

# Big Walnut Local School District

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## Monthly Financial Report

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

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Prepared By:  
Jeremy J. Buskirk  
Treasurer



## **Table of Contents**

<b><u>Description</u></b>	<b><u>Page</u></b>
Pie Chart of Estimated Revenue and Expenditures for fiscal years 2019-20 and 2009-10	1
Comparison of Fiscal Year 2020 YTD Estimated Revenue and Expenditures with Fiscal Year 2020 YTD Actuals	2

## **Variance Analysis**

Comparison of Monthly Ending Cash Balances	4 & 5
Comparison of Monthly and Total Revenues & Other Financing Sources	6 & 7
Comparison of Monthly and Total General Property Tax (Real Estate)	8 & 9
Comparison of Monthly and Total Tangible Personal Property Tax (PUPP)	10 & 11
Comparison of Monthly and Total Income Tax	12 & 13
Comparison of Monthly and Total State Grants-in-Aid (Unrestricted & Restricted)	14 & 15
Comparison of Monthly and Total State Property Tax Allocations	16 & 17
Comparison of Monthly and Total Other Revenues & Other Financing Sources	18 & 19
Comparison of Monthly and Total Expenditures & Other Financing Uses	20 & 21
Comparison of Monthly and Total Personal Services (Salaries & Wages)	22 & 23
Comparison of Monthly and Total Employees' Retirement/Insurance Benefits	24 & 25
Comparison of Monthly and Total Purchased Services	26 & 27
Comparison of Monthly and Total Supplies and Materials	28 & 29
Comparison of Monthly and Total Capital Outlay	30 & 31
Comparison of Monthly and Total Other Expenditure Objects & Other Financing Uses	32 & 33

## **All Funds Reports**

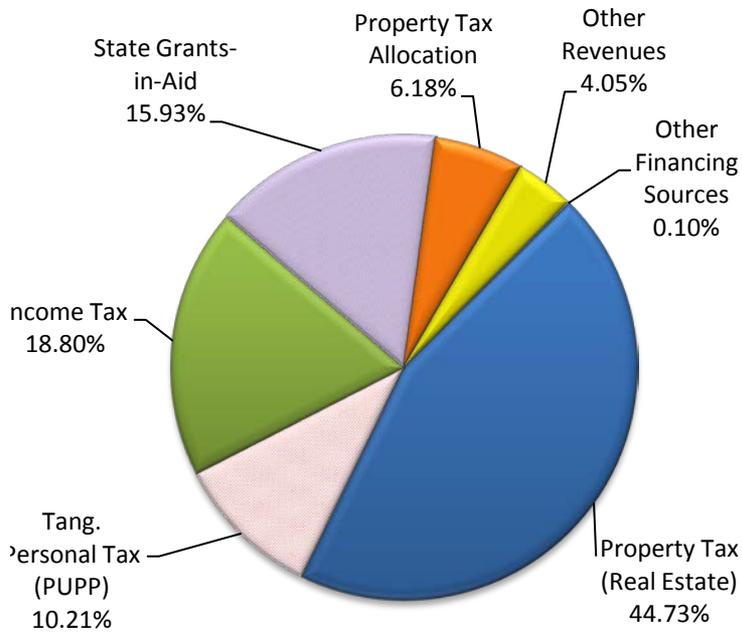
Receipts, Expenditures and Fund Balances All Funds (FINSUM)	35 & 36
Comparison of Fiscal Year 2020 YTD Appropriations with Fiscal YTD Actual Expenditures – All Funds (excluding General Fund)	37
Investments - All Funds	38 - 41

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# BIG WALNUT LOCAL SCHOOL DISTRICT

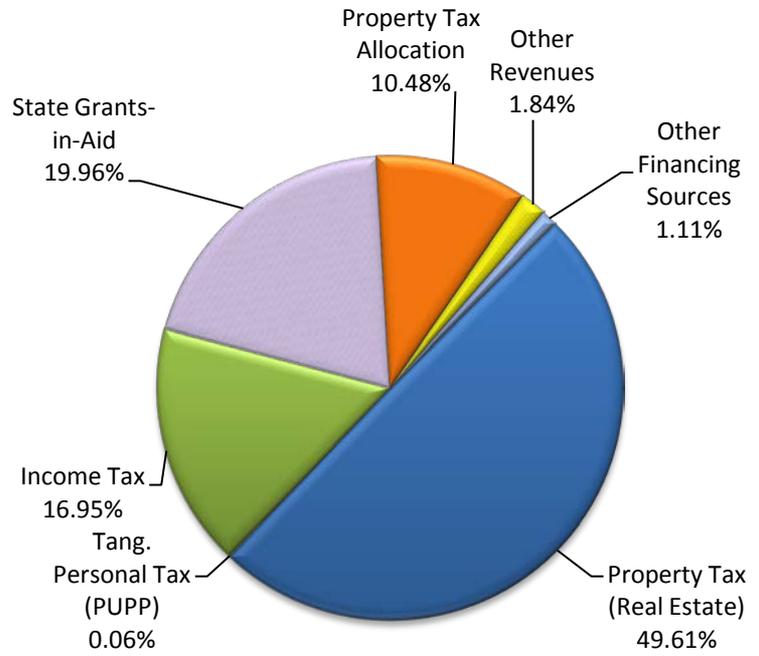
## EST. GENERAL FUND REVENUE FY20

**\$43,376,521**



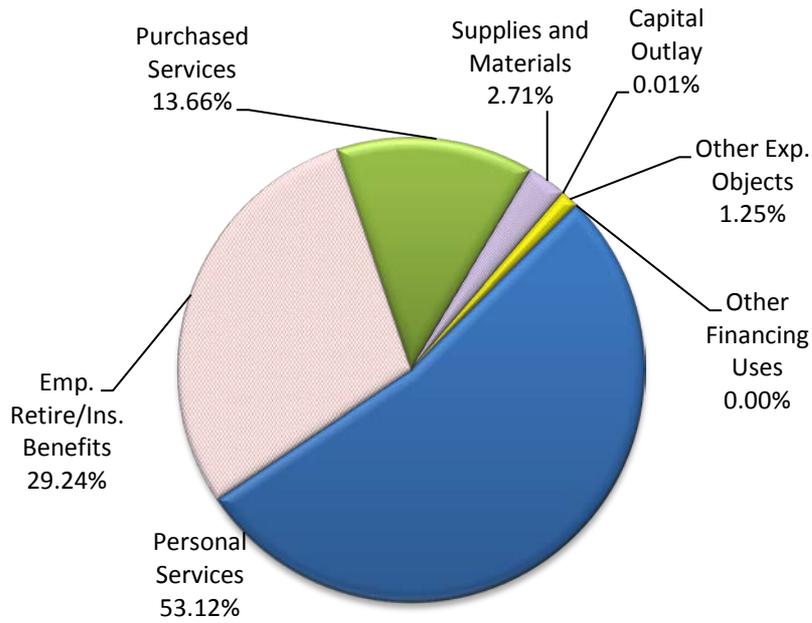
## EST. GENERAL FUND REVENUE FY10

**\$24,308,802**



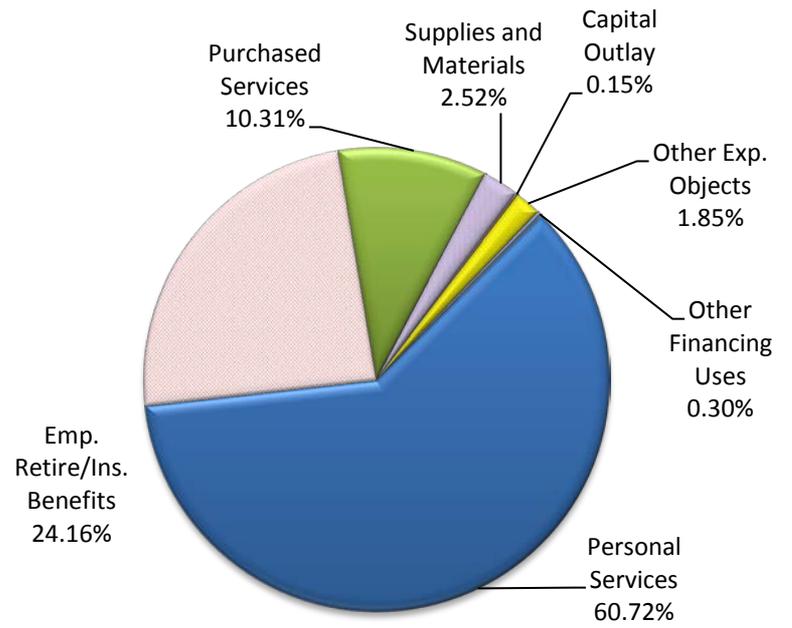
## EST. GENERAL FUND EXPENDITURES FY20

**\$44,960,812**



## EST. GENERAL FUND EXPENDITURES FY10

**\$25,028,221**



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

## 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

CATEGORY	FY 20 EST.	FY 20 ACTUAL	VARIANCE	PERCENTAGE
<b>Revenues</b>				
General Property Tax (Real Estate)	\$9,101,778	\$9,035,765	(\$66,013)	-0.7%
Tangible Personal Property (PUPP)	2,224,983	2,236,812	11,829	0.5%
Income Tax	3,151,453	3,132,371	(19,082)	-0.6%
Unrestricted State Grants-in-Aid	1,762,812	1,773,582	10,770	0.6%
Restricted State Grants-in-Aid	3,632	3,642	10	0.3%
Property Tax Allocation (Reimb.)	1,515	0	(1,515)	-100.0%
All Other Revenues	599,472	657,959	58,487	9.8%
<b>Total Revenues</b>	<b>16,845,645</b>	<b>16,840,131</b>	<b>(5,514)</b>	<b>0.0%</b>
<b>Other Financing Sources</b>				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	3,976	1,117	(2,859)	-71.9%
<b>Total Other Financing Sources</b>	<b>3,976</b>	<b>1,117</b>	<b>(2,859)</b>	<b>-71.9%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$16,849,621</b>	<b>\$16,841,248</b>	<b>(\$8,373)</b>	<b>0.0%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$5,895,658	\$5,779,596	(\$116,062)	-2.0%
Retirement/Insurance Benefits	3,397,239	3,335,957	(61,282)	-1.8%
Purchased Services	1,478,963	1,504,313	25,350	1.7%
Supplies and Materials	554,147	572,817	18,670	3.4%
Capital Outlay	0	0	0	0.0%
Other Expenditure Objects	222,034	224,290	2,256	1.0%
<b>Total Expenditures</b>	<b>11,548,041</b>	<b>11,416,973</b>	<b>(131,068)</b>	<b>-1.1%</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>\$11,548,041</b>	<b>\$11,416,973</b>	<b>(\$131,068)</b>	<b>-1.1%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$5,301,580	\$5,424,275	\$122,695	2.3%
<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>\$16,468,912</b>	<b>\$16,591,607</b>	<b>\$122,695</b>	<b>0.7%</b>
Estimated Encumbrances	\$3,319,008	\$2,428,785	\$890,223	
<b>Unreserved Fund Balance</b>	<b>\$13,149,904</b>	<b>\$14,162,822</b>	<b>\$1,012,918</b>	



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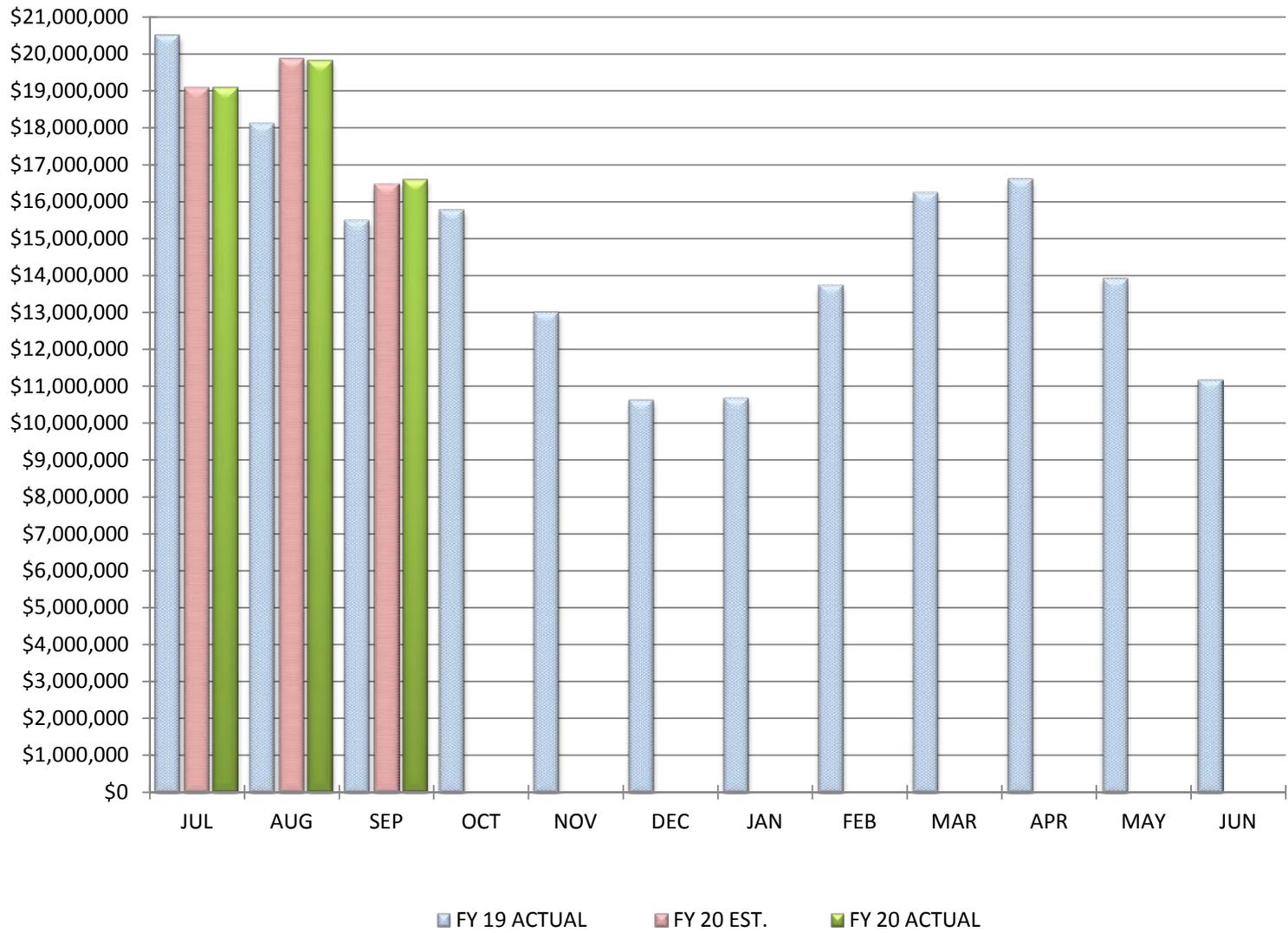
VARIANCE ANALYSIS - GENERAL FUND

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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

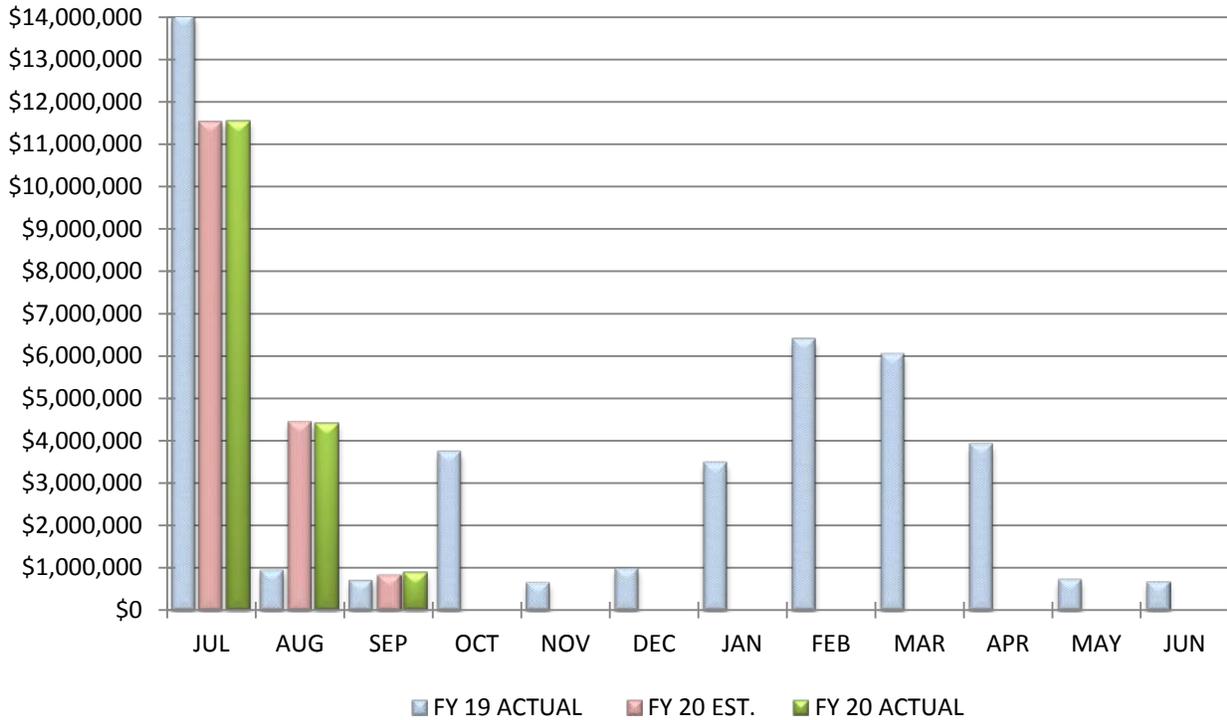
September 30, 2019

Actual Cash Balance		\$16,591,607
Estimated Cash Balance		\$16,468,912
Variance From Estimate	OVER	\$122,695
Percent Variance From Estimate	OVER	0.75%
Previous Year Cash Balance		\$15,484,443

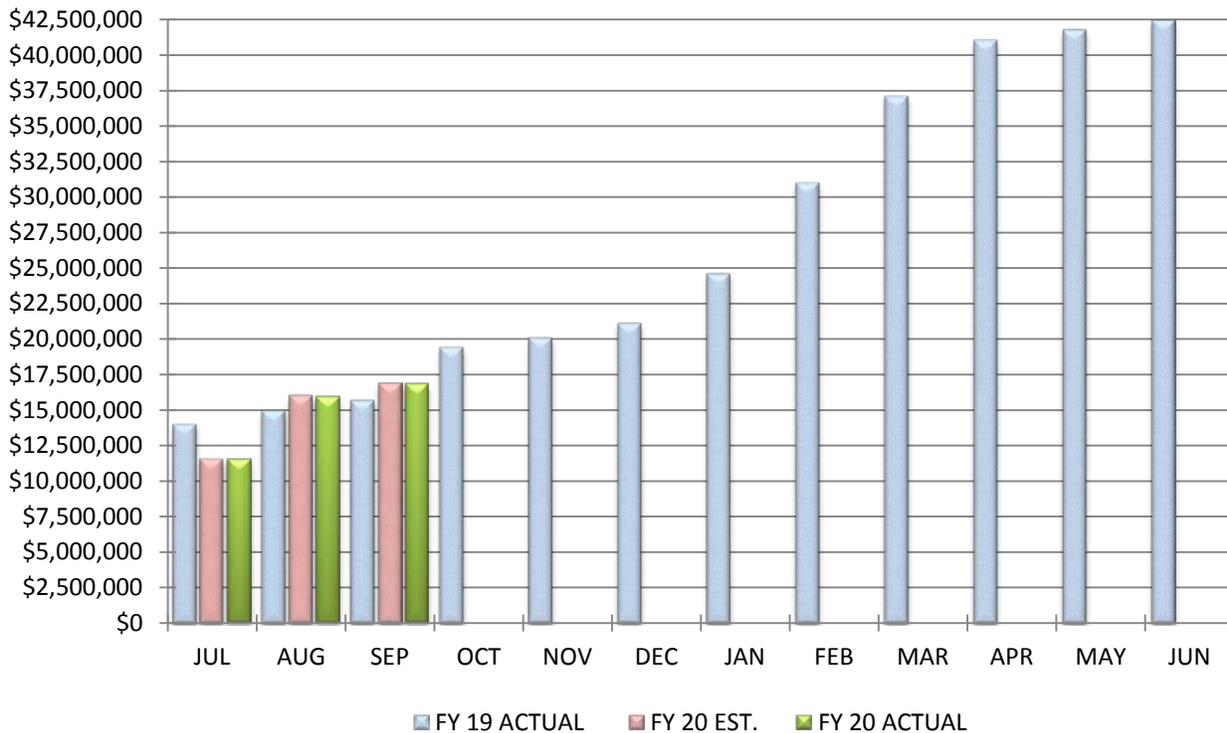
**COMMENTS:** We are on target with annual estimates. Due to expenditures being under at this point in the year, we have a favorable variance.

**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

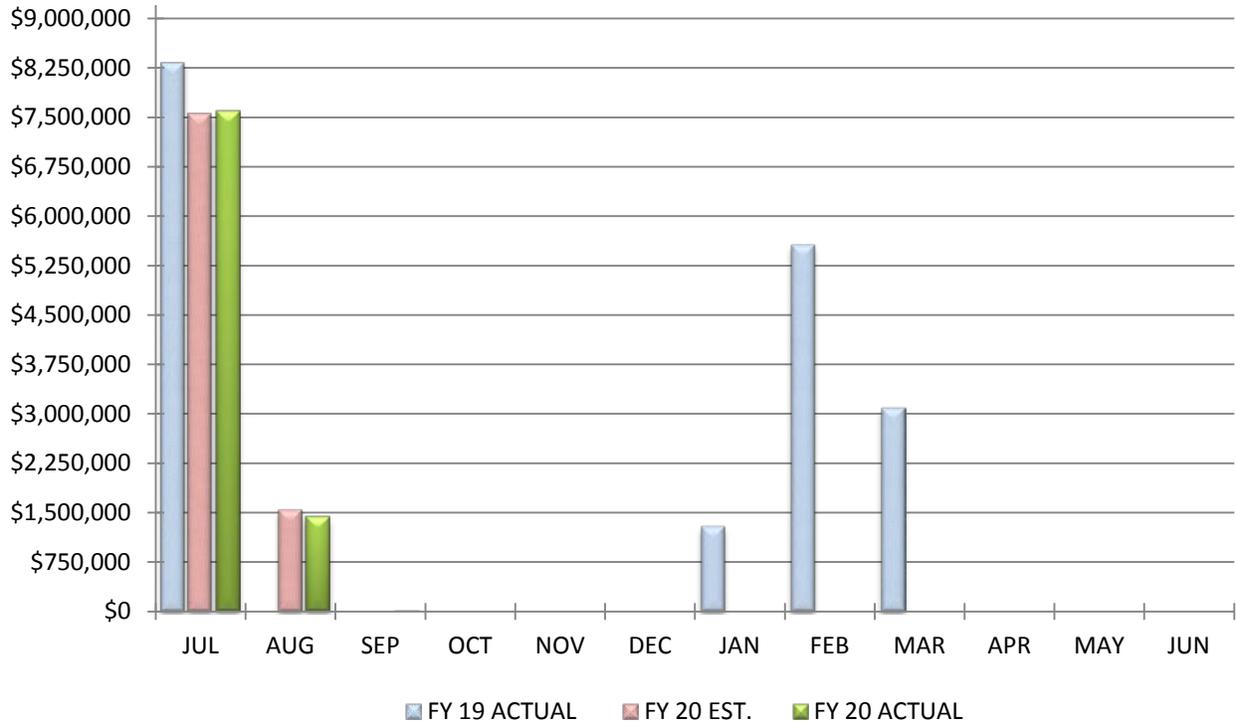
September 30, 2019

		MONTH		YEAR-TO-DATE
Actual Receipts		\$878,762		\$16,841,248
Estimated Receipts		\$851,800		\$16,849,621
Variance From Estimate	OVER	\$26,962	UNDER	(\$8,373)
Variance From Estimate	OVER	3.17%	UNDER	-0.05%
Actual Prior Year		\$719,498		\$15,707,777
Total 2019-2020 Estimate				\$43,376,521
Percent Of Total Estimate Received				38.83%
Percent Of Budget Year Completed			3 Months	25.00%

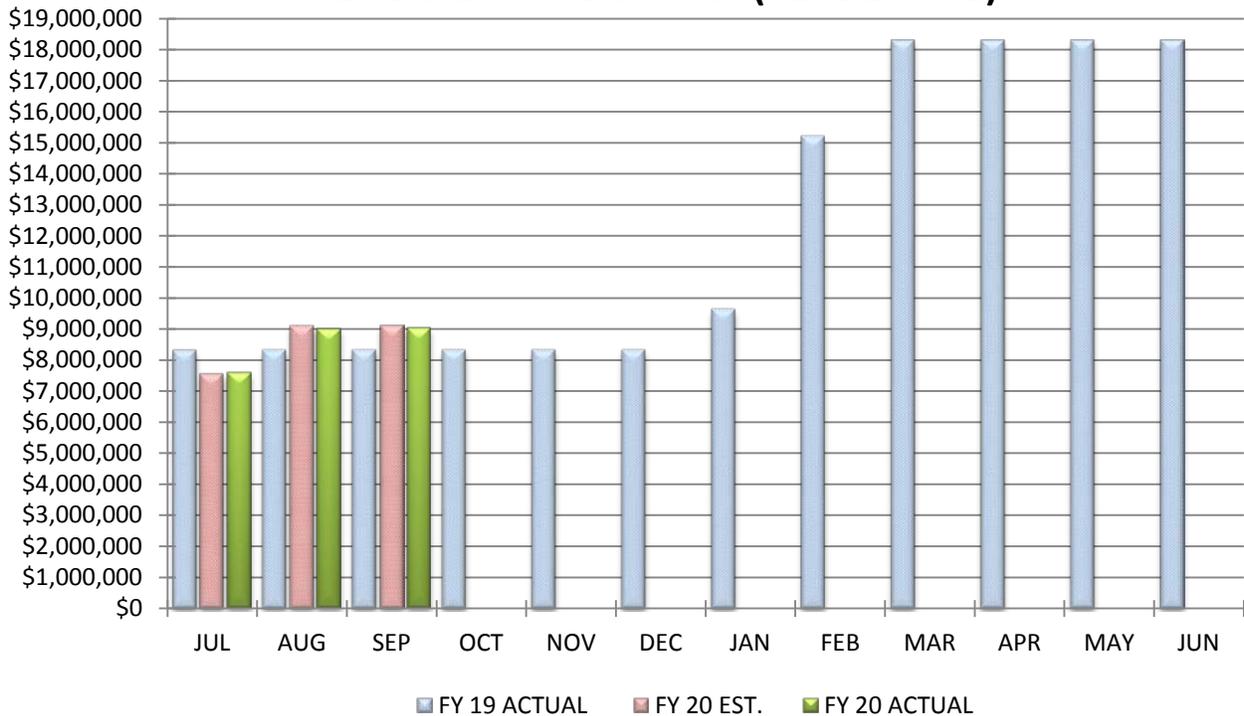
**COMMENTS:** We are on target with annual estimates.

**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)

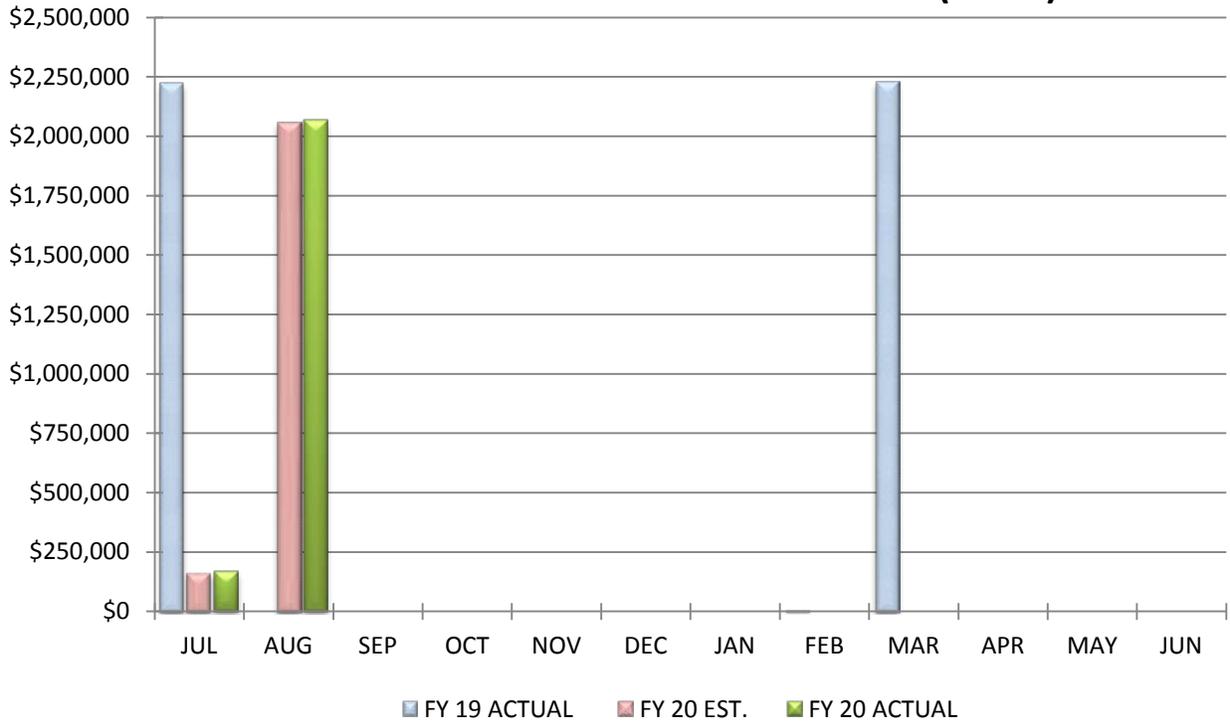
September 30, 2019

		MONTH		YEAR-TO-DATE
Actual Real Estate Tax Receipts		\$6,725		\$9,035,765
Estimated Real Estate Tax Receipts		\$5,900		\$9,101,778
Variance From Estimate	OVER	\$825	UNDER	(\$66,013)
Variance From Estimate	OVER	13.98%	UNDER	-0.73%
Actual Prior Year		\$0		\$8,334,162
Total 2019-2020 Estimate				\$19,404,199
Percent Of Total Estimate Received				46.57%
Percent Of Budget Year Completed		3 months		25.00%

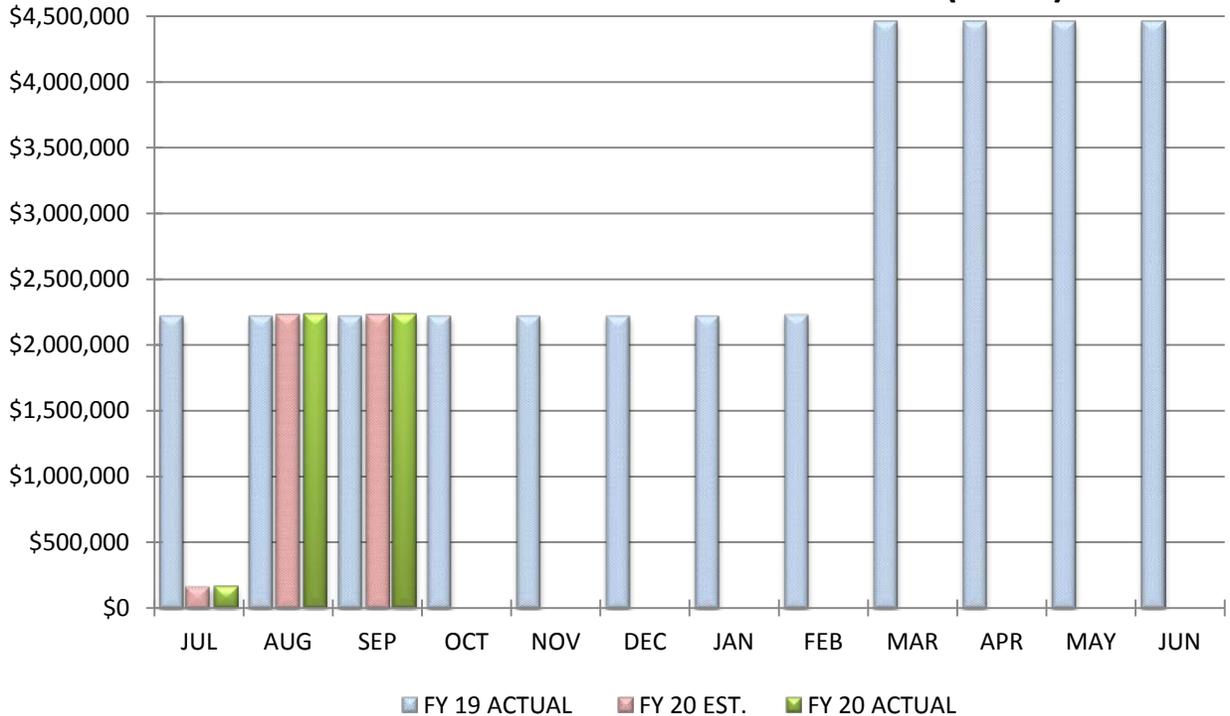
**COMMENTS:** We received our second half settlement of property taxes in August, and the collections came in a little under expected amounts, however, we are still substantially on target with annual estimates. When new property valuations are provided at the end of the year, we will have a better idea 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)**

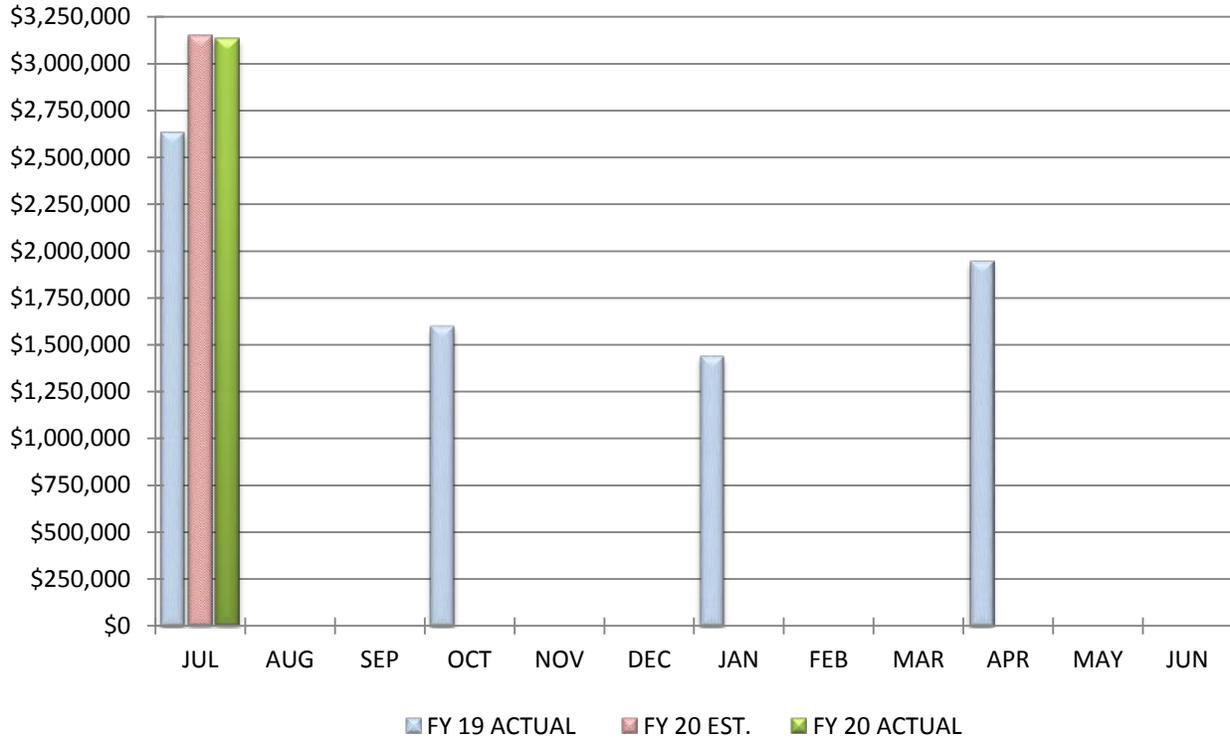
**September 30, 2019**

	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
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			\$4,428,290
Percent Of Total Estimate Received			50.51%
Percent Of Budget Year Completed		3 months	25.00%

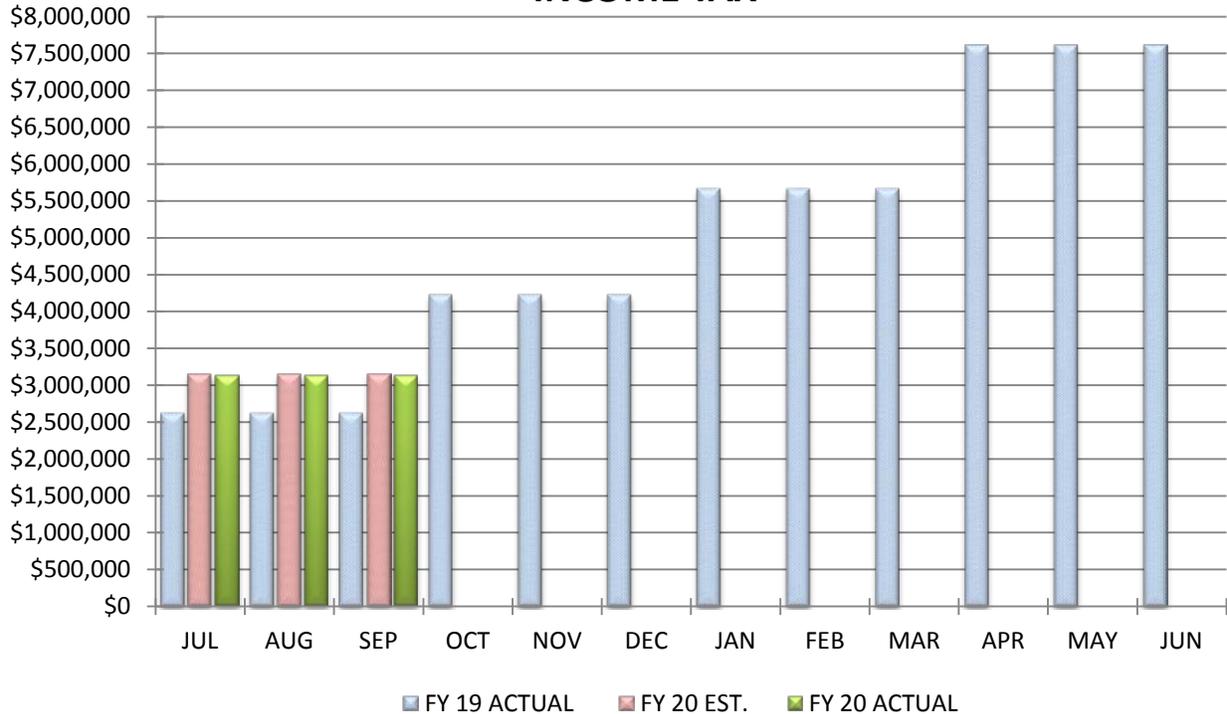
**COMMENTS:** We are on target with annual estimates.

**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**

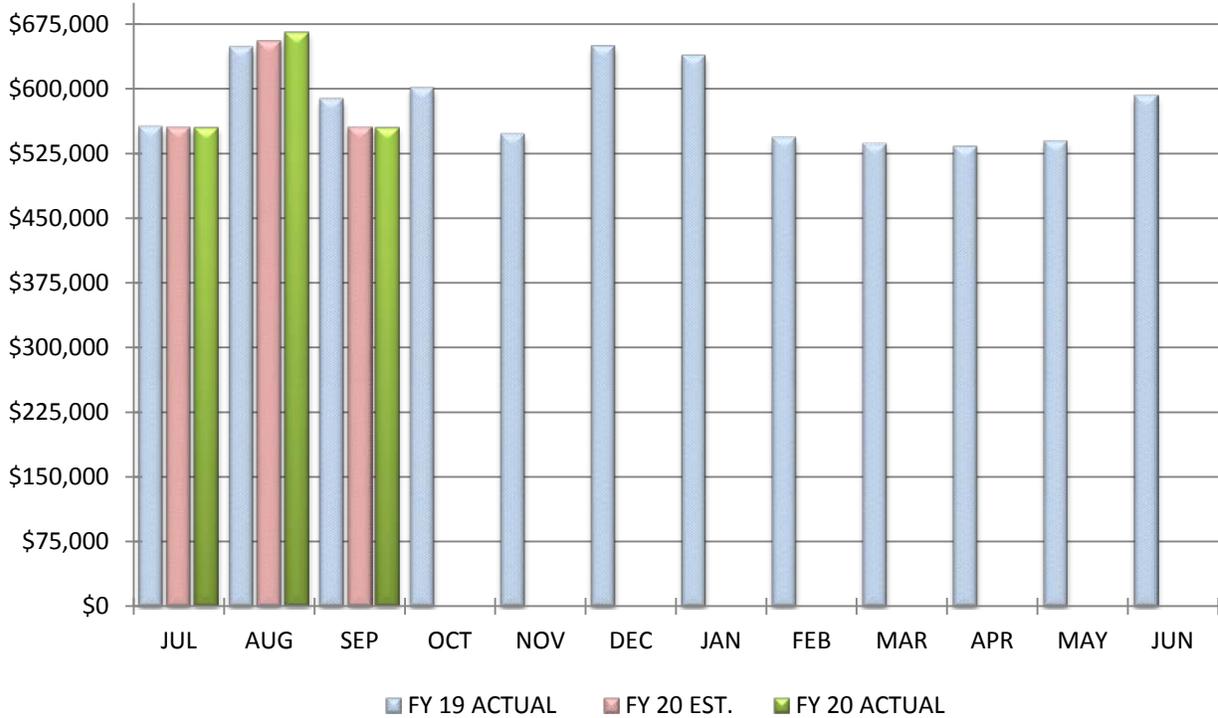
**September 30, 2019**

	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0		\$3,132,371
Estimated State Receipts	\$0		\$3,151,453
Variance From Estimate	\$0	UNDER	(\$19,082)
Variance From Estimate	0.00%	UNDER	-0.61%
Actual Prior Year	\$0		\$2,628,404
Total 2019-2020 Estimate			\$8,153,823
Percent Of Total Estimate Received			38.42%
Percent Of Budget Year Completed		3 months	25.00%

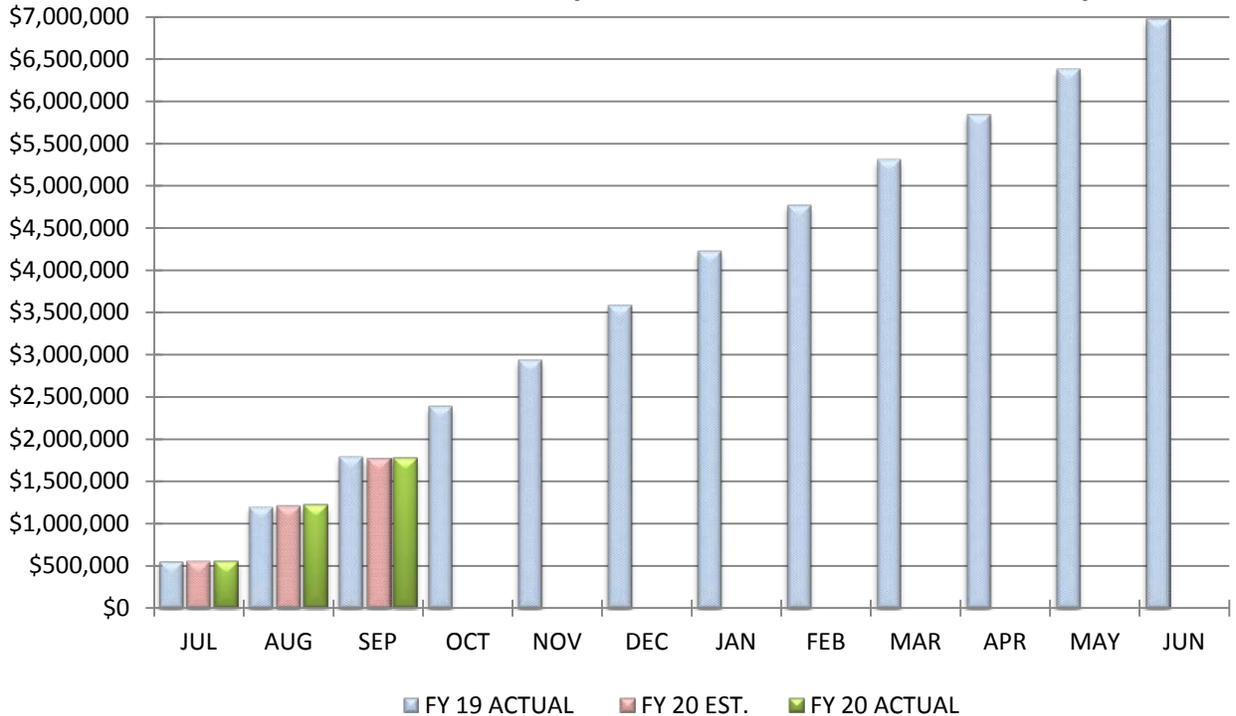
**COMMENTS:** We are on target with annual estimates.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

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



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



## BIG WALNUT LOCAL SCHOOL DISTRICT

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

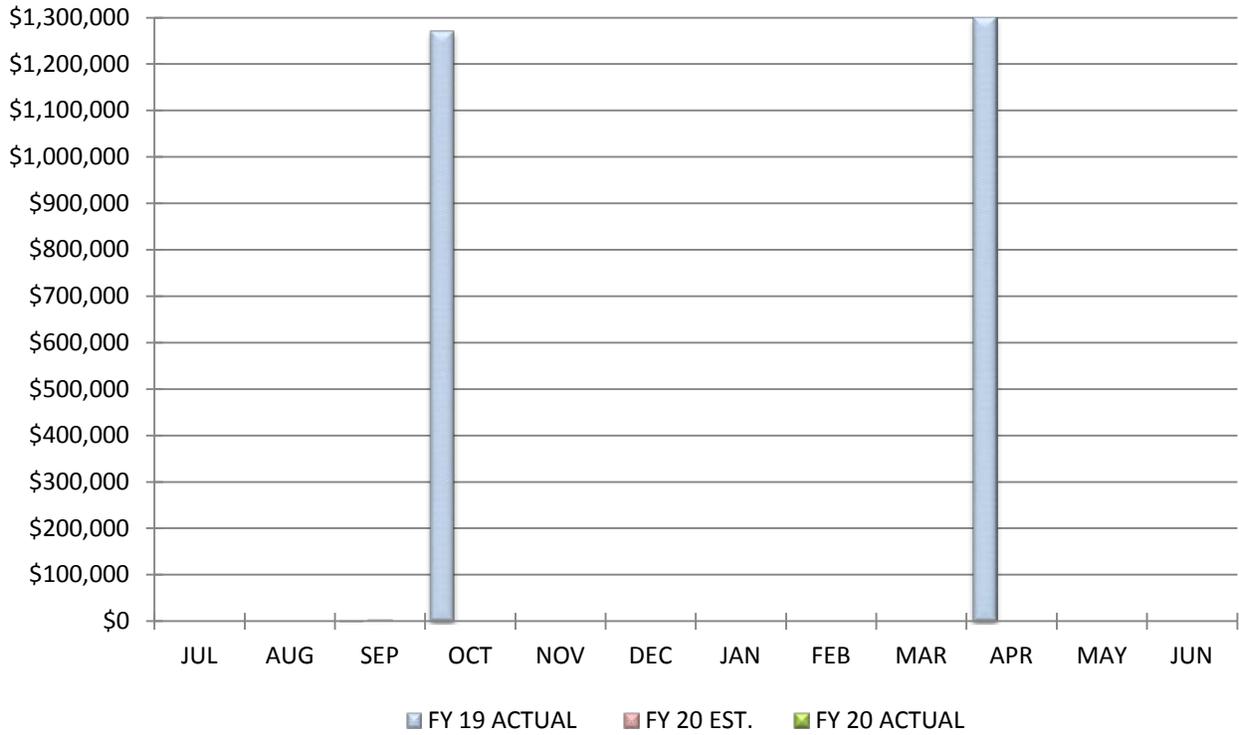
September 30, 2019

		MONTH		YEAR-TO-DATE
Actual State Receipts		\$555,493		\$1,777,224
Estimated State Receipts		\$555,445		\$1,766,444
Variance From Estimate	OVER	\$48	OVER	\$10,780
Variance From Estimate	OVER	0.01%	OVER	0.61%
Actual Prior Year		\$587,478		\$1,790,834
Total 2019-2020 Estimate				\$6,909,341
Percent Of Total Estimate Received				25.72%
Percent Of Budget Year Completed			3 months	25.00%

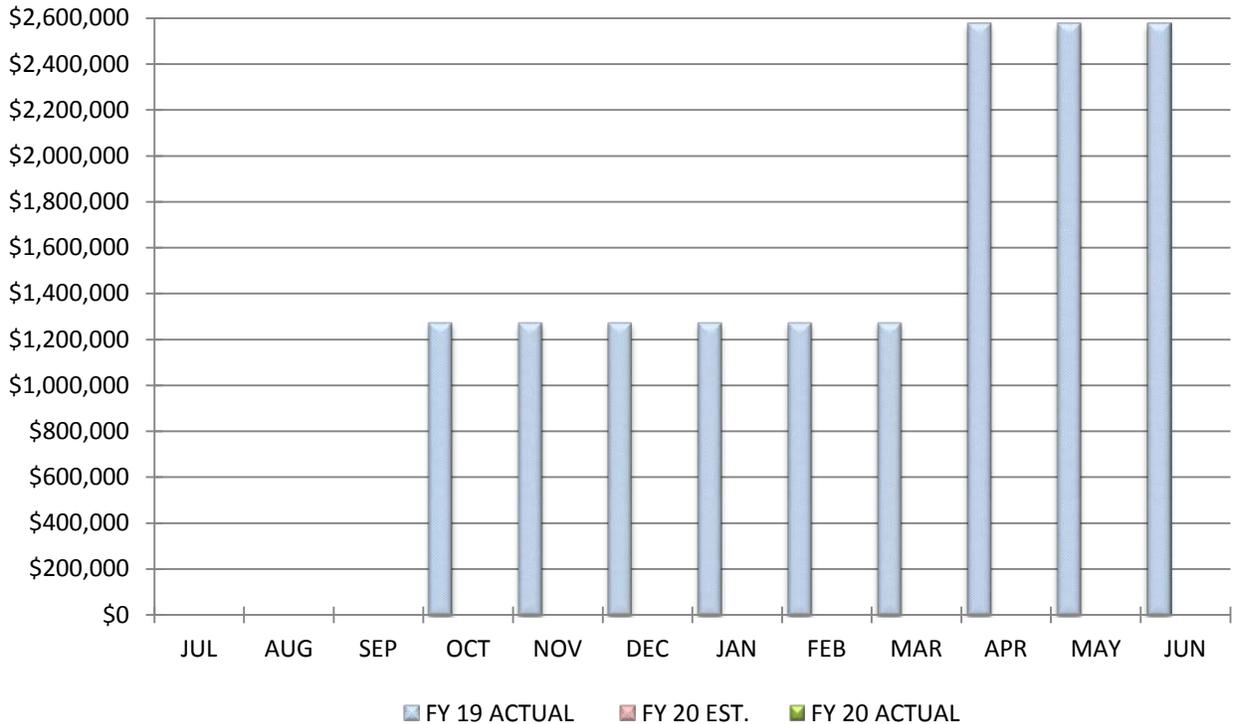
**COMMENTS:** We received our Ohio casino money distribution in August, which was slightly higher than anticipated. We are substantially on target with annual estimates.

# BIG WALNUT LOCAL SCHOOL DISTRICT

## COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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



**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF STATE PROPERTY TAX ALLOCATIONS**

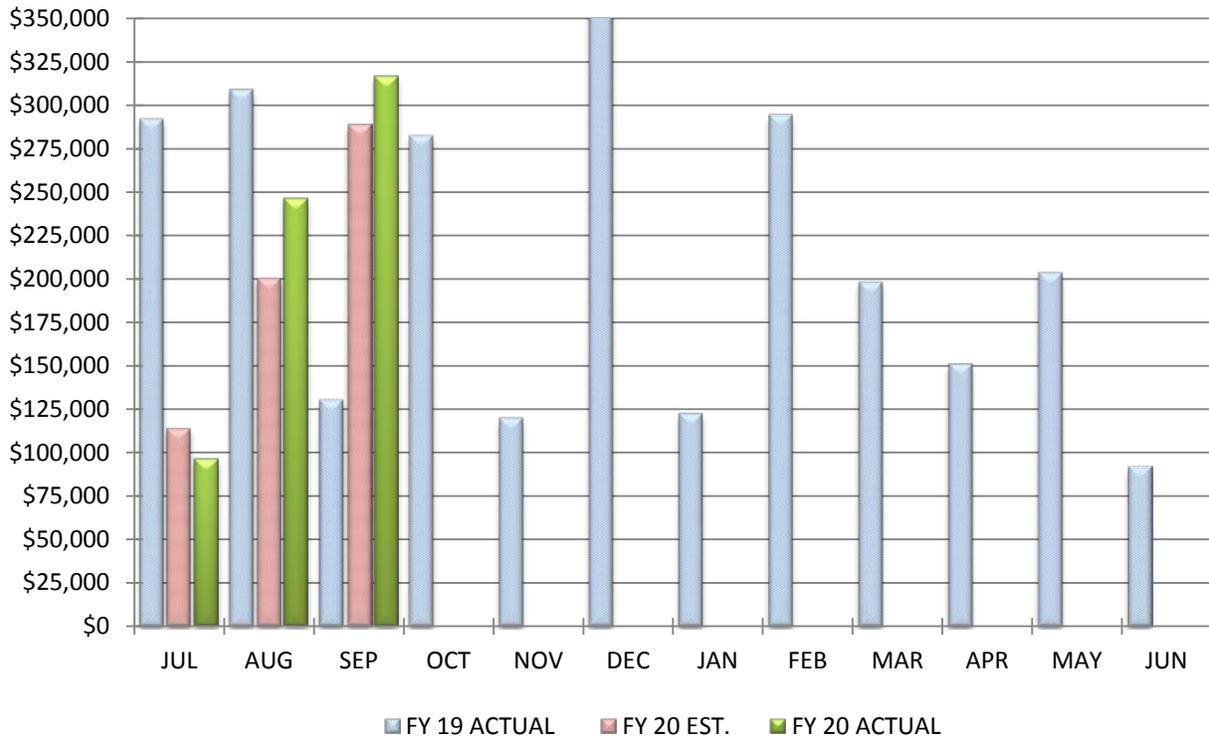
**September 30, 2019**

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts		\$0		\$0
Estimated Tax Allocation Receipts		\$1,515		\$1,515
Variance From Estimate	UNDER	(\$1,515)	UNDER	(\$1,515)
Variance From Estimate	UNDER	-100.00%	UNDER	-100.00%
Actual Prior Year		\$1,515		\$1,515
Total 2019-2020 Estimate				\$2,679,455
Percent Of Total Estimate Received				0.00%
Percent Of Budget Year Completed		3 months		25.00%

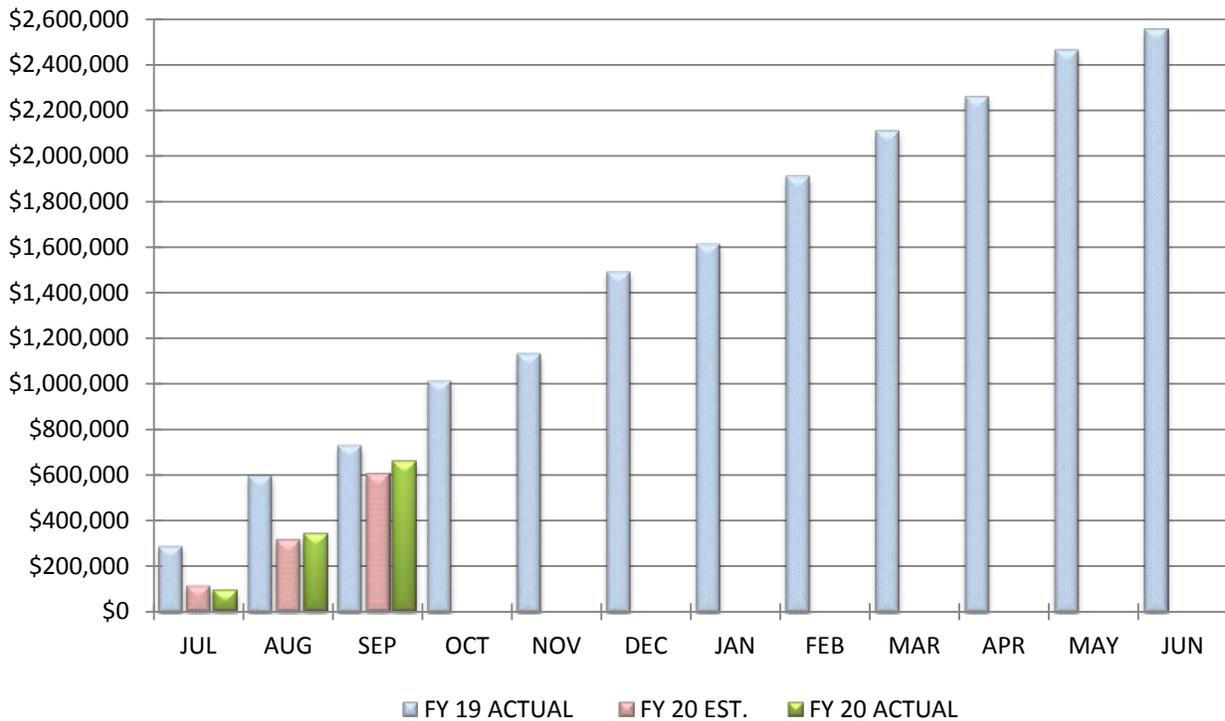
**COMMENTS:** We are on target with annual estimates.

**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

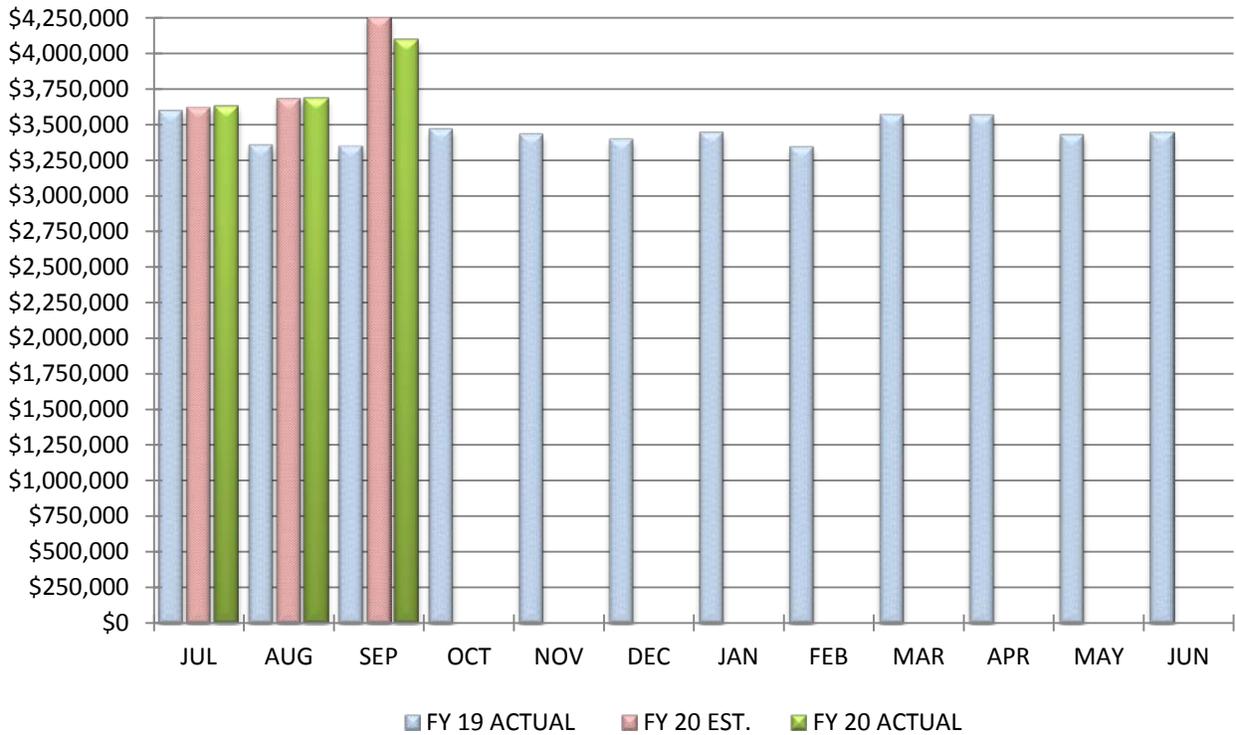
September 30, 2019

		MONTH		YEAR-TO-DATE
Actual Other Receipts		\$316,544		\$659,076
Estimated Other Receipts		\$288,940		\$603,448
Variance From Estimate	OVER	\$27,604	OVER	\$55,628
Variance From Estimate	OVER	9.55%	OVER	9.22%
Actual Prior Year		\$130,505		\$731,601
Total 2019-2020 Estimate				\$1,801,413
Percent Of Total Estimate Received				36.59%
Percent Of Budget Year Completed			3 months	25.00%

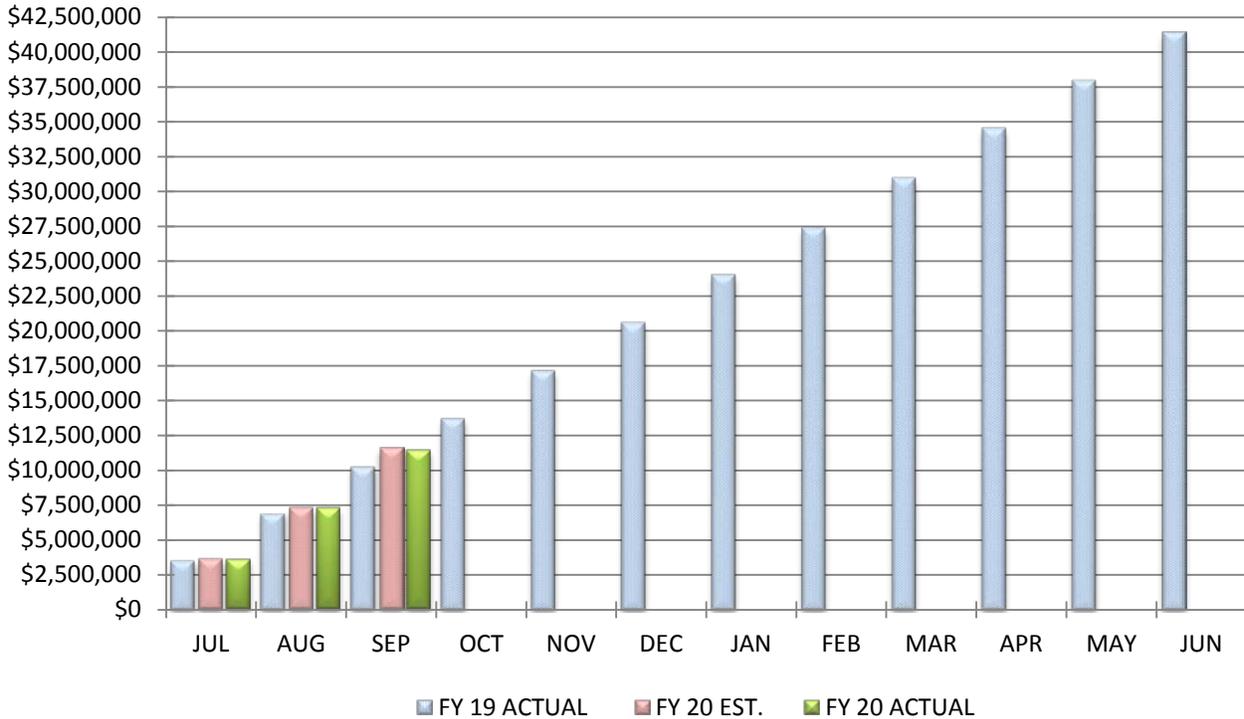
**COMMENTS:** We have been able to see benefits of higher interest income compared to prior years as well as higher revenues from special assessment taxes on the Sunbury Mills retail development area. We continue to show a positive variance at the end of September and are on target with annual estimates.

**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

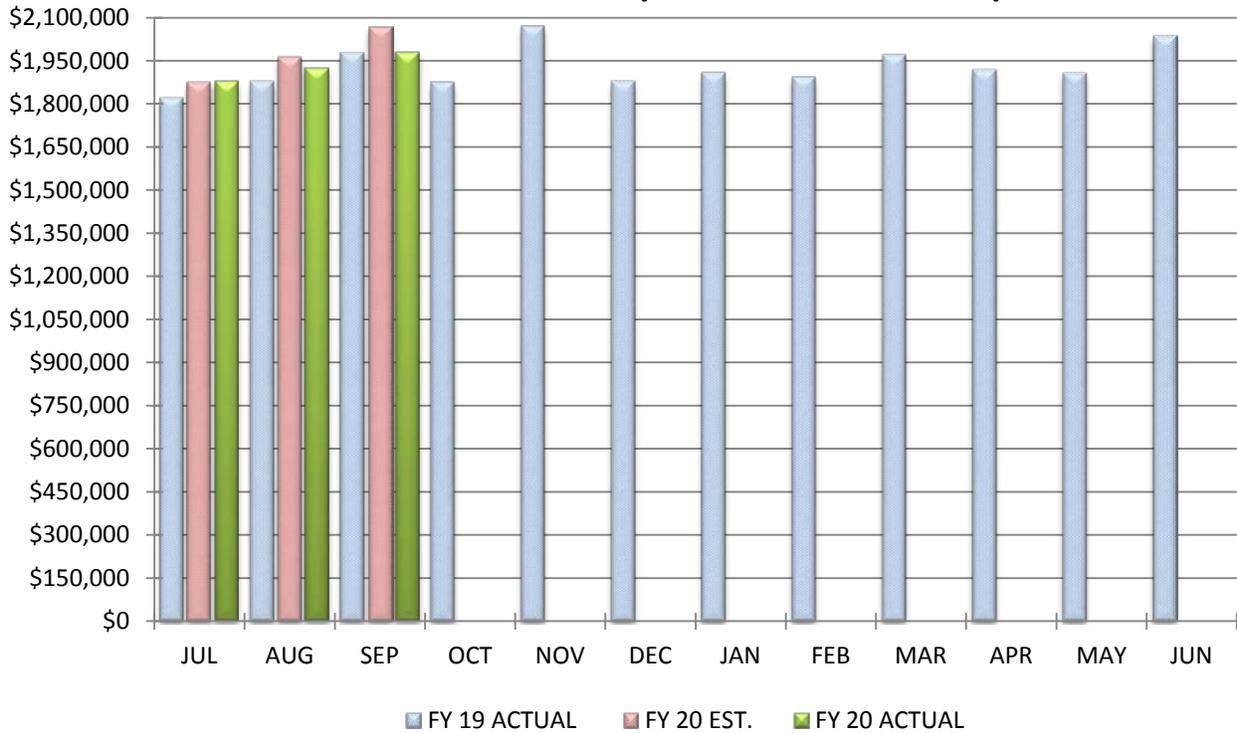
September 30, 2019

		MONTH		YEAR-TO-DATE
Actual Expenditures		\$4,099,551		\$11,416,973
Estimated Expenditures		\$4,250,730		\$11,548,041
Variance From Estimate	UNDER	(\$151,179)	UNDER	(\$131,068)
Variance From Estimate	UNDER	-3.56%	UNDER	-1.13%
Actual Prior Year		\$3,346,442		\$10,292,520
Total 2019-2020 Estimate				\$44,960,812
Percent Of Total Estimate Spent				25.39%
Percent Of Budget Year Completed			3 months	25.00%

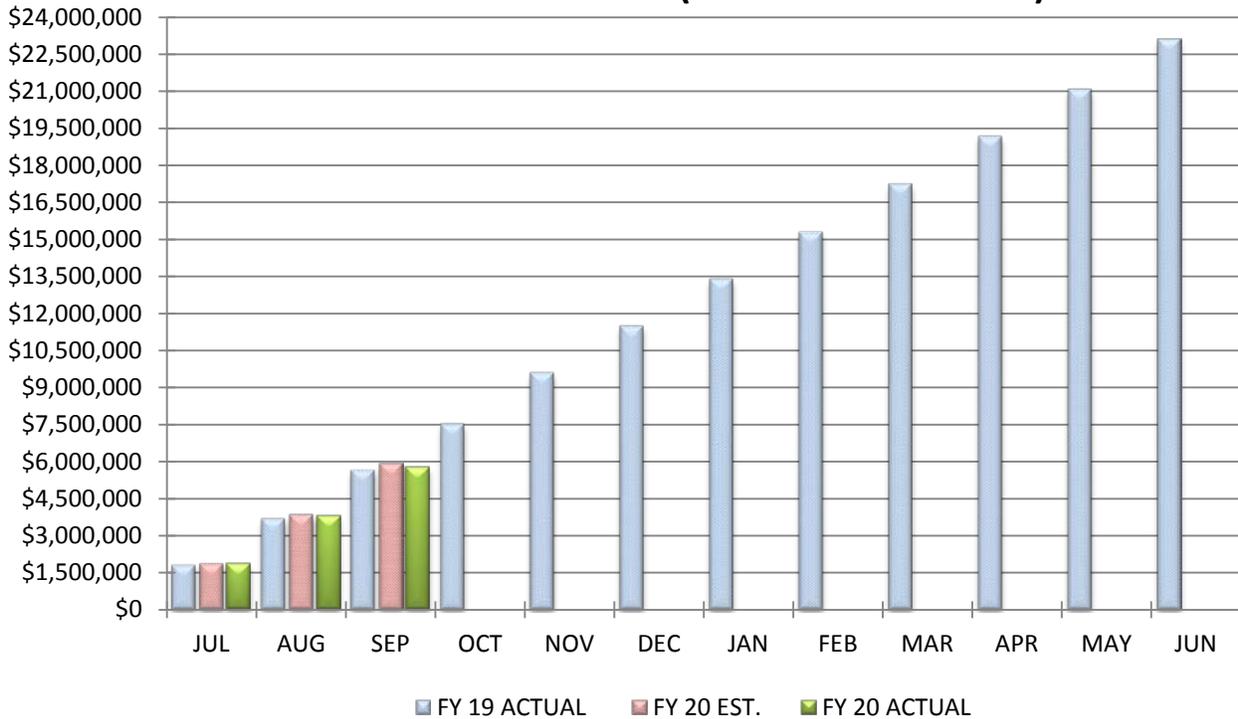
**COMMENTS:** We are showing a favorable variance due to personnel and benefit costs. We have two union contracts that are outstanding and wage adjustments as previously anticipated have not been realized at this time. We believe in the future actual expenditures will draw closer to estimates as the 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)

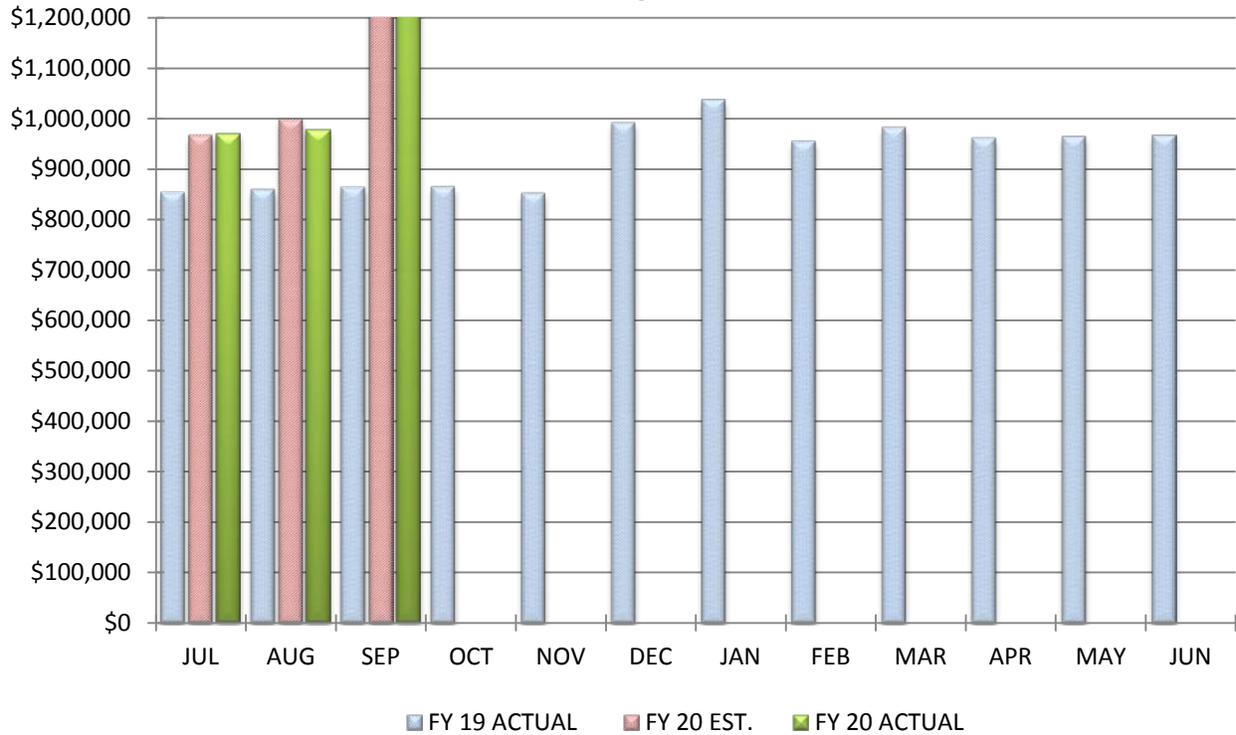
September 30, 2019

		MONTH		YEAR-TO-DATE
Actual Wage Expenditures		\$1,977,411		\$5,779,596
Estimated Wage Expenditures		\$2,063,794		\$5,895,658
Variance From Estimate	UNDER	(\$86,383)	UNDER	(\$116,062)
Variance From Estimate	UNDER	-4.19%	UNDER	-1.97%
Actual Prior Year		\$1,975,977		\$5,670,187
Total 2019-2020 Estimate				\$23,883,167
Percent Of Total Estimate Spent				24.20%
Percent Of Budget Year Completed			3 months	25.00%

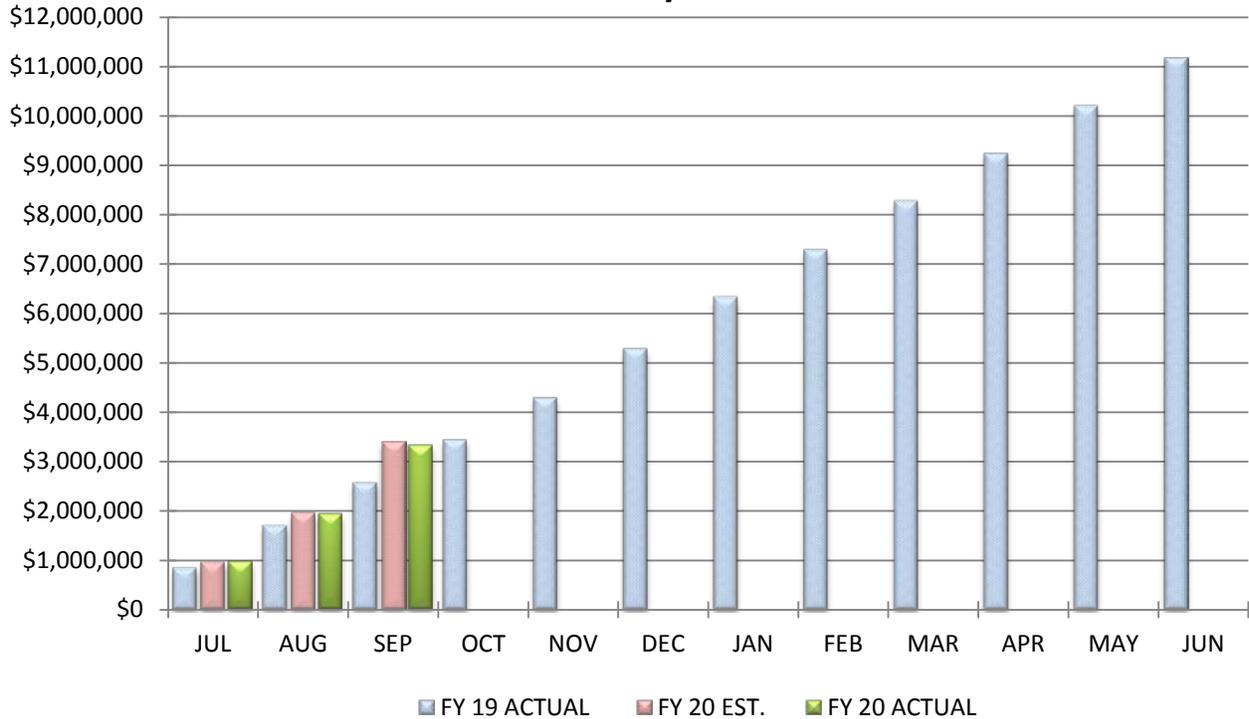
**COMMENTS:** We have two union contracts that are outstanding and wage adjustments as previously anticipated have not been realized at this time. We believe in the future actual expenditures will draw closer to estimates as the year progresses.

**BIG WALNUT LOCAL SCHOOL DISTRICT**

**COMPARISON OF TOTAL MONTHLY  
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

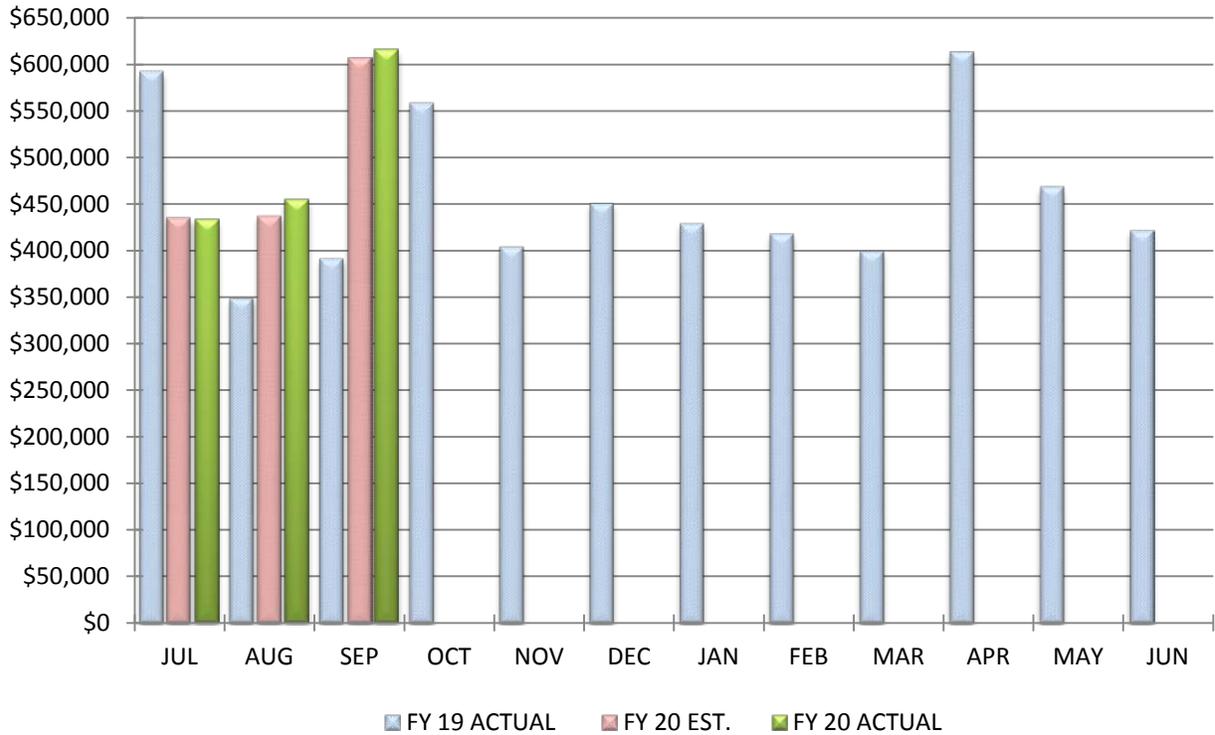
September 30, 2019

		MONTH		YEAR-TO-DATE
Actual Fringe Benefit Expenditures		\$1,387,179		\$3,335,957
Estimated Fringe Benefit Expenditures		\$1,431,369		\$3,397,239
Variance From Estimate	UNDER	(\$44,190)	UNDER	(\$61,282)
Variance From Estimate	UNDER	-3.09%	UNDER	-1.80%
Actual Prior Year		\$864,739		\$2,579,241
Total 2019-2020 Estimate				\$13,146,171
Percent Of Total Estimate Spent				25.38%
Percent Of Budget Year Completed			3 months	25.00%

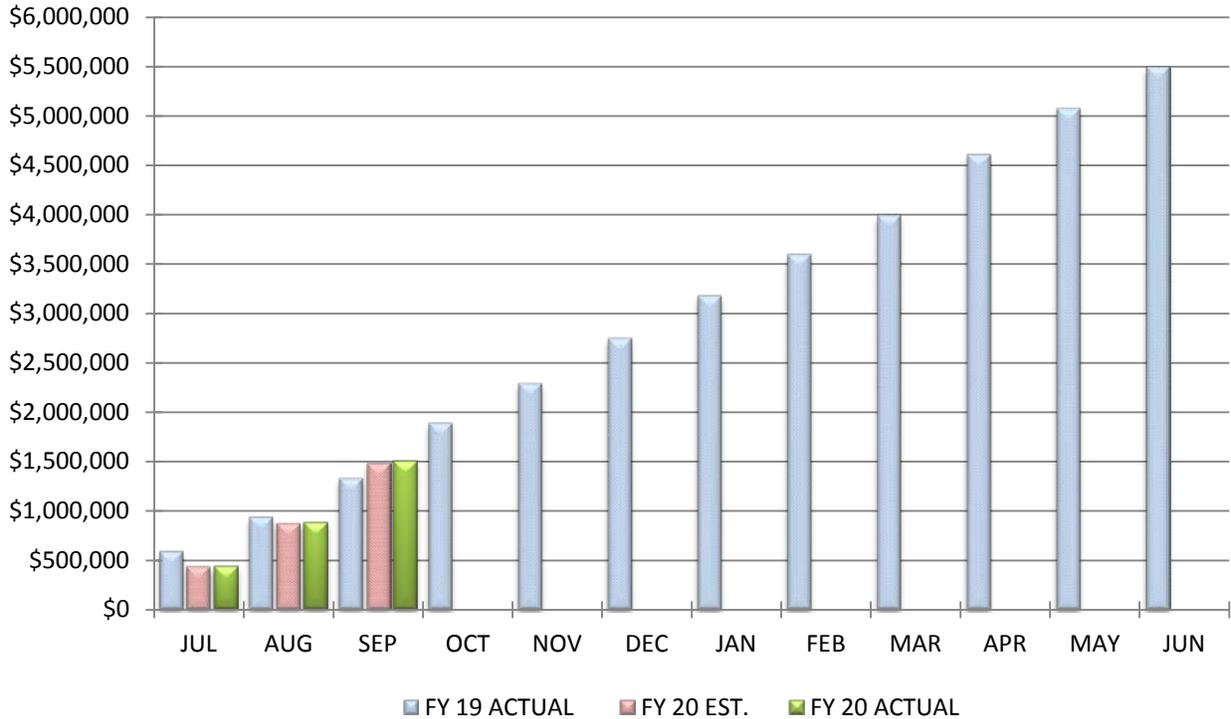
**COMMENTS:** We have two union contracts that are outstanding and wage related benefits are lower than originally budget at this point in the year due to wage increases not occurring at the point they were anticipated. In addition, we have seen a slight decline in insurance plan participation, which has lead to costs to be slightly lower than anticipated. 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

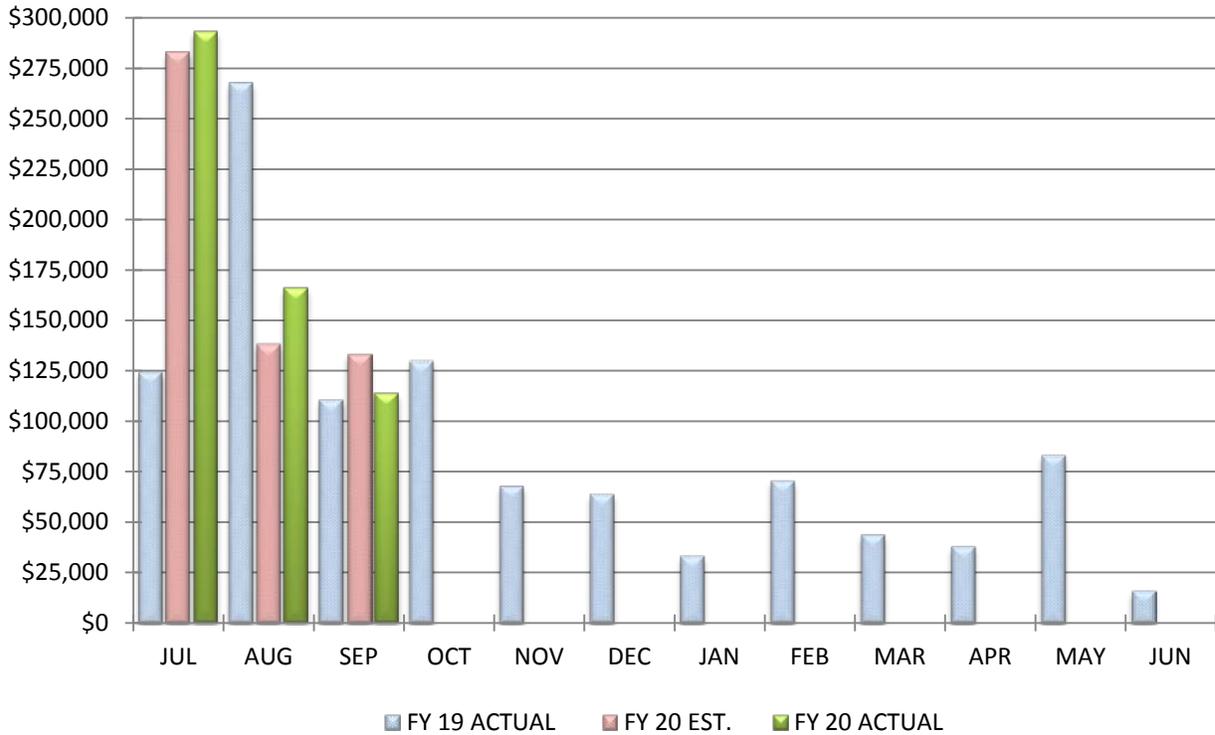
September 30, 2019

		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$616,018		\$1,504,313
Estimated Service Expenditures		\$606,407		\$1,478,963
Variance From Estimate	OVER	\$9,611	OVER	\$25,350
Variance From Estimate	OVER	1.58%	OVER	1.71%
Actual Prior Year		\$391,402		\$1,332,042
Total 2019-2020 Estimate				\$6,143,803
Percent Of Total Estimate Spent				24.49%
Percent Of Budget Year Completed			3 months	25.00%

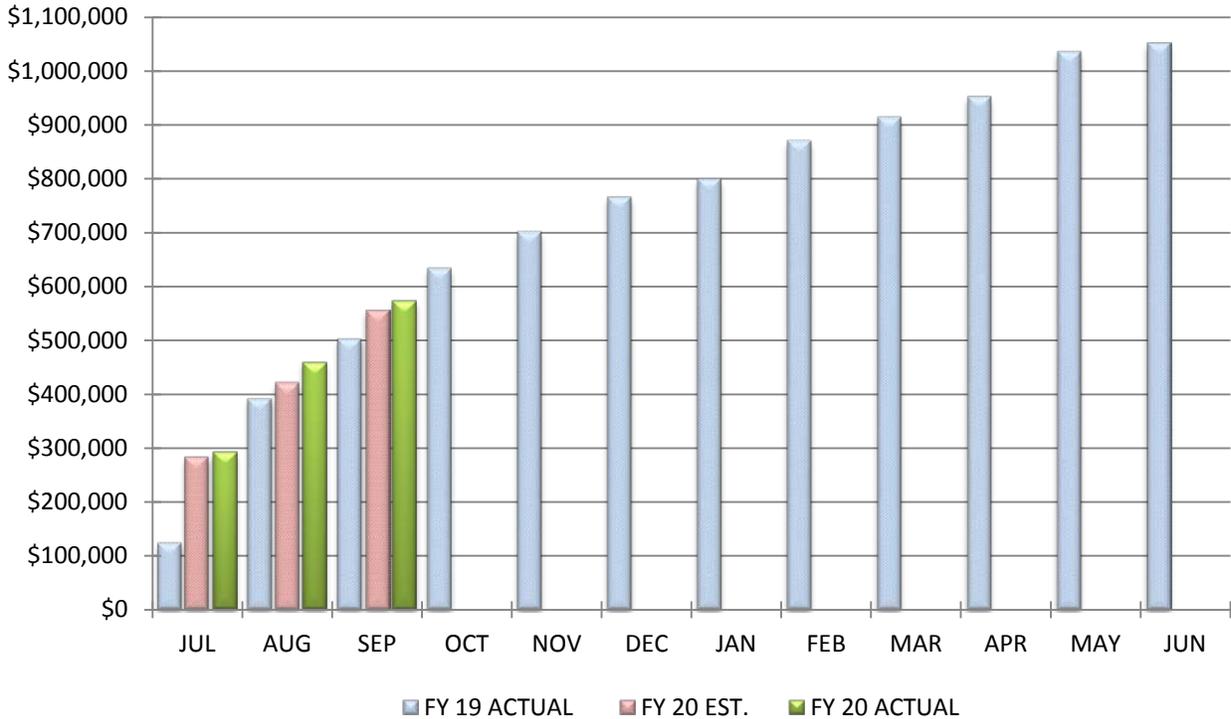
**COMMENTS:** Purchased service expenditures are an area subject to timing differences each year depending on when the service is provided. While we are still a little over at the end of September, this is an area we will continue to monitor and anticipate still being on target with annual estimates 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**

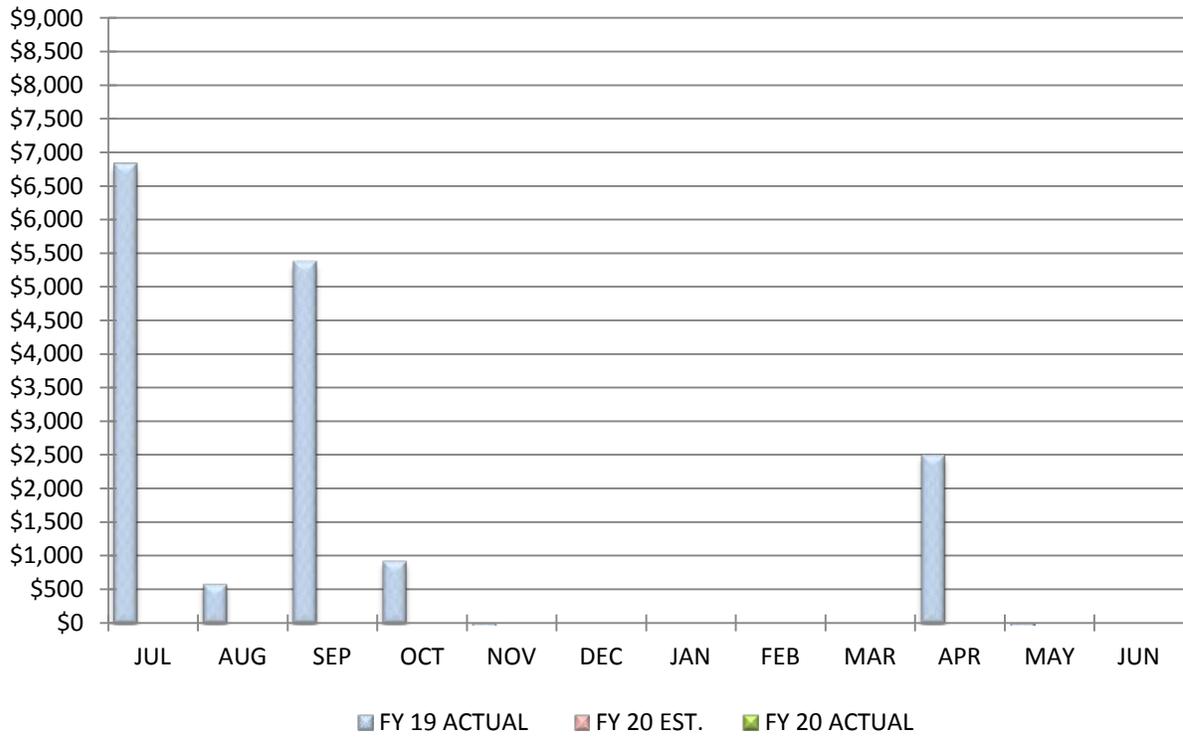
**September 30, 2019**

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$113,622		\$572,817
Estimated Material Expenditures		\$133,300		\$554,147
Variance From Estimate	UNDER	(\$19,678)	OVER	\$18,670
Variance From Estimate	UNDER	-14.76%	OVER	3.37%
Actual Prior Year		\$110,934		\$503,212
Total 2019-2020 Estimate				\$1,218,714
Percent Of Total Estimate Spent				47.00%
Percent Of Budget Year Completed		3 months		25.00%

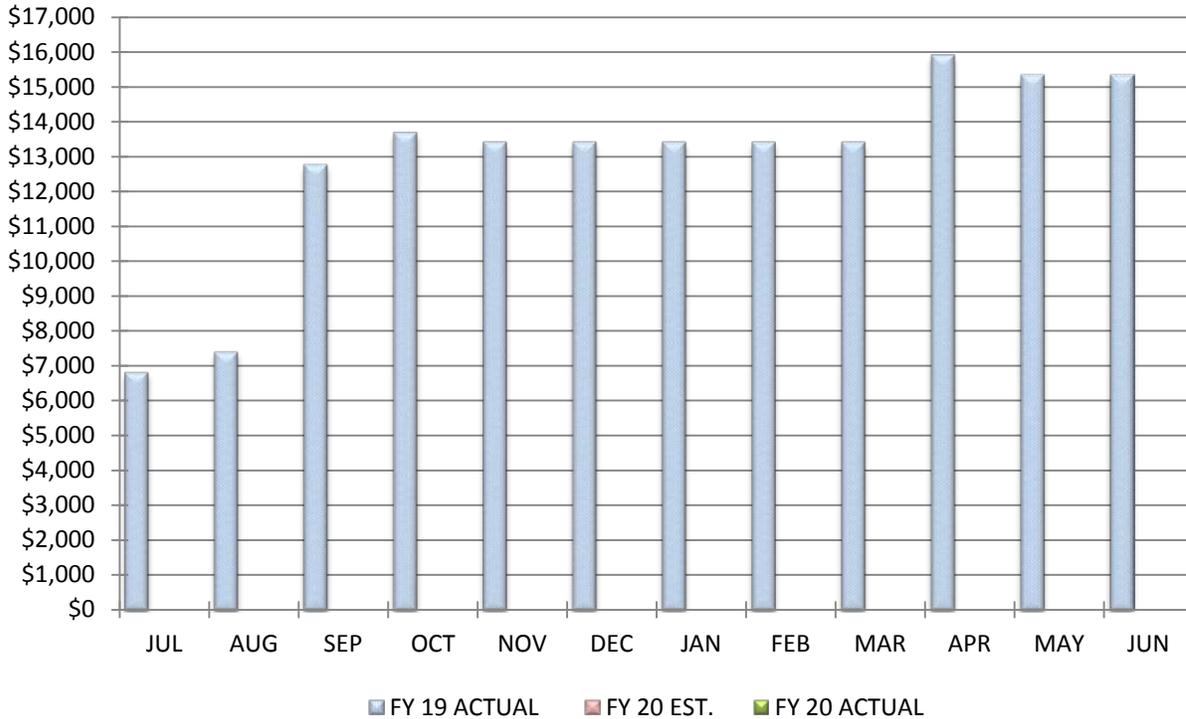
**COMMENTS:** Supplies and materials expenditures are an area subject to timing differences each year depending on when items are received and invoiced. The start of the school year can see substantial fluctuations due to the largest volume of materials and supplies being purchase during this period. While we are still over in total at the end of September 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**

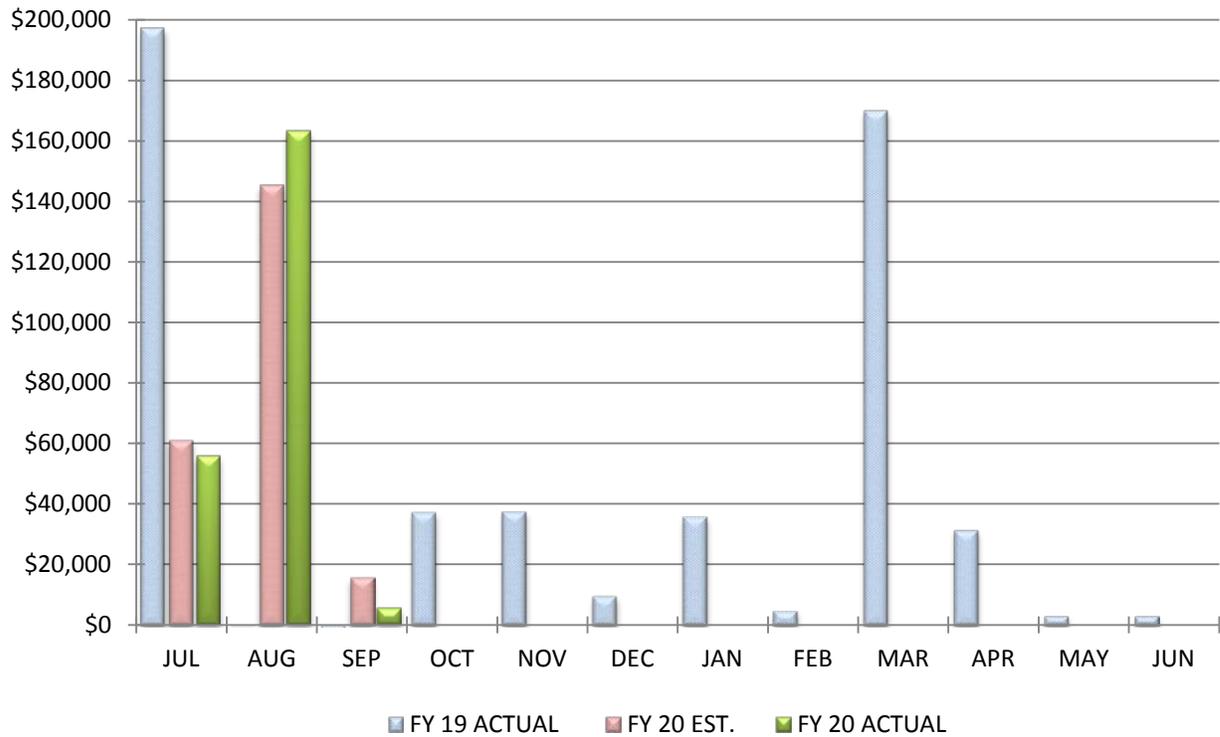
**September 30, 2019**

	<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	\$5,365	\$12,764
Total 2019-2020 Estimate		\$6,725
Percent Of Total Estimate Spent		0.00%
Percent Of Budget Year Completed	3 months	25.00%

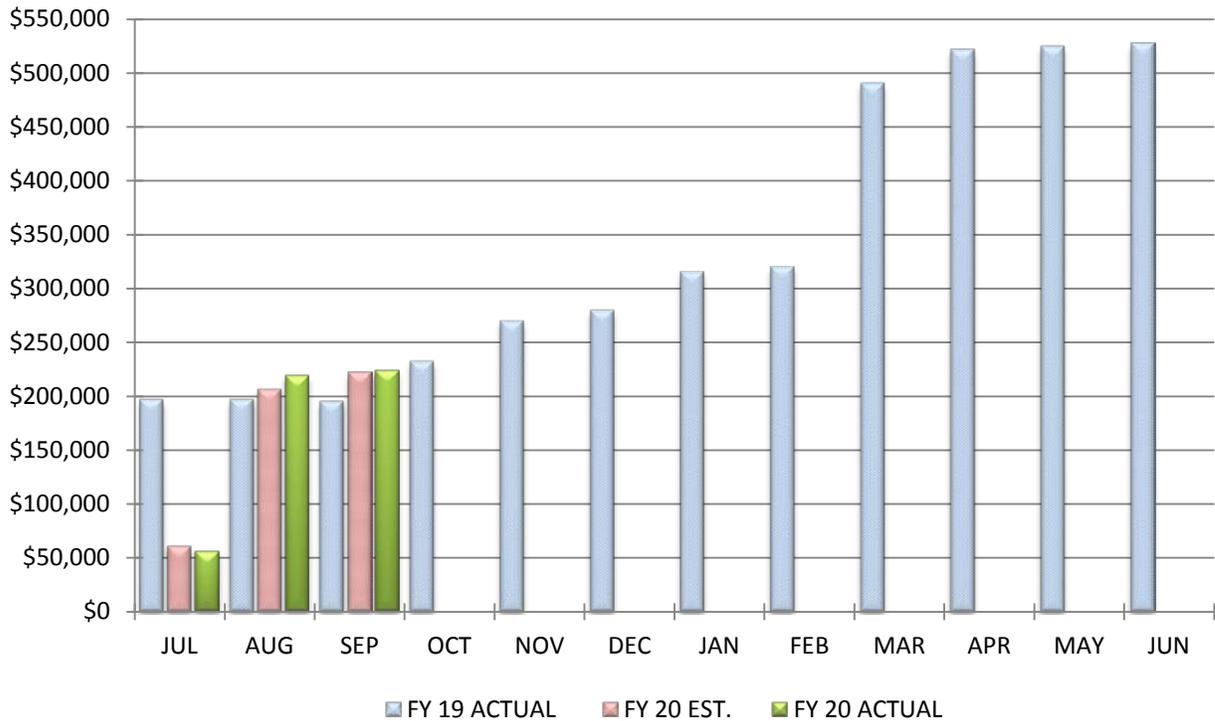
**COMMENTS:** We are on target with annual estimates.

**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**

**September 30, 2019**

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$5,321		\$224,290
Estimated Other Expenditures		\$15,860		\$222,034
Variance From Estimate	UNDER	(\$10,539)	OVER	\$2,256
Variance From Estimate	UNDER	-66.45%	OVER	1.02%
Actual Prior Year		(\$1,975)		\$195,074
Total 2019-2020 Estimate				\$562,232
Percent Of Total Estimate Spent				39.89%
Percent Of Budget Year Completed			3 months	25.00%

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



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

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RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

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

AND

INVESTMENT REPORT FOR ALL FUNDS

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Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 001 - GENERAL:							
11,167,332.36	878,762.08	16,841,250.31	4,099,550.75	11,416,972.24	16,591,610.43	2,428,784.51	14,162,825.92
TOTAL FOR Fund 002 - BOND RETIREMENT:							
9,926,196.88	1,327.32	2,166,685.61	0.00	25,720.77	12,067,161.72	6,354,258.75	5,712,902.97
TOTAL FOR Fund 003 - PERMANENT IMPROVEMENT:							
867,954.57	77,385.76	613,472.61	160,723.19	613,185.89	868,241.29	321,819.68	546,421.61
TOTAL FOR Fund 004 - BUILDING:							
99,793,228.48	130,168.58	377,054.17	1,996,707.68	2,977,682.08	97,192,600.57	24,293,277.50	72,899,323.07
TOTAL FOR Fund 006 - FOOD SERVICE:							
220,058.78	104,296.36	188,389.89	159,829.80	323,910.11	84,538.56	378,560.84	294,022.28-
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	6,408.84	8,293.98	52.00	52.00	17,951.38	41,108.00	23,156.62-
TOTAL FOR Fund 018 - PUBLIC SCHOOL SUPPORT:							
79,868.31	4,071.78	24,706.34	838.24-	11,503.26	93,071.39	26,169.19	66,902.20
TOTAL FOR Fund 019 - OTHER GRANT:							
10,009.42	0.00	0.00	0.00	1,389.91	8,619.51	2,455.60	6,163.91
TOTAL FOR Fund 022 - DISTRICT AGENCY:							
26,128.13	126.19	77,455.26	80,954.44	80,996.64	22,586.75	14,364.48	8,222.27
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	5,889.01	11,400.18	5,150.71	17,823.23	128,194.76	66,569.30	61,625.46
TOTAL FOR Fund 300 - DISTRICT MANAGED ACTIVITY:							
70,783.84	73,485.81	117,109.93	36,610.46	133,978.76	53,915.01	104,744.21	50,829.20-
TOTAL FOR Fund 401 - AUXILIARY SERVICES:							
177,362.38	94.13	67,329.55	46,965.48	181,531.21	63,160.72	15,063.43	48,097.29
TOTAL FOR Fund 499 - MISCELLANEOUS STATE GRANT FUN							
23,509.01	52,100.00	52,100.00	19,542.60	210,007.60	134,398.59-	0.00	134,398.59-

Begin Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
TOTAL FOR Fund 516 - IDEA PART B GRANTS:							
56,776.86-	0.00	131,375.03	65,490.13	171,591.16	96,992.99-	71,841.40	168,834.39-
TOTAL FOR Fund 572 - TITLE I DISADVANTAGED CHILDRE							
334.22-	0.00	334.22	16,036.71	46,080.23	46,080.23-	500.00	46,580.23-
TOTAL FOR Fund 587 - IDEA PRESCHOOL-HANDICAPPED:							
20.99-	0.00	20.99	378.00	378.00	378.00-	0.00	378.00-
TOTAL FOR Fund 590 - IMPROVING TEACHER QUALITY:							
30,199.89-	0.00	32,777.47	680.87-	3,047.58	470.00-	9,440.15	9,910.15-
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND							
6,947.03-	0.00	6,947.03	0.00	0.00	0.00	239.00	239.00-
GRAND TOTALS:							
122,542,422.78	1,334,115.86	20,718,936.45	6,686,472.84	16,215,850.67	127,045,508.56	34,129,196.04	92,916,312.52

## 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	11,416,972	2,611,796	31,212,472	69%
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	613,186	335,812	1,221,189	56%
004 - BUILDING IMPROVEMENT	70,626,503	27,016,761	97,643,264	2,977,682	24,306,021	70,359,561	72%
006 - FOOD SERVICE	1,429,234	-	1,429,234	323,910	378,761	726,563	51%
014 - ROTARY-INTERNAL SERVICES	41,160	-	41,160	52	41,108	-	0%
018 - PUBLIC SCHOOL SUPPORT	130,562	8,113	138,675	11,503	26,903	100,269	72%
019 - OTHER GRANT	4,583	-	4,583	1,390	2,456	738	16%
022 - DISTRICT AGENCY	172,458	-	172,458	80,997	14,364	77,097	45%
070 - CAPITAL PROJECTS	125,000	-	125,000	-	-	125,000	100%
200 - STUDENT MANAGED ACTIVITY	129,485	7,476	136,961	17,823	70,414	48,723	36%
300 - DISTRICT MANAGED STUDENT ACTIVITY	328,750	-	328,750	133,979	104,744	90,027	27%
401 - AUXILIARY SERVICES	264,471	175,746	440,217	181,531	15,063	243,622	55%
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	210,008	-	52,100	0%
516 - IDEA PART-B GRANT	932,863	10,214	943,077	171,591	71,841	699,644	74%
551 LIMITED ENGLISH PROFICIENCY	4,372	-	4,372	-	-	4,372	100%
572 - TITLE I	208,866	9,831	218,698	46,080	727	171,890	79%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	31,930	-	31,930	378	-	31,552	99%
590 - TITLE II-A IMPROVING TEACHER QUALITY	67,325	6,587	73,912	3,048	9,440	61,424	83%
599 - MISCELLANEOUS FEDERAL GRANTS	22,194	1,000	23,194	-	239	22,955	99%
<b>TOTAL ALL FUNDS</b>	<b>85,675,737</b>	<b>27,583,892</b>	<b>113,259,628</b>	<b>4,798,878</b>	<b>31,732,154</b>	<b>76,728,596</b>	<b>68%</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
INVESTMENT PORTFOLIO**

**September 30, 2019**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Interest Remaining</u>
<b>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	165	\$2,417.47
2) Morgan Stanley Bk N A Utah	Certificate of Deposit	\$245,000.00	5/3/2018	2.75%	5/4/2020	217	\$6,737.50
3) Henry Cnty Bk Napoleon Ohio	Certificate of Deposit	\$205,000.00	11/30/2017	1.80%	5/29/2020	242	\$2,466.76
4) Morgan Stanley Private Bank	Certificate of Deposit	\$245,000.00	8/30/2018	2.80%	8/31/2020	336	\$6,916.38
5) Discover Bank	Certificate of Deposit	\$245,000.00	9/6/2018	2.75%	9/8/2020	344	\$6,682.12
6) American Express Centrn	Certificate of Deposit	\$248,000.00	9/23/2015	2.30%	9/23/2020	359	\$5,704.00
7) Barclays Bk Del	Certificate of Deposit	\$248,000.00	9/23/2015	2.20%	9/23/2020	359	\$5,456.00
8) MB Financial Bank N.A.	Certificate of Deposit	\$205,000.00	11/27/2017	2.00%	11/27/2020	424	\$4,796.46
9) BMW Bk North Amer Salt Lake	Certificate of Deposit	\$205,000.00	11/29/2017	2.05%	11/30/2020	427	\$6,344.04
10) Connectone Bk Englewood	Certificate of Deposit	\$205,000.00	11/29/2017	2.00%	11/30/2020	427	\$4,796.46
11) Wells Fargo Bank Natl Assn	Certificate of Deposit	\$210,000.00	12/14/2018	3.10%	12/14/2020	441	\$8,168.68
12) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	515	\$9,716.79
13) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	553	\$12,350.68
14) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	574	\$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	46	\$3,009.38
16) Federal Natl Mtg Assn Note	Government Debt	\$500,000.00	1/27/2017	1.65%	1/27/2020	119	\$4,125.00
17) Federal Natl Mtg Assn Note	Government Debt	\$494,752.50	10/31/2016	1.25%	12/30/2020	457	\$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	\$12,526.15	9/30/2019	0.46%	10/1/2019	1	\$0.16
2) First Commonwealth Bank	Checking - Pub. Invest	\$2,417,486.70	9/30/2019	1.34%	10/1/2019	1	\$88.75
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	9/30/2019	1.76%	10/1/2019	1	\$48.22
4) Federated Govt Obligations Is	Money Market	\$845,768.16	9/30/2019	1.98%	10/1/2019	1	\$45.88
5) Star Ohio - General	Money Market	\$20,151,460.43	9/30/2019	2.25%	10/1/2019	1	\$1,242.21
<b>Cash Account Subtotal</b>		<b>\$24,427,241.44</b>					
<b>Total Interim Funds</b>		<b>\$29,202,993.94</b>					
<b>ACTIVE FUNDS - General Operating Funds</b>							
1) First Commonwealth Bank	Checking - General	\$3,958.89	9/30/2019	0.00%	10/1/2019	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$215,757.47	9/30/2019	0.00%	10/1/2019	1	\$0.00
<b>Total Active Funds</b>		<b>\$219,716.36</b>					
<b>Total Active and Interim Funds - General Operating</b>		<b>\$29,422,710.30</b>		<b>2.11%</b>		<b>54</b>	<b>\$109,221.89</b>

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

**September 30, 2019**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Earnings Remaining</u>
<b>December 2017 - Note/Bond Proceeds</b>							
<i>Federal Government Obligations</i>							
1) U.S. Treasury Note	U.S. Treasury Note	\$988,437.50	2/26/2019	2.55%	2/29/2020	152	\$18,437.50
2) Federal Home Loan Bank	U.S. Agency Note	\$600,000.00	8/15/2019	2.10%	9/11/2020	422	\$12,600.00
<b>Federal Government Obligations Subtotal</b>		<u>\$1,588,437.50</u>					
<i>Commercial Paper</i>							
3) TD USA	Commercial Paper	\$493,518.75	4/25/2019	2.58%	10/25/2019	25	\$6,481.25
4) JP Morgan	Commercial Paper	\$1,176,505.33	2/27/2019	2.68%	11/22/2019	53	\$23,494.67
5) Canadian Imp Holdings	Commercial Paper	\$980,867.78	4/17/2019	2.62%	1/10/2020	102	\$19,132.22
6) Canadian Imp Holdings	Commercial Paper	\$931,962.66	5/16/2019	2.61%	2/7/2020	130	\$18,037.34
7) Toyota Motor Credit	Commercial Paper	\$359,826.13	8/23/2019	1.92%	5/19/2020	232	\$5,173.87
<b>Commercial Paper Subtotal</b>		<u>\$3,942,680.65</u>					
<i>Money Markets</i>							
8) First American Treasury Obligations Fund	Money Market	\$18,566.32	9/30/2019	1.85%	10/1/2019	1	\$0.94
9) Star Ohio-Construction Fund	Money Market	\$858,767.49	9/30/2019	2.25%	10/1/2019	1	\$52.94
<b>Money Markets Subtotal</b>		<u>\$877,333.81</u>					
<b>Total December 2017 - Note/Bond Proceeds</b>		<u>\$6,408,451.96</u>					
<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	61	\$90,429.70
2) U.S. Treasury Bill	U.S. Treasury Bill	\$1,905,319.01	2/28/2019	2.51%	1/30/2020	122	\$44,680.99
3) U.S. Treasury Note	U.S. Treasury Note	\$4,942,187.50	2/26/2019	2.55%	2/29/2020	152	\$92,187.50
4) Federal Home Loan Mtg	U.S. Agency Note	\$1,994,620.00	9/26/2019	1.90%	5/27/2020	240	\$25,380.00
5) Federal Home Loan Bank	U.S. Agency Note	\$2,000,000.00	8/15/2019	2.10%	9/11/2020	347	\$53,000.00
6) Federal Home Loan Bank	U.S. Agency Note	\$2,019,596.00	9/30/2019	1.98%	12/30/2020	457	\$49,894.00
<b>Federal Government Obligations Subtotal</b>		<u>\$17,796,292.81</u>					
<i>Commercial Paper</i>							
7) Citigroup	Commercial Paper	\$3,151,326.21	3/14/2019	2.66%	10/9/2019	9	\$48,673.79
8) Coco Cola Company	Commercial Paper	\$1,471,402.08	2/7/2019	2.70%	10/24/2019	24	\$28,597.92
9) JP Morgan	Commercial Paper	\$1,862,796.94	2/12/2019	2.70%	11/5/2019	36	\$37,203.06
10) BNP Paribas	Commercial Paper	\$1,683,527.00	6/19/2019	2.30%	11/19/2019	50	\$16,473.00
11) Natixix NY	Commercial Paper	\$1,567,960.00	3/18/2019	2.72%	12/13/2019	74	\$32,040.00
12) Natixix NY	Commercial Paper	\$686,192.50	3/25/2019	2.68%	12/20/2019	81	\$13,807.50
13) Canadian Imp Holdings	Commercial Paper	\$559,094.63	4/17/2019	2.62%	1/10/2020	102	\$10,905.37
14) MUFG Bank	Commercial Paper	\$1,471,520.00	5/16/2019	2.61%	2/7/2020	130	\$28,480.00
15) Royal Bank of Canada (RBC)	Commercial Paper	\$1,053,264.88	8/28/2019	1.90%	3/26/2020	178	\$11,735.12
16) Toyota Motor Credit	Commercial Paper	\$1,771,965.00	7/17/2019	2.13%	4/9/2020	192	\$28,035.00
17) Citigroup	Commercial Paper	\$1,023,292.11	7/19/2019	2.19%	4/13/2020	196	\$16,707.89
18) Toyota Motor Credit	Commercial Paper	\$985,315.00	9/23/2019	2.01%	6/16/2020	260	\$14,685.00
<b>Commercial Paper Subtotal</b>		<u>\$17,287,656.35</u>					
19) First American Treasury Obligations Fund	Money Market	\$5,731.96	9/30/2019	1.85%	10/1/2019	1	\$0.29
<b>Subtotal</b>		<u>\$5,731.96</u>					
<b>Total July 2018 - Bond Proceeds</b>		<u>\$35,089,681.12</u>					

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

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Earnings Remaining</u>
<b>May 2019 - Bond Proceeds</b>							
<u>Federal Government Obligations</u>							
1) U.S. Treasury Note	U.S. Treasury Note	\$4,972,851.56	5/6/2019	2.47%	11/30/2019	61	\$64,648.44
2) U.S. Treasury Note	U.S. Treasury Note	\$4,974,218.75	5/9/2019	2.44%	12/31/2019	92	\$66,406.25
3) Federal Home Loan Mtg	U.S. Agency Note	\$2,440,919.42	5/9/2019	2.42%	4/20/2020	203	\$56,467.95
4) Federal Home Loan Assoc	U.S. Agency Note	\$1,480,305.00	5/6/2019	2.42%	8/17/2020	322	\$40,320.00
5) Federal Home Loan Bank	U.S. Agency Note	\$3,982,720.00	5/6/2019	2.46%	1/29/2021	487	\$149,280.00
6) Federal Home Loan Bank	U.S. Agency Note	\$1,160,000.00	5/16/2019	2.50%	4/8/2021	556	\$55,180.56
7) Federal Home Loan Mtg	U.S. Agency Note	\$2,480,000.00	7/8/2019	2.30%	7/8/2021	647	\$114,080.00
8) Federal Home Loan Bank	U.S. Agency Note	\$808,912.50	5/6/2019	2.45%	7/28/2021	667	\$41,662.50
9) Federal Home Loan Bank	U.S. Agency Note	\$4,000,000.00	8/6/2019	2.25%	8/5/2021	675	\$208,000.00
10) Federal Home Loan Mtg	U.S. Agency Note	\$2,955,000.00	8/15/2019	2.00%	8/12/2021	682	\$135,930.00
11) Federal Home Loan Mtg	U.S. Agency Note	\$1,035,000.00	5/16/2019	2.50%	10/15/2021	746	\$62,675.00
<b>Federal Government Obligations Subtotal</b>		<b>\$30,289,927.23</b>					
<u>Certificates of Deposit</u>							
12) Veritx Community Bank, TX	Certificate of Deposit	\$244,816.25	5/17/2019	2.46%	2/18/2020	265	\$3,062.49
13) Bank Leumi USA, NY	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	356	\$5,831.93
14) First Republic Bank, CA	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	356	\$5,831.93
15) Enerbank USA, UT	Certificate of Deposit	\$245,000.00	5/20/2019	2.41%	5/20/2020	357	\$4,385.50
16) BMO Harris Bank, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	359	\$5,831.93
17) CIBC Bank USA, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.44%	5/22/2020	359	\$5,953.43
18) Iberiabank, LA	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	359	\$5,831.93
19) Bank OZK, AR	Certificate of Deposit	\$244,000.00	5/28/2019	2.46%	5/28/2020	365	\$4,458.62
20) Bankwell Bank, CT	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	365	\$5,831.93
21) Rockland Trust Co, MA	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	365	\$5,831.93
22) Webbank, UT	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/28/2020	365	\$4,385.50
23) Commonwealth Bus. Bank, CA	Certificate of Deposit	\$245,000.00	5/31/2019	2.41%	5/29/2020	366	\$4,385.50
24) Dime Community Bank, NY	Certificate of Deposit	\$244,000.00	5/30/2019	2.39%	5/29/2020	366	\$5,831.93
25) Live Oak Banking Co, NC	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/29/2020	366	\$4,385.50
26) Republic Bank, MN	Certificate of Deposit	\$245,000.00	5/30/2019	2.41%	5/29/2020	366	\$4,385.50
27) Pacific Western Bank, CA	Certificate of Deposit	\$244,000.00	6/4/2019	2.39%	6/4/2020	372	\$5,839.96
28) Southside Bank, TX	Certificate of Deposit	\$244,000.00	6/7/2019	2.39%	6/8/2020	376	\$5,839.96
27) Wex Bank, UT	Certificate of Deposit	\$245,852.40	5/6/2019	2.48%	5/3/2021	705	\$12,201.60
<b>Certificate of Deposit Subtotal</b>		<b>\$4,399,668.65</b>					
<u>Commercial Paper</u>							
28) Coco Cola Company	Commercial Paper	\$3,118,656.18	8/14/2019	2.05%	11/14/2019	45	\$16,343.82
29) TD USA	Commercial Paper	\$5,431,781.69	5/16/2019	2.47%	11/15/2019	46	\$68,218.31
30) Natixis NY	Commercial Paper	\$1,125,978.00	5/30/2019	2.49%	11/26/2019	57	\$14,022.00
31) JP Morgan	Commercial Paper	\$1,962,323.32	5/2/2019	2.59%	1/24/2020	116	\$37,676.68
32) JP Morgan	Commercial Paper	\$1,177,572.00	5/9/2019	2.57%	1/31/2020	123	\$22,428.00
33) MUFG Bank	Commercial Paper	\$2,746,006.67	5/9/2019	2.65%	1/31/2020	123	\$53,993.33
34) Toyota Motor Credit	Commercial Paper	\$2,944,805.00	5/13/2019	2.54%	2/3/2020	126	\$55,195.00
35) MUFG Bank	Commercial Paper	\$981,013.33	5/16/2019	2.61%	2/7/2020	130	\$18,986.67
36) Royal Bank of Canada (RBC)	Commercial Paper	\$2,470,750.00	8/8/2019	1.97%	3/11/2020	163	\$29,250.00
<b>Commercial Paper Subtotal</b>		<b>\$21,958,886.19</b>					
37) First American Treasury Obligations Fund	Money Market	\$23,471.92	9/30/2019	1.85%	10/1/2019	1	\$1.19
<b>Subtotal</b>		<b>\$23,471.92</b>					
<b>Total May 2019 - Bond Proceeds</b>		<b>\$56,671,953.99</b>					
<b>Grand Total Construction Proceeds</b>		<b>\$98,170,087.07</b>		<b>2.40%</b>		<b>219</b>	<b>\$2,157,199.63</b>

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

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$55,250.20	\$165,006.13
Building Project Fund (004-9017)	\$130,168.58	\$377,054.17
Food Service Fund (006)	\$0.00	\$534.63
Sunbury Meadows CDA (022-9200)	\$9.34	\$16.15
Auxillary Services Fund (401)	\$0.00	\$320.36
<b>Total All Funds</b>	<b>\$185,428.12</b>	<b>\$542,931.44</b>

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





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