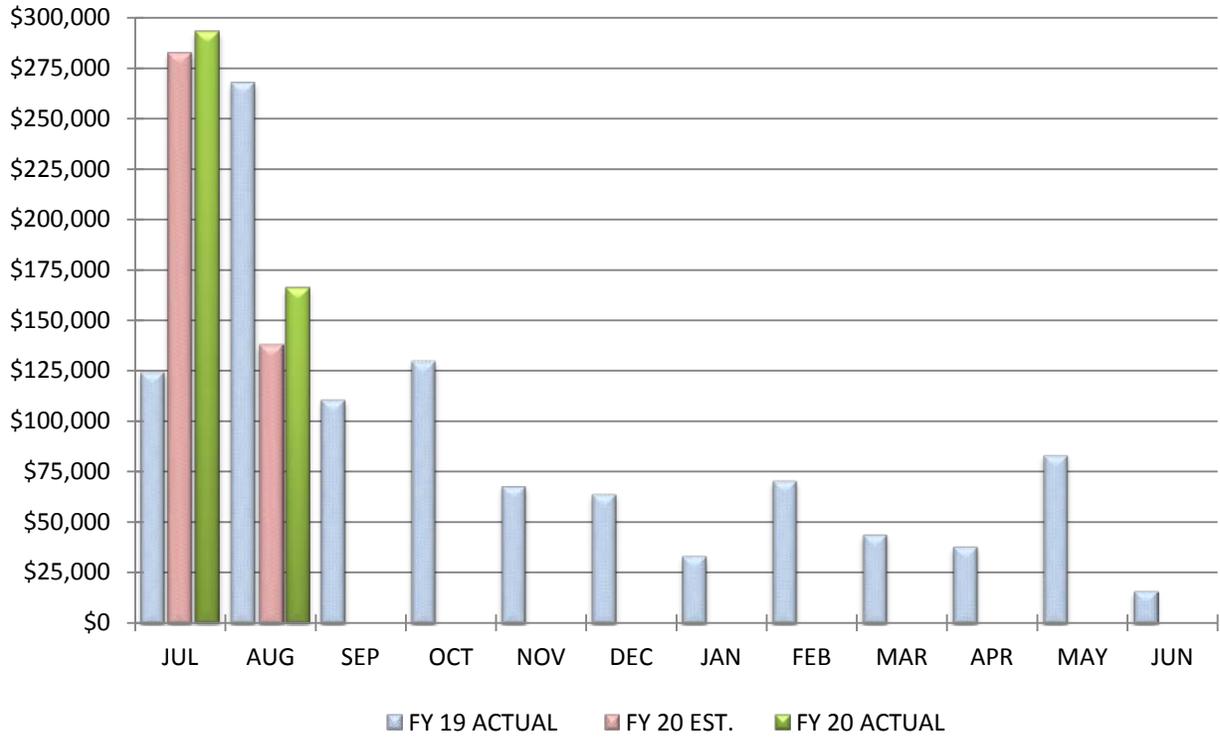
**August 31, 2019**

		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$454,944		\$888,295
Estimated Service Expenditures		\$436,990		\$872,556
Variance From Estimate	OVER	\$17,954	OVER	\$15,739
Variance From Estimate	OVER	4.11%	OVER	1.80%
Actual Prior Year		\$348,746		\$940,640
Total 2019-2020 Estimate				\$6,143,803
Percent Of Total Estimate Spent				14.46%
Percent Of Budget Year Completed			2 months	16.67%

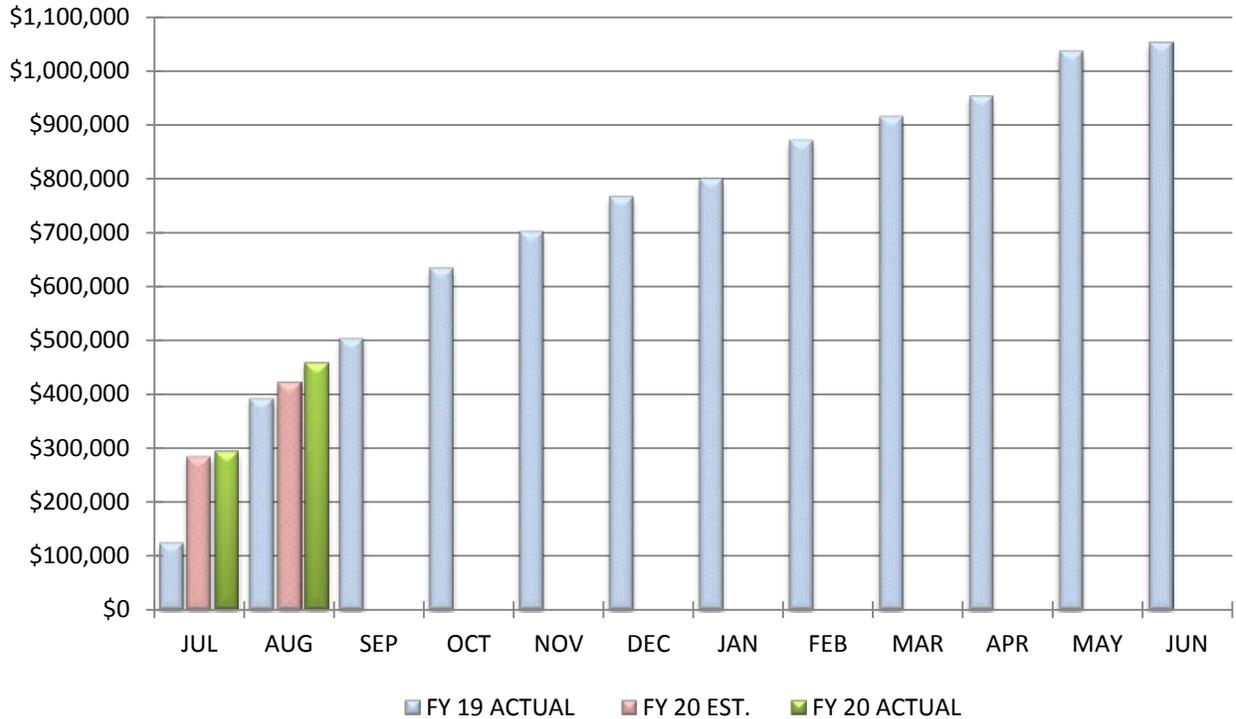
**COMMENTS:** Purchased service expenditures are an area subject to timing differences each year depending on when the service is provided. While we are slightly over at the end of August, we believe we will be on target with annual estimates as the year continues.

## 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

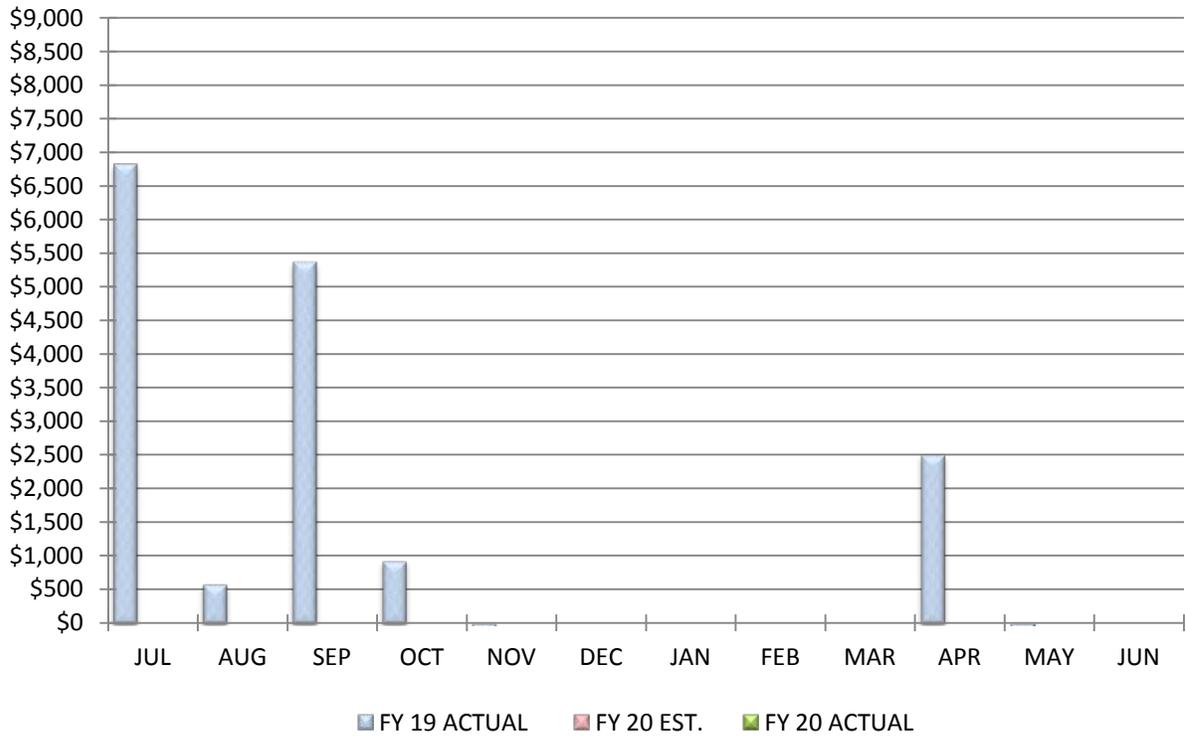
**August 31, 2019**

		MONTH		YEAR-TO-DATE
Actual Material Expenditures		\$166,128		\$459,195
Estimated Material Expenditures		\$138,119		\$420,847
Variance From Estimate	OVER	\$28,009	OVER	\$38,348
Variance From Estimate	OVER	20.28%	OVER	9.11%
Actual Prior Year		\$267,728		\$392,278
Total 2019-2020 Estimate				\$1,218,714
Percent Of Total Estimate Spent				37.68%
Percent Of Budget Year Completed			2 months	16.67%

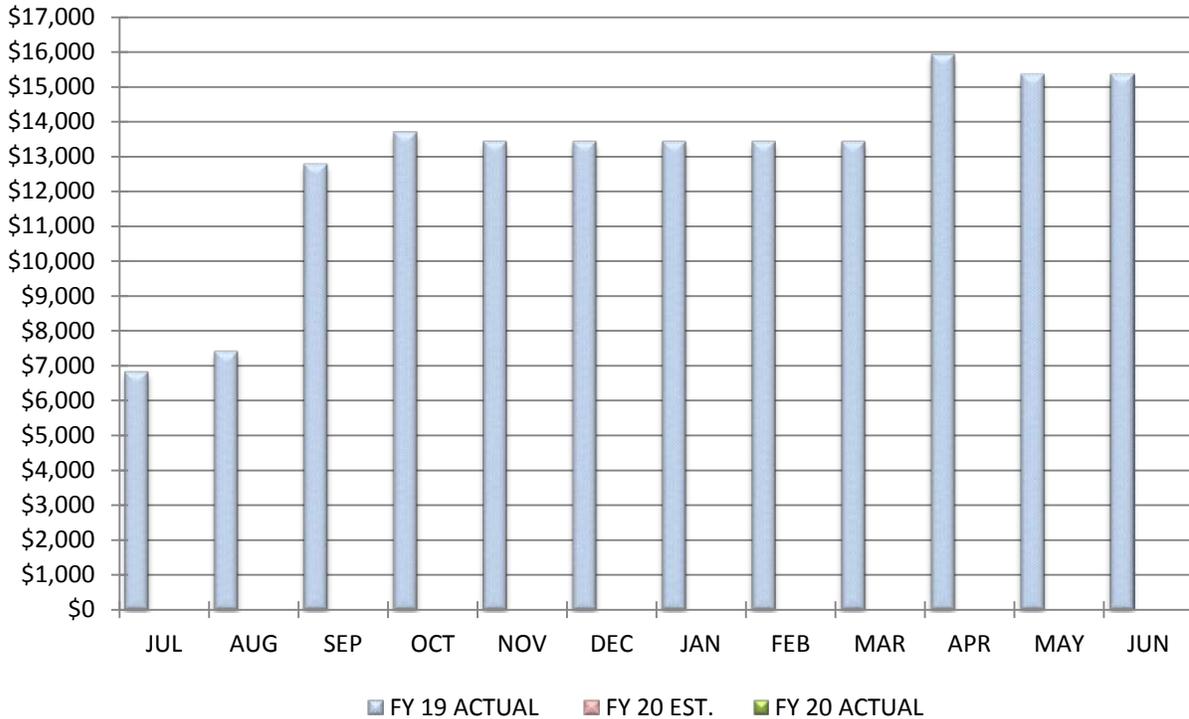
**COMMENTS:** Supplies and materials expenditures are an area subject to timing differences each year depending on when items are received and invoiced. The start of the school year can see substantial fluctuations due to the largest volume of materials and supplies being purchase during this period. While we are over at the end of August, we believe we will be on target with annual estimates as the year continues.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY**



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



**BIG WALNUT LOCAL SCHOOL DISTRICT**

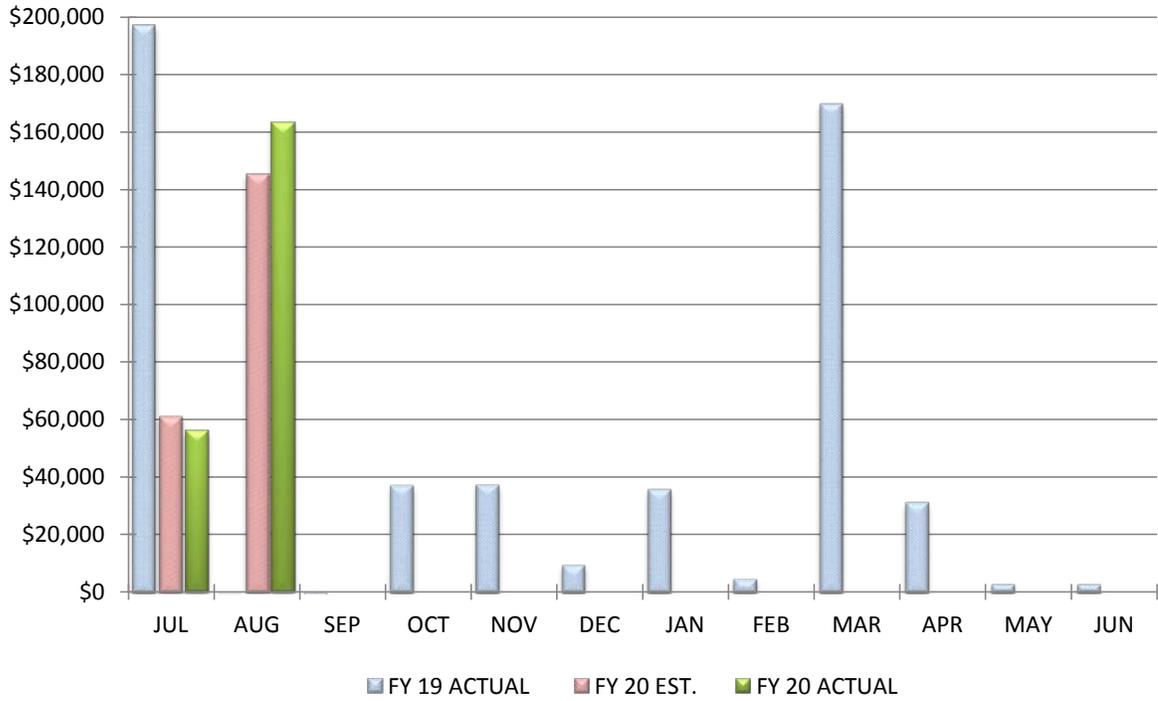
**COMPARISON OF CAPITAL OUTLAY**

	<b>August 31, 2019</b>	
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures	\$0	\$0
Estimated Equipment Expenditures	\$0	\$0
Variance From Estimate	\$0	\$0
Variance From Estimate	0.00%	#DIV/0!
Actual Prior Year	\$579	\$7,399
Total 2019-2020 Estimate		\$6,725
Percent Of Total Estimate Spent		0.00%
Percent Of Budget Year Completed	2 months	16.67%

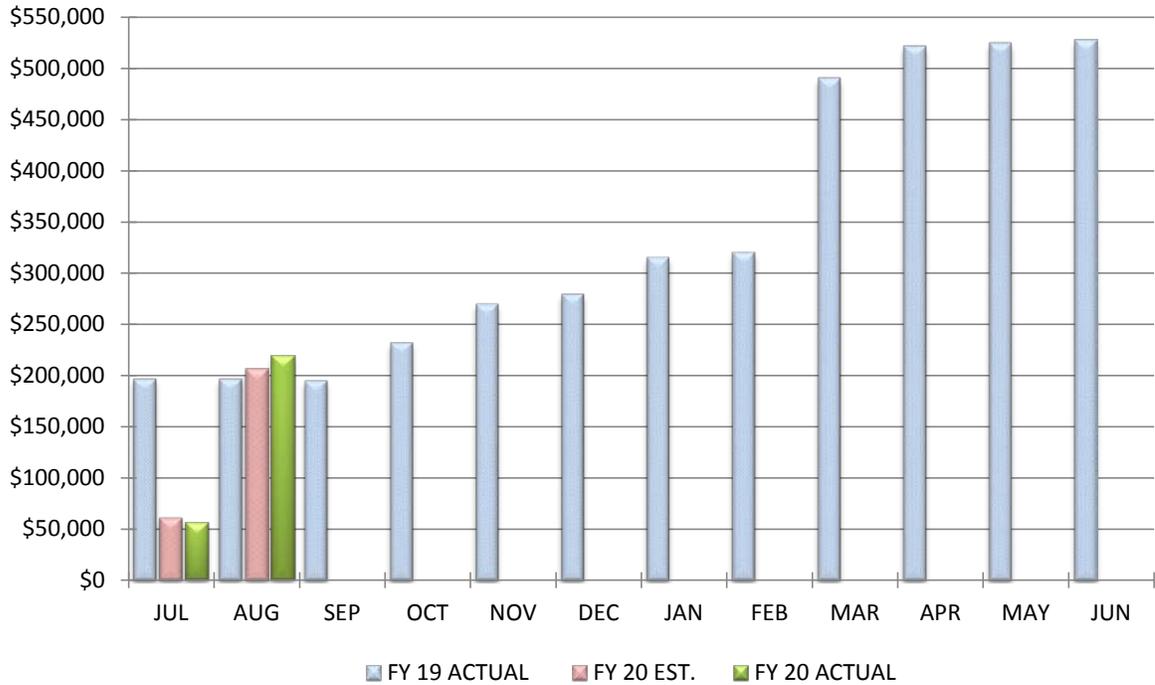
**COMMENTS:** We are on target with annual estimates.

**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

		August 31, 2019	
		MONTH	YEAR-TO-DATE
Actual Other Expenditures		\$163,152	\$218,969
Estimated Other Expenditures		\$145,087	\$206,174
Variance From Estimate	OVER	\$18,065	OVER
Variance From Estimate	OVER	12.45%	OVER
Actual Prior Year		(\$71)	\$197,049
Total 2019-2020 Estimate			\$562,232
Percent Of Total Estimate Spent			38.95%
Percent Of Budget Year Completed		2 months	16.67%

**COMMENTS:** We are over in our other expenditures category at this point in the year compared to our budget primarily due to increased auditor and treasurer fees paid as part of final settlement of property taxes. We believe as the year continues we will be on target with annual estimates.



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

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RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

COMPARISON OF FISCAL YEAR 2020 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:							
11,167,332.36	4,408,981.22	15,962,488.23	3,686,883.80	7,317,421.49	19,812,399.10	3,375,299.47	16,437,099.63
TOTAL FOR Fund 002 - BOND RETIREMENT:							
9,926,196.88	582,164.29	2,165,358.29	25,720.77	25,720.77	12,065,834.40	6,354,258.75	5,711,575.65
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
867,954.57	140,963.85	536,086.85	169,462.26	452,462.70	951,578.72	469,112.21	482,466.51
TOTAL FOR Fund 004 - BUILDING:							
99,793,228.48	126,748.18	246,885.59	93,066.59	980,974.40	99,059,139.67	26,242,684.22	72,816,455.45
TOTAL FOR Fund 006 - FOOD SERVICE:							
220,058.78	82,968.06	84,093.53	80,805.16	164,080.31	140,072.00	464,792.84	324,720.84-
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:							
9,709.40	1,869.14	1,885.14	0.00	0.00	11,594.54	41,160.00	29,565.46-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
79,868.31	12,979.13	20,634.56	2,433.93	12,341.50	88,161.37	22,766.99	65,394.38
TOTAL FOR Fund 019 - OTHER GRANT:							
10,009.42	0.00	0.00	1,389.91	1,389.91	8,619.51	2,455.60	6,163.91
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
26,128.13	77,289.72	77,329.07	42.20	42.20	103,415.00	17,070.47	86,344.53
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:							
125,030.02	0.00	2,233.88	0.00	0.00	127,263.90	0.00	127,263.90
TOTAL FOR Fund 200 - STUDENT MANAGED ACTIVITY:							
134,617.81	1,085.88	5,511.17	5,624.52	12,672.52	127,456.46	70,450.20	57,006.26
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
70,783.84	45,948.00	43,624.12	35,396.53	97,368.30	17,039.66	126,100.31	109,060.65-
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
177,362.38	66,993.55	67,235.42	24,216.82	134,565.73	110,032.07	57,835.11	52,196.96
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
23,509.01	0.00	0.00	190,465.00	190,465.00	166,955.99-	19,530.60	186,486.59-

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
56,776.86-	53,059.94	131,375.03	53,041.09	106,101.03	31,502.86-	55,018.90	86,521.76-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
334.22-	0.00	334.22	15,021.76	30,043.52	30,043.52-	1,014.95	31,058.47-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
20.99-	0.00	20.99	0.00	0.00	0.00	0.00	0.00
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
30,199.89-	527.58	32,777.47	1,025.87	3,728.45	1,150.87-	12,076.89	13,227.76-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
6,947.03-	0.00	6,947.03	0.00	0.00	0.00	0.00	0.00
GRAND TOTALS:							
122,542,422.78	5,601,578.54	19,384,820.59	4,384,596.21	9,529,377.83	132,397,865.54	37,331,627.51	95,066,238.03

## Comparison of Fiscal Year 2020 YTD Appropriations with Fiscal YTD Actual Expenditures - All Funds

	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
001 - GENERAL FUND	44,960,812	280,428	45,241,240	7,317,421	3,566,114	34,357,704	76%
002 - BOND RETIREMENT	8,914,015	-	8,914,015	25,721	6,354,259	2,534,035	28%
003 - PERMANENT IMPROVEMENT	1,822,023	348,163	2,170,187	452,463	472,612	1,245,112	57%
004 - BUILDING IMPROVEMENT	70,388,933	27,016,761	97,405,694	980,974	26,246,684	70,178,036	72%
006 - FOOD SERVICE	1,429,234	-	1,429,234	164,080	464,793	800,361	56%
014 - ROTARY-INTERNAL SERVICES	41,160	-	41,160	-	41,160	-	0%
018 - PUBLIC SCHOOL SUPPORT	120,700	8,113	128,813	12,342	22,767	93,705	73%
019 - OTHER GRANT	4,583	-	4,583	1,390	2,456	738	16%
022 - DISTRICT AGENCY	168,397	-	168,397	42	17,570	150,784	90%
070 - CAPITAL PROJECTS	125,000	-	125,000	-	-	125,000	100%
200 - STUDENT MANAGED ACTIVITY	120,615	7,476	128,091	12,673	70,450	44,968	35%
300 - DISTRICT MANAGED STUDENT ACTIVITY	320,350	-	320,350	97,368	128,200	94,781	30%
401 - AUXILIARY SERVICES	264,328	175,746	440,074	134,566	57,835	247,673	56%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	-	-	12,600	100%
499 - MISCELLANEOUS STATE GRANT FUND	262,108	-	262,108	190,465	19,531	52,112	0%
516 - IDEA PART-B GRANT	903,907	10,214	914,121	106,101	55,019	753,001	82%
551 LIMITED ENGLISH PROFICIENCY	3,059	-	3,059	-	-	3,059	100%
572 - TITLE I	208,866	9,831	218,698	30,044	1,015	187,639	86%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	31,292	-	31,292	-	-	31,292	100%
590 - TITLE II-A IMPROVING TEACHER QUALITY	67,325	6,587	73,912	3,728	13,366	56,818	77%
599 - MISCELLANEOUS FEDERAL GRANTS	22,194	1,000	23,194	-	-	23,194	100%
<b>TOTAL ALL FUNDS</b>	<b>85,230,699</b>	<b>27,583,892</b>	<b>112,814,581</b>	<b>2,211,956</b>	<b>33,967,717</b>	<b>76,634,908</b>	<b>68%</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
INVESTMENT PORTFOLIO  
August 31, 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>							
<i>Certificates of Deposit</i>							
1) Synchrony Bank	Certificate of Deposit	\$250,000.00	3/13/2015	1.95%	3/13/2020	195	\$4,875.00
2) Morgan Stanley Bk N A Utah	Certificate of Deposit	\$245,000.00	5/3/2018	2.75%	5/4/2020	247	\$6,737.50
3) Henry Cnty Bk Napoleon Ohio	Certificate of Deposit	\$205,000.00	11/30/2017	1.80%	5/29/2020	272	\$2,770.05
4) Morgan Stanley Private Bank	Certificate of Deposit	\$245,000.00	8/30/2018	2.80%	8/31/2020	366	\$6,916.38
5) Discover Bank	Certificate of Deposit	\$245,000.00	9/6/2018	2.75%	9/8/2020	374	\$10,023.18
6) American Express Centrn	Certificate of Deposit	\$248,000.00	9/23/2015	2.30%	9/23/2020	389	\$8,579.44
7) Barclays Bk Del	Certificate of Deposit	\$248,000.00	9/23/2015	2.20%	9/23/2020	389	\$8,206.42
8) MB Financial Bank N.A.	Certificate of Deposit	\$205,000.00	11/27/2017	2.00%	11/27/2020	454	\$5,133.45
9) BMW Bk North Amer Salt Lake	Certificate of Deposit	\$205,000.00	11/29/2017	2.05%	11/30/2020	457	\$6,344.04
10) Connectone Bk Englewood	Certificate of Deposit	\$205,000.00	11/29/2017	2.00%	11/30/2020	457	\$5,133.45
11) Wells Fargo Bank Natl Assn	Certificate of Deposit	\$210,000.00	12/14/2018	3.10%	12/14/2020	471	\$8,703.75
12) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	545	\$10,280.63
13) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	583	\$12,350.68
14) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	604	\$10,374.57
<b>Certificate of Deposit Subtotal</b>		<b>\$3,246,000.00</b>					
<i>Government Debt - Federal Agency</i>							
15) Federal Natl Mtg Assn Note	Government Debt	\$535,000.00	11/15/2016	1.13%	11/15/2019	76	\$3,009.38
16) Federal Natl Mtg Assn Note	Government Debt	\$500,000.00	1/27/2017	1.65%	1/27/2020	149	\$4,125.00
17) Federal Natl Mtg Assn Note	Government Debt	\$494,752.50	10/31/2016	1.25%	12/30/2020	487	\$10,828.13
<b>Government Debt - Federal Agency Subtotal</b>		<b>\$1,529,752.50</b>					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$89,512.35	8/31/2019	0.46%	9/1/2019	1	\$1.13
2) First Commonwealth Bank	Checking - Pub. Invest	\$3,989,785.93	8/31/2019	1.48%	9/1/2019	1	\$161.78
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	8/31/2019	1.88%	9/1/2019	1	\$51.51
4) Federated Govt Obligations Is	Money Market	\$827,645.74	8/31/2019	1.98%	9/1/2019	1	\$44.90
5) Star Ohio - General	Money Market	\$21,786,345.08	8/31/2019	2.29%	9/1/2019	1	\$1,366.87
<b>Cash Account Subtotal</b>		<b>\$27,693,289.10</b>					
<b>Total Interim Funds</b>		<b>\$32,469,041.60</b>					
<b><u>ACTIVE FUNDS - General Operating Funds</u></b>							
1) First Commonwealth Bank	Checking - General	\$8,423.87	8/31/2019	0.00%	9/1/2019	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$180,410.11	8/31/2019	0.00%	9/1/2019	1	\$0.00
<b>Total Active Funds</b>		<b>\$188,833.98</b>					
<b>Total Active and Interim Funds - General Operating</b>		<b>\$32,657,875.58</b>		<b>2.12%</b>		<b>53</b>	<b>\$126,017.24</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO**

**August 31, 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><u>December 2017 - Note/Bond Proceeds</u></b>							
<b><u>Federal Government Obligations</u></b>							
1) U.S. Treasury Note	U.S. Treasury Note	\$618,359.38	1/28/2019	2.59%	9/15/2019	15	\$9,375.00
2) U.S. Treasury Note	U.S. Treasury Note	\$988,437.50	2/26/2019	2.55%	2/29/2020	182	\$18,437.50
3) Federal Home Loan Bank	U.S. Agency Note	\$600,000.00	8/15/2019	2.10%	9/11/2020	422	\$12,600.00
<b>Federal Government Obligations Subtotal</b>		<b>\$2,206,796.88</b>					
<b><u>Commercial Paper</u></b>							
4) Toyota Motor Credit	Commercial Paper	\$174,024.38	6/25/2019	2.24%	9/23/2019	23	\$975.62
5) TD USA	Commercial Paper	\$493,518.75	4/25/2019	2.58%	10/25/2019	55	\$6,481.25
6) JP Morgan	Commercial Paper	\$1,176,505.33	2/27/2019	2.68%	11/22/2019	83	\$23,494.67
7) Canadian Imp Holdings	Commercial Paper	\$980,867.78	4/17/2019	2.62%	1/10/2020	132	\$19,132.22
8) Canadian Imp Holdings	Commercial Paper	\$931,962.66	5/16/2019	2.61%	2/7/2020	160	\$18,037.34
9) Toyota Motor Credit	Commercial Paper	\$359,826.13	8/23/2019	1.92%	5/19/2020	262	\$5,173.87
<b>Commercial Paper Subtotal</b>		<b>\$4,116,705.03</b>					
<b><u>Money Markets</u></b>							
10) First American Treasury Obligations Fund	Money Market	\$8,159.08	8/31/2019	1.98%	9/1/2019	1	\$0.44
11) Star Ohio-Construction Fund	Money Market	\$58,165.76	8/31/2019	2.29%	9/1/2019	1	\$3.65
<b>Money Markets Subtotal</b>		<b>\$66,324.84</b>					
<b>Total December 2017 - Note/Bond Proceeds</b>		<b>\$6,389,826.75</b>					
<b><u>July 2018 - Bond Proceeds</u></b>							
<b><u>Federal Government Obligations</u></b>							
1) U.S. Treasury Note	U.S. Treasury Note	\$1,784,460.94	3/7/2019	2.55%	9/15/2019	15	\$23,414.06
2) U.S. Treasury Note	U.S. Treasury Note	\$4,934,570.30	1/31/2019	2.60%	11/30/2019	91	\$90,429.70
3) U.S. Treasury Bill	U.S. Treasury Bill	\$1,905,319.01	2/28/2019	2.51%	1/30/2020	152	\$44,680.99
4) U.S. Treasury Note	U.S. Treasury Note	\$4,942,187.50	2/26/2019	2.55%	2/29/2020	182	\$92,187.50
5) Federal Home Loan Mtg	U.S. Agency Note	\$1,500,000.00	6/12/2019	2.40%	6/12/2020	286	\$36,000.00
6) Federal Home Loan Bank	U.S. Agency Note	\$2,000,000.00	8/15/2019	2.10%	9/11/2020	377	\$53,000.00
7) Federal Home Loan Bank	U.S. Agency Note	\$1,000,000.00	3/20/2019	2.65%	12/18/2020	475	\$39,750.00
8) Federal Home Loan Bank	U.S. Agency Note	\$2,000,000.00	3/26/2019	2.70%	3/26/2021	573	\$108,000.00
<b>Federal Government Obligations Subtotal</b>		<b>\$20,066,537.75</b>					
<b><u>Commercial Paper</u></b>							
9) Toyota Motor Credit	Commercial Paper	\$725,930.25	6/25/2019	2.24%	9/23/2019	23	\$4,069.75
10) Citigroup	Commercial Paper	\$3,151,326.21	3/14/2019	2.66%	10/9/2019	39	\$48,673.79
11) Coco Cola Company	Commercial Paper	\$1,471,402.08	2/7/2019	2.70%	10/24/2019	54	\$28,597.92
12) JP Morgan	Commercial Paper	\$1,862,796.94	2/12/2019	2.70%	11/5/2019	66	\$37,203.06
13) BNP Paribas	Commercial Paper	\$1,683,527.00	6/19/2019	2.30%	11/19/2019	80	\$16,473.00
14) Natixix NY	Commercial Paper	\$1,567,960.00	3/18/2019	2.72%	12/13/2019	104	\$32,040.00
15) Natixix NY	Commercial Paper	\$686,192.50	3/25/2019	2.68%	12/20/2019	111	\$13,807.50
16) Canadian Imp Holdings	Commercial Paper	\$559,094.63	4/17/2019	2.62%	1/10/2020	132	\$10,905.37
17) MUFG Bank	Commercial Paper	\$1,471,520.00	5/16/2019	2.61%	2/7/2020	160	\$28,480.00
18) Royal Bank of Canada (RBC)	Commercial Paper	\$1,053,264.88	8/28/2019	1.90%	3/26/2020	208	\$11,735.12
19) Toyota Motor Credit	Commercial Paper	\$1,771,965.00	7/17/2019	2.13%	9/23/2019	23	\$28,035.00
20) Citigroup	Commercial Paper	\$1,023,292.11	7/19/2019	2.19%	10/9/2019	39	\$16,707.89
<b>Commercial Paper Subtotal</b>		<b>\$17,028,271.60</b>					
21) First American Treasury Obligations Fund	Money Market	\$16,451.97	8/31/2019	1.98%	9/1/2019	1	\$0.89
<b>Subtotal</b>		<b>\$16,451.97</b>					
<b>Total July 2018 - Bond Proceeds</b>		<b>\$37,111,261.32</b>					

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
August 31, 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	91	\$64,648.44
2) U.S. Treasury Note	U.S. Treasury Note	\$4,974,218.75	5/9/2019	2.44%	12/31/2019	122	\$66,406.25
3) Federal Home Loan Mtg	U.S. Agency Note	\$2,440,919.42	5/9/2019	2.42%	4/20/2020	233	\$56,467.95
4) Federal Home Loan Bank	U.S. Agency Note	\$1,480,305.00	5/6/2019	2.42%	8/17/2020	352	\$40,320.00
5) Federal Home Loan Bank	U.S. Agency Note	\$3,982,720.00	5/6/2019	2.46%	1/29/2021	517	\$149,280.00
6) Federal Home Loan Bank	U.S. Agency Note	\$1,160,000.00	5/16/2019	2.50%	4/8/2021	586	\$55,180.56
7) Federal Home Loan Mtg	U.S. Agency Note	\$2,480,000.00	7/8/2019	2.30%	7/8/2021	677	\$114,080.00
8) Federal Home Loan Bank	U.S. Agency Note	\$808,912.50	5/6/2019	2.45%	7/28/2021	697	\$41,662.50
9) Federal Home Loan Bank	U.S. Agency Note	\$4,000,000.00	8/6/2019	2.25%	8/5/2021	705	\$208,000.00
10) Federal Home Loan Mtg	U.S. Agency Note	\$2,955,000.00	8/15/2019	2.00%	8/12/2021	712	\$135,930.00
11) Federal Home Loan Mtg	U.S. Agency Note	\$1,035,000.00	5/16/2019	2.50%	10/15/2021	776	\$62,675.00
<b>Federal Government Obligations Subtotal</b>		<b>\$30,289,927.23</b>					
<i>Certificates of Deposit</i>							
12) Veritx Community Bank, TX	Certificate of Deposit	\$244,816.25	5/17/2019	2.46%	2/18/2020	265	\$3,062.49
13) Bank Leumi USA, NY	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	356	\$5,831.93
14) First Republic Bank, CA	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	356	\$5,831.93
15) Enerbank USA, UT	Certificate of Deposit	\$245,000.00	5/20/2019	2.41%	5/20/2020	357	\$4,385.50
16) BMO Harris Bank, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	359	\$5,831.93
17) CIBC Bank USA, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.44%	5/22/2020	359	\$5,953.43
18) Iberiabank, LA	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	359	\$5,831.93
19) Bank OZK, AR	Certificate of Deposit	\$244,000.00	5/28/2019	2.46%	5/28/2020	365	\$4,458.62
20) Bankwell Bank, CT	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	365	\$5,831.93
21) Rockland Trust Co, MA	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	365	\$5,831.93
22) Webbank, UT	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/28/2020	365	\$4,385.50
23) Commonwealth Bus. Bank, CA	Certificate of Deposit	\$245,000.00	5/31/2019	2.41%	5/29/2020	366	\$4,385.50
24) Dime Community Bank, NY	Certificate of Deposit	\$244,000.00	5/30/2019	2.39%	5/29/2020	366	\$5,831.93
25) Live Oak Banking Co, NC	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/29/2020	366	\$4,385.50
26) Republic Bank, MN	Certificate of Deposit	\$245,000.00	5/30/2019	2.41%	5/29/2020	366	\$4,385.50
27) Pacific Western Bank, CA	Certificate of Deposit	\$244,000.00	6/4/2019	2.39%	6/4/2020	372	\$5,839.96
28) Southside Bank, TX	Certificate of Deposit	\$244,000.00	6/7/2019	2.39%	6/8/2020	376	\$5,839.96
27) 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>							
28) Coco Cola Company	Commercial Paper	\$3,118,656.18	8/14/2019	2.05%	11/14/2019	75	\$16,343.82
29) TD USA	Commercial Paper	\$5,431,781.69	5/16/2019	2.47%	11/15/2019	76	\$68,218.31
30) Natixix NY	Commercial Paper	\$1,125,978.00	5/30/2019	2.49%	11/26/2019	87	\$14,022.00
31) JP Morgan	Commercial Paper	\$1,962,323.32	5/2/2019	2.59%	1/24/2020	146	\$37,676.68
32) JP Morgan	Commercial Paper	\$1,177,572.00	5/9/2019	2.57%	1/31/2020	153	\$22,428.00
33) MUFG Bank	Commercial Paper	\$2,746,006.67	5/9/2019	2.65%	1/31/2020	153	\$53,993.33
34) Toyota Motor Credit	Commercial Paper	\$2,944,805.00	5/13/2019	2.54%	2/3/2020	156	\$55,195.00
35) MUFG Bank	Commercial Paper	\$981,013.33	5/16/2019	2.61%	2/7/2020	160	\$18,986.67
36) Royal Bank of Canada (RBC)	Commercial Paper	\$2,470,750.00	8/8/2019	1.97%	3/11/2020	193	\$29,250.00
<b>Commercial Paper Subtotal</b>		<b>\$21,958,886.19</b>					
37) First American Treasury Obligations Fund	Money Market	\$20,721.04	8/31/2019	1.98%	9/1/2019	1	\$1.12
<b>Subtotal</b>		<b>\$20,721.04</b>					
<b>Total May 2019 - Bond Proceeds</b>		<b>\$56,669,203.11</b>					
<b>Grand Total Construction Proceeds</b>		<b>\$100,170,291.18</b>		<b>2.44%</b>		<b>239</b>	<b>\$2,288,775.80</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT**  
**INVESTMENT EARNINGS REVENUE**  
**August 31, 2019**

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$52,929.12	\$109,755.93
Building Project Fund (004-9017)	\$126,748.18	\$246,885.59
Food Service Fund (006)	\$189.05	\$534.63
Sunbury Meadows CDA (022-9200)	\$3.46	\$6.81
Auxillary Services Fund (401)	\$78.49	\$320.36
<b>Total All Funds</b>	<b>\$179,948.30</b>	<b>\$357,503.32</b>

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





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