

Big Walnut Local School District

Monthly Financial Report

for the month ended
August 31, 2020



Prepared By:
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Treasurer

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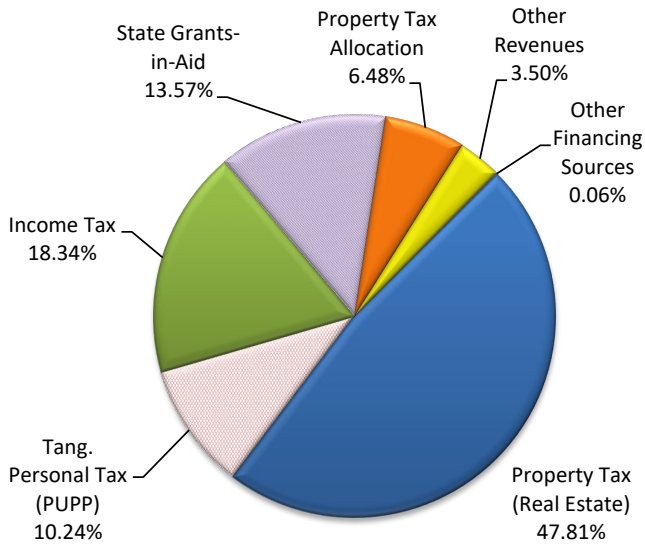
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All Funds Reports

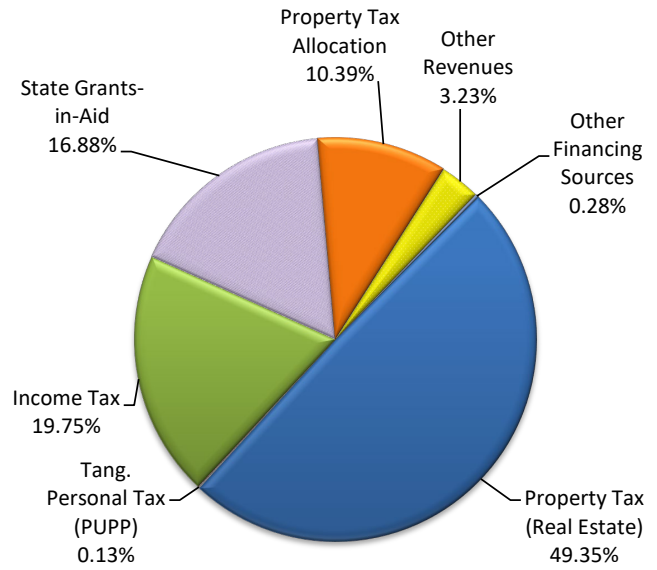
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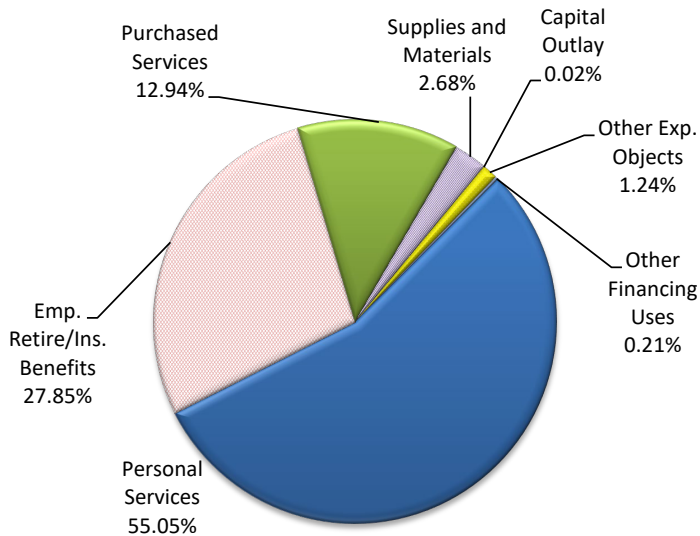
EST. GENERAL FUND REVENUE FY21
\$43,407,231



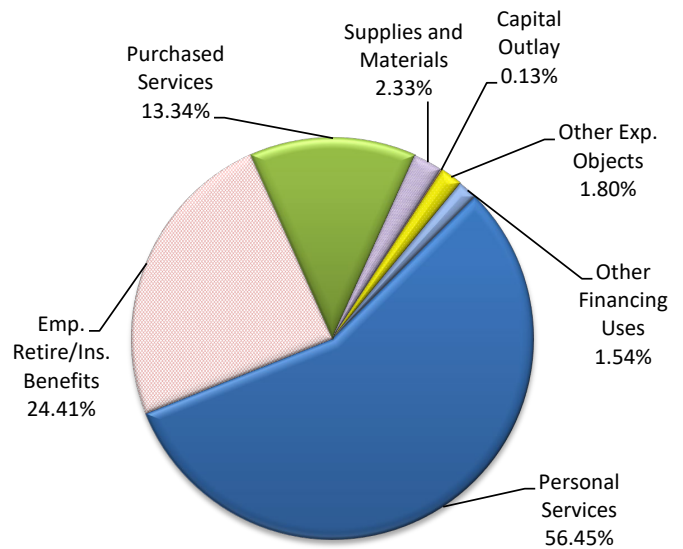
EST. GENERAL FUND REVENUE FY11
\$28,551,026



EST. GENERAL FUND EXPENDITURES FY21
\$46,592,104



EST. GENERAL FUND EXPENDITURES FY11
\$24,653,929



Note: Significant cuts were made for FY11 due to budget constraints and a levy failure in the previous fiscal year.

	<u>FY 2020</u>	<u>FY 2011</u>	<u>% Change</u>
Enrollment	4,006 as of 09/11/2020	2,994	33.80%

**COMPARISON OF FISCAL YEAR 2021 YEAR-TO-DATE ESTIMATED REVENUES AND
EXPENDITURES WITH FISCAL YEAR 2021 YEAR-TO-DATE ACTUALS
GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY**

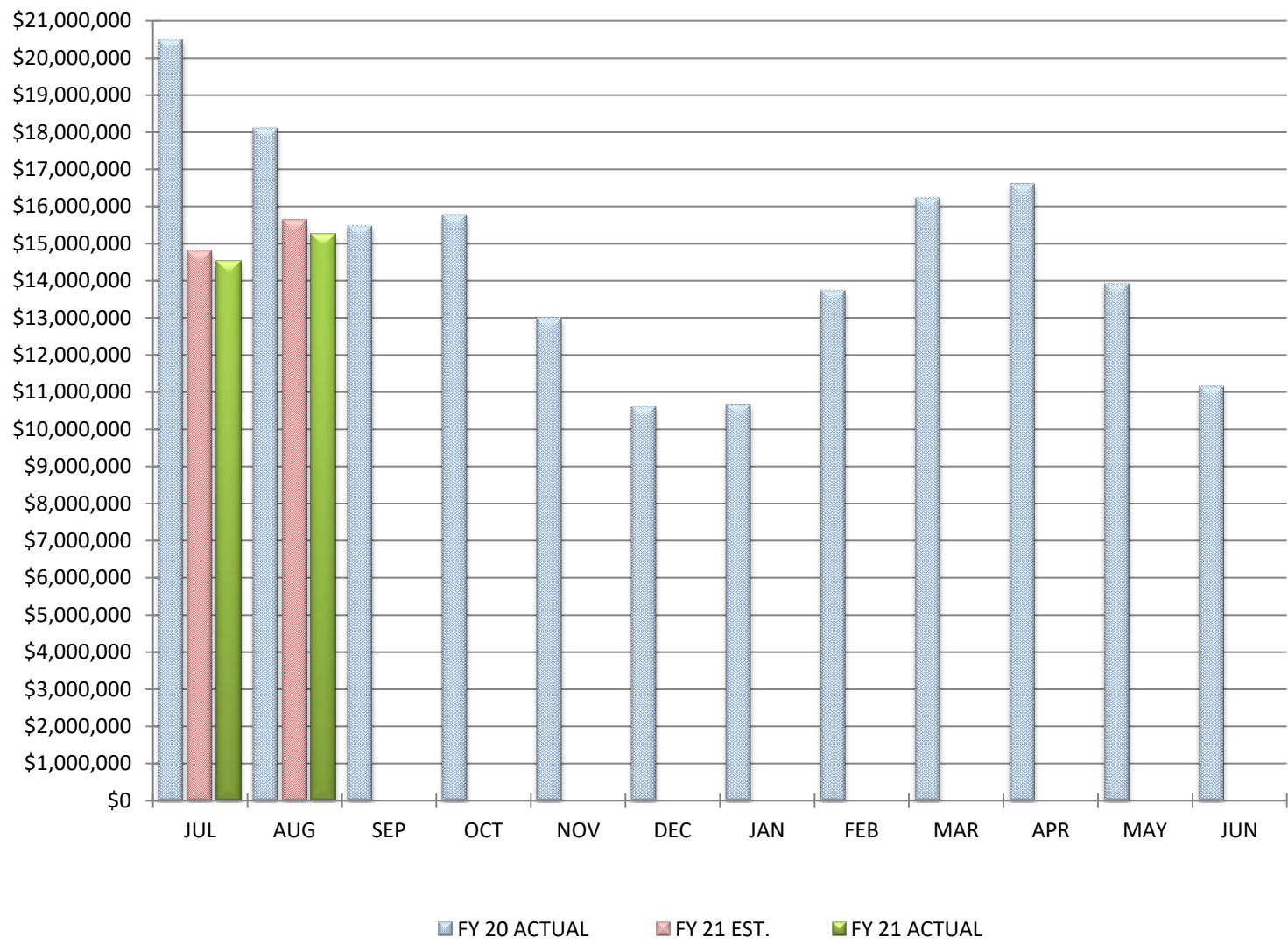
CATEGORY	FY 21 EST.	FY 21 ACTUAL	VARIANCE	PERCENTAGE
Revenues				
General Property Tax (Real Estate)	\$8,082,167	\$7,759,429	(\$322,738)	-4.0%
Tangible Personal Property (PUPP)	157,410	28,334	(129,076)	-82.0%
Income Tax	2,027,775	2,027,775	0	0.0%
Unrestricted State Grants-in-Aid	1,101,312	1,104,414	3,102	0.3%
Restricted State Grants-in-Aid	2,426	1,213	(1,213)	-50.0%
Property Tax Allocation (Reimb.)	0	12,720	12,720	0.0%
All Other Revenues	204,655	78,924	(125,731)	-61.4%
Total Revenues	11,575,745	11,012,809	(562,936)	-4.9%
Other Financing Sources				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	1,062	7,526	6,464	608.7%
Total Other Financing Sources	1,062	7,526	6,464	608.7%
Total Revenues & Other Fin. Sources	\$11,576,807	\$11,020,336	(\$556,471)	-4.8%
Expenditures				
Personal Services (Salaries & Wages)	\$3,913,110	\$3,882,435	(\$30,675)	-0.8%
Retirement/Insurance Benefits	1,945,002	1,876,896	(68,106)	-3.5%
Purchased Services	837,152	805,831	(31,321)	-3.7%
Supplies and Materials	303,494	305,403	1,909	0.6%
Capital Outlay	0	0	0	0.0%
Other Expenditure Objects	112,331	65,096	(47,235)	-42.1%
Total Expenditures	7,111,089	6,935,660	(175,429)	-2.5%
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	\$7,111,089	\$6,935,660	(\$175,429)	-2.5%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$4,465,718	\$4,084,675	(\$381,043)	-8.5%
Beginning Cash Balance July 1	\$11,167,332	\$11,167,332	\$0	0.0%
Ending Cash Balance	\$15,633,050	\$15,252,007	(\$381,043)	-2.4%
Estimated Encumbrances	\$3,903,221	\$3,739,393	\$163,828	
Unreserved Fund Balance	\$11,729,829	\$11,512,615	(\$217,214)	



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VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



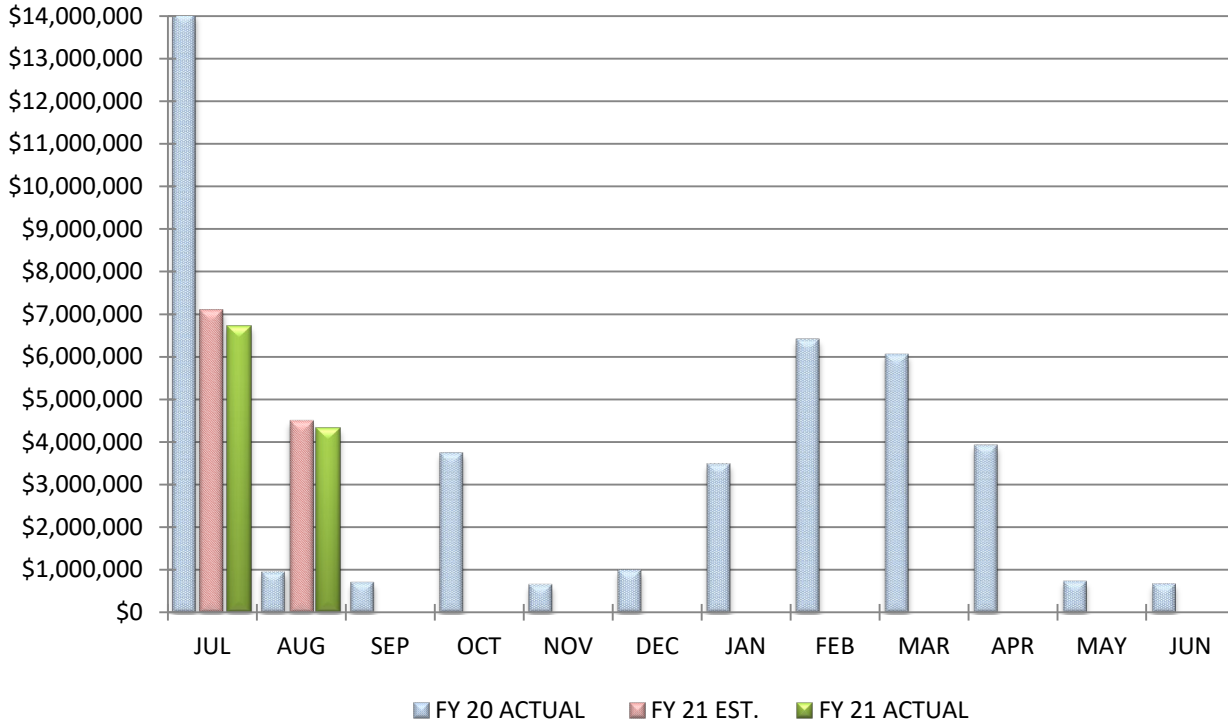
COMPARISON OF MONTHLY ENDING CASH BALANCES

August 31, 2020

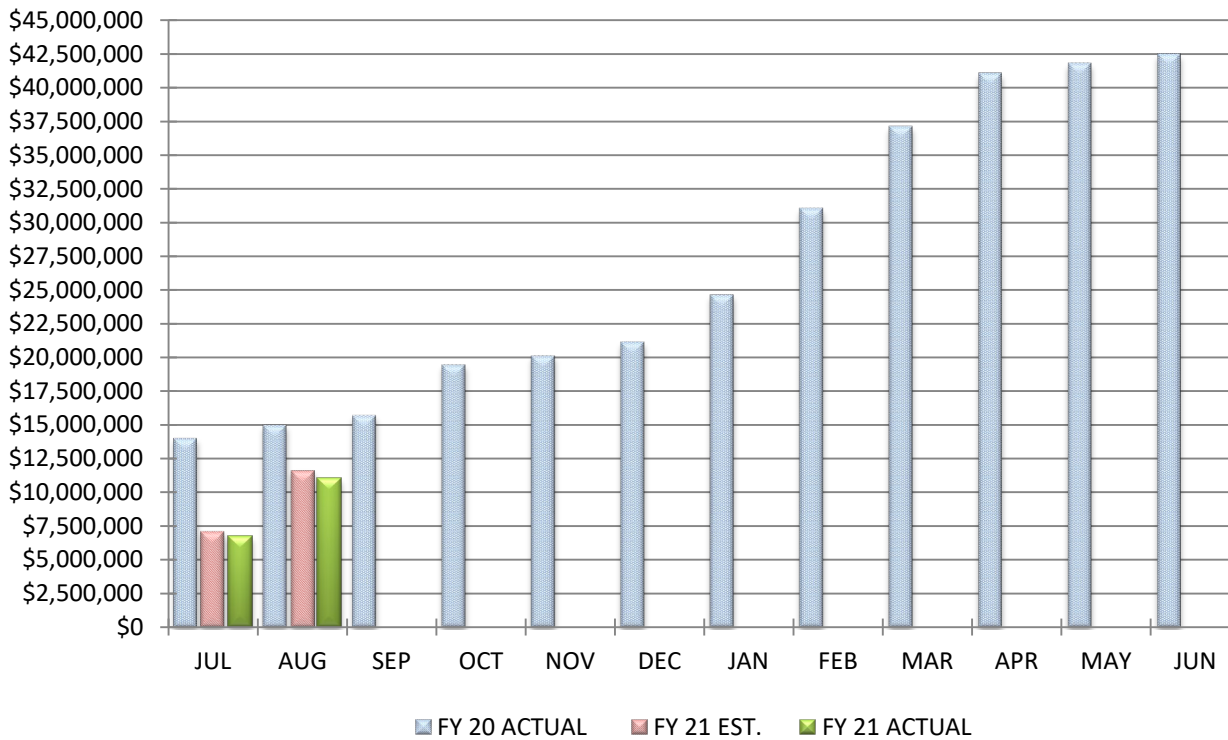
Actual Cash Balance		\$15,252,007
Estimated Cash Balance		\$15,633,050
Variance From Estimate	UNDER	(\$381,043)
Percent Variance From Estimate	UNDER	-2.44%
Previous Year Cash Balance		\$18,111,387

COMMENTS: We are slightly under annual estimates for the ending cash balance as we close the month of August. This fiscal year will be filled with many abnormalities both in academics and finances. We are under estimates for both revenues and expenditures for the month, but we still believe the primary reason for being under is due to timing in major revenue areas. Historically, we would have received our final property tax settlement in August. With Delaware County pushing the payment date back a month, it is anticipated that final settlement will also be later. This is the primary reason for the monthly shortfall. We will closely monitor revenues and expenditures to ensure that adequate liquidity is available. 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

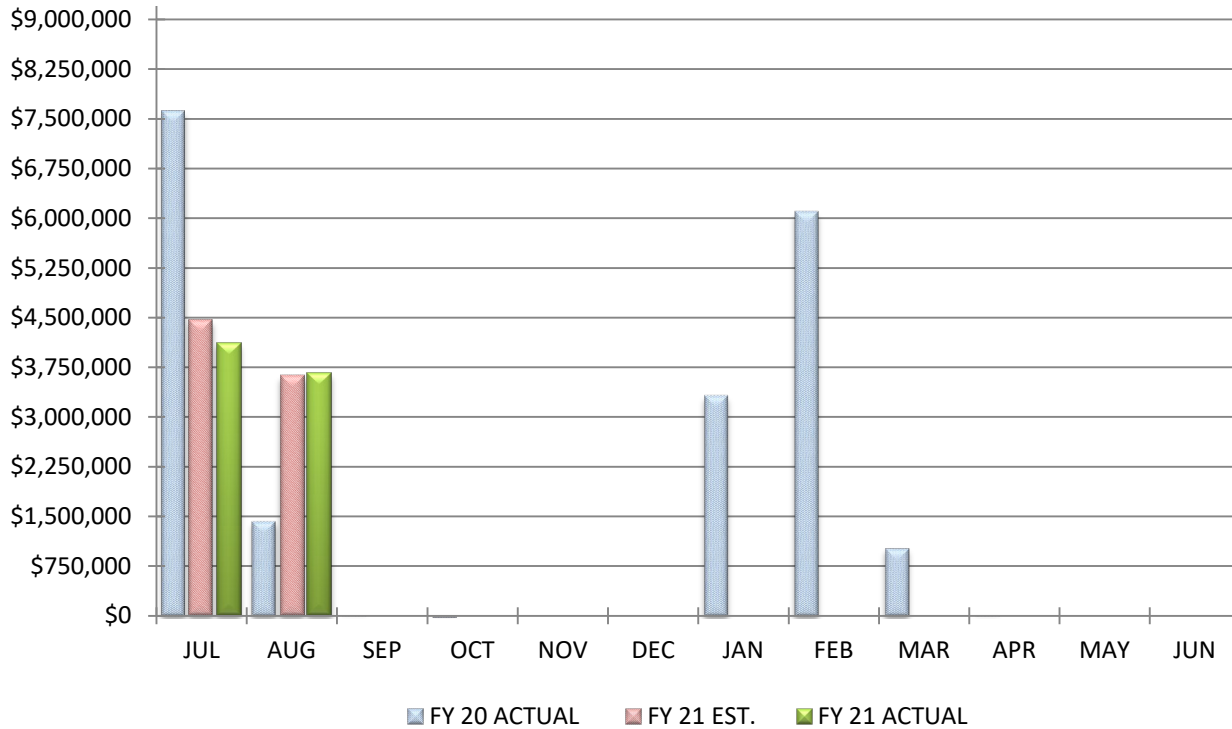


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

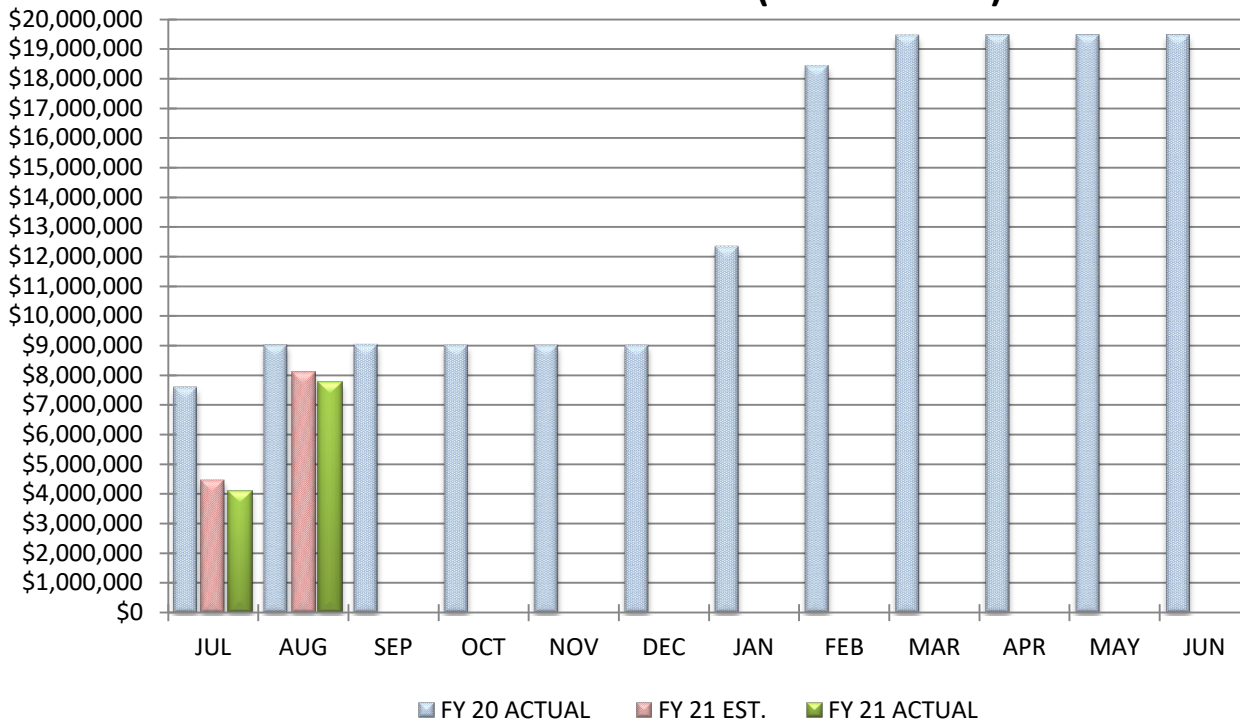
August 31, 2020				
		MONTH		YEAR-TO-DATE
Actual Receipts		\$4,307,535		\$11,020,336
Estimated Receipts		\$4,491,025		\$11,576,807
Variance From Estimate	UNDER	(\$183,490)	UNDER	(\$556,471)
Variance From Estimate	UNDER	-4.09%	UNDER	-4.81%
Actual Prior Year		\$962,767		\$14,988,279
Total 2020-2021 Estimate				\$43,407,231
Percent Of Total Estimate Received				25.39%
Percent Of Budget Year Completed		2 Months		16.67%

COMMENTS: We are slightly under estimates for revenue in August. The primary reason for this shortfall from estimates is due to delays in receiving general property tax and personal property tax payments. With Delaware County pushing the payment date for taxes back a month, it has caused cash flow fluctuations from historical trends. We will continue to closely monitor revenue collections and timing of payments. However at this time, we believe estimate revenues for the year are reasonable and should come in line with projections as the year continues.

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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

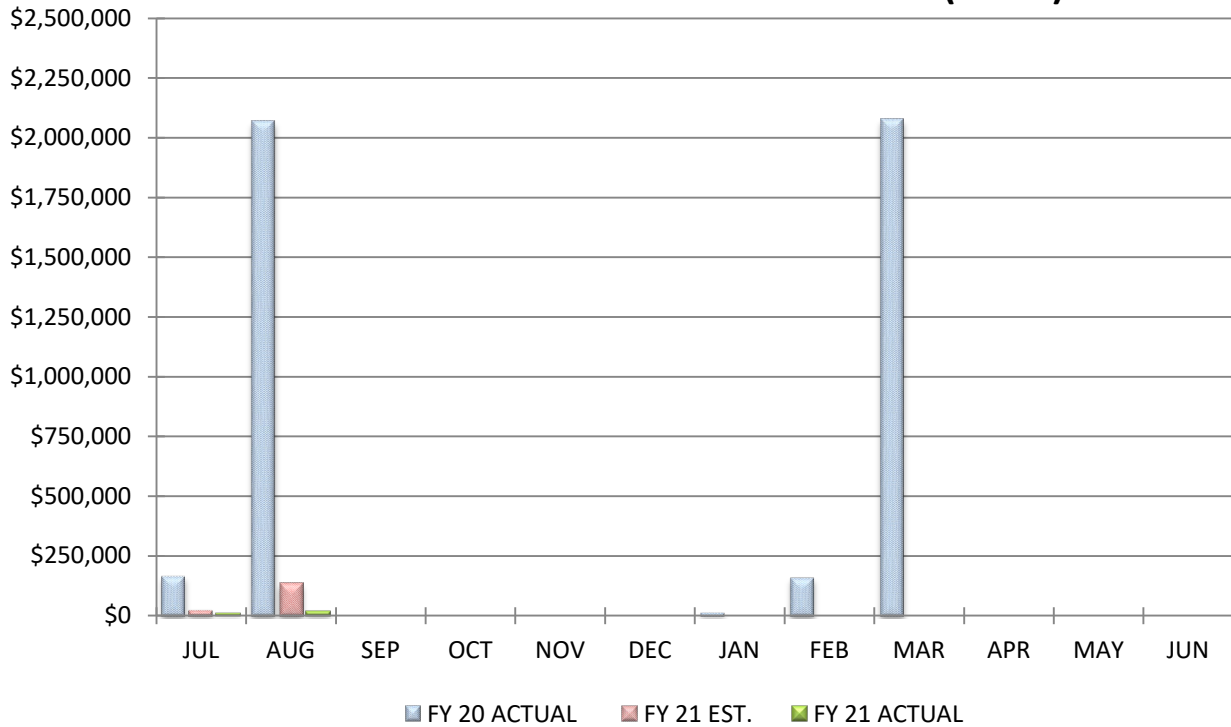


COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

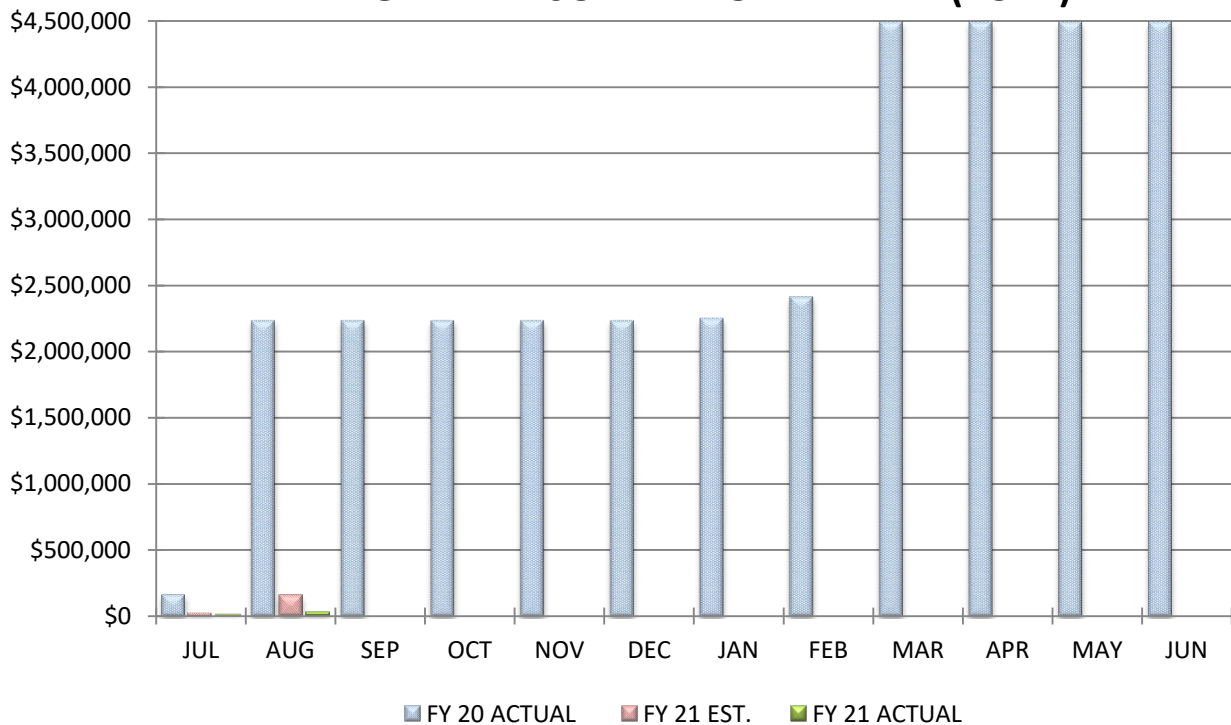
August 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts		\$3,653,920		\$7,759,429
Estimated Real Estate Tax Receipts		\$3,623,192		\$8,082,167
Variance From Estimate	OVER	\$30,728	UNDER	(\$322,738)
Variance From Estimate	OVER	0.85%	UNDER	-3.99%
Actual Prior Year		\$1,428,281		\$9,029,040
Total 2020-2021 Estimate				\$20,751,124
Percent Of Total Estimate Received				37.39%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are under year-to-date estimates for property taxes in August. As noted, we anticipate this is primary due to delays in receiving general property tax payments. With Delaware County pushing the payment date for taxes back a month, it has caused cash flow fluctuations from historical trends. The graph on the previous page exemplifies the cash-flow fluctuations for the last two months in that it was significantly under in July and over in August. We believe estimated revenues for the year are reasonable and should come in line with projections as the year continues.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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

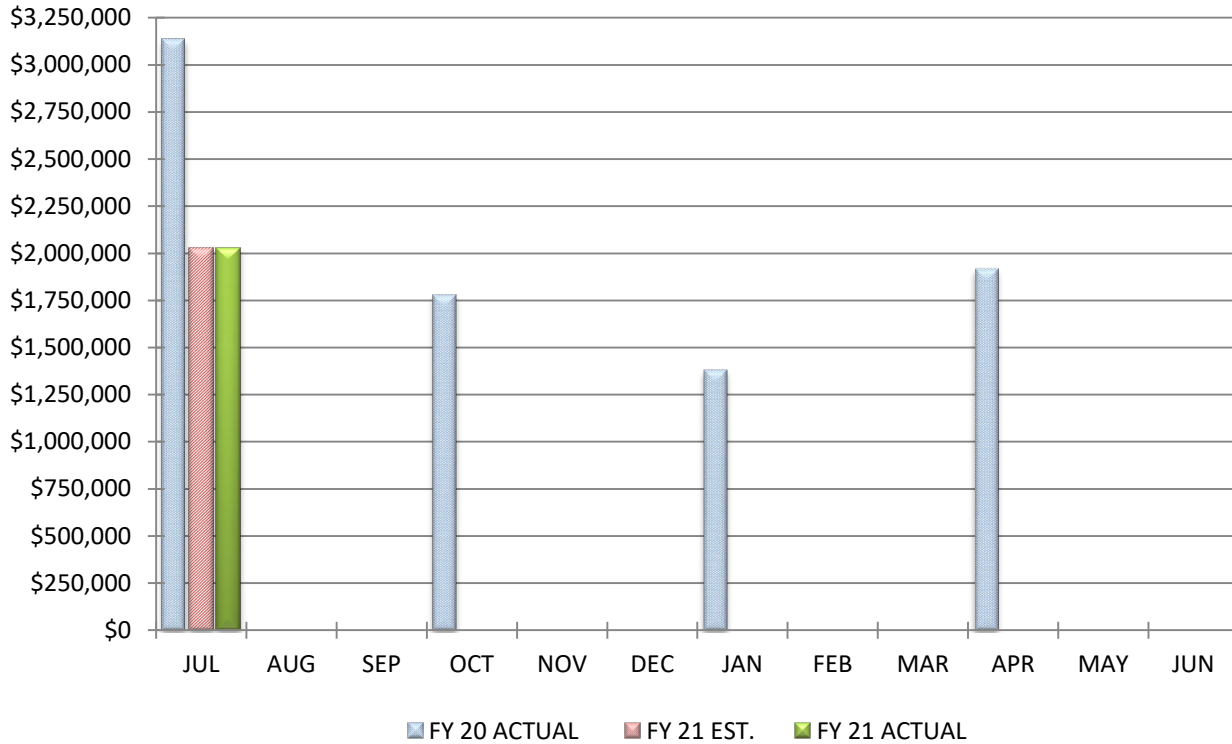


COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

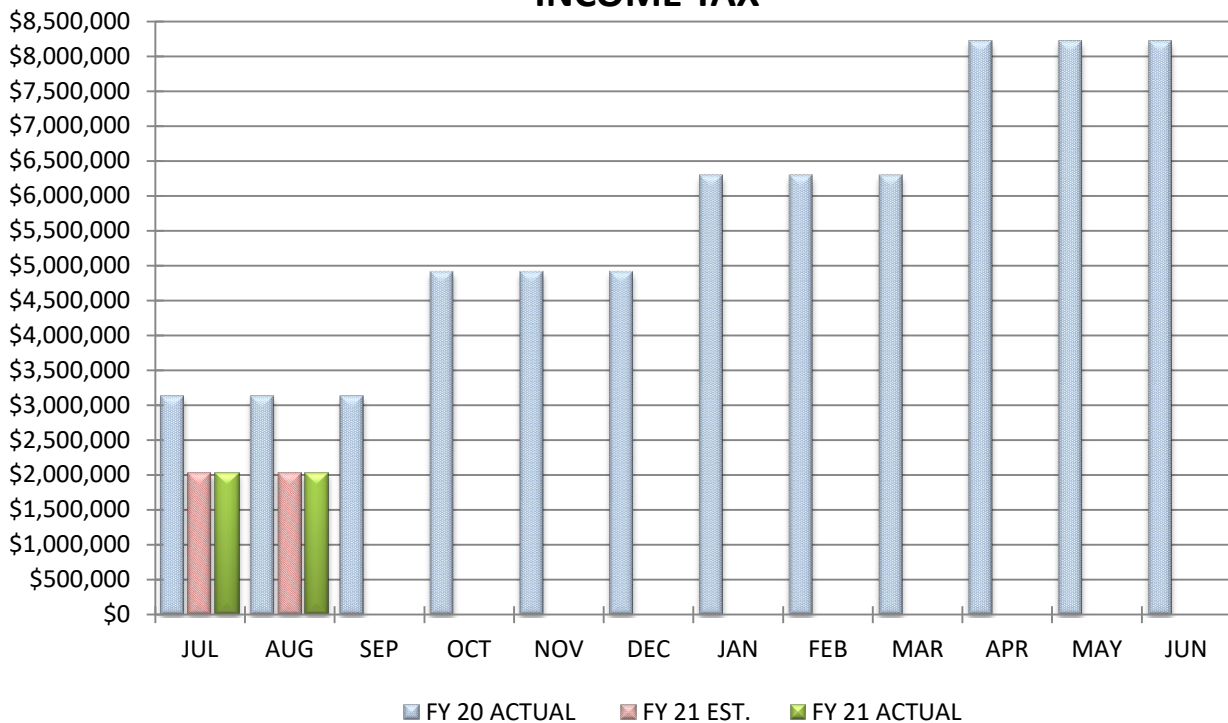
August 31, 2020				
		MONTH		
			YEAR-TO-DATE	
Actual PUPP Tax Receipts		\$18,562		\$28,334
Estimated PUPP Tax Receipts		\$132,480		\$157,410
Variance From Estimate	UNDER	(\$113,918)	UNDER	(\$129,076)
Variance From Estimate	UNDER	-85.99%	UNDER	-82.00%
Actual Prior Year		\$2,068,086		\$2,236,812
Total 2020-2021 Estimate				\$4,445,760
Percent Of Total Estimate Received				0.64%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are under estimates for personal property taxes in August. With Delaware County pushing the payment date for taxes back a month, it has caused cash flow fluctuations from historical trends. The majority of our personal property taxes are received with the final settlement of county taxes, which is anticipated to occur in September. We believe estimated revenues for the year are reasonable and should come in line with projections as the year continues.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



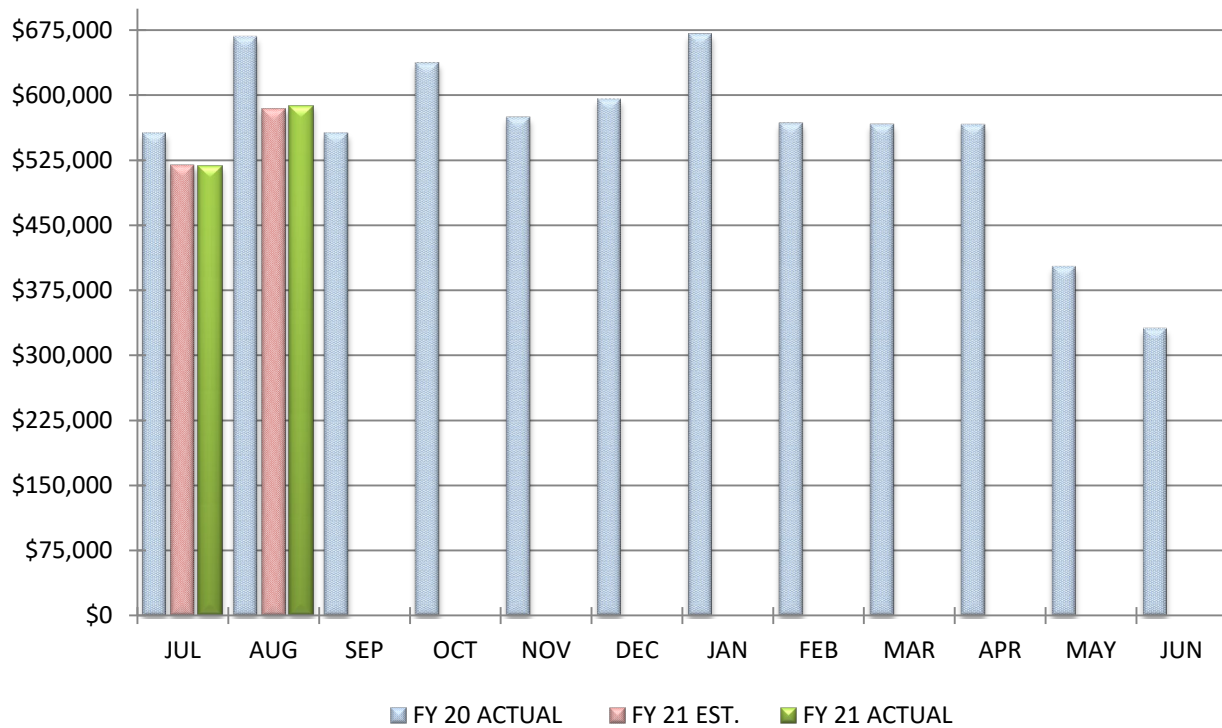
COMPARISON OF INCOME TAX

August 31, 2020

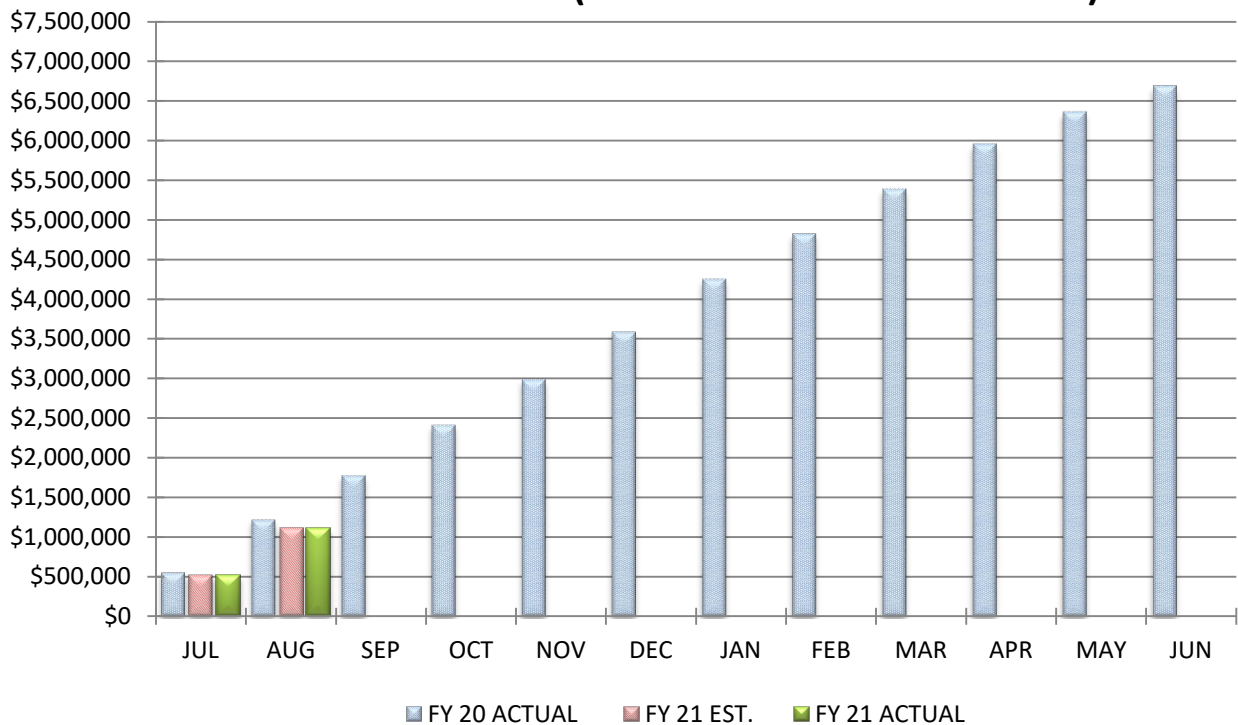
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0	\$2,027,775
Estimated State Receipts	\$0	\$2,027,775
Variance From Estimate	\$0	\$0
Variance From Estimate	0.00%	0.00%
Actual Prior Year	\$0	\$3,132,371
Total 2020-2021 Estimate		\$7,959,783
Percent Of Total Estimate Received		25.48%
Percent Of Budget Year Completed	2 months	16.67%

COMMENTS: The impact of the income tax payment and filing deadline being pushed back to July 15th can be noted in the large variance from the amount received in the prior year. This payment change has caused fluctuations in our historical trends, and we would anticipate that revenue normally received in July will likely be received in October. We are on target with annual estimates and believe that our anticipated amount for the fiscal year is reasonable.

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



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

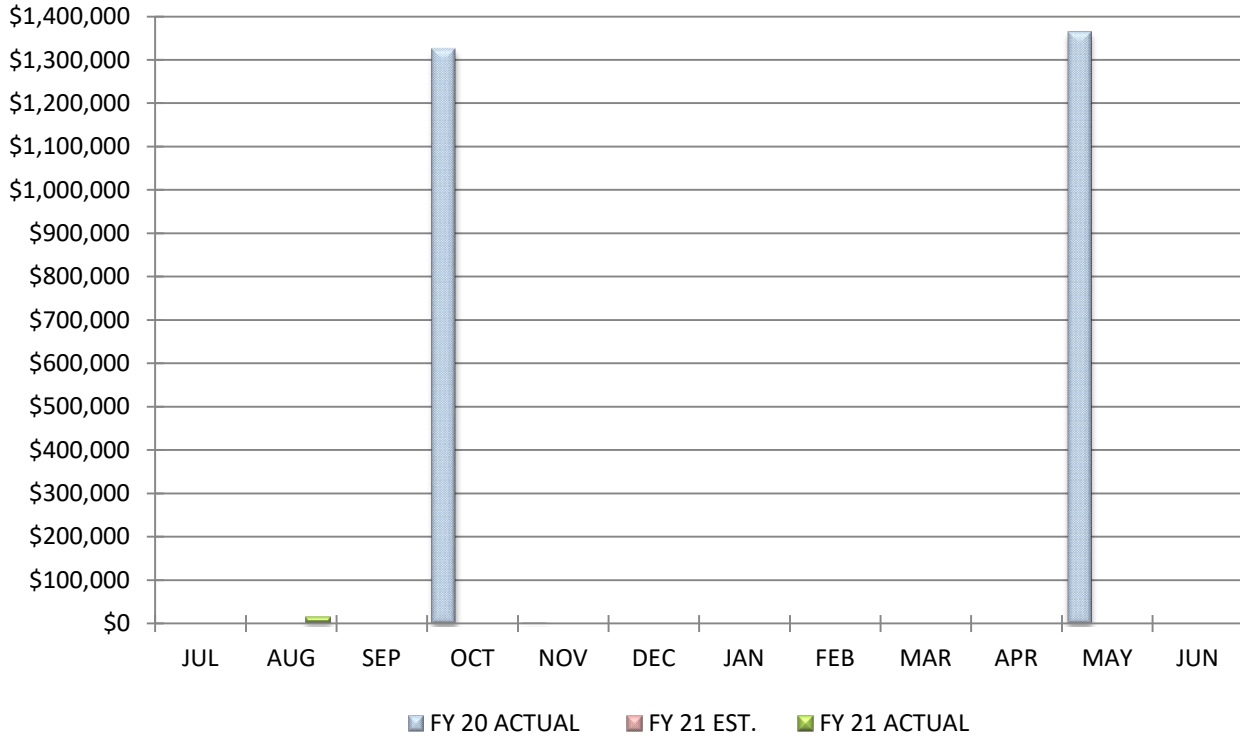


COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

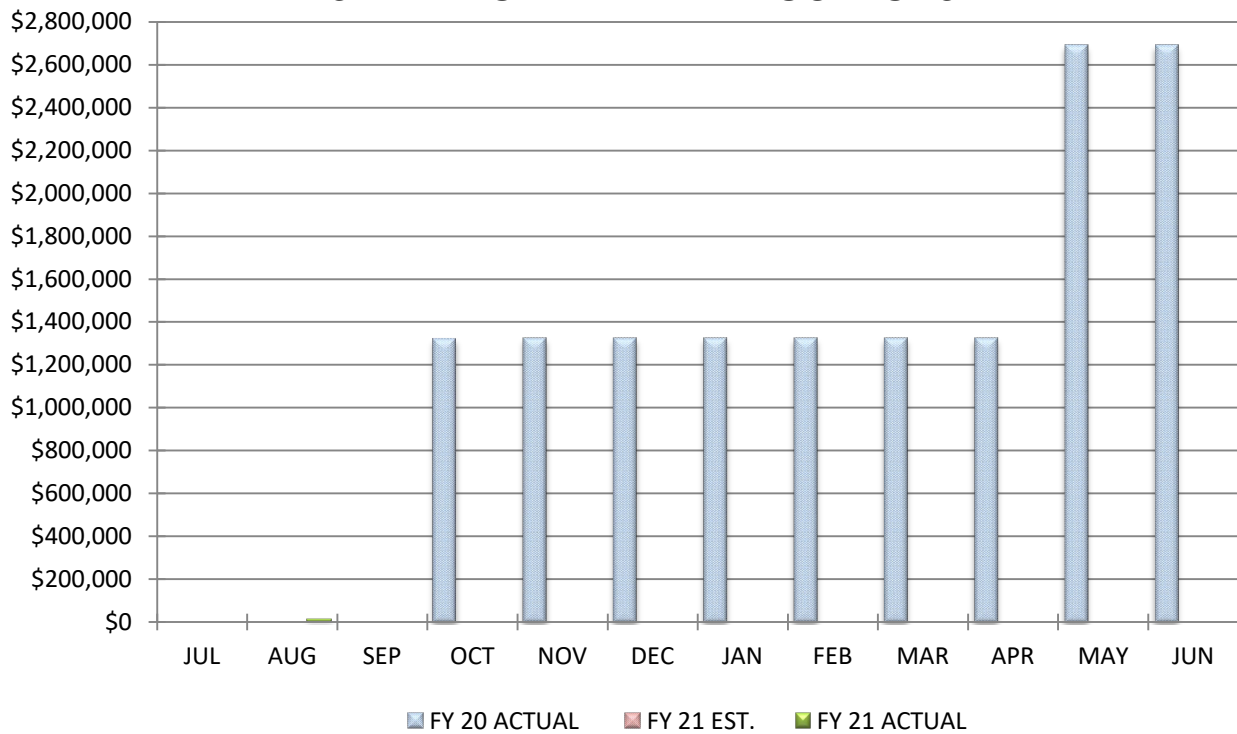
August 31, 2020				
		MONTH		YEAR-TO-DATE
Actual State Receipts		\$587,549		\$1,105,627
Estimated State Receipts		\$584,447		\$1,103,738
Variance From Estimate	OVER	\$3,102	OVER	\$1,889
Variance From Estimate	OVER	0.53%	OVER	0.17%
Actual Prior Year		\$666,222		\$1,221,731
Total 2020-2021 Estimate				\$5,889,839
Percent Of Total Estimate Received				18.77%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are on target with annual estimates, but the impact of the state cuts received in May 2020 can be seen in the differences noted between current year receipts and prior year receipts for the same time period.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

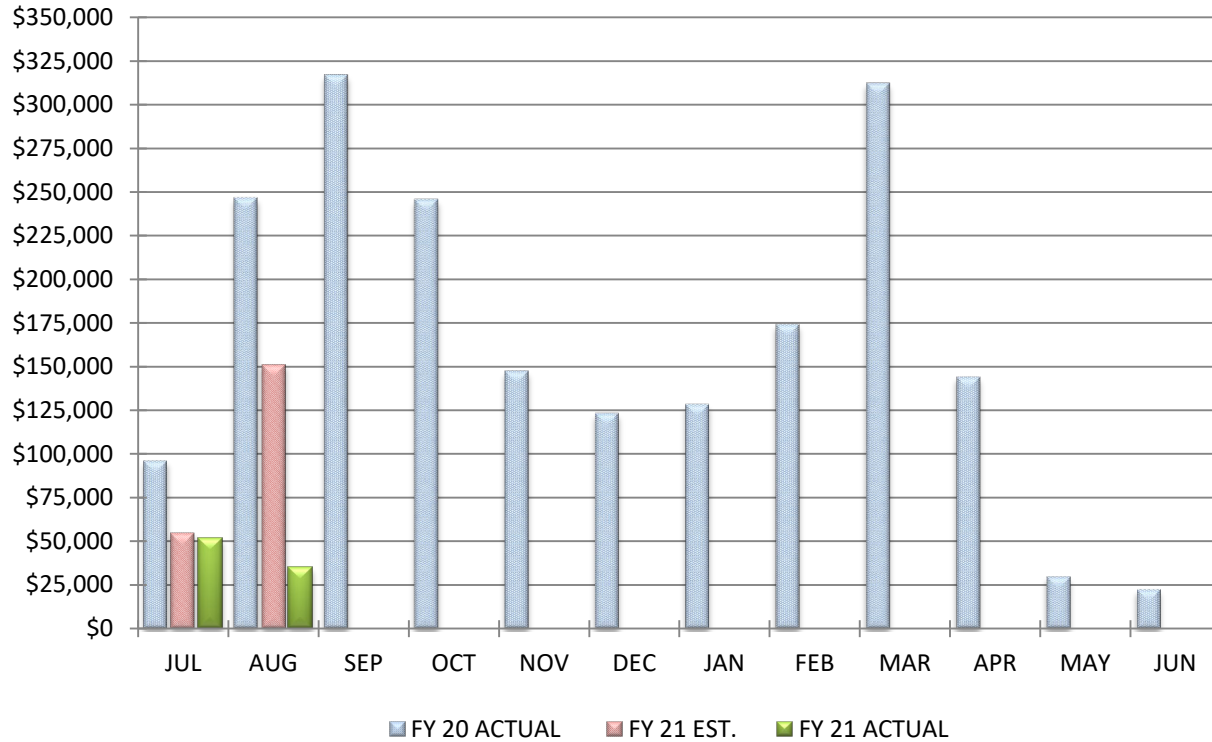


COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

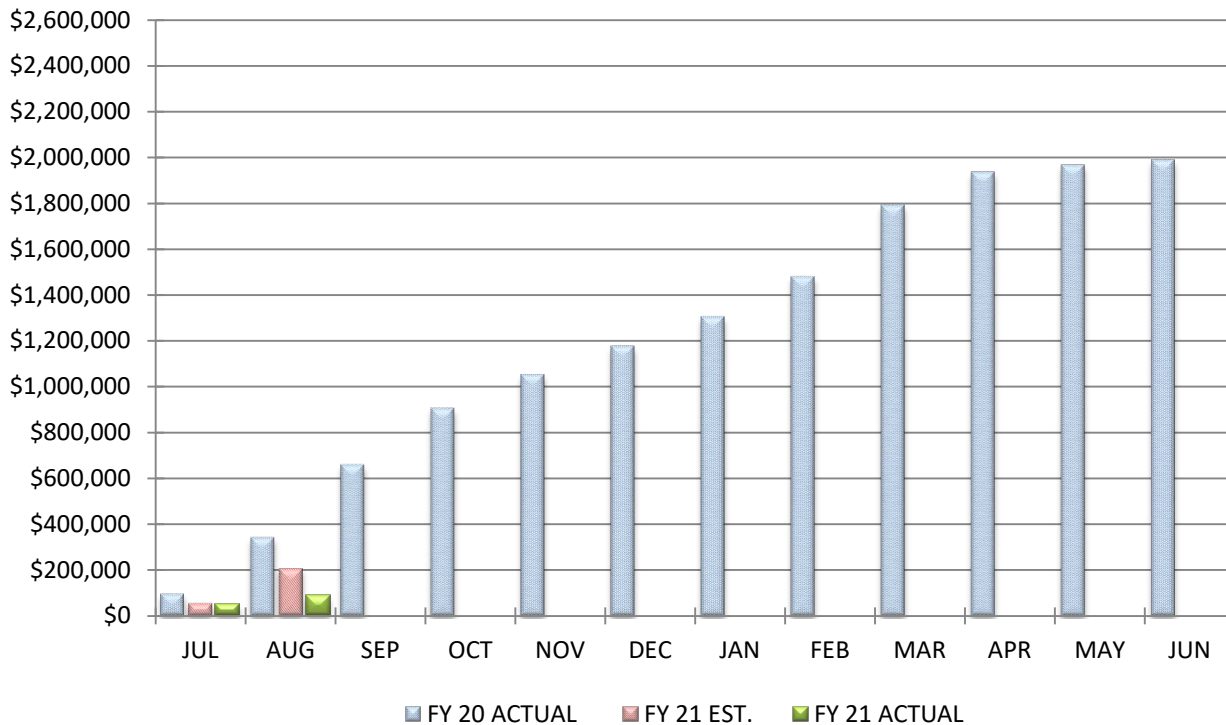
August 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts		\$12,720		\$12,720
Estimated Tax Allocation Receipts		\$0		\$0
Variance From Estimate	OVER	\$12,720	OVER	\$12,720
Variance From Estimate	OVER	0.00%	OVER	0.00%
Actual Prior Year		\$0		\$0
Total 2020-2021 Estimate				\$2,813,290
Percent Of Total Estimate Received				0.45%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: The delayed receipt of property tax related funds we have already seen will likely impact property tax allocations too. However, we are on target with annual estimates and anticipate actual receipts will be in line with historical trends.

COMPARISON OF TOTAL MONTHLY OTHER REVENUES & OTHER FINANCING SOURCES



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



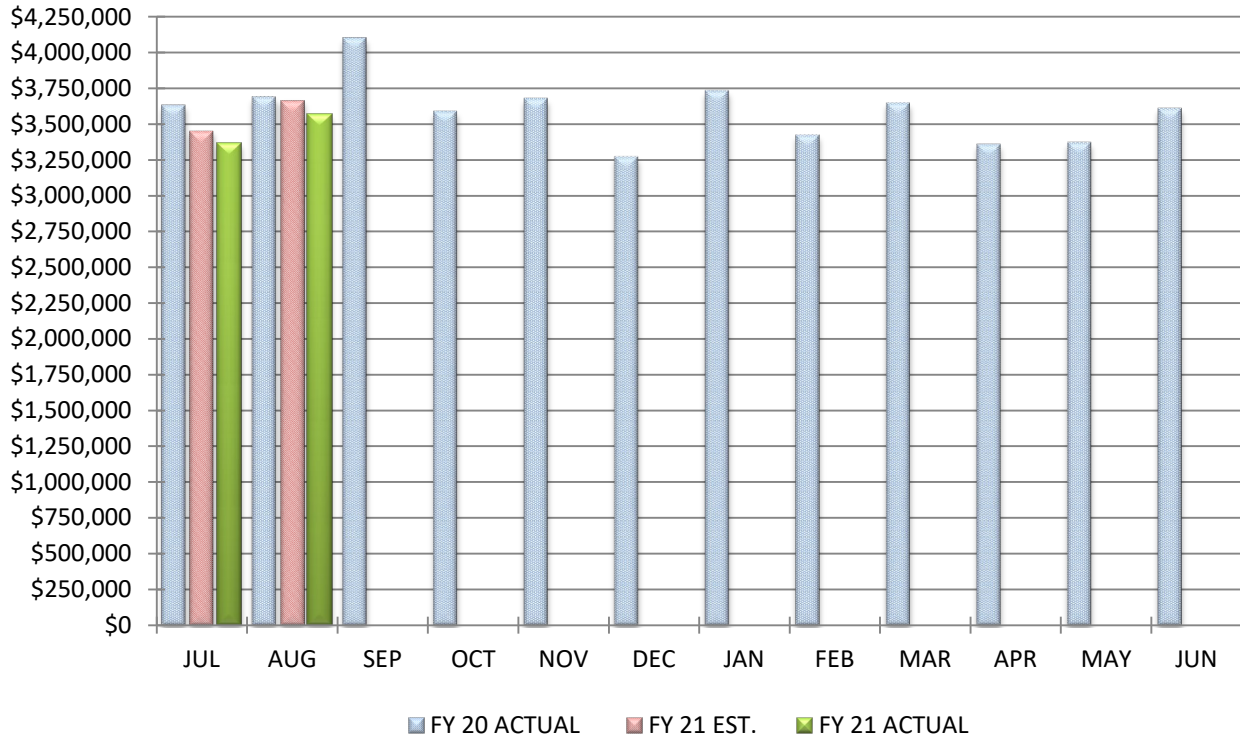
COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

August 31, 2020

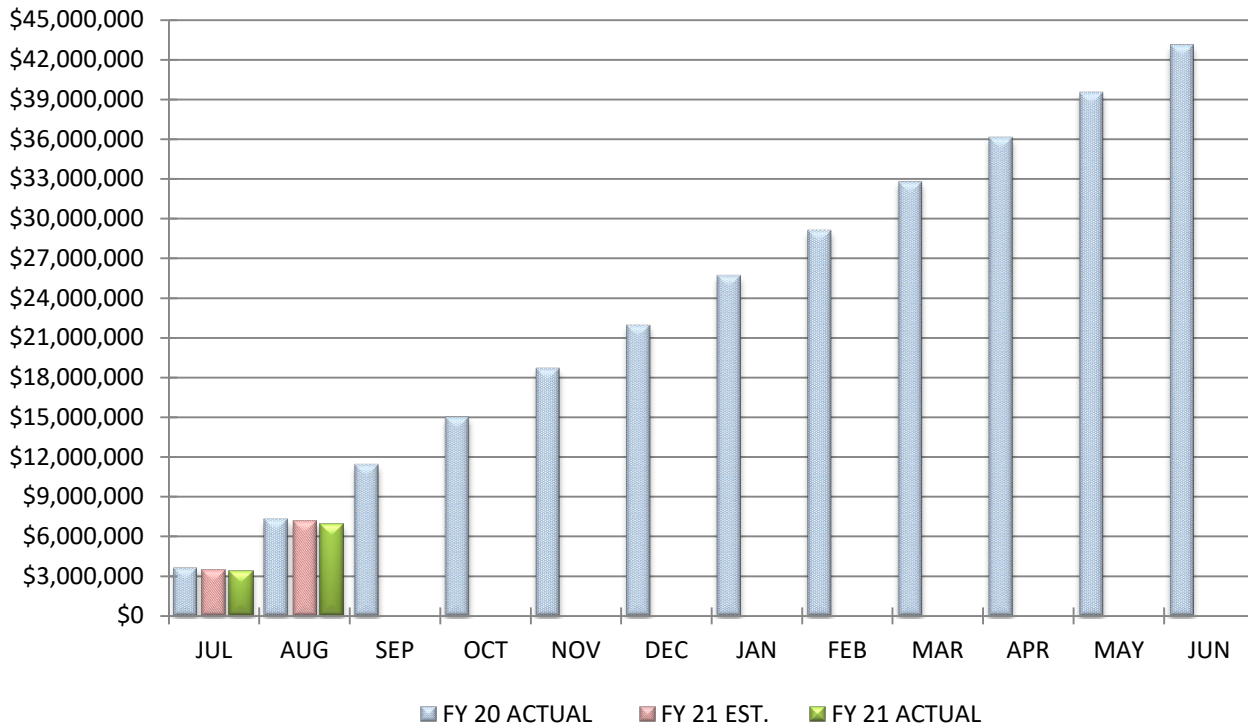
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$34,784		\$86,450
Estimated Other Receipts		\$150,906		\$205,717
Variance From Estimate	UNDER	(\$116,122)	UNDER	(\$119,267)
Variance From Estimate	UNDER	-76.95%	UNDER	-57.98%
Actual Prior Year		\$246,391		\$342,532
Total 2020-2021 Estimate				\$1,547,435
Percent Of Total Estimate Received				5.59%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are significantly under estimates at this point in the year. One big reason is due to the delay in receiving our final settlement of property taxes as has been discussed in previous sections. We receive in lieu of taxes payments for the Sunbury Mills commercial retail area that is received with final settlement and posted to other revenues. We anticipate that this accounts for about 75% of the monthly and annual variance. In addition, the uncertainty of the start of school caused our posting and collection of tuition and fees to be backed up a little from previous years. We believe that as the year continues we will fall in line with annual estimates.

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

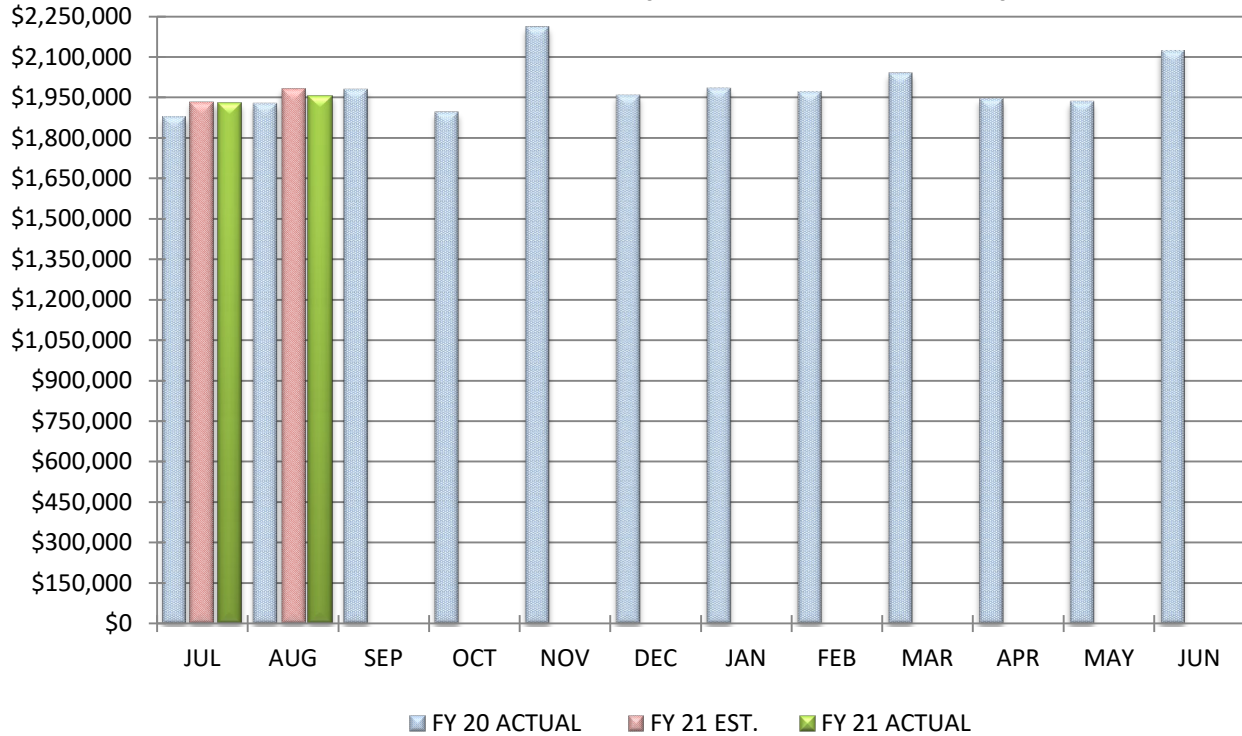


COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

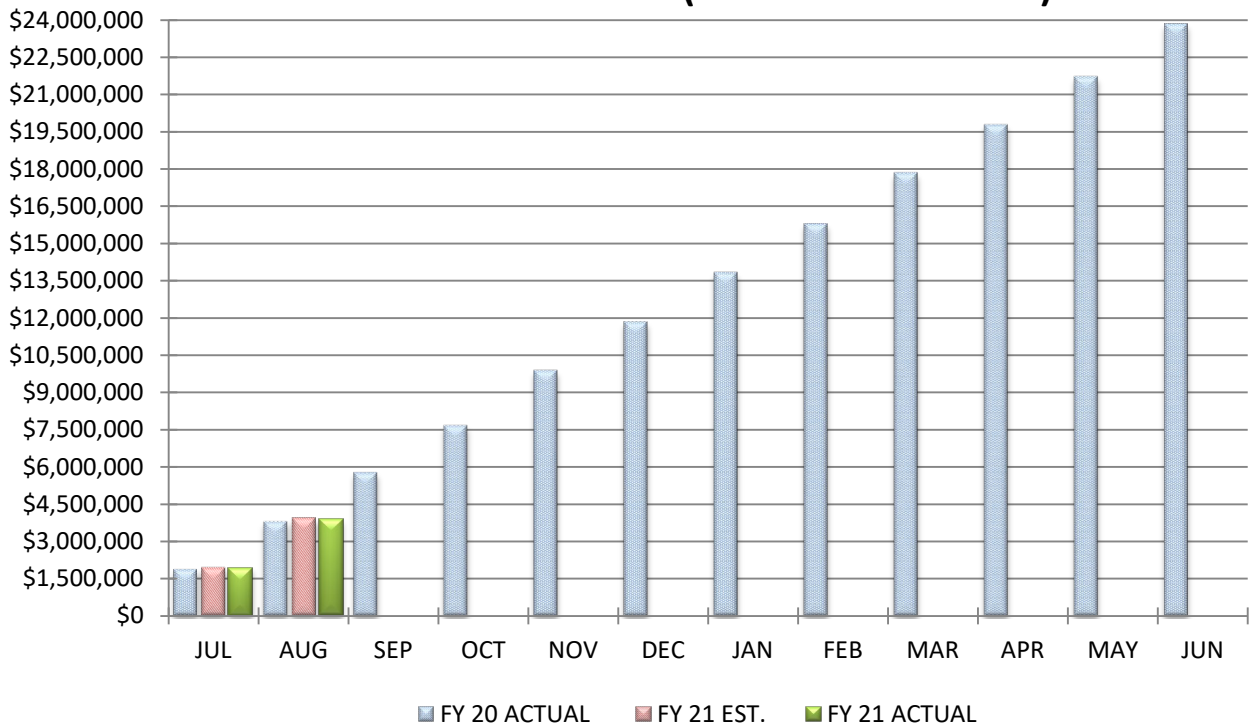
August 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$3,568,672		\$6,935,660
Estimated Expenditures		\$3,661,671		\$7,111,089
Variance From Estimate	UNDER	(\$92,999)	UNDER	(\$175,429)
Variance From Estimate	UNDER	-2.54%	UNDER	-2.47%
Actual Prior Year		\$3,686,884		\$7,317,422
Total 2020-2021 Estimate				\$46,592,104
Percent Of Total Estimate Spent				14.89%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We were on target with annual estimates. While we are under for the month and year, a large portion of this is due to a COVID-19 credit from United Healthcare for our medical insurance that was taken in July, which is causing our retirement/insurance benefits line to be under by a sizeable amount. Another reason we are under is due to timing of when expenditures are due in both purchase services and other objects lines. Future months are anticipated to be in line with projected amounts.

COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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



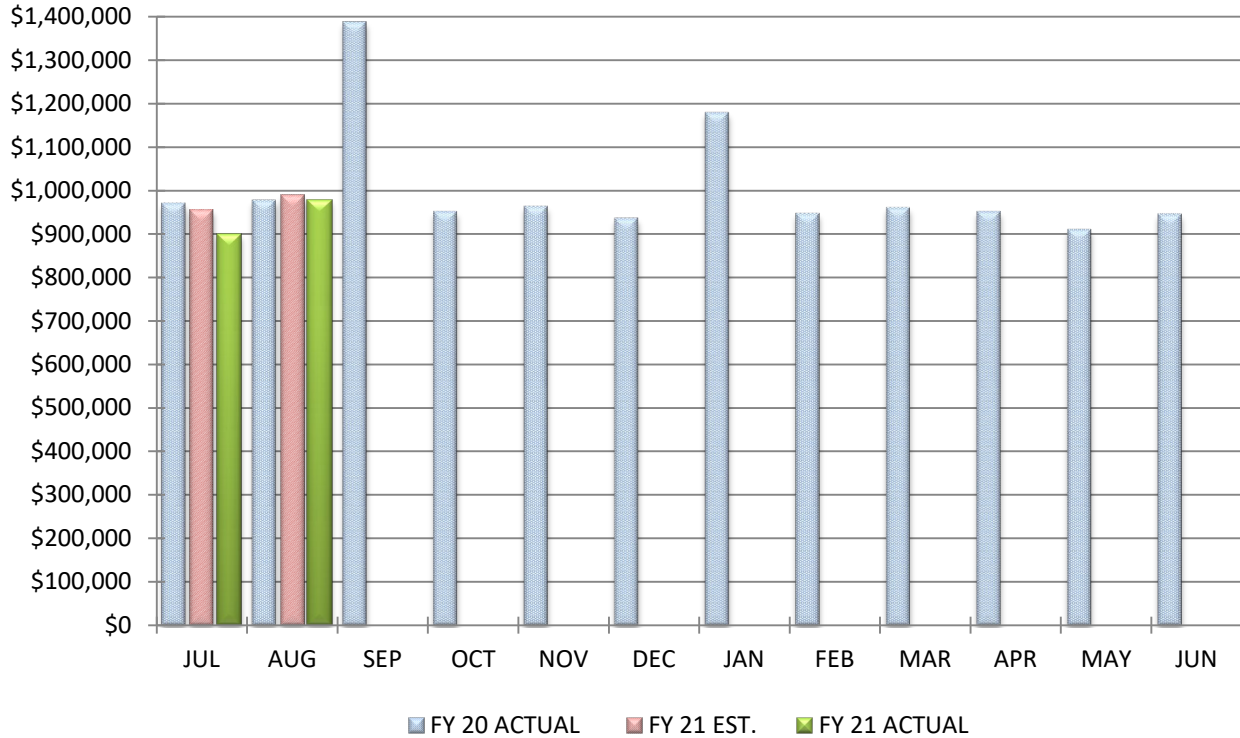
COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

August 31, 2020

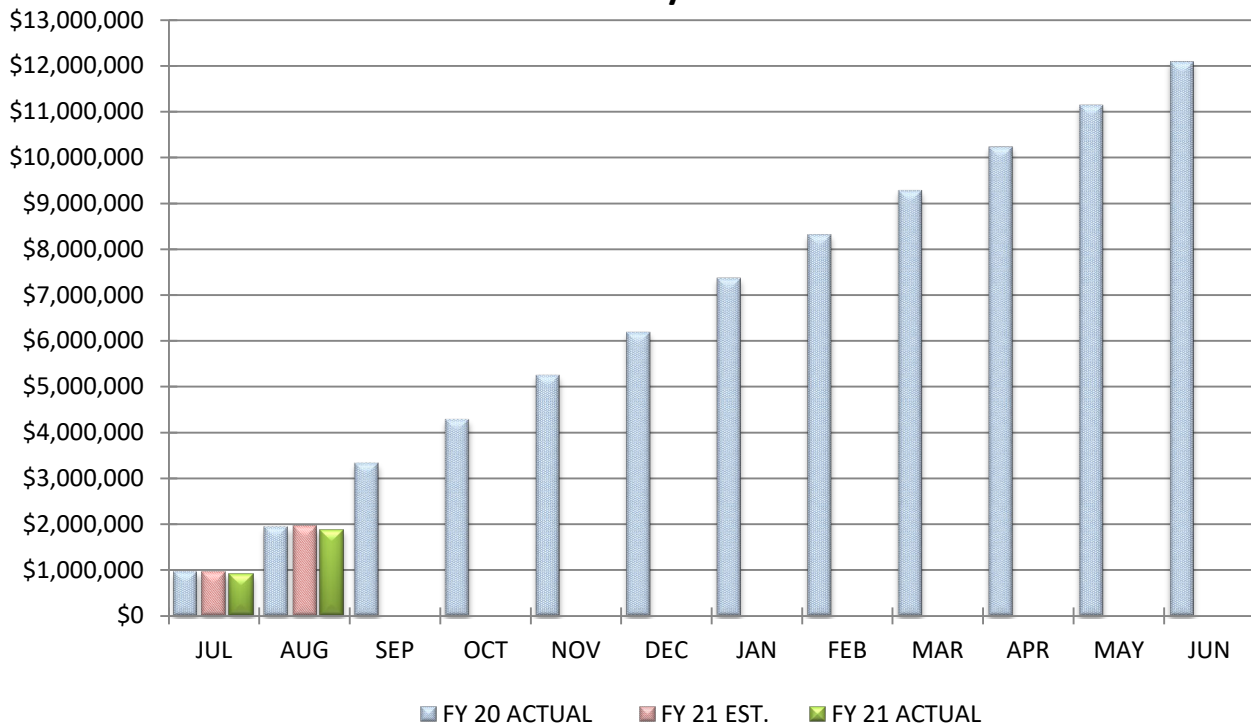
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$1,955,416		\$3,882,435
Estimated Wage Expenditures		\$1,981,163		\$3,913,110
Variance From Estimate	UNDER	(\$25,747)	UNDER	(\$30,675)
Variance From Estimate	UNDER	-1.30%	UNDER	-0.78%
Actual Prior Year		\$1,925,003		\$3,802,185
Total 2020-2021 Estimate				\$25,647,908
Percent Of Total Estimate Spent				15.14%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY EMPLOYEES' RETIREMENT/INSURANCE BENEFITS



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

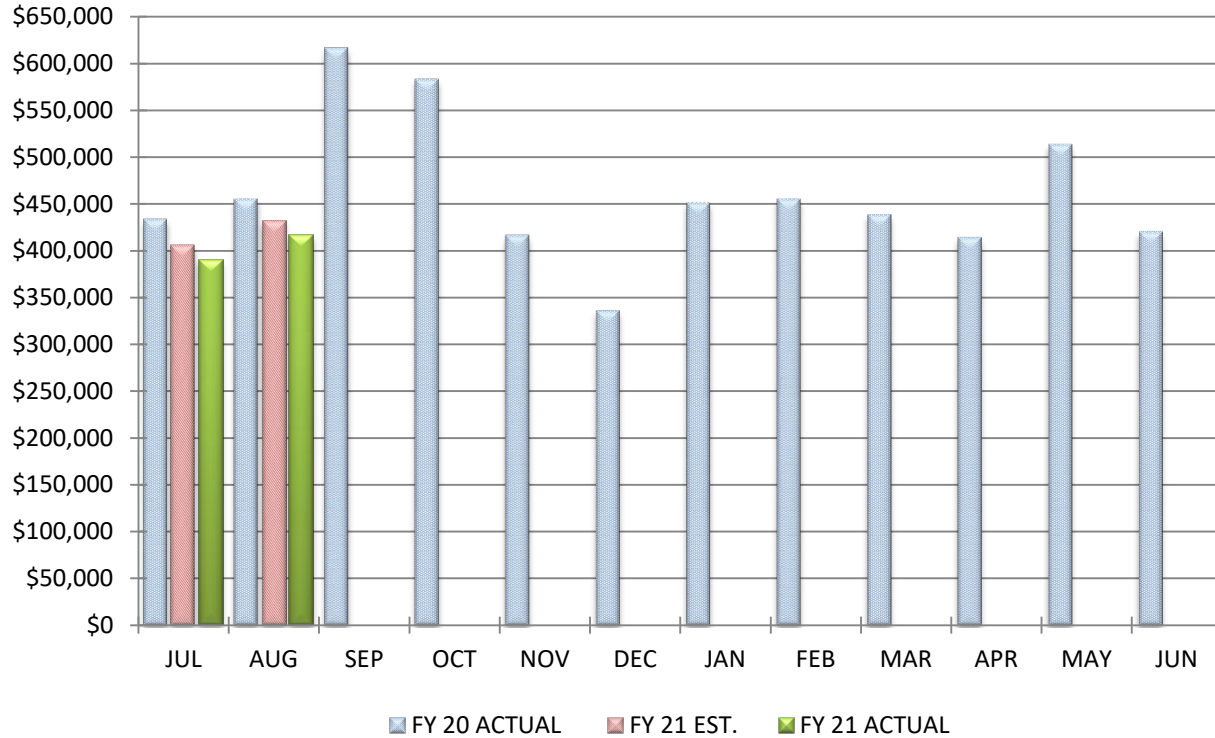


COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

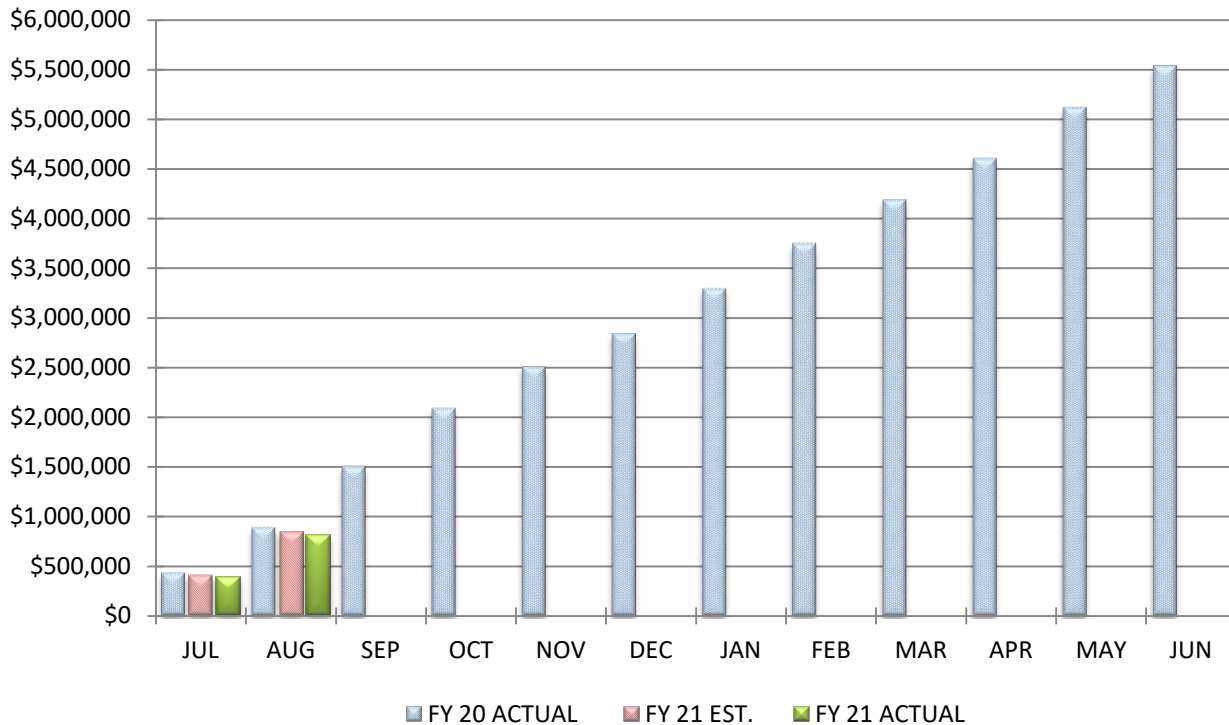
August 31, 2020				
		MONTH		
			YEAR-TO-DATE	
Actual Fringe Benefit Expenditures		\$978,376		\$1,876,896
Estimated Fringe Benefit Expenditures		\$989,282		\$1,945,002
Variance From Estimate	UNDER	(\$10,906)	UNDER	(\$68,106)
Variance From Estimate	UNDER	-1.10%	UNDER	-3.50%
Actual Prior Year		\$977,657		\$1,948,778
Total 2020-2021 Estimate				\$12,978,173
Percent Of Total Estimate Spent				14.46%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are under estimates as of the end of August and for the year. The primary reason we are under from annual estimates is the \$60,674 employer portion of a COVID-19 credit from United Healthcare applied to our July medical insurance premiums. Without this credit we are running in line with anticipated annual projections.

COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES

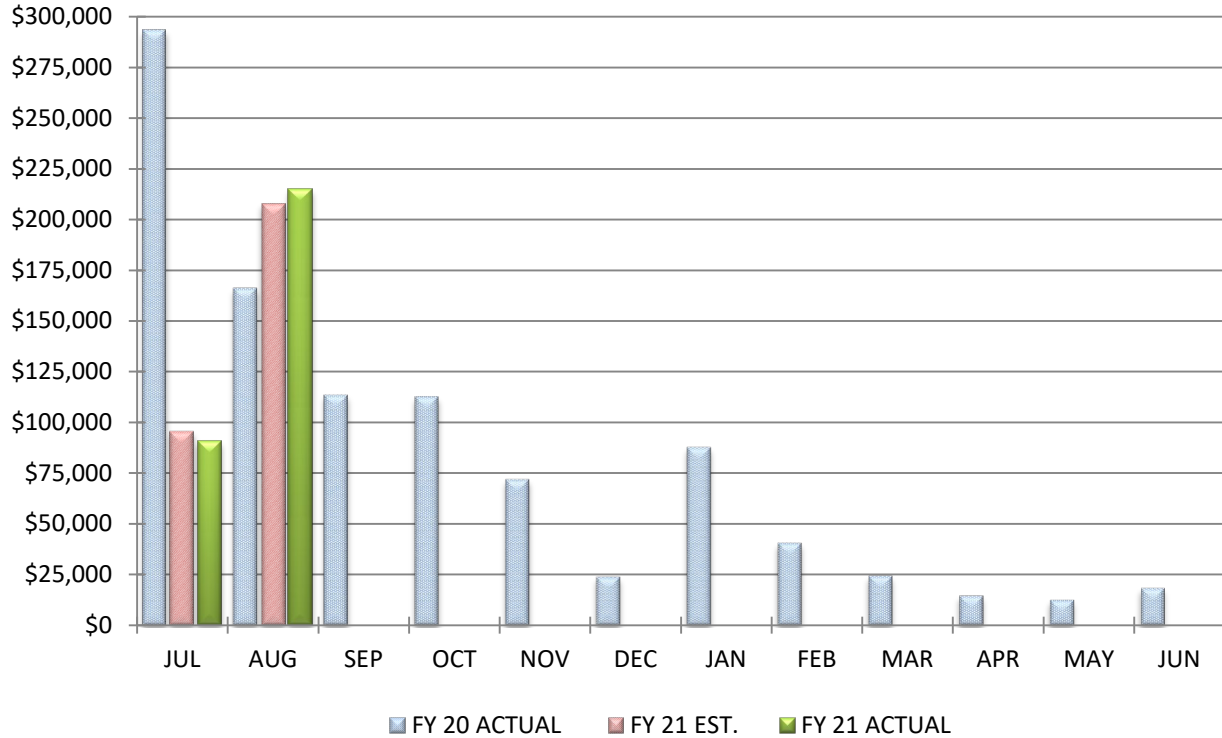


COMPARISON OF PURCHASED SERVICES

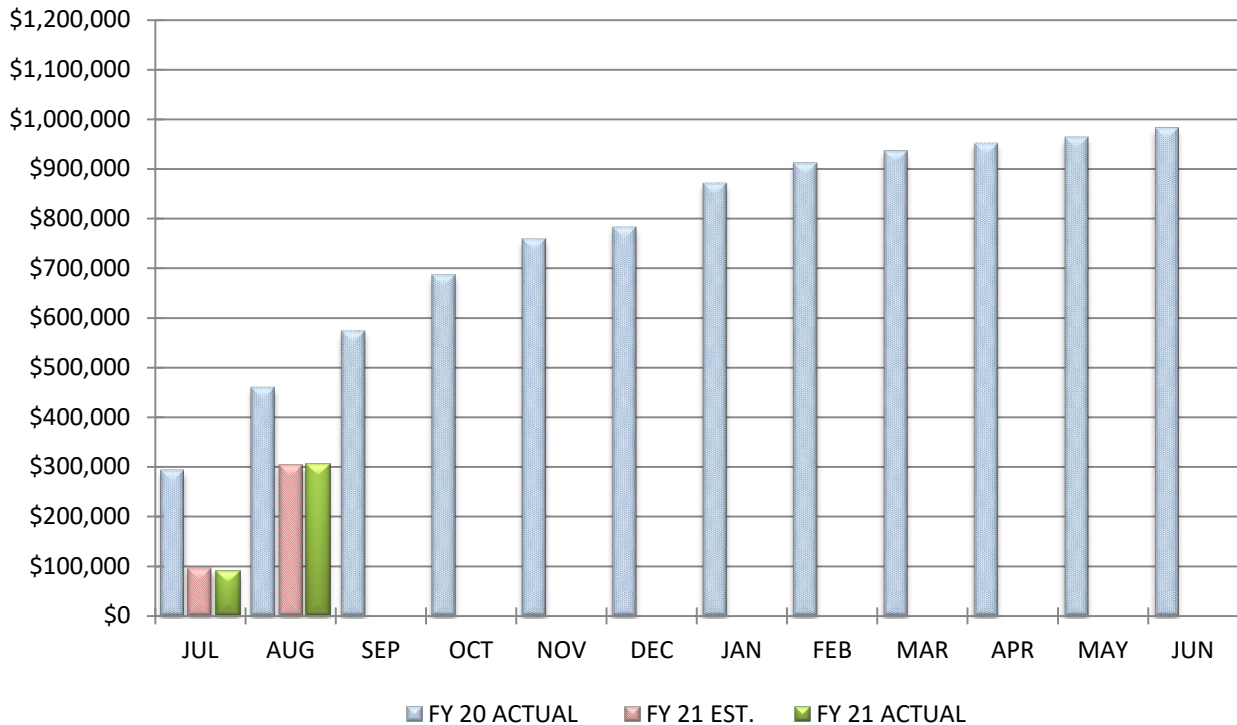
August 31, 2020				
		<u>MONTH</u>		
			<u>YEAR-TO-DATE</u>	
Actual Service Expenditures		\$416,056		\$805,831
Estimated Service Expenditures		\$431,569		\$837,152
Variance From Estimate	UNDER	(\$15,513)	UNDER	(\$31,321)
Variance From Estimate	UNDER	-3.59%	UNDER	-3.74%
Actual Prior Year		\$454,944		\$888,295
Total 2020-2021 Estimate				\$6,031,268
Percent Of Total Estimate Spent				13.36%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are under estimates as of the end of August. Purchase services can fluctuate greatly due to timing of when invoices are received each year and when payment is required. We believe that as the year continues we will be in line with anticipated amounts.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS

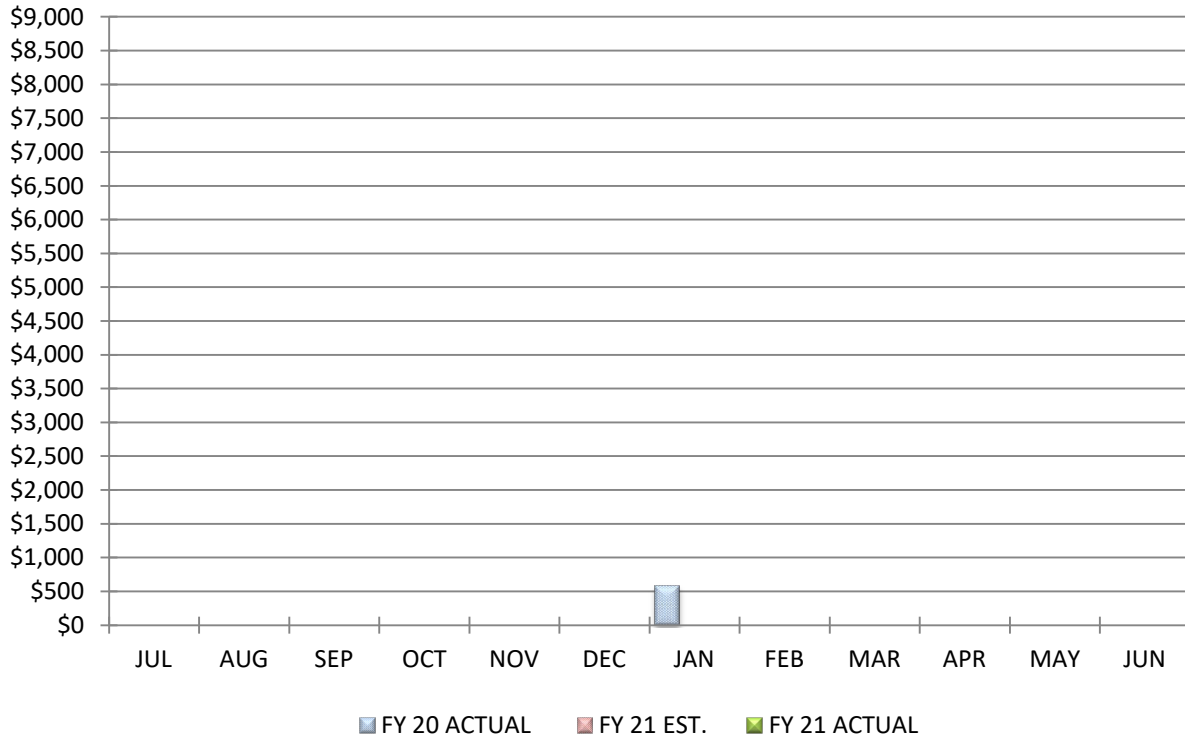


COMPARISON OF SUPPLIES AND MATERIALS

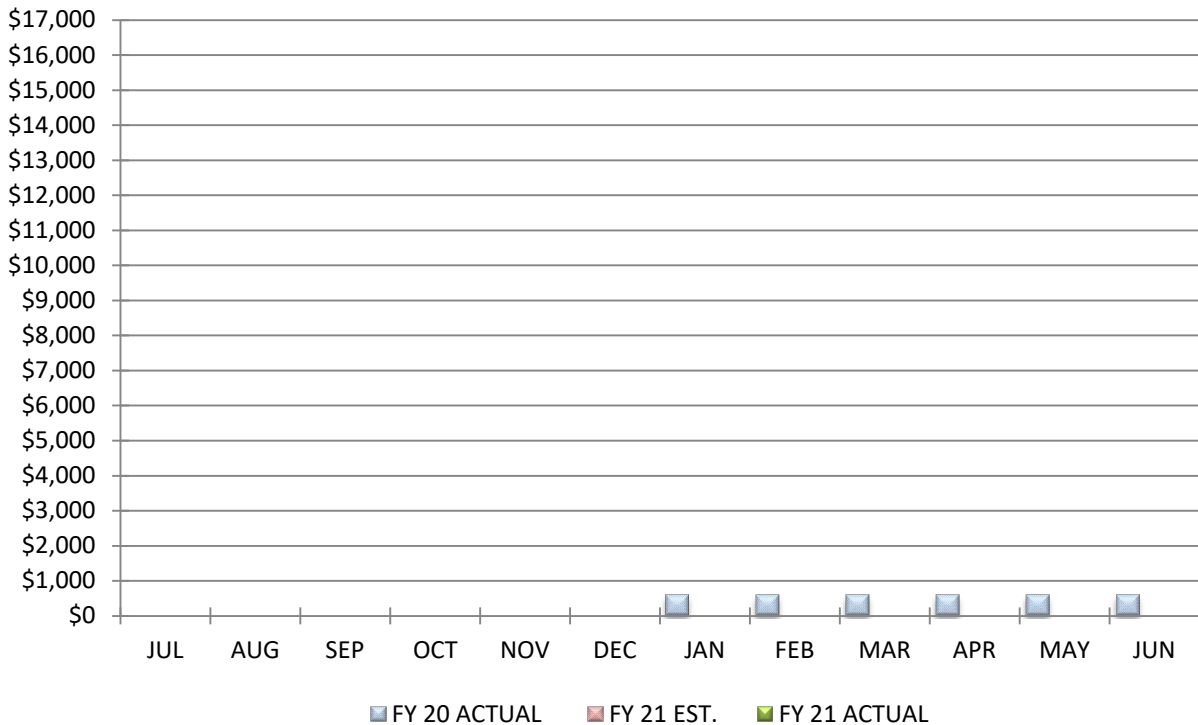
August 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$214,769		\$305,403
Estimated Material Expenditures		\$207,788		\$303,494
Variance From Estimate	OVER	\$6,981	OVER	\$1,909
Variance From Estimate	OVER	3.36%	OVER	0.63%
Actual Prior Year		\$166,128		\$459,195
Total 2020-2021 Estimate				\$1,248,730
Percent Of Total Estimate Spent				24.46%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are on target with annual estimates. Supplies and materials can fluctuate greatly due to timing of when invoices are received each year and when payment is required. While we anticipate fluctuations in monthly actual and estimated amounts, we believe that as the year continues we will remain in line with anticipated amounts.

COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY

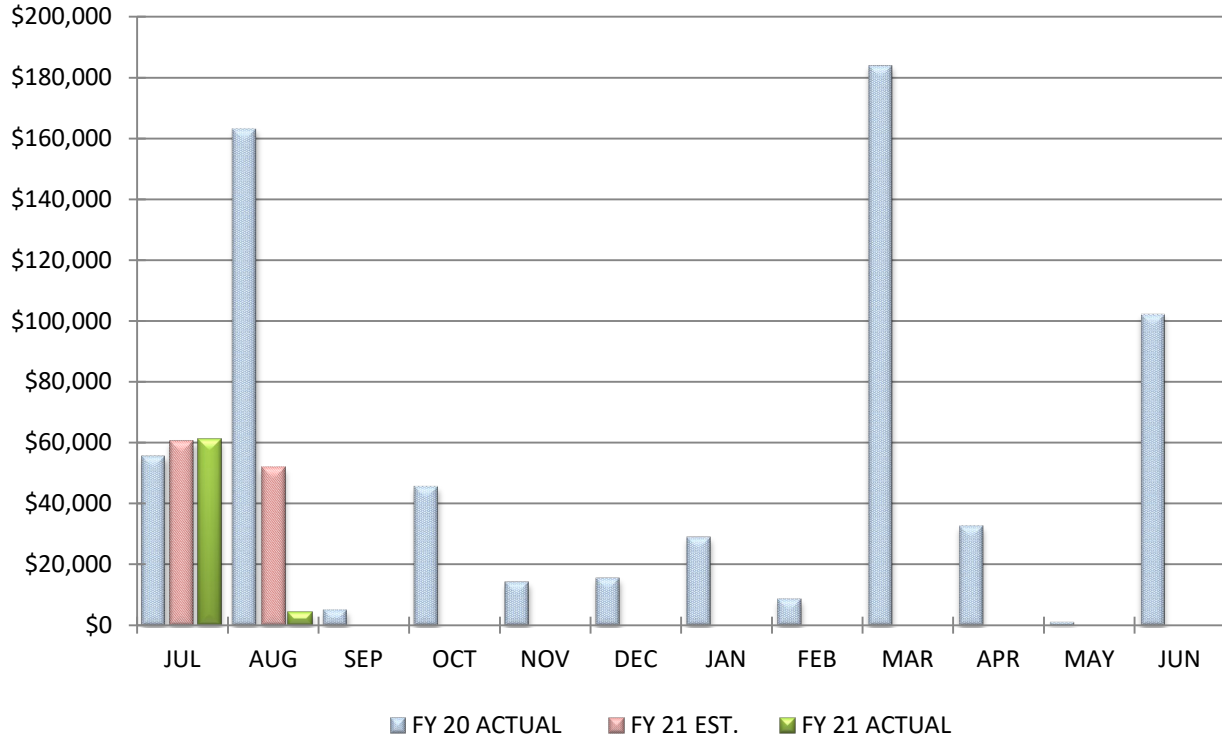


COMPARISON OF CAPITAL OUTLAY

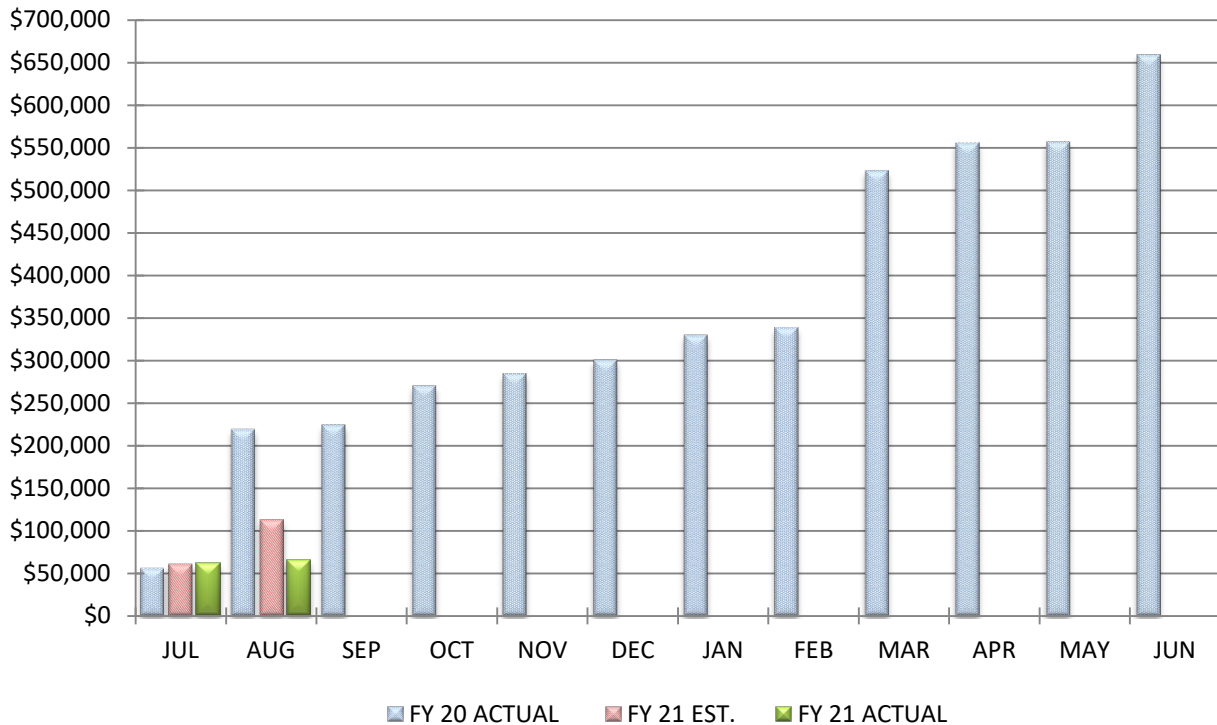
	August 31, 2020	
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures	\$0	\$0
Estimated Equipment Expenditures	\$0	\$0
Variance From Estimate	\$0	\$0
Variance From Estimate	0.00%	0.00%
Actual Prior Year	\$0	\$0
Total 2020-2021 Estimate		\$10,000
Percent Of Total Estimate Spent		0.00%
Percent Of Budget Year Completed	2 months	16.67%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES



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



COMPARISON OF OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES

August 31, 2020				
		MONTH		YEAR-TO-DATE
Actual Other Expenditures		\$4,055		\$65,096
Estimated Other Expenditures		\$51,869		\$112,331
Variance From Estimate	UNDER	(\$47,814)	UNDER	(\$47,235)
Variance From Estimate	UNDER	-92.18%	UNDER	-42.05%
Actual Prior Year		\$163,152		\$218,969
Total 2020-2021 Estimate				\$676,025
Percent Of Total Estimate Spent				9.63%
Percent Of Budget Year Completed		2 months		16.67%

COMMENTS: We are under annual estimates as of the end of August. We pay for county auditor and treasurer fees with final settlement of property taxes, which we anticipate to occur in September. Also, the current school year tuition and school fees were posted to student accounts for payment in late August, which will cause an increase in processing fees. With these fees coming, we believe that there will be an increase in other expenditure objects and financing use, which will bring actual costs more in line with estimates in the coming months.



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

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

AUGUST 2020 - RECEIPTS, EXPENDITURES, AND FUND BALANCES 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	\$ 11,603,384.92	\$ 4,307,535.17	\$ 11,020,335.89	\$ 3,568,671.61	\$ 6,935,660.45	\$ 15,688,060.36	\$ 3,739,392.51	\$ 11,948,667.85
002	BOND RETIREMENT	7,513,012.92	1,113,490.54	2,592,957.54	0.00	0.00	10,105,970.46	10,381,505.01	(275,534.55)
003	PERMANENT IMPROVEMENT	1,072,676.04	162,659.00	510,244.00	297,332.82	453,718.32	1,129,201.72	665,293.67	463,908.05
004	BUILDING	74,686,630.34	63,900.05	135,492.78	4,576,144.72	12,505,988.60	62,316,134.52	59,760,520.73	2,555,613.79
006	FOOD SERVICE	47,510.19	4,326.22	3,882.58	72,652.23	154,182.45	(102,789.68)	315,995.75	(418,785.43)
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	25,763.53	80.00	(994.00)	0.00	16,660.00	8,109.53	2,887.00	5,222.53
018	PUBLIC SCHOOL SUPPORT	99,215.17	6,257.00	6,182.00	100.00	5,795.00	99,602.17	16,612.57	82,989.60
019	OTHER GRANT	7,655.22	(98.97)	(98.97)	0.00	0.00	7,556.25	2,019.79	5,536.46
022	DISTRICT AGENCY	121,083.35	136.66	147.08	1,208.00	71,739.50	49,490.93	15,472.00	34,018.93
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
070	CAPITAL PROJECTS	130,408.51	0.00	0.00	0.00	0.00	130,408.51	0.00	130,408.51
200	STUDENT MANAGED ACTIVITY	133,197.05	4,530.00	5,590.52	544.71	549.71	138,237.86	48,547.58	89,690.28
300	DISTRICT MANAGED ACTIVITY	40,094.66	44,986.55	44,906.55	57,337.67	68,498.12	16,503.09	66,655.36	(50,152.27)
401	AUXILIARY SERVICES	169,063.26	67,045.98	67,185.35	9,392.76	68,878.68	167,369.93	35,030.45	132,339.48
467	Student Wellness and Success Fund	79,718.87	0.00	0.00	7,651.30	15,302.60	64,416.27	2,000.00	62,416.27
499	MISCELLANEOUS STATE GRANT FUND	19,658.05	39,350.00	39,350.00	44,471.44	44,471.44	14,536.61	1,592.16	12,944.45
510	CORONA VIRUS RELIEF FUND	0.00	0.00	0.00	53,300.41	53,300.41	(53,300.41)	32,391.84	(85,692.25)
516	IDEA PART B GRANTS	(54,474.26)	128,874.75	128,874.75	51,630.35	103,048.73	(28,648.24)	36,954.88	(65,603.12)
572	TITLE I DISADVANTAGED CHILDREN	(20,098.49)	36,337.78	36,337.78	16,239.29	32,478.58	(16,239.29)	0.00	(16,239.29)
587	IDEA PRESCHOOL-HANDICAPPED	0.00	0.00	0.00	2,425.08	2,425.08	(2,425.08)	3,631.49	(6,056.57)
590	IMPROVING TEACHER QUALITY	(87.90)	7,010.91	7,010.91	4,480.55	11,403.56	(4,480.55)	1,099.75	(5,580.30)
599	MISCELLANEOUS FED. GRANT FUND	(1,319.47)	1,319.47	1,319.47	0.00	0.00	0.00	550.00	(550.00)
Grand Total		\$ 95,678,004.34	\$ 5,987,741.11	\$ 14,598,724.23	\$ 8,763,582.94	\$ 20,544,101.23	\$ 89,732,627.34	\$ 75,128,152.54	\$ 14,604,474.80

Reporting Period: August 2020 (FY 2021)

Start Date: 08/01/2020

End Date: 08/31/2020

Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30512	0 ACCOUNTS_PAYA BLE	8/12/2020	ArbiterPay Trust Account	900035	RECONCILED	8/31/2020			\$ 3,060.00
30570	0 PAYROLL	8/14/2020	Big Walnut Local Schools		RECONCILED	8/31/2020			25,304.54
30571	0 PAYROLL	8/14/2020	Big Walnut Local Schools		RECONCILED	8/31/2020			991,472.98
30587	0 ACCOUNTS_PAYA BLE	8/20/2020	Cardinal Bus Sales &	6471	VOID		8/20/2020		188,084.80
30602	0 ACCOUNTS_PAYA BLE	8/20/2020	Thyssenkrupp Elevator Corp.	1266	VOID		8/20/2020		4,415.59
30626	0 ACCOUNTS_PAYA BLE	8/20/2020	ESC of Central Ohio	5237	VOID		8/21/2020		42,575.52
30630	0 ACCOUNTS_PAYA BLE	8/20/2020	Thyssenkrupp Elevator Corp.	1266	VOID		8/20/2020		4,027.06
30635	0 ACCOUNTS_PAYA BLE	8/24/2020	ArbiterPay Trust Account	900035	RECONCILED	8/31/2020			11,200.00
30636	0 ACCOUNTS_PAYA BLE	8/24/2020	SCHOOL EMPLOYEES	920000	RECONCILED	8/31/2020			35,205.65
30637	0 ACCOUNTS_PAYA BLE	8/24/2020	Payroll Account	900500	RECONCILED	8/31/2020			34,224.89
30638	0 ACCOUNTS_PAYA BLE	8/24/2020	STATE TEACHERS	910000	RECONCILED	8/31/2020			108,115.77
30720	0 PAYROLL	8/28/2020	Big Walnut Local Schools		RECONCILED	8/31/2020			1,030,354.33
30724	0 ACCOUNTS_PAYA BLE	8/28/2020	Payroll Account	900500	RECONCILED	8/31/2020			30,534.02
30725	0 ACCOUNTS_PAYA BLE	8/28/2020	United Health Care Insurance	900600	RECONCILED	8/31/2020			613,720.24
30726	0 ACCOUNTS_PAYA BLE	8/28/2020	Delta Dental Plan of Ohio, Inc	900800	RECONCILED	8/31/2020			12,617.16
30727	0 ACCOUNTS_PAYA BLE	8/28/2020	SCHOOL EMPLOYEES	920000	RECONCILED	8/31/2020			51,000.35
30728	0 ACCOUNTS_PAYA BLE	8/28/2020	Dearborn Life Insurance Co	900025	VOID		8/28/2020		1,579.50
30729	0 ACCOUNTS_PAYA BLE	8/28/2020	STATE TEACHERS	910000	RECONCILED	8/31/2020			117,708.23
30730	0 ACCOUNTS_PAYA BLE	8/28/2020	PNC Bank - Visa	900001	RECONCILED	8/31/2020			6,705.37
30731	0 ACCOUNTS_PAYA BLE	8/28/2020	Dearborn Life Insurance Co	900025	RECONCILED	8/31/2020			3,157.65
30489	122688 REFUND	8/11/2020	Monica Ashbrook	991488	OUTSTANDING				180.00
30487	122689 REFUND	8/11/2020	Jessica Augsburg	991486	RECONCILED	8/31/2020			200.00
30492	122690 REFUND	8/11/2020	Angie Barhorst	991490	RECONCILED	8/31/2020			180.00
30494	122691 REFUND	8/11/2020	AMY CLEVENGER	991358	RECONCILED	8/31/2020			180.00
30490	122692 REFUND	8/11/2020	Renee Foraker	991489	RECONCILED	8/31/2020			180.00
30491	122693 REFUND	8/11/2020	ANN GRAVER	991243	RECONCILED	8/31/2020			180.00

Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30501	122694	REFUND	8/11/2020	Katherine Haney	991498	OUTSTANDING			\$ 16.03
30500	122695	REFUND	8/11/2020	Amy Kendrick	991497	RECONCILED	8/31/2020		28.95
30499	122696	REFUND	8/11/2020	Bobbie Kneisley	991494	RECONCILED	8/31/2020		13.75
30496	122697	REFUND	8/11/2020	Lisa Nudelman	991493	RECONCILED	8/31/2020		180.00
30498	122698	REFUND	8/11/2020	Ariel Remington	991495	RECONCILED	8/31/2020		60.00
30486	122699	REFUND	8/11/2020	Rachel Scheetz	991485	RECONCILED	8/31/2020		380.00
30488	122700	REFUND	8/11/2020	Sarah Sheppard	991487	RECONCILED	8/31/2020		180.00
30497	122701	REFUND	8/11/2020	Lori Wells	991496	OUTSTANDING			200.00
30495	122702	REFUND	8/11/2020	Ashley Willeke	991492	RECONCILED	8/31/2020		180.00
30493	122703	REFUND	8/11/2020	Ashley Zipfel	991491	RECONCILED	8/31/2020		180.00
30553	122704	ACCOUNTS_PAYA BLE	8/12/2020	Rumpke	1008	RECONCILED	8/31/2020		652.18
30522	122705	ACCOUNTS_PAYA BLE	8/12/2020	KE-WA-PA SALES & SERVICE	1046	RECONCILED	8/31/2020		2,398.88
30546	122706	ACCOUNTS_PAYA BLE	8/12/2020	Multi Ventures Limited	1064	OUTSTANDING			2,425.00
30527	122707	ACCOUNTS_PAYA BLE	8/12/2020	Del-Co Water Co Inc	1115	RECONCILED	8/31/2020		4,490.48
30539	122708	ACCOUNTS_PAYA BLE	8/12/2020	TruckPro, LLC	1557	RECONCILED	8/31/2020		80.92
30505	122709	ACCOUNTS_PAYA BLE	8/12/2020	American ElectricPower	2504	RECONCILED	8/31/2020		25,610.25
30523	122710	ACCOUNTS_PAYA BLE	8/12/2020	NASCO	3036	RECONCILED	8/31/2020		224.43
30537	122711	ACCOUNTS_PAYA BLE	8/12/2020	Tristar Transportation Co	3137	RECONCILED	8/31/2020		3,646.50
30540	122712	ACCOUNTS_PAYA BLE	8/12/2020	Delaware Post Office	5529	RECONCILED	8/31/2020		10,000.00
30551	122713	ACCOUNTS_PAYA BLE	8/12/2020	META Solutions	5534	RECONCILED	8/31/2020		6,693.00
30506	122714	ACCOUNTS_PAYA BLE	8/12/2020	Sterling Distribution	5831	RECONCILED	8/31/2020		7,707.60
30526	122715	ACCOUNTS_PAYA BLE	8/12/2020	T-Mobile USA Inc	6330	OUTSTANDING			387.00
30552	122716	ACCOUNTS_PAYA BLE	8/12/2020	Verizon Wireless	6335	OUTSTANDING			870.52
30562	122717	ACCOUNTS_PAYA BLE	8/12/2020	LISA HUSTON	6378	RECONCILED	8/31/2020		296.34
30542	122718	ACCOUNTS_PAYA BLE	8/12/2020	Cardinal Bus Sales &	6471	RECONCILED	8/31/2020		2,337.59
30508	122719	ACCOUNTS_PAYA BLE	8/12/2020	Delaware General Health Dist.	6774	RECONCILED	8/31/2020		302.00
30541	122720	ACCOUNTS_PAYA BLE	8/12/2020	MT. VERNON HIGH SCHOOL	7834	RECONCILED	8/31/2020		325.00
30530	122721	ACCOUNTS_PAYA BLE	8/12/2020	Professional Binding Products	8551	RECONCILED	8/31/2020		1,168.00

Big Walnut Local Schools
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30502	122722	ACCOUNTS_PAYA BLE	8/12/2020	Pyrinex, Inc.	9111	RECONCILED	8/31/2020		\$ 63,891.84
30515	122723	ACCOUNTS_PAYA BLE	8/12/2020	Riddell All American Sports	70722	RECONCILED	8/31/2020		15,226.85
30509	122724	ACCOUNTS_PAYA BLE	8/12/2020	Toledo Physical Education	711889	RECONCILED	8/31/2020		589.07
30513	122725	ACCOUNTS_PAYA BLE	8/12/2020	Renaissance Learning, Inc.	722174	RECONCILED	8/31/2020		40,564.90
30503	122726	ACCOUNTS_PAYA BLE	8/12/2020	Buckeye Bleacher Repair, Inc	789620	RECONCILED	8/31/2020		3,900.00
30520	122727	ACCOUNTS_PAYA BLE	8/12/2020	PICKERINGTON CENTRAL H.S.	790247	RECONCILED	8/31/2020		225.00
30519	122728	ACCOUNTS_PAYA BLE	8/12/2020	Rose Pest Solutions	791110	RECONCILED	8/31/2020		5,437.80
30532	122729	ACCOUNTS_PAYA BLE	8/12/2020	Blick Art Materials	791262	RECONCILED	8/31/2020		140.41
30549	122730	ACCOUNTS_PAYA BLE	8/12/2020	Treasurer State of Ohio	791693	RECONCILED	8/31/2020		598.75
30504	122731	ACCOUNTS_PAYA BLE	8/12/2020	Britenstine Environmental	792286	RECONCILED	8/31/2020		695.00
30521	122732	ACCOUNTS_PAYA BLE	8/12/2020	State Security	792393	RECONCILED	8/31/2020		425.00
30547	122733	ACCOUNTS_PAYA BLE	8/12/2020	Batteries Plus	792443	RECONCILED	8/31/2020		500.00
30560	122734	ACCOUNTS_PAYA BLE	8/12/2020	Consolidated Electric Coop	792556	RECONCILED	8/31/2020		1,127.00
30525	122735	ACCOUNTS_PAYA BLE	8/12/2020	Beem's BP Distributing, Inc.	792640	RECONCILED	8/31/2020		1,470.23
30528	122736	ACCOUNTS_PAYA BLE	8/12/2020	LS IT Consulting Ltd.	792733	RECONCILED	8/31/2020		1,849.76
30516	122737	ACCOUNTS_PAYA BLE	8/12/2020	Voss Bros. Sales & Rental	792938	RECONCILED	8/31/2020		786.47
30554	122738	ACCOUNTS_PAYA BLE	8/12/2020	EMS Ling, Inc	793112	RECONCILED	8/31/2020		895.00
30556	122739	ACCOUNTS_PAYA BLE	8/12/2020	C.E.S.	793193	RECONCILED	8/31/2020		344.84
30533	122740	ACCOUNTS_PAYA BLE	8/12/2020	Houghton Mifflin Harcourt	793435	RECONCILED	8/31/2020		2,089.22
30557	122741	ACCOUNTS_PAYA BLE	8/12/2020	Unifirst Corporation	793465	RECONCILED	8/31/2020		71.91
30518	122742	ACCOUNTS_PAYA BLE	8/12/2020	Interstate Billing Service	793710	RECONCILED	8/31/2020		861.06
30517	122743	ACCOUNTS_PAYA BLE	8/12/2020	Washington Auto Parts	793738	RECONCILED	8/31/2020		645.45
30538	122744	ACCOUNTS_PAYA BLE	8/12/2020	edmentum, Inc.	793818	RECONCILED	8/31/2020		6,500.00
30531	122745	ACCOUNTS_PAYA BLE	8/12/2020	Linda Klamfoth	794447	RECONCILED	8/31/2020		519.35

Big Walnut Local Schools

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30561	122746	ACCOUNTS_PAYA BLE	8/12/2020	Granville High School	794548	RECONCILED	8/31/2020		\$ 255.00
30545	122747	ACCOUNTS_PAYA BLE	8/12/2020	Teaching Synergy LLC	794554	RECONCILED	8/31/2020		122.99
30511	122748	ACCOUNTS_PAYA BLE	8/12/2020	Team Sports, Inc.	794792	RECONCILED	8/31/2020		1,919.50
30524	122749	ACCOUNTS_PAYA BLE	8/12/2020	AhelioTech Services, LTD	794854	RECONCILED	8/31/2020		540.00
30510	122750	ACCOUNTS_PAYA BLE	8/12/2020	Trugreen Limited Partnership	795072	RECONCILED	8/31/2020		2,000.00
30548	122751	ACCOUNTS_PAYA BLE	8/12/2020	Time Warner Cable	795181	RECONCILED	8/31/2020		1,172.89
30507	122752	ACCOUNTS_PAYA BLE	8/12/2020	PaySchools	795283	RECONCILED	8/31/2020		610.00
30558	122753	ACCOUNTS_PAYA BLE	8/12/2020	MIND Research Institute	795302	VOID		8/12/2020	23,296.00
30543	122754	ACCOUNTS_PAYA BLE	8/12/2020	Heather Mahle	795317	RECONCILED	8/31/2020		100.00
30550	122755	ACCOUNTS_PAYA BLE	8/12/2020	Thomas Wimbish	795332	RECONCILED	8/31/2020		21.91
30529	122756	ACCOUNTS_PAYA BLE	8/12/2020	Delaware City Schools	795376	RECONCILED	8/31/2020		210.00
30559	122757	ACCOUNTS_PAYA BLE	8/12/2020	Arrow Industrial Supply	795449	RECONCILED	8/31/2020		565.00
30535	122758	ACCOUNTS_PAYA BLE	8/12/2020	Gilbane Building Company	795555	RECONCILED	8/31/2020		1,000.00
30544	122759	ACCOUNTS_PAYA BLE	8/12/2020	PNC Equipment Finance LLC	795587	RECONCILED	8/31/2020		57,160.87
30555	122760	ACCOUNTS_PAYA BLE	8/12/2020	Classic Solutions, Inc.	795815	RECONCILED	8/31/2020		2,252.90
30536	122761	ACCOUNTS_PAYA BLE	8/12/2020	Northeast Battery & Alternator	795861	RECONCILED	8/31/2020		290.85
30514	122762	ACCOUNTS_PAYA BLE	8/12/2020	Open Up Resources	991473	RECONCILED	8/31/2020		399.00
30534	122763	ACCOUNTS_PAYA BLE	8/12/2020	George S. Holden II	991478	RECONCILED	8/31/2020		114.00
30563	122764	ACCOUNTS_PAYA BLE	8/14/2020	Discount School Supply	300	RECONCILED	8/31/2020		971.15
30564	122765	ACCOUNTS_PAYA BLE	8/14/2020	School Specialty, Inc.	4290	RECONCILED	8/31/2020		2,257.20
30567	122766	ACCOUNTS_PAYA BLE	8/14/2020	FlagHouse	6498	RECONCILED	8/31/2020		231.01
30569	122767	ACCOUNTS_PAYA BLE	8/14/2020	Rochester 100 Inc.	711046	RECONCILED	8/31/2020		137.00
30566	122768	ACCOUNTS_PAYA BLE	8/14/2020	Boundless Behavioral HealthInc	794556	RECONCILED	8/31/2020		623.75
30565	122769	ACCOUNTS_PAYA BLE	8/14/2020	Gilbane Building	795555	RECONCILED	8/31/2020		4,552,815.60

Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE		Company					
30568	122770	ACCOUNTS_PAYA BLE	8/14/2020	FASTSIGNS of Hilliard	991479	RECONCILED	8/31/2020		\$ 3,174.90
30579	122771	ACCOUNTS_PAYA BLE	8/19/2020	Dawn Norris	711139	RECONCILED	8/31/2020		100.00
30583	122772	ACCOUNTS_PAYA BLE	8/19/2020	Melissa Hay	789683	RECONCILED	8/31/2020		600.00
30573	122773	ACCOUNTS_PAYA BLE	8/19/2020	Keri Kotchounian	790584	RECONCILED	8/31/2020		525.00
30574	122774	ACCOUNTS_PAYA BLE	8/19/2020	Jamie Roan	792462	RECONCILED	8/31/2020		445.50
30581	122775	ACCOUNTS_PAYA BLE	8/19/2020	Jennilyn Haer	793975	RECONCILED	8/31/2020		739.50
30576	122776	ACCOUNTS_PAYA BLE	8/19/2020	Kelly Pentello	794054	RECONCILED	8/31/2020		847.50
30575	122777	ACCOUNTS_PAYA BLE	8/19/2020	Brenda Schroeder	794244	RECONCILED	8/31/2020		826.50
30586	122778	ACCOUNTS_PAYA BLE	8/19/2020	Stephanie Plowman	794245	RECONCILED	8/31/2020		445.50
30580	122779	ACCOUNTS_PAYA BLE	8/19/2020	Amy Keep	795119	RECONCILED	8/31/2020		550.00
30582	122780	ACCOUNTS_PAYA BLE	8/19/2020	Ben Broschart	795305	RECONCILED	8/31/2020		668.10
30585	122781	ACCOUNTS_PAYA BLE	8/19/2020	Layne Bair	795704	RECONCILED	8/31/2020		1,739.00
30572	122782	ACCOUNTS_PAYA BLE	8/19/2020	Amanda Statler	795705	RECONCILED	8/31/2020		550.00
30577	122783	ACCOUNTS_PAYA BLE	8/19/2020	Heather Nauman	795814	RECONCILED	8/31/2020		404.00
30578	122784	ACCOUNTS_PAYA BLE	8/19/2020	Paul Hart	795863	RECONCILED	8/31/2020		1,210.50
30584	122785	ACCOUNTS_PAYA BLE	8/19/2020	Price, Sarah	991500	OUTSTANDING			668.10
30606	122786	ACCOUNTS_PAYA BLE	8/20/2020	Olentangy High School	773	RECONCILED	8/31/2020		150.00
30596	122787	ACCOUNTS_PAYA BLE	8/20/2020	KE-WA-PA SALES & SERVICE	1046	RECONCILED	8/31/2020		6,620.95
30627	122788	ACCOUNTS_PAYA BLE	8/20/2020	Multi Ventures Limited	1064	OUTSTANDING			23,535.00
30633	122789	ACCOUNTS_PAYA BLE	8/20/2020	Thyssenkrupp Elevator Corp.	1266	RECONCILED	8/31/2020		8,442.65
30603	122790	ACCOUNTS_PAYA BLE	8/20/2020	Transportation Accessories Co	1536	RECONCILED	8/31/2020		78.48
30589	122791	ACCOUNTS_PAYA BLE	8/20/2020	VILLAGE OF SUNBURY	2502	RECONCILED	8/31/2020		4,428.97
30591	122792	ACCOUNTS_PAYA BLE	8/20/2020	ODJFS	5523	RECONCILED	8/31/2020		9,764.71

Big Walnut Local Schools
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30600	122793 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	META Solutions	5534	RECONCILED	8/31/2020		\$ 16,293.56
30621	122794 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	BRICKER & ECKLER LLP	5725	RECONCILED	8/31/2020		2,195.00
30588	122795 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Cintas Corporation LOC 003	6372	RECONCILED	8/31/2020		7,405.75
30631	122796 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Cardinal Bus Sales &	6471	RECONCILED	8/31/2020		187,981.51
30634	122797 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Cardinal Bus Sales &	6471	RECONCILED	8/31/2020		103.29
30614	122798 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	LICKING VALLEY HIGH SCH	7390	RECONCILED	8/31/2020		250.00
30608	122799 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Ohio Capital Conference	7798	RECONCILED	8/31/2020		450.00
30590	122800 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Pyrinex, Inc.	9111	RECONCILED	8/31/2020		3,893.00
30629	122801 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Ohio Capital Conference	17609	OUTSTANDING			150.00
30593	122802 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Tyler Technologies, Inc.	790998	RECONCILED	8/31/2020		10,853.55
30623	122803 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Rose Pest Solutions	791110	RECONCILED	8/31/2020		456.00
30592	122804 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	AbleNet, Inc.	791281	RECONCILED	8/31/2020		135.00
30617	122805 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Data Werks Limited	791493	RECONCILED	8/31/2020		2,550.00
30604	122806 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Angel Trax	792106	RECONCILED	8/31/2020		7,009.08
30619	122807 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Michael Williams	792175	VOID		8/31/2020	70.00
30605	122808 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	State Security	792393	RECONCILED	8/31/2020		4,100.00
30618	122809 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Unifirst Corporation	793465	RECONCILED	8/31/2020		71.52
30632	122810 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Unifirst Corporation	793465	RECONCILED	8/31/2020		25.82
30628	122811 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Todd C. Lucas	793597	RECONCILED	8/31/2020		70.00
30598	122812 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Jennifer Young	793830	RECONCILED	8/31/2020		187.85
30609	122813 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Schilling Propane Service	794150	RECONCILED	8/31/2020		88,012.40
30607	122814 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	James Kakos	794461	OUTSTANDING			70.00
30615	122815 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Explain My Benefits, LLC	794517	RECONCILED	8/31/2020		3,736.00
30597	122816 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	CED	794534	RECONCILED	8/31/2020		153.60

Reporting Period: August 2020 (FY 2021)

Start Date: 08/01/2020

End Date: 08/31/2020

Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30613	122817 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Team Sports, Inc.	794792	RECONCILED	8/31/2020		\$ 170.00
30624	122818 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Bloom-Carroll High School	794965	RECONCILED	8/31/2020		200.00
30595	122819 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Trugreen Limited Partnership	795072	RECONCILED	8/31/2020		16,519.10
30611	122820 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Westerville Central HighSchool PaySchools	795120	OUTSTANDING			250.00
30601	122821 ACCOUNTS_PAYA BLE	PAYA	8/20/2020		795283	RECONCILED	8/31/2020		89.36
30612	122822 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Vasu Communications, Inc.	795326	RECONCILED	8/31/2020		605.00
30616	122823 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Arrow Industrial Supply	795449	RECONCILED	8/31/2020		132.00
30625	122824 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Buckeye Paving Company	795545	RECONCILED	8/31/2020		29,988.00
30599	122825 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Grand View Landscape	795769	RECONCILED	8/31/2020		7,420.46
30620	122826 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Classic Solutions, Inc.	795815	RECONCILED	8/31/2020		461.84
30610	122827 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Roger D. Fields Associates,Inc	795886	RECONCILED	8/31/2020		400.00
30622	122828 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Leaving The Village LLC	991455	RECONCILED	8/31/2020		95.00
30594	122829 ACCOUNTS_PAYA BLE	PAYA	8/20/2020	Sandy Alexander, Inc.	991475	RECONCILED	8/31/2020		6,533.26
30639	122830 ACCOUNTS_PAYA BLE	PAYA	8/26/2020	MIND Research Institute	795302	OUTSTANDING			23,296.00
30644	122831 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	School Health Corporation	737	RECONCILED	8/31/2020		780.85
30668	122832 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	Watkins Memorial High School	822	OUTSTANDING			275.00
30646	122833 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	MARYSVILLE HIGH SCHOOL	993	OUTSTANDING			260.00
30643	122834 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	KE-WA-PA SALES & SERVICE	1046	RECONCILED	8/31/2020		7,611.77
30649	122835 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	Columbia Gas of Ohio	2503	OUTSTANDING			2,184.22
30678	122836 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	Stanton's Sheet Music, Inc.	3058	RECONCILED	8/31/2020		384.43
30663	122837 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	School Specialty, Inc.	4290	RECONCILED	8/31/2020		323.06
30645	122838 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	BRICKER & ECKLER LLP	5725	RECONCILED	8/31/2020		18,385.00
30669	122839 ACCOUNTS_PAYA BLE	PAYA	8/27/2020	Lakeshore Learning Materials	5830	RECONCILED	8/31/2020		110.35

Big Walnut Local Schools
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30647	122840	ACCOUNTS_PAYA BLE	8/27/2020	Sterling Distribution	5831	RECONCILED	8/31/2020		\$ 6,640.85
30665	122841	ACCOUNTS_PAYA BLE	8/27/2020	Delaware County Sheriff's Offc	6457	RECONCILED	8/31/2020		5,251.57
30642	122842	ACCOUNTS_PAYA BLE	8/27/2020	Cardinal Bus Sales &	6471	RECONCILED	8/31/2020		1,375.01
30681	122843	ACCOUNTS_PAYA BLE	8/27/2020	OTC Brands, Inc	7354	OUTSTANDING			103.17
30677	122844	ACCOUNTS_PAYA BLE	8/27/2020	Ohio Capital Conference	7798	RECONCILED	8/31/2020		505.00
30676	122845	ACCOUNTS_PAYA BLE	8/27/2020	BIG WALNUT ATHLETIC BOOSTERS	7804	OUTSTANDING			3,635.00
30680	122846	ACCOUNTS_PAYA BLE	8/27/2020	MT. VERNON HIGH SCHOOL	7834	OUTSTANDING			200.00
30650	122847	ACCOUNTS_PAYA BLE	8/27/2020	West Music	70413	RECONCILED	8/31/2020		74.90
30670	122848	ACCOUNTS_PAYA BLE	8/27/2020	Riddell All American Sports	70722	RECONCILED	8/31/2020		5,029.82
30657	122849	ACCOUNTS_PAYA BLE	8/27/2020	Direct Energy Business	723780	OUTSTANDING			137.55
30640	122850	ACCOUNTS_PAYA BLE	8/27/2020	Friends Offices	790326	RECONCILED	8/31/2020		9,812.39
30679	122851	ACCOUNTS_PAYA BLE	8/27/2020	Easton Telecom Services, LLC	790734	OUTSTANDING			1,253.69
30652	122852	ACCOUNTS_PAYA BLE	8/27/2020	OhioHealth/WorkH ealth	790857	RECONCILED	8/31/2020		3,250.00
30648	122853	ACCOUNTS_PAYA BLE	8/27/2020	Blick Art Materials	791262	RECONCILED	8/31/2020		1,699.02
30653	122854	ACCOUNTS_PAYA BLE	8/27/2020	Cliff's Auto Electric, LLC	791311	RECONCILED	8/31/2020		915.00
30661	122855	ACCOUNTS_PAYA BLE	8/27/2020	Tamera Lee	791343	OUTSTANDING			150.95
30660	122856	ACCOUNTS_PAYA BLE	8/27/2020	State Security	792393	RECONCILED	8/31/2020		816.30
30655	122857	ACCOUNTS_PAYA BLE	8/27/2020	Healthcare Billing Services	792468	RECONCILED	8/31/2020		459.02
30686	122858	ACCOUNTS_PAYA BLE	8/27/2020	Voss Bros. Sales & Rental	792938	RECONCILED	8/31/2020		81.68
30675	122859	ACCOUNTS_PAYA BLE	8/27/2020	Dayton Precision Testing LLC	793003	OUTSTANDING			474.20
30684	122860	ACCOUNTS_PAYA BLE	8/27/2020	Crisis Prevention Institute,	793396	RECONCILED	8/31/2020		2,704.80
30685	122861	ACCOUNTS_PAYA BLE	8/27/2020	Interstate Billing Service	793710	RECONCILED	8/31/2020		46.03
30673	122862	ACCOUNTS_PAYA BLE	8/27/2020	Washington Auto Parts	793738	RECONCILED	8/31/2020		57.80
30683	122863	ACCOUNTS_PAYA BLE	8/27/2020	Center for	793801	RECONCILED	8/31/2020		432.00

Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE		Responsive Schools					
30641	122864	ACCOUNTS_PAYA	8/27/2020	IXL Incorporated	794056	RECONCILED	8/31/2020		\$ 2,763.00
30672	122865	ACCOUNTS_PAYA	8/27/2020	P.D. Paykoff Trucking Company	794061	RECONCILED	8/31/2020		539.40
30682	122866	ACCOUNTS_PAYA	8/27/2020	ScootPad Corp	794186	RECONCILED	8/31/2020		2,706.00
30674	122867	ACCOUNTS_PAYA	8/27/2020	Granville High School	794548	OUTSTANDING			125.00
30689	122868	ACCOUNTS_PAYA	8/27/2020	Nuhop Center for Experiential	794931	OUTSTANDING			1,000.00
30651	122869	ACCOUNTS_PAYA	8/27/2020	Math-U-See Inc	794981	RECONCILED	8/31/2020		590.00
30659	122870	ACCOUNTS_PAYA	8/27/2020	The W.W.Williams Company LLC	795186	RECONCILED	8/31/2020		285.00
30671	122871	ACCOUNTS_PAYA	8/27/2020	PDQ.COM Corporation	795220	OUTSTANDING			900.00
30690	122872	ACCOUNTS_PAYA	8/27/2020	Big Walnut Apparel	795298	RECONCILED	8/31/2020		544.71
30656	122873	ACCOUNTS_PAYA	8/27/2020	WeVideo, Inc.	795310	RECONCILED	8/31/2020		779.00
30688	122874	ACCOUNTS_PAYA	8/27/2020	Vasu Communications, Inc.	795326	RECONCILED	8/31/2020		332.40
30666	122875	ACCOUNTS_PAYA	8/27/2020	PM Graphics Inc.	795436	RECONCILED	8/31/2020		1,515.16
30662	122876	ACCOUNTS_PAYA	8/27/2020	Arrow Industrial Supply	795449	RECONCILED	8/31/2020		757.84
30654	122877	ACCOUNTS_PAYA	8/27/2020	SparkFun Electronics	795482	RECONCILED	8/31/2020		772.25
30664	122878	ACCOUNTS_PAYA	8/27/2020	Buckeye Paving Company	795545	OUTSTANDING			15,438.00
30667	122879	ACCOUNTS_PAYA	8/27/2020	3P Learning Inc.	795748	RECONCILED	8/31/2020		4,345.60
30658	122880	ACCOUNTS_PAYA	8/27/2020	Matrix Antimicrobial, LLC	991481	OUTSTANDING			29,686.50
30687	122881	ACCOUNTS_PAYA	8/27/2020	Table Rock Golf Club, LLC	991501	RECONCILED	8/31/2020		2,151.00
30700	122882	REFUND	8/27/2020	Allison Ditmer	991503	OUTSTANDING			145.00
30710	122883	REFUND	8/27/2020	Allison Lewis	991519	OUTSTANDING			125.00
30694	122884	REFUND	8/27/2020	Amanda Berger	991505	OUTSTANDING			200.00
30691	122885	REFUND	8/27/2020	Angela Abshire	991515	OUTSTANDING			145.00
30719	122886	REFUND	8/28/2020	Angela Willyerd	991514	OUTSTANDING			145.00
30693	122887	REFUND	8/27/2020	Brittany Bainum	991506	OUTSTANDING			145.00
30697	122888	REFUND	8/27/2020	Brooke Cochran	991504	OUTSTANDING			145.00

Big Walnut Local Schools
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30706	122889	REFUND	8/27/2020	Carrie Jacin	991510	OUTSTANDING			\$ 145.00
30703	122890	REFUND	8/27/2020	CRISTINA HAFNER	991383	OUTSTANDING			200.00
30711	122891	REFUND	8/27/2020	Daniel Long	991511	VOID		8/28/2020	125.00
30712	122892	REFUND	8/28/2020	David Mackey	794905	VOID		8/28/2020	77.10
30699	122893	REFUND	8/27/2020	Delaware Arts Festival Assn	991522	OUTSTANDING			98.97
30707	122894	REFUND	8/27/2020	EMILY JAGGER	991201	OUTSTANDING			400.00
30692	122895	REFUND	8/27/2020	Gigi Apple	991517	VOID		8/28/2020	200.00
30718	122896	REFUND	8/28/2020	Holly Wilson	991521	OUTSTANDING			19.40
30702	122897	REFUND	8/27/2020	James Ginley	991509	OUTSTANDING			145.00
30698	122898	REFUND	8/27/2020	Jeanne Collett	791604	RECONCILED	8/31/2020		200.00
30705	122899	REFUND	8/27/2020	JENNIFER RISTUCCI	991286	OUTSTANDING			180.00
30695	122900	REFUND	8/27/2020	Jessica Buskirk	991507	OUTSTANDING			200.00
30713	122901	REFUND	8/28/2020	Jessica Miller	991471	OUTSTANDING			180.00
30704	122902	REFUND	8/27/2020	JOHN HILLARD	991387	RECONCILED	8/31/2020		200.00
30701	122903	REFUND	8/27/2020	Joy Dorsten	991050	OUTSTANDING			125.00
30714	122904	REFUND	8/28/2020	Kevin Reichert	991512	OUTSTANDING			145.00
30696	122905	REFUND	8/27/2020	Kristin Kern	991516	OUTSTANDING			145.00
30717	122906	REFUND	8/28/2020	Laura Wills	991508	OUTSTANDING			145.00
30709	122907	REFUND	8/27/2020	Mark Kemmerling	991097	OUTSTANDING			200.00
30715	122908	REFUND	8/28/2020	Nathan Shipp	795908	OUTSTANDING			145.00
30716	122909	REFUND	8/28/2020	Pamela Sonagere	991513	OUTSTANDING			145.00
30708	122910	REFUND	8/27/2020	Teresa Franklin	991518	OUTSTANDING			145.00
30721	122911	REFUND	8/28/2020	David Mackey	794905	OUTSTANDING			72.60
30722	122912	REFUND	8/28/2020	Daniel Long	991511	OUTSTANDING			145.00
30723	122913	REFUND	8/28/2020	Gigi Apple	991517	OUTSTANDING			180.00
30733	122914	ACCOUNTS_PAYABLE	8/31/2020	Michael Williams	725024	OUTSTANDING			70.00
30732	122915	ACCOUNTS_PAYABLE	8/31/2020	US Bank Equipment Finance	795685	OUTSTANDING			4,563.85

Grand Total \$ 8,824,815.62



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 2021 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	10,493,015	-	10,493,015	-	10,381,505	111,510	1%
003 - PERMANENT IMPROVEMENT	1,633,156	481,784	2,114,939	453,718	665,294	995,927	47%
004 - BUILDING IMPROVEMENT	10,670,929	61,893,458	72,564,387	12,505,989	59,760,521	297,877	0%
006 - FOOD SERVICE	1,468,526	1,378	1,469,904	154,182	315,996	999,725	68%
014 - ROTARY-INTERNAL SERVICES	35,660	19,547	55,207	16,660	2,887	35,660	65%
018 - PUBLIC SCHOOL SUPPORT	123,650	638	124,288	5,795	16,613	101,881	82%
019 - OTHER GRANT	3,255	-	3,255	-	2,020	1,235	38%
022 - DISTRICT AGENCY	205,749	3,074	208,823	71,740	15,472	121,611	58%
070 - CAPITAL PROJECTS	130,400	-	130,400	-	-	130,400	100%
200 - STUDENT MANAGED ACTIVITY	118,407	3,783	122,190	550	48,548	73,093	60%
300 - DISTRICT MANAGED STUDENT ACTIVITY	304,937	2,774	307,711	68,498	66,655	172,557	56%
401 - AUXILIARY SERVICES	389,479	58,717	448,196	68,879	35,030	344,286	77%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	285,208	-	285,208	15,303	2,000	267,905	94%
499 - MISCELLANEOUS STATE GRANT FUND	111,051	43,460	154,512	44,471	1,592	108,448	0%
507 - ESSER FUND	179,127	-	179,127			179,127	0%
510 - CORONA VIRUS RELIEF FUND	207,255	-	207,255	53,300	32,392	121,563	0%
516 - IDEA PART-B GRANT	954,918	6,723	961,641	103,049	36,955	821,638	85%
551 LIMITED ENGLISH PROFICIENCY	7,170	-	7,170	-	-	7,170	100%
572 - TITLE I	239,295	-	239,295	32,479	-	206,817	86%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	25,625	6,092	31,716	2,425	3,631	25,660	81%
590 - TITLE II-A IMPROVING TEACHER QUALITY	84,069	80	84,149	11,404	1,100	71,646	85%
599 - MISCELLANEOUS FEDERAL GRANTS	25,234	-	25,234	-	550	24,684	98%
TOTAL ALL FUNDS	27,708,716	62,521,507	90,230,223	13,608,441	71,388,760	5,233,022	6%

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**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO
August 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>Fifth Third Securities, Inc. - Investments</u></i>							
1) Discover Bank	Certificate of Deposit	\$245,000.00	9/6/2018	2.75%	9/8/2020	8	\$3,341.06
2) American Express Centr	Certificate of Deposit	\$248,000.00	9/23/2015	2.30%	9/23/2020	23	\$2,875.44
3) Barclays Bk Del	Certificate of Deposit	\$248,000.00	9/23/2015	2.20%	9/23/2020	23	\$2,750.42
4) MB Financial Bank N.A.	Certificate of Deposit	\$205,000.00	11/27/2017	2.00%	11/27/2020	88	\$1,022.20
5) BMW Bk North Amer Salt Lake	Certificate of Deposit	\$205,000.00	11/29/2017	2.05%	11/30/2020	91	\$2,130.03
6) Connectone Bk Englewood	Certificate of Deposit	\$205,000.00	11/29/2017	2.00%	11/30/2020	91	\$1,022.20
7) Wells Fargo Bank Natl Assn	Certificate of Deposit	\$210,000.00	12/14/2018	3.10%	12/14/2020	105	\$2,175.94
8) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	179	\$3,401.82
9) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	217	\$6,175.34
10) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	238	\$3,458.19
11) State Bk India New York	Certificate of Deposit	\$245,000.00	11/27/2019	1.85%	11/29/2021	455	\$6,854.64
12) Citibank N.A.	Certificate of Deposit	\$245,000.00	11/4/2019	1.89%	11/4/2022	795	\$11,671.40
13) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	819	\$11,115.60
Fifth Third Investment Total Subtotal		\$3,036,000.00					
<i><u>RedTree Investment Group - Investments</u></i>							
14) Kent City School District	Municipal Bond	\$200,744.00	6/25/2020	0.39%	12/1/2020	92	\$1,250.00
15) Toyota Motor Credit	Commercial Paper	\$249,212.50	6/8/2020	0.42%	3/5/2021	186	\$787.50
16) Natixis NY	Commercial Paper	\$249,287.50	6/8/2020	0.38%	3/9/2021	190	\$712.50
17) Royal Bank of Canada	Commercial Paper	\$249,385.83	6/8/2020	0.33%	3/12/2021	193	\$614.17
18) Toyota Motor Credit	Commercial Paper	\$109,713.39	7/29/2020	0.35%	4/23/2021	235	\$286.61
19) City of Brecksville	Municipal Bond	\$252,400.00	6/3/2020	1.03%	6/3/2021	276	\$4,000.00
20) Federal Home Ln Mtg	U.S. Gov't Agency Note	\$200,000.00	6/3/2020	0.35%	6/3/2022	641	\$1,400.00
21) Federal Home Ln Mtg	U.S. Gov't Agency Note	\$200,000.00	6/15/2020	0.35%	6/15/2022	653	\$1,400.00
22) Federal Farm Credit Bank	U.S. Gov't Agency Note	\$199,933.20	6/25/2020	0.28%	6/22/2022	660	\$1,040.00
23) Federal Home Ln Mtg	U.S. Gov't Agency Note	\$200,000.00	6/16/2020	0.50%	6/16/2023	1019	\$3,000.00
24) Federal Natl Mtg Assoc	U.S. Gov't Agency Note	\$169,923.50	7/23/2020	0.42%	7/20/2023	1053	\$2,040.00
25) Bethel Local School District	Municipal Bond	\$217,154.25	7/28/2020	1.09%	11/1/2023	1157	\$7,845.75
Government Debt - Federal Agency Subtotal		\$2,497,754.17					
<i><u>Cash Accounts</u></i>							
1) First Commonwealth Bank	Checking - SM	\$15,852.21	8/31/2020	0.04%	9/1/2020	1	\$0.02
2) First Commonwealth Bank	Checking - Pub. Invest	\$1,495,303.54	8/31/2020	0.01%	9/1/2020	1	\$0.41
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	8/31/2020	0.01%	9/1/2020	1	\$0.27
4) Federated Govt Obligations Is	Money Market	\$470,509.49	8/31/2020	0.02%	9/1/2020	1	\$0.26
5) First American Obligations Fund	Money Market	\$2,137.70	8/31/2020	0.05%	9/1/2020	1	\$0.00
6) Star Ohio - General	Money Market	\$14,599,441.59	8/31/2020	0.25%	9/1/2020	1	\$100.00
Cash Account Subtotal		\$17,583,244.53					
Total Interim Funds		\$23,116,998.70					
<u>ACTIVE FUNDS - General Operating Funds</u>							
1) First Commonwealth Bank	Checking - General	\$35.26	8/31/2020	0.00%	9/1/2020	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$203,741.33	8/31/2020	0.00%	9/1/2020	1	\$0.00
Total Active Funds		\$203,776.59					
Total Active and Interim Funds - General Operating		\$23,320,775.29		0.51%		88	\$82,471.77

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
August 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>
December 2017 - Note/Bond Proceeds							
<u>Commercial Paper</u>							
1) BNP Paribas	Commercial Paper	\$344,332.23	7/29/2020	0.26%	4/23/2021	235	\$667.77
Commercial Paper Subtotal		<u>\$344,332.23</u>					
<u>Money Markets</u>							
1) First American Treasury Obligations Fund	Money Market	\$1,848.46	8/31/2020	0.05%	9/1/2020	1	\$0.00
2) Star Ohio-Construction Fund	Money Market	\$51,351.10	8/31/2020	0.25%	9/1/2020	1	\$0.35
Money Markets Subtotal		<u>\$53,199.56</u>					
Total December 2017 - Note/Bond Proceeds		<u><u>\$397,531.79</u></u>					
July 2018 - Bond Proceeds							
<u>Federal Government Obligations</u>							
1) U.S. Treasury Bill	U.S. Treasury Bill	\$499,992.78	8/31/2020	0.06%	9/8/2020	8	\$7.22
1) U.S. Treasury Note	U.S. Treasury Note	\$2,494,140.63	12/17/2019	1.65%	10/31/2020	61	\$23,046.87
2) U.S. Treasury Note	U.S. Treasury Note	\$1,987,500.00	12/19/2019	1.65%	2/28/2021	181	\$23,750.00
3) U.S. Treasury Note	U.S. Treasury Note	\$1,391,359.38	12/27/2019	1.66%	2/28/2021	181	\$16,515.62
4) Federal Farm Credit Disc. Note	Discount Note	\$1,491,635.40	3/17/2020	0.56%	3/17/2021	198	\$8,364.60
Federal Government Obligations Subtotal		<u>\$7,864,628.19</u>					
<u>Commercial Paper</u>							
5) MUFG Bank	Commercial Paper	\$986,600.00	1/15/2020	1.82%	10/9/2020	39	\$13,400.00
6) Coco Cola Company	Commercial Paper	\$494,123.33	1/29/2020	1.66%	10/13/2020	43	\$5,876.67
7) Coco Cola Company	Commercial Paper	\$1,975,550.00	2/13/2020	1.65%	11/9/2020	70	\$24,450.00
8) Toyota Motor Credit	Commercial Paper	\$987,775.00	2/14/2020	1.65%	11/10/2020	71	\$12,225.00
9) BNP Paribas	Commercial Paper	\$997,840.00	7/15/2020	0.32%	3/15/2021	196	\$2,160.00
10) Natixis NY	Commercial Paper	\$1,416,166.00	7/9/2020	0.36%	4/5/2021	217	\$3,834.00
11) BNP Paribas	Commercial Paper	\$499,100.00	8/20/2020	0.24%	5/17/2021	259	\$900.00
Commercial Paper Subtotal		<u>\$7,357,154.33</u>					
12) First American Treasury Obligations Fund	Money Market	\$23,324.73	8/31/2020	0.05%	9/1/2020	1	\$0.03
Subtotal		<u>\$23,324.73</u>					
Total July 2018 - Bond Proceeds		<u><u>\$15,245,107.25</u></u>					
May 2019 - Bond Proceeds							
<u>Federal Government Obligations</u>							
1) U.S. Treasury Bill	U.S. Treasury Bill	\$499,992.78	8/31/2020	0.06%	9/8/2020	8	\$7.22
2) U.S. Treasury Note	U.S. Treasury Note	\$4,234,726.56	12/3/2019	1.69%	1/31/2021	153	\$44,492.19
3) U.S. Treasury Note	U.S. Treasury Note	\$2,190,884.38	1/28/2020	1.56%	1/31/2021	153	\$19,206.25
4) U.S. Treasury Note	U.S. Treasury Note	\$4,001,821.47	10/24/2019	1.65%	2/28/2021	181	\$50,847.28
5) Federal Farm Credit Bank	U.S. Agency Disc. Note	\$1,896,349.91	6/2/2020	0.19%	6/1/2021	274	\$3,650.09
6) Federal Farm Credit Bank	U.S. Agency Note	\$999,710.00	4/28/2020	0.27%	7/27/2021	330	\$2,790.00
7) U.S. Treasury Note	U.S. Treasury Note	\$1,134,802.34	11/26/2019	1.66%	7/31/2021	334	\$23,078.92
8) U.S. Treasury Note	U.S. Treasury Note	\$5,408,812.50	12/10/2019	1.68%	8/31/2021	365	\$112,612.50
9) Federal Farm Credit Bank	U.S. Agency Note	\$774,728.75	6/29/2020	0.25%	12/23/2021	479	\$2,945.00
10) Federal Farm Credit Bank	U.S. Agency Note	\$1,499,425.50	5/6/2020	0.27%	5/6/2022	613	\$8,074.50
11) Federal Home Ln Mtg	U.S. Agency Note	\$3,000,000.00	5/14/2020	0.35%	5/13/2022	620	\$21,000.00
12) Federal Farm Credit Bank	U.S. Agency Note	\$618,822.00	5/18/2020	0.26%	5/18/2022	625	\$3,162.00
13) Federal Farm Credit Bank	U.S. Agency Note	\$1,377,585.00	5/21/2020	0.25%	5/18/2022	625	\$6,831.00
14) Federal Home Ln Mtg	U.S. Agency Note	\$2,000,000.00	6/15/2020	0.35%	6/15/2022	653	\$14,000.00
15) Federal Farm Credit Bank	U.S. Agency Note	\$2,499,165.00	6/25/2020	0.28%	6/22/2022	660	\$13,835.00
16) Federal Home Ln Mtg	U.S. Agency Note	\$900,000.00	7/20/2020	0.32%	10/20/2022	780	\$7,105.00
Federal Government Obligations Subtotal		<u>\$33,036,826.19</u>					

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
August 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>May 2019 - Bond Proceeds (Continued)</u>							
<u>Municipal Bonds</u>							
17) City of Strongsville	Municipal Bond	\$752,971.50	6/10/2020	0.92%	6/10/2021	283	\$6,928.50
18) City of Youngstown, OH	Municipal Bond	\$1,006,970.00	7/8/2020	0.30%	7/8/2021	311	\$3,030.00
19) City of Youngstown, OH	Municipal Bond	\$502,835.00	7/22/2020	0.43%	7/22/2021	325	\$2,165.00
Municipal Bonds Subtotal		\$2,262,776.50					
<u>Certificates of Deposit</u>							
20) Merchants Bank, IN	Certificate of Deposit	\$248,000.00	4/17/2020	1.00%	10/16/2020	46	\$1,236.60
21) First County Bank, CT	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	1/15/2021	137	\$2,047.05
22) Opus Bank, CA	Certificate of Deposit	\$247,000.00	4/17/2020	1.15%	1/19/2021	141	\$2,155.67
23) Cadence Bank NA, AL	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	227	\$2,717.00
24) CrsCom Bank, SC	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	227	\$2,717.00
25) Towne Bank, VA	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	227	\$2,717.00
26) Horatio State Bank, AR	Certificate of Deposit	\$249,000.00	4/20/2020	1.05%	4/19/2021	231	\$1,743.04
27) OceanFirst Bank, NJ	Certificate of Deposit	\$247,000.00	4/20/2020	1.15%	4/20/2021	232	\$2,832.72
28) Wex Bank, UT	Certificate of Deposit	\$245,852.40	5/6/2019	2.48%	5/3/2021	245	\$6,174.60
29) 1st Financial Bank USA, SD	Certificate of Deposit	\$249,000.00	5/11/2020	0.35%	5/11/2021	253	\$653.67
30) Bank of Hope, CA	Certificate of Deposit	\$249,000.00	4/15/2020	1.20%	5/17/2021	259	\$1,992.00
31) Beal Bank, NV	Certificate of Deposit	\$249,000.00	8/5/2020	0.20%	5/21/2021	263	\$373.50
32) Brookline Bank, MA	Certificate of Deposit	\$249,000.00	5/8/2020	0.70%	7/8/2021	311	\$1,307.25
33) Nicolet National Bank, WI	Certificate of Deposit	\$248,975.10	4/14/2020	1.16%	7/19/2021	322	\$1,933.94
34) Bank of Rhode Island, RI	Certificate of Deposit	\$248,962.65	5/8/2020	0.71%	8/9/2021	343	\$1,344.60
35) AvidBank, CA	Certificate of Deposit	\$248,975.10	5/7/2020	0.71%	11/8/2021	434	\$1,332.15
Certificate of Deposit Subtotal		\$3,967,765.25					
<u>Commercial Paper</u>							
36) JP Morgan	Commercial Paper	\$1,973,398.88	1/10/2020	1.80%	10/5/2020	35	\$26,601.12
37) MUFG Bank	Commercial Paper	\$789,280.00	1/15/2020	1.82%	10/9/2020	39	\$10,720.00
38) Toyota Motor Credit	Commercial Paper	\$798,577.78	5/22/2020	0.40%	10/29/2020	59	\$1,422.22
39) MUFG Bank	Commercial Paper	\$3,258,820.59	2/11/2020	1.69%	11/6/2020	67	\$41,179.41
40) Toyota Motor Credit	Commercial Paper	\$987,775.00	2/14/2020	1.65%	11/10/2020	71	\$12,225.00
41) Natixis NY	Commercial Paper	\$1,246,437.50	6/12/2020	0.38%	3/9/2021	190	\$3,562.50
42) BNP Paribas	Commercial Paper	\$997,840.00	7/15/2020	0.32%	3/15/2021	196	\$2,160.00
43) Natixis NY	Commercial Paper	\$798,320.00	8/7/2020	0.28%	5/4/2021	246	\$1,680.00
44) BNP Paribas	Commercial Paper	\$499,100.00	8/20/2020	0.24%	5/17/2021	259	\$900.00
Commercial Paper Subtotal		\$11,349,549.75					
<u>Banker's Acceptance</u>							
45) US Bank	Banker's Acceptance	\$241,289.69	5/13/2020	0.30%	10/9/2020	39	\$342.31
46) US Bank	Banker's Acceptance	\$373,086.57	5/13/2020	0.30%	10/13/2020	43	\$559.43
Certificate of Deposit Subtotal		\$614,376.26					
47) First American Treasury Obligations Fund	Money Market	\$57,607.40	8/31/2020	0.06%	9/1/2020	1	\$0.09
Subtotal		\$57,607.40					
Total May 2019 - Bond Proceeds		\$51,288,901.35					
Grand Total Construction Proceeds		\$66,931,540.39		1.04%		257	\$603,464.95

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
August 31, 2020**

Fund	Month to Date	Year to Date
General Fund (001)	\$5,138.23	\$24,708.16
Building Project Fund (004-9017)	\$63,900.05	\$135,492.78
Food Service Fund (006)	\$0.00	\$39.17
Sunbury Meadows CDA (022-9200)	\$8.16	\$18.58
Auxillary Services Fund (401)	\$81.94	\$221.31
Total All Funds	\$69,128.38	\$160,480.00

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



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