

Big Walnut Local School District

Monthly Financial Report

for the month ended
February 29, 2020



Prepared By:
Jeremy J. Buskirk
Treasurer

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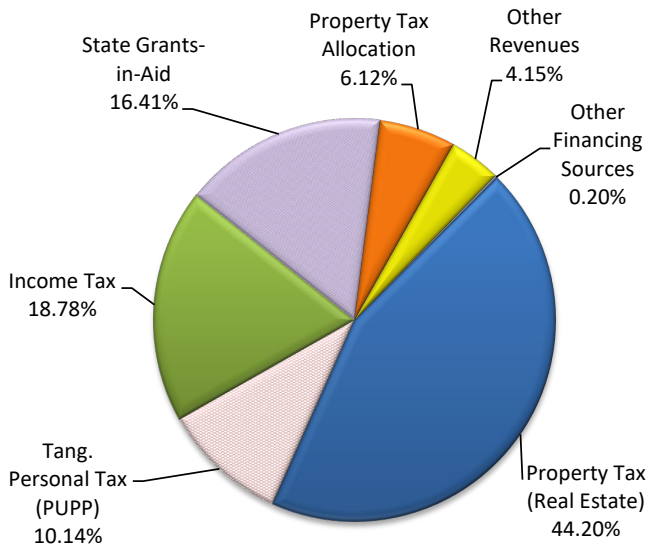
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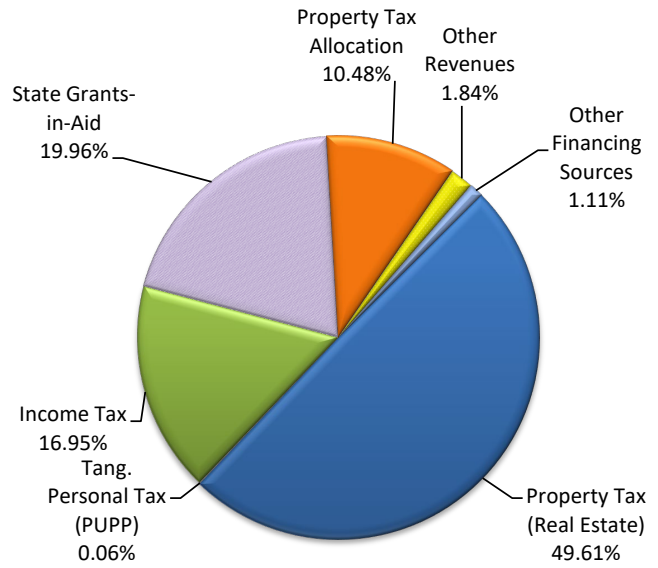
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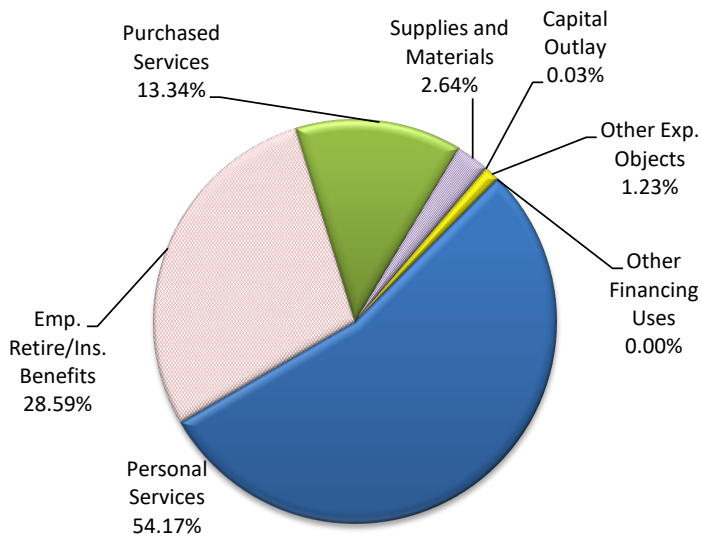
EST. GENERAL FUND REVENUE FY20
\$43,798,366



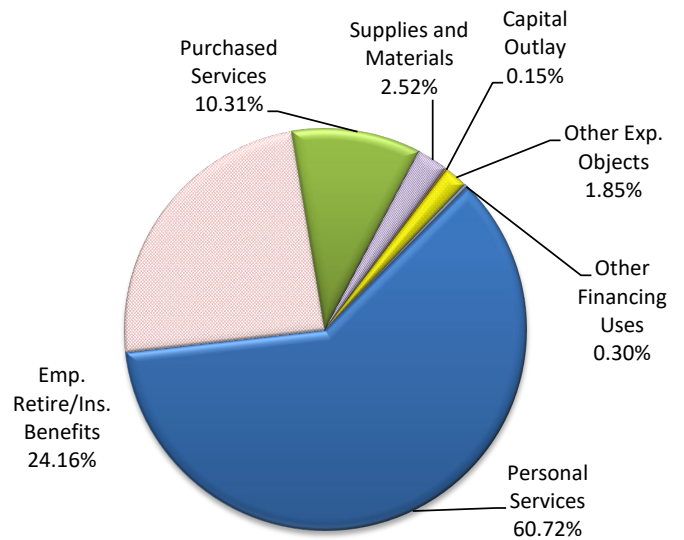
EST. GENERAL FUND REVENUE FY10
\$24,308,802



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>
Enrollment	4,015 as of 02/07/2020	3,032	32.42%

**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**

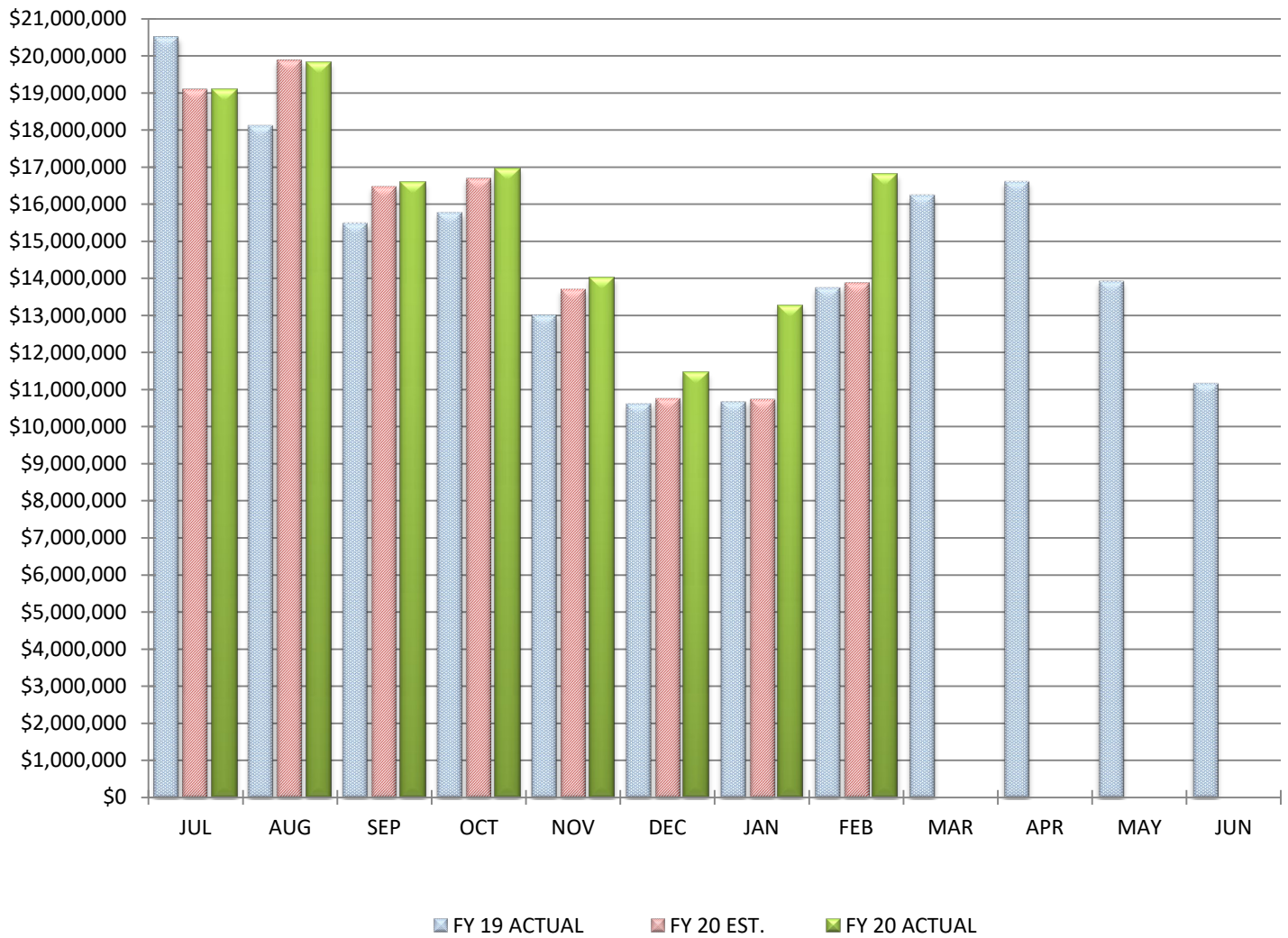
CATEGORY	FY 20 EST.	FY 20 ACTUAL	VARIANCE	PERCENTAGE
Revenues				
General Property Tax (Real Estate)	\$16,428,740	\$18,422,620	\$1,993,880	12.1%
Tangible Personal Property (PUPP)	2,246,778	2,416,432	169,654	7.6%
Income Tax	6,294,442	6,292,519	(1,923)	0.0%
Unrestricted State Grants-in-Aid	4,807,207	4,808,479	1,272	0.0%
Restricted State Grants-in-Aid	9,702	9,707	5	0.1%
Property Tax Allocation (Reimb.)	1,316,066	1,326,864	10,798	0.8%
All Other Revenues	1,326,264	1,412,621	86,357	6.5%
Total Revenues	32,429,199	34,689,242	2,260,043	7.0%
Other Financing Sources				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	76,158	64,615	(11,543)	-15.2%
Total Other Financing Sources	76,158	64,615	(11,543)	-15.2%
Total Revenues & Other Fin. Sources	\$32,505,357	\$34,753,857	\$2,248,500	6.9%
Expenditures				
Personal Services (Salaries & Wages)	\$16,003,491	\$15,792,963	(\$210,528)	-1.3%
Retirement/Insurance Benefits	8,509,793	8,314,554	(195,239)	-2.3%
Purchased Services	3,921,911	3,745,135	(176,776)	-4.5%
Supplies and Materials	936,344	910,134	(26,210)	-2.8%
Capital Outlay	1,829	580	(1,249)	-68.3%
Other Expenditure Objects	424,555	338,514	(86,041)	-20.3%
Total Expenditures	29,797,923	29,101,880	(696,043)	-2.3%
Other Financing Uses				
Operating Transfers-Out	\$0	\$0	\$0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
Total Other Financing Uses	\$0	\$0	\$0	0.0%
Total Expenditures & Other Fin. Uses	\$29,797,923	\$29,101,880	(\$696,043)	-2.3%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$2,707,434	\$5,651,977	\$2,944,543	108.8%
Beginning Cash Balance July 1	\$11,167,332	\$11,167,332	\$0	0.0%
Ending Cash Balance	\$13,874,766	\$16,819,309	\$2,944,543	21.2%
Estimated Encumbrances	\$1,279,854	\$1,475,104	(\$195,250)	
Unreserved Fund Balance	\$12,594,912	\$15,344,205	\$2,749,293	



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VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



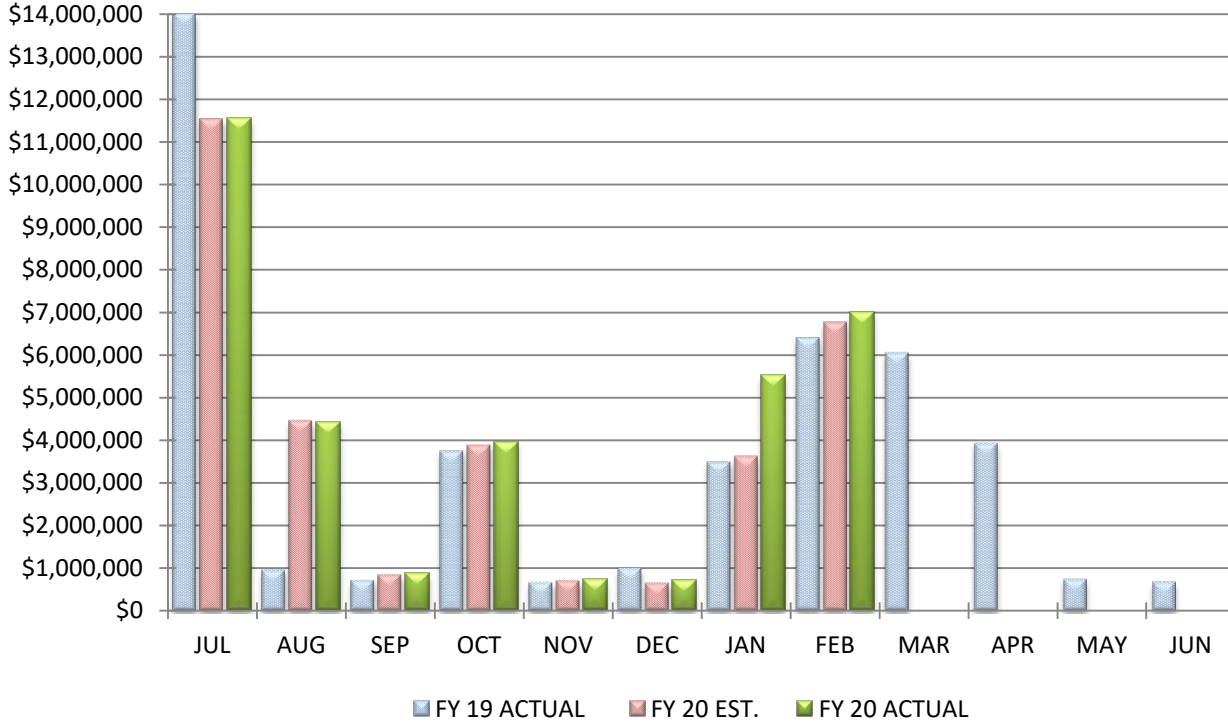
COMPARISON OF MONTHLY ENDING CASH BALANCES

February 29, 2020

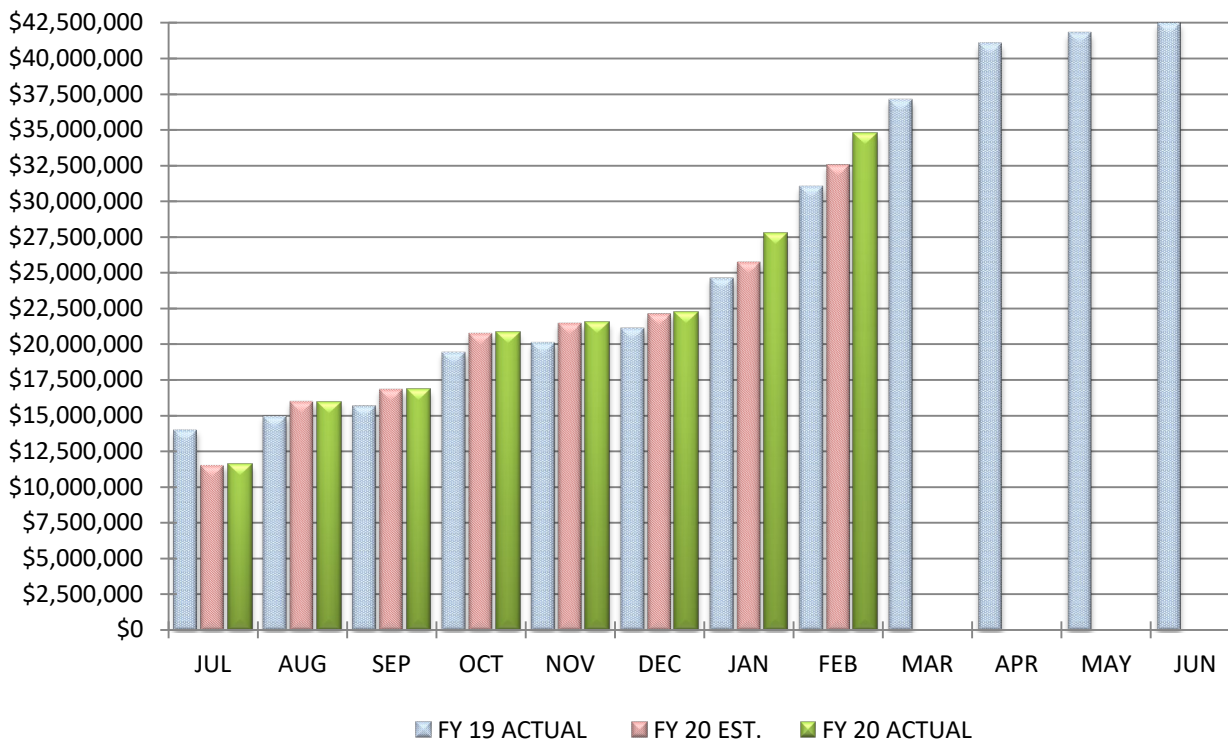
Actual Cash Balance		\$16,819,309
Estimated Cash Balance		\$13,874,766
Variance From Estimate	OVER	\$2,944,543
Percent Variance From Estimate	OVER	21.22%
Previous Year Cash Balance		\$13,748,070

COMMENTS: We are over annual estimates for the ending cash balance at this point in the year. Due to expenditures being under estimates at this point in the year and revenues being over mainly due to more property taxes being available for advance than in previous years, we have a favorable variance. Further detail will be provided in the proceeding pages.

COMPARISON OF TOTAL MONTHLY REVENUES & OTHER FINANCING SOURCES



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

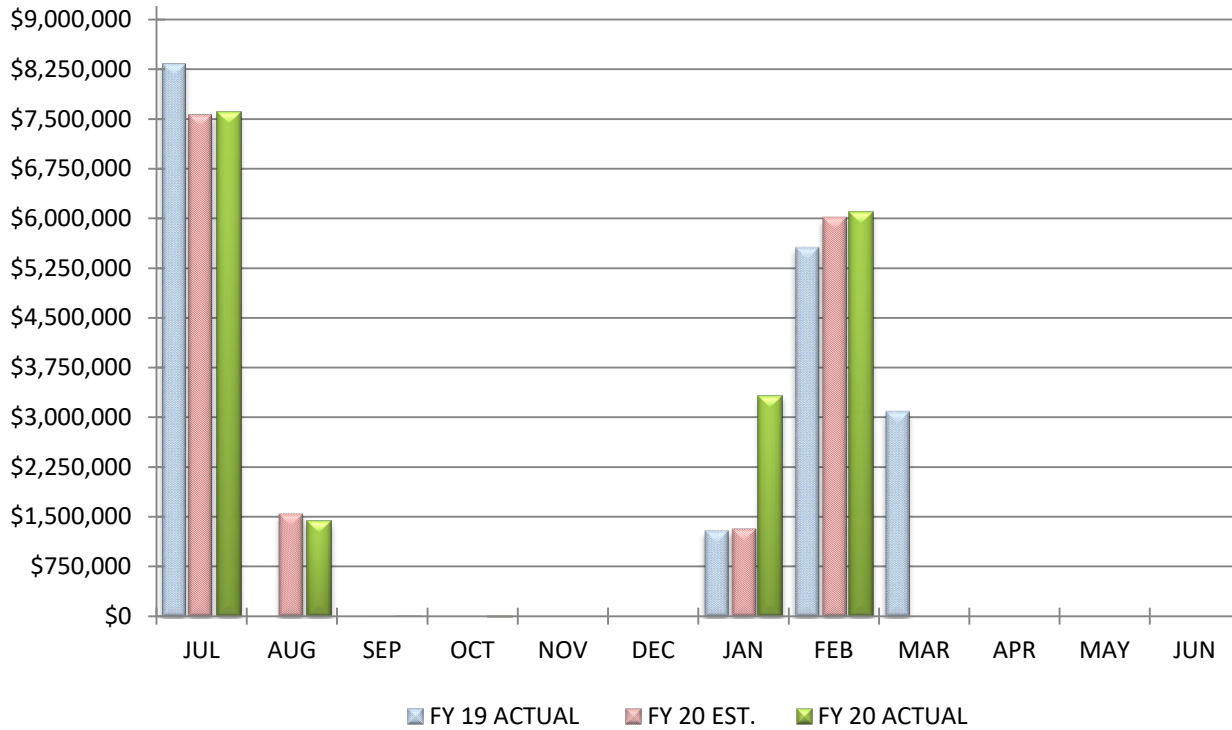


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

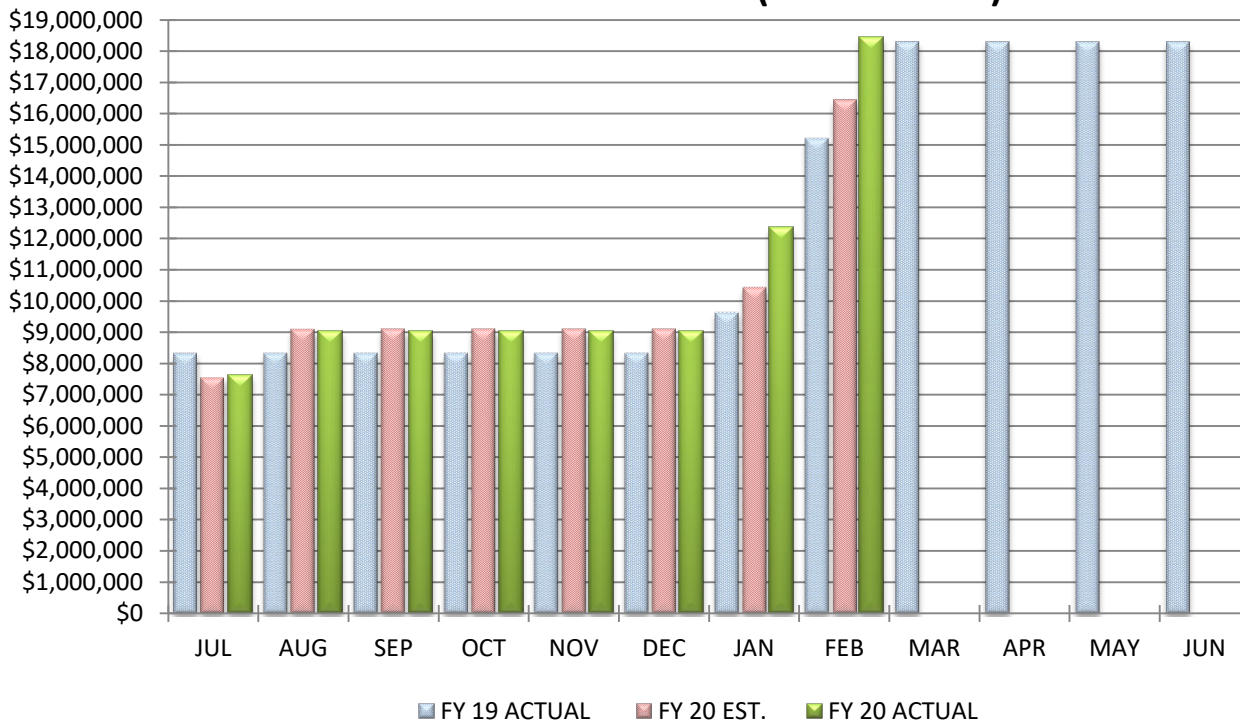
February 29, 2020				
		<u>MONTH</u>		
			<u>YEAR-TO-DATE</u>	
Actual Receipts		\$6,989,548		\$34,753,857
Estimated Receipts		\$6,770,351		\$32,505,357
Variance From Estimate	OVER	\$219,197	OVER	\$2,248,500
Variance From Estimate	OVER	3.24%	OVER	6.92%
Actual Prior Year		\$6,407,152		\$31,037,691
Total 2019-2020 Estimate				\$43,798,366
Percent Of Total Estimate Received				79.35%
Percent Of Budget Year Completed		8 Months		66.67%

COMMENTS: We are over annual estimates as of the end of February. This is mainly due to receiving additional advanced property tax revenues in January than in previous years. We anticipate final property tax settlement will be made by Delaware County in March and believe this line will come in line with annual estimates as the year continues.

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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



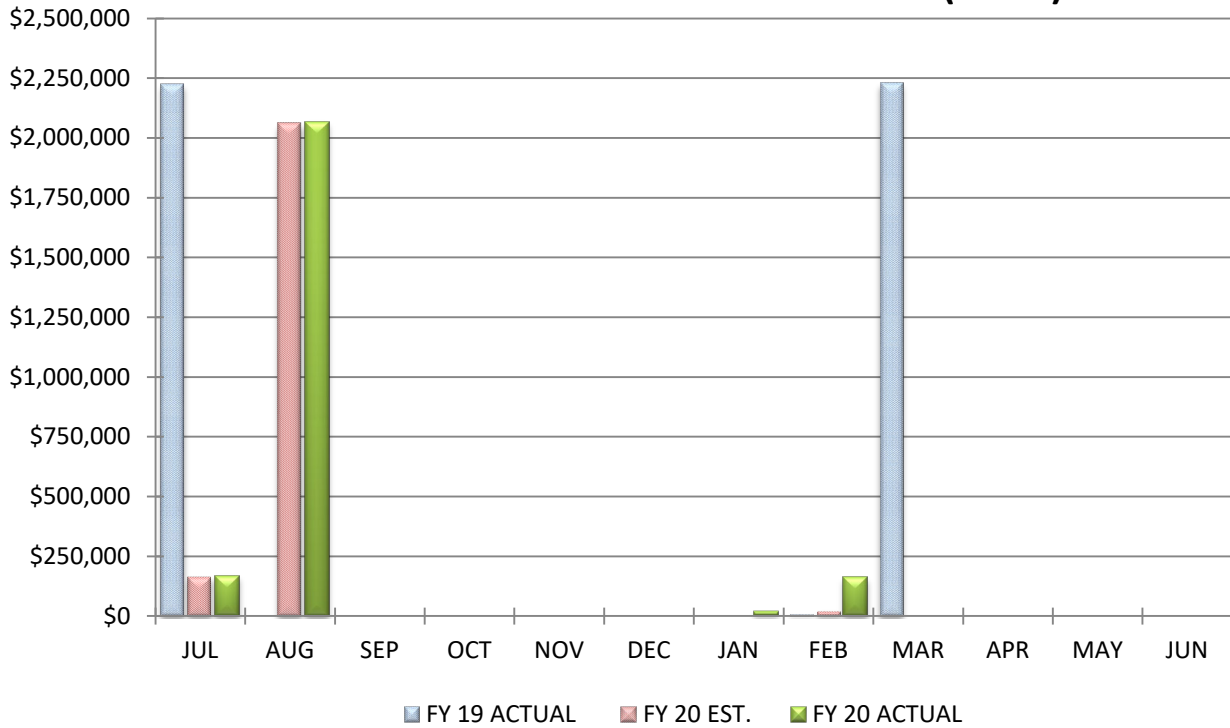
COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

February 29, 2020

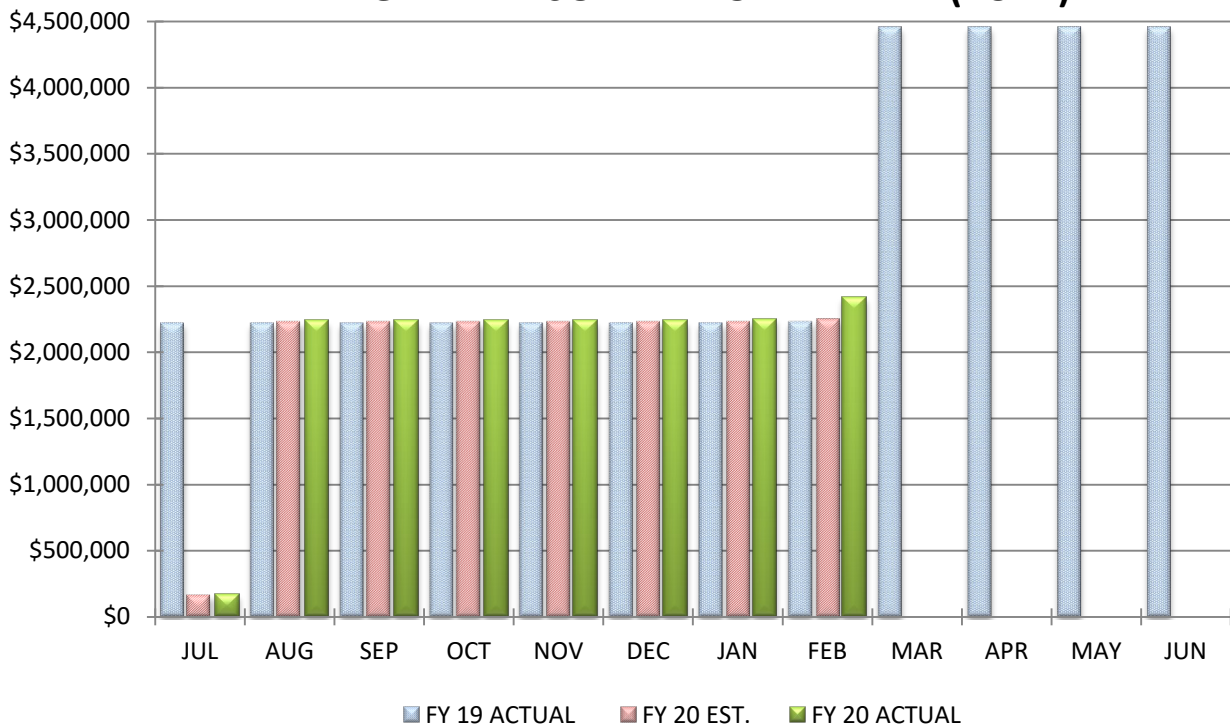
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts		\$6,085,655		\$18,422,620
Estimated Real Estate Tax Receipts		\$6,004,644		\$16,428,740
Variance From Estimate	OVER	\$81,011	OVER	\$1,993,880
Variance From Estimate	OVER	1.35%	OVER	12.14%
Actual Prior Year		\$5,560,265		\$15,190,818
Total 2019-2020 Estimate				\$19,358,833
Percent Of Total Estimate Received				95.16%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are over annual estimates as of the end of February. This is mainly due to receiving additional advanced property tax revenues in January than in previous years. Our February advances were in line with projections. We anticipate final property tax settlement will be made by Delaware County in March and believe this line will come in line with annual estimates as the year continues.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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



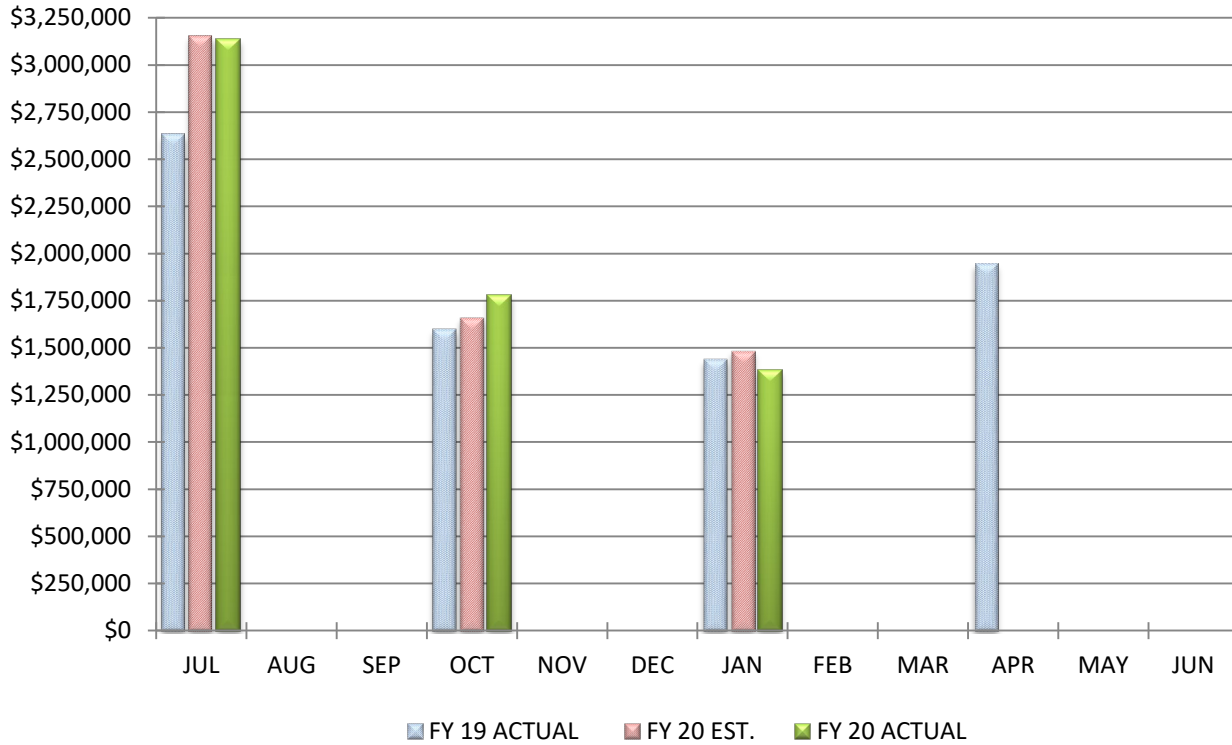
COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

February 29, 2020

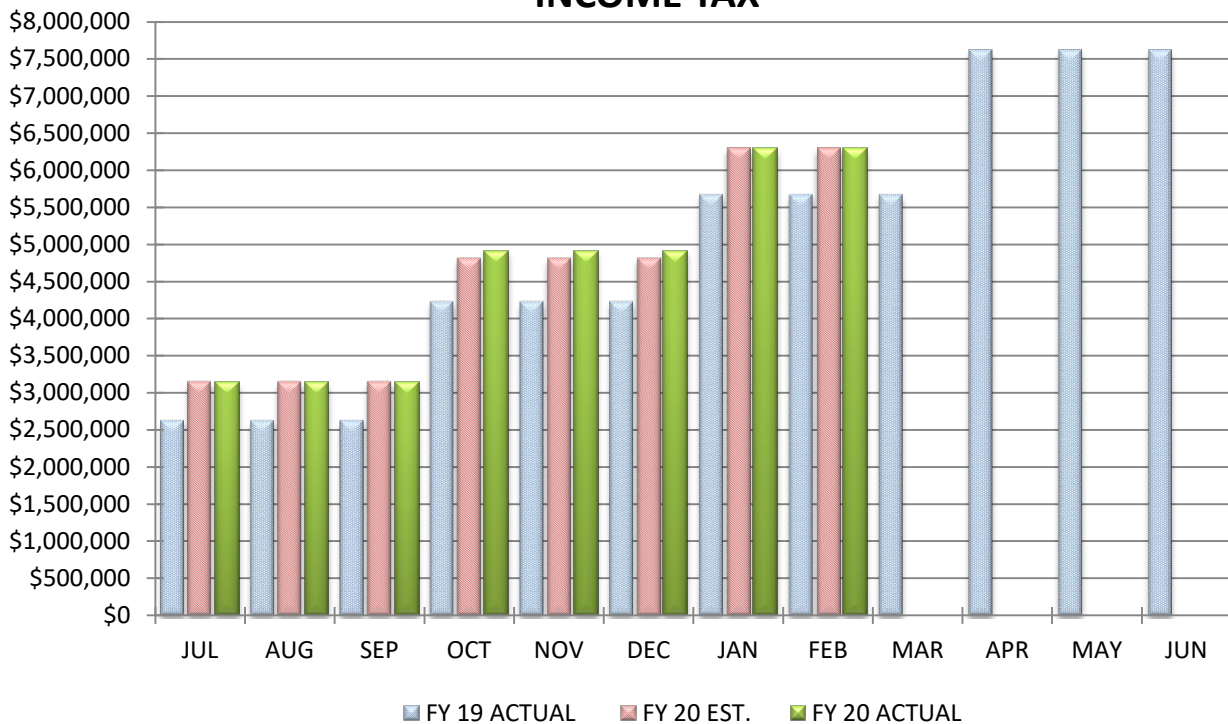
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts		\$162,786		\$2,416,432
Estimated PUPP Tax Receipts		\$21,795		\$2,246,778
Variance From Estimate	OVER	\$140,991	OVER	\$169,654
Variance From Estimate	OVER	646.90%	OVER	7.55%
Actual Prior Year		\$9,478		\$2,230,739
Total 2019-2020 Estimate				\$4,440,120
Percent Of Total Estimate Received				54.42%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are over annual estimates as of the end of February. This is mainly due to receiving more advanced PUPP tax revenues in February than in previous years. The majority of this revenue sources usually is received as part of final property tax settlements, which is anticipated to occur in March. We believe this line will come in line with annual estimates as the year continues.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



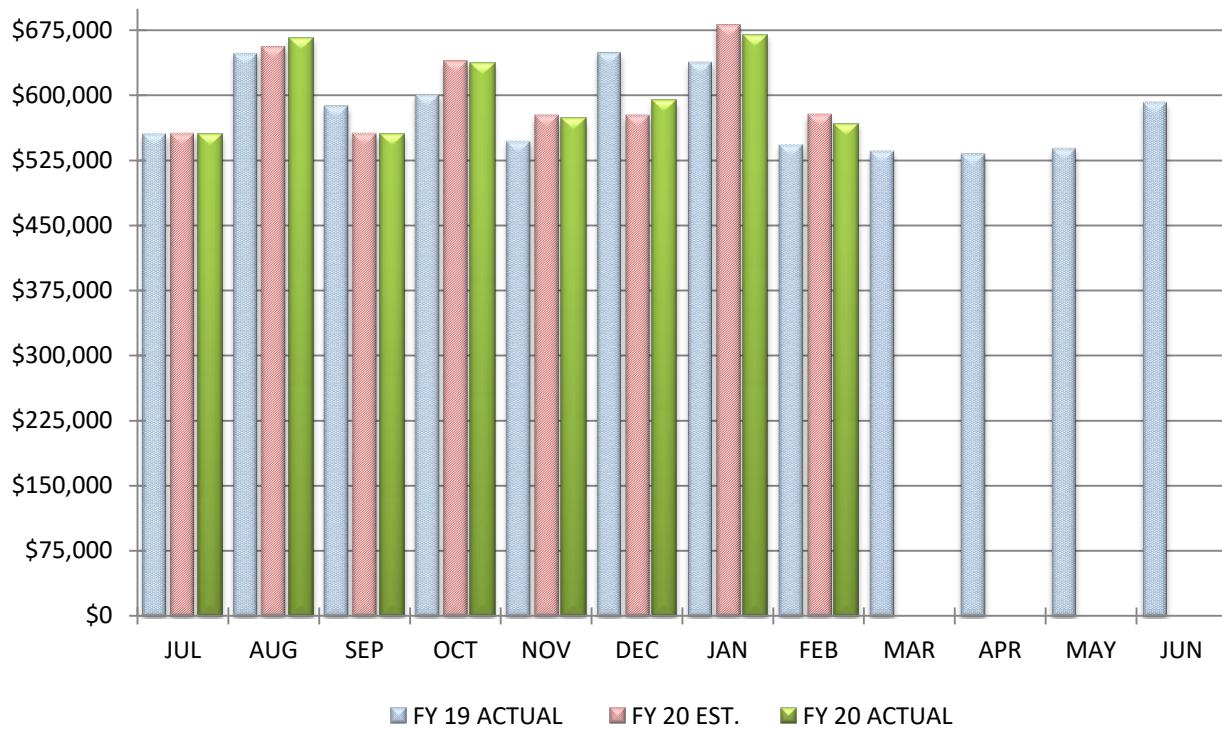
COMPARISON OF INCOME TAX

February 29, 2020

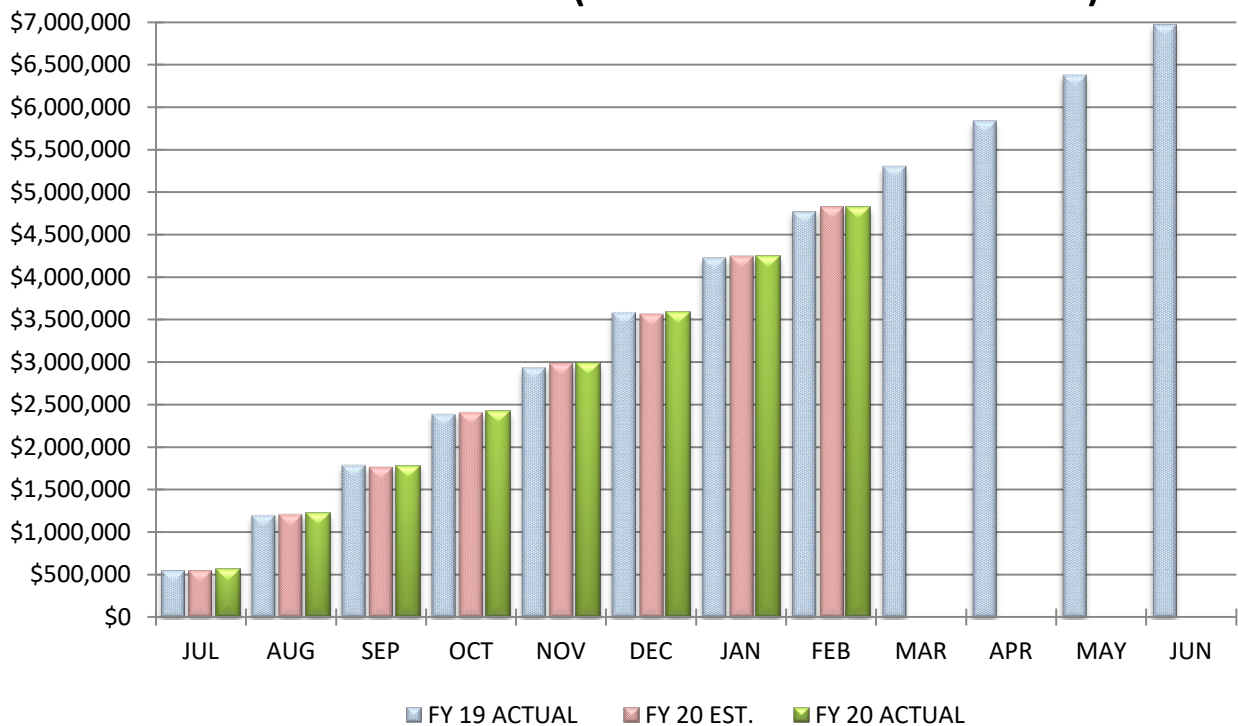
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0	\$6,292,519
Estimated State Receipts	\$0	\$6,294,442
Variance From Estimate	\$0 UNDER	(\$1,923)
Variance From Estimate	0.00% UNDER	-0.03%
Actual Prior Year	\$0	\$5,665,673
Total 2019-2020 Estimate		\$8,225,373
Percent Of Total Estimate Received		76.50%
Percent Of Budget Year Completed	8 months	66.67%

COMMENTS: We are on target with annual estimates.

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



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



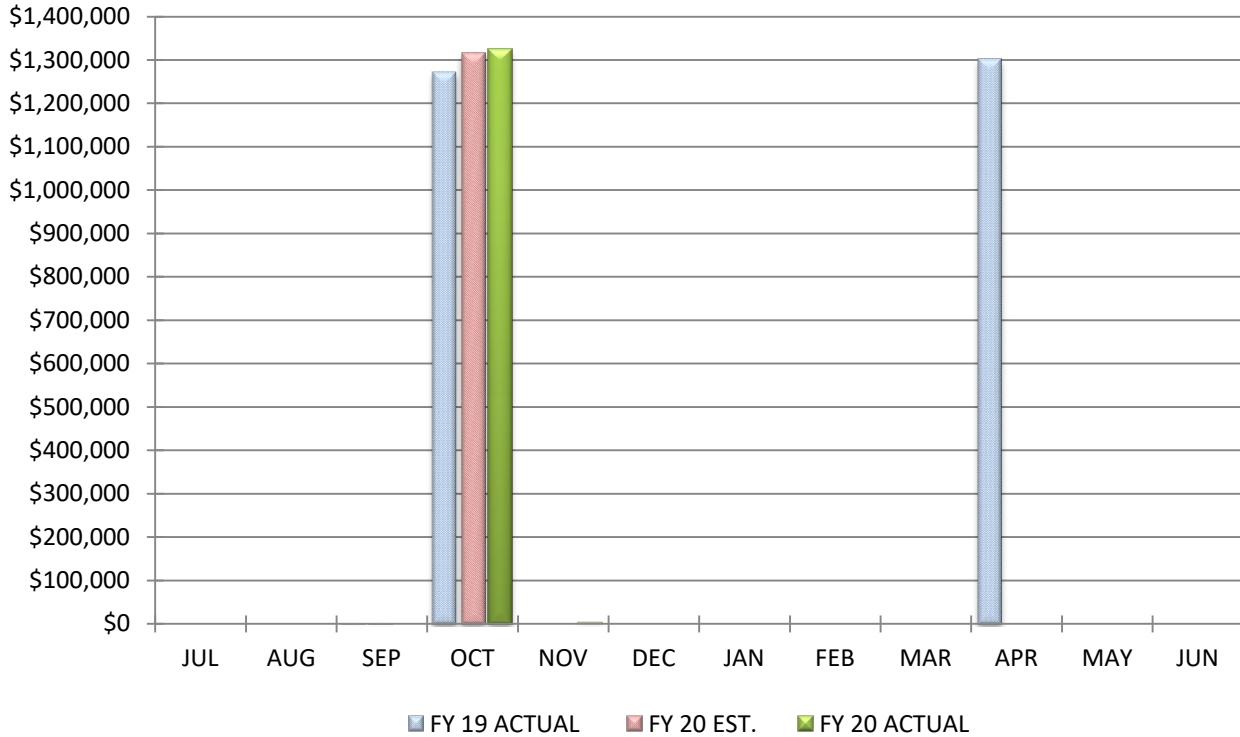
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

February 29, 2020

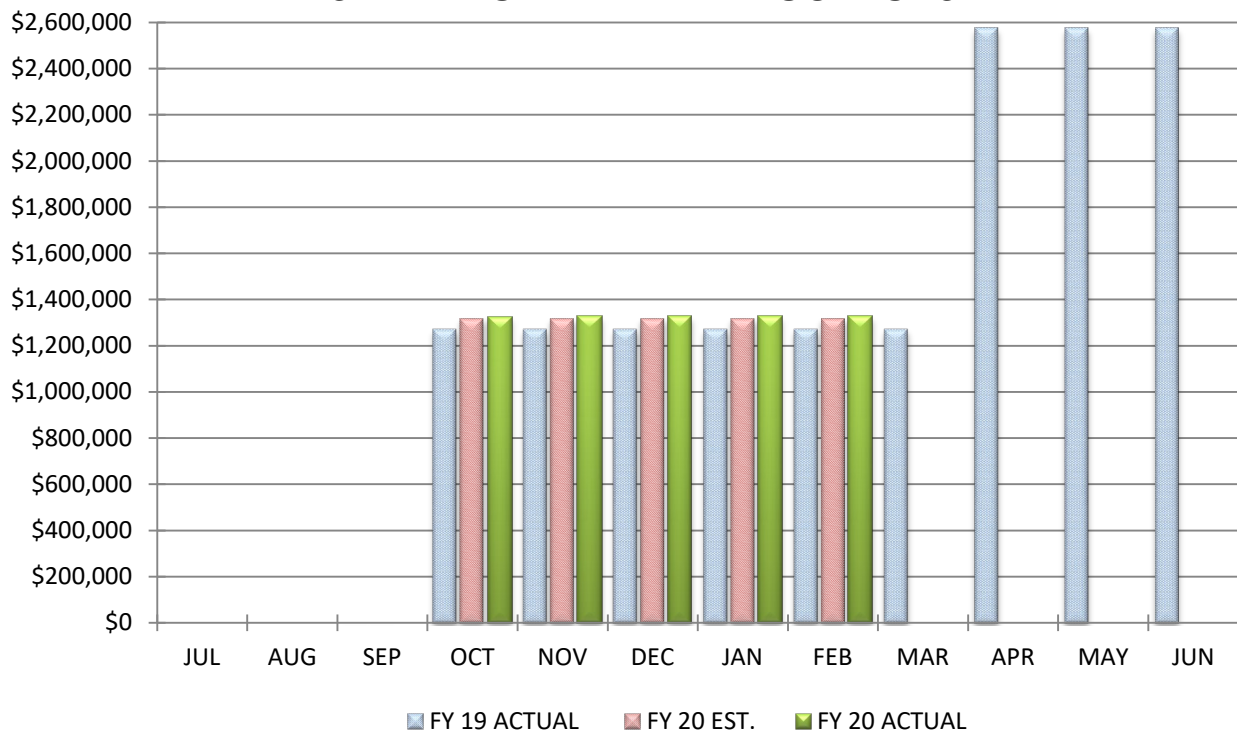
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$567,073		\$4,818,186
Estimated State Receipts		\$577,689		\$4,816,909
Variance From Estimate	UNDER	(\$10,616)	OVER	\$1,277
Variance From Estimate	UNDER	-1.84%	OVER	0.03%
Actual Prior Year		\$542,834		\$4,767,768
Total 2019-2020 Estimate				\$7,187,893
Percent Of Total Estimate Received				67.03%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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



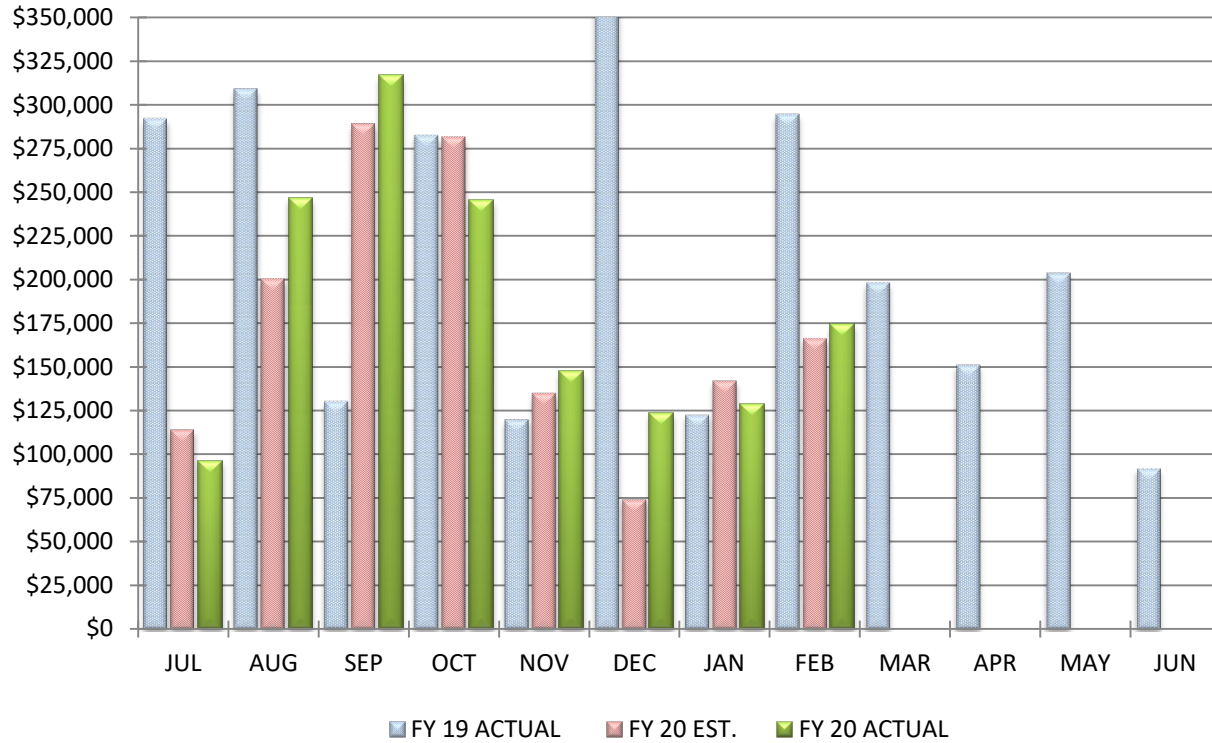
COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

February 29, 2020

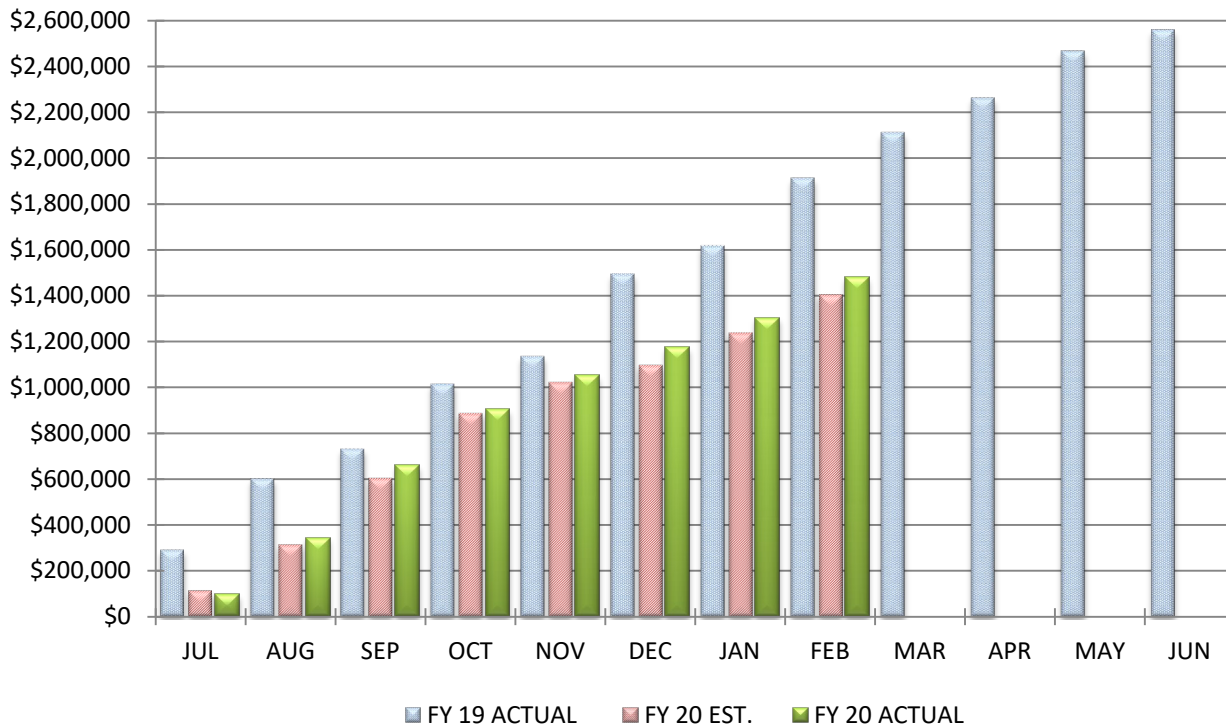
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0		\$1,326,864
Estimated Tax Allocation Receipts	\$0		\$1,316,066
Variance From Estimate	\$0	OVER	\$10,798
Variance From Estimate	0.00%	OVER	0.82%
Actual Prior Year	\$0		\$1,273,286
Total 2019-2020 Estimate			\$2,678,996
Percent Of Total Estimate Received			49.53%
Percent Of Budget Year Completed	8 months		66.67%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY OTHER REVENUES & OTHER FINANCING SOURCES



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



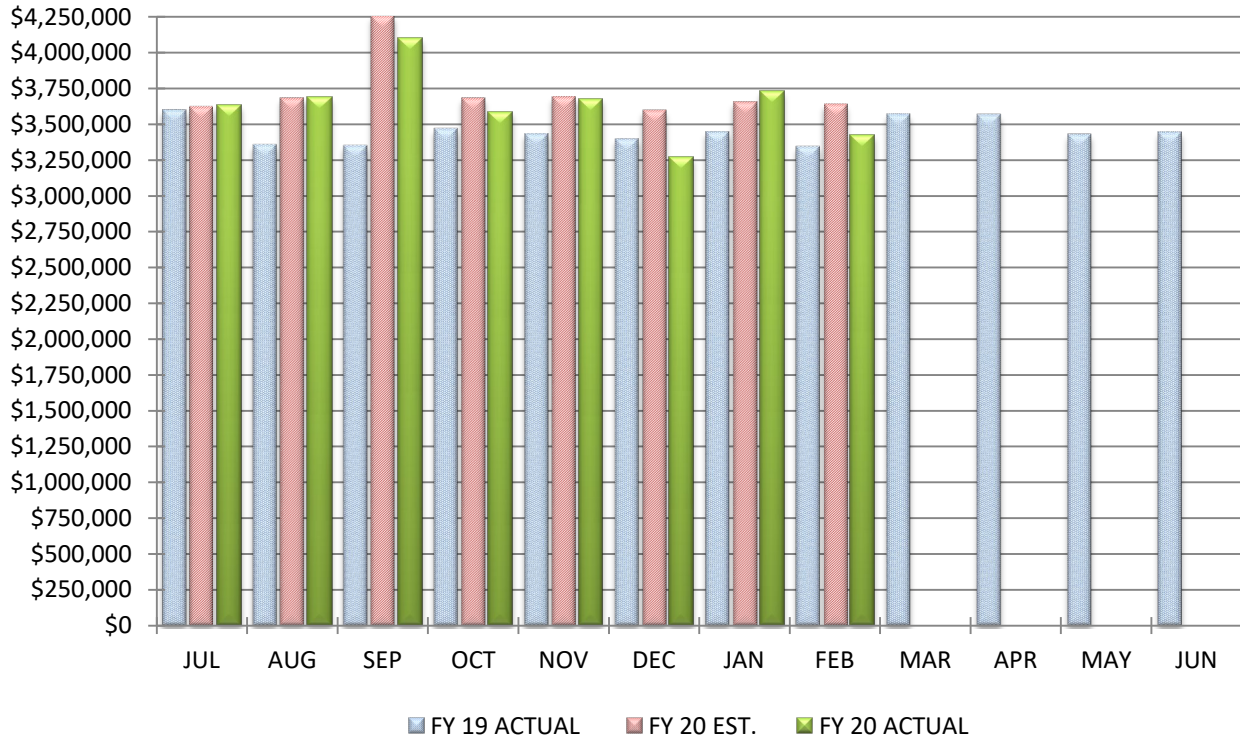
COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

February 29, 2020

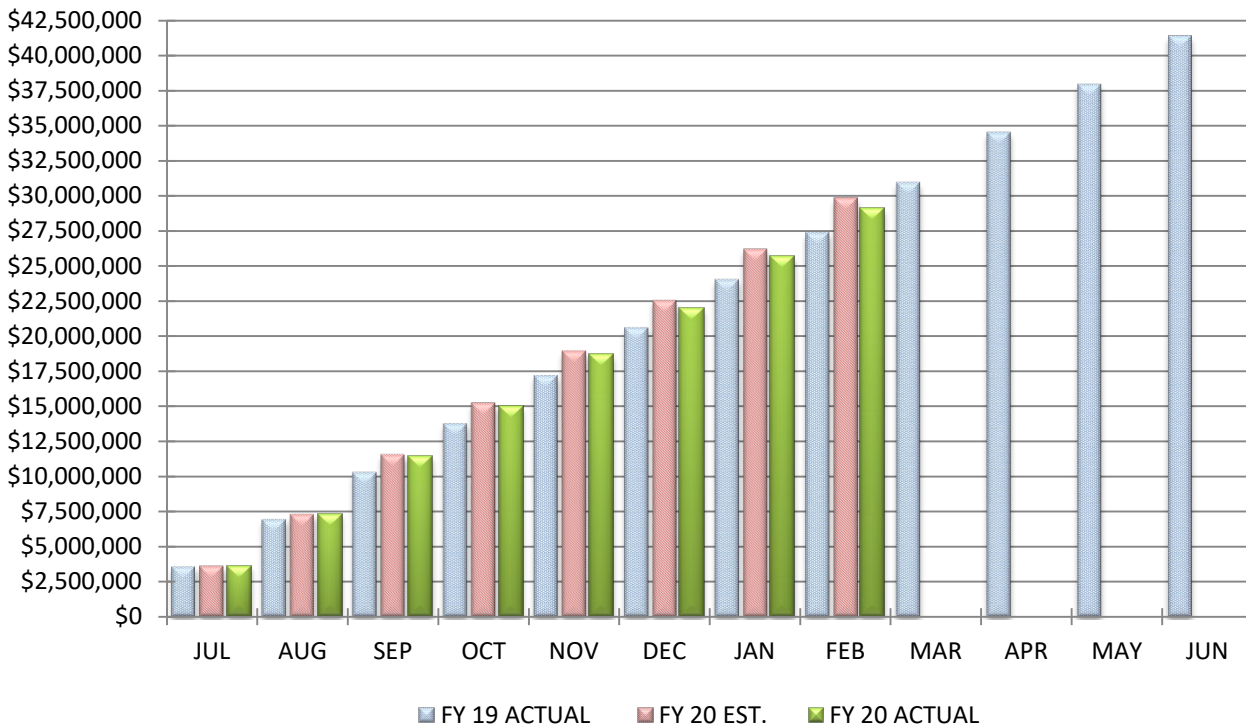
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$174,034		\$1,477,236
Estimated Other Receipts		\$166,223		\$1,402,422
Variance From Estimate	OVER	\$7,811	OVER	\$74,814
Variance From Estimate	OVER	4.70%	OVER	5.33%
Actual Prior Year		\$294,575		\$1,909,407
Total 2019-2020 Estimate				\$1,907,151
Percent Of Total Estimate Received				77.46%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: Monthly collections were in line with estimates and annual variance amounts remain positive due to higher interest income and special assessment taxes on the Sunbury Mills retail development area compared to prior years. We are on pace to meet our annual estimated amount. While interest income is only a small portion of our revenue sources, it has aided to a positive variance in the resources line. In light of current economic volatility, we will need to reevaluate if anticipated future revenue projects from interest income is still accurate.

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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



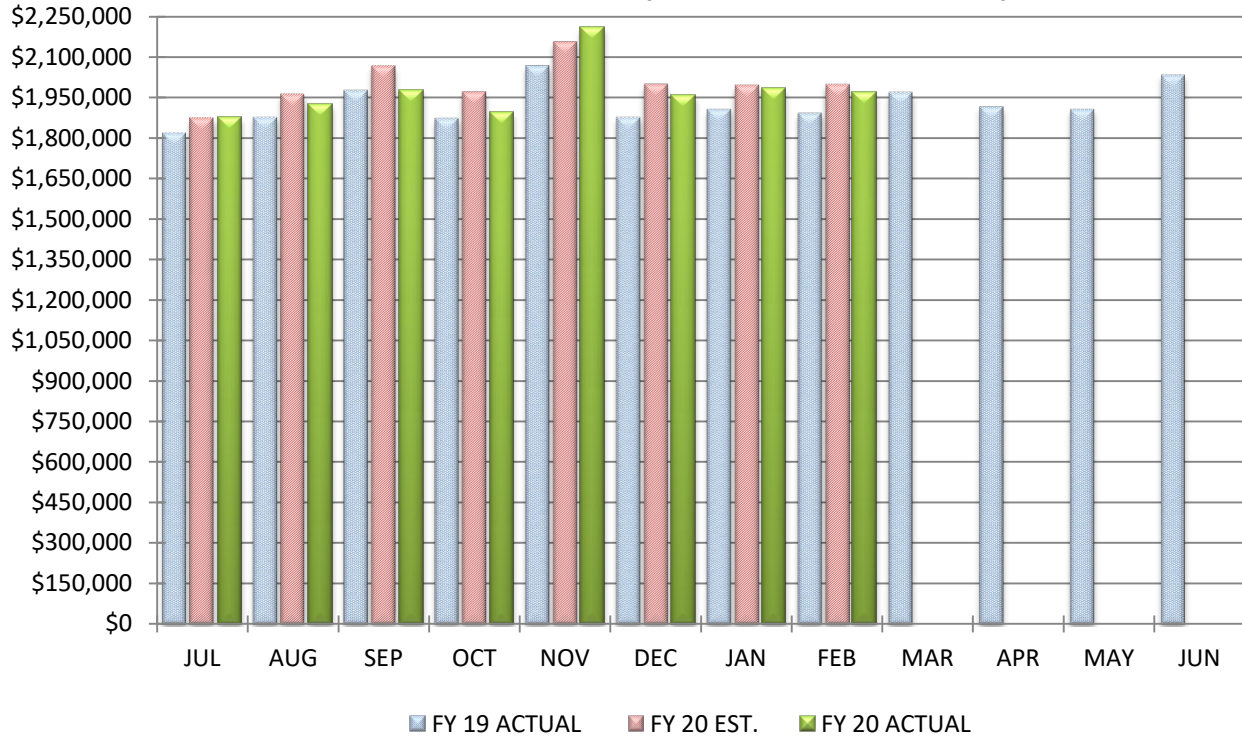
COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

February 29, 2020

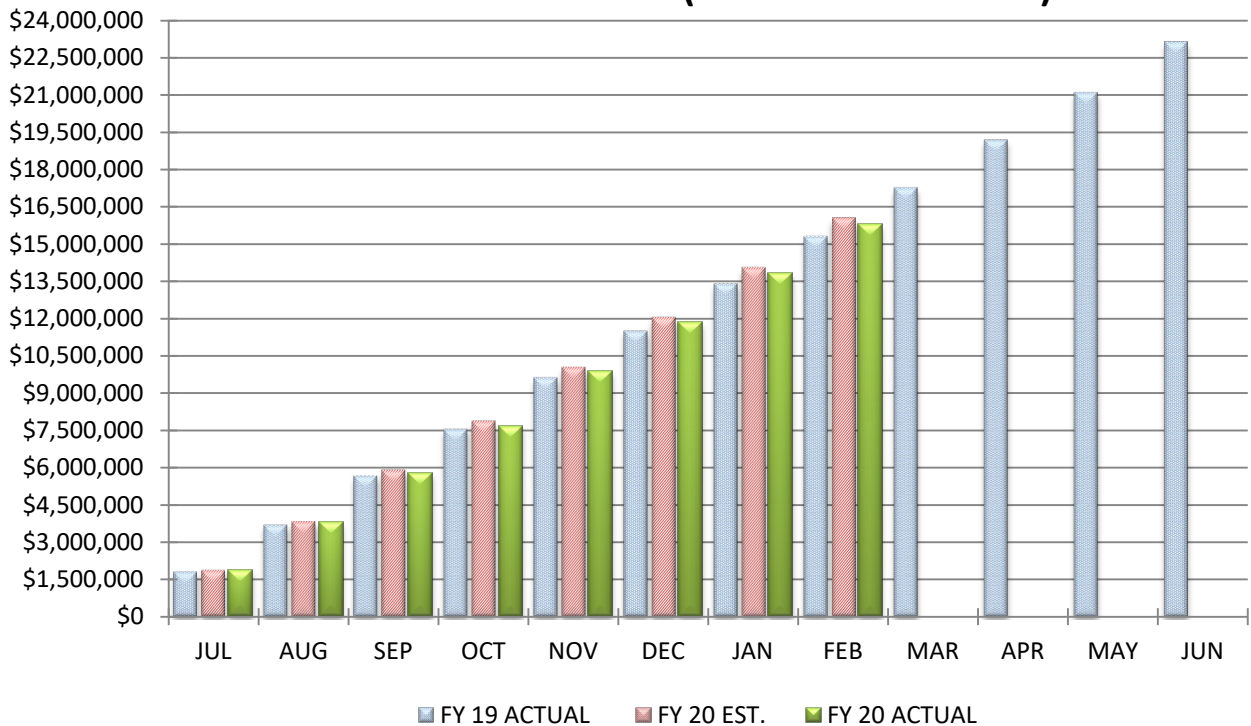
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$3,422,162		\$29,101,880
Estimated Expenditures		\$3,635,349		\$29,797,923
Variance From Estimate	UNDER	(\$213,187)	UNDER	(\$696,043)
Variance From Estimate	UNDER	-5.86%	UNDER	-2.34%
Actual Prior Year		\$3,339,329		\$27,358,807
Total 2019-2020 Estimate				\$44,709,522
Percent Of Total Estimate Spent				65.09%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are showing a favorable variance primarily due to personnel, benefit, purchased service costs. Further review of this expenditure lines will be provided in the following sections.

COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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



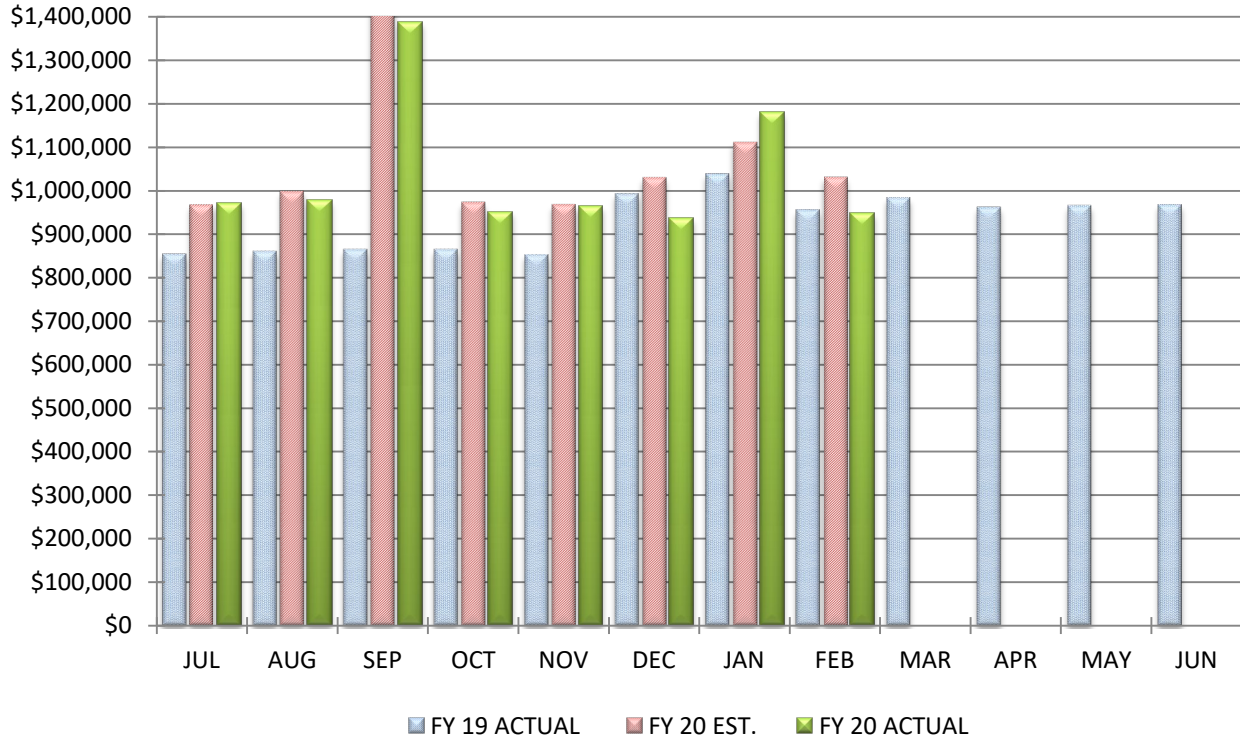
COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

February 29, 2020

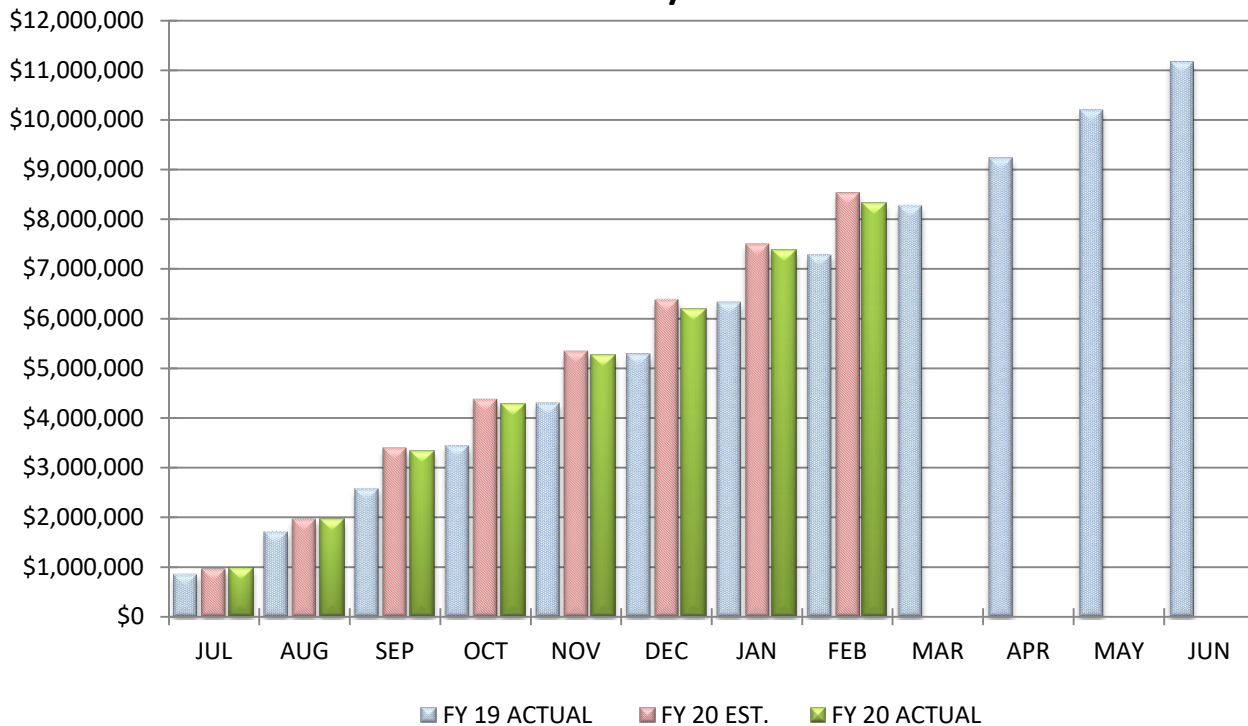
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$1,969,990		\$15,792,963
Estimated Wage Expenditures		\$1,996,164		\$16,003,491
Variance From Estimate	UNDER	(\$26,174)	UNDER	(\$210,528)
Variance From Estimate	UNDER	-1.31%	UNDER	-1.32%
Actual Prior Year		\$1,890,750		\$15,282,007
Total 2019-2020 Estimate				\$24,218,671
Percent Of Total Estimate Spent				65.21%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are on target with monthly estimates and continuing to run slightly under. We will continue to monitor the trending of wages but believe this trend is due to realized savings from the severance plan implemented last year and hiring practices.

COMPARISON OF TOTAL MONTHLY EMPLOYEES' RETIREMENT/INSURANCE BENEFITS



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



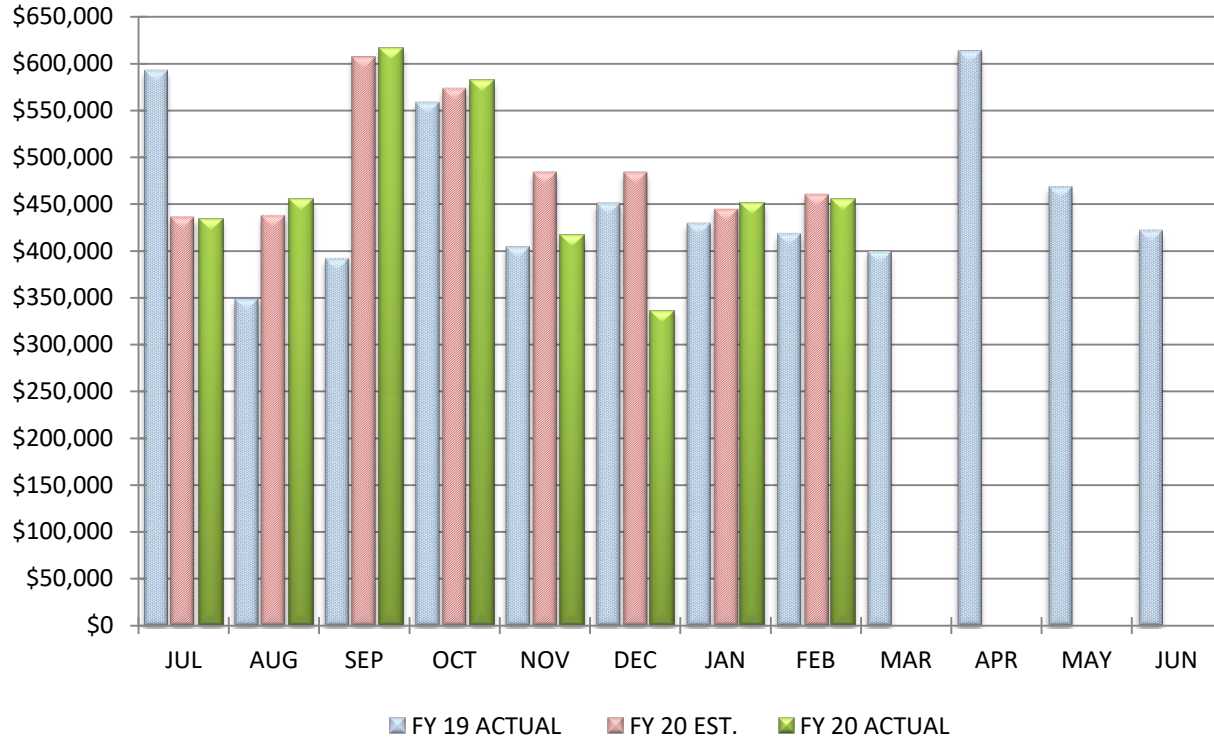
COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

February 29, 2020

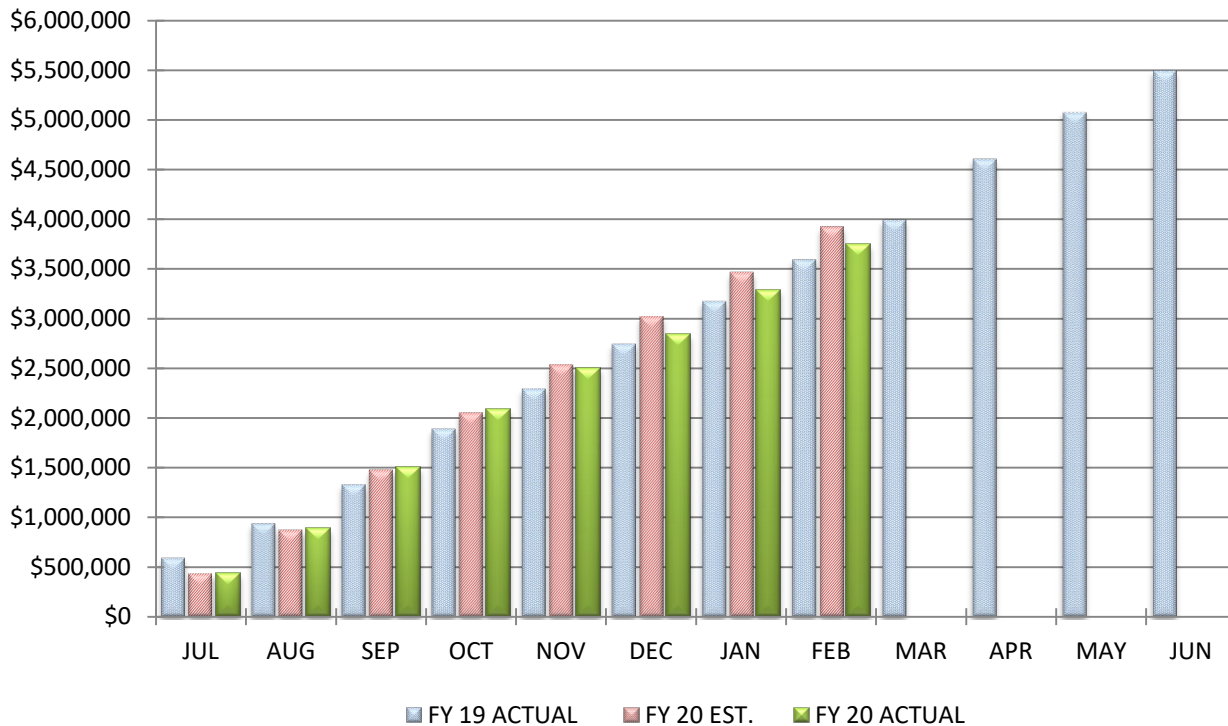
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$947,493		\$8,314,554
Estimated Fringe Benefit Expenditures		\$1,030,848		\$8,509,793
Variance From Estimate	UNDER	(\$83,355)	UNDER	(\$195,239)
Variance From Estimate	UNDER	-8.09%	UNDER	-2.29%
Actual Prior Year		\$955,185		\$7,281,952
Total 2019-2020 Estimate				\$12,783,224
Percent Of Total Estimate Spent				65.04%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: With lower wages than anticipated, we are also seeing wage-related benefit, such as retirement and Medicare also coming in under estimates. Further, with modifications made to our 2020 insurance plan, we noticed a decrease in participation in the district insurance plan of around 6-7% for 2020. These factors have caused our benefit costs to be lower than originally estimated at this point in the year. We will monitor this expenditure line to see if current trends continue in the coming months.

COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES



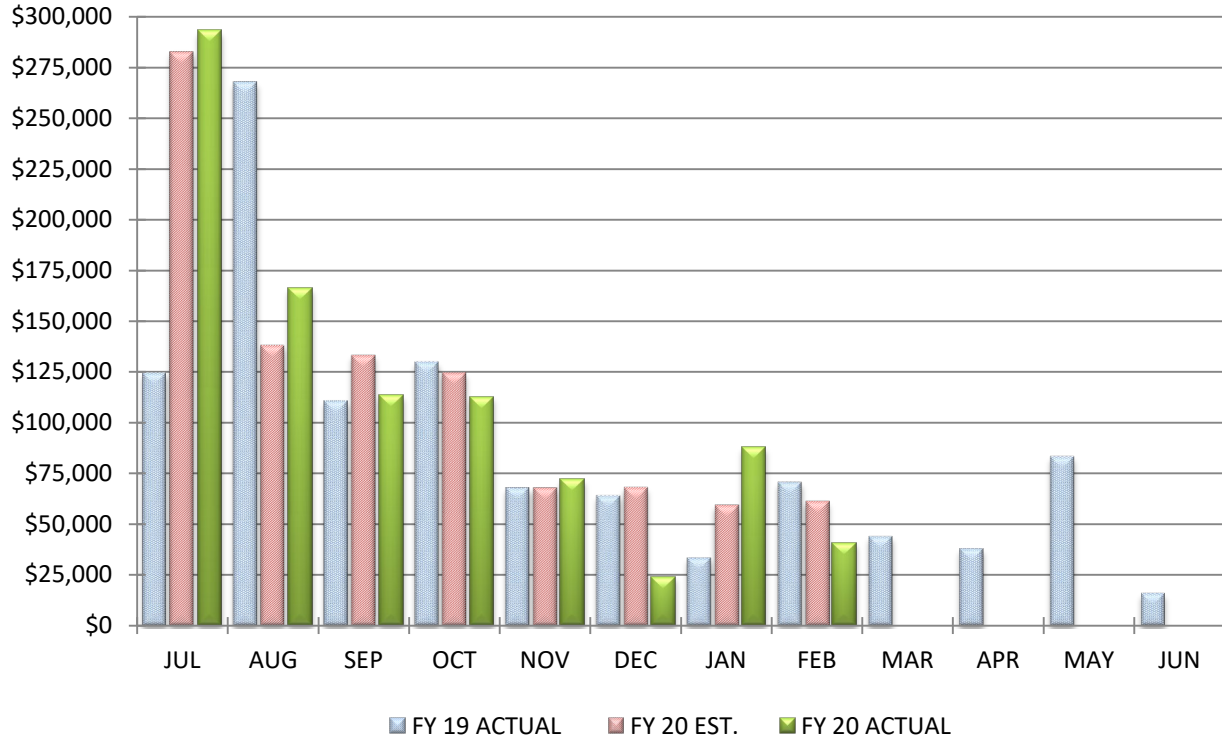
COMPARISON OF PURCHASED SERVICES

February 29, 2020

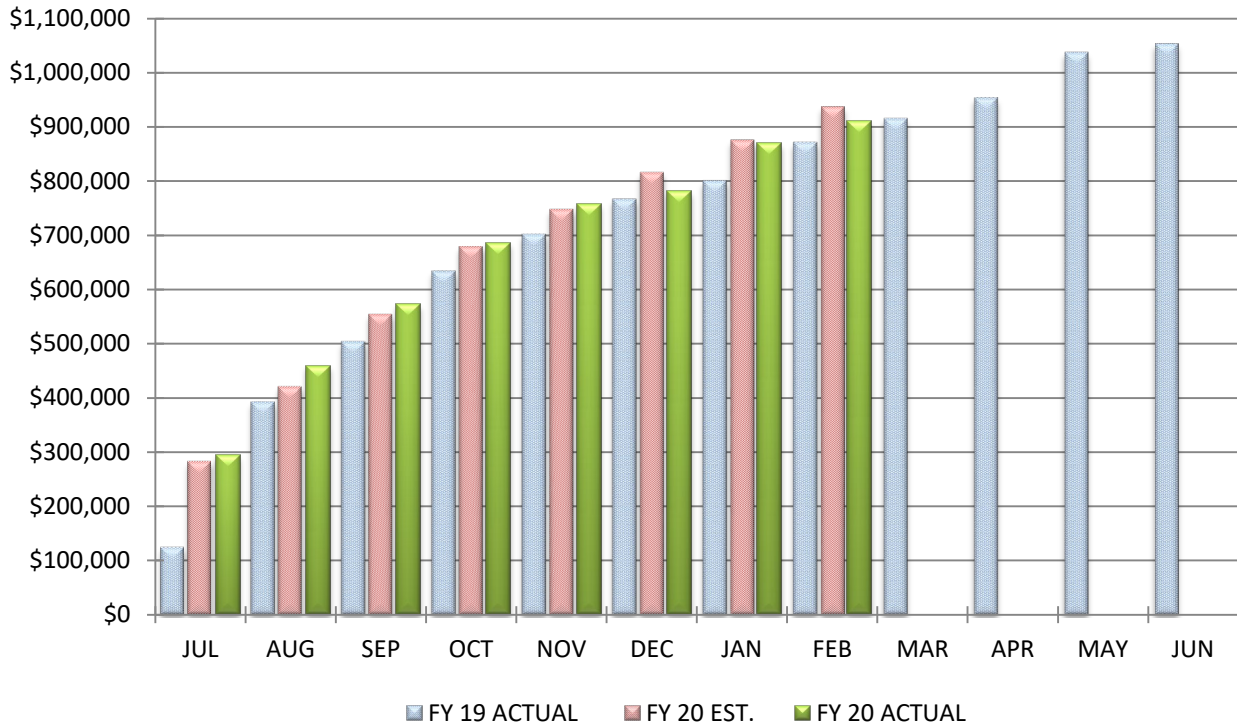
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Service Expenditures		\$455,085		\$3,745,135
Estimated Service Expenditures		\$459,850		\$3,921,911
Variance From Estimate	UNDER	(\$4,765)	UNDER	(\$176,776)
Variance From Estimate	UNDER	-1.04%	UNDER	-4.51%
Actual Prior Year		\$417,850		\$3,591,173
Total 2019-2020 Estimate				\$5,964,563
Percent Of Total Estimate Spent				62.79%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: Purchased service expenditures are an area subject to timing differences each year depending on when the service is provided. We were on target with monthly estimates and continue to have a favorable variance for the fiscal year. With our more mild winter utilities are currently coming in under budget and the timing of our ESC of Central Ohio payments have allowed us to be under annual estimates at this point in the year. With updates in our state foundation deductions part way through the year, we have seen a large increase in our special needs Autism and John Peterson scholarships, which will increase our costs in the coming months. We will continue to monitor this expenditure line, and overall, we anticipate being on target with annual estimates as the year continues.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS



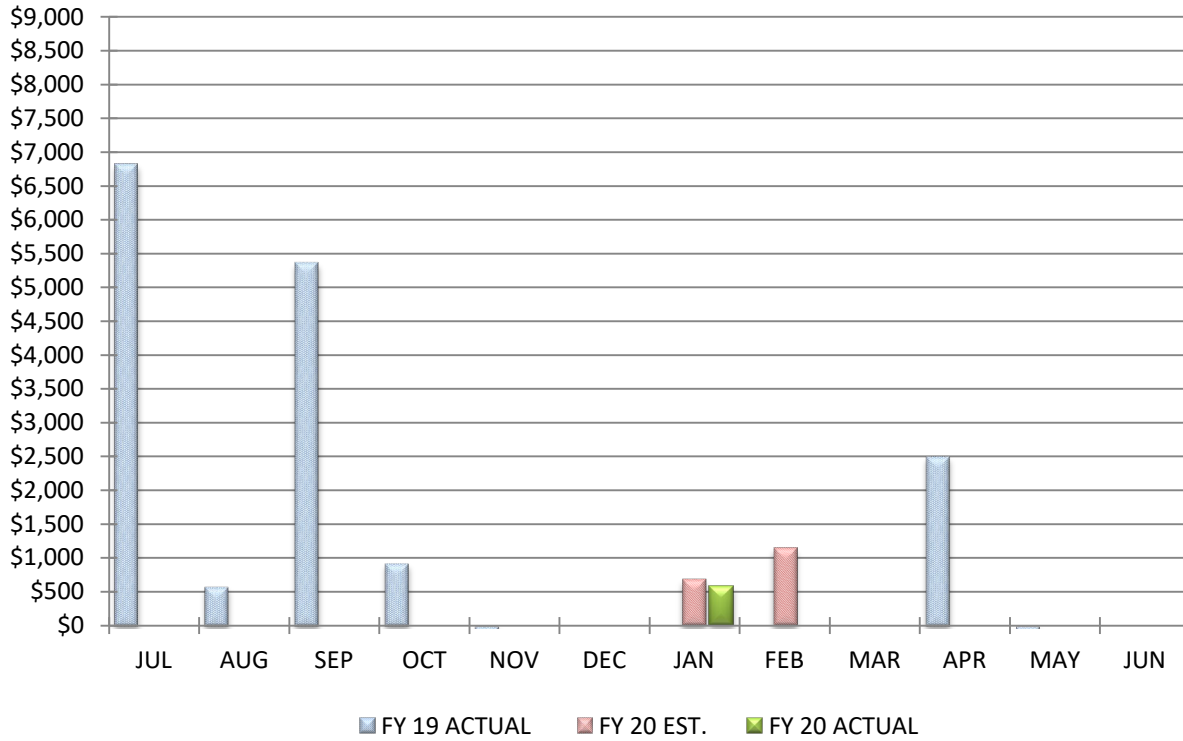
COMPARISON OF SUPPLIES AND MATERIALS

February 29, 2020

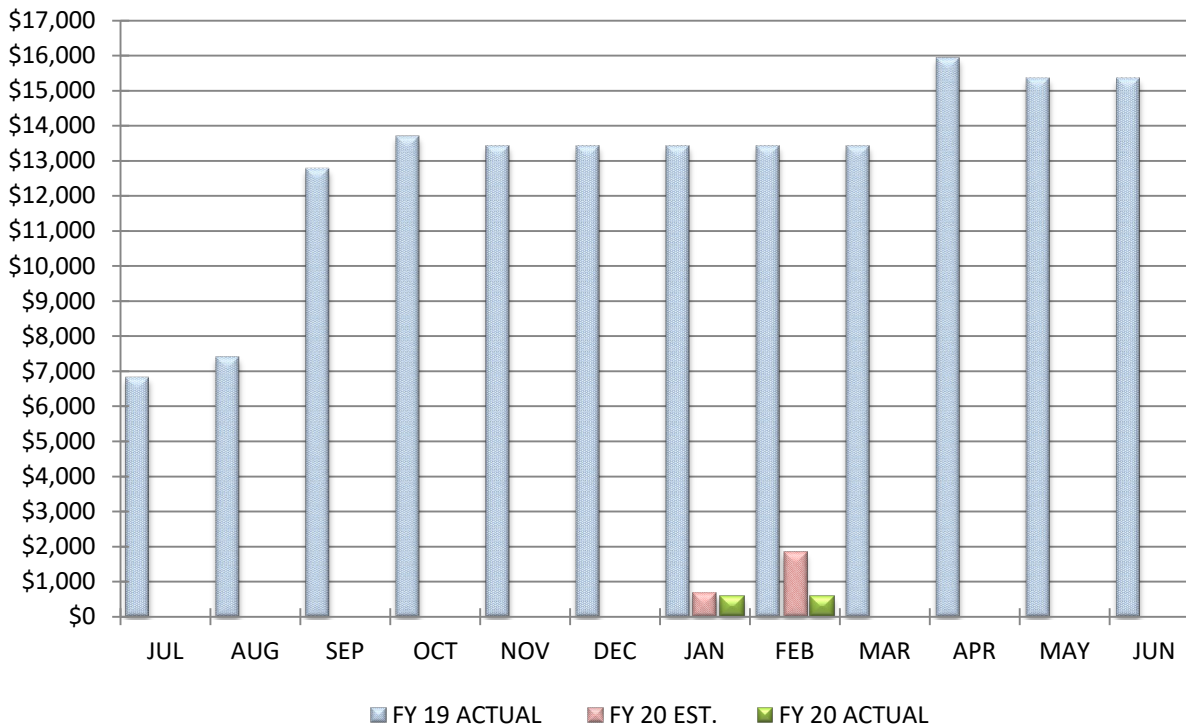
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$40,728		\$910,134
Estimated Material Expenditures		\$61,500		\$936,344
Variance From Estimate	UNDER	(\$20,772)	UNDER	(\$26,210)
Variance From Estimate	UNDER	-33.78%	UNDER	-2.80%
Actual Prior Year		\$70,807		\$869,872
Total 2019-2020 Estimate				\$1,180,026
Percent Of Total Estimate Spent				77.13%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: Supply and material expenditures are an area subject to timing differences each year depending on when the service is provided and billed. We generally see fluctuations in the area but are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY



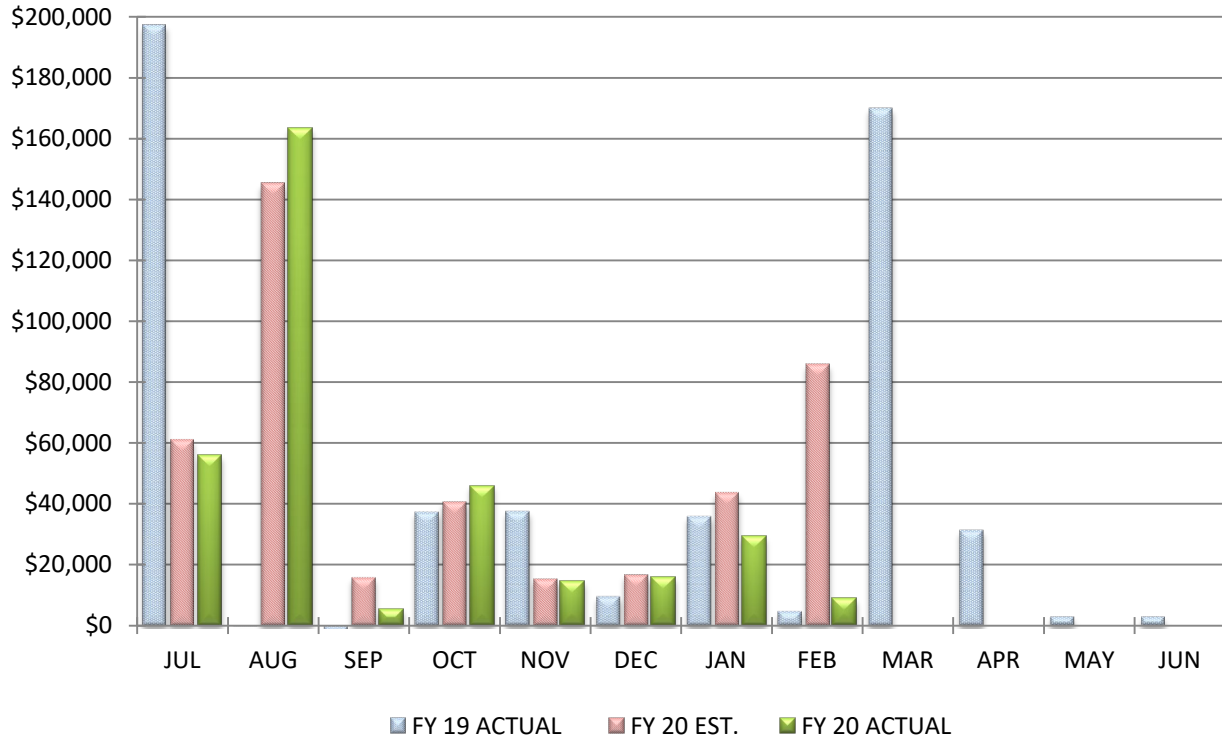
COMPARISON OF CAPITAL OUTLAY

February 29, 2020

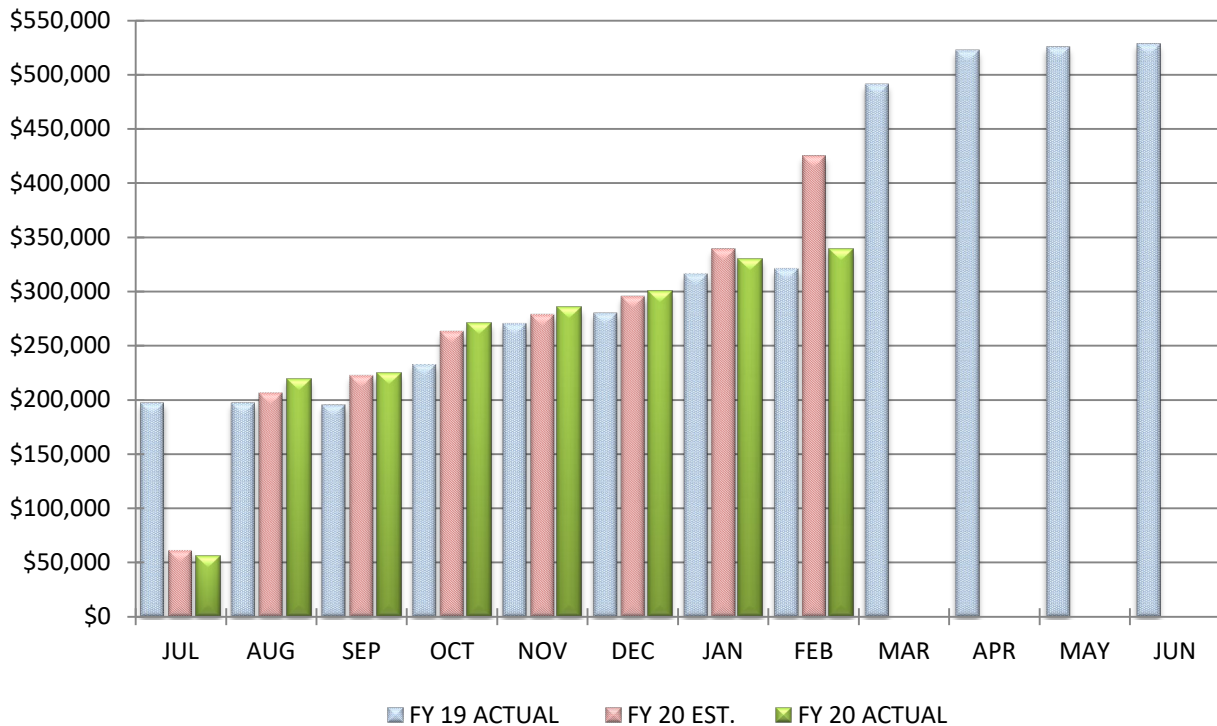
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$0		\$580
Estimated Equipment Expenditures		\$1,143		\$1,829
Variance From Estimate	UNDER	(\$1,143)	UNDER	(\$1,249)
Variance From Estimate	UNDER	-100.00%	UNDER	-68.29%
Actual Prior Year		\$0		\$13,414
Total 2019-2020 Estimate				\$15,000
Percent Of Total Estimate Spent				3.87%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES



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



COMPARISON OF OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES

February 29, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$8,866		\$338,514
Estimated Other Expenditures		\$85,844		\$424,555
Variance From Estimate	UNDER	(\$76,978)	UNDER	(\$86,041)
Variance From Estimate	UNDER	-89.67%	UNDER	-20.27%
Actual Prior Year		\$4,737		\$320,389
Total 2019-2020 Estimate				\$548,038
Percent Of Total Estimate Spent				61.77%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are under estimates in this category at this point in the year. We anticipated final settlement of taxes either in February or March and a portion of the fees charged by Delaware County were allocated to this expenditure line. This is the primary reason for the favorable variance. As the year continues, we anticipate expenditures coming in line with annual estimates.



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT
AND
MONTHLY SUMMARY CHECK REGISTER

**Big Walnut Local Schools
Financial Report by Fund**

(FINSUM)

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	6,989,548.06	34,753,859.12	3,422,161.74	29,101,879.09	16,819,312.39	1,475,103.50	15,344,208.89
TOTAL FOR Fund 002 - BOND RETIREMENT:							
9,926,196.88	1,910,633.00	5,510,393.83	0.00	6,107,590.98	9,328,999.73	2,749,484.37	6,579,515.36
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
867,954.57	276,799.00	1,198,878.50	79,373.13	929,891.55	1,136,941.52	97,072.49	1,039,869.03
TOTAL FOR Fund 004 - BUILDING:							
99,793,228.48	233,735.35	1,355,395.39	2,934,746.27	16,109,363.93	85,039,259.94	72,059,643.46	12,979,616.48
TOTAL FOR Fund 006 - FOOD SERVICE:							
220,058.78	164,281.77	906,806.65	179,978.69	975,811.86	151,053.57	118,851.55	32,202.02
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	1,233.00	17,285.81	0.00	1,407.00	25,588.21	21,925.00	3,663.21
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
79,868.31	13,930.46	86,434.22	842.88	26,867.58	139,434.95	74,466.75	64,968.20
TOTAL FOR Fund 019 - OTHER GRANT:							
10,009.42	0.00	3,327.96	582.98	4,699.08	8,638.30	2,989.67	5,648.63
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
26,128.13	350.65	80,421.08	810.25	96,834.34	9,714.87	6,842.20	2,872.67
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	8,699.52	68,605.41	2,372.10	57,453.63	145,769.59	39,974.34	105,795.25
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
70,783.84	8,979.08	246,652.60	18,531.13	264,106.81	53,329.63	68,629.32	15,299.69
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
177,362.38	140,357.51	277,400.50	10,524.87	231,402.24	223,360.64	8,278.10	215,082.54
TOTAL FOR Fund 451 - DATA COMMUNICATION FUND:							
0.00	0.00	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00

**Big Walnut Local Schools
Financial Report by Fund**

(FINSUM)

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	72,943.41	145,897.45	11,930.88	35,792.64	110,104.81	700.00	109,404.81
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN 23,509.01	0.00	246,531.08	0.00	250,382.04	19,658.05	147.16	19,510.89
TOTAL FOR Fund 516 - IDEA PART B GRANTS: 56,776.86-	128,376.77	501,313.24	60,717.40	473,541.36	29,004.98-	22,357.32	51,362.30-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE 334.22-	29,823.26	106,678.57	14,258.61	120,602.96	14,258.61-	1,586.00	15,844.61-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED: 20.99-	5,657.84	15,958.03	2,828.92	17,351.50	1,414.46-	7.11	1,421.57-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY: 30,199.89-	2,976.99	42,480.46	2,244.00	14,524.57	2,244.00-	4,106.89	6,350.89-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND 6,947.03-	800.00	7,975.03	0.00	1,028.00	0.00	101.12	101.12-
GRAND TOTALS: 22,542,422.78	9,989,125.67	45,580,828.81	6,739,117.39	54,820,531.16	113,302,720.43	76,752,266.35	36,550,454.08

C H E C K R E G I S T E R
Processing Month: February 2020
Big Walnut Local Schools

(CHKREG)

Check#	Check Date	Org Sta	Vendor Paid	Check Amount	Status Date
003822	02/13/2020	M/M	Payroll Account	30,696.30	
003823	02/13/2020	M/M	STATE TEACHERS	106,186.16	
003824	02/13/2020	M/M	SCHOOL EMPLOYEES	37,161.64	
003825	02/27/2020	M/M	Dearborn Life Insurance Co	1,583.55	
003826	02/27/2020	M/M	Payroll Account	30,864.39	
003827	02/27/2020	M/M	United Health Care Insurance	611,633.83	
003828	02/27/2020	M/M	Delta Dental Plan of Ohio, Inc	12,256.11	
003829	02/27/2020	M/M	STATE TEACHERS	116,235.84	
003830	02/27/2020	M/M	SCHOOL EMPLOYEES	46,876.36	
121214	02/07/2020	W/R	AhelioTech Services, LTD	270.00	02/28/2020
121215	02/07/2020	W/R	Read, Amy	23.00	02/28/2020
121216	02/07/2020	W/R	Asset Genie, Inc.	753.45	02/28/2020
121217	02/07/2020	W/R	BIG WALNUT ATHLETIC BOOSTERS	595.00	02/28/2020
121218	02/07/2020	W/R	Central Ohio Bandag LP	233.00	02/28/2020
121219	02/07/2020	W/R	Boundless Behavioral HealthInc	4,990.00	02/28/2020
121220	02/07/2020	W/R	Shelton, Brian	137.02	02/28/2020
121221	02/07/2020	W/R	City Electric Supply Company	287.50	02/28/2020
121222	02/07/2020	W/R	Cardinal Bus Sales &	.00	02/28/2020
121223	02/07/2020	W/R	Kuhn, Charlene	15.53	02/28/2020
121224	02/07/2020	W/R	Meacham, Christopher Allen	228.00	02/28/2020
121225	02/07/2020	W/R	Delaware General Health Dist.	2,191.50	02/28/2020
121226	02/07/2020	W/R	Division 7 Roofing	1,434.00	02/28/2020
121227	02/07/2020	W/R	Roger E. Howard	5,650.20	02/28/2020
121228	02/07/2020	W/R	Fastenal Company	147.26	02/28/2020
121229	02/07/2020	W/R	Friends Office	290.84	02/28/2020
121230	02/07/2020	W/R	Gilbane Building Company	5,984.00	02/28/2020
121231	02/07/2020	W/R	Glockner Oil Company	728.90	02/28/2020
121232	02/07/2020	W/R	Gordon Food Service	53,162.07	02/28/2020
121233	02/07/2020	W/R	Healthcare Billing Services	266.34	02/28/2020
121234	02/07/2020	W/R	Highland Local School District	175.00	02/28/2020
121235	02/07/2020	W/R	HERITAGE MIDDLE SCHOOL	175.00	02/28/2020
121236	02/07/2020	W/R	Hobart Corporation	26.59	02/28/2020
121237	02/07/2020	W/R	Hall, James	96.03	02/28/2020
121238	02/07/2020	W/R	KE-WA-PA SALES & SERVICE	125.55	02/28/2020
121239	02/07/2020	W/R	Castiglione, Kim	37.98	02/28/2020
121240	02/07/2020	W/R	Kimball Midwest	30.36	02/28/2020
121241	02/07/2020	W/R	Donohue, Koby D	60.00	02/28/2020
121242	02/07/2020	W/R	Lancaster High School	150.00	02/28/2020
121243	02/07/2020	W/R	Loeb Electric - Columbus	250.47	02/28/2020
121244	02/07/2020	W/R	Mail Finance, Inc.	1,650.84	02/28/2020
121245	02/07/2020	W/R	Lieurance, Margaret A	186.30	02/28/2020
121246	02/07/2020	W/R	Cox, Matthew J.	61.30	02/28/2020
121247	02/07/2020	W/R	Mid America Sales Assoc.	216.00	02/28/2020
121248	02/07/2020	W/R	Music & Arts Center	64.88	02/28/2020
121249	02/07/2020	W/R	NASCO	11.68	02/28/2020
121250	02/07/2020	W/R	Siclair, Natalie	20.70	02/28/2020
121251	02/07/2020	W/R	New Albany Middle School	175.00	02/28/2020
121252	02/07/2020	W/R	Powell, Nicholas P.	28.30	02/28/2020
121253	02/07/2020	W/R	Pizza Hut	3,731.00	02/28/2020
121254	02/07/2020	W/R	Ohio CAT	1,140.00	02/28/2020
121255	02/07/2020	W/R	Pepsi Cola Bottling Co	1,103.35	02/28/2020
121256	02/07/2020	W/R	Professional Speech Services	41,453.40	02/28/2020

C H E C K R E G I S T E R
Processing Month: February 2020
Big Walnut Local Schools

(CHKREG)

Check#	Check Date	Org Sta	Vendor Paid	Check Amount	Status Date
121257	02/07/2020	W/R	Reach Educational Services	8,900.00	02/28/2020
121258	02/07/2020	W/R	Skinner Diesel	179.62	02/28/2020
121259	02/07/2020	W/R	State Security, LLC	248.00	02/28/2020
121260	02/07/2020	W/R	Jados, Stephen A	1,500.30	02/28/2020
121261	02/07/2020	W/R	Strategic Management Solutions	3,342.00	02/28/2020
121262	02/07/2020	W/R	Sunbury Plumbing & Heating Co.	455.00	02/28/2020
121263	02/07/2020	W/R	Team Sports, Inc.	2,521.00	02/28/2020
121264	02/07/2020	W/R	The Buckeye Ranch, Inc.	3,231.00	02/28/2020
121265	02/07/2020	W/R	The Equipment Guys, Inc.	510.00	02/28/2020
121266	02/07/2020	W/R	Thomas Door	1,245.00	02/28/2020
121267	02/07/2020	W/R	Tractor Supply Company	18.99	02/28/2020
121268	02/07/2020	W/R	Transportation Accessories Co	895.75	02/28/2020
121269	02/07/2020	W/R	Tristar Transportation Co	14,193.00	02/28/2020
121270	02/07/2020	W/R	Truck Sales & Service Inc.	276.00	02/28/2020
121271	02/07/2020	W/R	TruckPro, LLC	1,793.08	02/28/2020
121272	02/07/2020	W/R	Versatrans Solutions Division	2,550.08	02/28/2020
121273	02/07/2020	W/R	Unifirst Corporation	43.08	02/28/2020
121274	02/07/2020	W/R	United Dairy, Inc.	10,638.00	02/28/2020
121275	02/07/2020	W/R	Verizon Wireless	429.12	02/28/2020
121276	02/07/2020	W/R	Voorhis Slone Welsh Crossland	168,333.00	02/28/2020
121277	02/07/2020	W/R	Washington Auto Parts Inc.	.95	02/28/2020
121278	02/07/2020	W/R	Westerville Central Athletic	400.00	02/28/2020
121279	02/11/2020	W/R	AATG, INC.	282.00	02/28/2020
121280	02/11/2020	W/R	American Electric	29,792.12	02/28/2020
121281	02/11/2020	W/R	Barnes & Noble College	646.25	02/28/2020
121282	02/11/2020	W/R	Beem's BP Distributing, Inc.	674.62	02/28/2020
121283	02/11/2020	W/R	Blick Art Materials	9.59	02/28/2020
121284	02/11/2020	W/R	Brown Supply Co.	517.56	02/28/2020
121285	02/11/2020	W/R	Johnson-Stuber, Christie	68.88	02/28/2020
121286	02/11/2020	W/R	Consolidated Electric Coop Inc	617.00	02/28/2020
121287	02/11/2020	W/R	Boehm, Dawn	10.12	02/28/2020
121288	02/11/2020	W/R	Del-Co Water Co.	3,958.48	02/28/2020
121289	02/11/2020	W/R	Diemer, Elizabeth	259.96	02/28/2020
121290	02/11/2020	W/R	Fastenal Company	69.04	02/28/2020
121291	02/11/2020	W/R	Flourish Integrated TherapyLLC	940.00	02/28/2020
121292	02/11/2020	W/R	Gahanna Middle School East	185.00	02/28/2020
121293	02/11/2020	W/R	Hard Eight LLC	62,400.00	02/28/2020
121294	02/11/2020	W/R	Heath High School	200.00	02/28/2020
121295	02/11/2020	W/R	J C Manny Logo Apparel Co. LLC	439.60	02/28/2020
121296	02/11/2020	W/W	John Sells Middle School	200.00	
121297	02/11/2020	W/R	Castiglione, Kim	38.04	02/28/2020
121298	02/11/2020	W/R	Lakewood High School	150.00	02/28/2020
121299	02/11/2020	W/R	Lancaster High School	125.00	02/28/2020
121300	02/11/2020	W/R	Larry Sargent	1,424.64	02/28/2020
121301	02/11/2020	W/W	Truax, Megan (reimbursements)	26.97	
121302	02/11/2020	W/R	Adams, Nadine	104.28	02/28/2020
121303	02/11/2020	W/R	Psychological Corp/Pearson	3,158.25	02/28/2020
121304	02/11/2020	W/W	OAEP/MCOECN	210.00	
121305	02/11/2020	W/R	Office Depot Dept #34063345	25.19	02/28/2020
121306	02/11/2020	W/R	OhioGuidestone	16,280.60	02/28/2020
121307	02/11/2020	W/R	Olentangy Orange High School	200.00	02/28/2020
121308	02/11/2020	W/R	PJ's Pizza	700.00	02/28/2020

C H E C K R E G I S T E R
Processing Month: February 2020
Big Walnut Local Schools

(CHKREG)

Check#	Check Date	Org Sta	Vendor Paid	Check Amount	Status Date
121309	02/11/2020	W/R	R & R Services Plus LLC	300.00	02/28/2020
121310	02/11/2020	W/W	HANNA, RONALD	200.00	
121311	02/11/2020	W/R	Cline, Sarah	389.67	02/28/2020
121312	02/11/2020	W/R	Stanton's Sheet Music, Inc.	392.86	02/28/2020
121313	02/11/2020	W/R	Wimbish, Thomas	10.12	02/28/2020
121314	02/11/2020	W/W	Thomas Worthington High School	250.00	
121315	02/11/2020	W/R	Ohio BCI & I	813.00	02/28/2020
121316	02/11/2020	W/R	TruckPro, LLC	437.88	02/28/2020
121317	02/11/2020	W/R	Unifirst Corporation	43.08	02/28/2020
121318	02/11/2020	W/R	VEX Robotics, Inc.	131.47	02/28/2020
121319	02/11/2020	W/R	Washington Auto Parts Inc.	74.04	02/28/2020
121320	02/11/2020	W/R	Watkins Memorial High School	50.00	02/28/2020
121321	02/14/2020	C/C	Payroll Account	1,022,399.88	
121322	02/13/2020	B/B	Osborne, Rodney	25.00	
121323	02/13/2020	W/R	VILLAGE OF SUNBURY	3,692.29	02/28/2020
121324	02/13/2020	W/R	CAROLINA BIOLOGICAL SUPPLY	71.20	02/28/2020
121325	02/13/2020	W/R	Office Depot Dept #34063345	70.04	02/28/2020
121326	02/13/2020	W/R	Pyrinex, Inc.	3,100.00	02/28/2020
121327	02/13/2020	W/R	Millcraft Paper Co	310.00	02/28/2020
121328	02/13/2020	W/R	Alexander, Stephen P.	114.00	02/28/2020
121329	02/13/2020	W/R	J C Manny Logo Apparel Co. LLC	217.28	02/28/2020
121330	02/13/2020	W/R	Friends Office	121.62	02/28/2020
121331	02/13/2020	W/W	Molly K. Drayer	240.00	
121332	02/13/2020	W/R	COHSBC-Central Ohio High Schoo	200.00	02/28/2020
121333	02/13/2020	W/R	Wagoner, Timothy	33.35	02/28/2020
121334	02/13/2020	W/R	Unifirst Corporation	24.80	02/28/2020
121335	02/13/2020	W/R	Otterbein University	1,399.95	02/28/2020
121336	02/13/2020	W/R	Lakes Golf & Country Club Inc.	2,160.00	02/28/2020
121337	02/13/2020	W/R	OhioGuidestone	18,540.54	02/28/2020
121338	02/13/2020	W/R	Team Sports, Inc.	457.00	02/28/2020
121339	02/13/2020	W/R	Reall, Jack	60.00	02/28/2020
121340	02/13/2020	W/R	Background InvestigationBureau	158.95	02/28/2020
121341	02/13/2020	W/W	Shockcor, Melissa K.	45.00	
121342	02/13/2020	W/W	The LAX Shop, Inc.	96.00	
121343	02/18/2020	W/R	Gilbane Building Company	2,729,969.51	02/28/2020
121344	02/18/2020	W/R	Scholastic Magazines	75.90	02/28/2020
121345	02/18/2020	W/W	Multi Ventures Limited	22,850.00	
121346	02/18/2020	W/R	Transportation Accessories Co	48.82	02/28/2020
121347	02/18/2020	W/R	VILLAGE OF SUNBURY	337.46	02/28/2020
121348	02/18/2020	W/R	Ward's Science	27.36	02/28/2020
121349	02/18/2020	W/R	Cardinal Bus Sales &	543.59	02/28/2020
121350	02/18/2020	W/R	Pyrinex, Inc.	99.00	02/28/2020
121351	02/18/2020	W/R	Music & Arts Center	149.97	02/28/2020
121352	02/18/2020	W/R	Friends Office	205.44	02/28/2020
121353	02/18/2020	W/R	Rose Pest Solutions	200.00	02/28/2020
121354	02/18/2020	W/R	Gemalto Cogent, Inc.	780.00	02/28/2020
121355	02/18/2020	W/R	Britenstine Environmental	765.00	02/28/2020
121356	02/18/2020	W/W	Unity School Bus Parts, Inc.	99.00	
121357	02/18/2020	W/R	Consolidated Electric Coop Inc	1,100.00	02/28/2020
121358	02/18/2020	W/R	Beem's BP Distributing, Inc.	16,197.98	02/28/2020
121359	02/18/2020	W/R	City Electric Supply Company	13.91	02/28/2020
121360	02/18/2020	W/R	Reinhard's Glass Service	1,126.70	02/28/2020

C H E C K R E G I S T E R
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(CHKREG)

Check#	Check Date	Org Sta	Vendor Paid	Check Amount	Status Date
121361	02/18/2020	W/R	Ewell Education Services	100.00	02/28/2020
121362	02/18/2020	W/R	Equiparts Corp	4,079.90	02/28/2020
121363	02/18/2020	W/R	Columbus Kenworth Inc.	94.84	02/28/2020
121364	02/18/2020	W/R	R & R Services Plus LLC	800.00	02/28/2020
121365	02/18/2020	W/R	Division 7 Roofing	977.00	02/28/2020
121366	02/18/2020	W/R	PaySchools	252.84	02/28/2020
121367	02/18/2020	W/W	Multi-Health Systems, Inc.	375.00	
121368	02/18/2020	W/R	Whiteside, Justin	114.00	02/28/2020
121369	02/18/2020	W/W	Books Galore, Inc.	1,269.62	
121370	02/18/2020	W/W	Plateau Valley School	85.00	
121371	02/25/2020	W/W	Bellefontaine City Schools	40.00	
121372	02/25/2020	W/W	Baldner-Hill, Brittani	539.50	
121373	02/25/2020	W/R	Burchett, Carol	373.90	02/28/2020
121374	02/25/2020	W/W	Columbia Gas Of Ohio	4,727.03	
121375	02/25/2020	W/W	Concord Theatricals Corp	1,532.91	
121376	02/25/2020	W/W	Direct Energy Business, LLC	8,051.58	
121377	02/25/2020	W/R	Roger E. Howard	1,693.60	02/28/2020
121378	02/25/2020	W/R	Germann, Douglas	18.10	02/28/2020
121379	02/25/2020	W/W	Franklin Art Glass Studios Inc	578.80	
121380	02/25/2020	W/R	Delaware County Treasurer	1,884.23	02/28/2020
121381	02/25/2020	W/R	Gordon Food Service	17,647.98	02/28/2020
121382	02/25/2020	W/W	Great America Leasing Corp	1,060.58	
121383	02/25/2020	W/R	Hina EnvironmentalSolution LLC	350.00	02/28/2020
121384	02/25/2020	W/R	Rush Truck Centers of Ohio, In	7.19	02/28/2020
121385	02/25/2020	W/R	Hatfield, Jeffrey B.	90.00	02/28/2020
121386	02/25/2020	W/R	KE-WA-PA SALES & SERVICE	153.49	02/28/2020
121387	02/25/2020	W/R	Kim Hoessly Piano Tuning	145.00	02/28/2020
121388	02/25/2020	W/R	Bair, Layne	409.21	02/28/2020
121389	02/25/2020	W/R	McDonough, Michael	75.00	02/28/2020
121390	02/25/2020	W/W	Pearson Assessment	182.32	
121391	02/25/2020	W/W	Pizza Hut	441.00	
121392	02/25/2020	W/W	OASSA	238.00	
121393	02/25/2020	W/R	Ohio Capital Conference - HS	230.00	02/28/2020
121394	02/25/2020	W/W	OSLA - HS Girls Lacrosse	35.00	
121395	02/25/2020	W/W	Olentangy Orange High School	300.00	
121396	02/25/2020	W/R	Otterbein University	335.00	02/28/2020
121397	02/25/2020	W/W	Swank, Pamela J.	64.89	
121398	02/25/2020	W/R	MEDCO Sports Medicine	12.39	02/28/2020
121399	02/25/2020	W/R	Sturtevant, Penny	61.55	02/28/2020
121400	02/25/2020	W/R	Pepsi Cola Bottling Co	507.90	02/28/2020
121401	02/25/2020	W/W	Permafloor, Inc.	8,586.00	
121402	02/25/2020	W/R	PM Graphics Inc.	1,513.77	02/28/2020
121403	02/25/2020	W/R	Really Good Stuff, LLC	553.76	02/28/2020
121404	02/25/2020	W/W	Riverside Assessments, LLC	18,017.00	
121405	02/25/2020	W/W	Robotics Education &	110.00	
121406	02/25/2020	W/W	Roger D. Fields Associates, Inc	3,000.00	
121407	02/25/2020	W/R	School Outfitters LLC	342.55	02/28/2020
121408	02/25/2020	W/W	Morrison, Scott	48.00	
121409	02/25/2020	W/R	Jados, Stephen A	287.50	02/28/2020
121410	02/25/2020	W/R	Truescan 3D	4,900.00	02/28/2020
121411	02/25/2020	W/R	Unifirst Corporation	71.52	02/28/2020
121412	02/25/2020	W/R	United Dairy, Inc.	3,504.45	02/28/2020

C H E C K R E G I S T E R
Processing Month: February 2020
Big Walnut Local Schools

(CHKREG)

Check#	Check Date	Org Sta	Vendor Paid	Check Amount	Status Date
121413	02/25/2020	W/W	US Bank National Association	7,293.32	
121414	02/25/2020	W/R	VEX Robotics, Inc.	1,683.09	02/28/2020
121415	02/25/2020	W/R	Washington Auto Parts Inc.	9.38	02/28/2020
121416	02/27/2020	W/R	BRICKER & ECKLER LLP	1,578.50	02/28/2020
121417	02/27/2020	W/W	South-Western City School Dist	200.00	
121418	02/27/2020	W/W	Central Ohio Branch of The	135.00	
121419	02/27/2020	W/W	CRH OHIO LTD	41.90	
121420	02/27/2020	W/R	Delaware County Sheriff's Offc	4,892.87	02/28/2020
121421	02/27/2020	W/R	Germann, Douglas	148.95	02/28/2020
121422	02/27/2020	W/W	Easton Telecom Services, LLC	1,205.78	
121423	02/27/2020	W/R	Friends Office	61.64	02/28/2020
121424	02/27/2020	W/W	Jostens, Inc.	40.05	
121425	02/27/2020	W/R	Yeager, Katie	184.75	02/28/2020
121426	02/27/2020	W/R	Castiglione, Kim	19.90	02/28/2020
121427	02/27/2020	W/R	Loth, Inc.	17,824.79	02/28/2020
121428	02/27/2020	W/W	Patridge, Melanie	100.00	
121429	02/27/2020	W/R	Music In Motion	40.95	02/28/2020
121430	02/27/2020	W/R	NeoFunds by Neopost	253.44	02/28/2020
121431	02/27/2020	W/W	Ohio Wesleyan University	415.30	
121432	02/27/2020	W/R	Pepsi Cola Bottling Co	96.75	02/28/2020
121433	02/27/2020	W/W	Scholastic Magazines	474.39	
121434	02/27/2020	W/R	SDE, Inc	2,109.00	02/28/2020
121435	02/28/2020	C/C	Payroll Account	1,054,970.88	
Total Checks Issued				\$ 6,483,135.87	



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

COMPARISON OF FISCAL YEAR 2020 YTD
APPROPRIATIONS WITH FISCAL YTD ACTUAL -
ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

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

	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
002 - BOND RETIREMENT	8,914,015.00	-	8,914,015	6,107,591	2,749,484	56,940	1%
003 - PERMANENT IMPROVEMENT	1,822,023.34	348,163	2,170,187	929,892	97,072	1,143,223	53%
004 - BUILDING IMPROVEMENT	70,626,503.15	27,016,761	97,643,264	16,109,364	72,059,643	9,474,257	10%
006 - FOOD SERVICE	1,429,233.83	-	1,429,234	975,812	118,852	334,570	23%
014 - ROTARY-INTERNAL SERVICES	28,280.00	-	28,280	1,407	21,925	4,948	17%
018 - PUBLIC SCHOOL SUPPORT	146,387.67	8,113	154,501	26,868	74,467	53,167	34%
019 - OTHER GRANT	8,539.26	-	8,539	4,699	2,990	851	10%
022 - DISTRICT AGENCY	175,307.69	-	175,308	96,834	6,842	71,631	41%
070 - CAPITAL PROJECTS	125,000.00	-	125,000	-	-	125,000	100%
200 - STUDENT MANAGED ACTIVITY	145,689.98	7,476	153,166	57,454	39,974	55,738	36%
300 - DISTRICT MANAGED STUDENT ACTIVITY	348,250.00	-	348,250	264,107	68,629	15,514	4%
401 - AUXILIARY SERVICES	264,470.59	175,746	440,217	231,402	8,278	200,537	46%
451 - DATA COMMUNICATION FUND	12,600.00	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	145,235.00	-	145,235	35,793	700	108,742	75%
499 - MISCELLANEOUS STATE GRANT FUND	302,997.20	-	302,997	250,382	147	52,468	0%
516 - IDEA PART-B GRANT	932,862.89	10,214	943,077	473,541	22,357	447,178	47%
551 LIMITED ENGLISH PROFICIENCY	4,371.83	-	4,372	-	-	4,372	100%
572 - TITLE I	218,428.99	9,831	228,260	120,603	1,586	106,071	46%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	31,929.82	-	31,930	17,352	7	14,571	46%
590 - TITLE II-A IMPROVING TEACHER QUALITY	68,393.63	6,587	74,981	14,525	4,107	56,349	75%
599 - MISCELLANEOUS FEDERAL GRANTS	22,193.88	1,000	23,194	1,028	101	22,065	95%
TOTAL ALL FUNDS	85,772,713.75	27,583,892	113,356,606	25,718,652	75,277,163	12,360,791	11%

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO**

February 29, 2020

<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>
<u>INTERIM FUNDS - General Operating Funds</u>							
<u>Certificates of Deposit</u>							
1) Synchrony Bank	Certificate of Deposit	\$250,000.00	3/13/2015	1.95%	3/13/2020	13	\$2,417.47
2) Morgan Stanley Bk N A Utah	Certificate of Deposit	\$245,000.00	5/3/2018	2.75%	5/4/2020	65	\$3,341.06
3) Henry Cnty Bk Napoleon Ohio	Certificate of Deposit	\$205,000.00	11/30/2017	1.80%	5/29/2020	90	\$930.09
4) Morgan Stanley Private Bank	Certificate of Deposit	\$245,000.00	8/30/2018	2.80%	8/31/2020	184	\$3,458.19
5) Discover Bank	Certificate of Deposit	\$245,000.00	9/6/2018	2.75%	9/8/2020	192	\$6,682.12
6) American Express Centr	Certificate of Deposit	\$248,000.00	9/23/2015	2.30%	9/23/2020	207	\$5,704.00
7) Barclays Bk Del	Certificate of Deposit	\$248,000.00	9/23/2015	2.20%	9/23/2020	207	\$5,456.00
8) MB Financial Bank N.A.	Certificate of Deposit	\$205,000.00	11/27/2017	2.00%	11/27/2020	272	\$3,089.06
9) BMW Bk North Amer Salt Lake	Certificate of Deposit	\$205,000.00	11/29/2017	2.05%	11/30/2020	275	\$4,225.52
10) Connectone Bk Englewood	Certificate of Deposit	\$205,000.00	11/29/2017	2.00%	11/30/2020	275	\$3,089.06
11) Wells Fargo Bank Natl Assn	Certificate of Deposit	\$210,000.00	12/14/2018	3.10%	12/14/2020	289	\$5,457.68
12) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	363	\$6,860.02
13) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	401	\$9,263.01
14) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	422	\$6,916.38
15) JP Morgan Chase Bk NA	Certificate of Deposit	\$245,000.00	11/5/2019	1.84%	11/5/2021	615	\$7,780.92
16) State Bk India New York	Certificate of Deposit	\$245,000.00	11/27/2019	1.85%	11/29/2021	639	\$9,139.52
17) Citibank N.A.	Certificate of Deposit	\$245,000.00	11/4/2019	1.89%	11/4/2022	979	\$14,005.68
18) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	1003	\$13,338.72
Certificate of Deposit Subtotal		\$4,226,000.00					
<u>Government Debt - Federal Agency</u>							
19) Federal Natl Mtg Assn Note	Government Debt	\$494,752.50	10/31/2016	1.25%	12/30/2020	305	\$7,734.38
Government Debt - Federal Agency Subtotal		\$494,752.50					
<u>Cash Accounts</u>							
1) First Commonwealth Bank	Checking - SM	\$12,539.18	2/29/2020	0.25%	3/1/2020	1	\$0.09
2) First Commonwealth Bank	Checking - Pub. Invest	\$1,747,022.06	2/29/2020	0.78%	3/1/2020	1	\$37.33
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	2/29/2020	1.33%	3/1/2020	1	\$36.44
4) Federated Govt Obligations Is	Money Market	\$935,610.11	2/29/2020	1.46%	3/1/2020	1	\$37.42
5) Star Ohio - General	Money Market	\$11,560,222.69	2/29/2020	1.77%	3/1/2020	1	\$560.59
Cash Account Subtotal		\$15,255,394.04					
Total Interim Funds		\$19,976,146.54					
<u>ACTIVE FUNDS - General Operating Funds</u>							
1) First Commonwealth Bank	Checking - General	\$6,216.99	2/29/2020	0.00%	3/1/2020	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$171,432.52	2/29/2020	0.00%	3/1/2020	1	\$0.00
Total Active Funds		\$177,649.51					
Total Active and Interim Funds - General Operating		\$20,153,796.05		1.73%		85	\$119,560.75

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
February 29, 2020**

<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>
<u>December 2017 - Note/Bond Proceeds</u>							
<u>Federal Government Obligations</u>							
1) U.S. Treasury Note	U.S. Treasury Note	\$988,437.50	2/26/2019	2.55%	2/29/2020	0	\$11,562.50
Federal Government Obligations Subtotal		<u>\$988,437.50</u>					
<u>Commercial Paper</u>							
2) Toyota Motor Credit	Commercial Paper	\$359,826.13	8/23/2019	1.92%	5/19/2020	80	\$5,173.87
3) TD USA	Commercial Paper	\$493,524.45	10/22/2019	1.90%	6/26/2020	118	\$6,475.55
Commercial Paper Subtotal		<u>\$853,350.58</u>					
<u>Money Markets</u>							
4) First American Treasury Obligations Fund	Money Market	\$1,958,236.87	2/29/2020	1.45%	3/1/2020	1	\$77.79
5) Star Ohio-Construction Fund	Money Market	\$47,931.13	2/29/2020	1.77%	3/1/2020	1	\$2.32
Money Markets Subtotal		<u>\$2,006,168.00</u>					
Total December 2017 - Note/Bond Proceeds		<u><u>\$3,847,956.08</u></u>					
<u>July 2018 - Bond Proceeds</u>							
<u>Federal Government Obligations</u>							
1) U.S. Treasury Note	U.S. Treasury Note	\$4,863,112.50	2/26/2019	2.55%	2/29/2020	0	\$136,887.50
2) Federal Home Loan Mtg	U.S. Agency Note	\$1,994,620.00	9/23/2019	1.90%	5/27/2020	88	\$20,380.00
3) Federal National Mtg Assoc.	U.S. Agency Note	\$937,180.00	10/22/2019	1.70%	9/29/2020	213	\$14,963.23
4) U.S. Treasury Note	U.S. Treasury Note	\$2,494,140.63	12/17/2019	1.65%	10/31/2020	245	\$35,937.50
5) Federal Home Loan Bank	U.S. Agency Note	\$2,019,596.00	9/30/2019	1.98%	12/30/2020	305	\$39,996.00
6) U.S. Treasury Note	U.S. Treasury Note	\$1,987,500.00	12/19/2019	1.65%	2/28/2021	365	\$35,000.00
7) U.S. Treasury Note	U.S. Treasury Note	\$1,391,359.38	12/27/2019	1.66%	2/28/2021	365	\$24,390.62
Federal Government Obligations Subtotal		<u>\$15,687,508.51</u>					
<u>Commercial Paper</u>							
8) Royal Bank of Canada (RBC)	Commercial Paper	\$1,053,264.88	8/28/2019	1.90%	3/26/2020	26	\$11,735.12
9) Toyota Motor Credit	Commercial Paper	\$1,771,965.00	7/17/2019	2.13%	4/9/2020	40	\$28,035.00
10) Citigroup	Commercial Paper	\$1,023,292.11	7/19/2019	2.19%	4/13/2020	44	\$16,707.89
11) Citigroup	Commercial Paper	\$1,977,292.22	10/10/2019	1.93%	5/11/2020	72	\$22,707.78
12) Toyota Motor Credit	Commercial Paper	\$985,315.00	9/23/2019	2.01%	6/16/2020	108	\$14,685.00
13) BNP Paribas	Commercial Paper	\$1,187,050.00	11/25/2019	1.87%	6/22/2020	114	\$12,950.00
14) JP Morgan	Commercial Paper	\$795,626.66	2/20/2020	1.61%	6/22/2020	114	\$4,373.34
15) Citigroup	Commercial Paper	\$394,785.56	10/21/2019	1.93%	6/24/2020	116	\$5,214.44
16) TD USA	Commercial Paper	\$1,479,637.50	11/21/2019	1.83%	8/17/2020	170	\$20,362.50
17) MUFG Bank	Commercial Paper	\$986,600.00	1/15/2020	1.83%	10/9/2020	223	\$13,400.00
18) Natixis NY	Commercial Paper	\$789,518.22	1/15/2020	1.78%	10/9/2020	223	\$10,481.78
19) Coco Cola Company	Commercial Paper	\$494,123.33	1/29/2020	1.66%	10/13/2020	227	\$5,876.67
20) Coco Cola Company	Commercial Paper	\$1,975,550.00	2/13/2020	1.65%	11/9/2020	254	\$24,450.00
21) Toyota Motor Credit	Commercial Paper	\$987,775.00	2/14/2020	1.65%	11/10/2020	255	\$12,225.00
Commercial Paper Subtotal		<u>\$15,901,795.48</u>					
22) First American Treasury Obligations Fund	Money Market	\$1,005,017.18	2/29/2020	1.45%	3/1/2020	1	\$39.93
Subtotal		<u>\$1,005,017.18</u>					
Total July 2018 - Bond Proceeds		<u><u>\$32,594,321.17</u></u>					

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
February 29, 2020**

Institution	Instrument Type	Cost Basis	Purchase Date	Yield Rate	Maturity Date	Days to Maturity	Est. Earnings Remaining
May 2019 - Bond Proceeds							
<u>Federal Government Obligations</u>							
1) Federal Home Loan Mtg	U.S. Agency Note	\$2,440,919.42	5/9/2019	2.42%	4/20/2020	51	\$41,027.46
2) Federal Home Loan Assoc	U.S. Agency Note	\$1,480,305.00	5/6/2019	2.42%	8/17/2020	170	\$30,007.50
3) U.S. Treasury Note	U.S. Treasury Note	\$4,234,726.56	12/3/2019	1.69%	1/31/2021	337	\$73,710.94
4) U.S. Treasury Note	U.S. Treasury Note	\$2,190,884.38	1/28/2020	1.56%	1/31/2021	337	\$34,296.88
5) U.S. Treasury Note	U.S. Treasury Note	\$4,001,821.47	10/24/2019	1.65%	2/28/2021	365	\$73,516.03
5) Federal Farm Credit Bank	U.S. Agency Note	\$2,000,000.00	2/4/2020	1.62%	4/22/2021	418	\$48,666.67
6) Federal Home Loan Bank	U.S. Agency Note	\$1,799,820.00	10/2/2019	2.01%	6/23/2021	480	\$54,180.00
7) Federal National Mtg Assoc	U.S. Agency Note	\$808,912.50	5/6/2019	2.45%	7/28/2021	515	\$35,268.75
8) U.S. Treasury Note	U.S. Treasury Note	\$1,134,802.34	11/26/2019	1.66%	7/31/2021	518	\$29,519.55
9) U.S. Treasury Note	U.S. Treasury Note	\$5,408,812.50	12/10/2019	1.68%	8/31/2021	549	\$143,325.00
10) Federal Home Loan Mtg	U.S. Agency Note	\$1,035,000.00	5/16/2019	2.50%	10/15/2021	594	\$51,750.00
11) Federal Home Loan Mtg	U.S. Agency Note	\$2,000,000.00	11/4/2019	1.75%	10/15/2021	594	\$70,000.00
12) Federal National Mtg Assoc	U.S. Agency Note	\$2,000,000.00	1/3/2020	1.80%	10/26/2021	605	\$65,400.00
13) Federal Home Loan Mtg	U.S. Agency Note	\$1,000,000.00	11/22/2019	1.75%	11/22/2021	632	\$35,000.00
14) Federal Home Loan Bank	U.S. Agency Note	\$1,050,000.00	2/25/2020	1.65%	2/18/2022	720	\$34,650.00
Federal Government Obligations Subtotal		\$32,586,004.17					
<u>Certificates of Deposit</u>							
15) Bank Leumi USA, NY	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	80	\$5,831.93
16) First Republic Bank, CA	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	80	\$5,831.93
17) Enerbank USA, UT	Certificate of Deposit	\$245,000.00	5/20/2019	2.41%	5/20/2020	81	\$1,445.50
18) BMO Harris Bank, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	83	\$5,831.93
19) CIBC Bank USA, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.44%	5/22/2020	83	\$5,953.43
20) Iberiabank, LA	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	83	\$5,831.93
21) Bank OZK, AR	Certificate of Deposit	\$244,000.00	5/28/2019	2.46%	5/28/2020	89	\$1,469.60
22) Bankwell Bank, CT	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	89	\$5,831.93
23) Rockland Trust Co, MA	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	89	\$5,831.93
24) Webbank, UT	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/28/2020	89	\$1,445.50
25) Commonwealth Bus. Bank, CA	Certificate of Deposit	\$245,000.00	5/31/2019	2.41%	5/29/2020	90	\$1,445.50
26) Dime Community Bank, NY	Certificate of Deposit	\$244,000.00	5/30/2019	2.39%	5/29/2020	90	\$5,831.93
27) Live Oak Banking Co, NC	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/29/2020	90	\$1,445.50
28) Republic Bank, MN	Certificate of Deposit	\$245,000.00	5/30/2019	2.41%	5/29/2020	90	\$1,445.50
29) Pacific Western Bank, CA	Certificate of Deposit	\$244,000.00	6/4/2019	2.39%	6/4/2020	96	\$5,839.96
30) Southside Bank, TX	Certificate of Deposit	\$244,000.00	6/7/2019	2.39%	6/8/2020	100	\$5,839.96
29) Wex Bank, UT	Certificate of Deposit	\$245,852.40	5/6/2019	2.48%	5/3/2021	429	\$9,188.10
Certificate of Deposit Subtotal		\$4,154,852.40					
<u>Commercial Paper</u>							
30) Royal Bank of Canada (RBC)	Commercial Paper	\$2,470,750.00	8/8/2019	1.97%	3/11/2020	11	\$29,250.00
31) JP Morgan	Commercial Paper	\$1,190,380.00	11/19/2019	1.86%	4/23/2020	54	\$9,620.00
32) JP Morgan	Commercial Paper	\$1,286,122.50	11/18/2019	1.85%	6/15/2020	107	\$13,877.50
33) BNP Paribas	Commercial Paper	\$2,967,624.99	11/25/2019	1.87%	6/22/2020	114	\$32,375.01
34) Citigroup	Commercial Paper	\$988,969.17	11/21/2019	1.85%	6/25/2020	117	\$11,030.83
35) Citigroup	Commercial Paper	\$1,134,289.40	11/14/2019	1.90%	8/3/2020	156	\$15,710.60
36) TD USA	Commercial Paper	\$2,466,062.50	11/21/2019	1.83%	8/17/2020	170	\$33,937.50
37) JP Morgan	Commercial Paper	\$1,973,398.88	1/10/2020	1.80%	10/5/2020	219	\$26,601.12
38) MUFG Bank	Commercial Paper	\$789,280.00	1/15/2020	1.82%	10/9/2020	223	\$10,720.00
39) Natixis	Commercial Paper	\$986,897.78	1/15/2020	1.79%	10/9/2020	223	\$13,102.22
40) MUFG Bank	Commercial Paper	\$3,258,820.59	2/11/2020	1.69%	11/6/2020	251	\$41,179.41
37) Toyota Motor Credit	Commercial Paper	\$987,775.00	2/14/2020	1.65%	11/10/2020	255	\$12,225.00
Commercial Paper Subtotal		\$20,500,370.81					
40) First American Treasury Obligations Fund	Money Market	\$5,580.64	2/29/2020	1.49%	3/1/2020	1	\$0.23
Subtotal		\$5,580.64					
Total May 2019 - Bond Proceeds		\$57,246,808.02					
Grand Total Construction Proceeds		\$93,689,085.27			1.89%	243	\$1,680,381.59

BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
February 29, 2020

Fund	Month to Date	Year to Date
General Fund (001)	\$22,255.84	\$365,505.36
Building Project Fund (004-9017)	\$233,735.35	\$1,355,395.39
Food Service Fund (006)	\$388.68	\$2,033.59
Sunbury Meadows CDA (022-9200)	\$2.66	\$40.50
Auxillary Services Fund (401)	\$218.01	\$1,172.29
Total All Funds	\$256,600.54	\$1,724,147.13

**Thank you for your review of the February 2020 Big Walnut Local
School District Financial Report.**



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