

Big Walnut Local School District

Monthly Financial Report

for the month ended
March 31, 2020



Prepared By:
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Treasurer

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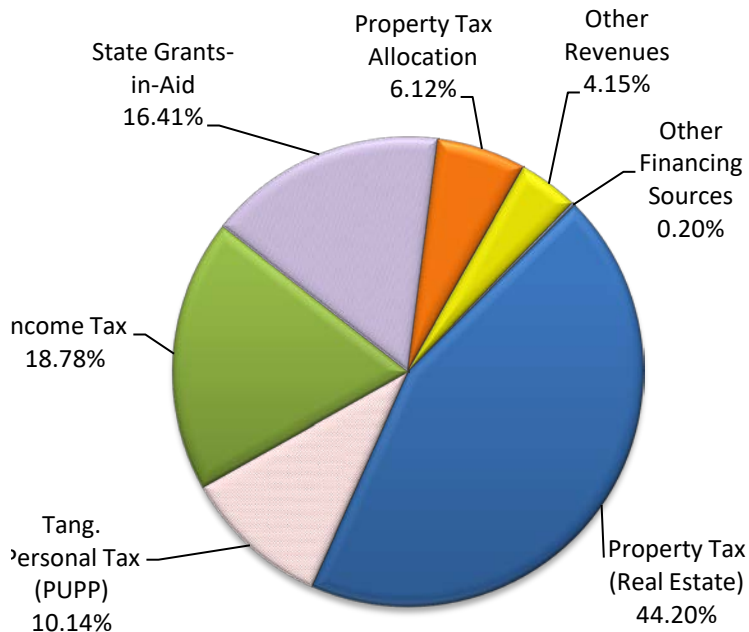
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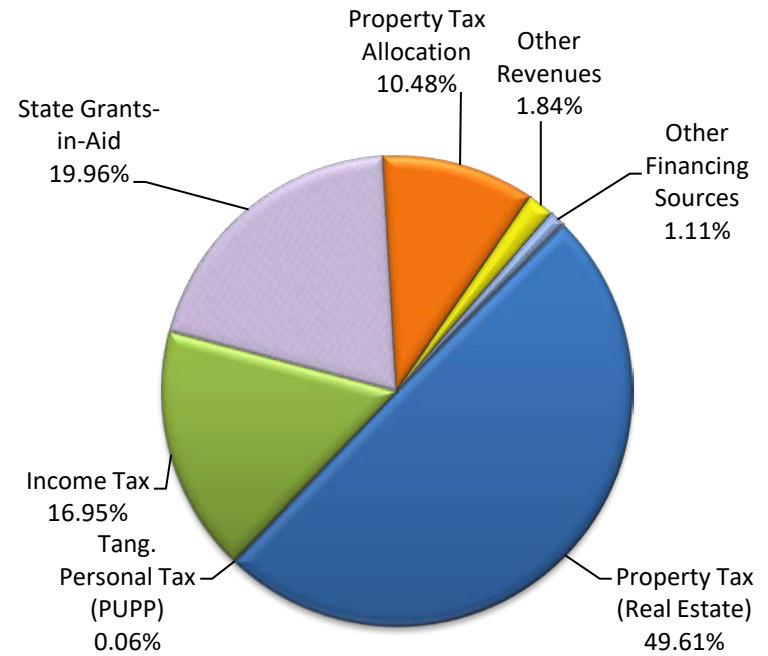
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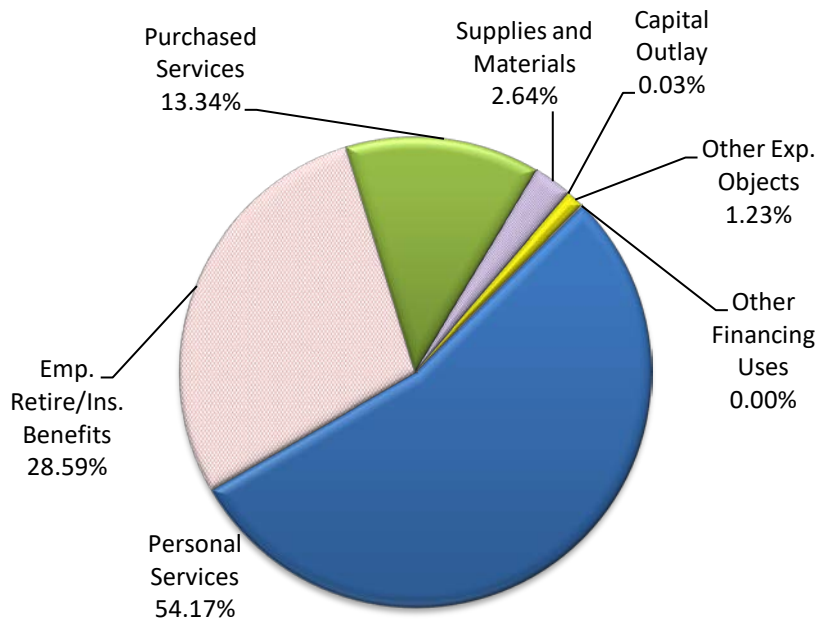
EST. GENERAL FUND REVENUE FY20
\$43,798,366



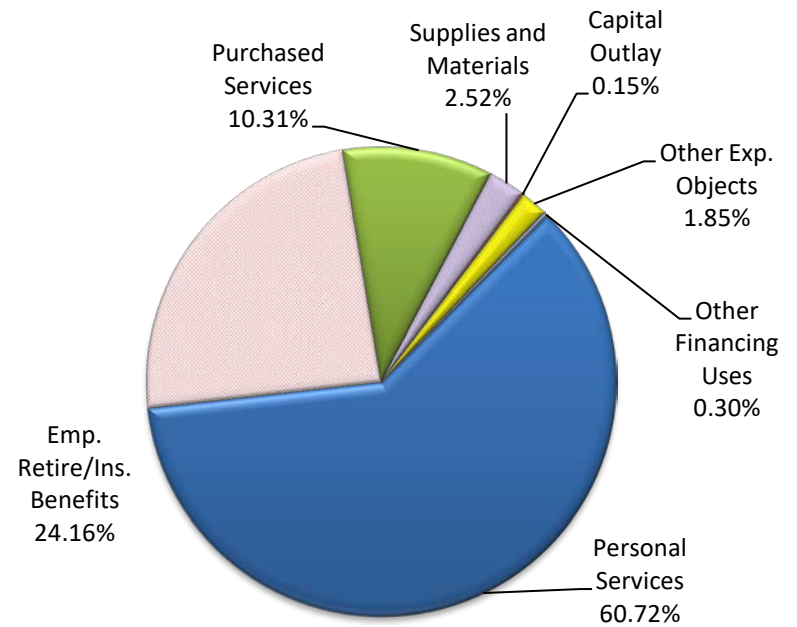
EST. GENERAL FUND REVENUE FY10
\$24,308,802



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	4,019 as of 03/09/2020	3,032	32.55%

**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**

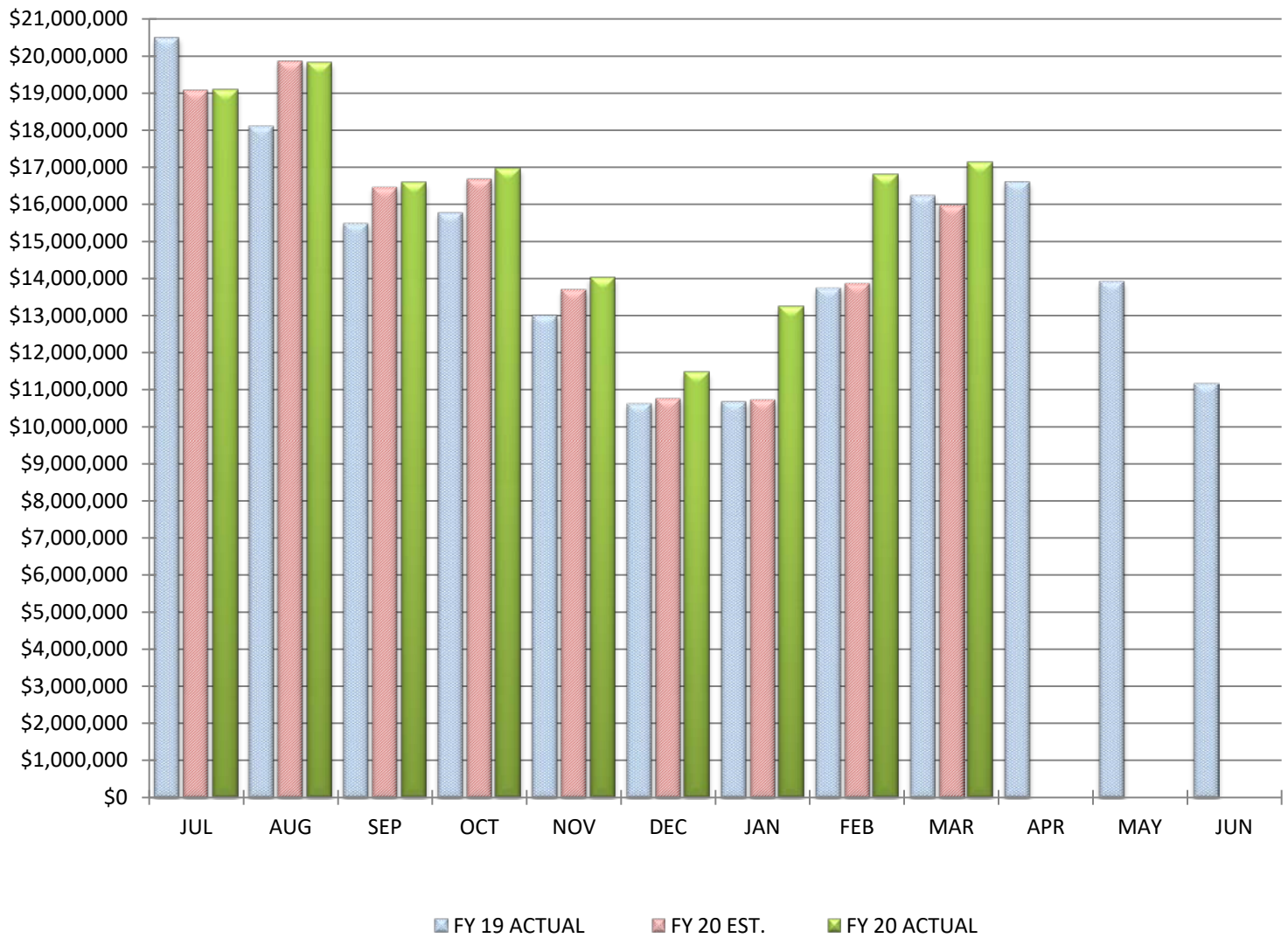
CATEGORY	FY 20 EST.	FY 20 ACTUAL	VARIANCE	PERCENTAGE
Revenues				
General Property Tax (Real Estate)	\$19,346,797	\$19,445,691	\$98,894	0.5%
Tangible Personal Property (PUPP)	4,440,120	4,492,566	52,446	1.2%
Income Tax	6,294,442	6,292,519	(1,923)	0.0%
Unrestricted State Grants-in-Aid	5,383,682	5,372,777	(10,905)	-0.2%
Restricted State Grants-in-Aid	10,916	10,921	5	0.0%
Property Tax Allocation (Reimb.)	1,316,066	1,326,863	10,797	0.8%
All Other Revenues	1,559,299	1,724,290	164,991	10.6%
Total Revenues	38,351,322	38,665,628	314,306	0.8%
Other Financing Sources				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	78,742	64,764	(13,978)	-17.8%
Total Other Financing Sources	78,742	64,764	(13,978)	-17.8%
Total Revenues & Other Fin. Sources	\$38,430,064	\$38,730,392	\$300,328	0.8%
Expenditures				
Personal Services (Salaries & Wages)	\$18,069,178	\$17,831,228	(\$237,950)	-1.3%
Retirement/Insurance Benefits	9,605,864	9,275,167	(330,697)	-3.4%
Purchased Services	4,431,199	4,183,329	(247,870)	-5.6%
Supplies and Materials	994,263	934,642	(59,621)	-6.0%
Capital Outlay	3,183	580	(2,603)	-81.8%
Other Expenditure Objects	510,189	522,385	12,196	2.4%
Total Expenditures	33,613,876	32,747,331	(866,545)	-2.6%
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	\$33,613,876	\$32,747,331	(\$866,545)	-2.6%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$4,816,188	\$5,983,061	\$1,166,873	24.2%
Beginning Cash Balance July 1	\$11,167,332	\$11,167,332	\$0	0.0%
Ending Cash Balance	\$15,983,520	\$17,150,393	\$1,166,873	7.3%
Estimated Encumbrances	\$1,126,839	\$1,228,467	(\$101,628)	
Unreserved Fund Balance	\$14,856,681	\$15,921,926	\$1,065,245	



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VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



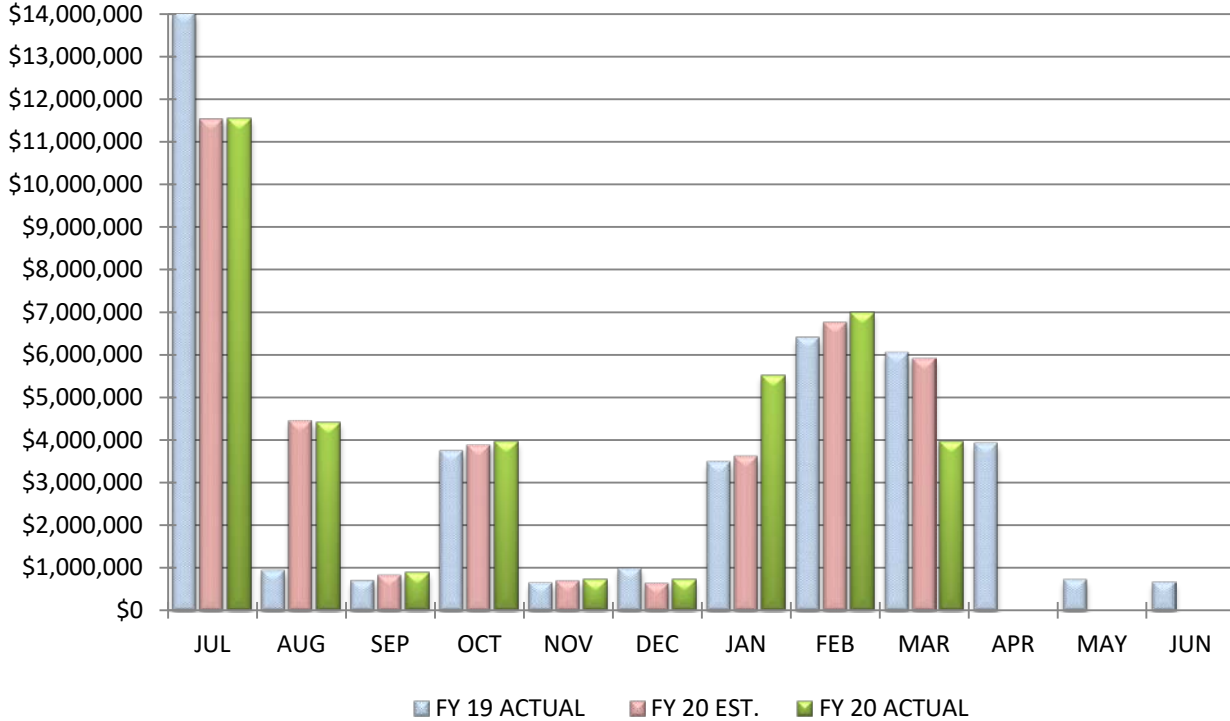
COMPARISON OF MONTHLY ENDING CASH BALANCES

March 31, 2020

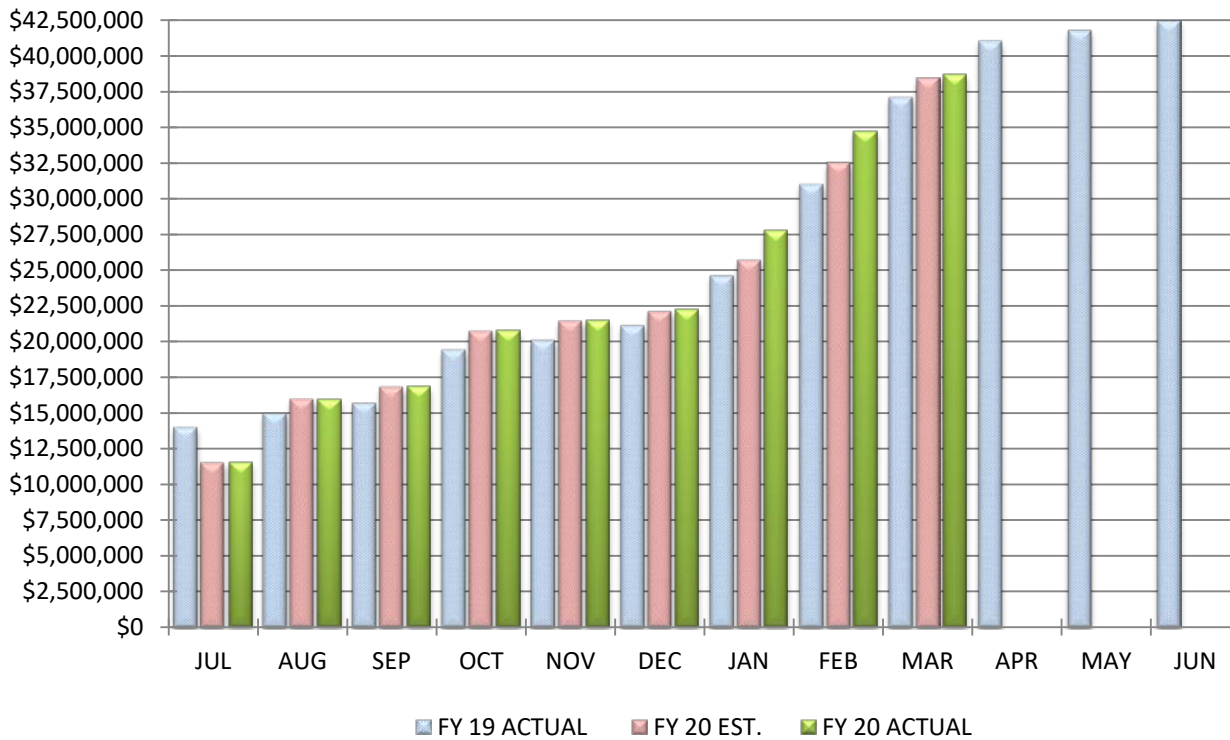
Actual Cash Balance		\$17,150,393
Estimated Cash Balance		\$15,983,520
Variance From Estimate	OVER	\$1,166,873
Percent Variance From Estimate	OVER	7.30%
Previous Year Cash Balance		\$16,237,596

COMMENTS: We are over annual estimates for the ending cash balance at this point in the year due to expenditures being under and revenues being over at this point in the year. 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

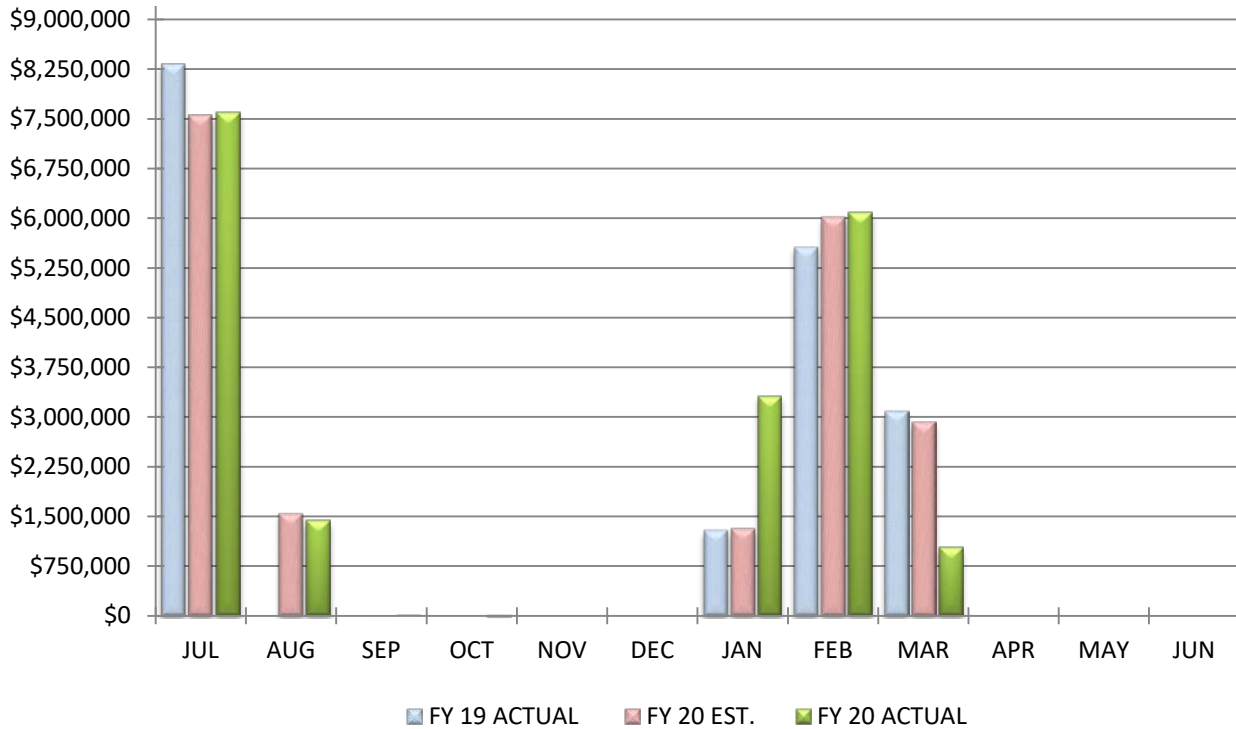


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

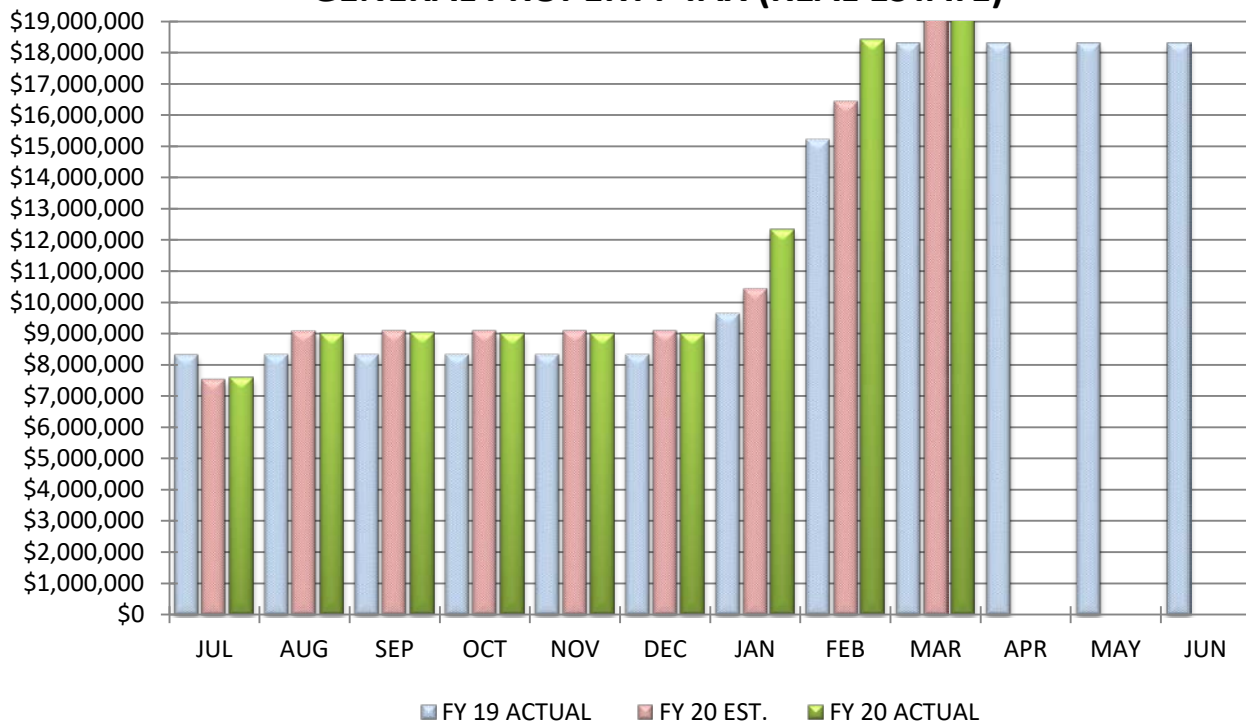
March 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Receipts		\$3,976,533		\$38,730,392
Estimated Receipts		\$5,924,707		\$38,430,064
Variance From Estimate	UNDER	(\$1,948,174)	OVER	\$300,328
Variance From Estimate	UNDER	-32.88%	OVER	0.78%
Actual Prior Year		\$6,053,640		\$37,091,331
Total 2019-2020 Estimate				\$43,798,366
Percent Of Total Estimate Received				88.43%
Percent Of Budget Year Completed		9 Months		75.00%

COMMENTS: We are over annual estimates as of the end of March. With final property tax settlement in March, we have realized a favorable variance in actual real estate and personal property receipts. In addition, we have seen are ahead at this point in the year in our other revenue lines, such as interest, tuition, PILOT payments. We are hopeful that even with the effects of COVID-19, we will still be able to finish in line with annual estimates as the year continues. We are essentially in line with estimates at this point in the year.

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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

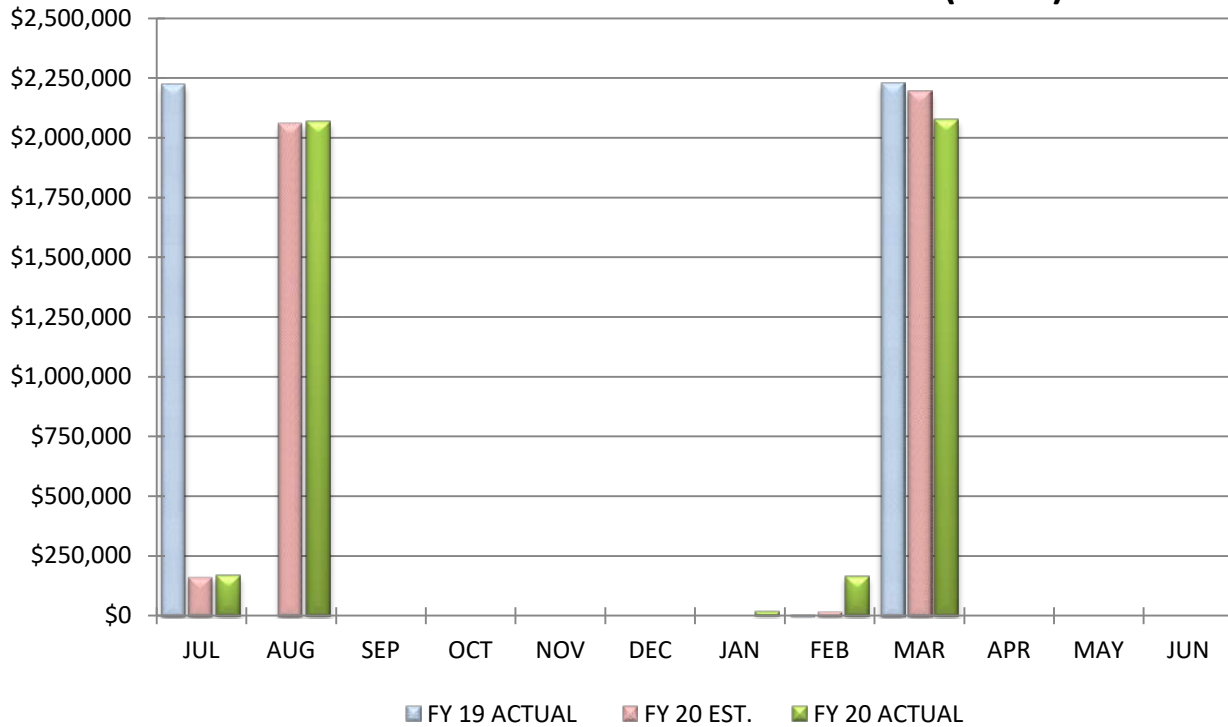


COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

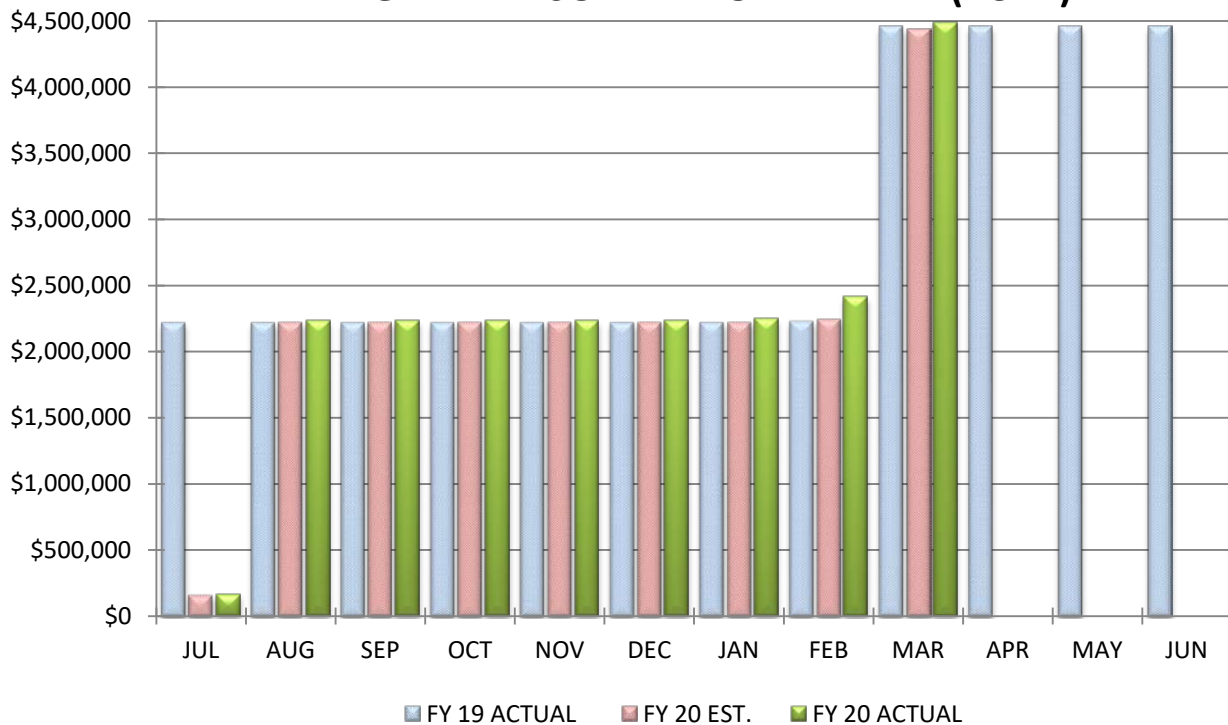
March 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts		\$1,023,071		\$19,445,691
Estimated Real Estate Tax Receipts		\$2,918,057		\$19,346,797
Variance From Estimate	UNDER	(\$1,894,986)	OVER	\$98,894
Variance From Estimate	UNDER	-64.94%	OVER	0.51%
Actual Prior Year		\$3,092,987		\$18,283,805
Total 2019-2020 Estimate				\$19,358,833
Percent Of Total Estimate Received				100.45%
Percent Of Budget Year Completed			9 months	75.00%

COMMENTS: We are over annual estimates as of the end of March. We have realized a favorable variance over estimates for the year due to new construction greater than originally anticipated. We will finish the year slightly over estimates in this line for the fiscal year.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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

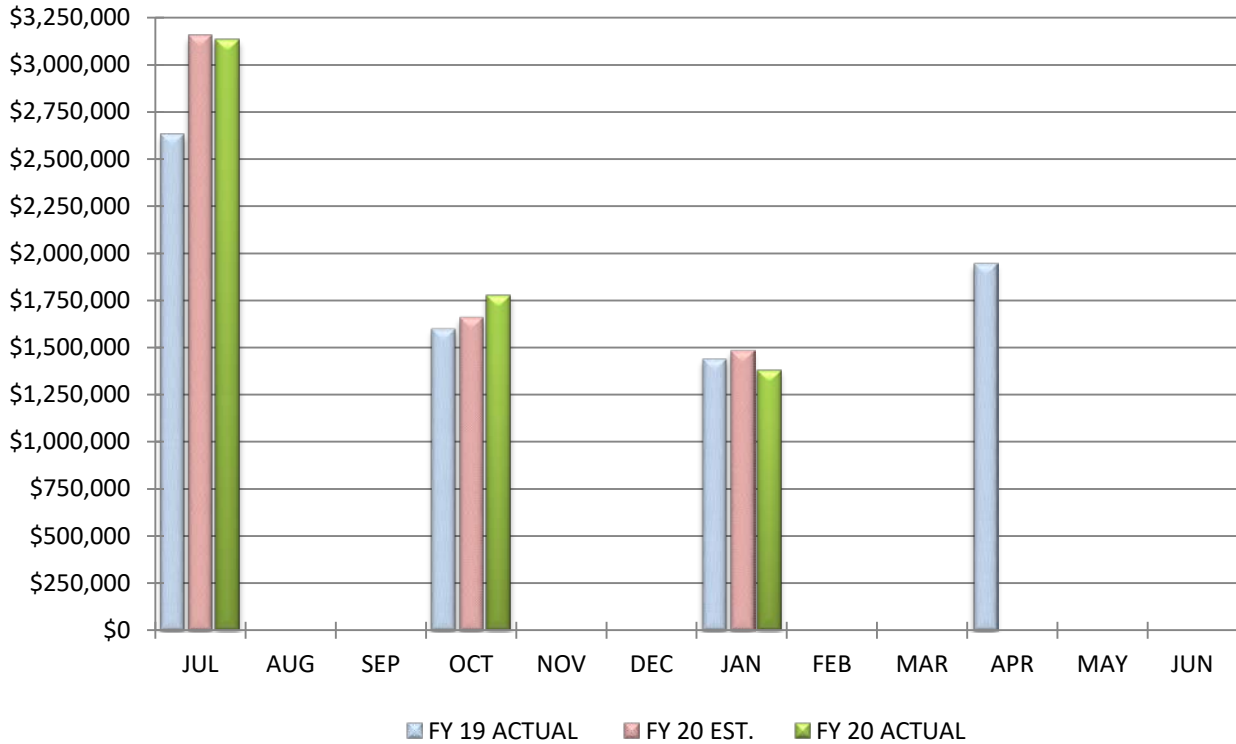


COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

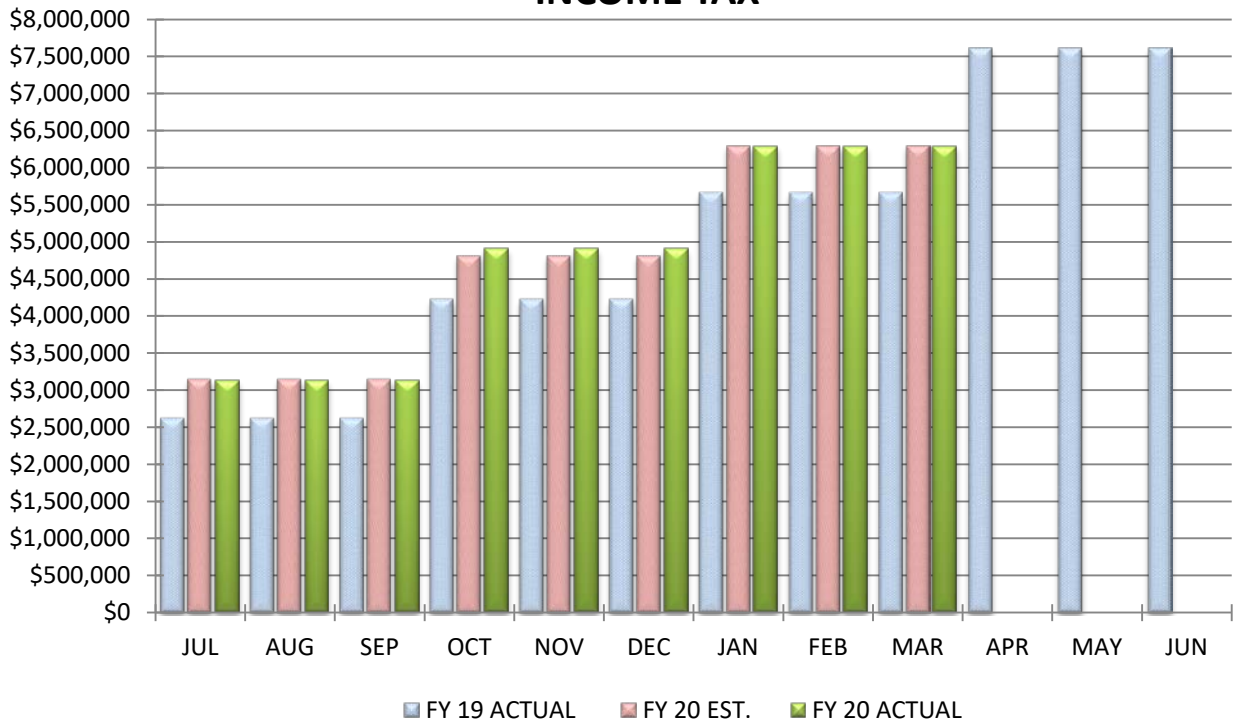
March 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts		\$2,076,134		\$4,492,566
Estimated PUPP Tax Receipts		\$2,193,342		\$4,440,120
Variance From Estimate	UNDER	(\$117,208)	OVER	\$52,446
Variance From Estimate	UNDER	-5.34%	OVER	1.18%
Actual Prior Year		\$2,226,886		\$4,457,625
Total 2019-2020 Estimate				\$4,440,120
Percent Of Total Estimate Received				101.18%
Percent Of Budget Year Completed		9 months		75.00%

COMMENTS: We are over annual estimates as of the end of March. We have realized a favorable variance over estimates for the year due to new public utility infrastructure and possibly less depreciation in the AEP substation than originally anticipated. We will finish the year slightly over estimates in this line for the fiscal year.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



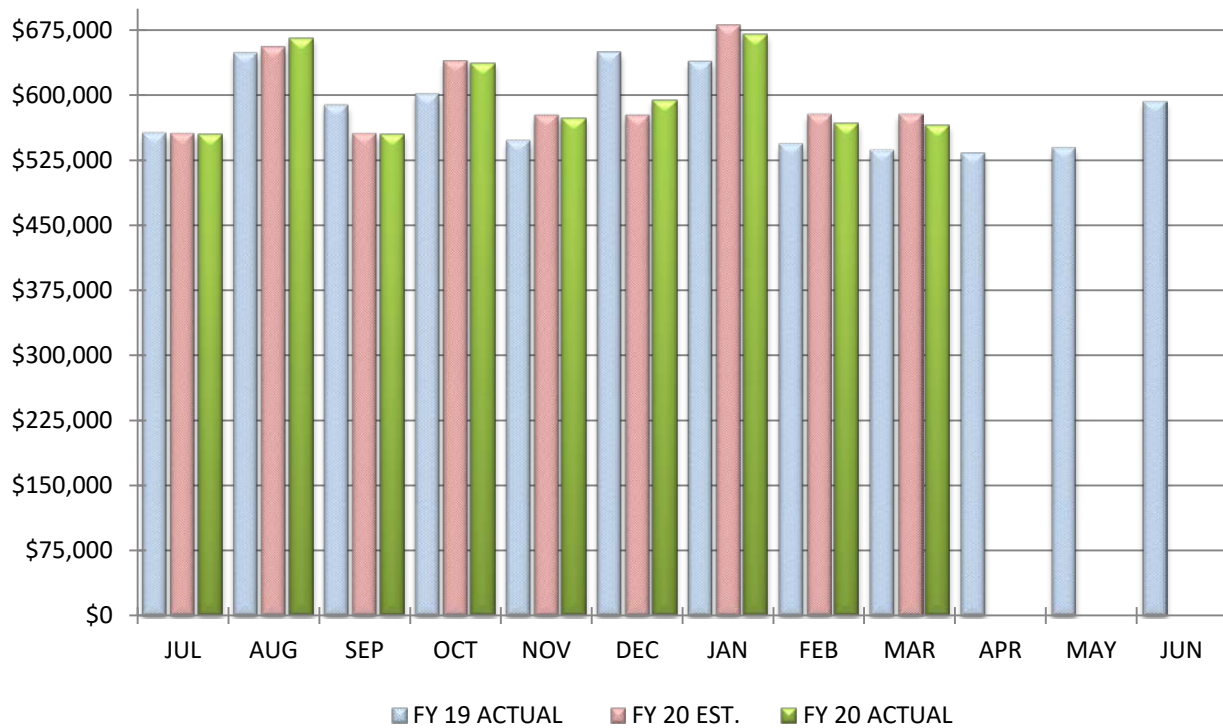
COMPARISON OF INCOME TAX

March 31, 2020

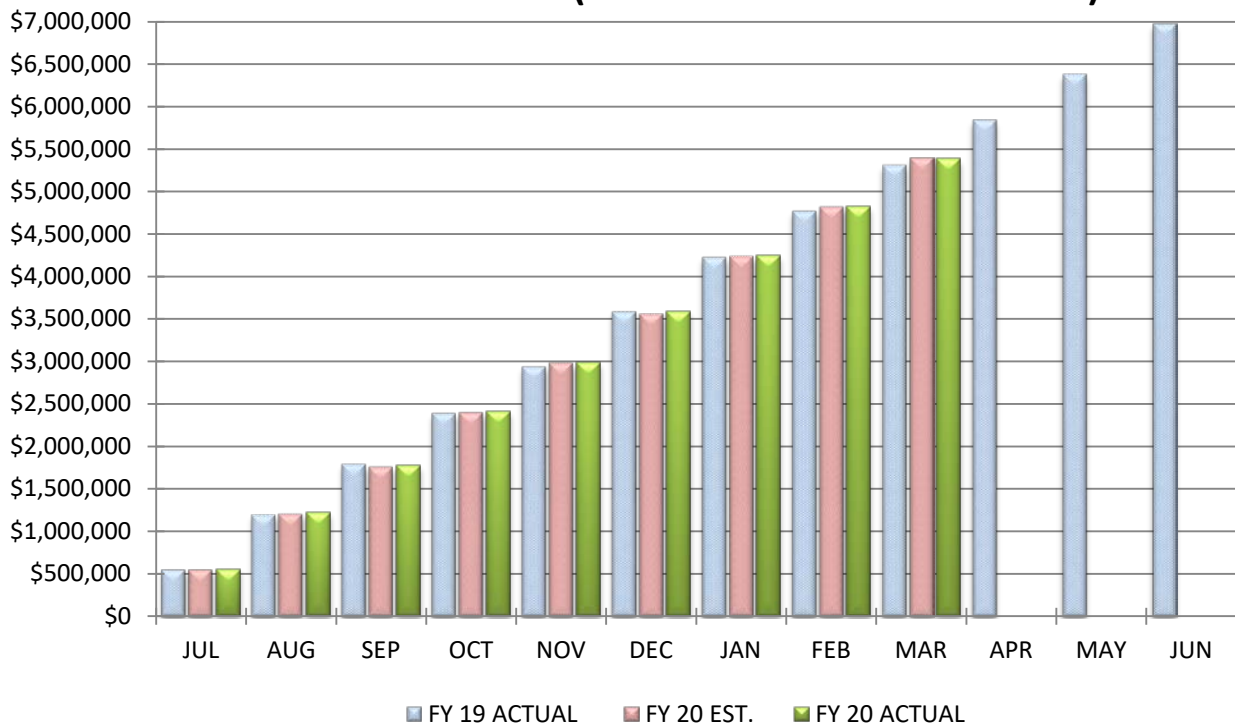
	MONTH	YEAR-TO-DATE
Actual State Receipts	\$0	\$6,292,519
Estimated State Receipts	\$0	\$6,294,442
Variance From Estimate	\$0 UNDER	(\$1,923)
Variance From Estimate	0.00% UNDER	-0.03%
Actual Prior Year	\$0	\$5,665,673
Total 2019-2020 Estimate		\$8,225,373
Percent Of Total Estimate Received		76.50%
Percent Of Budget Year Completed	9 months	75.00%

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)



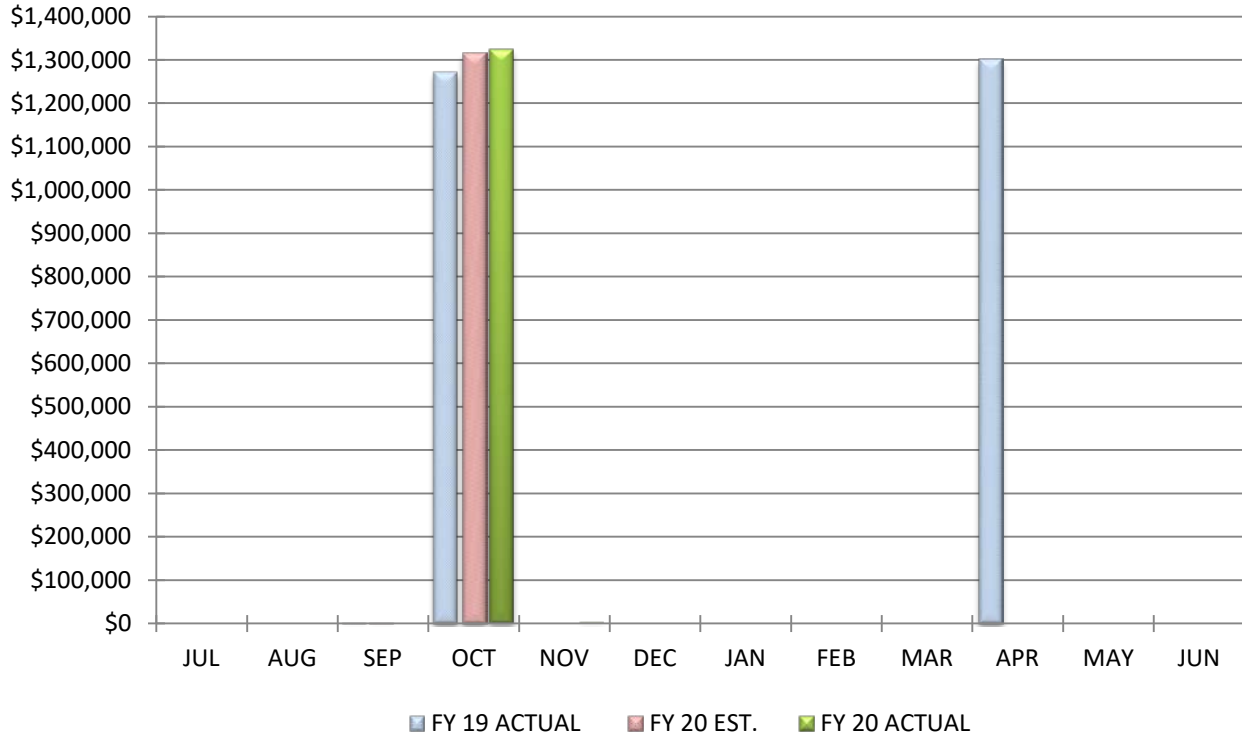
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

March 31, 2020

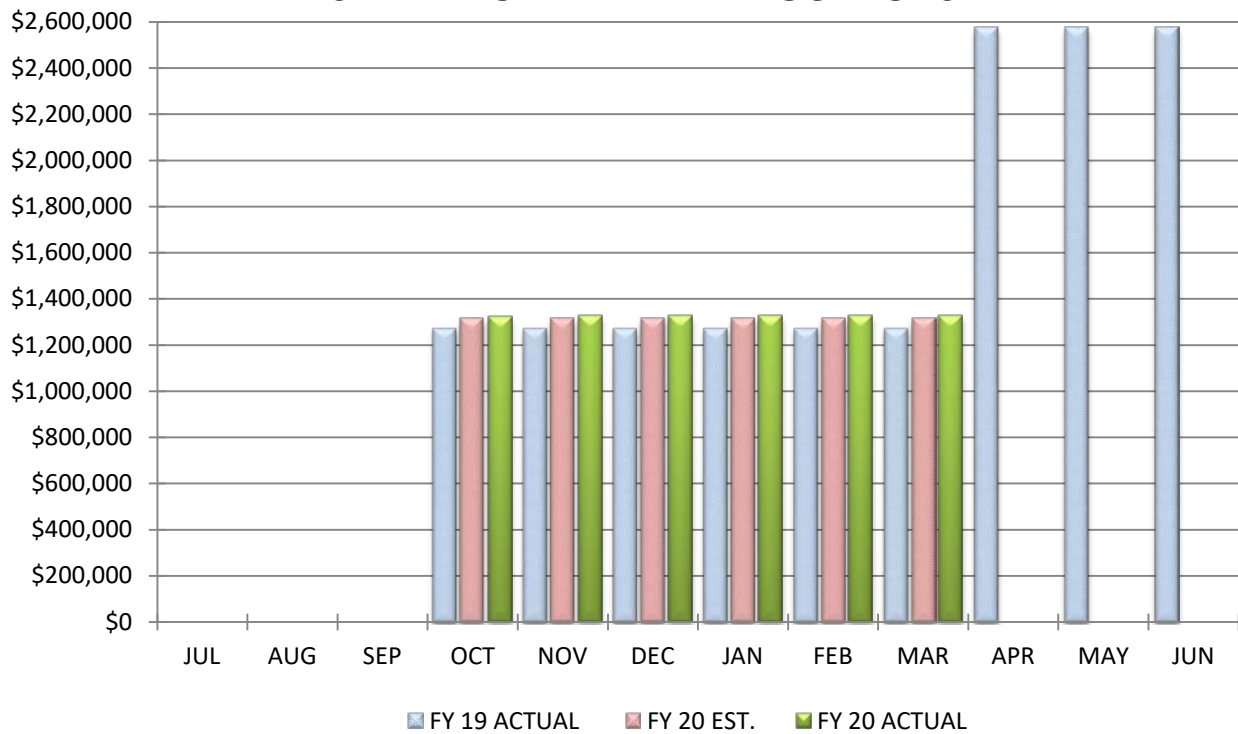
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$565,509		\$5,383,698
Estimated State Receipts		\$577,689		\$5,394,598
Variance From Estimate	UNDER	(\$12,180)	UNDER	(\$10,900)
Variance From Estimate	UNDER	-2.11%	UNDER	-0.20%
Actual Prior Year		\$535,451		\$5,303,219
Total 2019-2020 Estimate				\$7,187,893
Percent Of Total Estimate Received				74.90%
Percent Of Budget Year Completed			9 months	75.00%

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

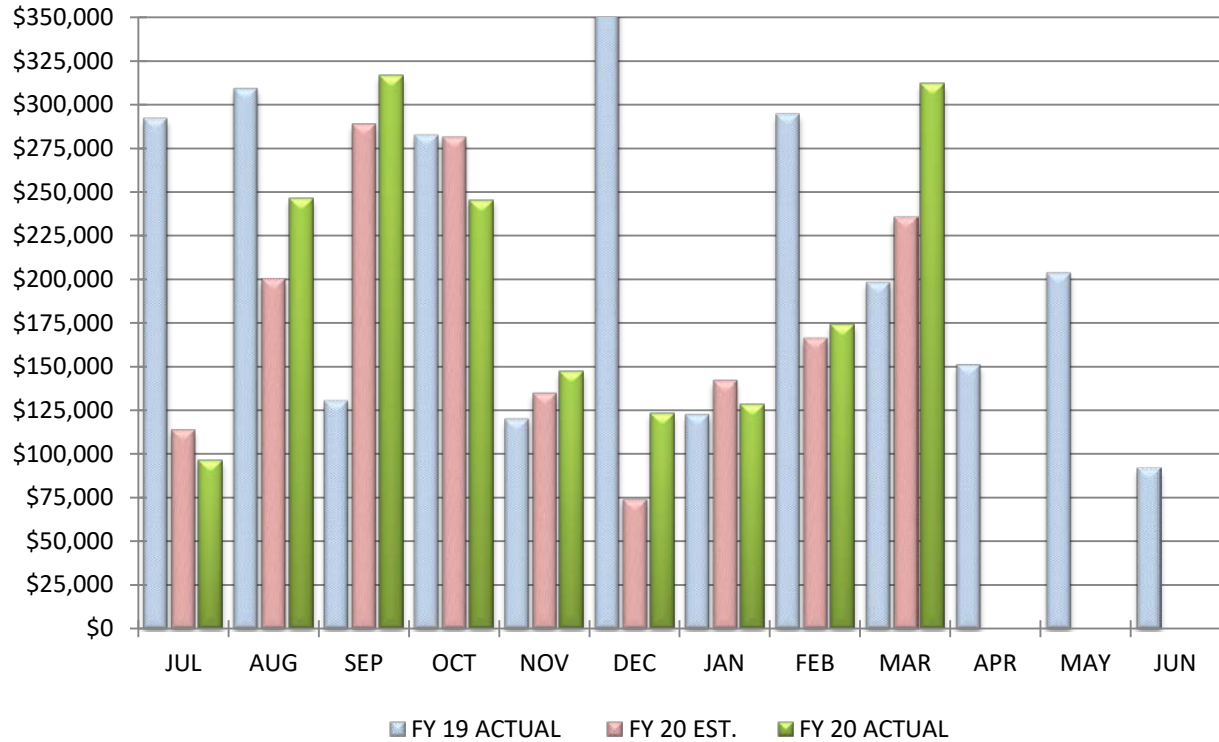


COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

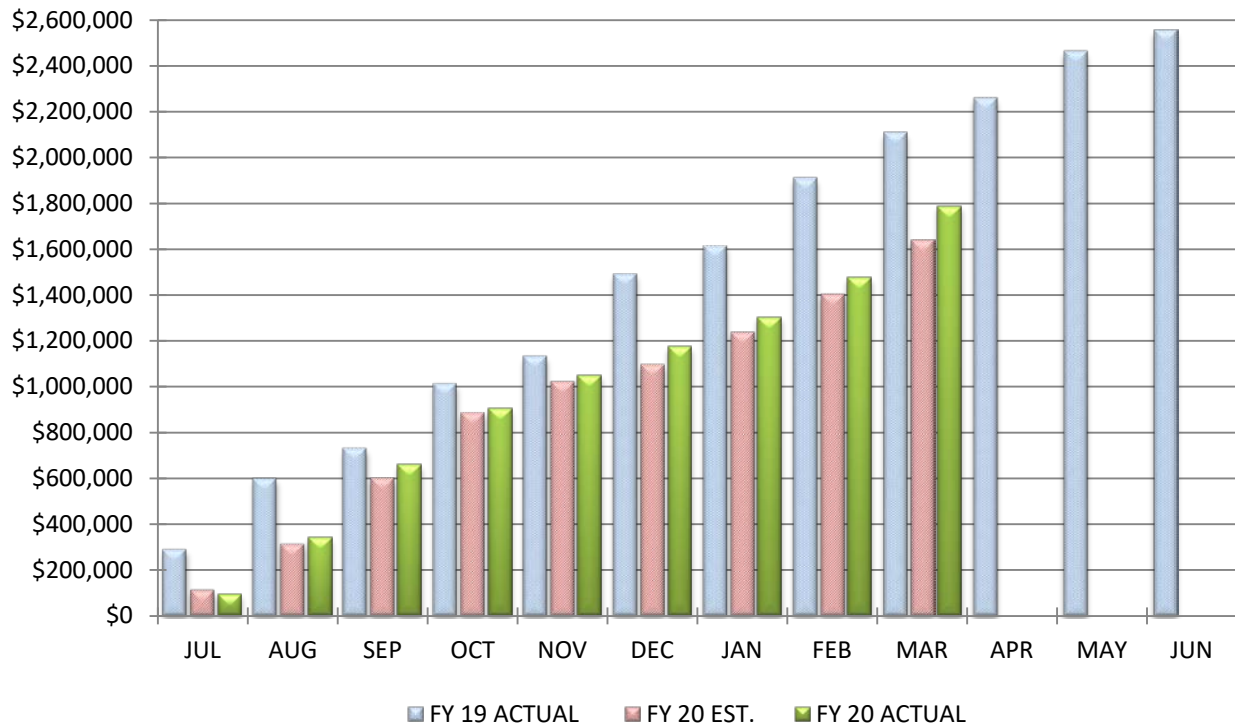
	March 31, 2020		
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0		\$1,326,863
Estimated Tax Allocation Receipts	\$0		\$1,316,066
Variance From Estimate	\$0	OVER	\$10,797
Variance From Estimate	0.00%	OVER	0.82%
Actual Prior Year	\$0		\$1,273,286
Total 2019-2020 Estimate			\$2,678,996
Percent Of Total Estimate Received			49.53%
Percent Of Budget Year Completed	9 months		75.00%

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

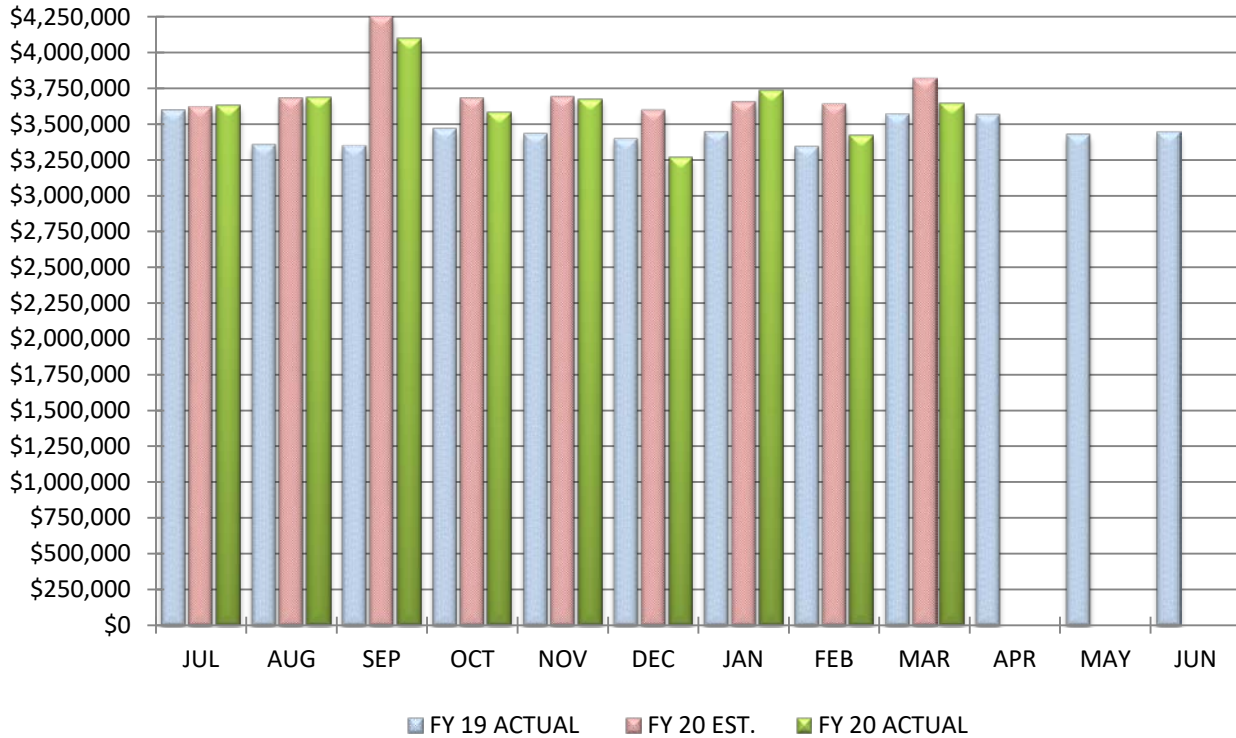


COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

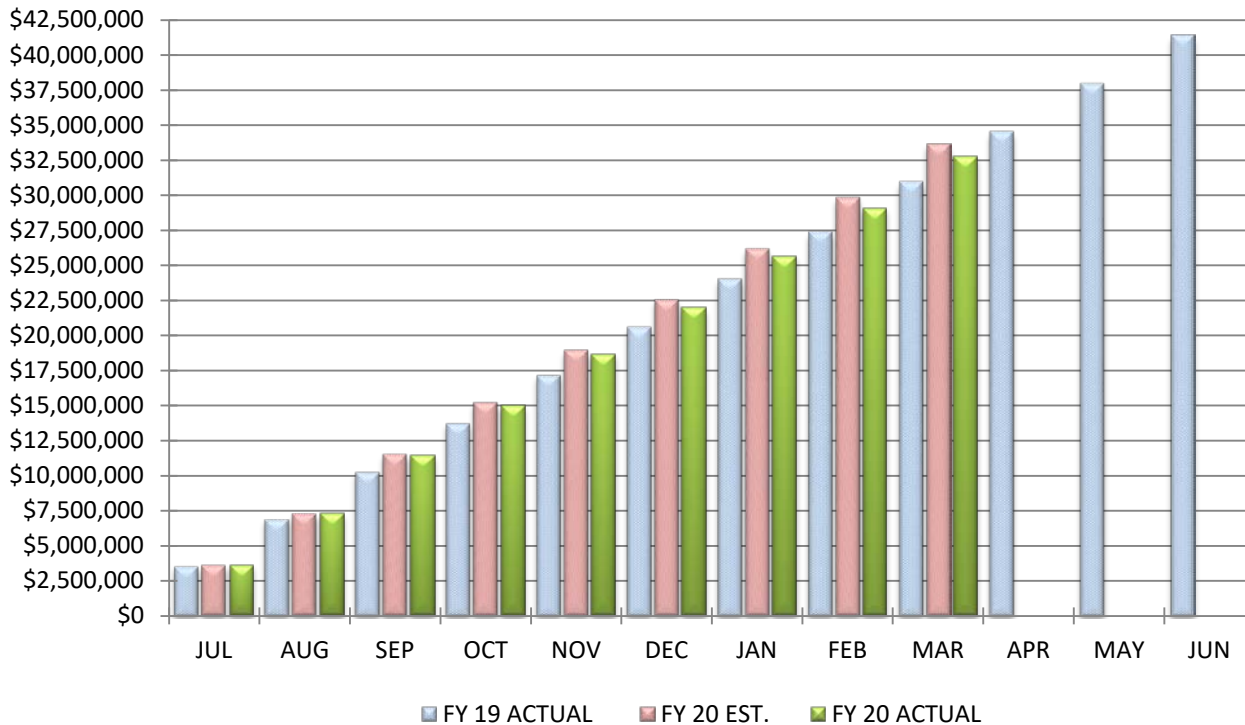
March 31, 2020				
		<u>MONTH</u>		
				<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$311,818		\$1,789,054
Estimated Other Receipts		\$235,619		\$1,638,041
Variance From Estimate	OVER	\$76,199	OVER	\$151,013
Variance From Estimate	OVER	32.34%	OVER	9.22%
Actual Prior Year		\$198,316		\$2,107,723
Total 2019-2020 Estimate				\$1,907,151
Percent Of Total Estimate Received				93.81%
Percent Of Budget Year Completed		9 months		75.00%

COMMENTS: Monthly collections were over 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. We do believe we should still be able to meet estimated revenue

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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



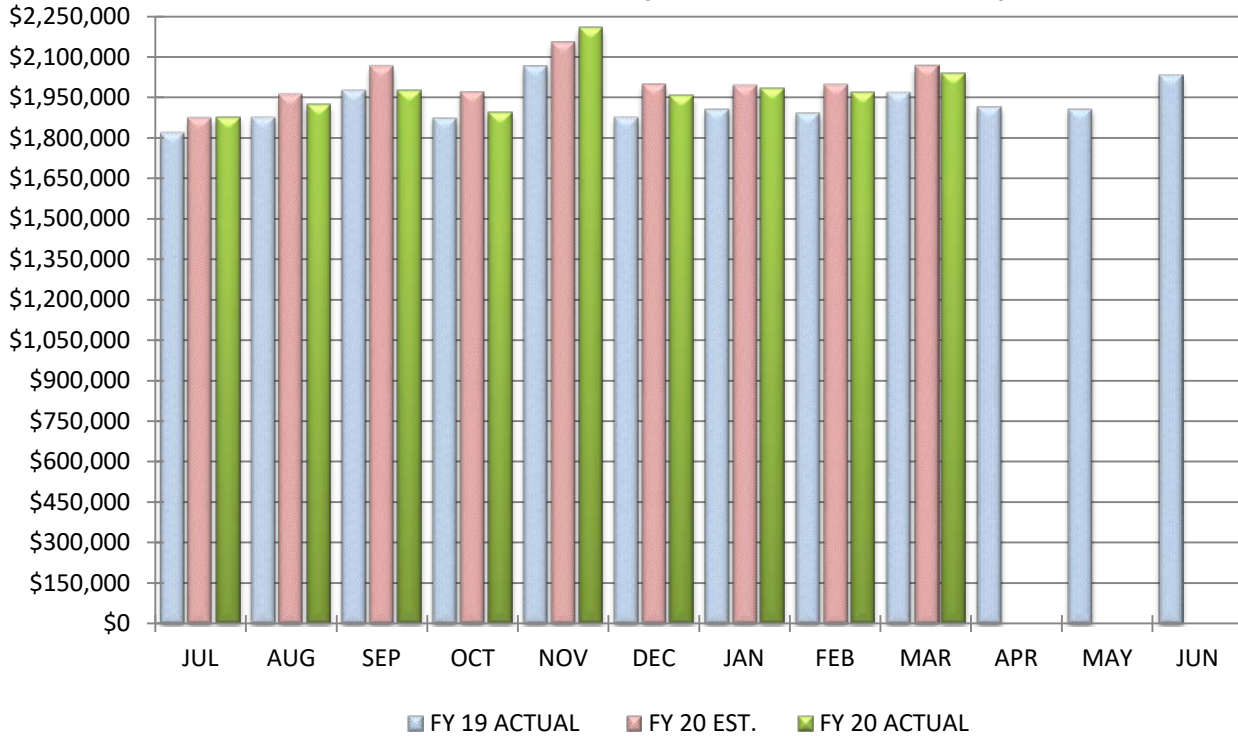
COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

March 31, 2020

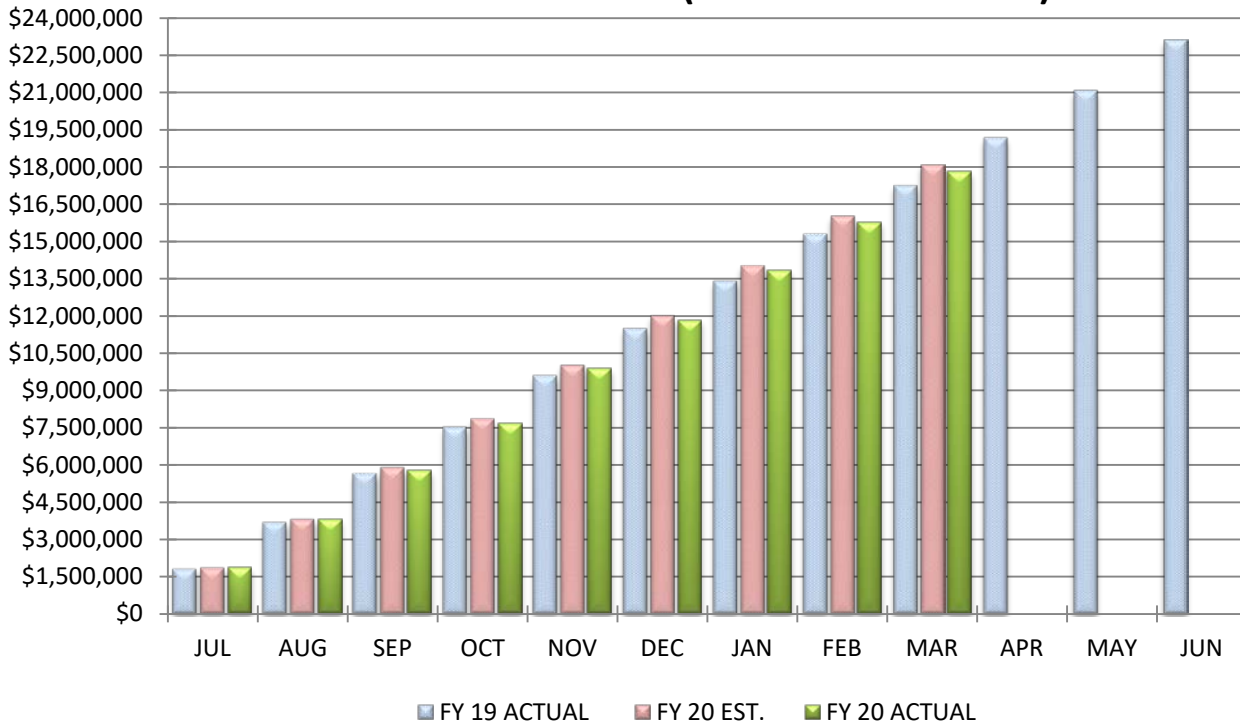
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$3,645,452		\$32,747,331
Estimated Expenditures		\$3,815,953		\$33,613,876
Variance From Estimate	UNDER	(\$170,501)	UNDER	(\$866,545)
Variance From Estimate	UNDER	-4.47%	UNDER	-2.58%
Actual Prior Year		\$3,564,114		\$30,922,921
Total 2019-2020 Estimate				\$44,709,522
Percent Of Total Estimate Spent				73.24%
Percent Of Budget Year Completed		9 months		75.00%

COMMENTS: We are showing a favorable variance primarily due to personnel, benefit, purchased service, and supplies & materials 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)

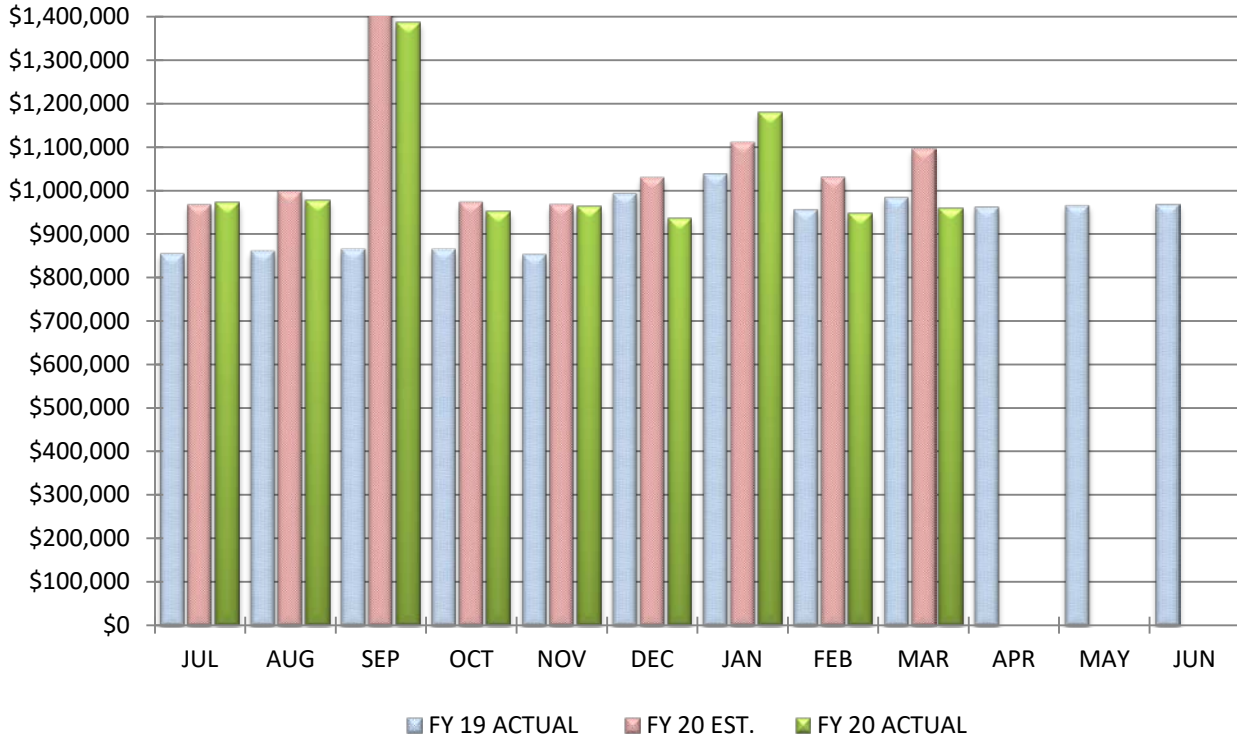


COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

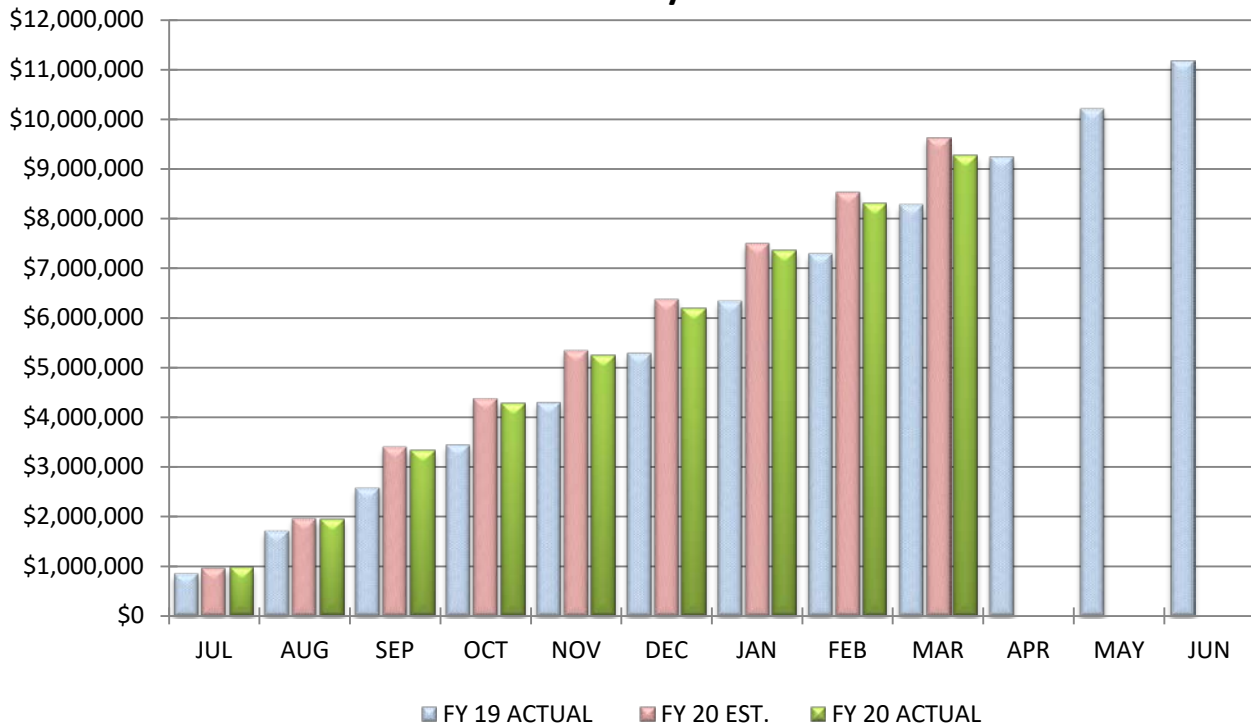
March 31, 2020				
		MONTH		YEAR-TO-DATE
Actual Wage Expenditures		\$2,038,265		\$17,831,228
Estimated Wage Expenditures		\$2,065,687		\$18,069,178
Variance From Estimate	UNDER	(\$27,422)	UNDER	(\$237,950)
Variance From Estimate	UNDER	-1.33%	UNDER	-1.32%
Actual Prior Year		\$1,967,732		\$17,249,739
Total 2019-2020 Estimate				\$24,218,671
Percent Of Total Estimate Spent				73.63%
Percent Of Budget Year Completed			9 months	75.00%

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

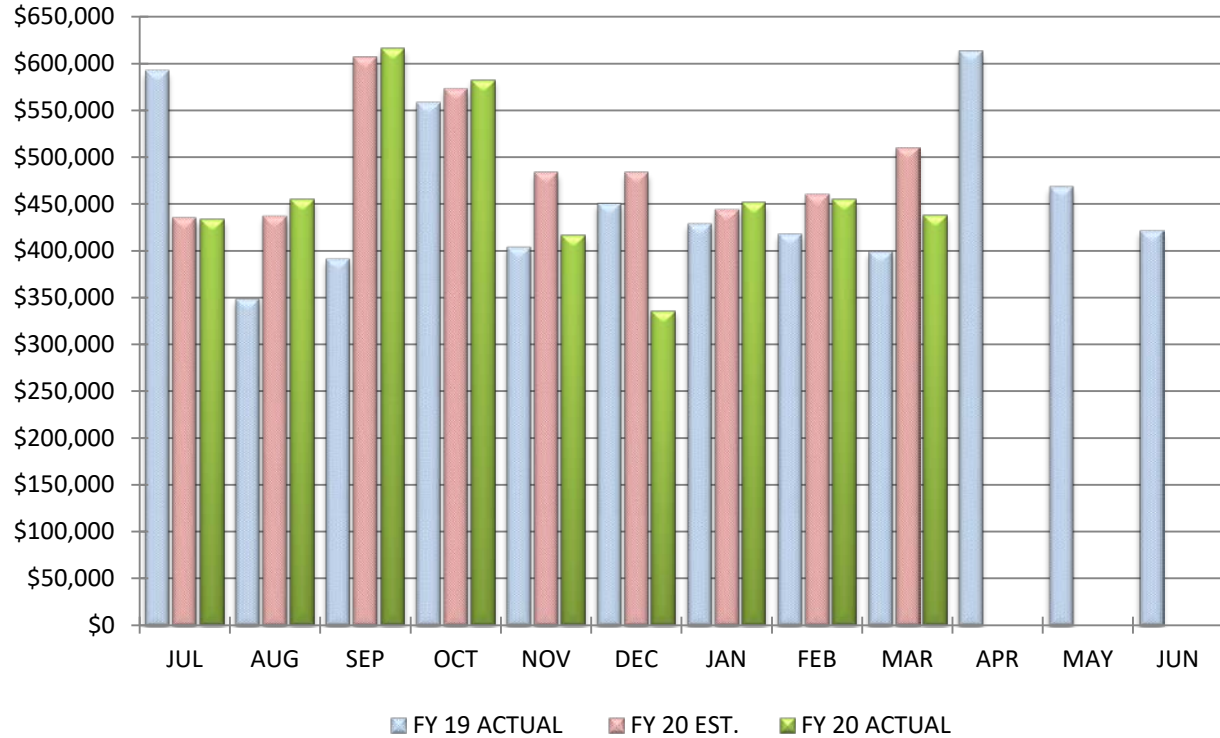


COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

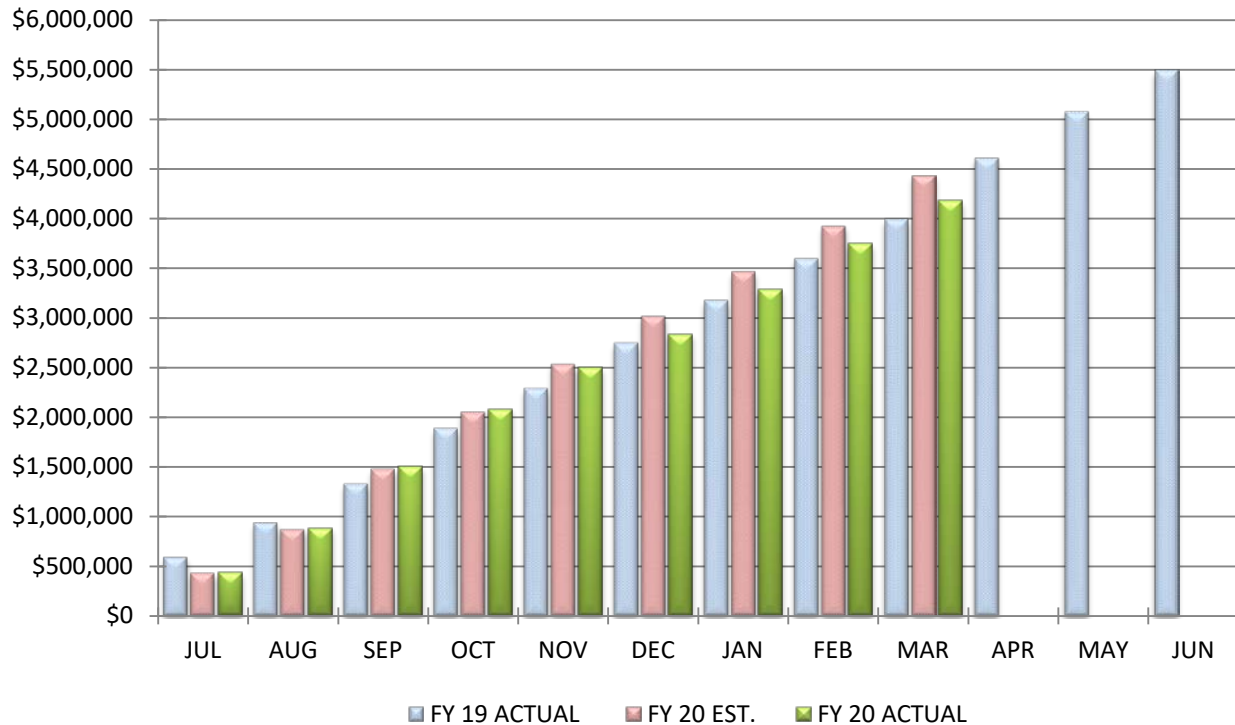
March 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$960,614		\$9,275,167
Estimated Fringe Benefit Expenditures		\$1,096,071		\$9,605,864
Variance From Estimate	UNDER	(\$135,457)	UNDER	(\$330,697)
Variance From Estimate	UNDER	-12.36%	UNDER	-3.44%
Actual Prior Year		\$983,215		\$8,265,167
Total 2019-2020 Estimate				\$12,783,224
Percent Of Total Estimate Spent				72.56%
Percent Of Budget Year Completed			9 months	75.00%

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



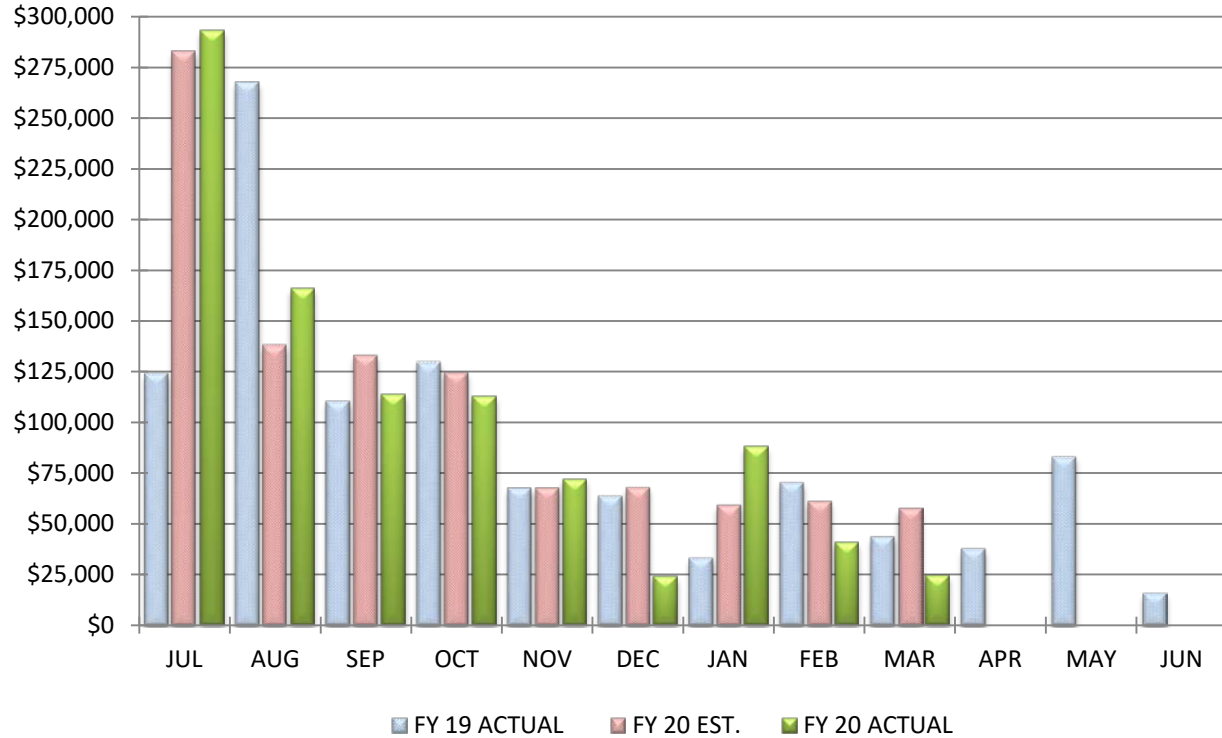
COMPARISON OF PURCHASED SERVICES

March 31, 2020

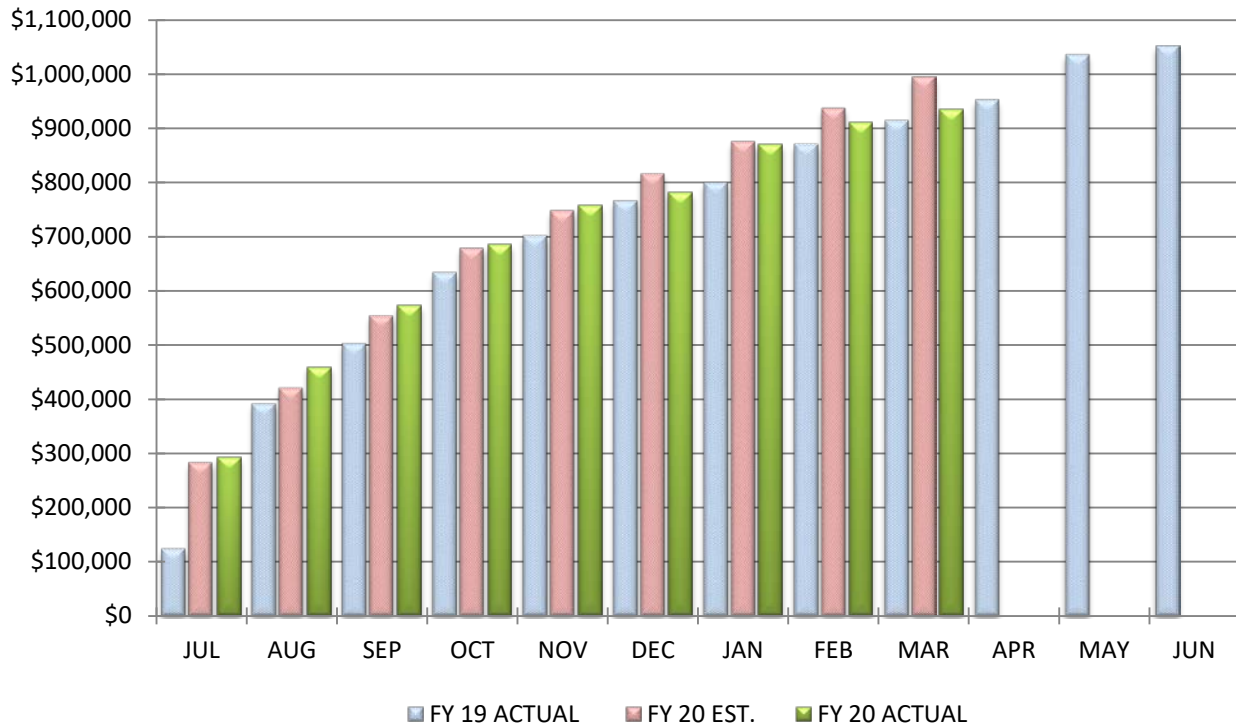
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Service Expenditures		\$438,194		\$4,183,329
Estimated Service Expenditures		\$509,288		\$4,431,199
Variance From Estimate	UNDER	(\$71,094)	UNDER	(\$247,870)
Variance From Estimate	UNDER	-13.96%	UNDER	-5.59%
Actual Prior Year		\$399,251		\$3,990,424
Total 2019-2020 Estimate				\$5,964,563
Percent Of Total Estimate Spent				70.14%
Percent Of Budget Year Completed		9 months		75.00%

COMMENTS: Purchased service expenditures are an area subject to timing differences each year depending on when the service is provided. We were under for the month and continue to have a favorable variance for the fiscal year. With our more mild winter our actual cost of utilities are currently coming in a little under budget. In addition, we saw some effects from COVID-19 in our monthly facility repair and substitute costs being slightly under anticipated for the month. We will need to watch trending for this line closely in the coming months to determine the true impact of COVID-19. With the information known at this time, we do still 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

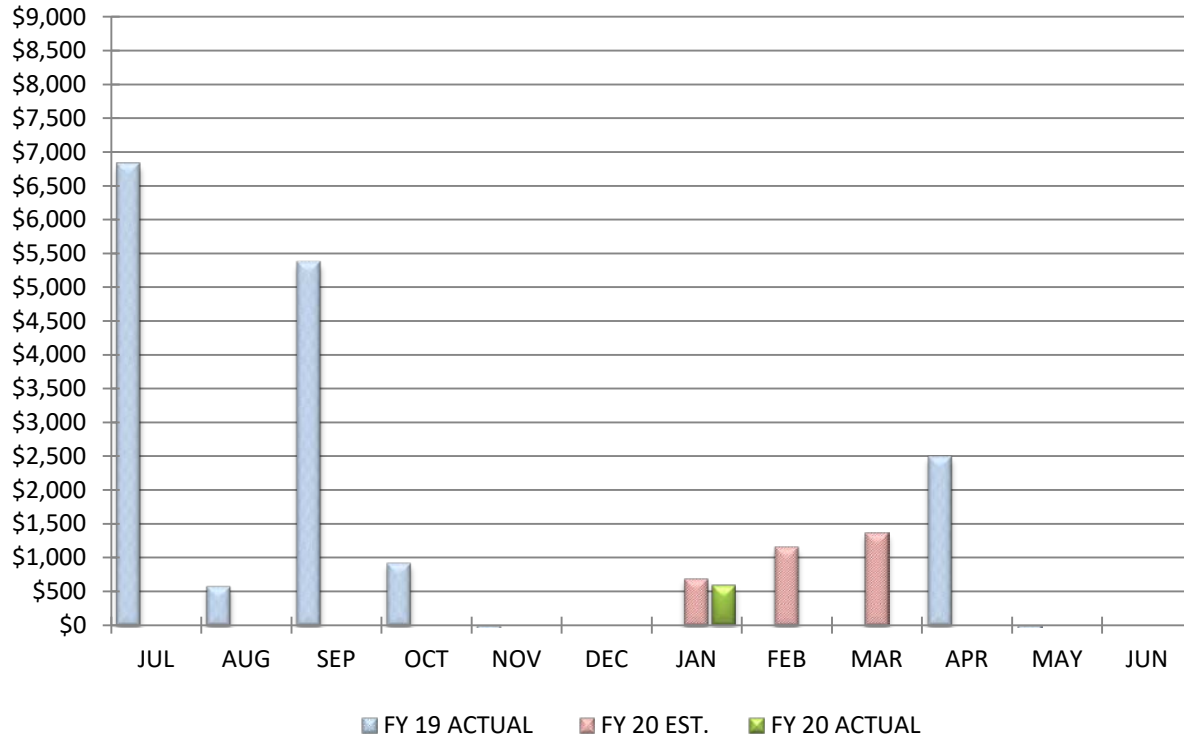
March 31, 2020				
		MONTH		

			YEAR-TO-DATE	

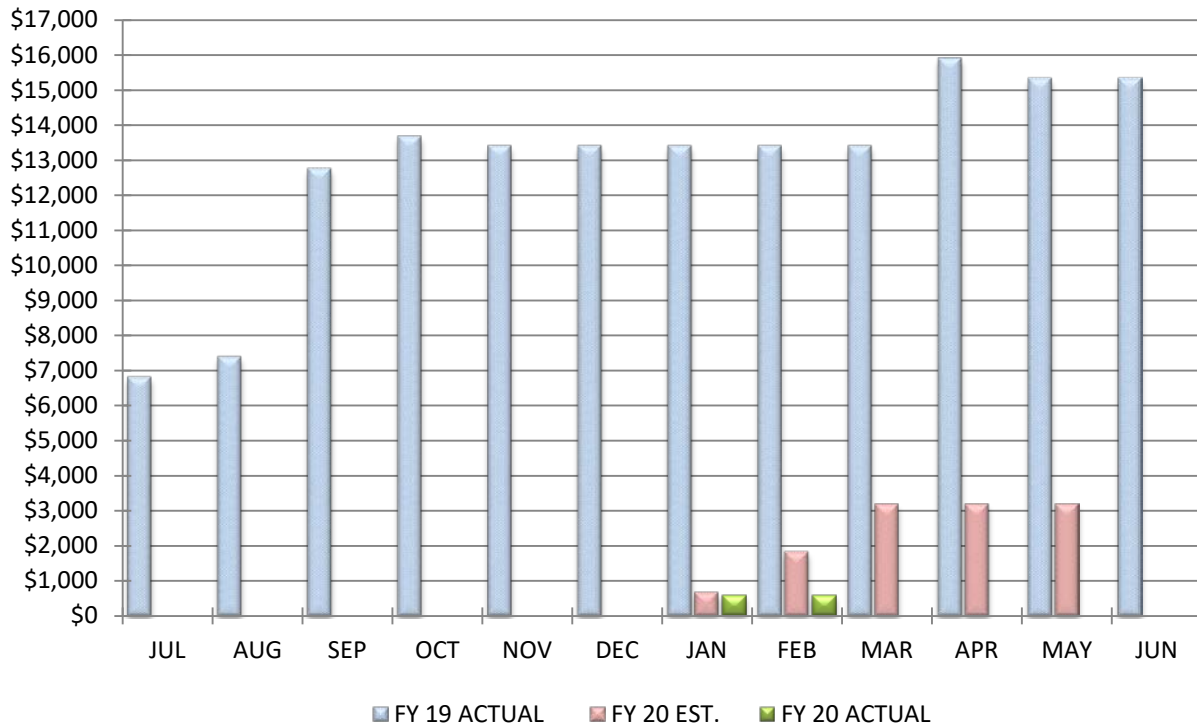
Actual Material Expenditures		\$24,508		\$934,642
Estimated Material Expenditures		\$57,919		\$994,263
Variance From Estimate	UNDER	(\$33,411)	UNDER	(\$59,621)
Variance From Estimate	UNDER	-57.69%	UNDER	-6.00%
Actual Prior Year		\$44,125		\$913,997
Total 2019-2020 Estimate				\$1,180,026
Percent Of Total Estimate Spent				79.21%
Percent Of Budget Year Completed		9 months		75.00%

COMMENTS: Supply and material expenditures are an area subject to timing differences each year depending on when the service is provided and billed. We saw lower invoices than we generally see for transportation and building maintenances supplies in March. Part of this may be timing due to COVID-19, but we will need to monitor trends in this line in the coming months. We are hopeful and anticipate being in line with this expenditure line for the fiscal year.

COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY



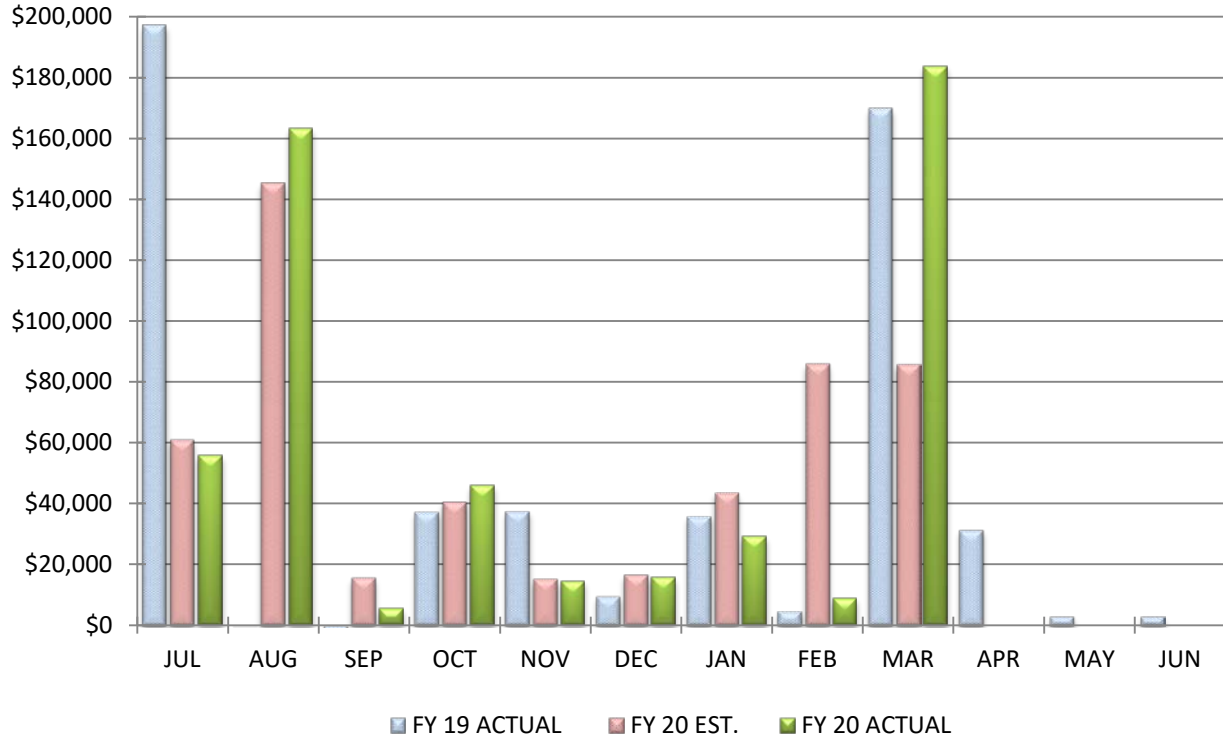
COMPARISON OF CAPITAL OUTLAY

March 31, 2020

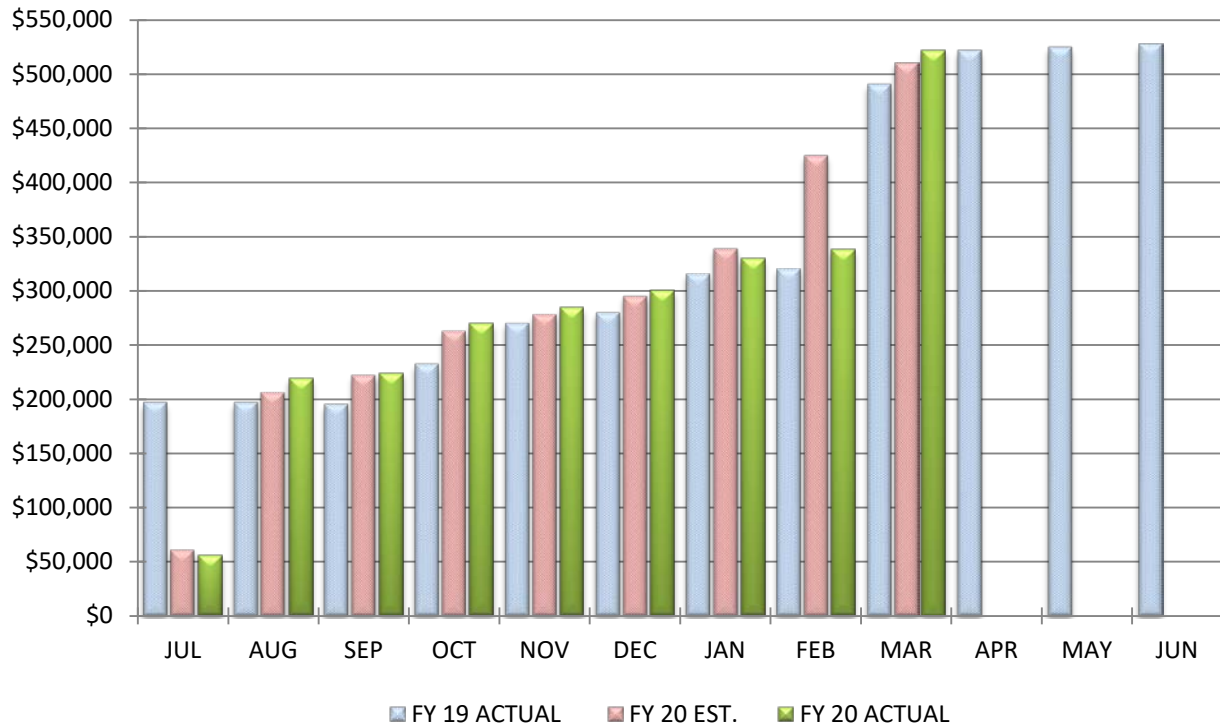
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$0		\$0
Estimated Equipment Expenditures		\$1,354		\$3,183
Variance From Estimate	UNDER	(\$1,354)	UNDER	(\$3,183)
Variance From Estimate	UNDER	-100.00%	UNDER	-100.00%
Actual Prior Year		\$0		\$13,414
Total 2019-2020 Estimate				\$15,000
Percent Of Total Estimate Spent				0.00%
Percent Of Budget Year Completed		9 months		75.00%

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

March 31, 2020				
		MONTH		
			YEAR-TO-DATE	
Actual Other Expenditures		\$183,871		\$522,385
Estimated Other Expenditures		\$85,634		\$510,189
Variance From Estimate	OVER	\$98,237	OVER	\$12,196
Variance From Estimate	OVER	114.72%	OVER	2.39%
Actual Prior Year		\$169,791		\$490,180
Total 2019-2020 Estimate				\$548,038
Percent Of Total Estimate Spent				95.32%
Percent Of Budget Year Completed		9 months		75.00%

COMMENTS: We are over estimates in this category at this point in the year. With final settlement of taxes in March being higher than anticipated this also made fees charged by Delaware County higher. 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

FUND BALANCE REPORT

Code	Fund Description	FY Beginning Balance	MTD Actual Receipts	FYTD Actual Receipts	MTD Expended	FYTD Expended	Current Balance	FY Encumbrances	FYTD Unencumbered
001	GENERAL	\$ 11,167,332.36	\$ 3,976,532.86	\$ 38,730,391.98	\$ 3,645,451.76	\$ 32,747,330.85	\$ 17,150,393.49	\$ 1,228,467.12	\$ 15,921,926.37
002	BOND RETIREMENT	9,926,196.88	784,102.04	6,294,495.87	52,826.06	6,160,417.04	10,060,275.71	2,749,484.37	7,310,791.34
003	PERMANENT IMPROVEMENT	867,954.57	121,152.16	1,320,030.66	18,195.37	948,086.92	1,239,898.31	93,363.79	1,146,534.52
004	BUILDING	99,793,228.48	174,544.37	1,529,939.76	2,191,813.40	18,301,177.33	83,021,990.91	69,896,825.23	13,125,165.68
006	FOOD SERVICE	220,058.78	74,359.71	981,166.36	142,612.54	1,118,424.40	82,800.74	60,212.26	22,588.48
012	ADULT EDUCATION	4,019.80	0.00	0.00	0.00	0.00	4,019.80	0.00	4,019.80
014	ROTARY-INTERNAL SERVICES	9,709.40	1,805.82	19,091.63	1,949.00	3,356.00	25,445.03	21,136.00	4,309.03
018	PUBLIC SCHOOL SUPPORT	79,868.31	12,217.06	98,651.28	8,171.05	35,038.63	143,480.96	70,109.39	73,371.57
019	OTHER GRANT	10,009.42	0.00	3,327.96	957.25	5,656.33	7,681.05	1,973.91	5,707.14
022	DISTRICT AGENCY	26,128.13	91,742.33	172,163.41	3,197.87	100,032.21	98,259.33	11,541.83	86,717.50
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
070	CAPITAL PROJECTS	125,030.02	0.00	2,233.88	0.00	0.00	127,263.90	0.00	127,263.90
200	STUDENT MANAGED ACTIVITY	134,617.81	2,395.08	71,000.49	11,773.86	69,227.49	136,390.81	37,815.69	98,575.12
300	DISTRICT MANAGED ACTIVITY	70,783.84	4,054.35	250,706.95	27,239.29	291,346.10	30,144.69	40,236.07	(10,091.38)
401	AUXILIARY SERVICES	177,362.38	386.40	277,786.90	5,758.48	237,160.72	217,988.56	11,986.73	206,001.83
451	DATA COMMUNICATION FUND	0.00	6,300.00	12,600.00	0.00	0.00	12,600.00	0.00	12,600.00
467	Student Wellness and Success Fund	0.00	0.00	145,897.45	12,348.53	48,141.17	97,756.28	1,982.35	95,773.93
499	MISCELLANEOUS STATE GRANT FUND	23,509.01	0.00	246,531.08	0.00	250,382.04	19,658.05	147.16	19,510.89
516	IDEA PART B GRANTS	(56,776.86)	51,611.39	552,924.63	57,207.83	530,749.19	(34,601.42)	16,760.90	(51,362.32)
572	TITLE I DISADVANTAGED CHILDREN	(334.22)	14,258.61	120,937.18	15,242.79	135,845.75	(15,242.79)	848.99	(16,091.78)
587	IDEA PRESCHOOL-HANDICAPPED	(20.99)	2,828.92	18,786.95	2,836.03	20,187.53	(1,421.57)	0.00	(1,421.57)
590	IMPROVING TEACHER QUALITY	(30,199.89)	2,244.00	44,724.46	393.72	14,918.29	(393.72)	3,713.17	(4,106.89)
599	MISCELLANEOUS FED. GRANT FUND	(6,947.03)	0.00	7,975.03	876.12	1,904.12	(876.12)	100.00	(976.12)
Grand Total		\$ 122,542,422.78	\$ 5,320,535.10	\$ 50,901,363.91	\$ 6,198,850.95	\$ 61,019,382.11	\$ 112,424,404.58	\$ 74,246,704.96	\$ 38,177,699.62

Big Walnut Local Schools

Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date
0 Check		7017	Pioneer Manufacturing Company	3/19/2020	\$ 1,700.00		VOID	3/19/2020
0 Check		795596	Rucker, Joseph	3/19/2020	191.13		VOID	3/19/2020
0 Electronic				3/30/2020	1,013,133.84	3/31/2020	RECONCILED	
0 Electronic		900015	PNC Bank Visa - BWC	3/25/2020	6,278.00	3/31/2020	RECONCILED	
0 Electronic		900001	PNC Bank - Visa	3/25/2020	13,676.21	3/31/2020	RECONCILED	
0 Electronic		991002	Neighborhood Bridges	3/25/2020	3,150.00		VOID	3/25/2020
0 Electronic		910000	STATE TEACHERS	3/31/2020	106,206.23	3/31/2020	RECONCILED	
0 Electronic		900600	United Health Care Insurance	3/31/2020	621,024.25	3/31/2020	RECONCILED	
0 Electronic		900500	Payroll Account	3/31/2020	30,673.43	3/31/2020	RECONCILED	
0 Electronic		900800	Delta Dental Plan of Ohio, Inc	3/31/2020	12,882.75	3/31/2020	RECONCILED	
0 Electronic		920000	SCHOOL EMPLOYEES	3/31/2020	42,234.41	3/31/2020	RECONCILED	
3831 Check		900001	PNC Bank - Visa	3/4/2020	13,746.86	3/31/2020	RECONCILED	
3832 Check		900035	Arbitrator Pay Trust Account	3/9/2020	14,900.00	3/31/2020	RECONCILED	
3833 Check		900500	Payroll Account	3/11/2020	31,917.63	3/31/2020	RECONCILED	
3834 Check		910000	STATE TEACHERS	3/11/2020	116,215.77	3/31/2020	RECONCILED	
3835 Check		920000	SCHOOL EMPLOYEES	3/11/2020	41,803.59	3/31/2020	RECONCILED	
121436 Check		795908	Shipp, Nathan	3/3/2020	200.00	3/31/2020	RECONCILED	
121437 Check		794854	AhelioTech Services, LTD	3/5/2020	270.00	3/31/2020	RECONCILED	
121438 Check		792275	FRANK, ALAN	3/5/2020	83.38	3/31/2020	RECONCILED	
121439 Check		794833	Asset Genie, Inc.	3/5/2020	668.60	3/31/2020	RECONCILED	
121440 Check		795078	Barnes & Noble College	3/5/2020	71.20	3/31/2020	RECONCILED	
121441 Check		789693	Shelton, Brian	3/5/2020	286.41	3/31/2020	RECONCILED	
121442 Check		5725	BRICKER & ECKLER LLP	3/5/2020	56,512.90	3/31/2020	RECONCILED	
121443 Check		793193	City Electric Supply Company	3/5/2020	575.00	3/31/2020	RECONCILED	
121444 Check		795910	Jaeger, Charles	3/5/2020	41.85	3/31/2020	RECONCILED	
121445 Check		793094	Johnson-Stuber, Christie	3/5/2020	33.58	3/31/2020	RECONCILED	
121446 Check		794774	Conjuquemos	3/5/2020	80.00	3/31/2020	RECONCILED	
121447 Check		792178	Germann, Douglas	3/5/2020	34.51	3/31/2020	RECONCILED	
121448 Check		790326	Friends Office	3/5/2020	26.66	3/31/2020	RECONCILED	
121449 Check		794630	Hall, James	3/5/2020	107.30	3/31/2020	RECONCILED	
121450 Check		795246	Loth, Inc.	3/5/2020	2,941.83	3/31/2020	RECONCILED	
121451 Check		122	Lieurance, Margaret	3/5/2020	124.20	3/31/2020	RECONCILED	

Big Walnut Local Schools

Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date
121452 Check		A						
121453 Check		6894 Cox, Matthew J.	3/5/2020	\$ 47.15	3/31/2020	RECONCILED		
121454 Check		794151 Duran, Megan	3/5/2020	78.14	3/31/2020	RECONCILED		
		1064 Multi Ventures Limited	3/5/2020	22,850.00	3/31/2020	RECONCILED		
121455 Check		8001 Music In Motion	3/5/2020	149.62	3/31/2020	RECONCILED		
121456 Check		795095 Siclair, Natalie	3/5/2020	9.32	3/31/2020	RECONCILED		
121457 Check		6417 Ohio Middle Level Association	3/5/2020	95.00		OUTSTANDING		
121458 Check		794119 The Ohio State University	3/5/2020	558.62		OUTSTANDING		
121459 Check		794663 OHSAA	3/5/2020	130.00	3/31/2020	RECONCILED		
121460 Check		626 Sturtevant, Penny	3/5/2020	150.65	3/31/2020	RECONCILED		
121461 Check		791495 Professional Speech Services	3/5/2020	34,890.00	3/31/2020	RECONCILED		
121462 Check		9111 Pyrinex, Inc.	3/5/2020	457.00	3/31/2020	RECONCILED		
121463 Check		795548 Reach Educational Services	3/5/2020	8,900.00	3/31/2020	RECONCILED		
121464 Check		794665 Keating, Robin	3/5/2020	36.54	3/31/2020	RECONCILED		
121465 Check		1008 Rumpke of Ohio, Inc.	3/5/2020	3,378.51	3/31/2020	RECONCILED		
121466 Check		795892 Sharron Group, Inc.	3/5/2020	144.99	3/31/2020	RECONCILED		
121467 Check		795482 SparkFun Electronics	3/5/2020	30.92	3/31/2020	RECONCILED		
121468 Check		795648 Stage Lighting Store, LLC	3/5/2020	1,977.91	3/31/2020	RECONCILED		
121469 Check		3058 Stanton's Sheet Music, Inc.	3/5/2020	43.58	3/31/2020	RECONCILED		
121470 Check		2158 Piper, Teresa	3/5/2020	36.80	3/31/2020	RECONCILED		
121471 Check		795332 Wimbish, Thomas	3/5/2020	30.42	3/31/2020	RECONCILED		
121472 Check		791693 Ohio BCI & I	3/5/2020	554.75	3/31/2020	RECONCILED		
121473 Check		3137 Tristar Transportation Co	3/5/2020	13,396.50	3/31/2020	RECONCILED		
121474 Check		6335 Verizon Wireless	3/5/2020	430.55	3/31/2020	RECONCILED		
121475 Check		7319 Whitney Ink	3/5/2020	73.50	3/31/2020	RECONCILED		
121476 Check		500 Payroll Account	3/13/2020	1,126,189.76	3/31/2020	RECONCILED		
121477 Check		122 Lieurance, Margaret A	3/10/2020	124.20	3/31/2020	RECONCILED		
121478 Check		313 Loeb Electric - Columbus	3/10/2020	21.90	3/31/2020	RECONCILED		
121479 Check		1046 KE-WA-PA SALES & SERVICE	3/10/2020	1,945.69	3/31/2020	RECONCILED		
121480 Check		1064 Multi Ventures Limited	3/10/2020	5,729.00	3/31/2020	RECONCILED		
121481 Check		1536 Transportation Accessories Co	3/10/2020	155.56	3/31/2020	RECONCILED		
121482 Check		1557 TruckPro, LLC	3/10/2020	158.16	3/31/2020	RECONCILED		

Big Walnut Local Schools

Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date
121483 Check		2504	American Electric	3/10/2020	\$ 29,943.38	3/31/2020	RECONCILED	
121484 Check		6471	Cardinal Bus Sales &	3/10/2020	148.22	3/31/2020	RECONCILED	
121485 Check		7596	Central District Track & CCC	3/10/2020	300.00		OUTSTANDING	
121486 Check		70284	Music Theatre International	3/10/2020	2,221.85	3/31/2020	RECONCILED	
121487 Check		711901	Brodhead, Charles	3/10/2020	75.00	3/31/2020	RECONCILED	
121488 Check		725132	Columbus Diesel Supply Co Inc	3/10/2020	376.05	3/31/2020	RECONCILED	
121489 Check		790326	Friends Office	3/10/2020	211.20	3/31/2020	RECONCILED	
121490 Check		790835	COLUMBUS PERCUSSION	3/10/2020	6.93	3/31/2020	RECONCILED	
121491 Check		790857	WorkHealth	3/10/2020	111.00	3/31/2020	RECONCILED	
121492 Check		791112	CHAMPAIGN CO. FFA	3/10/2020	50.00		OUTSTANDING	
121493 Check		791582	Mu Alpha Theta	3/10/2020	260.00	3/31/2020	RECONCILED	
121494 Check		792286	Britenstine Environmental	3/10/2020	765.00	3/31/2020	RECONCILED	
121495 Check		792443	Batteries Plus	3/10/2020	333.45	3/31/2020	RECONCILED	
121496 Check		792556	Consolidated Electric Coop Inc	3/10/2020	1,640.00	3/31/2020	RECONCILED	
121497 Check		792601	MARYSVILLE FFA ALUMNI	3/10/2020	30.00	3/31/2020	RECONCILED	
121498 Check		792640	Beem's BP Distributing, Inc.	3/10/2020	236.68	3/31/2020	RECONCILED	
121499 Check		792733	Larry Sargent	3/10/2020	1,899.52	3/31/2020	RECONCILED	
121500 Check		793078	Truax, Megan (reimbursements)	3/10/2020	64.05		OUTSTANDING	
121501 Check		793165	Wagoner, Timothy	3/10/2020	32.20	3/31/2020	RECONCILED	
121502 Check		793465	Unifirst Corporation	3/10/2020	71.52	3/31/2020	RECONCILED	
121503 Check		793470	Fastenal Company	3/10/2020	11.78	3/31/2020	RECONCILED	
121504 Check		793710	Rush Truck Centers of Ohio, In	3/10/2020	94.61	3/31/2020	RECONCILED	
121505 Check		793738	Washington Auto Parts Inc.	3/10/2020	50.84	3/31/2020	RECONCILED	
121506 Check		794065	Reinhard's Glass Service	3/10/2020	505.00	3/31/2020	RECONCILED	
121507 Check		794440	Cline, Sarah	3/10/2020	218.07	3/31/2020	RECONCILED	
121508 Check		794534	Consolidated Electrical	3/10/2020	541.00	3/31/2020	RECONCILED	
121509 Check		794554	Teachers Pay Teachers	3/10/2020	527.99	3/31/2020	RECONCILED	
121510 Check		794556	Boundless Behavioral HealthInc	3/10/2020	4,990.00	3/31/2020	RECONCILED	
121511 Check		794587	The College Board	3/10/2020	789.00	3/31/2020	RECONCILED	
121512 Check		794782	OhioGuidestone	3/10/2020	15,210.24	3/31/2020	RECONCILED	
121513 Check		794833	Asset Genie, Inc.	3/10/2020	742.65	3/31/2020	RECONCILED	

Big Walnut Local Schools

Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date
121514 Check		795048	Diemer, Elizabeth	3/10/2020	\$ 54.28	3/31/2020	RECONCILED	
121515 Check		795054	Columbus Kenworth Inc.	3/10/2020	349.84	3/31/2020	RECONCILED	
121516 Check		795116	R & R Services Plus LLC	3/10/2020	710.00	3/31/2020	RECONCILED	
121517 Check		795140	Division 7 Roofing	3/10/2020	1,189.00	3/31/2020	RECONCILED	
121518 Check		795165	Allerton Hill Consulting, LLC	3/10/2020	15,000.00	3/31/2020	RECONCILED	
121519 Check		795181	Time Warner/Spectrum Enterpris	3/10/2020	1,166.64	3/31/2020	RECONCILED	
121520 Check		795230	School Nutrition Association	3/10/2020	147.50	3/31/2020	RECONCILED	
121521 Check		795283	PaySchools	3/10/2020	734.20	3/31/2020	RECONCILED	
121522 Check		795339	Whiteside, Justin	3/10/2020	114.00	3/31/2020	RECONCILED	
121523 Check		795379	Waterlogic USA Inc.	3/10/2020	415.08	3/31/2020	RECONCILED	
121524 Check		795436	PM Graphics Inc.	3/10/2020	1,513.77	3/31/2020	RECONCILED	
121525 Check		795667	Flourish Integrated TherapyLLC	3/10/2020	960.00	3/31/2020	RECONCILED	
121526 Check		795782	Piano World	3/10/2020	210.80	3/31/2020	RECONCILED	
121527 Check		795869	Buehler, Makayla	3/10/2020	50.00		OUTSTANDING	
121528 Check		1115	Del-Co Water Co.	3/11/2020	3,507.92	3/31/2020	RECONCILED	
121529 Check		795911	Gilbert, Seth	3/11/2020	75.00	3/31/2020	RECONCILED	
121530 Check		7109	Central Ohio Gymnastics Center	3/17/2020	2,000.00		VOID	3/17/2020
121531 Check		7109	Central Ohio Gymnastics Center	3/17/2020	2,000.00		VOID	3/17/2020
121532 Check		7109	Central Ohio Gymnastics Center	3/17/2020	2,000.00		OUTSTANDING	
121533 Check		703	Pepsi Cola Bottling Co	3/19/2020	60.80	3/31/2020	RECONCILED	
121534 Check		1046	KE-WA-PA SALES & SERVICE	3/19/2020	314.98	3/31/2020	RECONCILED	
121535 Check		1536	Transportation Accessories Co	3/19/2020	5.50	3/31/2020	RECONCILED	
121536 Check		5831	STERLING PAPER COMPANY	3/19/2020	53.75	3/31/2020	RECONCILED	
121537 Check		7017	Pioneer Manufacturing Company	3/19/2020	1,107.00	3/31/2020	RECONCILED	
121538 Check		9111	Pyrinex, Inc.	3/19/2020	480.00	3/31/2020	RECONCILED	
121539 Check		789765	Kimball Midwest	3/19/2020	406.80	3/31/2020	RECONCILED	
121540 Check		792260	Terminal Supply Inc	3/19/2020	29.88	3/31/2020	RECONCILED	
121541 Check		792468	Healthcare Billing Services	3/19/2020	625.61	3/31/2020	RECONCILED	
121542 Check		792640	Beem's BP Distributing, Inc.	3/19/2020	587.94	3/31/2020	RECONCILED	

Big Walnut Local Schools Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date
121543 Check		792733	Larry Sargent	3/19/2020	\$ 474.88	3/31/2020	RECONCILED	
121544 Check		793635	Discovery Benefits, Inc.	3/19/2020	1,276.65	3/31/2020	RECONCILED	
121545 Check		793710	Rush Truck Centers of Ohio, In	3/19/2020	102.13	3/31/2020	RECONCILED	
121546 Check		793730	Tierney Brothers, Inc.	3/19/2020	8,323.00	3/31/2020	RECONCILED	
121547 Check		793738	Washington Auto Parts Inc.	3/19/2020	197.16	3/31/2020	RECONCILED	
121548 Check		793909	Porta Kleen	3/19/2020	477.00	3/31/2020	RECONCILED	
121549 Check		793945	Morrison, Daniel M.	3/19/2020	1,160.00	3/31/2020	RECONCILED	
121550 Check		794241	Starnier, Lynn	3/19/2020	106.49	3/31/2020	RECONCILED	
121551 Check		794374	Boehm, Dawn	3/19/2020	7.13	3/31/2020	RECONCILED	
121552 Check		794520	K-12 Business Consulting, Inc.	3/19/2020	4,365.60	3/31/2020	RECONCILED	
121553 Check		794833	Asset Genie, Inc.	3/19/2020	59.50	3/31/2020	RECONCILED	
121554 Check		795284	Stiles, Lisa	3/19/2020	377.31	3/31/2020	RECONCILED	
121555 Check		795345	Access 2 Interpreters, LLC	3/19/2020	164.99	3/31/2020	RECONCILED	
121556 Check		795449	J & J Enterprises-Westerville	3/19/2020	990.00	3/31/2020	RECONCILED	
121557 Check		795553	Background InvestigationBureau	3/19/2020	303.45	3/31/2020	RECONCILED	
121558 Check		795596	Rucker, Joseph	3/19/2020	191.13	3/31/2020	RECONCILED	
121559 Check		1557	TruckPro, LLC	3/19/2020	158.16		OUTSTANDING	
121560 Check		2502	VILLAGE OF SUNBURY	3/19/2020	529.54	3/31/2020	RECONCILED	
121561 Check		2502	VILLAGE OF SUNBURY	3/19/2020	3,037.98	3/31/2020	RECONCILED	
121562 Check		8115	ABS Money Systems, Inc.	3/19/2020	205.00	3/31/2020	RECONCILED	
121563 Check		72564	GROVEPORT-MADISON H.S.	3/19/2020	275.00		OUTSTANDING	
121564 Check		790734	Easton Telecom Services, LLC	3/19/2020	1,205.78	3/31/2020	RECONCILED	
121565 Check		791599	Jostens, Inc.	3/19/2020	422.63	3/31/2020	RECONCILED	
121566 Check		793376	Sherwin-Williams Store #1383	3/19/2020	48.31	3/31/2020	RECONCILED	
121567 Check		795709	Classroom Products LLC	3/19/2020	127.60	3/31/2020	RECONCILED	
121568 Check		795857	Plummer, Justin A	3/19/2020	417.65	3/31/2020	RECONCILED	
121569 Check		122	Lieurance, Margaret A	3/25/2020	155.25	3/31/2020	RECONCILED	
121570 Check		703	Pepsi Cola Bottling Co	3/25/2020	531.15	3/31/2020	RECONCILED	
121571 Check		1046	KE-WA-PA SALES & SERVICE	3/25/2020	83.25	3/31/2020	RECONCILED	
121572 Check		1557	TruckPro, LLC	3/25/2020	4.06		OUTSTANDING	

Big Walnut Local Schools

Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date
121573 Check		2038	Gordon Food Service	3/25/2020	\$ 43,144.49	3/31/2020	RECONCILED	
121574 Check		2503	Columbia Gas Of Ohio	3/25/2020	4,689.07		OUTSTANDING	
121575 Check		3137	Tristar Transportation Co	3/25/2020	8,097.00	3/31/2020	RECONCILED	
121576 Check		4106	abc School Supply	3/25/2020	59.04		OUTSTANDING	
121577 Check		4290	School Specialty, Inc.	3/25/2020	12.21	3/31/2020	RECONCILED	
121578 Check		5947	RelaDyne	3/25/2020	313.45		OUTSTANDING	
121579 Check		6471	Cardinal Bus Sales &	3/25/2020	663.20	3/31/2020	RECONCILED	
121580 Check		75214	Pizza Hut	3/25/2020	2,695.00		OUTSTANDING	
121581 Check		723780	Direct Energy Business, LLC	3/25/2020	7,925.84	3/31/2020	RECONCILED	
121582 Check		725132	Columbus Diesel Supply Co Inc	3/25/2020	1,570.36	3/31/2020	RECONCILED	
121583 Check		752493	Martin, Linda Lee	3/25/2020	549.07		OUTSTANDING	
121584 Check		790326	Friends Office	3/25/2020	79.64	3/31/2020	RECONCILED	
121585 Check		790857	WorkHealth	3/25/2020	46.00	3/31/2020	RECONCILED	
121586 Check		792260	Terminal Supply Inc	3/25/2020	52.61	3/31/2020	RECONCILED	
121587 Check		792275	FRANK, ALAN	3/25/2020	72.45	3/31/2020	RECONCILED	
121588 Check		792393	State Security, LLC	3/25/2020	1,445.00	3/31/2020	RECONCILED	
121589 Check		792443	Batteries Plus	3/25/2020	110.40	3/31/2020	RECONCILED	
121590 Check		792556	Consolidated Electric Coop Inc	3/25/2020	2,255.00		OUTSTANDING	
121591 Check		792828	N2Y LLC	3/25/2020	191.08	3/31/2020	RECONCILED	
121592 Check		793465	Unifirst Corporation	3/25/2020	71.52	3/31/2020	RECONCILED	
121593 Check		793470	Fastenal Company	3/25/2020	14.32	3/31/2020	RECONCILED	
121594 Check		793738	Washington Auto Parts Inc.	3/25/2020	40.53	3/31/2020	RECONCILED	
121595 Check		793894	United Dairy, Inc.	3/25/2020	6,601.63	3/31/2020	RECONCILED	
121596 Check		794068	Roger E. Howard	3/25/2020	4,069.05	3/31/2020	RECONCILED	
121597 Check		794517	Explain My Benefits, LLC	3/25/2020	1,877.75	3/31/2020	RECONCILED	
121598 Check		794762	Ruling Our Experiences	3/25/2020	3,375.00	3/31/2020	RECONCILED	
121599 Check		795140	Division 7 Roofing	3/25/2020	358.00	3/31/2020	RECONCILED	
121600 Check		795596	Rucker, Joseph	3/25/2020	188.48	3/31/2020	RECONCILED	
121601 Check		991002	Neighborhood Bridges	3/25/2020	3,150.00	3/31/2020	RECONCILED	
121602 Check		795436	PM Graphics Inc.	3/25/2020	1,504.40	3/31/2020	RECONCILED	
121603 Check		795685	US Bank National Association	3/25/2020	8,843.47	3/31/2020	RECONCILED	
121604 Check		795555	Gilbane Building Company	3/31/2020	2,133,911.61		OUTSTANDING	
Grand Total					\$ 5,716,648.23			



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	6,160,417	2,749,484	4,114	0%
003 - PERMANENT IMPROVEMENT	1,822,023.34	348,163	2,170,187	948,087	93,364	1,128,736	52%
004 - BUILDING IMPROVEMENT	70,626,503.15	27,016,761	97,643,264	18,301,177	69,896,825	9,445,262	10%
006 - FOOD SERVICE	1,429,233.83	-	1,429,234	1,118,424	60,212	250,597	18%
014 - ROTARY-INTERNAL SERVICES	28,280.00	-	28,280	3,356	21,136	3,788	13%
018 - PUBLIC SCHOOL SUPPORT	146,387.67	8,113	154,501	35,039	70,109	49,353	32%
019 - OTHER GRANT	8,539.26	-	8,539	5,656	1,974	909	11%
022 - DISTRICT AGENCY	175,307.69	-	175,308	100,032	11,542	63,734	36%
070 - CAPITAL PROJECTS	125,000.00	-	125,000	-	-	125,000	100%
200 - STUDENT MANAGED ACTIVITY	145,689.98	7,476	153,166	69,227	37,816	46,122	30%
300 - DISTRICT MANAGED STUDENT ACTIVITY	348,250.00	-	348,250	291,346	40,236	16,668	5%
401 - AUXILLIARY SERVICES	264,470.59	175,746	440,217	237,161	11,987	191,070	43%
451 - DATA COMMUNICATION FUND	12,600.00	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	145,235.00	-	145,235	48,141	1,982	95,111	65%
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	530,749	16,761	395,566	42%
551 LIMITED ENGLISH PROFICIENCY	4,371.83	-	4,372	-	-	4,372	100%
572 - TITLE I	218,428.99	9,831	228,260	135,846	849	91,566	40%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	31,929.82	-	31,930	20,188	-	11,742	37%
590 - TITLE II-A IMPROVING TEACHER QUALITY	68,393.63	6,587	74,981	14,918	3,713	56,349	75%
599 - MISCELLANEOUS FEDERAL GRANTS	22,193.88	1,000	23,194	1,904	100	21,190	91%
TOTAL ALL FUNDS	85,772,713.75	27,583,892	113,356,606	28,272,051	73,018,238	12,066,317	11%

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO
March 31, 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>							
<i><u>Certificates of Deposit</u></i>							
1) Morgan Stanley Bk N A Utah	Certificate of Deposit	\$245,000.00	5/3/2018	2.75%	5/4/2020	34	\$3,341.06
2) Henry Cnty Bk Napoleon Ohio	Certificate of Deposit	\$205,000.00	11/30/2017	1.80%	5/29/2020	59	\$616.69
3) Morgan Stanley Private Bank	Certificate of Deposit	\$245,000.00	8/30/2018	2.80%	8/31/2020	153	\$3,458.19
4) Discover Bank	Certificate of Deposit	\$245,000.00	9/6/2018	2.75%	9/8/2020	161	\$3,341.06
5) American Express Centr	Certificate of Deposit	\$248,000.00	9/23/2015	2.30%	9/23/2020	176	\$2,875.44
6) Barclays Bk Del	Certificate of Deposit	\$248,000.00	9/23/2015	2.20%	9/23/2020	176	\$2,750.42
7) MB Financial Bank N.A.	Certificate of Deposit	\$205,000.00	11/27/2017	2.00%	11/27/2020	241	\$2,740.84
8) BMW Bk North Amer Salt Lake	Certificate of Deposit	\$205,000.00	11/29/2017	2.05%	11/30/2020	244	\$4,225.52
9) Connectone Bk Englewood	Certificate of Deposit	\$205,000.00	11/29/2017	2.00%	11/30/2020	244	\$2,740.84
10) Wells Fargo Bank Natl Assn	Certificate of Deposit	\$210,000.00	12/14/2018	3.10%	12/14/2020	258	\$4,904.78
11) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	332	\$6,277.39
12) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	370	\$9,263.01
13) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	391	\$6,916.38
14) JP Morgan Chase Bk NA	Certificate of Deposit	\$245,000.00	11/5/2019	1.84%	11/5/2021	584	\$7,780.92
15) State Bk India New York	Certificate of Deposit	\$245,000.00	11/27/2019	1.85%	11/29/2021	608	\$9,139.52
16) Citibank N.A.	Certificate of Deposit	\$245,000.00	11/4/2019	1.89%	11/4/2022	948	\$14,005.68
17) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	972	\$13,338.72
Certificate of Deposit Subtotal		<u>\$3,976,000.00</u>					
<i><u>Cash Accounts</u></i>							
1) First Commonwealth Bank	Checking - SM	\$104,113.67	3/31/2020	0.16%	4/1/2020	1	\$0.46
2) First Commonwealth Bank	Checking - Pub. Invest	\$5,304,297.78	3/31/2020	0.31%	4/1/2020	1	\$45.05
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	3/31/2020	0.86%	4/1/2020	1	\$23.56
4) Federated Govt Obligations Is	Money Market	\$1,702,231.29	3/31/2020	0.37%	4/1/2020	1	\$17.26
5) Star Ohio - General	Money Market	\$17,355,495.86	3/31/2020	1.01%	4/1/2020	1	\$480.25
Cash Account Subtotal		<u>\$25,466,138.60</u>					
Total Interim Funds		<u>\$29,442,138.60</u>					
<u>ACTIVE FUNDS - General Operating Funds</u>							
1) First Commonwealth Bank	Checking - General	\$1,346.94	3/31/2020	0.00%	4/1/2020	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$40,228.20	3/31/2020	0.00%	4/1/2020	1	\$0.00
Total Active Funds		<u>\$41,575.14</u>					
Total Active and Interim Funds - General Operating		\$29,483,713.74		1.01%		49	\$98,283.04

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
March 31, 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>Commercial Paper</u>							
1) Toyota Motor Credit	Commercial Paper	\$359,826.13	8/23/2019	1.92%	5/19/2020	49	\$5,173.87
2) TD USA	Commercial Paper	\$493,524.45	10/22/2019	1.90%	6/26/2020	87	\$6,475.55
Commercial Paper Subtotal		<u>\$853,350.58</u>					
<u>Money Markets</u>							
3) First American Treasury Obligations Fund	Money Market	\$6,275.28	3/31/2020	0.28%	4/1/2020	1	\$0.05
4) Star Ohio-Construction Fund	Money Market	\$73,914.15	3/31/2020	1.01%	4/1/2020	1	\$2.05
Money Markets Subtotal		<u>\$80,189.43</u>					
Total December 2017 - Note/Bond Proceeds		<u>\$933,540.01</u>					
<u>July 2018 - Bond Proceeds</u>							
<u>Federal Government Obligations</u>							
1) Federal Home Loan Mtg	U.S. Agency Note	\$1,994,620.00	9/23/2019	1.90%	5/27/2020	57	\$20,380.00
2) U.S. Treasury Note	U.S. Treasury Note	\$2,494,140.63	12/17/2019	1.65%	10/31/2020	214	\$35,937.50
3) Federal Home Loan Bank	U.S. Agency Note	\$2,019,596.00	9/30/2019	1.98%	12/30/2020	274	\$39,996.00
4) U.S. Treasury Note	U.S. Treasury Note	\$1,987,500.00	12/19/2019	1.65%	2/28/2021	334	\$35,000.00
5) U.S. Treasury Note	U.S. Treasury Note	\$1,391,359.38	12/27/2019	1.66%	2/28/2021	334	\$24,390.62
6) Federal Farm Credit Disc. Note	Agency Discount Note	\$1,491,635.40	3/17/2020	0.56%	3/17/2021	351	\$8,364.60
Federal Government Obligations Subtotal		<u>\$11,378,851.41</u>					
<u>Commercial Paper</u>							
7) Toyota Motor Credit	Commercial Paper	\$1,771,965.00	7/17/2019	2.13%	4/9/2020	9	\$28,035.00
8) Citigroup	Commercial Paper	\$1,023,292.11	7/19/2019	2.19%	4/13/2020	13	\$16,707.89
9) Citigroup	Commercial Paper	\$1,977,292.22	10/10/2019	1.93%	5/11/2020	41	\$22,707.78
10) Toyota Motor Credit	Commercial Paper	\$985,315.00	9/23/2019	2.01%	6/16/2020	77	\$14,685.00
11) JP Morgan	Commercial Paper	\$795,626.66	2/20/2020	1.61%	6/22/2020	83	\$4,373.34
12) Citigroup	Commercial Paper	\$394,785.56	10/21/2019	1.93%	6/24/2020	85	\$5,214.44
13) TD USA	Commercial Paper	\$1,479,637.50	11/21/2019	1.83%	8/17/2020	139	\$20,362.50
14) MUFG Bank	Commercial Paper	\$986,600.00	1/15/2020	1.83%	10/9/2020	192	\$13,400.00
15) Coco Cola Company	Commercial Paper	\$494,123.33	1/29/2020	1.66%	10/13/2020	196	\$5,876.67
16) Coco Cola Company	Commercial Paper	\$1,975,550.00	2/13/2020	1.65%	11/9/2020	223	\$24,450.00
17) Toyota Motor Credit	Commercial Paper	\$987,775.00	2/14/2020	1.65%	11/10/2020	224	\$12,225.00
Commercial Paper Subtotal		<u>\$12,871,962.38</u>					
18) First American Treasury Obligations Fund	Money Market	\$2,949,431.89	3/31/2020	0.28%	4/1/2020	1	\$22.63
Subtotal		<u>\$2,949,431.89</u>					
Total July 2018 - Bond Proceeds		<u>\$27,200,245.68</u>					

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
March 31, 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>
May 2019 - Bond Proceeds							
<i>Federal Government Obligations</i>							
1) Federal Home Loan Mtg	U.S. Agency Note	\$2,440,919.42	5/9/2019	2.42%	4/20/2020	20	\$41,027.46
2) Federal Home Loan Assoc	U.S. Agency Note	\$1,480,305.00	5/6/2019	2.42%	8/17/2020	139	\$30,007.50
3) U.S. Treasury Note	U.S. Treasury Note	\$4,234,726.56	12/3/2019	1.69%	1/31/2021	306	\$73,710.94
4) U.S. Treasury Note	U.S. Treasury Note	\$2,190,884.38	1/28/2020	1.56%	1/31/2021	306	\$34,296.88
5) U.S. Treasury Note	U.S. Treasury Note	\$4,001,821.47	10/24/2019	1.65%	2/28/2021	334	\$73,516.03
5) Federal Farm Credit Bank	U.S. Agency Note	\$2,000,000.00	2/4/2020	1.62%	4/22/2021	387	\$48,666.67
6) Federal National Mtg Assoc	U.S. Agency Note	\$808,912.50	5/6/2019	2.45%	7/28/2021	484	\$35,268.75
7) U.S. Treasury Note	U.S. Treasury Note	\$1,134,802.34	11/26/2019	1.66%	7/31/2021	487	\$29,519.55
8) U.S. Treasury Note	U.S. Treasury Note	\$5,408,812.50	12/10/2019	1.68%	8/31/2021	518	\$143,325.00
9) Federal Home Loan Mtg	U.S. Agency Note	\$1,035,000.00	5/16/2019	2.50%	10/15/2021	563	\$51,750.00
10) Federal Home Loan Mtg	U.S. Agency Note	\$2,000,000.00	11/4/2019	1.75%	10/15/2021	563	\$70,000.00
11) Federal National Mtg Assoc	U.S. Agency Note	\$2,000,000.00	1/3/2020	1.80%	10/26/2021	574	\$65,400.00
12) Federal Home Loan Mtg	U.S. Agency Note	\$1,000,000.00	11/22/2019	1.75%	11/22/2021	601	\$35,000.00
13) Federal Home Loan Bank	U.S. Agency Note	\$1,050,000.00	2/25/2020	1.65%	2/18/2022	689	\$34,650.00
13) Federal Farm Credit Bank	U.S. Agency Note	\$3,000,000.00	3/16/2020	1.00%	3/11/2022	710	\$60,000.00
Federal Government Obligations Subtotal		\$33,786,184.17					
<i>Certificates of Deposit</i>							
14) Bank Leumi USA, NY	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	49	\$5,831.93
15) First Republic Bank, CA	Certificate of Deposit	\$244,000.00	5/20/2019	2.39%	5/19/2020	49	\$5,831.93
16) Enerbank USA, UT	Certificate of Deposit	\$245,000.00	5/20/2019	2.41%	5/20/2020	50	\$955.50
17) BMO Harris Bank, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	52	\$5,831.93
18) CIBC Bank USA, IL	Certificate of Deposit	\$244,000.00	5/23/2019	2.44%	5/22/2020	52	\$5,953.43
19) Iberiabank, LA	Certificate of Deposit	\$244,000.00	5/23/2019	2.39%	5/22/2020	52	\$5,831.93
20) Bank OZK, AR	Certificate of Deposit	\$244,000.00	5/28/2019	2.46%	5/28/2020	58	\$971.43
21) Bankwell Bank, CT	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	58	\$5,831.93
22) Rockland Trust Co, MA	Certificate of Deposit	\$244,000.00	5/29/2019	2.39%	5/28/2020	58	\$5,831.93
23) Webbank, UT	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/28/2020	58	\$955.50
24) Commonwealth Bus. Bank, CA	Certificate of Deposit	\$245,000.00	5/31/2019	2.41%	5/29/2020	59	\$955.50
25) Dime Community Bank, NY	Certificate of Deposit	\$244,000.00	5/30/2019	2.39%	5/29/2020	59	\$5,831.93
26) Live Oak Banking Co, NC	Certificate of Deposit	\$245,000.00	5/29/2019	2.41%	5/29/2020	59	\$955.50
27) Republic Bank, MN	Certificate of Deposit	\$245,000.00	5/30/2019	2.41%	5/29/2020	59	\$955.50
28) Pacific Western Bank, CA	Certificate of Deposit	\$244,000.00	6/4/2019	2.39%	6/4/2020	65	\$5,839.96
29) Southside Bank, TX	Certificate of Deposit	\$244,000.00	6/7/2019	2.39%	6/8/2020	69	\$5,839.96
28) Wex Bank, UT	Certificate of Deposit	\$245,852.40	5/6/2019	2.48%	5/3/2021	398	\$9,188.10
Certificate of Deposit Subtotal		\$4,154,852.40					
<i>Commercial Paper</i>							
29) JP Morgan	Commercial Paper	\$1,190,380.00	11/19/2019	1.86%	4/23/2020	23	\$9,620.00
30) JP Morgan	Commercial Paper	\$1,286,122.50	11/18/2019	1.85%	6/15/2020	76	\$13,877.50
31) Citigroup	Commercial Paper	\$988,969.17	11/21/2019	1.85%	6/25/2020	86	\$11,030.83
32) Citigroup	Commercial Paper	\$1,134,289.40	11/14/2019	1.90%	8/3/2020	125	\$15,710.60
33) TD USA	Commercial Paper	\$2,466,062.50	11/21/2019	1.83%	8/17/2020	139	\$33,937.50
34) JP Morgan	Commercial Paper	\$1,973,398.88	1/10/2020	1.80%	10/5/2020	188	\$26,601.12
35) MUFG Bank	Commercial Paper	\$789,280.00	1/15/2020	1.82%	10/9/2020	192	\$10,720.00
36) MUFG Bank	Commercial Paper	\$3,258,820.59	2/11/2020	1.69%	11/6/2020	220	\$41,179.41
34) Toyota Motor Credit	Commercial Paper	\$987,775.00	2/14/2020	1.65%	11/10/2020	224	\$12,225.00
Commercial Paper Subtotal		\$14,075,098.04					
35) First American Treasury Obligations Fund	Money Market	\$5,365,398.67	3/31/2020	0.28%	4/1/2020	1	\$41.16
Subtotal		\$5,365,398.67					
Total May 2019 - Bond Proceeds		\$57,381,533.28					
Grand Total Construction Proceeds		\$85,515,318.97		1.65%		248	\$1,418,256.28

BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
March 31, 2020

Fund	Month to Date	Year to Date
General Fund (001)	\$20,905.95	\$386,411.31
Building Project Fund (004-9017)	\$174,544.37	\$1,529,939.76
Food Service Fund (006)	\$261.35	\$2,294.94
Sunbury Meadows CDA (022-9200)	\$2.48	\$42.98
Auxillary Services Fund (401)	\$386.45	\$1,558.74
Total All Funds	\$196,100.60	\$1,920,247.73

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



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