

# Big Walnut Local School District

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## Monthly Financial Report

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

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Prepared By:  
Jeremy J. Buskirk  
Treasurer



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## **All Funds Reports**

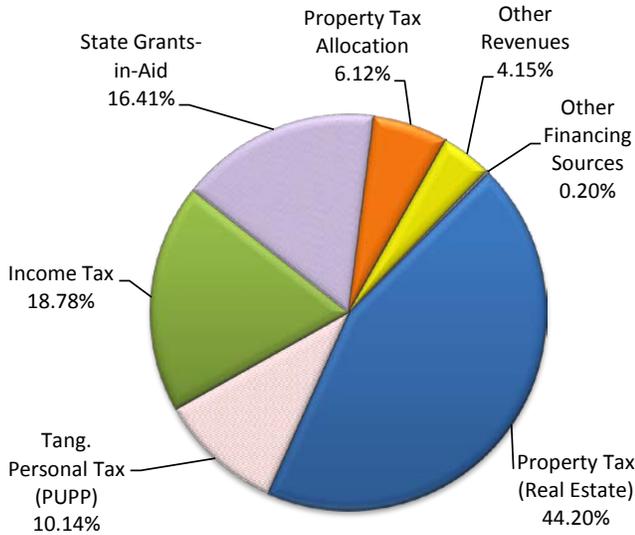
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# BIG WALNUT LOCAL SCHOOL DISTRICT

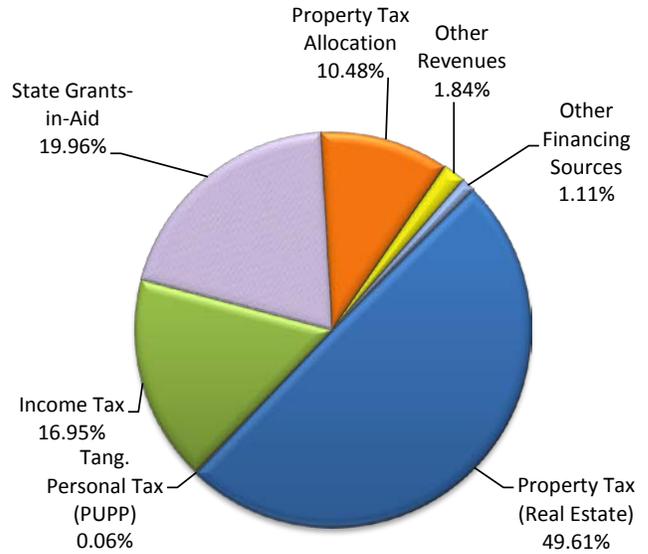
## EST. GENERAL FUND REVENUE FY20

**\$43,798,366**



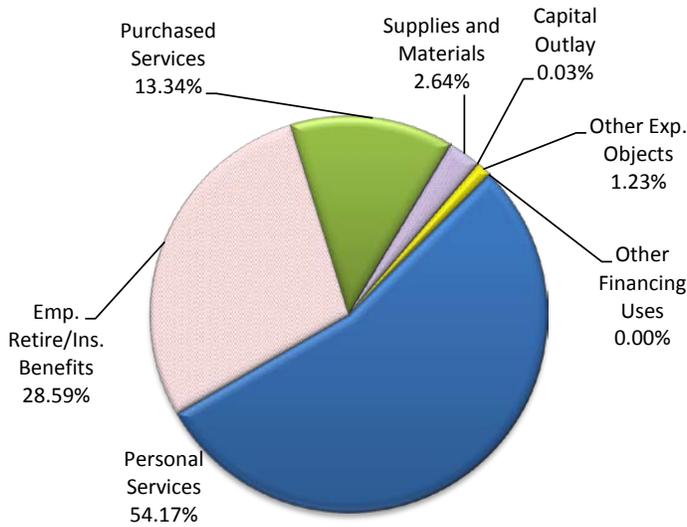
## EST. GENERAL FUND REVENUE FY10

**\$24,308,802**



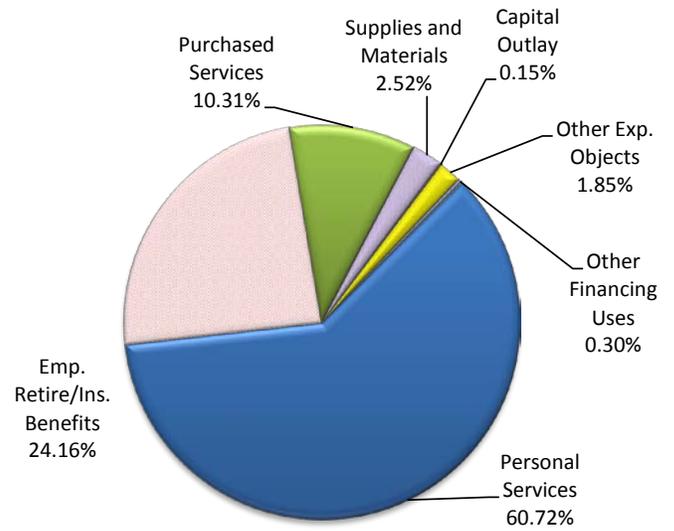
## EST. GENERAL FUND EXPENDITURES FY20

**\$44,709,522**



## EST. GENERAL FUND EXPENDITURES FY10

**\$25,028,221**



	<u>FY 2020</u>	<u>FY 2010</u>	<u>% Change</u>
<b>Enrollment</b>	4,011 as of 10/21/2019	3,032	32.29%

**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)	\$9,101,778	\$9,016,329	(\$85,449)	-0.9%
Tangible Personal Property (PUPP)	2,224,983	2,236,812	11,829	0.5%
Income Tax	4,811,084	4,911,115	100,031	2.1%
Unrestricted State Grants-in-Aid	2,401,025	2,408,840	7,815	0.3%
Restricted State Grants-in-Aid	4,846	4,855	9	0.2%
Property Tax Allocation (Reimb.)	1,316,066	1,324,369	8,303	0.6%
All Other Revenues	823,991	841,708	17,717	2.2%
<b>Total Revenues</b>	<b>20,683,773</b>	<b>20,744,028</b>	<b>60,255</b>	<b>0.3%</b>
<b>Other Financing Sources</b>				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	60,820	62,724	1,904	3.1%
<b>Total Other Financing Sources</b>	<b>60,820</b>	<b>62,724</b>	<b>1,904</b>	<b>3.1%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$20,744,593</b>	<b>\$20,806,752</b>	<b>\$62,159</b>	<b>0.3%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$7,864,367	\$7,673,528	(\$190,839)	-2.4%
Retirement/Insurance Benefits	4,370,139	4,287,538	(82,601)	-1.9%
Purchased Services	2,051,491	2,086,923	35,432	1.7%
Supplies and Materials	678,911	685,525	6,614	1.0%
Capital Outlay	0	0	0	0.0%
Other Expenditure Objects	262,747	270,139	7,392	2.8%
<b>Total Expenditures</b>	<b>15,227,655</b>	<b>15,003,653</b>	<b>(224,002)</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>\$15,227,655</b>	<b>\$15,003,653</b>	<b>(\$224,002)</b>	<b>-1.5%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$5,516,938	\$5,803,099	\$286,161	5.2%
<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>\$16,684,270</b>	<b>\$16,970,431</b>	<b>\$286,161</b>	<b>1.7%</b>
Estimated Encumbrances	\$2,134,571	\$2,087,263	\$47,308	
<b>Unreserved Fund Balance</b>	<b>\$14,549,699</b>	<b>\$14,883,168</b>	<b>\$333,469</b>	



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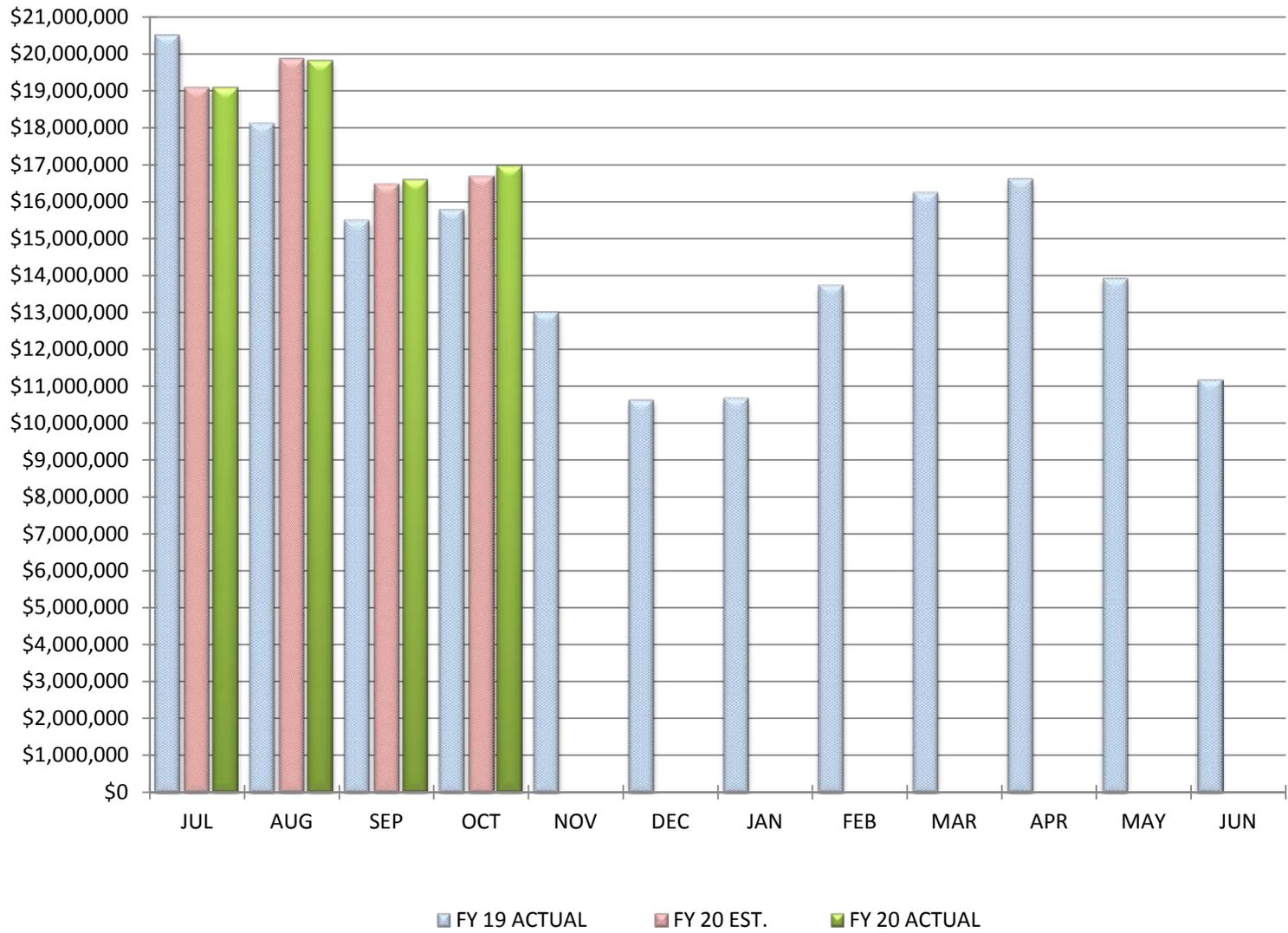
VARIANCE ANALYSIS - GENERAL FUND

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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

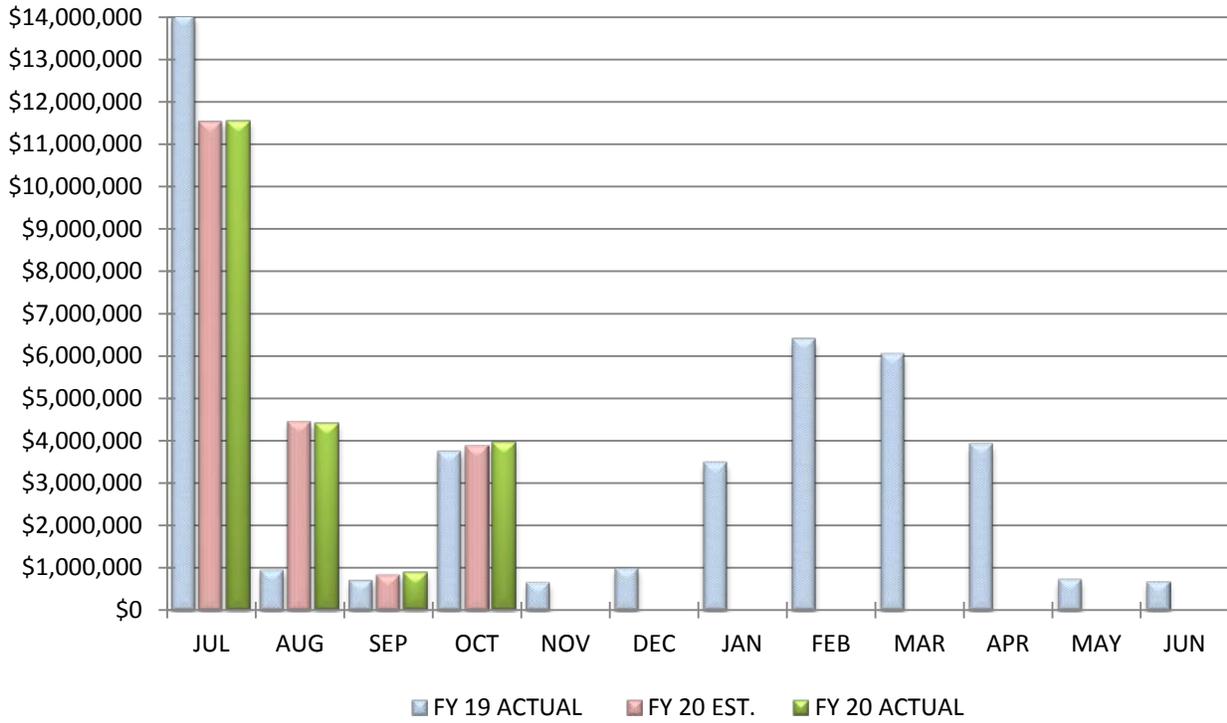
October 31, 2019

Actual Cash Balance		\$16,970,431
Estimated Cash Balance		\$16,684,270
Variance From Estimate	OVER	\$286,161
Percent Variance From Estimate	OVER	1.72%
Previous Year Cash Balance		\$15,773,566

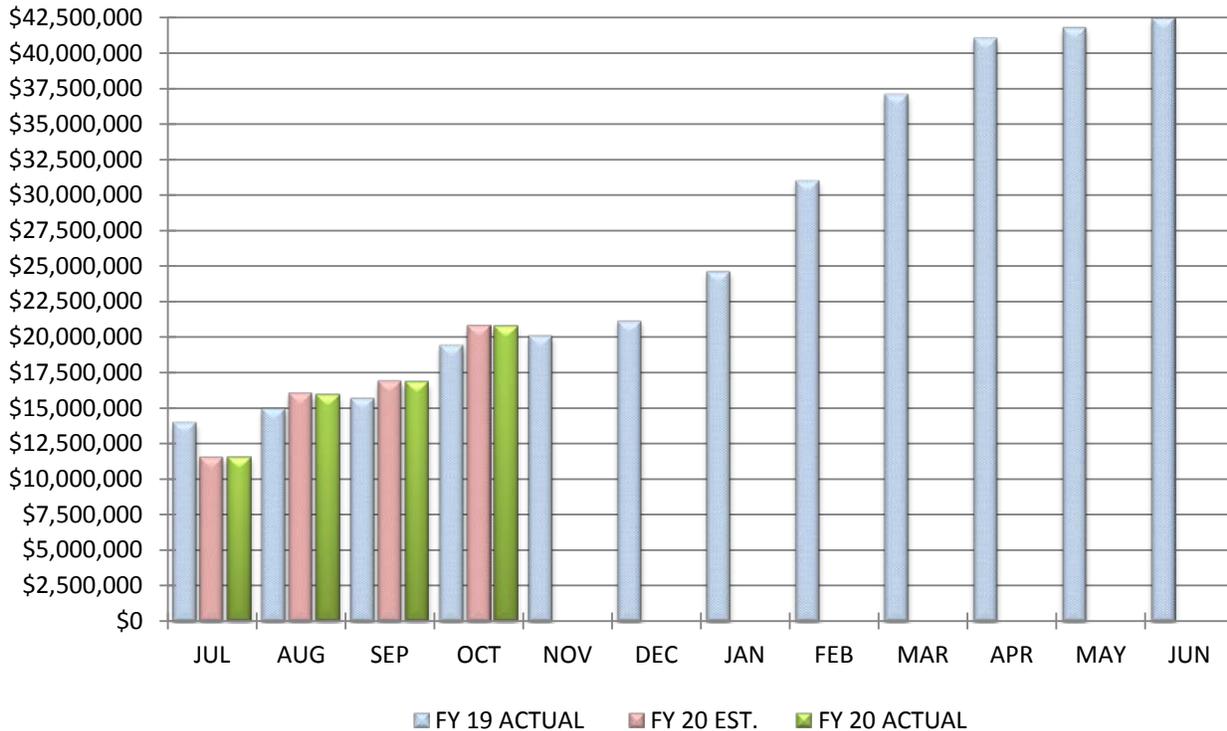
**COMMENTS:** We are on target with annual estimates. Due to expenditures being under at this point in the year, we have a favorable variance.

**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

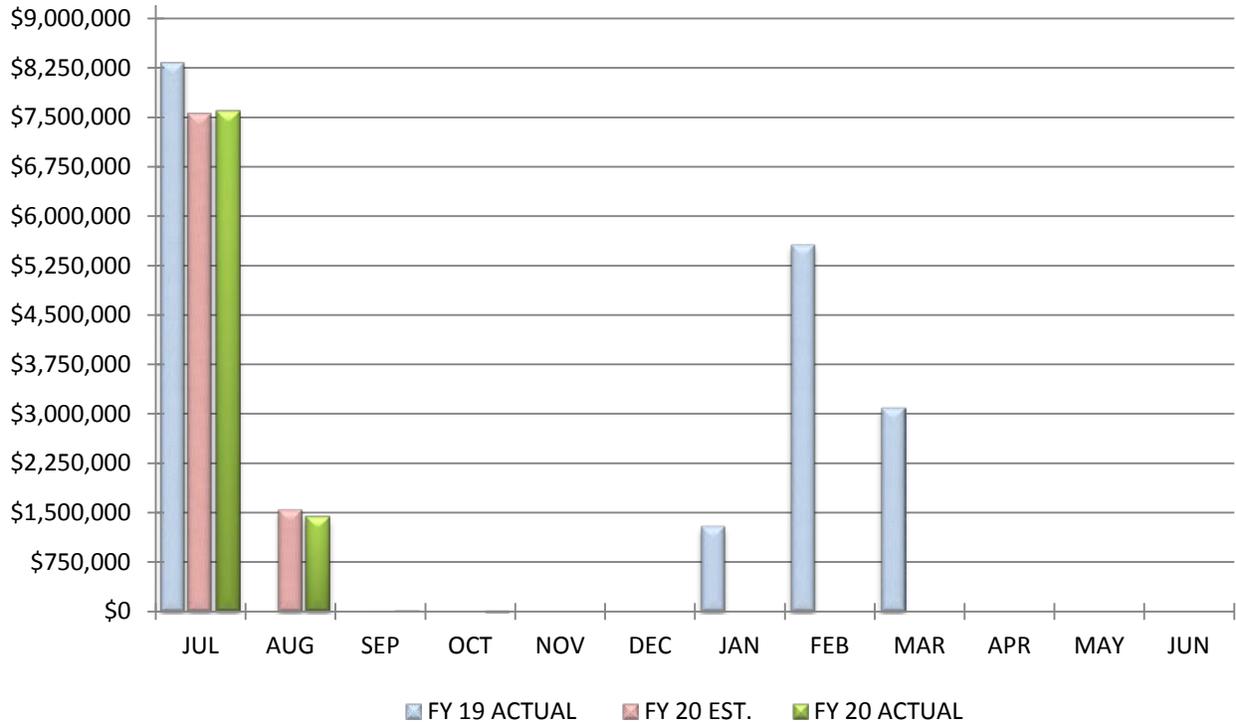
**October 31, 2019**

		MONTH		YEAR-TO-DATE
Actual Receipts		\$3,965,504		\$20,806,752
Estimated Receipts		\$3,894,972		\$20,744,593
Variance From Estimate	OVER	\$70,532	OVER	\$62,159
Variance From Estimate	OVER	1.81%	OVER	0.30%
Actual Prior Year		\$3,752,920		\$19,460,697
Total 2019-2020 Estimate				\$43,798,366
Percent Of Total Estimate Received				47.51%
Percent Of Budget Year Completed			4 Months	33.33%

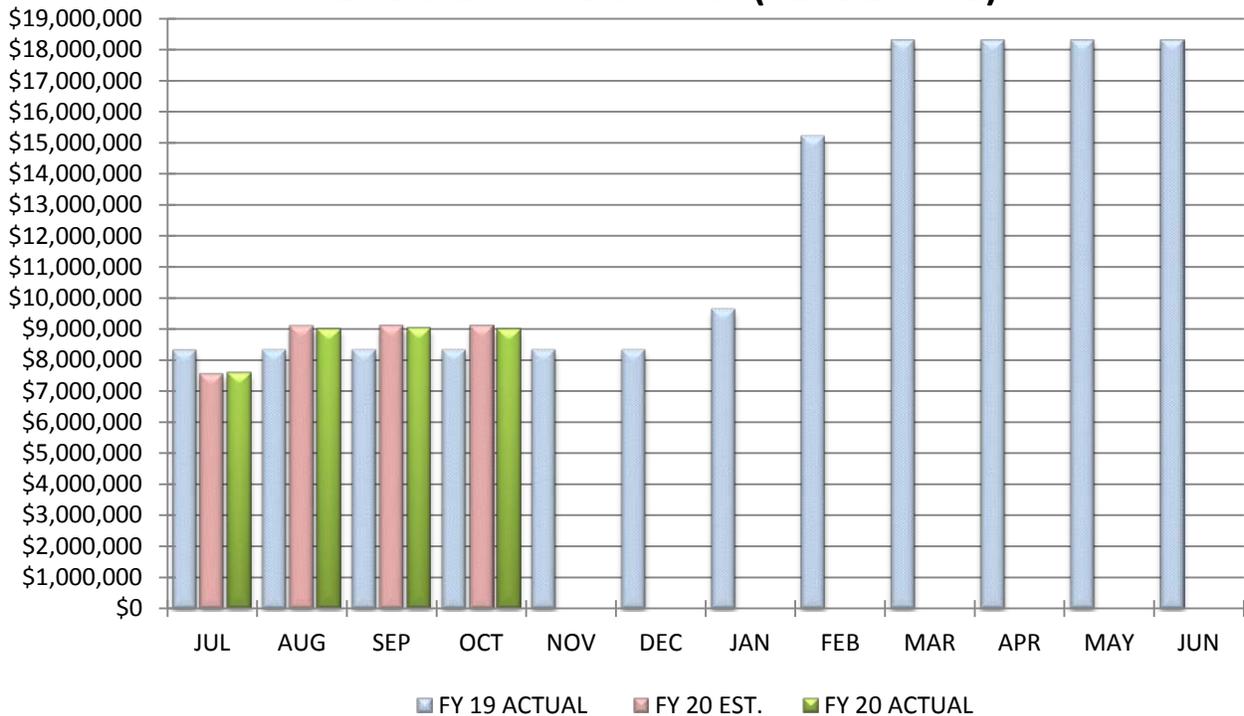
**COMMENTS:** We are on target with annual estimates.

**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

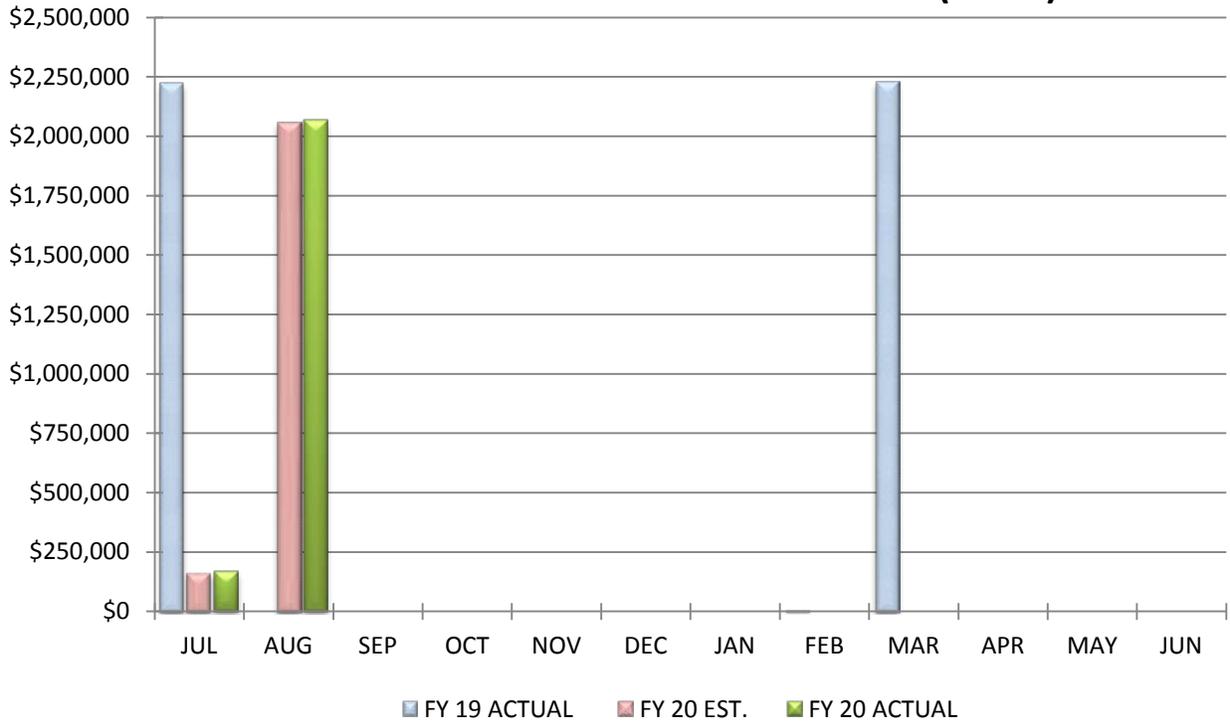
### COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

		October 31, 2019		
		MONTH	YEAR-TO-DATE	
Actual Real Estate Tax Receipts		(\$19,436)		\$9,016,329
Estimated Real Estate Tax Receipts		\$0		\$9,101,778
Variance From Estimate	UNDER	(\$19,436)	UNDER	(\$85,449)
Variance From Estimate	UNDER	0.00%	UNDER	-0.94%
Actual Prior Year		\$0		\$8,334,162
Total 2019-2020 Estimate				\$19,358,833
Percent Of Total Estimate Received				46.57%
Percent Of Budget Year Completed			4 months	33.33%

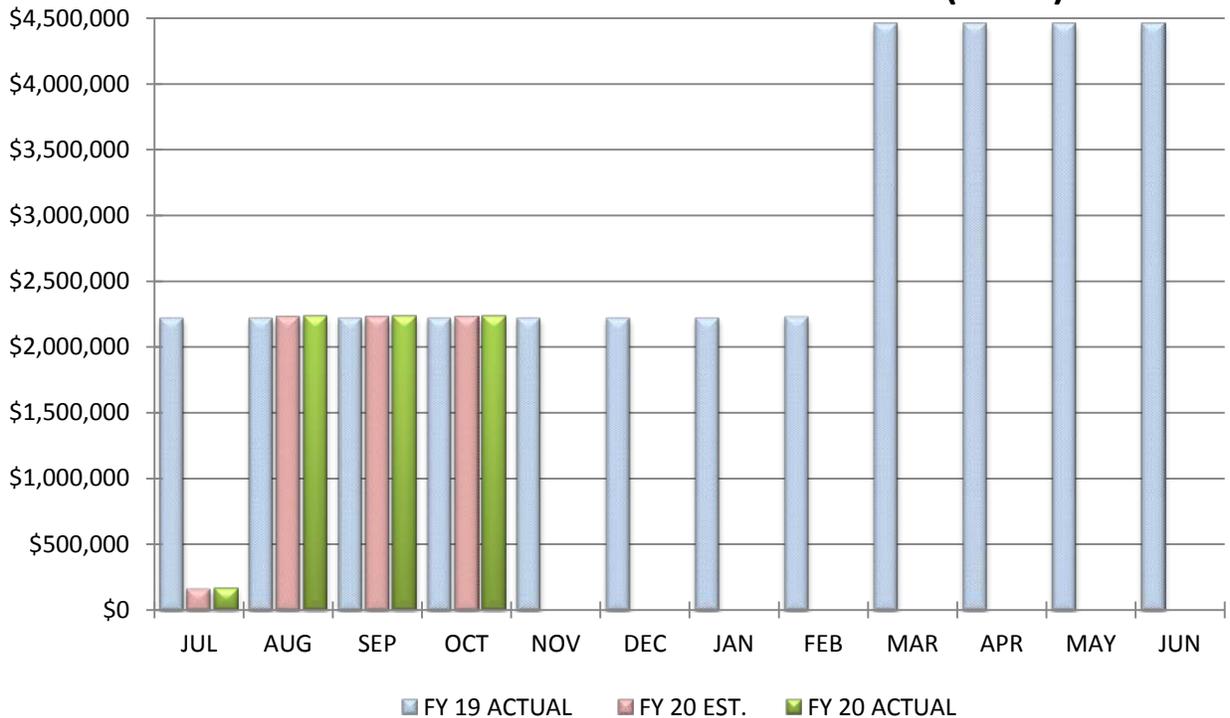
**COMMENTS:** We received our second half settlement of property taxes in August, and the collections came in a little under expected amounts, however, we are still substantially on target with annual estimates. In addition, we were notified by Delaware County in October that there was a correction needed between prior year real estate taxes and state property tax allocations, which reduced our taxes a little more. When new property valuations are provided at the end of the year, we will have a better idea if this deficit will be reduced or absorbed with first half property tax payments.

**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)

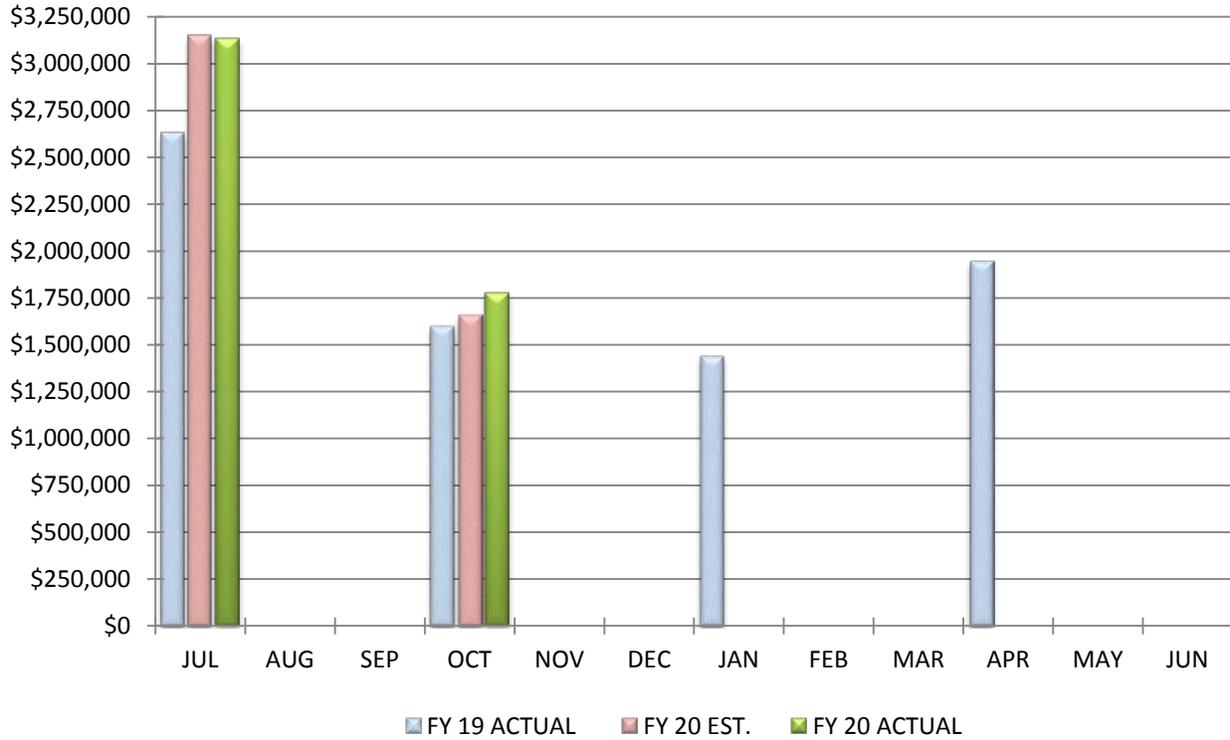
October 31, 2019

	MONTH		YEAR-TO-DATE
Actual PUPP Tax Receipts	\$0		\$2,236,812
Estimated PUPP Tax Receipts	\$0		\$2,224,983
Variance From Estimate	\$0	OVER	\$11,829
Variance From Estimate	0.00%	OVER	0.53%
Actual Prior Year	\$0		\$2,221,261
Total 2019-2020 Estimate			\$4,440,120
Percent Of Total Estimate Received			50.38%
Percent Of Budget Year Completed		4 months	33.33%

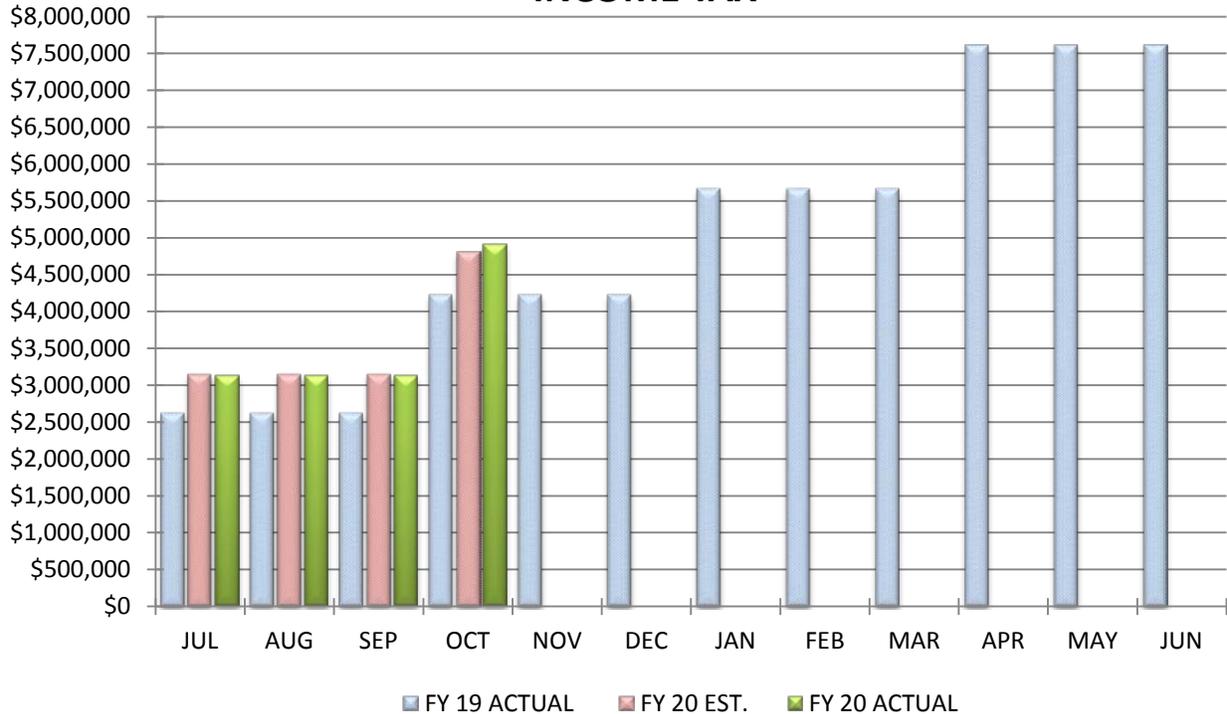
**COMMENTS:** We are on target with annual estimates.

**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

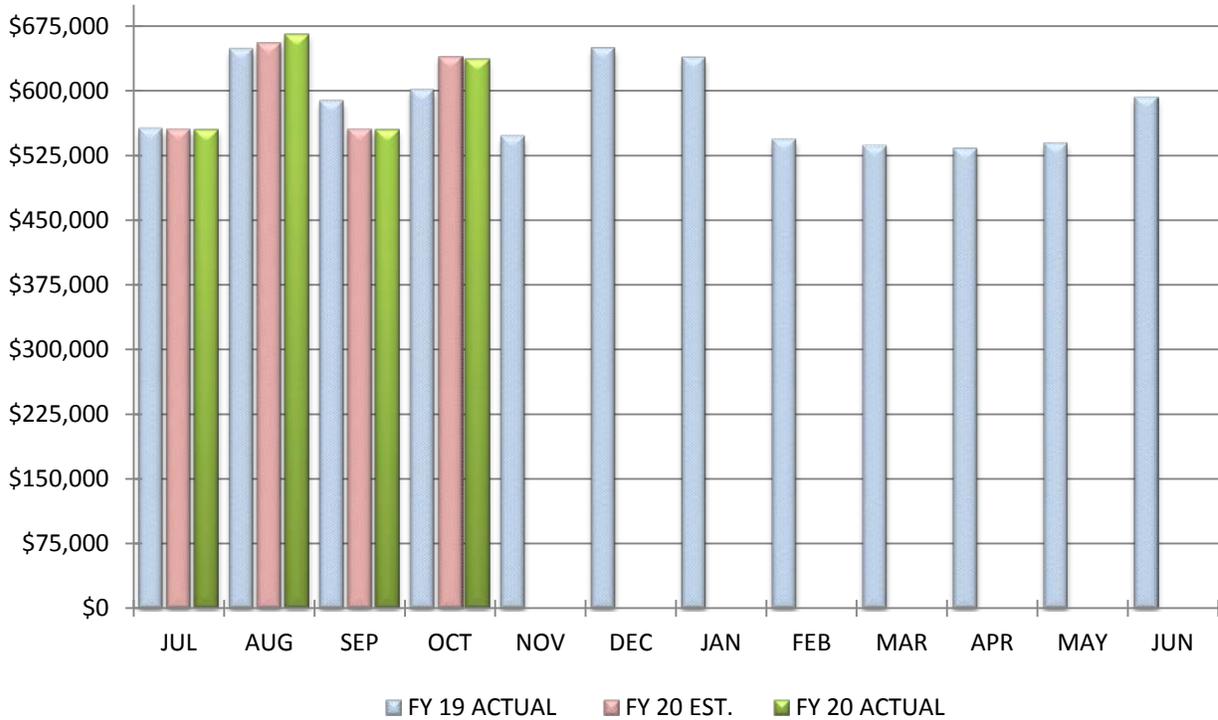
October 31, 2019

		MONTH		YEAR-TO-DATE
Actual State Receipts		\$1,778,744		\$4,911,115
Estimated State Receipts		\$1,659,631		\$4,811,084
Variance From Estimate	OVER	\$119,113	OVER	\$100,031
Variance From Estimate	OVER	7.18%	OVER	2.08%
Actual Prior Year		\$1,598,269		\$4,226,673
Total 2019-2020 Estimate				\$8,225,373
Percent Of Total Estimate Received				59.71%
Percent Of Budget Year Completed			4 months	33.33%

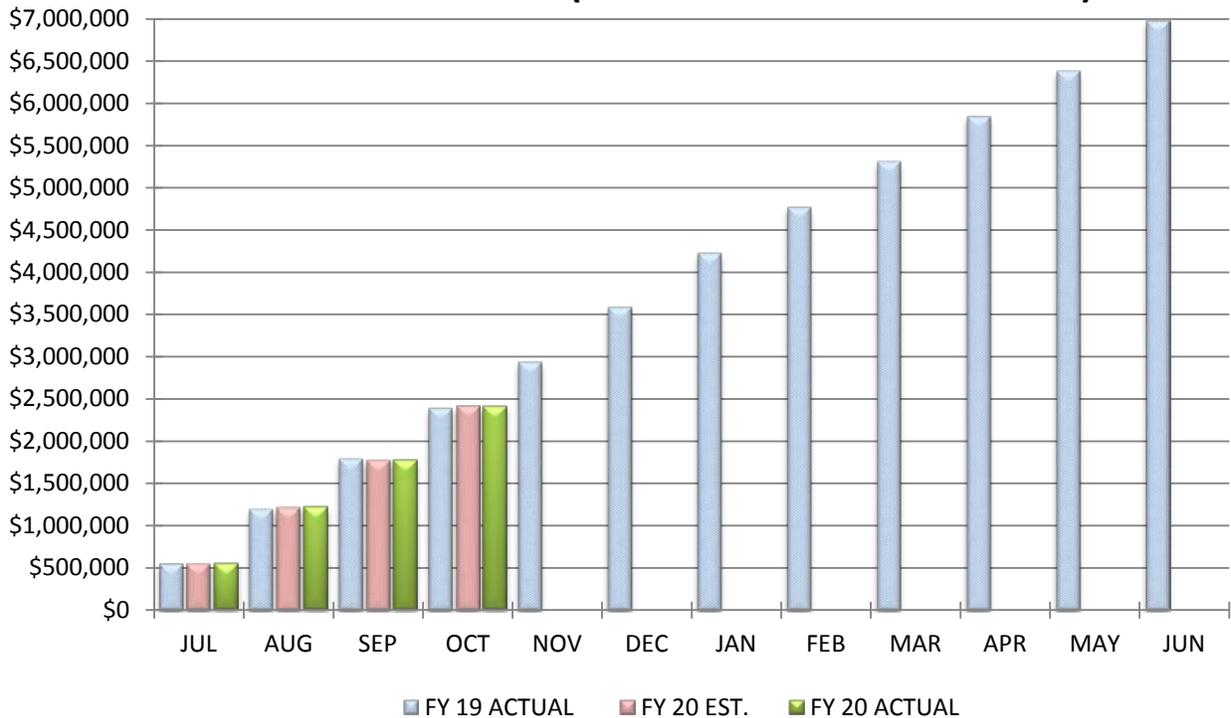
**COMMENTS:** While we have anticipated above average increases in this line due to both increases in current residents incomes as well as new residents coming into the community, it is challenging to know every individual's economic position. We are favorable in our income tax receipts line at this point in the year and are hopeful that we will continue to see this trend for the remaining two quarterly payments of our fiscal year. We will continue to monitor this line in the coming months.

**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)

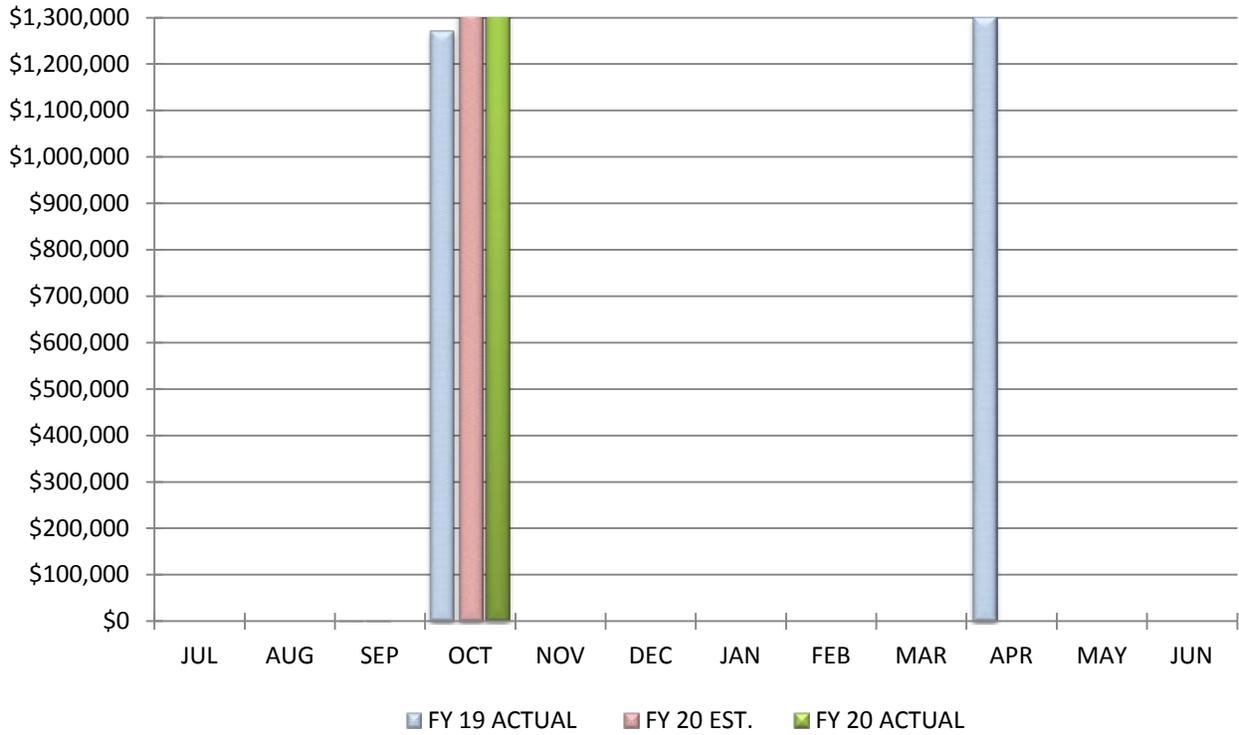
October 31, 2019

		MONTH		YEAR-TO-DATE
Actual State Receipts		\$636,471		\$2,413,695
Estimated State Receipts		\$639,427		\$2,405,871
Variance From Estimate	UNDER	(\$2,956)	OVER	\$7,824
Variance From Estimate	UNDER	-0.46%	OVER	0.33%
Actual Prior Year		\$600,419		\$2,391,253
Total 2019-2020 Estimate				\$7,187,893
Percent Of Total Estimate Received				33.58%
Percent Of Budget Year Completed			4 months	33.33%

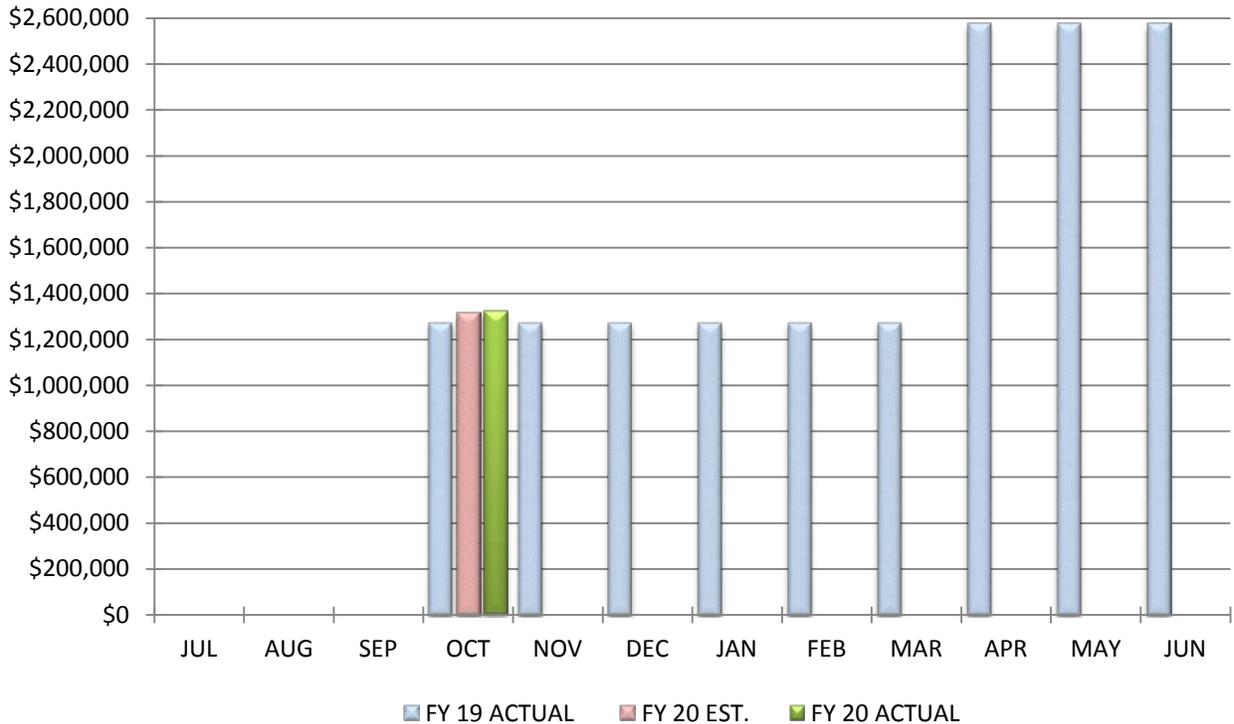
**COMMENTS:** We are substantially on target with annual estimates. We have updated our projections for anticipated revenue in this line for the state growth supplement funding provided as part of the budget bill HB166. We began receiving this funds in October and anticipate receiving around \$250,000 of supplemental funding for the fiscal year.

**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

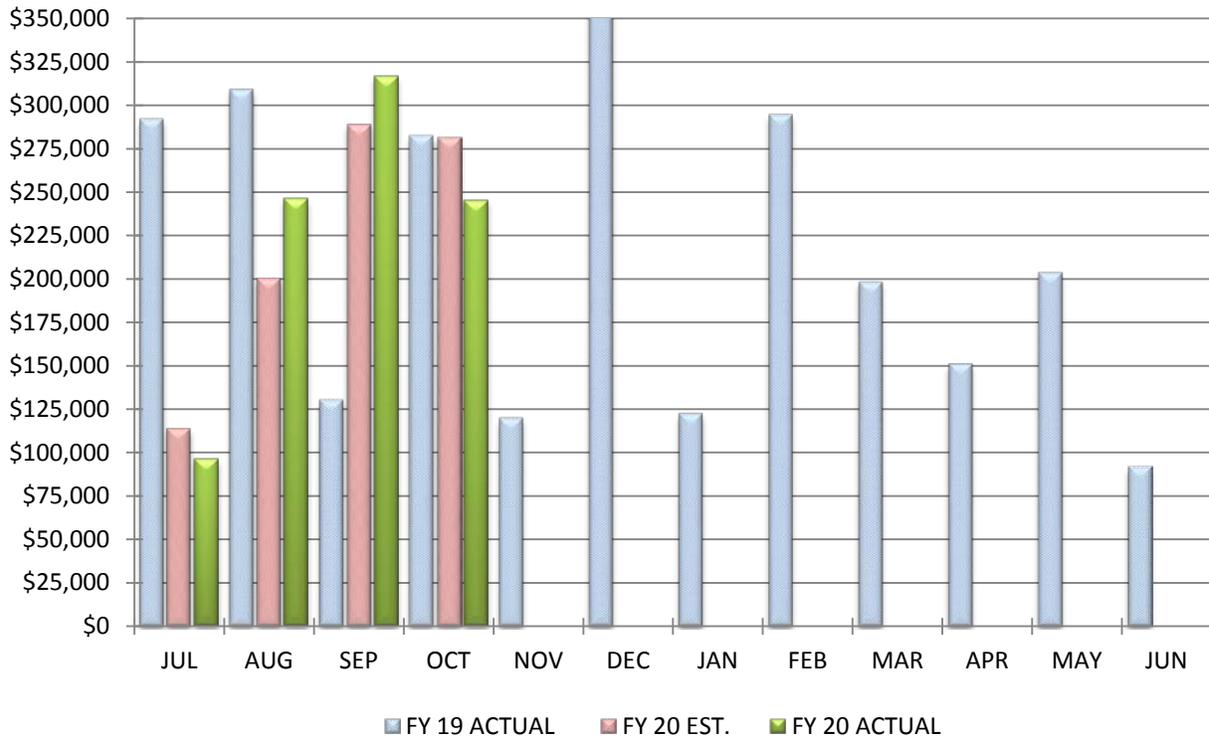
October 31, 2019

		MONTH		YEAR-TO-DATE
Actual Tax Allocation Receipts		\$1,324,369		\$1,324,369
Estimated Tax Allocation Receipts		\$1,314,551		\$1,316,066
Variance From Estimate	OVER	\$9,818	OVER	\$8,303
Variance From Estimate	OVER	0.75%	OVER	0.63%
Actual Prior Year		\$1,271,771		\$1,273,286
Total 2019-2020 Estimate				\$2,678,996
Percent Of Total Estimate Received				49.44%
Percent Of Budget Year Completed			4 months	33.33%

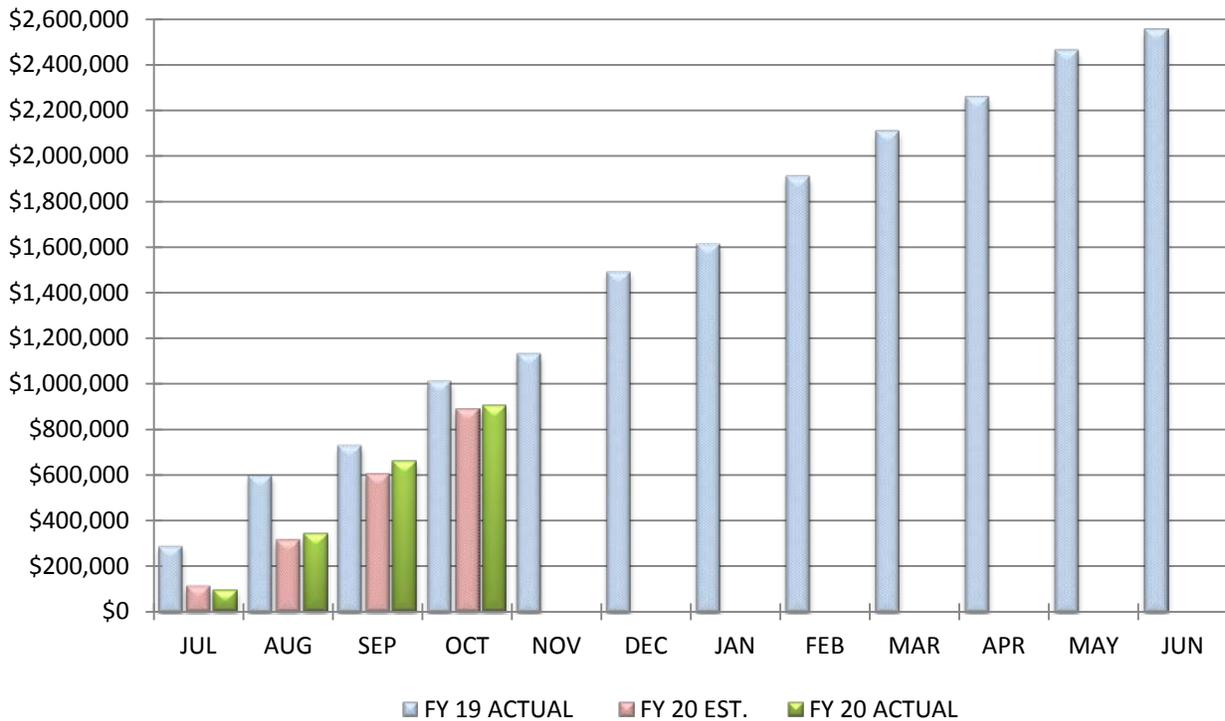
**COMMENTS:** We are on target with annual estimates.

**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

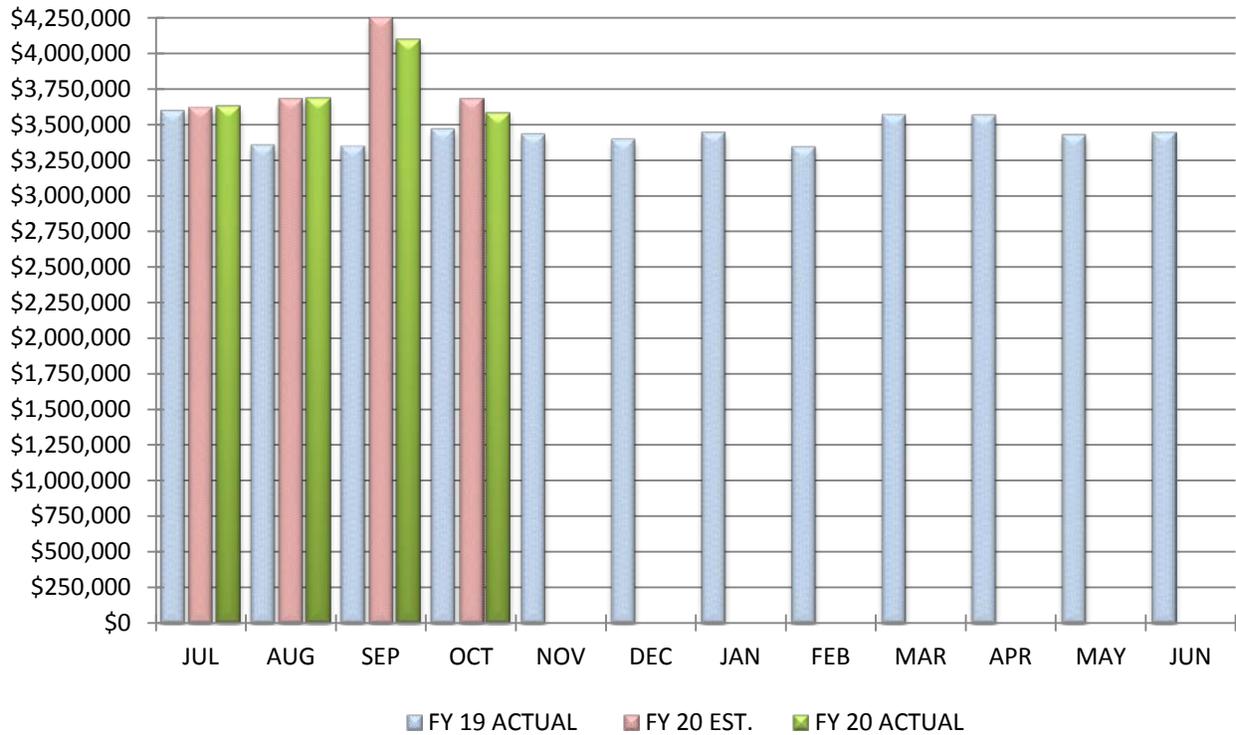
October 31, 2019

		MONTH		YEAR-TO-DATE
Actual Other Receipts		\$245,356		\$904,432
Estimated Other Receipts		\$281,363		\$884,811
Variance From Estimate	UNDER	(\$36,007)	OVER	\$19,621
Variance From Estimate	UNDER	-12.80%	OVER	2.22%
Actual Prior Year		\$282,461		\$1,014,062
Total 2019-2020 Estimate				\$1,907,151
Percent Of Total Estimate Received				47.42%
Percent Of Budget Year Completed			4 months	33.33%

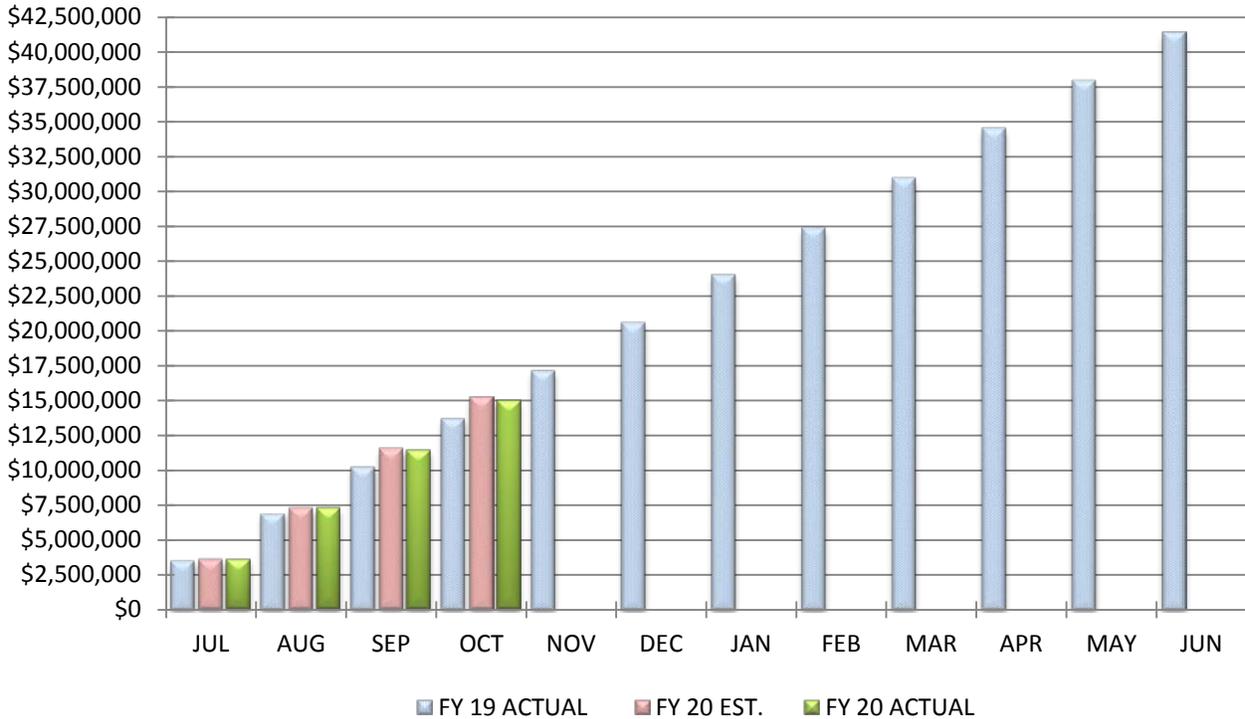
**COMMENTS:** We have been able to see benefits of higher interest income compared to prior years as well as higher revenues from special assessment taxes on the Sunbury Mills retail development area. We continue to show a positive variance at the end of October and are on target with annual estimates.

**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

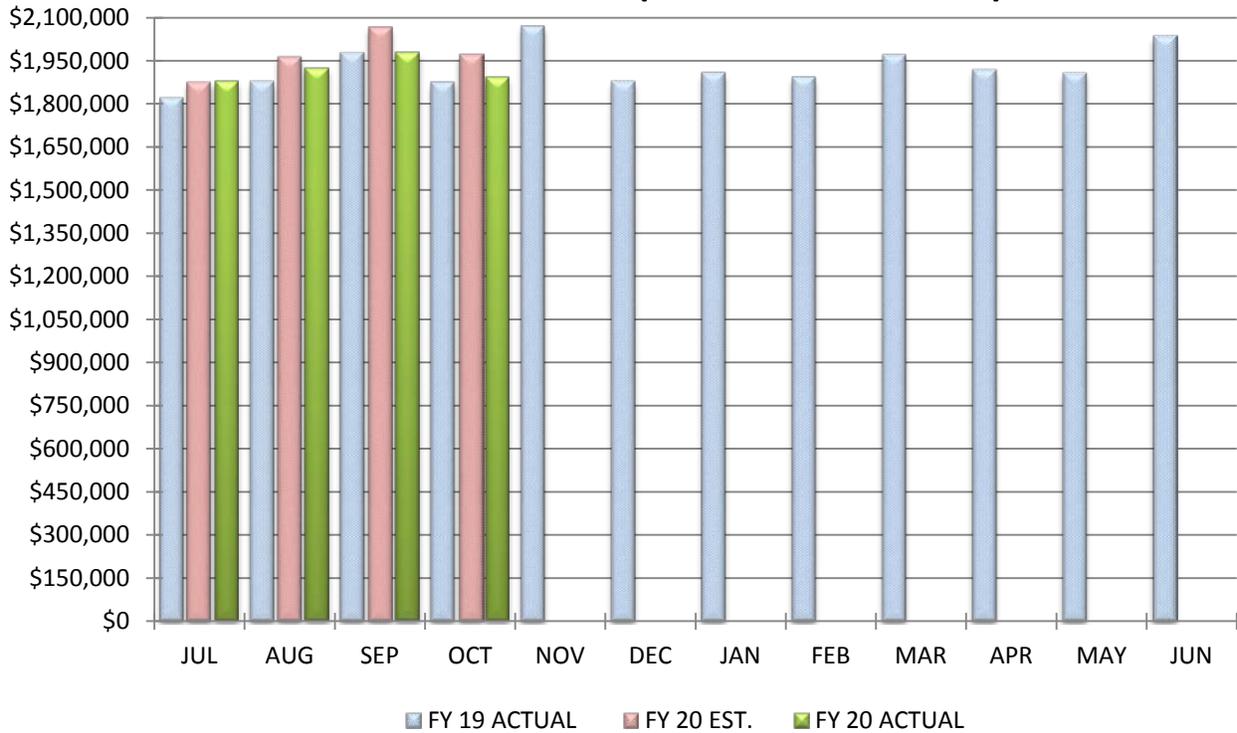
October 31, 2019

		MONTH		YEAR-TO-DATE
Actual Expenditures		\$3,586,680		\$15,003,653
Estimated Expenditures		\$3,679,614		\$15,227,655
Variance From Estimate	UNDER	(\$92,934)	UNDER	(\$224,002)
Variance From Estimate	UNDER	-2.53%	UNDER	-1.47%
Actual Prior Year		\$3,463,797		\$13,756,317
Total 2019-2020 Estimate				\$44,709,522
Percent Of Total Estimate Spent				33.56%
Percent Of Budget Year Completed			4 months	33.33%

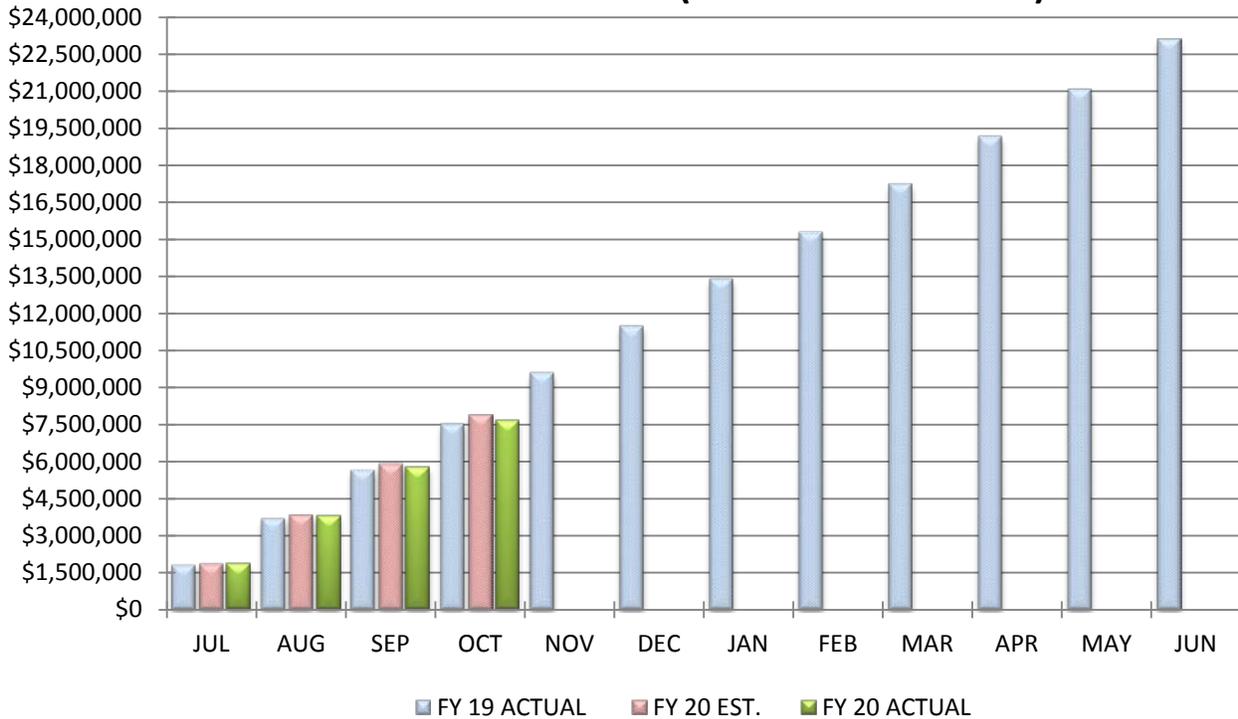
**COMMENTS:** We are showing a favorable variance due to personnel and benefit costs. We have two union contracts that were ratified in November and wage adjustments are anticipated to occur in the coming months. We believe in the future actual expenditures will draw closer to estimates as the year progresses.

**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)

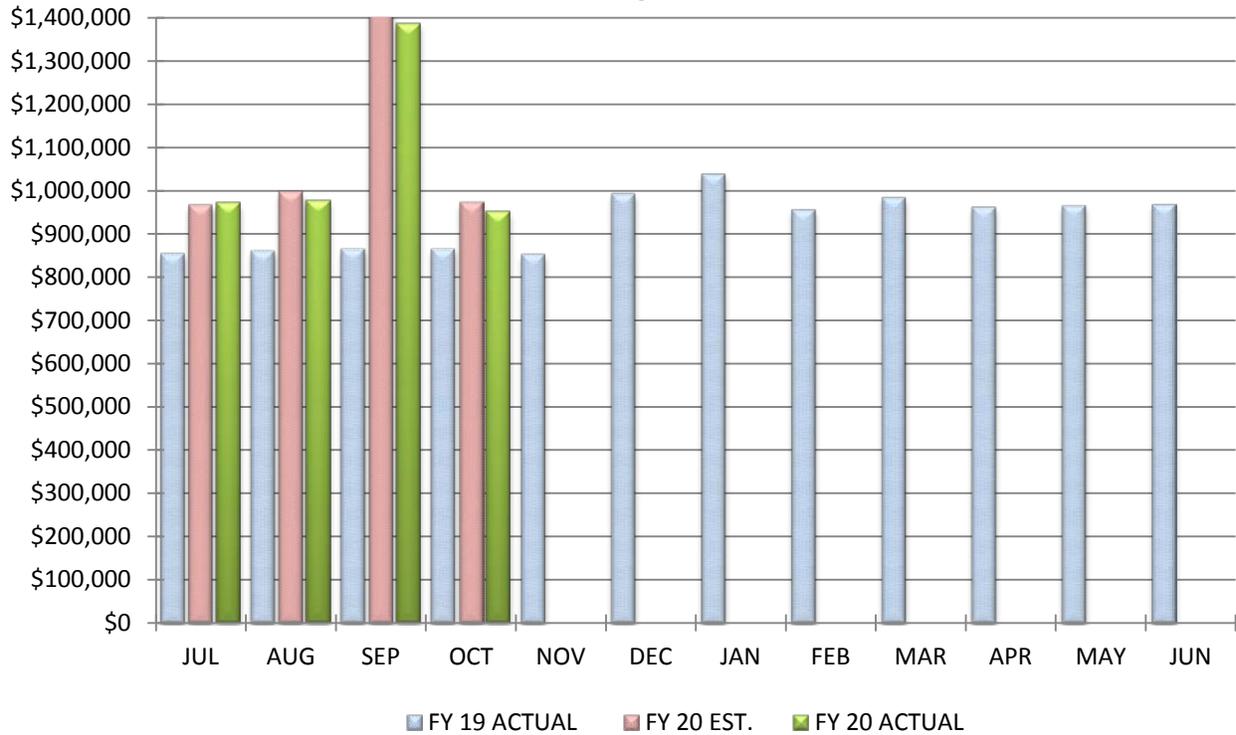
October 31, 2019

		MONTH		YEAR-TO-DATE
Actual Wage Expenditures		\$1,893,932		\$7,673,528
Estimated Wage Expenditures		\$1,968,709		\$7,864,367
Variance From Estimate	UNDER	(\$74,777)	UNDER	(\$190,839)
Variance From Estimate	UNDER	-3.80%	UNDER	-2.43%
Actual Prior Year		\$1,872,594		\$7,542,781
Total 2019-2020 Estimate				\$24,218,671
Percent Of Total Estimate Spent				31.68%
Percent Of Budget Year Completed			4 months	33.33%

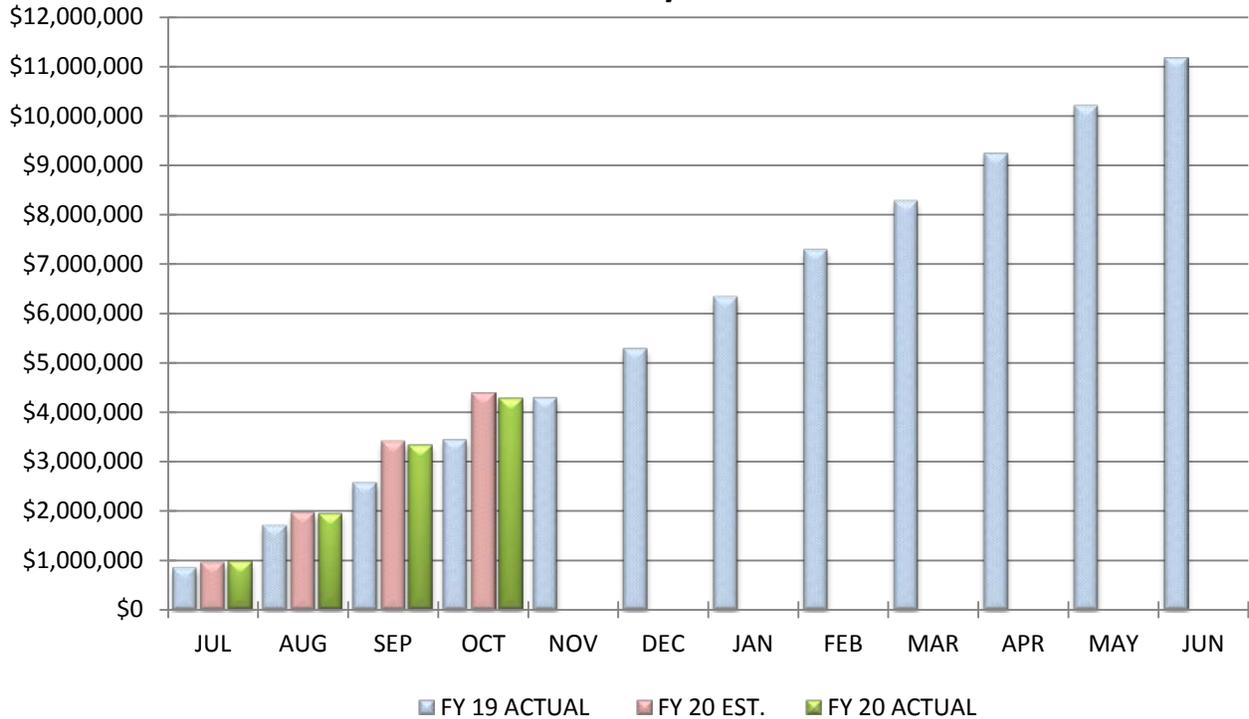
**COMMENTS:** We are showing a favorable variance in the line at this point in the year. We have two union contracts that were ratified in November and wage adjustments are anticipated to occur in the coming months. We believe in the future actual expenditures for wages will draw closer to estimates as the year progresses.

**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

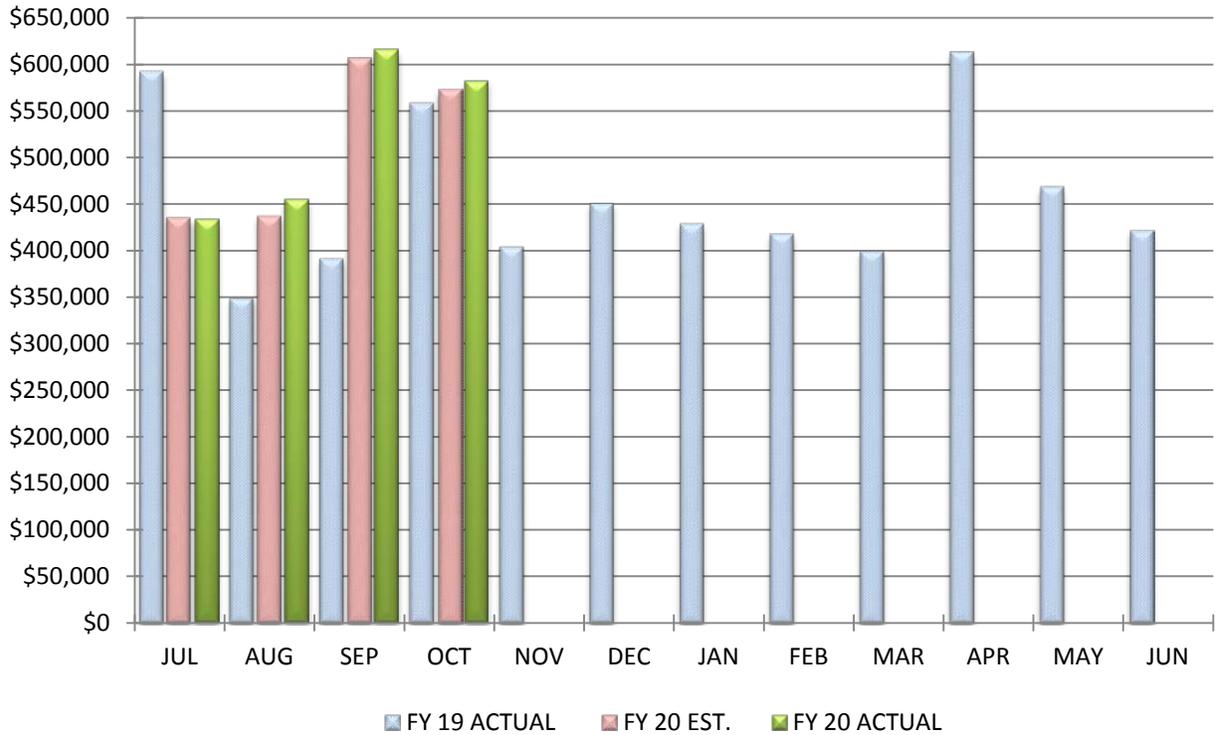
October 31, 2019

		MONTH		YEAR-TO-DATE
Actual Fringe Benefit Expenditures		\$951,581		\$4,287,538
Estimated Fringe Benefit Expenditures		\$972,900		\$4,370,139
Variance From Estimate	UNDER	(\$21,319)	UNDER	(\$82,601)
Variance From Estimate	UNDER	-2.19%	UNDER	-1.89%
Actual Prior Year		\$865,012		\$3,444,253
Total 2019-2020 Estimate				\$12,783,224
Percent Of Total Estimate Spent				33.54%
Percent Of Budget Year Completed			4 months	33.33%

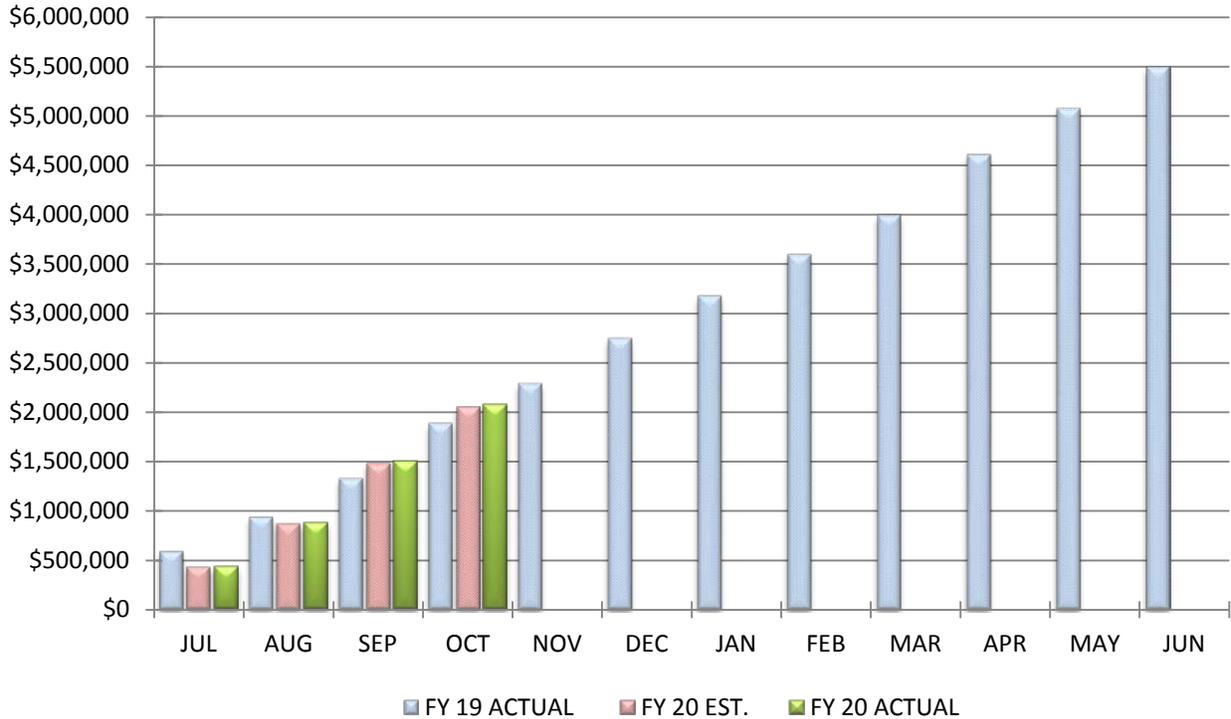
**COMMENTS:** We have two union contracts that were ratified in November and wage related benefit adjustments are anticipated to occur in the coming months. In addition, we have seen a slight decline in insurance plan participation, which has lead to costs to be slightly lower than anticipated. We have adjusted projections based on our anticipated November forecast to account for insurance plan design changes and payments for an early retirement incentive plan that was implemented at the end of last school year. We believe actual expenditures will draw closer to estimates as the year continues.

**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

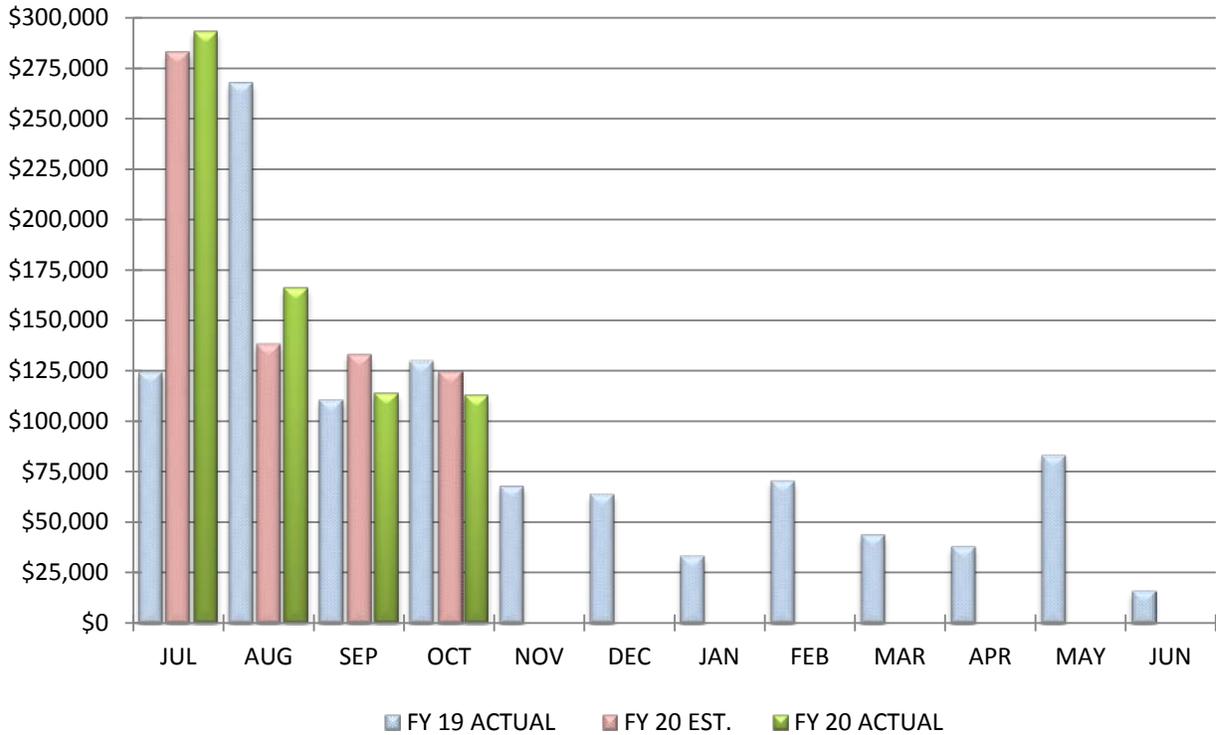
October 31, 2019

		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$582,610		\$2,086,923
Estimated Service Expenditures		\$572,528		\$2,051,491
Variance From Estimate	OVER	\$10,082	OVER	\$35,432
Variance From Estimate	OVER	1.76%	OVER	1.73%
Actual Prior Year		\$557,961		\$1,890,003
Total 2019-2020 Estimate				\$5,964,563
Percent Of Total Estimate Spent				34.99%
Percent Of Budget Year Completed			4 months	33.33%

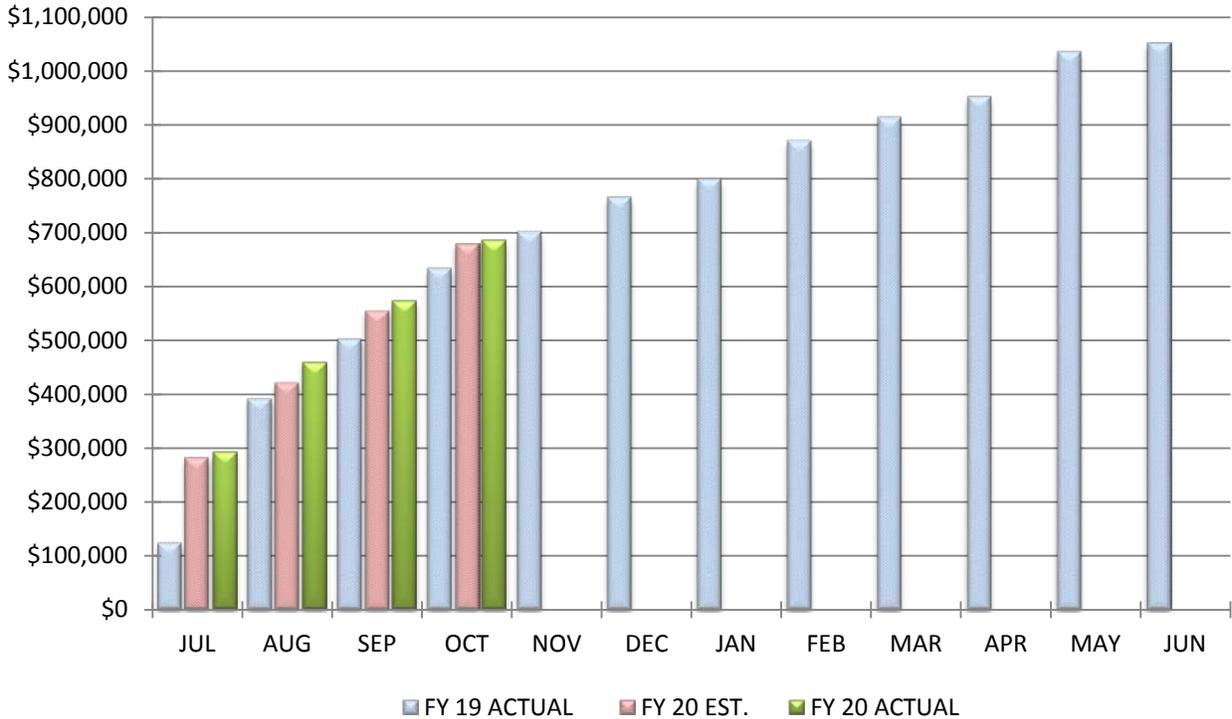
**COMMENTS:** Purchased service expenditures are an area subject to timing differences each year depending on when the service is provided. In addition we have made some prepayments for services provided through the Educational Services Center that will reduce future monthly costs. While we are still a little over at the end of October, this is an area we will continue to monitor and anticipate still being 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**

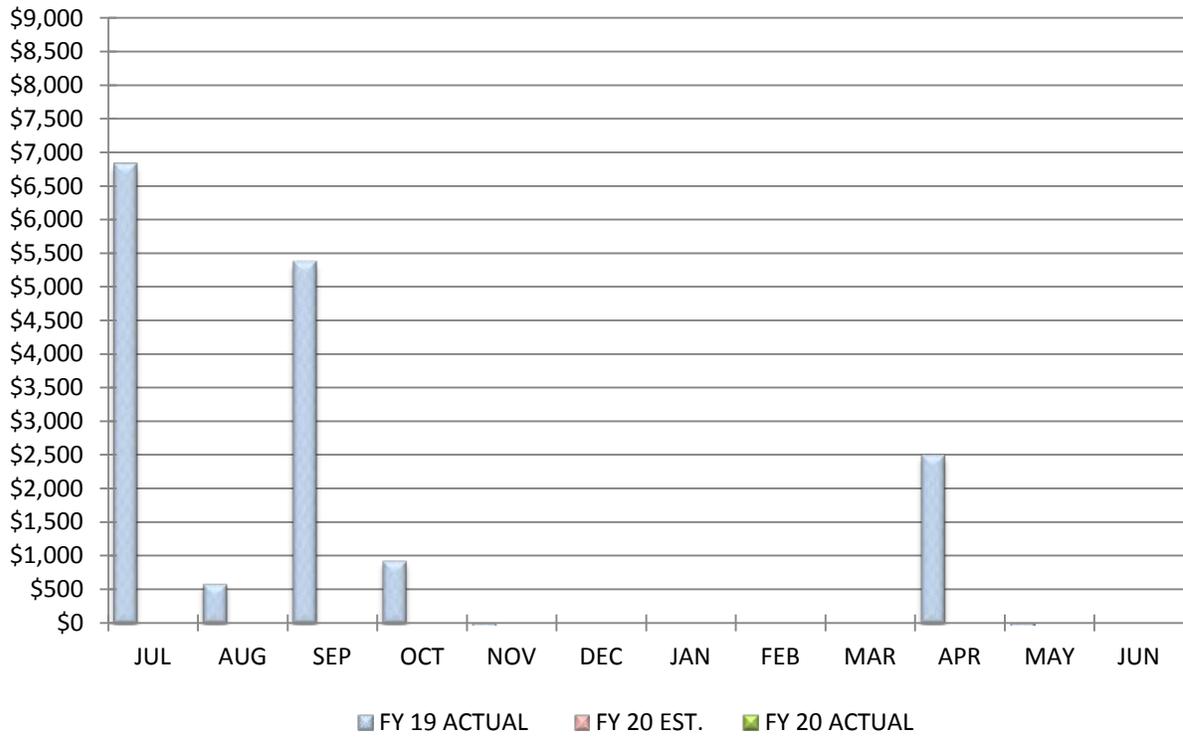
**October 31, 2019**

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$112,708		\$685,525
Estimated Material Expenditures		\$124,764		\$678,911
Variance From Estimate	UNDER	(\$12,056)	OVER	\$6,614
Variance From Estimate	UNDER	-9.66%	OVER	0.97%
Actual Prior Year		\$129,946		\$633,158
Total 2019-2020 Estimate				\$1,180,026
Percent Of Total Estimate Spent				58.09%
Percent Of Budget Year Completed		4 months		33.33%

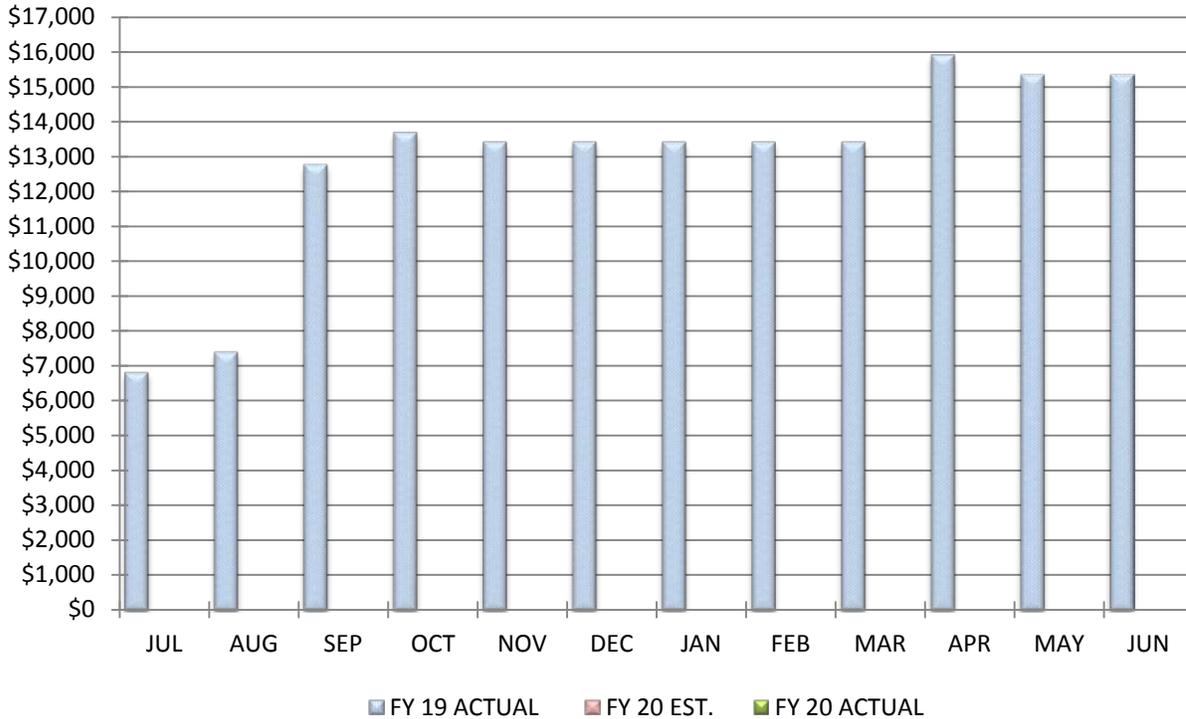
**COMMENTS:** Supplies and materials expenditures are an area subject to timing differences each year depending on when items are received and invoiced. The start of the school year can see substantial fluctuations due to the largest volume of materials and supplies being purchase during this period. While we are still slightly over at the end of October the monthly variance exemplifies how variance on a monthly basis can occur, and 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**

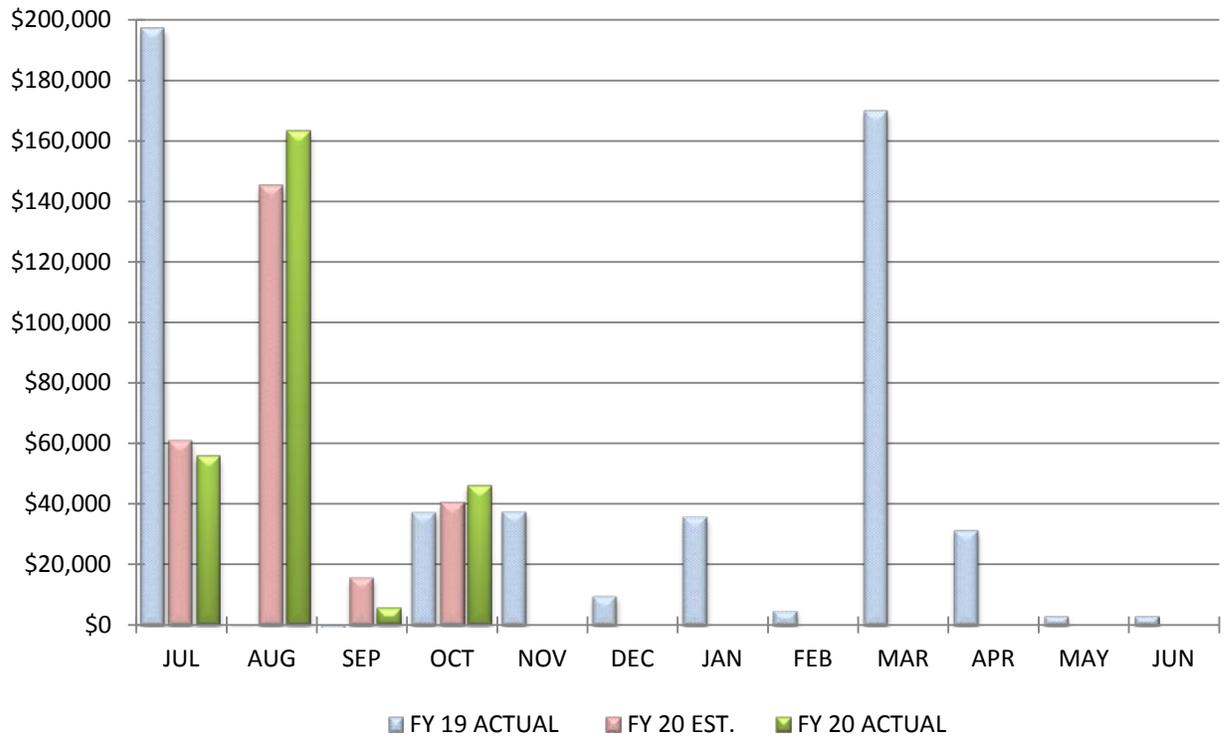
**October 31, 2019**

	<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%	0.00%
Actual Prior Year	\$924	\$13,688
Total 2019-2020 Estimate		\$15,000
Percent Of Total Estimate Spent		0.00%
Percent Of Budget Year Completed	4 months	33.33%

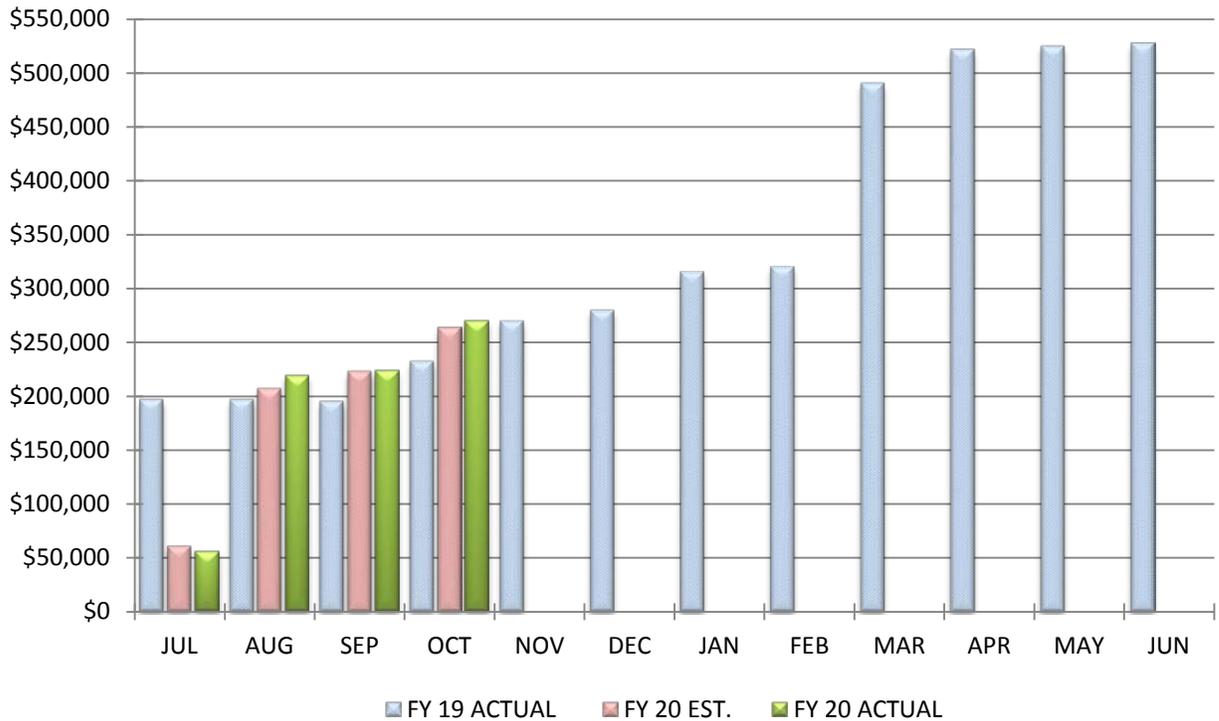
**COMMENTS:** We are on target with annual estimates.

**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

		October 31, 2019	
		MONTH	YEAR-TO-DATE
Actual Other Expenditures		\$45,849	\$270,139
Estimated Other Expenditures		\$40,713	\$262,747
Variance From Estimate	OVER	\$5,136	OVER
Variance From Estimate	OVER	12.62%	OVER
Actual Prior Year		\$37,360	\$232,434
Total 2019-2020 Estimate			\$548,038
Percent Of Total Estimate Spent			49.29%
Percent Of Budget Year Completed		4 months	33.33%

**COMMENTS:** We are slightly over in this category at this point in the year. We have seen an increase in both income taxes and local tuition payments on line. Both of these revenue sources have a percentage administrative that will increase with the increase in revenue. We will continue to monitor this line as the year continues and still anticipate being in line 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	3,965,503.38	20,806,753.69	3,586,680.17	15,003,652.41	16,970,433.64	2,087,263.32	14,883,170.32
TOTAL FOR Fund 002 - BOND RETIREMENT:							
9,926,196.88	190,988.70	2,357,674.31	0.00	25,720.77	12,258,150.42	6,354,258.75	5,903,891.67
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
867,954.57	5,971.89	619,444.50	32,150.35	645,336.24	842,062.83	274,893.09	567,169.74
TOTAL FOR Fund 004 - BUILDING:							
99,793,228.48	124,804.42	501,858.59	2,796,408.06	5,774,090.14	94,520,996.93	21,536,316.59	72,984,680.34
TOTAL FOR Fund 006 - FOOD SERVICE:							
220,058.78	147,018.67	335,408.56	76,919.80	400,829.91	154,637.43	378,681.00	224,043.57-
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	3,753.83	12,047.81	1,120.00	1,172.00	20,585.21	41,108.00	20,522.79-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
79,868.31	7,786.47	32,492.81	6,153.97	17,657.23	94,703.89	20,746.32	73,957.57
TOTAL FOR Fund 019 - OTHER GRANT:							
10,009.42	0.00	0.00	1,580.00	2,969.91	7,039.51	875.60	6,163.91
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
26,128.13	1,772.94	79,228.20	4,312.68	85,309.32	20,047.01	17,301.32	2,745.69
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	17,080.47	28,480.65	9,019.33	26,842.56	136,255.90	64,563.77	71,692.13
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
70,783.84	24,761.93	141,871.86	31,418.46	165,397.22	47,258.48	98,400.95	51,142.47-
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
177,362.38	92.66	67,422.21	17,998.51	199,529.72	45,254.87	12,153.71	33,101.16
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	6,300.00	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 467 - STUDENT WELLNESS AND SUCCESS:							
0.00	72,954.04	72,954.04	0.00	0.00	72,954.04	0.00	72,954.04
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
23,509.01	177,771.00	229,871.00	40,000.00	250,007.60	3,372.41	0.00	3,372.41
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
56,776.86-	119,226.44	250,601.47	54,431.46	226,022.62	32,198.01-	71,860.28	104,058.29-
334.22-	46,080.23	46,414.45	15,237.26	61,317.49	15,237.26-	582.84	15,820.10-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
20.99-	378.00	398.99	5,657.82	6,035.82	5,657.82-	0.00	5,657.82-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
30,199.89-	470.00	33,247.47	4,511.75	7,559.33	4,511.75-	6,613.13	11,124.88-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
6,947.03-	0.00	6,947.03	228.00	228.00	228.00-	900.00	1,128.00-
GRAND TOTALS:							
22,542,422.78	4,912,715.07	25,631,651.52	6,683,827.62	22,899,678.29	125,274,396.01	30,966,518.67	94,307,877.34

## 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	15,003,652	2,276,113	27,961,474	62%
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	645,336	274,893	1,249,957	58%
004 - BUILDING IMPROVEMENT	70,626,503	27,016,761	97,643,264	5,774,090	21,536,317	70,332,858	72%
006 - FOOD SERVICE	1,429,234	-	1,429,234	400,830	378,681	649,723	45%
014 - ROTARY-INTERNAL SERVICES	41,160	-	41,160	1,172	41,108	(1,120) #	-3%
018 - PUBLIC SCHOOL SUPPORT	130,562	8,113	138,675	17,657	21,246	99,772	72%
019 - OTHER GRANT	4,583	-	4,583	2,970	876	738	16%
022 - DISTRICT AGENCY	172,458	-	172,458	85,309	17,301	69,847	41%
070 - CAPITAL PROJECTS	125,000	-	125,000	-	-	125,000	100%
200 - STUDENT MANAGED ACTIVITY	129,485	7,476	136,961	26,843	68,214	41,905	31%
300 - DISTRICT MANAGED STUDENT ACTIVITY	328,750	-	328,750	165,397	98,401	64,952	20%
401 - AUXILIARY SERVICES	264,471	175,746	440,217	199,530	12,154	228,534	52%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	145,235	-	145,235	-	-	145,235	100%
499 - MISCELLANEOUS STATE GRANT FUND	262,108	-	262,108	250,008	-	12,100	0%
516 - IDEA PART-B GRANT	932,863	10,214	943,077	226,023	71,860	645,194	68%
551 LIMITED ENGLISH PROFICIENCY	4,372	-	4,372	-	-	4,372	100%
572 - TITLE I	208,866	9,831	218,698	61,317	583	156,797	72%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	31,930	-	31,930	6,036	-	25,894	81%
590 - TITLE II-A IMPROVING TEACHER QUALITY	67,325	6,587	73,912	7,559	6,693	59,659	81%
599 - MISCELLANEOUS FEDERAL GRANTS	22,194	1,000	23,194	228	900	22,066	95%
<b>TOTAL ALL FUNDS</b>	<b>85,675,737</b>	<b>27,583,892</b>	<b>113,259,628</b>	<b>7,896,026</b>	<b>28,883,485</b>	<b>76,480,117</b>	<b>68%</b>

# - The account has adequate resources and appropriation modifications will be made to account for this and other necessary appropriations.

**BIG WALNUT LOCAL SCHOOL DISTRICT  
INVESTMENT PORTFOLIO**

**October 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>INTERIM FUNDS - General Operating Funds</b>							
<i>Certificates of Deposit</i>							
1) Synchrony Bank	Certificate of Deposit	\$250,000.00	3/13/2015	1.95%	3/13/2020	134	\$2,417.47
2) Morgan Stanley Bk N A Utah	Certificate of Deposit	\$245,000.00	5/3/2018	2.75%	5/4/2020	186	\$6,737.50
3) Henry Cnty Bk Napoleon Ohio	Certificate of Deposit	\$205,000.00	11/30/2017	1.80%	5/29/2020	211	\$2,466.76
4) Morgan Stanley Private Bank	Certificate of Deposit	\$245,000.00	8/30/2018	2.80%	8/31/2020	305	\$6,916.38
5) Discover Bank	Certificate of Deposit	\$245,000.00	9/6/2018	2.75%	9/8/2020	313	\$6,682.12
6) American Express Centrn	Certificate of Deposit	\$248,000.00	9/23/2015	2.30%	9/23/2020	328	\$5,704.00
7) Barclays Bk Del	Certificate of Deposit	\$248,000.00	9/23/2015	2.20%	9/23/2020	328	\$5,456.00
8) MB Financial Bank N.A.	Certificate of Deposit	\$205,000.00	11/27/2017	2.00%	11/27/2020	393	\$4,796.46
9) BMW Bk North Amer Salt Lake	Certificate of Deposit	\$205,000.00	11/29/2017	2.05%	11/30/2020	396	\$6,344.04
10) Connectone Bk Englewood	Certificate of Deposit	\$205,000.00	11/29/2017	2.00%	11/30/2020	396	\$4,796.46
11) Wells Fargo Bank Natl Assn	Certificate of Deposit	\$210,000.00	12/14/2018	3.10%	12/14/2020	410	\$8,168.68
12) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	484	\$9,716.79
13) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	522	\$12,350.68
14) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	543	\$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	15	\$3,009.38
16) Federal Natl Mtg Assn Note	Government Debt	\$500,000.00	1/27/2017	1.65%	1/27/2020	88	\$4,125.00
17) Federal Natl Mtg Assn Note	Government Debt	\$494,752.50	10/31/2016	1.25%	12/30/2020	426	\$7,734.38
<b>Government Debt - Federal Agency Subtotal</b>		<b>\$1,529,752.50</b>					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$12,528.81	10/31/2019	0.25%	11/1/2019	1	\$0.09
2) First Commonwealth Bank	Checking - Pub. Invest	\$4,626,268.15	10/31/2019	1.14%	11/1/2019	1	\$144.49
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	10/31/2019	1.58%	11/1/2019	1	\$43.29
4) Federated Govt Obligations Is	Money Market	\$852,280.48	10/31/2019	1.72%	11/1/2019	1	\$40.16
5) Star Ohio - General	Money Market	\$16,184,691.88	10/31/2019	2.07%	11/1/2019	1	\$917.87
<b>Cash Account Subtotal</b>		<b>\$22,675,769.32</b>					
<b>Total Interim Funds</b>		<b>\$27,451,521.82</b>					
<b>ACTIVE FUNDS - General Operating Funds</b>							
1) First Commonwealth Bank	Checking - General	\$3,059.02	10/31/2019	0.00%	11/1/2019	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$42,078.90	10/31/2019	0.00%	11/1/2019	1	\$0.00
<b>Total Active Funds</b>		<b>\$45,137.92</b>					
<b>Total Active and Interim Funds - General Operating</b>		<b>\$27,496,659.74</b>		<b>1.88%</b>		<b>52</b>	<b>\$108,942.57</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
October 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>December 2017 - Note/Bond Proceeds</b>							
<i>Federal Government Obligations</i>							
1) U.S. Treasury Note	U.S. Treasury Note	\$988,437.50	2/26/2019	2.55%	2/29/2020	121	\$18,437.50
2) Federal Home Loan Bank	U.S. Agency Note	\$600,000.00	8/15/2019	2.10%	9/11/2020	420	\$12,600.00
<b>Federal Government Obligations Subtotal</b>		<b>\$1,588,437.50</b>					
<i>Commercial Paper</i>							
3) JP Morgan	Commercial Paper	\$1,176,505.33	2/27/2019	2.68%	11/22/2019	22	\$23,494.67
4) Canadian Imp Holdings	Commercial Paper	\$980,867.78	4/17/2019	2.62%	1/10/2020	71	\$19,132.22
5) MUFG Bank	Commercial Paper	\$931,962.66	5/16/2019	2.61%	2/7/2020	99	\$18,037.34
6) Toyota Motor Credit	Commercial Paper	\$359,826.13	8/23/2019	1.92%	5/19/2020	201	\$5,173.87
7) TD USA	Commercial Paper	\$493,524.45	10/22/2019	1.90%	6/26/2020	239	\$6,475.55
<b>Commercial Paper Subtotal</b>		<b>\$3,942,686.35</b>					
<i>Money Markets</i>							
8) First American Treasury Obligations Fund	Money Market	\$24,985.67	10/31/2019	1.69%	11/1/2019	1	\$1.16
9) Star Ohio-Construction Fund	Money Market	\$860,264.31	10/31/2019	2.07%	11/1/2019	1	\$48.79
<b>Money Markets Subtotal</b>		<b>\$885,249.98</b>					
<b>Total December 2017 - Note/Bond Proceeds</b>		<b>\$6,416,373.83</b>					
<b>July 2018 - Bond Proceeds</b>							
<i>Federal Government Obligations</i>							
1) U.S. Treasury Note	U.S. Treasury Note	\$4,934,570.30	1/31/2019	2.60%	11/30/2019	30	\$90,429.70
2) U.S. Treasury Bill	U.S. Treasury Bill	\$1,905,319.01	2/28/2019	2.51%	1/30/2020	91	\$44,680.99
3) U.S. Treasury Note	U.S. Treasury Note	\$4,942,187.50	2/26/2019	2.55%	2/29/2020	121	\$92,187.50
4) Federal Home Loan Mtg	U.S. Agency Note	\$1,994,620.00	9/23/2019	1.90%	5/27/2020	209	\$25,380.00
5) Federal Home Loan Bank	U.S. Agency Note	\$2,000,000.00	8/15/2019	2.10%	9/11/2020	316	\$53,000.00
6) Federal National Mtg Assoc.	U.S. Agency Note	\$937,180.00	10/22/2019	1.70%	9/29/2020	334	\$14,963.23
7) Federal Home Loan Bank	U.S. Agency Note	\$2,019,596.00	9/30/2019	1.98%	12/30/2020	426	\$49,894.00
<b>Federal Government Obligations Subtotal</b>		<b>\$18,733,472.81</b>					
<i>Commercial Paper</i>							
8) JP Morgan	Commercial Paper	\$1,862,796.94	2/12/2019	2.70%	11/5/2019	5	\$37,203.06
9) BNP Paribas	Commercial Paper	\$1,683,527.00	6/19/2019	2.30%	11/19/2019	19	\$16,473.00
10) Natixix NY	Commercial Paper	\$1,567,960.00	3/18/2019	2.72%	12/13/2019	43	\$32,040.00
11) Natixix NY	Commercial Paper	\$686,192.50	3/25/2019	2.68%	12/20/2019	50	\$13,807.50
12) Canadian Imp Holdings	Commercial Paper	\$559,094.63	4/17/2019	2.62%	1/10/2020	71	\$10,905.37
13) MUFG Bank	Commercial Paper	\$1,471,520.00	5/16/2019	2.61%	2/7/2020	99	\$28,480.00
14) Coco Cola Company	Commercial Paper	\$1,389,783.50	10/4/2019	1.90%	2/20/2020	112	\$10,216.50
15) Royal Bank of Canada (RBC)	Commercial Paper	\$1,053,264.88	8/28/2019	1.90%	3/26/2020	147	\$11,735.12
16) Toyota Motor Credit	Commercial Paper	\$1,771,965.00	7/17/2019	2.13%	4/9/2020	161	\$28,035.00
17) Citigroup	Commercial Paper	\$1,023,292.11	7/19/2019	2.19%	4/13/2020	165	\$16,707.89
18) Citigroup	Commercial Paper	\$1,977,292.22	10/10/2019	1.93%	5/11/2020	193	\$22,707.78
19) Toyota Motor Credit	Commercial Paper	\$985,315.00	9/23/2019	2.01%	6/16/2020	229	\$14,685.00
20) Citigroup	Commercial Paper	\$394,785.56	10/21/2019	1.93%	6/24/2020	237	\$5,214.44
<b>Commercial Paper Subtotal</b>		<b>\$16,426,789.34</b>					
21) First American Treasury Obligations Fund	Money Market	\$4,324.03	10/31/2019	1.69%	11/1/2019	1	\$0.20
<b>Subtotal</b>		<b>\$4,324.03</b>					
<b>Total July 2018 - Bond Proceeds</b>		<b>\$35,164,586.18</b>					

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
October 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	30	\$64,648.44
2) U.S. Treasury Note	U.S. Treasury Note	\$4,974,218.75	5/9/2019	2.44%	12/31/2019	61	\$66,406.25
3) Federal Home Loan Mtg	U.S. Agency Note	\$2,440,919.42	5/9/2019	2.42%	4/20/2020	172	\$41,027.46
4) Federal Home Loan Assoc	U.S. Agency Note	\$1,480,305.00	5/6/2019	2.42%	8/17/2020	291	\$40,320.00
5) U.S. Treasury Note	U.S. Treasury Note	\$4,001,821.47	10/24/2019	1.65%	2/28/2021	486	\$89,510.09
6) Federal Home Loan Bank	U.S. Agency Note	\$1,799,820.00	10/2/2019	2.01%	6/23/2021	601	\$80,380.00
7) Federal National Mtg Assoc	U.S. Agency Note	\$808,912.50	5/6/2019	2.45%	7/28/2021	636	\$41,662.50
8) Federal Home Loan Bank	U.S. Agency Note	\$4,000,000.00	8/6/2019	2.25%	8/5/2021	644	\$180,000.00
9) Federal Home Loan Mtg	U.S. Agency Note	\$2,955,000.00	8/15/2019	2.00%	8/12/2021	651	\$118,200.00
10) Federal Home Loan Mtg	U.S. Agency Note	\$1,035,000.00	5/16/2019	2.50%	10/15/2021	715	\$51,750.00
11) Federal Home Loan Mtg	U.S. Agency Note	\$1,889,811.00	10/15/2019	2.01%	10/15/2021	715	\$75,789.00
<b>Federal Government Obligations Subtotal</b>		<b>\$30,358,659.70</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	\$2,102.91
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	\$3,405.50
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	\$3,462.28
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	\$3,405.50
23) Commonwealth Bus. Bank, CA	Certificate of Deposit	\$245,000.00	5/31/2019	2.41%	5/29/2020	366	\$3,405.50
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	\$3,405.50
26) Republic Bank, MN	Certificate of Deposit	\$245,000.00	5/30/2019	2.41%	5/29/2020	366	\$3,405.50
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	14	\$16,343.82
29) TD USA	Commercial Paper	\$5,431,781.69	5/16/2019	2.47%	11/15/2019	15	\$68,218.31
30) Natixix NY	Commercial Paper	\$1,125,978.00	5/30/2019	2.49%	11/26/2019	26	\$14,022.00
31) JP Morgan	Commercial Paper	\$1,962,323.32	5/2/2019	2.59%	1/24/2020	85	\$37,676.68
32) JP Morgan	Commercial Paper	\$1,177,572.00	5/9/2019	2.57%	1/31/2020	92	\$22,428.00
33) MUFG Bank	Commercial Paper	\$2,746,006.67	5/9/2019	2.65%	1/31/2020	92	\$53,993.33
34) Toyota Motor Credit	Commercial Paper	\$2,944,805.00	5/13/2019	2.54%	2/3/2020	95	\$55,195.00
35) MUFG Bank	Commercial Paper	\$981,013.33	5/16/2019	2.61%	2/7/2020	99	\$18,986.67
36) Royal Bank of Canada (RBC)	Commercial Paper	\$2,470,750.00	8/8/2019	1.97%	3/11/2020	132	\$29,250.00
<b>Commercial Paper Subtotal</b>		<b>\$21,958,886.19</b>					
37) First American Treasury Obligations Fund	Money Market	\$44,936.32	10/31/2019	1.69%	11/1/2019	1	\$2.08
<b>Subtotal</b>		<b>\$44,936.32</b>					
<b>Total May 2019 - Bond Proceeds</b>		<b>\$56,762,150.86</b>					
<b>Grand Total Construction Proceeds</b>		<b>\$98,343,110.87</b>		<b>2.32%</b>		<b>205</b>	<b>\$1,981,208.16</b>

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

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$61,971.45	\$226,690.43
Building Project Fund (004-9017)	\$124,804.42	\$501,858.59
Food Service Fund (006)	\$124.02	\$851.67
Sunbury Meadows CDA (022-9200)	\$13.80	\$29.95
Auxillary Services Fund (401)	\$92.66	\$507.15
<b>Total All Funds</b>	<b>\$187,006.35</b>	<b>\$729,937.79</b>

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





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