

Big Walnut Local School District

Monthly Financial Report

for the month ended
April 30, 2022



Prepared By:
Jeremy J. Buskirk
Treasurer

Table of Contents

<u>Description</u>	<u>Page</u>
Pie Chart of Estimated Revenue and Expenditures for fiscal years 2021-22 and 2011-12	1
Comparison of Fiscal Year 2022 YTD Estimated Revenue and Expenditures with Fiscal Year 2022 YTD Actuals	2

Variance Analysis

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

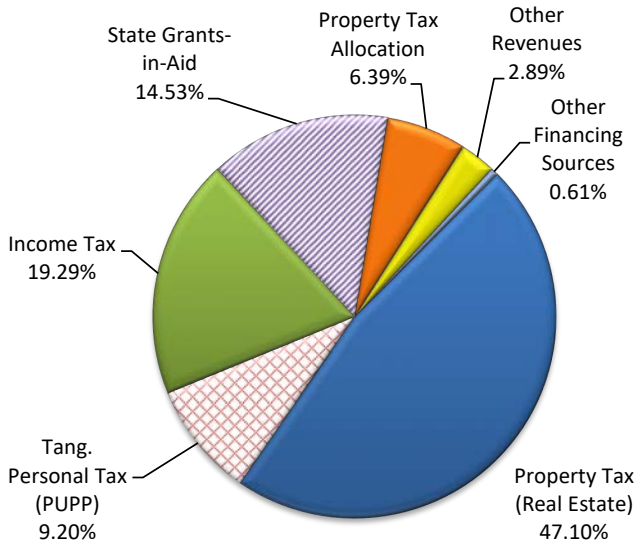
All Funds Reports

Receipts, Expenditures and Fund Balances All Funds (Fund Report)	35
Summary Check Register (Disbursement Report)	36 - 43
Comparison of Fiscal Year 2022 YTD Appropriations with Fiscal YTD Actual Expenditures – All Funds (excluding General Fund)	45
Investments - All Funds	46 - 48

Page Intentionally Left Blank

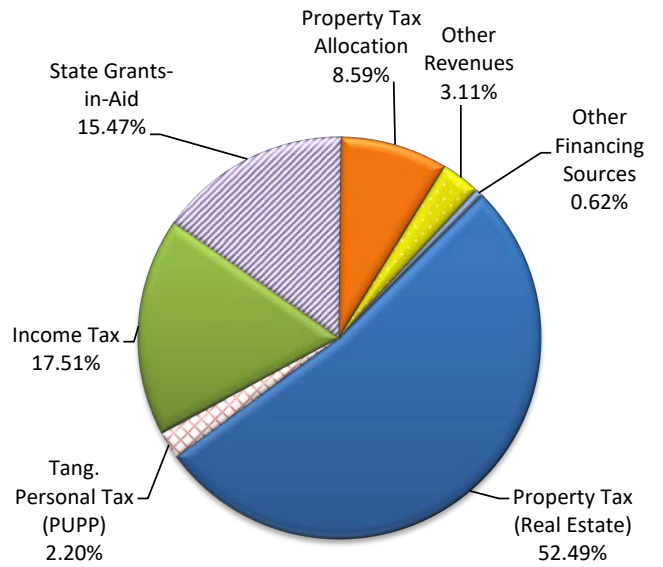
EST. GENERAL FUND REVENUE FY22

\$48,049,946



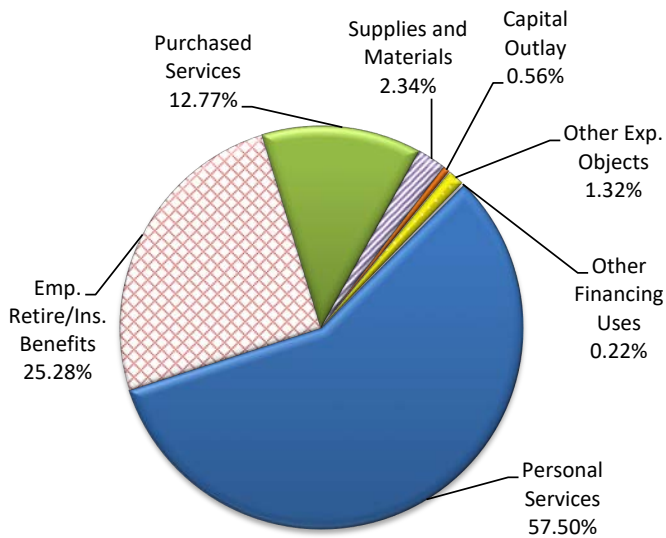
EST. GENERAL FUND REVENUE FY12

\$29,886,132



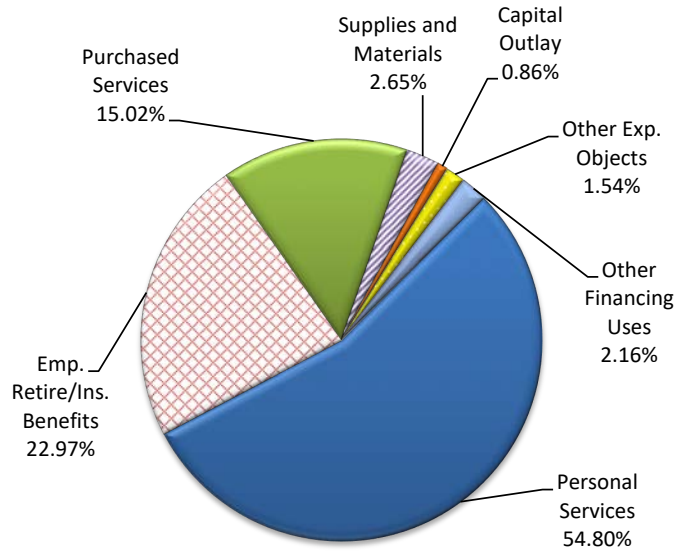
EST. GENERAL FUND EXPENDITURES FY22

\$45,395,038



EST. GENERAL FUND EXPENDITURES FY12

\$26,966,126



Note: There were significant cuts made for FY11 due to budget constraints and a levy failure in the previous fiscal year. Some costs staffing and costs were returned for FY12.

	FY 2022	FY 2012	% Change
Enrollment	4,256 as of 4/11/2022	2,994	42.15%

**COMPARISON OF FISCAL YEAR 2022 YEAR-TO-DATE ESTIMATED REVENUES AND
EXPENDITURES WITH FISCAL YEAR 2022 YEAR-TO-DATE ACTUALS
GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY**

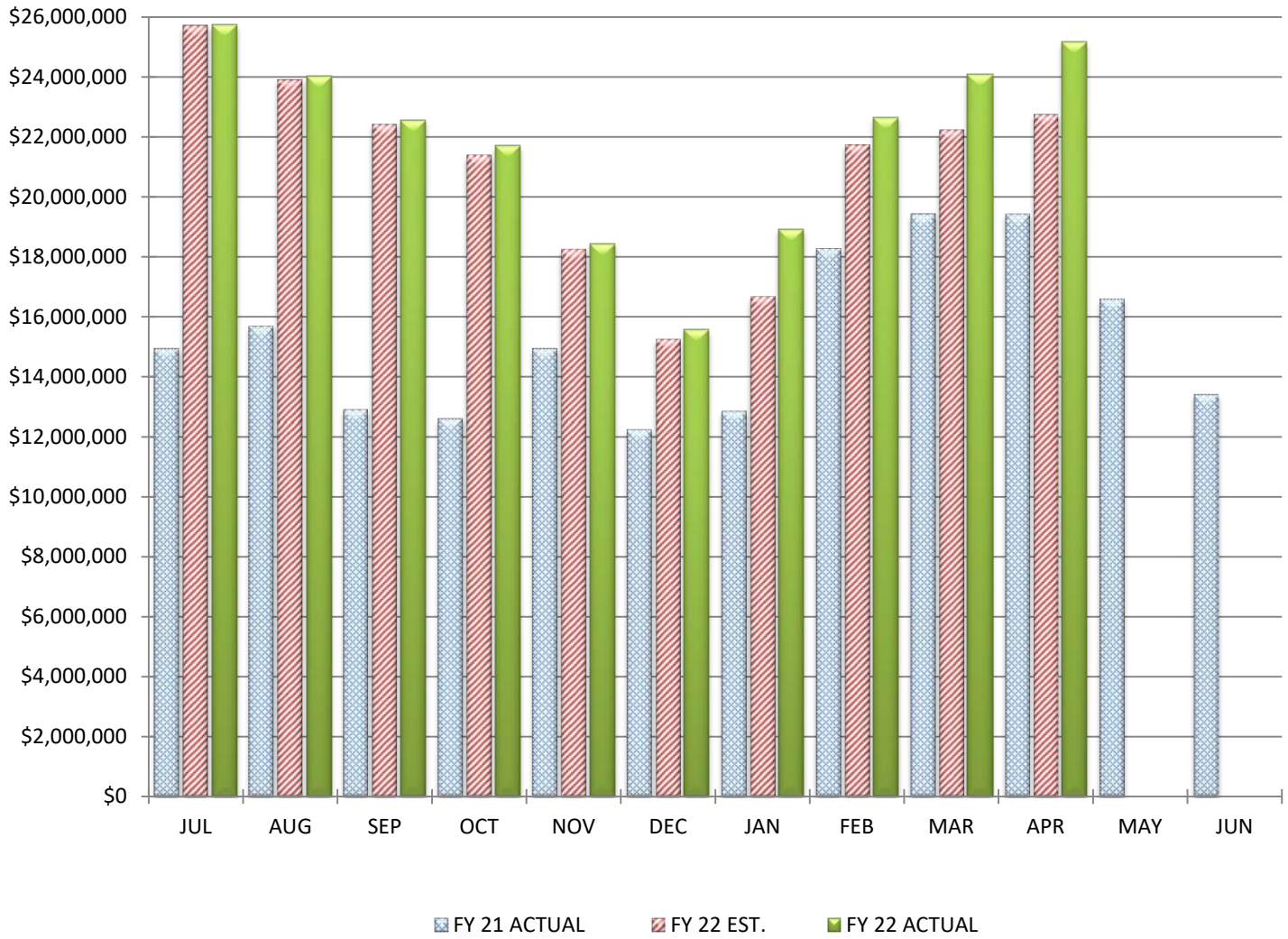
CATEGORY	FY 22 EST.	FY 22 ACTUAL	VARIANCE	PERCENTAGE
Revenues				
General Property Tax (Real Estate)	\$22,630,628	\$22,993,047	\$362,419	1.6%
Tangible Personal Property (PUPP)	4,419,541	4,496,663	77,122	1.7%
Income Tax	9,269,915	9,983,767	713,852	7.7%
Unrestricted State Grants-in-Aid	5,505,962	5,667,479	161,517	2.9%
Restricted State Grants-in-Aid	169,457	372,975	203,518	120.1%
Property Tax Allocation (Reimb.)	3,070,499	3,084,552	14,053	0.5%
All Other Revenues	1,310,559	1,738,924	428,365	32.7%
Total Revenues	46,376,561	48,337,407	1,960,846	4.2%
Other Financing Sources				
Advances-In	\$278,000	\$278,000	\$0	0.0%
All Other Financing Sources	12,321	13,152	831	6.7%
Total Other Financing Sources	290,321	291,152	831	0.3%
Total Revenues & Other Fin. Sources	\$46,666,882	\$48,628,559	\$1,961,677	4.2%
Expenditures				
Personal Services (Salaries & Wages)	\$21,542,033	\$21,353,400	(\$188,633)	-0.9%
Retirement/Insurance Benefits	9,522,980	9,311,977	(211,003)	-2.2%
Purchased Services	4,682,760	4,562,574	(120,186)	-2.6%
Supplies and Materials	972,040	994,366	22,326	2.3%
Capital Outlay	10,550	13,135	2,585	24.5%
Other Expenditure Objects	594,330	632,509	38,179	6.4%
Total Expenditures	37,324,693	36,867,960	(456,733)	-1.2%
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	\$37,324,693	\$36,867,960	(\$456,733)	-1.2%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$9,342,189	\$11,760,599	\$2,418,410	25.9%
Beginning Cash Balance July 1	\$13,412,581	\$13,412,581	\$0	0.0%
Ending Cash Balance	\$22,754,770	\$25,173,179	\$2,418,410	10.6%
Estimated Encumbrances	\$1,416,950	\$1,560,490	(\$143,540)	
Unreserved Fund Balance	\$21,337,820	\$23,612,689	\$2,274,870	



BIG WALNUT | INSPIRE
LOCAL SCHOOLS | & GUIDE

VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



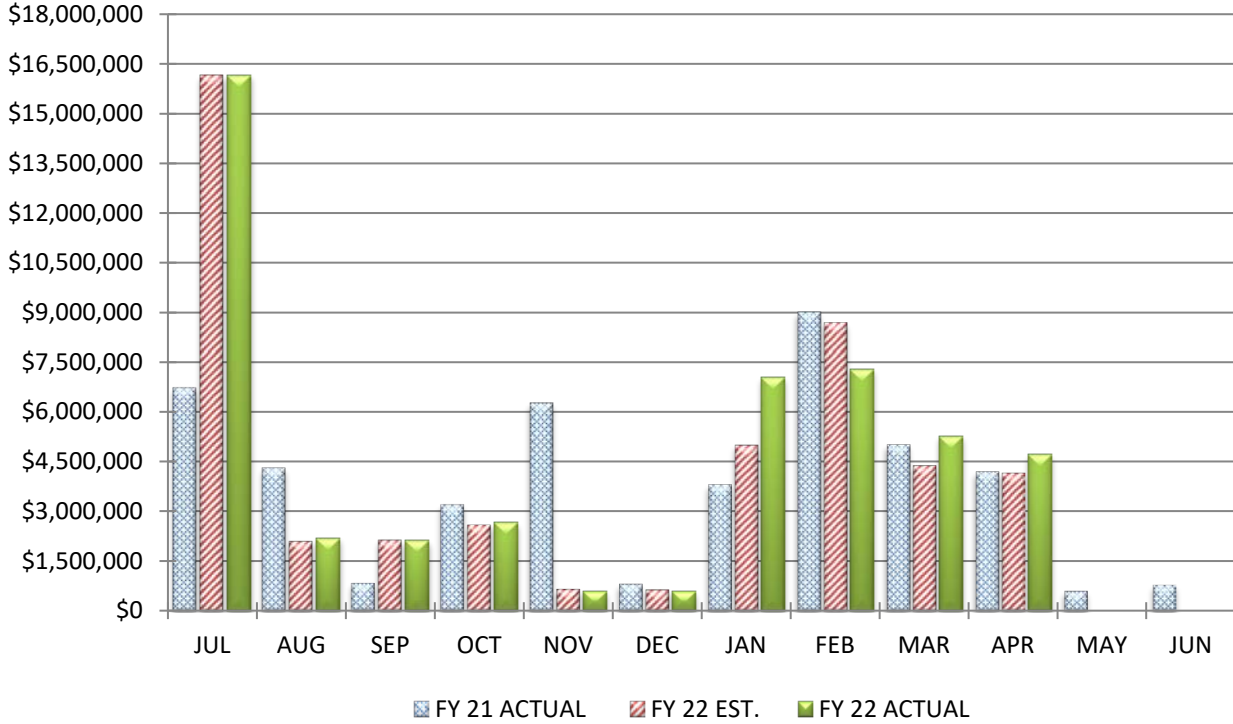
COMPARISON OF MONTHLY ENDING CASH BALANCES

April 30, 2022

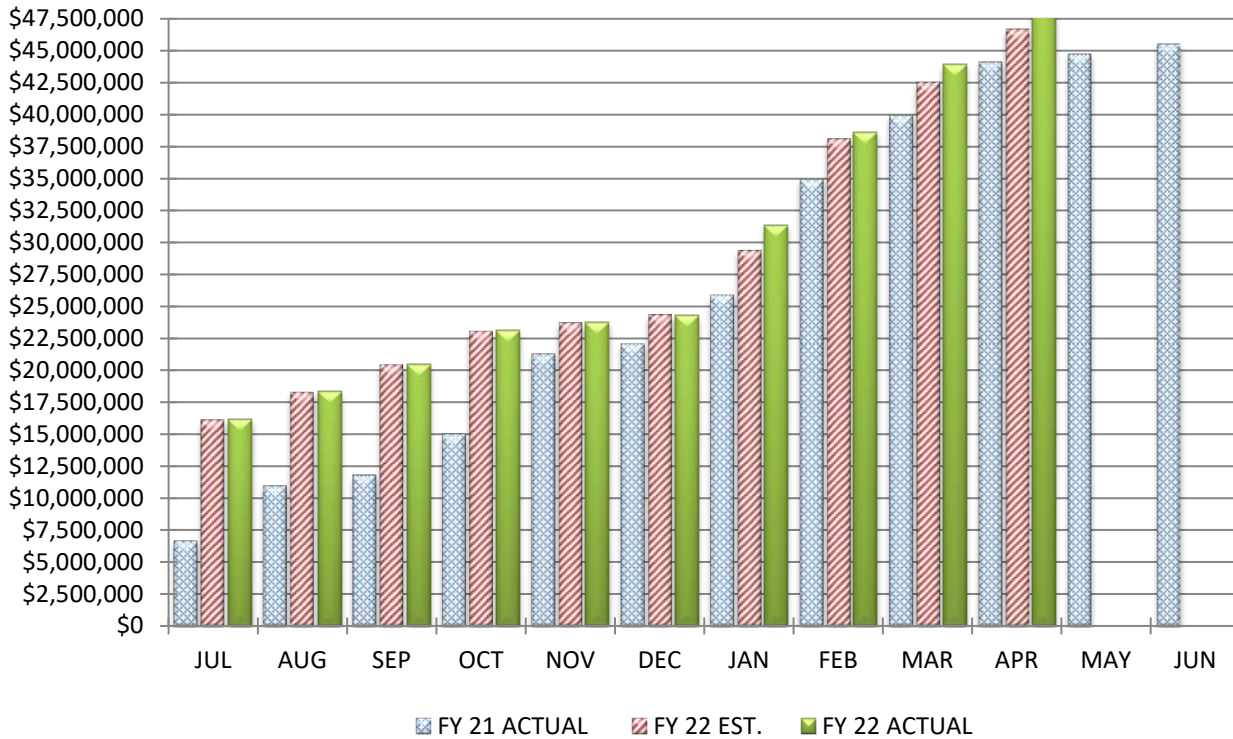
Actual Cash Balance		\$25,173,179
Estimated Cash Balance		\$22,754,770
Variance From Estimate	OVER	\$2,418,410
Percent Variance From Estimate	OVER	10.63%
Previous Year Cash Balance		\$19,417,248

COMMENTS: We are over our annual estimates at this point in the year and have a positive variance. Our April balance is above our estimates at this point in the year mainly due to our revenues being over estimates. We have seen strong growth in our Income Tax as we continue to recover from COVID-19, and we have seen growth in our property tax beyond our original expectation. While we have been mainly on target with our expenditures, this is also an area where we are running slightly under, which further helps our overall cash balance. Additional details will be provided in subsequent sections.

COMPARISON OF TOTAL MONTHLY REVENUES & OTHER FINANCING SOURCES



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

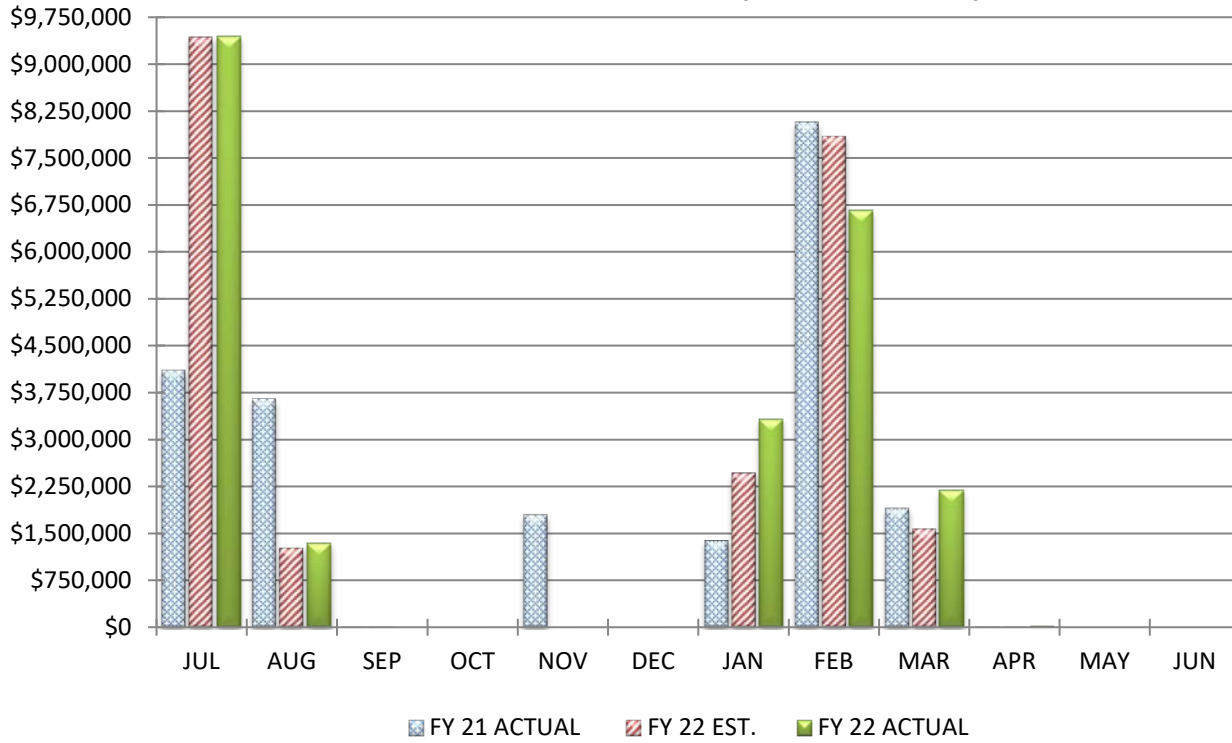


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

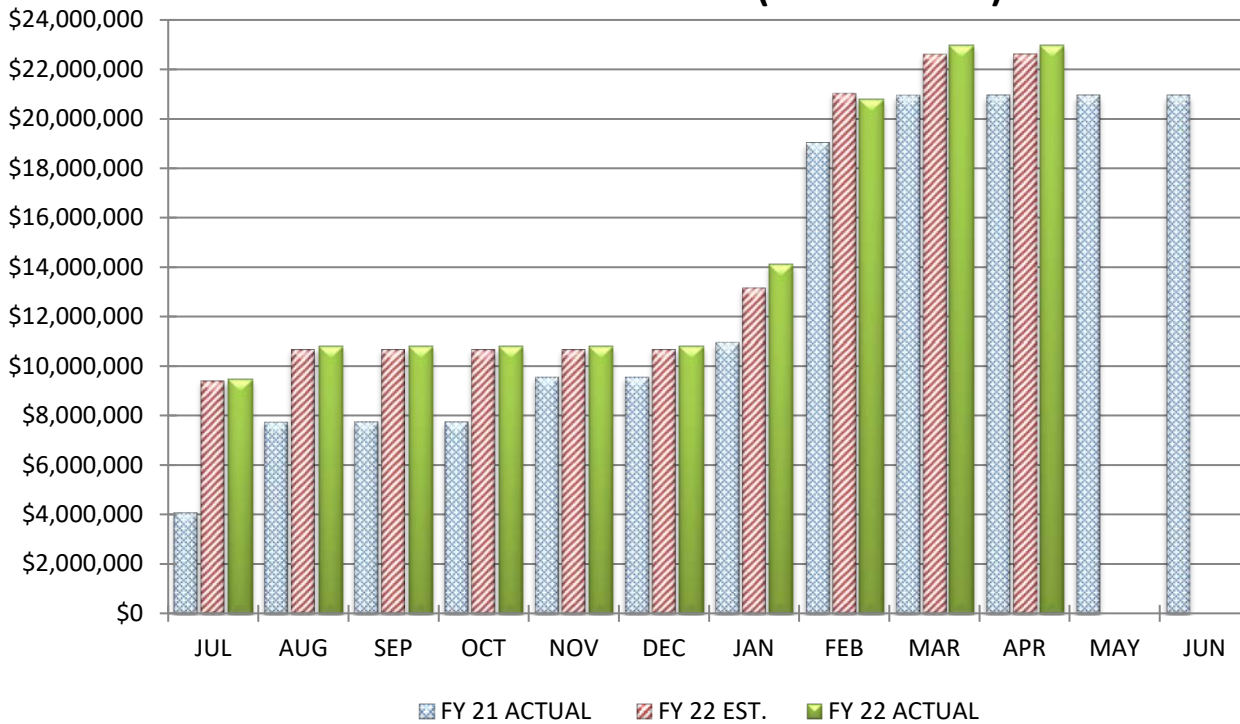
		April 30, 2022	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Receipts		\$4,715,936	\$48,628,559
Estimated Receipts		\$4,175,232	\$46,666,882
Variance From Estimate	OVER	\$540,704	\$1,961,677
Variance From Estimate	OVER	12.95%	4.20%
Actual Prior Year		\$4,196,058	\$44,140,166
Total 2021-2022 Estimate			\$48,049,946
Percent Of Total Estimate Received			101.20%
Percent Of Budget Year Completed		10 Months	83.33%

COMMENTS: We are on target with our annual estimates for total revenues and other financing sources. We are fortunate that our property taxes, income taxes and other operating revenues are coming in ahead of estimates. We received our final quarterly income tax payment in April, and we continue to see strong growth in the revenue source. With the rollout of the new school funding model, we received "lump sum payments" for both Unrestricted and Restricted Grants-in-Aid, which is further helping to cause total revenues to have a positive variance. Due to the way that the state funding was provided in January, we will continue to see the positive variance in restricted and unrestricted grants-in-aid reduce in the remaining months of the fiscal year.

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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



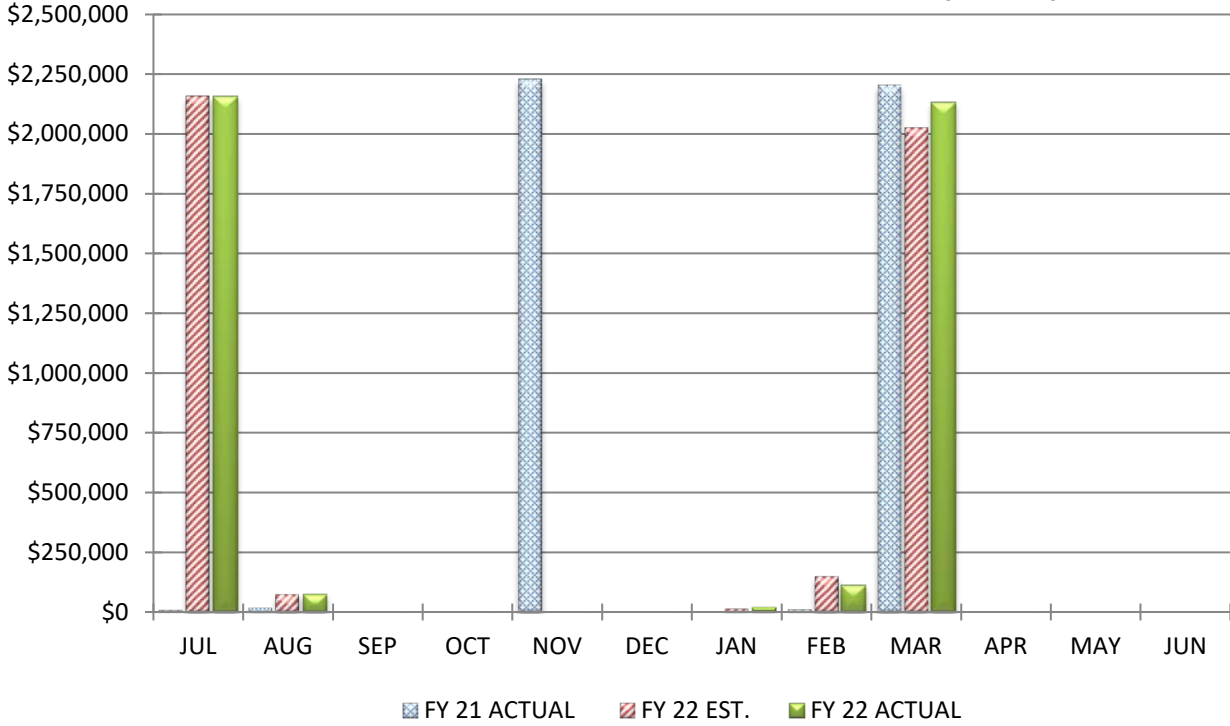
COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

April 30, 2022

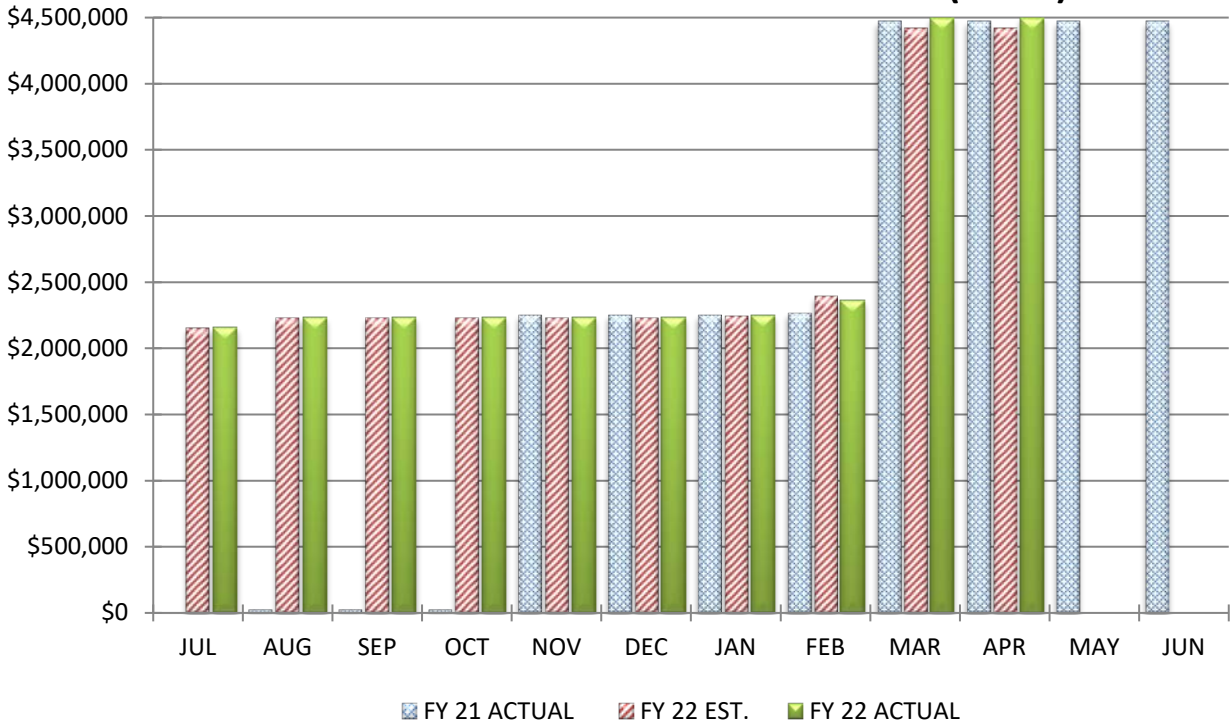
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts		\$17,044		\$22,993,047
Estimated Real Estate Tax Receipts		\$10,000		\$22,630,628
Variance From Estimate	OVER	\$7,044	OVER	\$362,419
Variance From Estimate	OVER	70.44%	OVER	1.60%
Actual Prior Year		\$11,526		\$20,952,954
Total 2021-2022 Estimate				\$22,630,628
Percent Of Total Estimate Received				101.60%
Percent Of Budget Year Completed		10 months		83.33%

COMMENTS: We received our final settlement for general property taxes in March. With this settlement, we are happy to see that our receipts are on track and slightly over our annual projections. We will end the fiscal year with a positive variance in the revenue category compared to our original estimates.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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

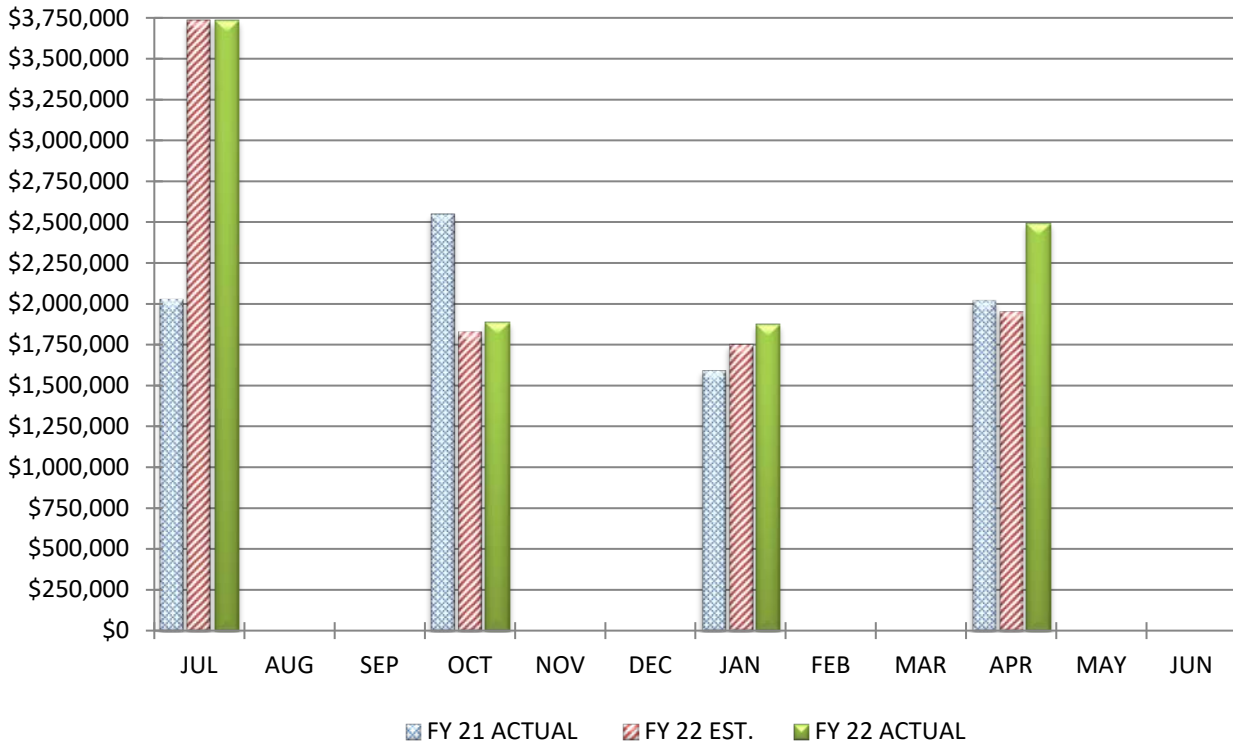


COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

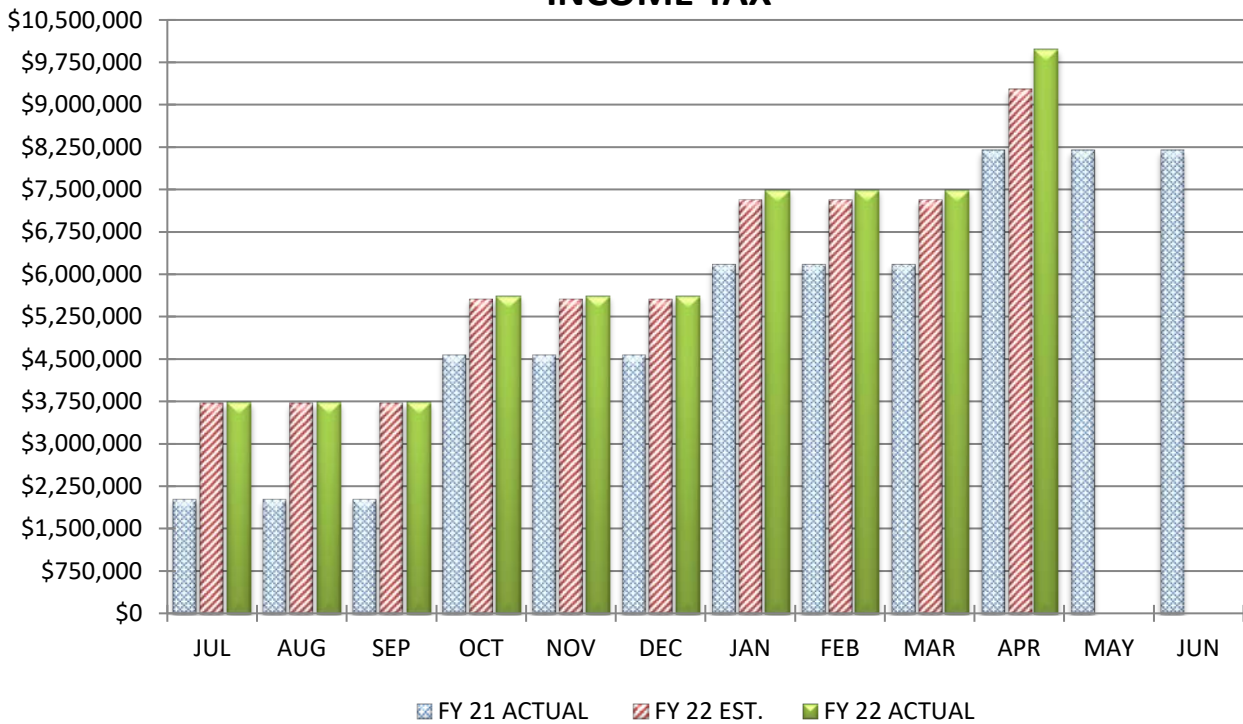
	April 30, 2022		
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts	\$0		\$4,496,663
Estimated PUPP Tax Receipts	\$0		\$4,419,541
Variance From Estimate	\$0	OVER	\$77,122
Variance From Estimate	0.00%	OVER	1.75%
Actual Prior Year	\$0		\$4,471,439
Total 2021-2022 Estimate			\$4,419,541
Percent Of Total Estimate Received			101.75%
Percent Of Budget Year Completed	10 months		83.33%

COMMENTS: We received our final settlement for public utility personal property taxes in March. With this settlement, we are happy to see that our receipts are on track and slightly over our annual projections. We will end the fiscal year with a positive variance in the revenue category compared to our original estimates.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



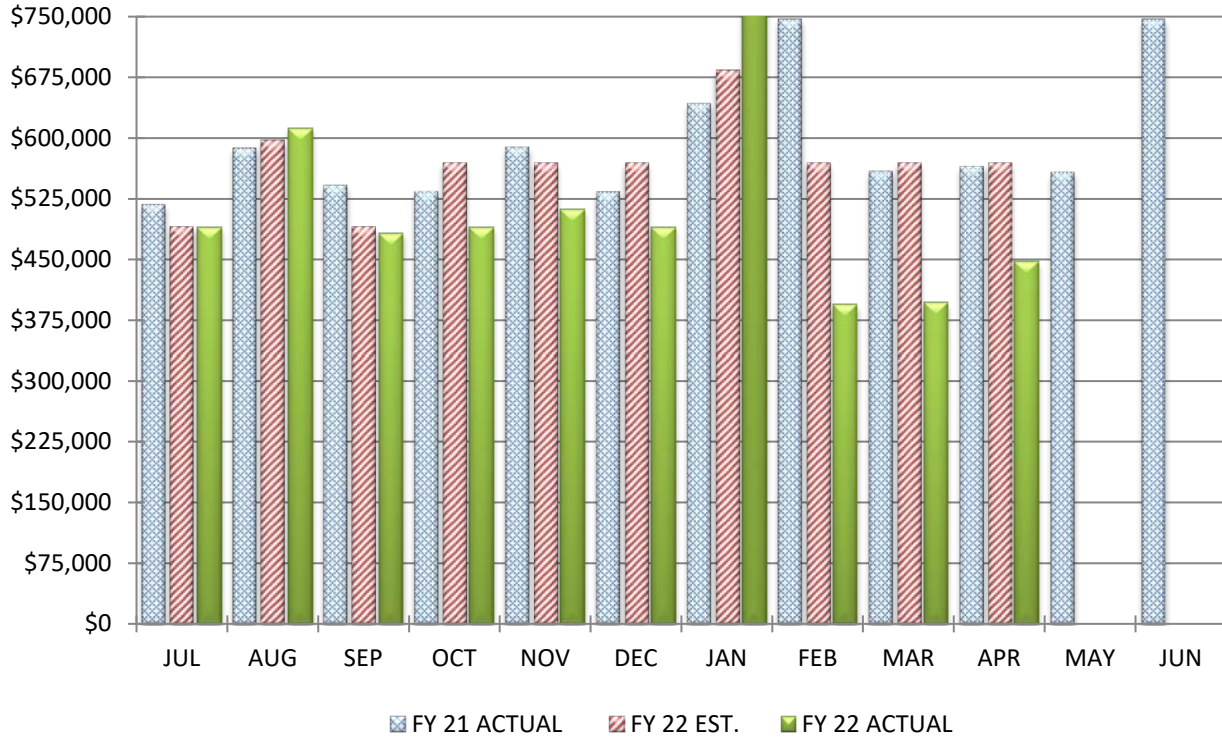
COMPARISON OF INCOME TAX

April 30, 2022

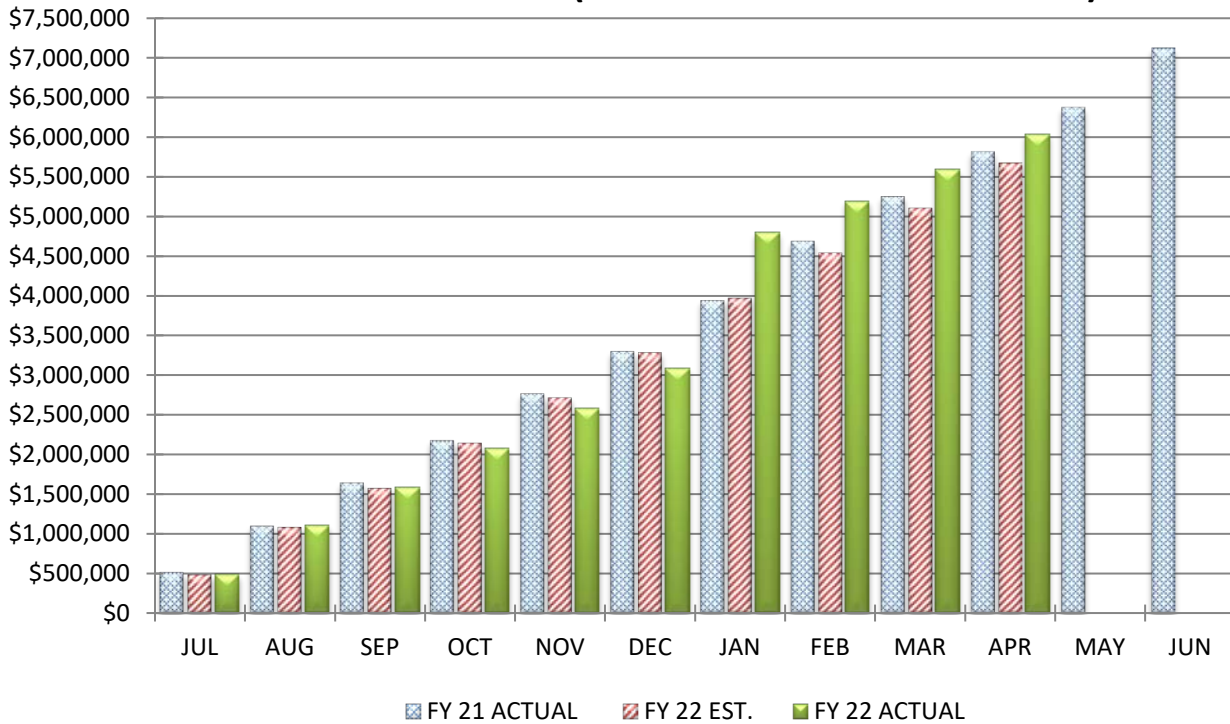
		MONTH		YEAR-TO-DATE
Actual State Receipts		\$2,491,886		\$9,983,767
Estimated State Receipts		\$1,953,145		\$9,269,915
Variance From Estimate	OVER	\$538,741	OVER	\$713,852
Variance From Estimate	OVER	27.58%	OVER	7.70%
Actual Prior Year		\$2,020,589		\$8,188,767
Total 2021-2022 Estimate				\$9,269,915
Percent Of Total Estimate Received				107.70%
Percent Of Budget Year Completed			10 months	83.33%

COMMENTS: We are over our target with our annual estimates. With the receipt of our third quarterly payment, we have continued to see very positive growth trends in line with those we saw prior to the pandemic. As can be seen in the income tax graphs and the numbers above, our collections at this point in the year continue to come in over last year where we were still experiencing the effects of the pandemic. Our final quarterly payment for the fiscal year came in well above our historical April amounts to push us further above our estimated projections.

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



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



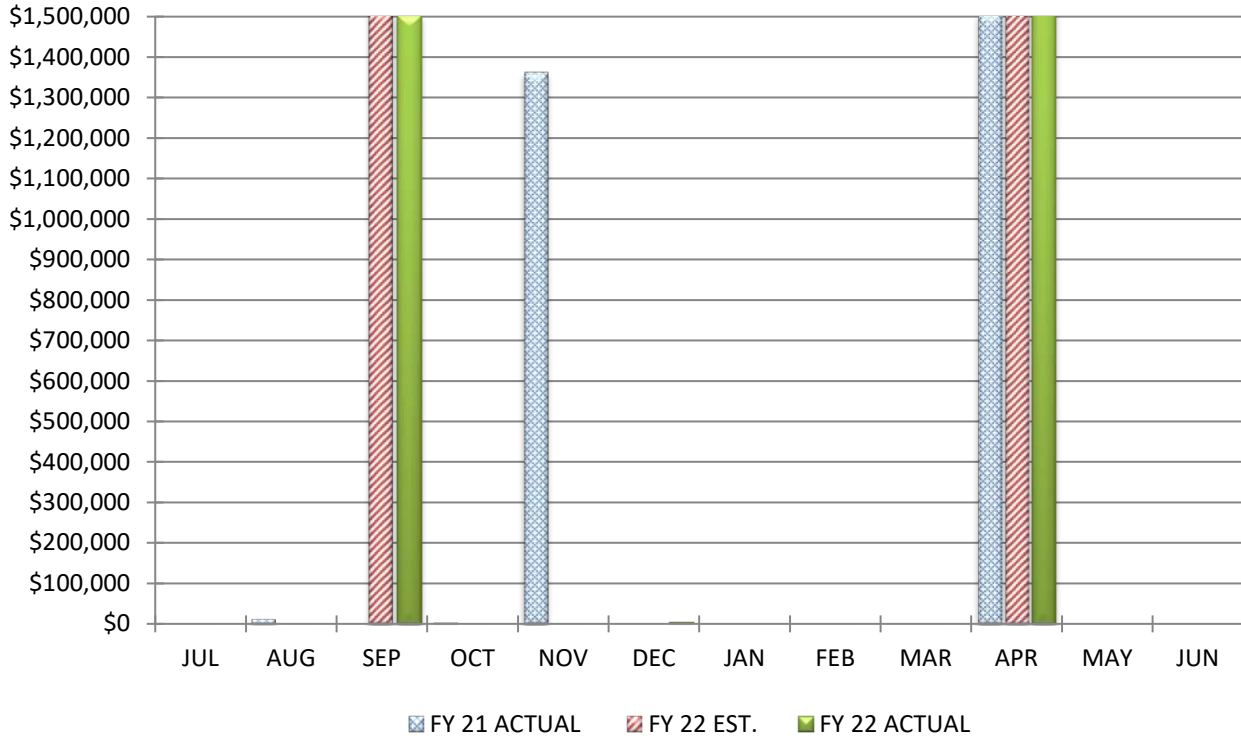
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

April 30, 2022

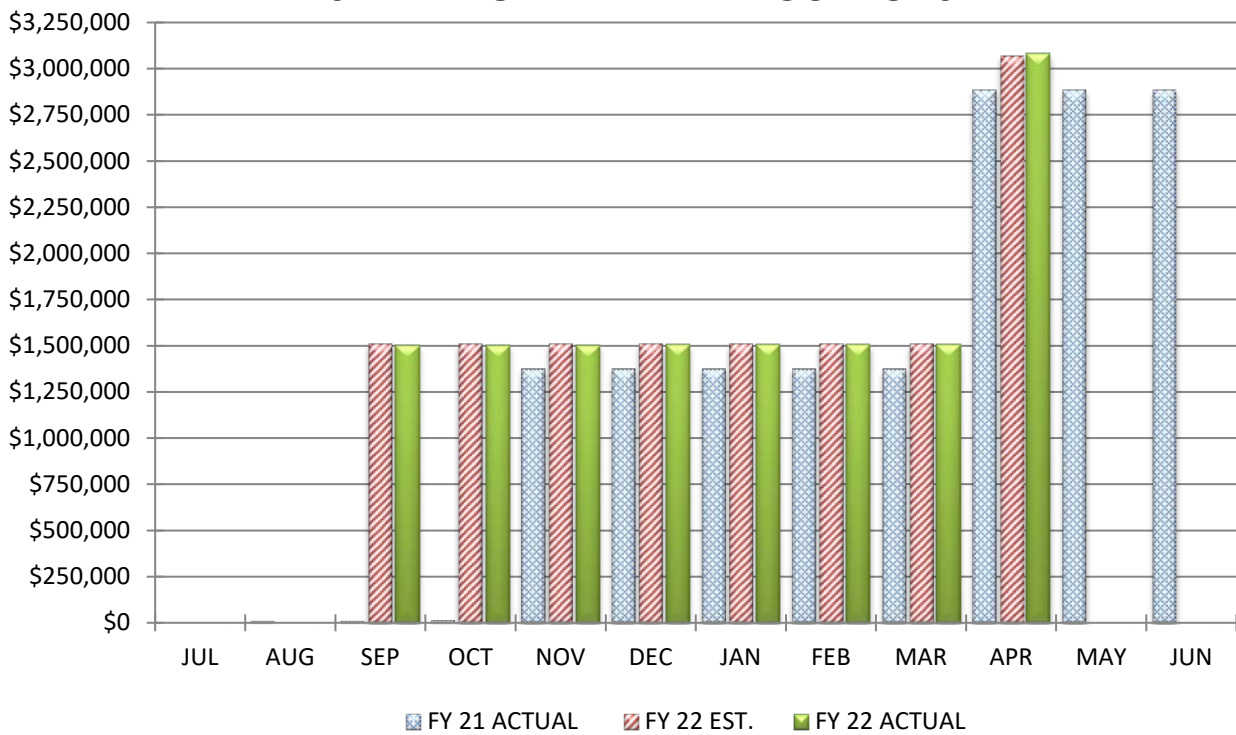
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$447,417		\$6,040,455
Estimated State Receipts		\$569,074		\$5,675,419
Variance From Estimate	UNDER	(\$121,657)	OVER	\$365,036
Variance From Estimate	UNDER	-21.38%	OVER	6.43%
Actual Prior Year		\$565,108		\$5,818,740
Total 2021-2022 Estimate				\$6,981,314
Percent Of Total Estimate Received				86.52%
Percent Of Budget Year Completed		10 months		83.33%

COMMENTS: The new school funding formula began to be utilized in January 2022. With this rollout, our January payments included "lump-sum true-up" payments, which caused our monthly and year-to-date totals to be well over estimates. There are some areas of the formula calculation that show we have been "overpaid" and will be deducted over the remaining fiscal year payments. Our actual receipts have been under estimates the last three months, and we expect future monthly payments to continue in this manner. Ultimately, we believe that our actual amounts are on pace to be in line with our current projections.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

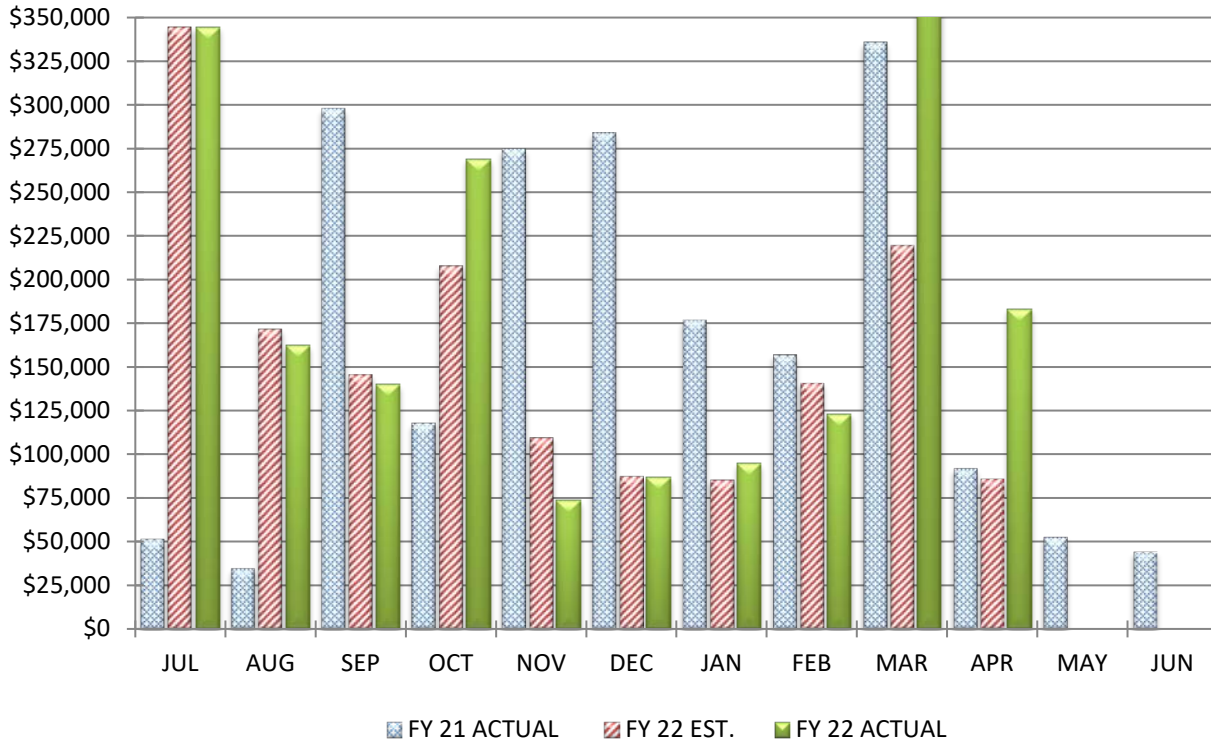


COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

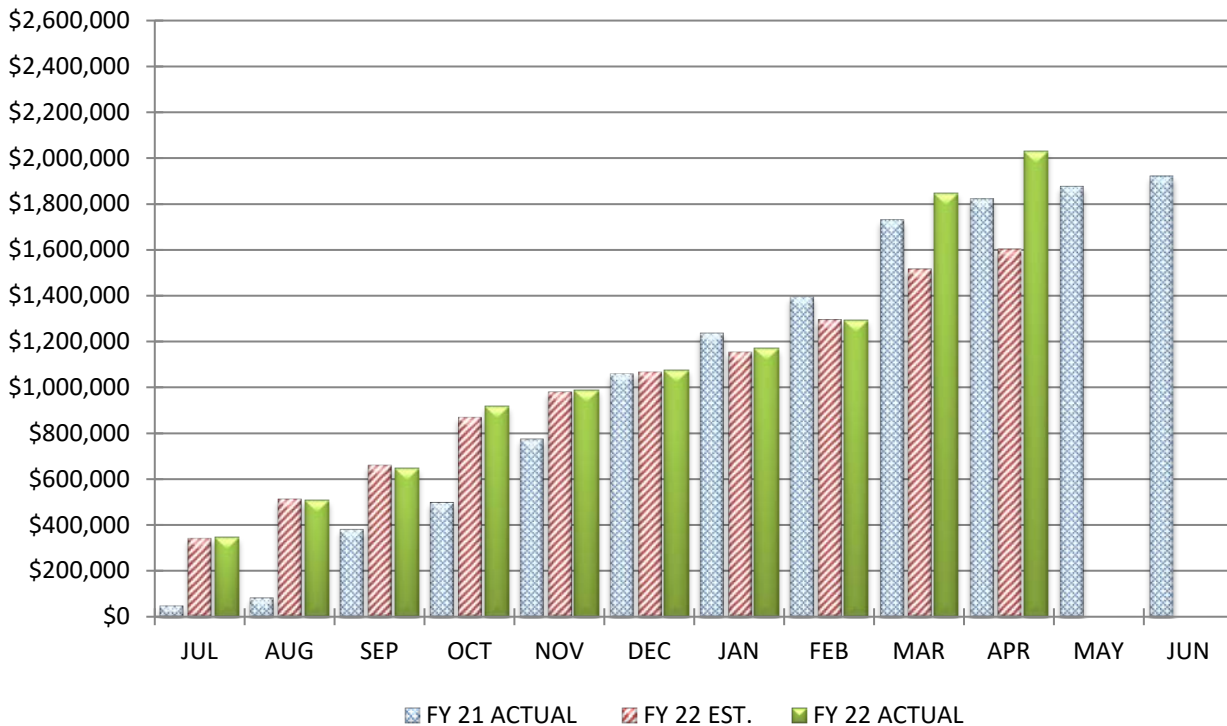
		April 30, 2022	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts		\$1,576,454	\$3,084,552
Estimated Tax Allocation Receipts		\$1,556,873	\$3,070,499
Variance From Estimate	OVER	\$19,581	OVER
Variance From Estimate	OVER	1.26%	OVER
Actual Prior Year		\$1,506,825	\$2,886,085
Total 2021-2022 Estimate			\$3,070,499
Percent Of Total Estimate Received			100.46%
Percent Of Budget Year Completed		10 months	83.33%

COMMENTS: We are on target with our annual estimates. We received our property tax allocation from the State in April and will end the fiscal year slightly over in this area.

COMPARISON OF TOTAL MONTHLY OTHER REVENUES & OTHER FINANCING SOURCES



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



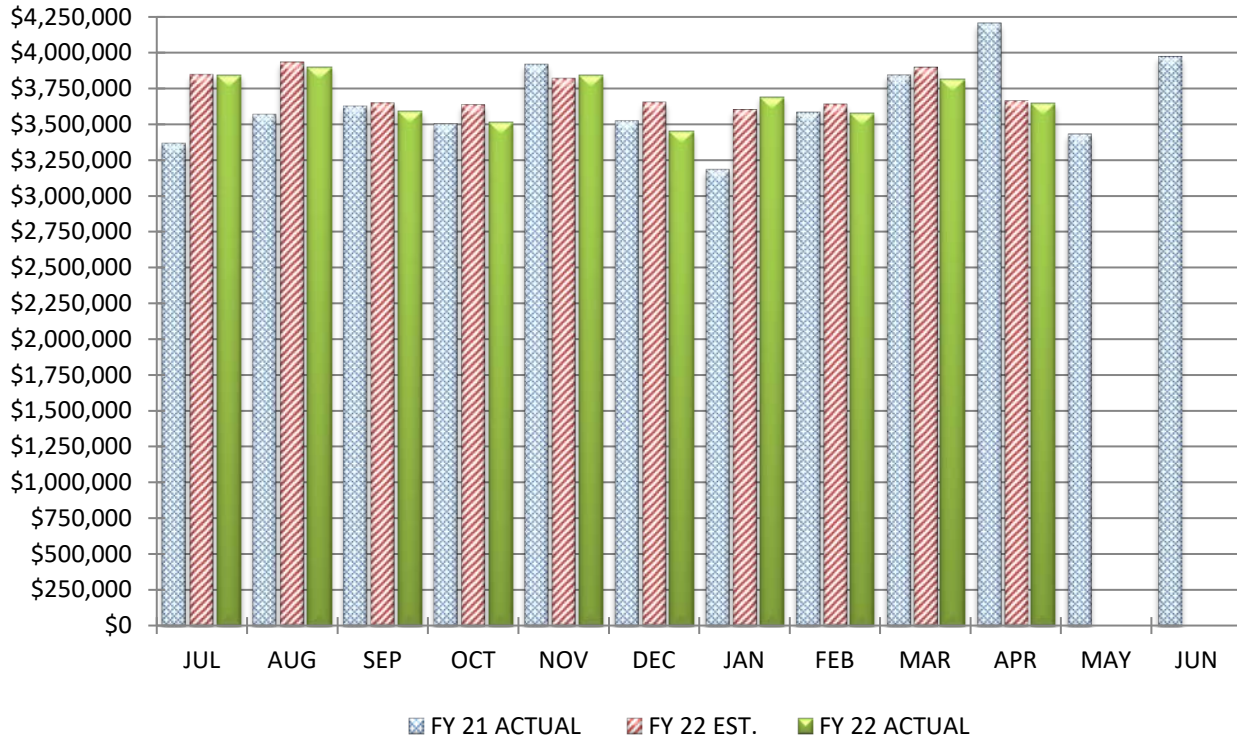
COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

April 30, 2022

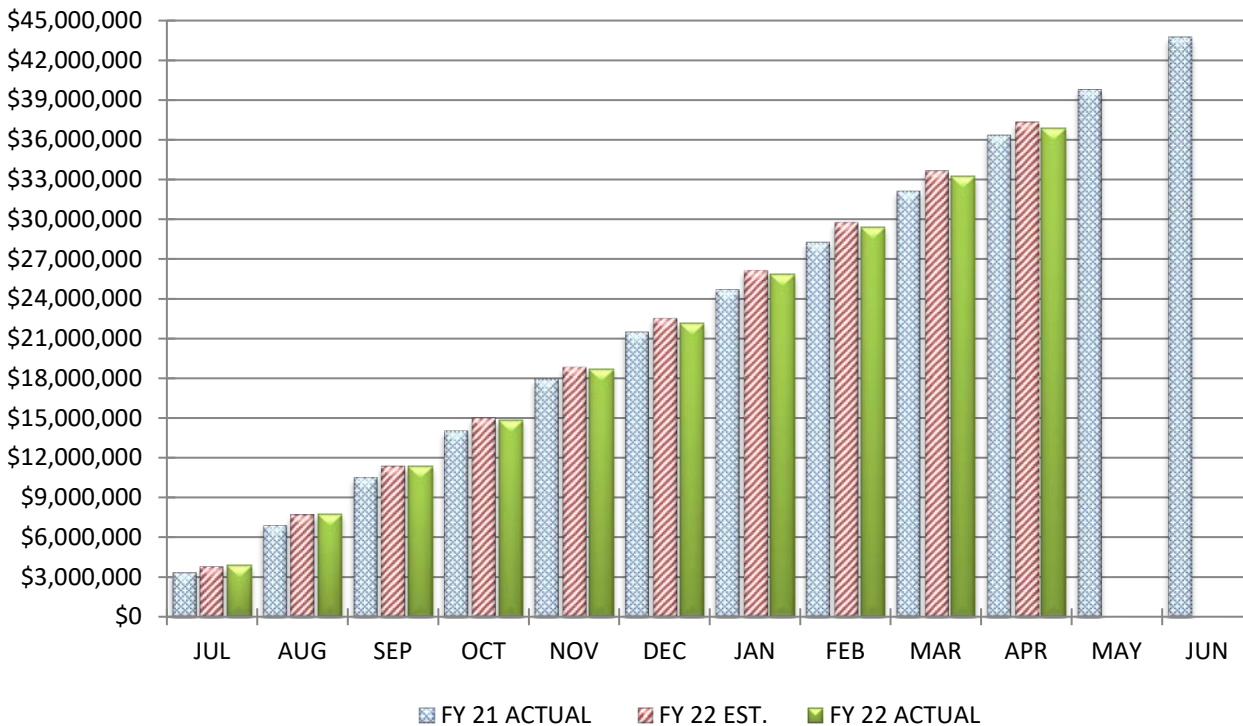
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$183,135		\$2,030,076
Estimated Other Receipts		\$86,140		\$1,600,880
Variance From Estimate	OVER	\$96,995	OVER	\$429,196
Variance From Estimate	OVER	112.60%	OVER	26.81%
Actual Prior Year		\$92,010		\$1,822,181
Total 2021-2022 Estimate				\$1,678,049
Percent Of Total Estimate Received				120.98%
Percent Of Budget Year Completed		10 months		83.33%

COMMENTS: We have exceeded our estimated other revenues & other financing sources for the year. This is due to our Medicaid for school program reimbursement receipts being higher than expected and a large Medicaid settlement payment of approximately \$160,000 being received in March. In total our Medicaid payments are around \$254,000. In addition, our excess cost reimbursement payments are currently at a net amount of \$70,000, which is higher than was originally expected. An additional item receipted in this line are funds collected for our contingent premium insurance program. These funds are collected and posted as a revenue and need to be held until the end of the policy period to see if an expense will occur due to insurance claims. These collections were posted in April in the amount of approximately \$114,000. All these factors have led to the positive variance in this receipt line.

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

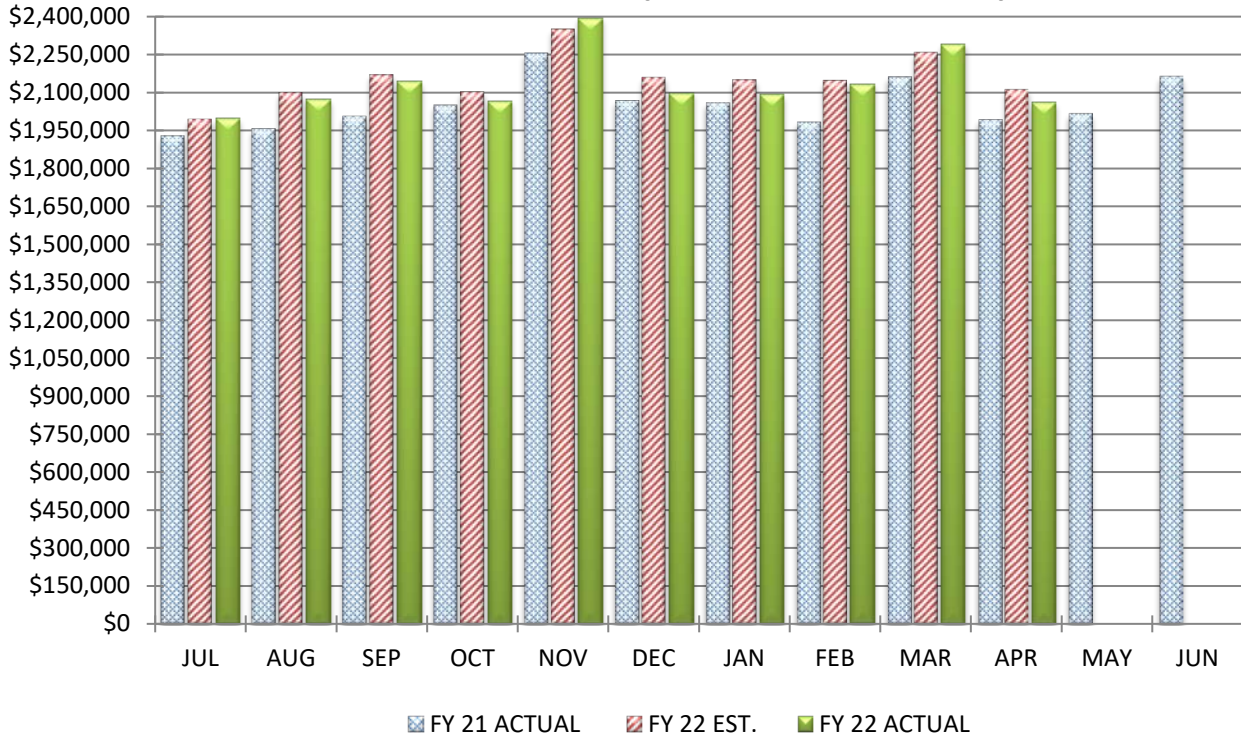


COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

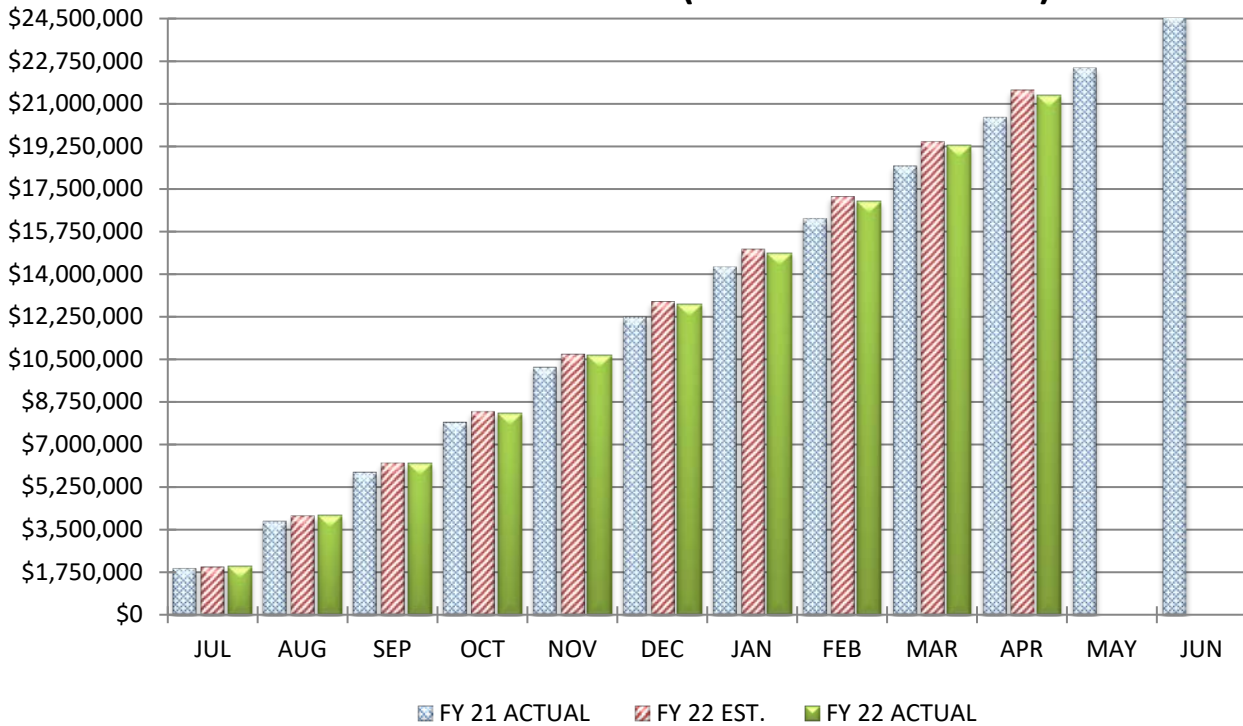
		April 30, 2022			
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>	
Actual Expenditures		\$3,644,825		\$36,867,960	
Estimated Expenditures		\$3,661,745		\$37,324,693	
Variance From Estimate	UNDER	(\$16,920)		UNDER	(\$456,733)
Variance From Estimate	UNDER	-0.46%		UNDER	-1.22%
Actual Prior Year		\$4,207,039		\$36,326,302	
Total 2021-2022 Estimate				\$45,395,039	
Percent Of Total Estimate Spent				81.22%	
Percent Of Budget Year Completed			10 months	83.33%	

COMMENTS: We are on target with our annual estimates of total expenditures and continuing to trend under. Our favorable variance is due to trending under in personal service, benefits, and purchased services expenditure areas at this time. Further discussion will be had for these areas on the specific sections related to these expenditures areas.

COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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



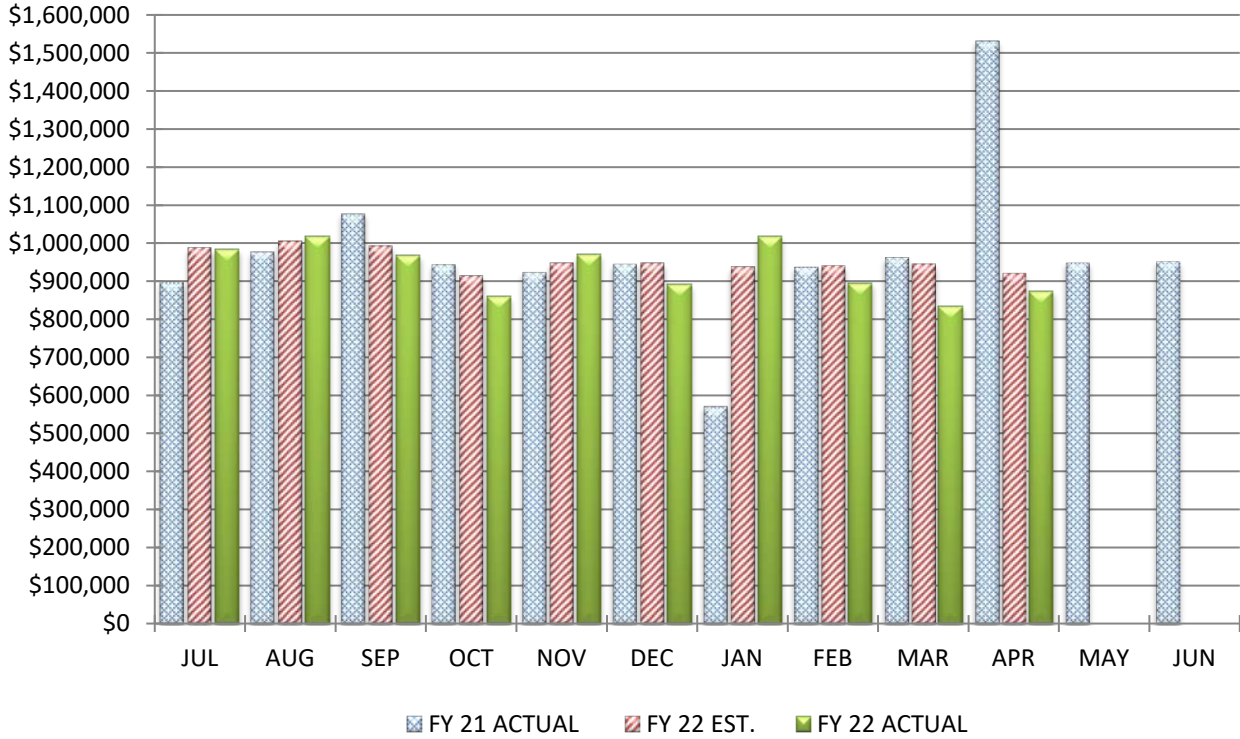
COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

April 30, 2022

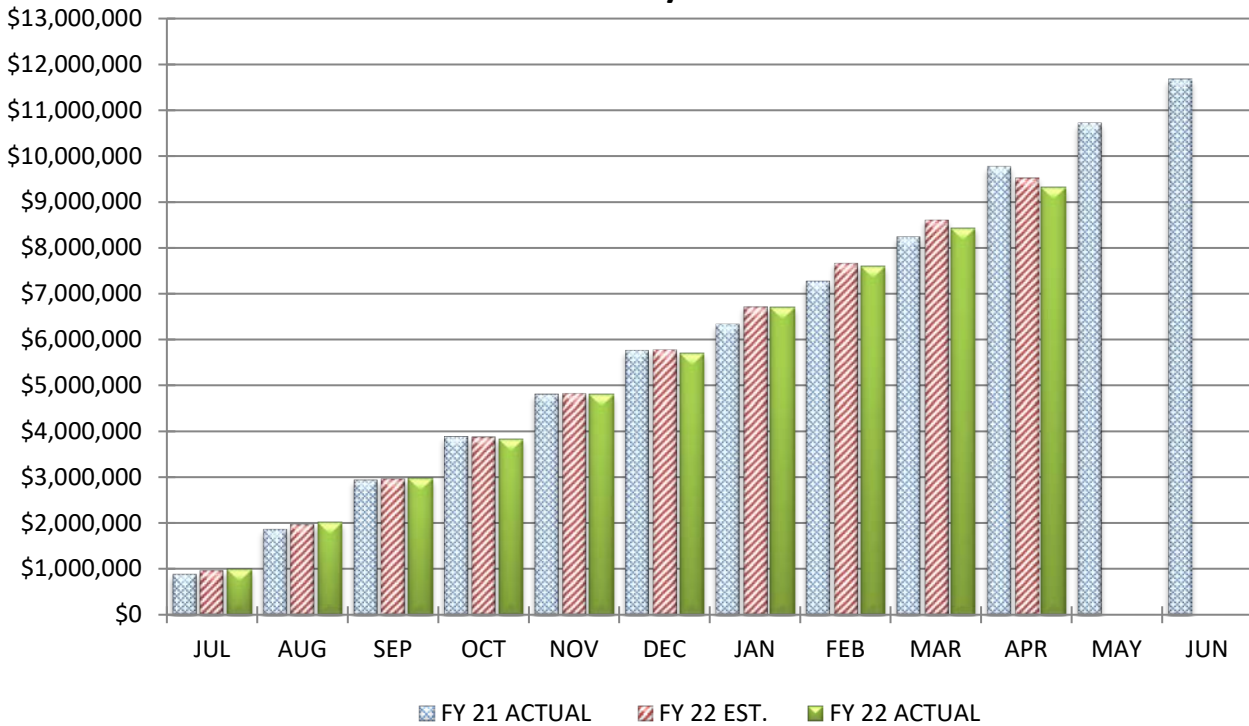
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,061,489		\$21,353,400
Estimated Wage Expenditures		\$2,110,480		\$21,542,033
Variance From Estimate	UNDER	(\$48,991)	UNDER	(\$188,633)
Variance From Estimate	UNDER	-2.32%	UNDER	-0.88%
Actual Prior Year		\$1,990,954		\$20,447,366
Total 2021-2022 Estimate				\$26,102,302
Percent Of Total Estimate Spent				81.81%
Percent Of Budget Year Completed		10 months		83.33%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY EMPLOYEES' RETIREMENT/INSURANCE BENEFITS



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

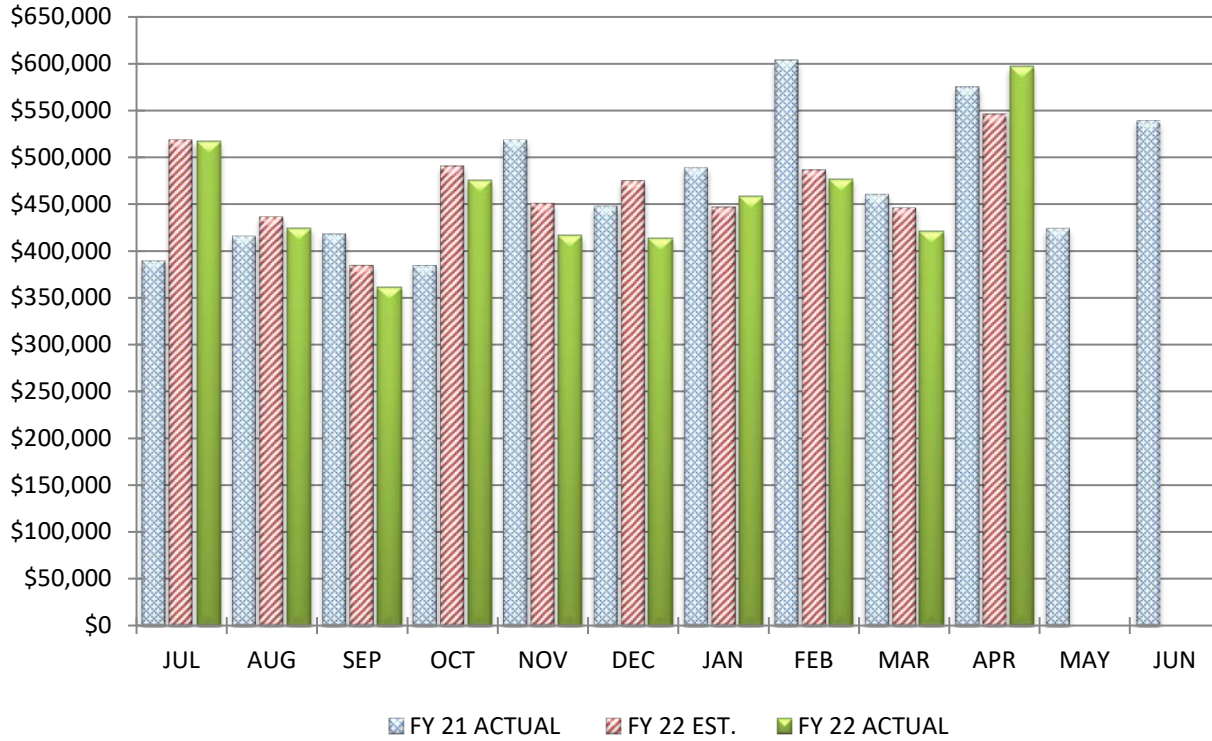


COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

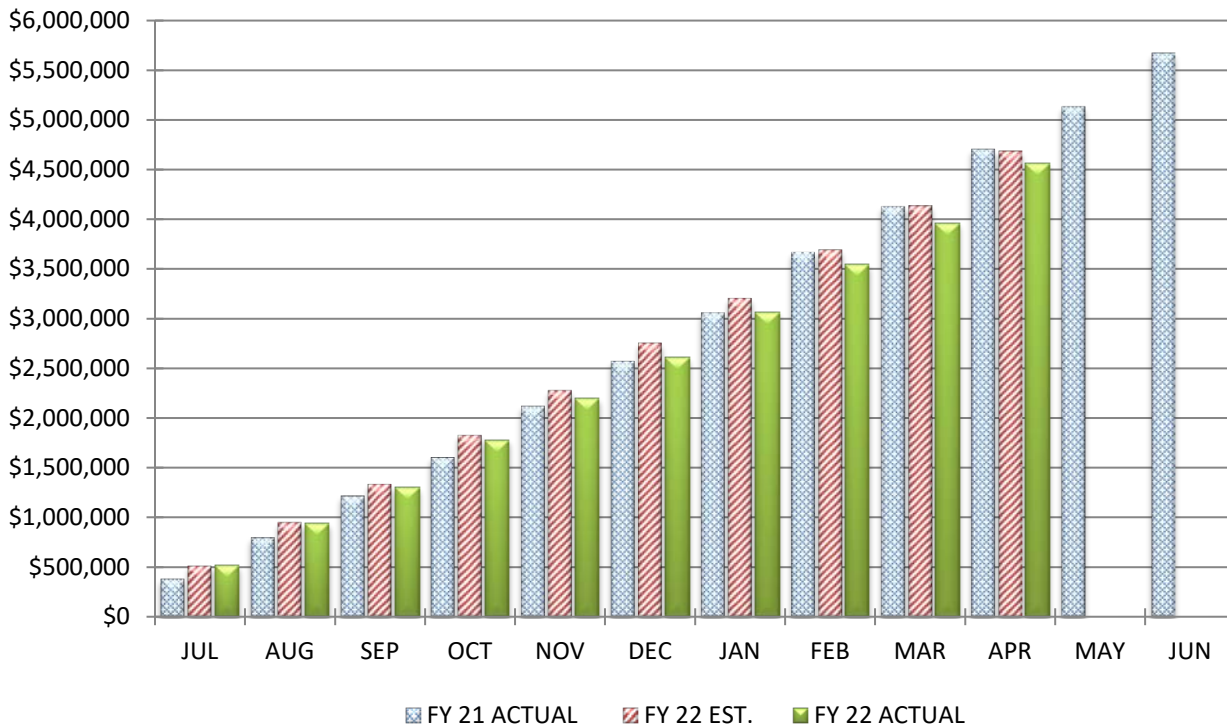
		April 30, 2022			
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>	
Actual Fringe Benefit Expenditures		\$874,697		\$9,311,977	
Estimated Fringe Benefit Expenditures		\$918,525		\$9,522,980	
Variance From Estimate	UNDER	(\$43,828)	UNDER	(\$211,003)	
Variance From Estimate	UNDER	-4.77%	UNDER	-2.22%	
Actual Prior Year		\$1,531,814		\$9,774,865	
Total 2021-2022 Estimate				\$11,477,008	
Percent Of Total Estimate Spent				81.14%	
Percent Of Budget Year Completed			10 months	83.33%	

COMMENTS: We are on target with our annual estimates and showing an overall favorable variance in our benefits area. There are a couple of factors leading to this positive variance. First, our salaries are running under, which will also lead to our wage-related benefits to be running under estimates. In addition, our insurance costs are a little under our anticipated trend. Finally, our employer HSA payments are slightly lower than we had anticipated they would be. These factors are all leading to our benefits being under our estimated amount.

COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES



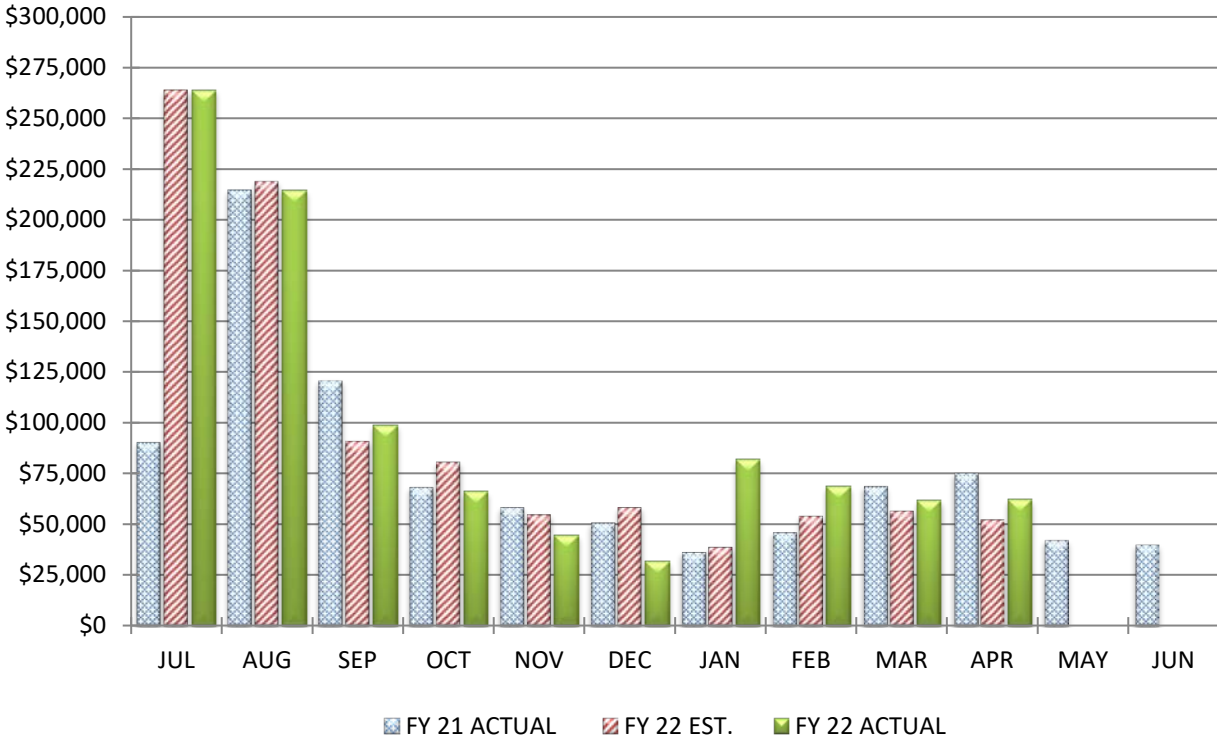
COMPARISON OF PURCHASED SERVICES

April 30, 2022

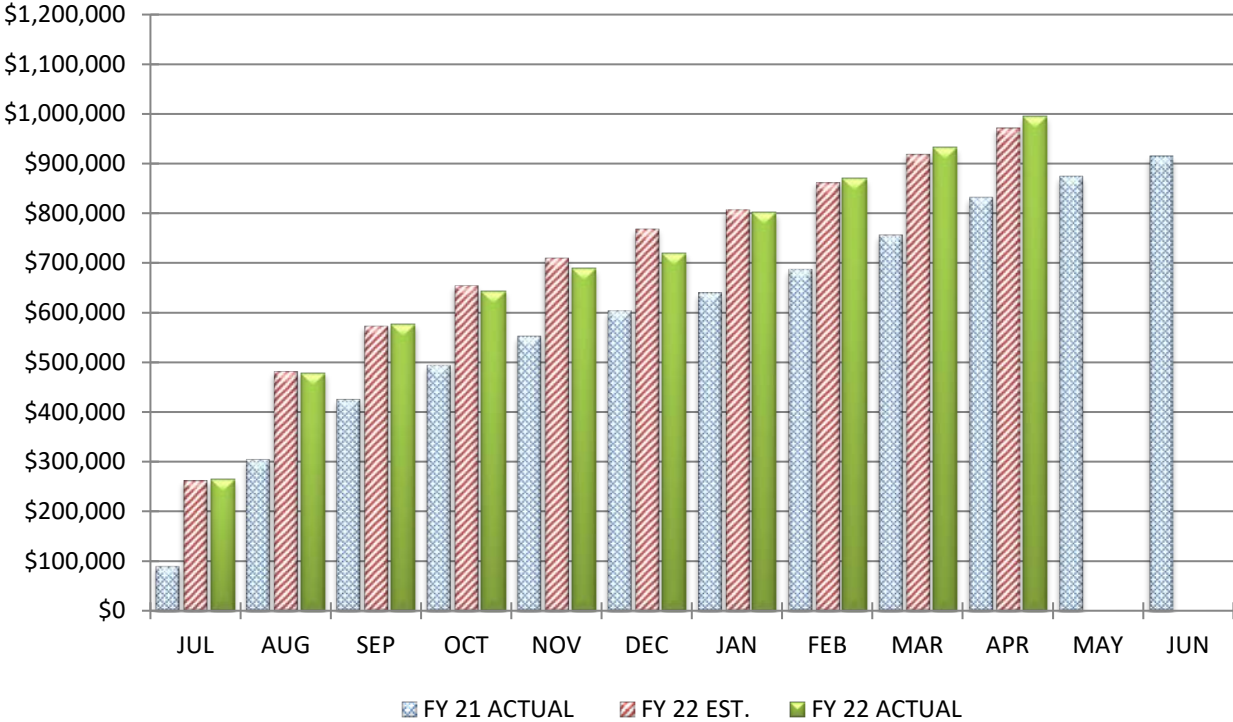
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Service Expenditures		\$597,200		\$4,562,574
Estimated Service Expenditures		\$546,070		\$4,682,760
Variance From Estimate	OVER	\$51,130	UNDER	(\$120,186)
Variance From Estimate	OVER	9.36%	UNDER	-2.57%
Actual Prior Year		\$574,925		\$4,702,915
Total 2021-2022 Estimate				\$5,797,074
Percent Of Total Estimate Spent				78.70%
Percent Of Budget Year Completed		10 months		83.33%

COMMENTS: We are on target with our annual estimates and continue to have a favorable variance. There are several factors at play in our purchase services line. We are expecting increases in this expenditure area due to utilities for our new facilities, property insurances, and increased repair costs for all of our facilities. Some expenditure areas that are counteracting these anticipated increases are due to the changes in the state funding formula and how students are funded where they are educated. We have historically had to post an expenditure for items like open enrollment, community school transfers, scholarships and other state tuition programs. We did recently notice that our actual costs for services through our educational service center were over what was being deducted through our foundation payments, and we have made an adjustment to correct this. This will increase our purchased services costs in the coming months, and we anticipate that our overall purchased services costs will draw closer to our estimate amounts. We will continue to monitor this area as we end our year.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS



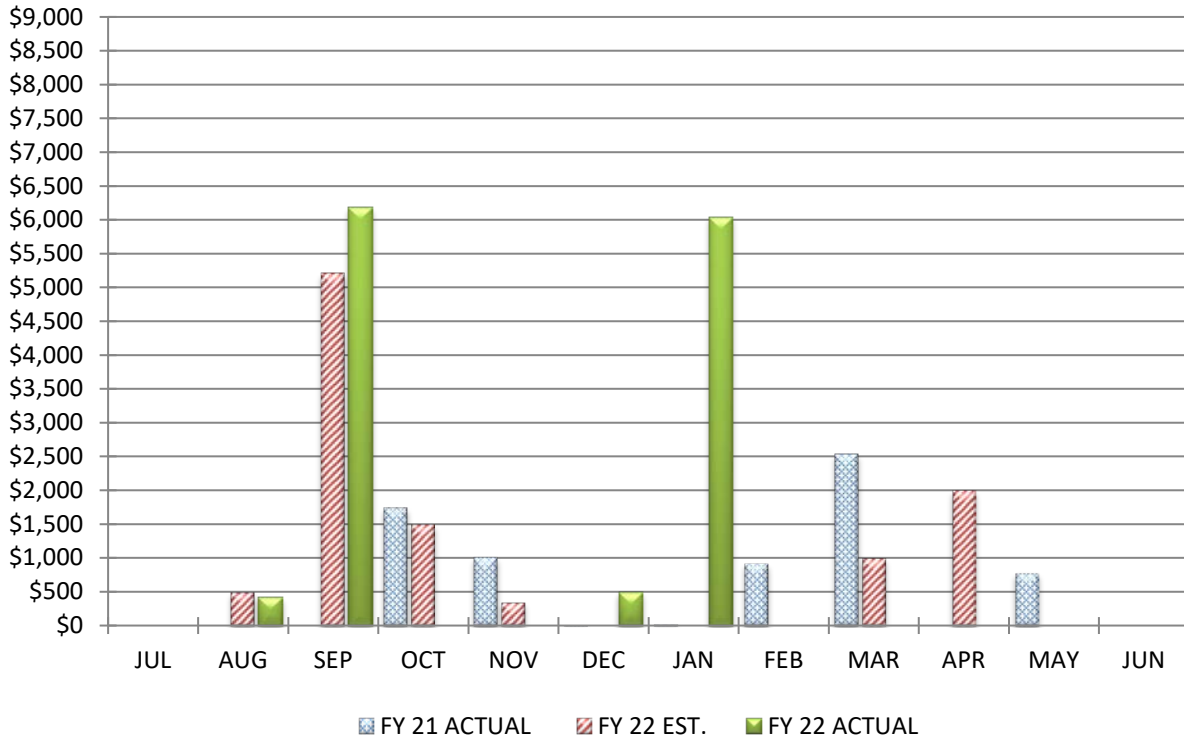
COMPARISON OF SUPPLIES AND MATERIALS

April 30, 2022

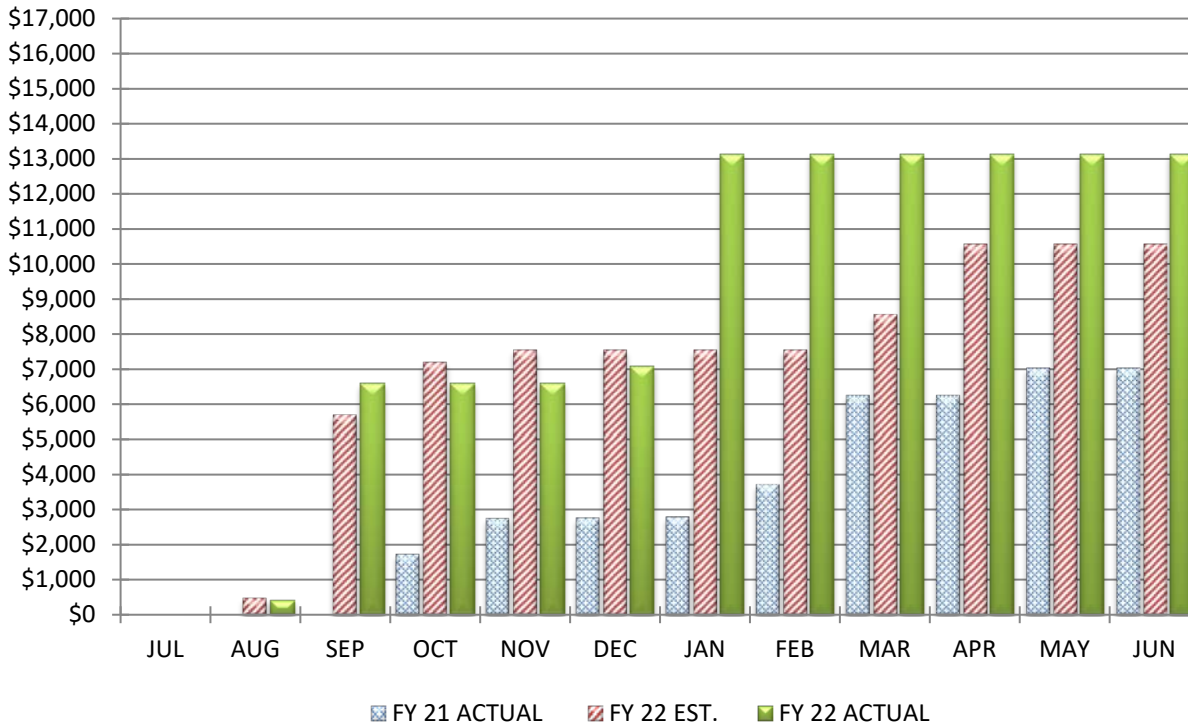
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$62,104		\$994,366
Estimated Material Expenditures		\$52,660		\$972,040
Variance From Estimate	OVER	\$9,444	OVER	\$22,326
Variance From Estimate	OVER	17.93%	OVER	2.30%
Actual Prior Year		\$75,489		\$832,071
Total 2021-2022 Estimate				\$1,063,249
Percent Of Total Estimate Spent				93.52%
Percent Of Budget Year Completed		10 months		83.33%

COMMENTS: We are beginning to run a little over in our supplies and materials line. The leading factor for this are some significant cost increases for our fuel and vehicle parts compared to last year. We will monitor our supplies and materials costs as we finish the school year.

COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY

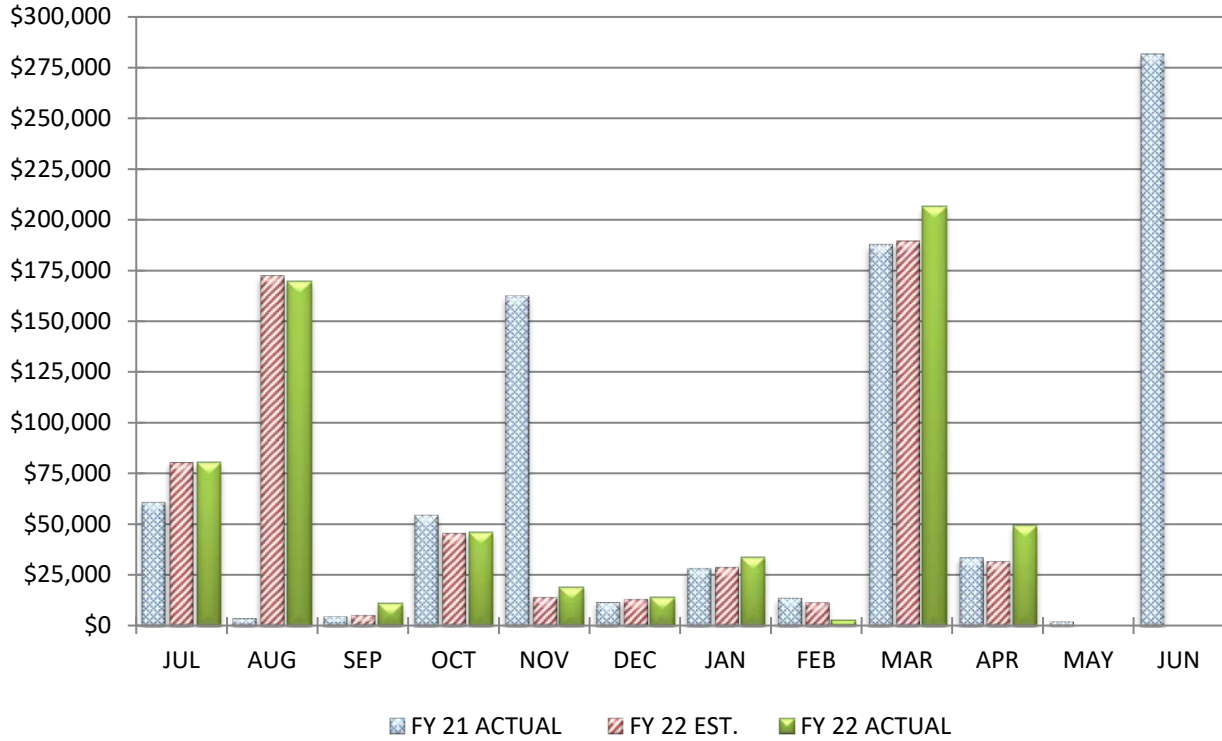


COMPARISON OF CAPITAL OUTLAY

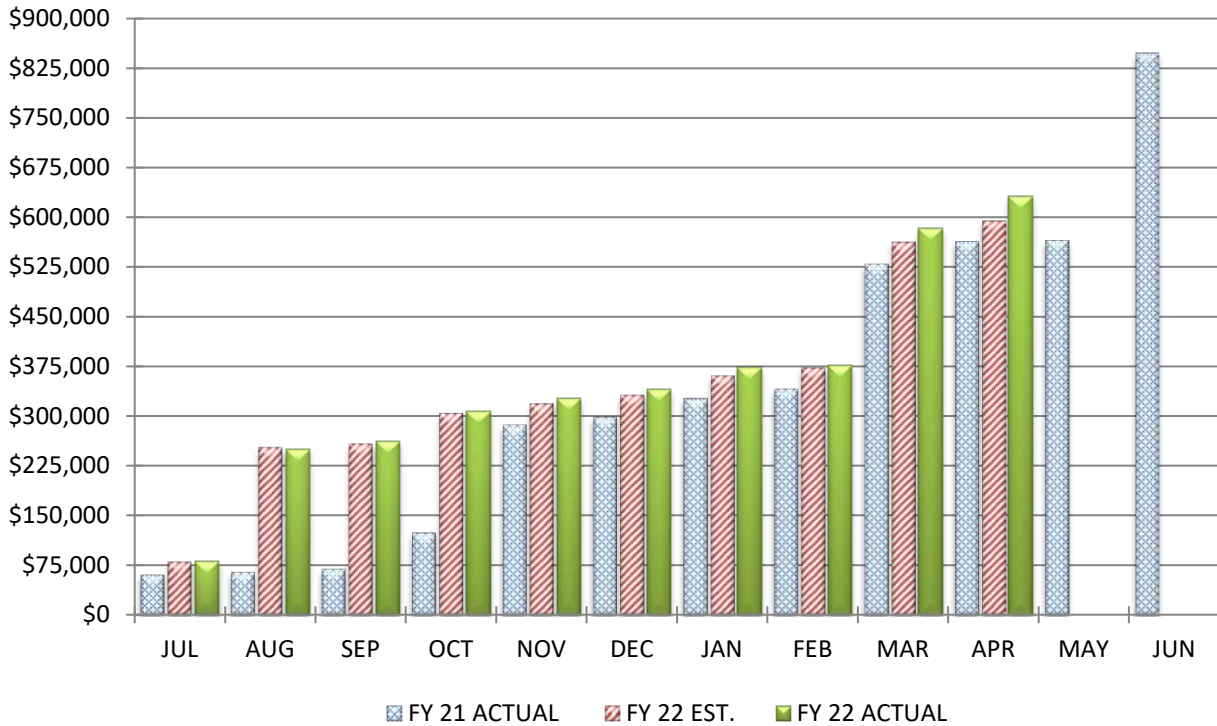
		April 30, 2022		
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$0		\$13,135
Estimated Equipment Expenditures		\$2,000		\$10,550
Variance From Estimate	UNDER	(\$2,000)	OVER	\$2,585
Variance From Estimate	UNDER	-100.00%	OVER	24.50%
Actual Prior Year		\$0		\$6,240
Total 2021-2022 Estimate				\$255,000
Percent Of Total Estimate Spent				5.15%
Percent Of Budget Year Completed			10 months	83.33%

COMMENTS: We are on target with our 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

		April 30, 2022	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$49,335	\$632,509
Estimated Other Expenditures		\$32,010	\$594,330
Variance From Estimate	OVER	\$17,325	\$38,179
Variance From Estimate	OVER	54.12%	6.42%
Actual Prior Year		\$33,857	\$562,845
Total 2021-2022 Estimate			\$700,406
Percent Of Total Estimate Spent			90.31%
Percent Of Budget Year Completed		10 months	83.33%

COMMENTS: We are trending a little over in our Other Expenditure Objects & Other financing Uses area. This is where we post both our Ohio Department of Taxation (ODOT) and Delaware County Auditor processing fees for the collection, processing, and remittance of our income tax and property tax collections, respectively. Since we have seen both our income tax and property tax receipts come in higher than anticipated, this has caused these fees to be slightly higher as well. We do anticipate this area to be under overall. We had originally planned to need to make an \$100,000 transfer to the food service fund for this year. However, with the federal meal reimbursement program this year, the food service fund has been self sufficient and a transfer is no longer anticipated for this fiscal year.



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

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

APRIL 2022 - 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	\$13,412,580.60	\$4,715,935.83	\$48,628,559.04	\$3,644,825.15	\$36,867,960.23	\$25,173,179.41	\$1,560,490.16	\$23,612,689.25
002	BOND RETIREMENT	5,658,379.48	235,573.33	9,281,584.60	668.14	6,943,298.92	7,996,665.16	2,516,381.12	5,480,284.04
003	PERMANENT IMPROVEMENT	1,292,222.40	5,511.34	1,439,326.78	48,893.25	1,302,396.30	1,429,152.88	916,247.54	512,905.34
004	BUILDING	27,057,383.59	0.00	272,215.84	68,235.22	20,651,476.41	6,678,123.02	5,744,735.70	933,387.32
006	FOOD SERVICE	2,665.99	290,438.68	2,305,343.10	186,164.60	1,830,521.63	477,487.46	243,708.76	233,778.70
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	28,876.30	1,645.52	20,786.52	0.00	21,487.31	28,175.51	21,935.10	6,240.41
018	PUBLIC SCHOOL SUPPORT	111,989.50	3,198.45	62,804.10	2,039.02	33,963.08	140,830.52	37,675.75	103,154.77
019	OTHER GRANT	7,371.44	0.00	3,000.00	685.32	718.30	9,653.14	5,017.30	4,635.84
022	DISTRICT AGENCY	74,170.04	(1,528.80)	233,197.82	524.51	121,353.71	186,014.15	12,615.82	173,398.33
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
070	CAPITAL PROJECTS	113,119.03	1,143.80	1,743.27	0.00	9,275.60	105,586.70	3,380.84	102,205.86
200	STUDENT MANAGED ACTIVITY	147,532.99	23,431.59	78,676.03	9,397.98	51,538.35	174,670.67	80,762.60	93,908.07
300	DISTRICT MANAGED ACTIVITY	83,317.11	30,754.36	359,675.06	19,962.64	295,538.00	147,454.17	38,455.19	108,998.98
401	AUXILIARY SERVICES	89,080.87	0.00	387,426.97	9,647.07	257,511.02	218,996.82	66,913.02	152,083.80
451	DATA COMMUNICATION FUND	0.00	0.00	12,600.00	0.00	12,600.00	0.00	0.00	0.00
467	STUDENT WELLNESS AND SUCCESS FUND	144,195.09	0.00	0.00	13,322.03	116,871.94	27,323.15	1,100.25	26,222.90
499	MISCELLANEOUS STATE GRANT FUND	7,523.29	0.00	52,179.14	0.00	20,052.09	39,650.34	147,097.16	(107,446.82)
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	(99,059.96)	49,807.88	476,914.22	131,633.75	488,841.58	(110,987.32)	0.00	(110,987.32)
510	CORONA VIRUS RELIEF FUND	(2,575.39)	0.00	2,575.39	0.00	0.00	0.00	0.00	0.00
516	IDEA PART B GRANTS	(46,319.46)	67,810.72	609,577.74	51,202.43	642,265.52	(79,007.24)	25,648.00	(104,655.24)
551	LIMITED ENGLISH PROFICIENCY	0.00	0.00	7,661.67	0.00	7,661.67	0.00	0.00	0.00
572	TITLE I DISADVANTAGED CHILDREN	(14,524.59)	18,535.12	183,735.63	8,722.45	177,933.49	(8,722.45)	1,477.30	(10,199.75)
584	STUDENT SUPPORT AND ACADEMIC ENRICH	0.00	238.22	5,073.88	5,238.23	10,193.00	(5,119.12)	0.00	(5,119.12)
587	IDEA PRESCHOOL-HANDICAPPED	(309.00)	2,850.24	21,845.37	2,850.24	22,961.49	(1,425.12)	0.00	(1,425.12)
590	IMPROVING TEACHER QUALITY	(1,870.92)	0.00	13,415.28	1,004.41	11,861.77	(317.41)	16,335.62	(16,653.03)
599	MISCELLANEOUS FED. GRANT FUND	(250.44)	0.00	0.00	0.00	(250.44)	0.00	0.00	0.00
Grand Total		\$48,070,410.34	\$5,445,346.28	\$64,459,917.45	\$4,205,016.44	\$69,898,030.97	\$42,632,296.82	\$11,439,977.23	\$31,192,319.59

Big Walnut Local Schools Disbursement Report-All

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0	Electronic			4/14/2022	\$ 1,118,211.35		OUTSTANDING		PAYROLL
0	Electronic	900500	Payroll Account	4/20/2022	32,660.59		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	920000	SCHOOL EMPLOYEES	4/20/2022	37,442.07		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	910000	STATE TEACHERS	4/20/2022	119,272.05		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900001	PNC Bank - Visa	4/20/2022	18,633.84		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900500	Payroll Account	4/29/2022	1,088,349.89		OUTSTANDING		PAYROLL
0	Electronic	900500	Payroll Account	4/29/2022	32,279.33		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900800	Delta Dental Plan of Ohio, Inc	4/29/2022	12,912.81		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	991739	Anthem Blue Cross Blue Shield	4/29/2022	523,192.78		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	920000	SCHOOL EMPLOYEES	4/29/2022	52,705.93		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900025	Dearborn Life Insurance Co	4/29/2022	1,617.48		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	910000	STATE TEACHERS	4/29/2022	106,527.95		OUTSTANDING		ACCOUNTS_PAYA BLE
126847	Check	313	Loeb Electric - Columbus	4/13/2022	100.58		OUTSTANDING		ACCOUNTS_PAYA BLE
126848	Check	626	Sturtevant, Penny	4/13/2022	30.65		OUTSTANDING		ACCOUNTS_PAYA BLE
126849	Check	721	Craig, Georgia	4/13/2022	90.56		OUTSTANDING		ACCOUNTS_PAYA BLE
126850	Check	1008	Rumpke of Ohio, Inc.	4/13/2022	4,108.48		OUTSTANDING		ACCOUNTS_PAYA BLE
126851	Check	1046	KE-WA-PA SALES & SERVICE	4/13/2022	19,848.59		OUTSTANDING		ACCOUNTS_PAYA BLE
126852	Check	1064	Multi Ventures Limited	4/13/2022	26,665.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126853	Check	1115	Del-Co Water Co.	4/13/2022	4,472.74		OUTSTANDING		ACCOUNTS_PAYA BLE
126854	Check	1528	Cummins, Inc.	4/13/2022	1,038.73		OUTSTANDING		ACCOUNTS_PAYA BLE
126855	Check	1536	Transportation Accessories Co	4/13/2022	398.94		OUTSTANDING		ACCOUNTS_PAYA BLE
126856	Check	2038	Gordon Food Service	4/13/2022	53,395.29		OUTSTANDING		ACCOUNTS_PAYA BLE
126857	Check	2502	VILLAGE OF SUNBURY	4/13/2022	5,555.45		OUTSTANDING		ACCOUNTS_PAYA BLE
126858	Check	2504	American Electric	4/13/2022	28,789.11		OUTSTANDING		ACCOUNTS_PAYA BLE
126859	Check	3036	NASCO	4/13/2022	481.44		OUTSTANDING		ACCOUNTS_PAYA BLE
126860	Check	3058	Stanton's Sheet Music, Inc.	4/13/2022	197.57		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126861	Check	3064	Ward's Science	4/13/2022	\$ 241.75		OUTSTANDING		ACCOUNTS_PAYA BLE
126862	Check	3102	CAROLINA BIOLOGICAL SUPPLY	4/13/2022	188.27		OUTSTANDING		ACCOUNTS_PAYA BLE
126863	Check	3137	Tristar Transportation Co	4/13/2022	13,571.05		OUTSTANDING		ACCOUNTS_PAYA BLE
126864	Check	4154	GOPHER SPORT	4/13/2022	193.27		OUTSTANDING		ACCOUNTS_PAYA BLE
126865	Check	5237	ESC of Central Ohio	4/13/2022	23,782.74		OUTSTANDING		ACCOUNTS_PAYA BLE
126866	Check	5522	OSBA	4/13/2022	8,127.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126867	Check	5529	POSTMASTER	4/13/2022	265.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126868	Check	5572	OMEA	4/13/2022	320.00		VOID	4/29/2022	ACCOUNTS_PAYA BLE
126869	Check	5831	STERLING PAPER COMPANY	4/13/2022	822.20		OUTSTANDING		ACCOUNTS_PAYA BLE
126870	Check	5965	Sunbury/Big Walnut Area	4/13/2022	175.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126871	Check	6335	Verizon Wireless	4/13/2022	183.25		OUTSTANDING		ACCOUNTS_PAYA BLE
126872	Check	6372	Cintas Corp. Location #003	4/13/2022	83.62		OUTSTANDING		ACCOUNTS_PAYA BLE
126873	Check	6471	Cardinal Bus Sales &	4/13/2022	323.76		OUTSTANDING		ACCOUNTS_PAYA BLE
126874	Check	6550	Central Restaurant Products	4/13/2022	114.78		OUTSTANDING		ACCOUNTS_PAYA BLE
126875	Check	6644	Blocher, Katherine	4/13/2022	18.08		OUTSTANDING		ACCOUNTS_PAYA BLE
126876	Check	7017	Pioneer Manufacturing Company	4/13/2022	276.30		OUTSTANDING		ACCOUNTS_PAYA BLE
126877	Check	7231	Duncan, Denise	4/13/2022	59.88		OUTSTANDING		ACCOUNTS_PAYA BLE
126878	Check	7552	Evener, Joseph R.	4/13/2022	198.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126879	Check	8001	Music In Motion	4/13/2022	108.39		OUTSTANDING		ACCOUNTS_PAYA BLE
126880	Check	9111	Pyrinex, Inc.	4/13/2022	1,080.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126881	Check	70203	Music & Arts Center	4/13/2022	22.27		OUTSTANDING		ACCOUNTS_PAYA BLE
126882	Check	70286	Grant, Deborah A. DBA: Sports Look, LLC	4/13/2022	210.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126883	Check	70312	Ohio FFA Association, Inc.	4/13/2022	70.00		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126884	Check	70377	MF ATHLETIC COMPANY	4/13/2022	\$ 1,323.48		OUTSTANDING		ACCOUNTS_PAYA BLE
126885	Check	70914	MEDCO Sports Medicine	4/13/2022	20.30		OUTSTANDING		ACCOUNTS_PAYA BLE
126886	Check	71111	Read, Amy	4/13/2022	44.75		OUTSTANDING		ACCOUNTS_PAYA BLE
126887	Check	72515	School Pride Ltd.	4/13/2022	405.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126888	Check	78969	Shelton, Brian	4/13/2022	87.28		OUTSTANDING		ACCOUNTS_PAYA BLE
126889	Check	78971	Leinweber, Nicole	4/13/2022	145.95		OUTSTANDING		ACCOUNTS_PAYA BLE
126890	Check	79008	Ohio School Psychologist Assoc	4/13/2022	705.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126891	Check	79010	MEAD, MARK	4/13/2022	228.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126892	Check	79032	Friends Office	4/13/2022	446.84		OUTSTANDING		ACCOUNTS_PAYA BLE
126893	Check	79033	Newark City Schools	4/13/2022	200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126894	Check	79036	Kuhn, Charlene	4/13/2022	15.80		OUTSTANDING		ACCOUNTS_PAYA BLE
126895	Check	79036	Strategic Management Solutions	4/13/2022	2,385.16		OUTSTANDING		ACCOUNTS_PAYA BLE
126896	Check	79093	Therapro, Inc	4/13/2022	107.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126897	Check	79149	Professional Speech Services	4/13/2022	44,895.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126898	Check	79160	Zimmerman School Equipment, In	4/13/2022	3,338.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126899	Check	79210	Great America Leasing Corp	4/13/2022	1,080.28		OUTSTANDING		ACCOUNTS_PAYA BLE
126900	Check	79227	FRANK, ALAN	4/13/2022	95.12		OUTSTANDING		ACCOUNTS_PAYA BLE
126901	Check	79239	State Security, LLC	4/13/2022	1,980.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126902	Check	79244	Batteries Plus	4/13/2022	771.72		OUTSTANDING		ACCOUNTS_PAYA BLE
126903	Check	79255	Consolidated Electric Coop Inc	4/13/2022	45,856.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126904	Check	79264	Beem's BP Distributing, Inc.	4/13/2022	1,472.79		OUTSTANDING		ACCOUNTS_PAYA BLE
126905	Check	79284	Erjavec, Erin	4/13/2022	352.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126906	Check	79311	Meacham, Christopher Allen	4/13/2022	114.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126907	Check	79337	Sherwin-Williams Store #1383	4/13/2022	113.04		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126908	Check	793465	Unifirst Corporation	4/13/2022	\$ 36.08		OUTSTANDING		ACCOUNTS_PAYA BLE
126909	Check	793730	Tierney Brothers, Inc.	4/13/2022	3,498.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126910	Check	793818	Edmentum, Inc.	4/13/2022	1,146.25		OUTSTANDING		ACCOUNTS_PAYA BLE
126911	Check	793909	Porta Kleen	4/13/2022	278.75		OUTSTANDING		ACCOUNTS_PAYA BLE
126912	Check	793955	Franklin Art Glass Studios Inc	4/13/2022	316.99		OUTSTANDING		ACCOUNTS_PAYA BLE
126913	Check	794068	Roger E. Howard	4/13/2022	1,759.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126914	Check	794119	The Ohio State University	4/13/2022	100.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126915	Check	794554	Teachers Pay Teachers	4/13/2022	717.94		OUTSTANDING		ACCOUNTS_PAYA BLE
126916	Check	794663	OHSAA	4/13/2022	1,200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126917	Check	794689	Brown Supply Co.	4/13/2022	30,812.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126918	Check	794762	Ruling Our Experiences	4/13/2022	450.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126919	Check	794792	Game One	4/13/2022	995.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126920	Check	794978	Morrison, Justin	4/13/2022	95.93		OUTSTANDING		ACCOUNTS_PAYA BLE
126921	Check	794979	Zimmer, Jennifer A	4/13/2022	299.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126922	Check	795088	Gibson, Megan	4/13/2022	37.38		OUTSTANDING		ACCOUNTS_PAYA BLE
126923	Check	795116	R & R Services Plus LLC	4/13/2022	2,375.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126924	Check	795140	Division 7 Roofing	4/13/2022	2,963.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126925	Check	795267	Ohio High School Lacrosse	4/13/2022	35.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126926	Check	795277	Ainsworth, Jenny A	4/13/2022	187.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126927	Check	795283	PaySchools	4/13/2022	934.33		OUTSTANDING		ACCOUNTS_PAYA BLE
126928	Check	795298	Big Walnut Apparel	4/13/2022	84.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126929	Check	795339	Whiteside, Justin	4/13/2022	152.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126930	Check	795449	J & J Enterprises-Westerville	4/13/2022	71.58		OUTSTANDING		ACCOUNTS_PAYA BLE
126931	Check	795545	Buckeye Paving Company	4/13/2022	5,650.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126932	Check	795548	Reach Educational Services	4/13/2022	7,182.00		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126933	Check	795553	Background InvestigationBure au	4/13/2022	\$ 1,734.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126934	Check	795558	Language Line Services, Inc.	4/13/2022	6.23		OUTSTANDING		ACCOUNTS_PAYA BLE
126935	Check	795601	Fisher, Ashley	4/13/2022	57.56		OUTSTANDING		ACCOUNTS_PAYA BLE
126936	Check	795651	Krygtejski, Kyle M	4/13/2022	2,442.91		OUTSTANDING		ACCOUNTS_PAYA BLE
126937	Check	795667	Flourish Integrated Therapy, LLC	4/13/2022	440.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126938	Check	795704	Bair, Layne	4/13/2022	54.98		OUTSTANDING		ACCOUNTS_PAYA BLE
126939	Check	795712	Hard Eight LLC	4/13/2022	600.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126940	Check	795824	Wood, DeAnne	4/13/2022	15.91		OUTSTANDING		ACCOUNTS_PAYA BLE
126941	Check	991318	Quadient Leasing USA, Inc.	4/13/2022	2,000.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126942	Check	991546	Saathoff, Chad	4/13/2022	278.16		OUTSTANDING		ACCOUNTS_PAYA BLE
126943	Check	991573	Colvin, Kendall J	4/13/2022	357.88		OUTSTANDING		ACCOUNTS_PAYA BLE
126944	Check	991599	WEX Health, Inc.	4/13/2022	1,011.15		OUTSTANDING		ACCOUNTS_PAYA BLE
126945	Check	991607	Haskins, Christina	4/13/2022	20.53		OUTSTANDING		ACCOUNTS_PAYA BLE
126946	Check	991682	Anderson, Alexandra	4/13/2022	25.51		OUTSTANDING		ACCOUNTS_PAYA BLE
126947	Check	991690	Clark, Alyssa	4/13/2022	98.16		OUTSTANDING		ACCOUNTS_PAYA BLE
126948	Check	991705	Smith, Savannah Michele	4/13/2022	47.25		OUTSTANDING		ACCOUNTS_PAYA BLE
126949	Check	991709	Stevens, Tonya	4/13/2022	240.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126950	Check	991711	Ritter, Jennifer	4/13/2022	34.63		OUTSTANDING		ACCOUNTS_PAYA BLE
126951	Check	991723	Mitchell, Sheila	4/13/2022	859.20		OUTSTANDING		ACCOUNTS_PAYA BLE
126952	Check	991725	Right Way Food Service	4/13/2022	6,884.82		OUTSTANDING		ACCOUNTS_PAYA BLE
126953	Check	991728	Beam, Tyler	4/13/2022	705.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126954	Check	991751	Central Ohio Behavioral Consulting, LLC	4/13/2022	1,900.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126955	Check	991763	VapeEducate LLC	4/13/2022	300.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126956	Check	991768	AGParts	4/13/2022	719.70		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126957	Check	991769	Worldwide, Inc National Automotive Parts Association	4/13/2022	\$ 467.73		OUTSTANDING		BLE ACCOUNTS_PAYA BLE
126958	Check	991775	SFR XI Holdings, LLC	4/13/2022	2,357.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126959	Check	991776	Worksite Therapy Services, LLC	4/13/2022	396.56		OUTSTANDING		ACCOUNTS_PAYA BLE
126960	Check	117	Buckeye Scientific LLC	4/21/2022	1,000.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126961	Check	132	Wolf, Mary B.	4/21/2022	100.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126962	Check	1557	TruckPro, LLC	4/21/2022	2,501.27		OUTSTANDING		ACCOUNTS_PAYA BLE
126963	Check	2038	Gordon Food Service	4/21/2022	35,786.46		OUTSTANDING		ACCOUNTS_PAYA BLE
126964	Check	2502	VILLAGE OF SUNBURY	4/21/2022	3,313.30		OUTSTANDING		ACCOUNTS_PAYA BLE
126965	Check	2503	Columbia Gas Of Ohio	4/21/2022	7,554.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126966	Check	3058	Stanton's Sheet Music, Inc.	4/21/2022	746.93		OUTSTANDING		ACCOUNTS_PAYA BLE
126967	Check	3102	CAROLINA BIOLOGICAL SUPPLY	4/21/2022	61.72		OUTSTANDING		ACCOUNTS_PAYA BLE
126968	Check	5237	ESC of Central Ohio	4/21/2022	646.96		OUTSTANDING		ACCOUNTS_PAYA BLE
126969	Check	5725	BRICKER & ECKLER LLP	4/21/2022	1,500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126970	Check	6320	Priestas, Mendi	4/21/2022	50.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126971	Check	6372	Cintas Corp. Location #003	4/21/2022	75.83		OUTSTANDING		ACCOUNTS_PAYA BLE
126972	Check	6457	Delaware County Sheriff's Offc	4/21/2022	4,938.29		OUTSTANDING		ACCOUNTS_PAYA BLE
126973	Check	6615	J & J Carpets	4/21/2022	775.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126974	Check	7483	Croton Craft LLC	4/21/2022	4,001.75		OUTSTANDING		ACCOUNTS_PAYA BLE
126975	Check	8551	Professional Binding Products	4/21/2022	215.26		OUTSTANDING		ACCOUNTS_PAYA BLE
126976	Check	70203	Music & Arts Center	4/21/2022	300.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126977	Check	790333	Newark City Schools	4/21/2022	150.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126978	Check	790734	Easton Telecom Services, LLC	4/21/2022	1,474.79		OUTSTANDING		ACCOUNTS_PAYA BLE
126979	Check	791262	Blick Art Materials	4/21/2022	884.60		OUTSTANDING		ACCOUNTS_PAYA BLE
126980	Check	791582	Mu Alpha Theta	4/21/2022	82.50		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126981	Check	792393	State Security, LLC	4/21/2022	\$ 300.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126982	Check	792443	Batteries Plus	4/21/2022	483.90		OUTSTANDING		BLE ACCOUNTS_PAYA
126983	Check	792640	Beem's BP Distributing, Inc.	4/21/2022	751.04		OUTSTANDING		BLE ACCOUNTS_PAYA
126984	Check	793094	Johnson-Stubber, Christie	4/21/2022	55.40		VOID	4/21/2022	BLE ACCOUNTS_PAYA
126985	Check	793710	Rush Truck Centers of Ohio, Inc.	4/21/2022	1,023.92		OUTSTANDING		BLE ACCOUNTS_PAYA
126986	Check	793815	Timing First LLC	4/21/2022	650.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126987	Check	793906	Valley Tire Company	4/21/2022	3,976.40		OUTSTANDING		BLE ACCOUNTS_PAYA
126988	Check	794230	BC Technologies Company	4/21/2022	1,385.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126989	Check	794374	Boehm, Dawn	4/21/2022	49.32		OUTSTANDING		BLE ACCOUNTS_PAYA
126990	Check	794548	Granville High School	4/21/2022	150.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126991	Check	794689	Brown Supply Co.	4/21/2022	6,541.53		OUTSTANDING		BLE ACCOUNTS_PAYA
126992	Check	794782	OhioGuidestone	4/21/2022	16,079.28		OUTSTANDING		BLE ACCOUNTS_PAYA
126993	Check	795038	Columbus State Community	4/21/2022	12,503.29		OUTSTANDING		BLE ACCOUNTS_PAYA
126994	Check	795181	Time Warner/Spectrum Enterpris	4/21/2022	567.38		OUTSTANDING		BLE ACCOUNTS_PAYA
126995	Check	795283	PaySchools	4/21/2022	135.62		OUTSTANDING		BLE ACCOUNTS_PAYA
126996	Check	795308	Jersey Mike's Subs	4/21/2022	1,280.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126997	Check	795339	Whiteside, Justin	4/21/2022	342.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126998	Check	795379	Waterlogic USA Inc.	4/21/2022	90.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126999	Check	795436	PM Graphics Inc.	4/21/2022	1,565.49		OUTSTANDING		BLE ACCOUNTS_PAYA
127000	Check	795494	Voorhis Slone Welsh Crossland	4/21/2022	63,540.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127001	Check	795557	AIR Training Solutions	4/21/2022	104.85		OUTSTANDING		BLE ACCOUNTS_PAYA
127002	Check	795601	Fisher, Ashley	4/21/2022	394.96		OUTSTANDING		BLE ACCOUNTS_PAYA
127003	Check	795661	Learn21:A Flexible Learning	4/21/2022	5,250.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127004	Check	795685	US Bank National	4/21/2022	9,371.45		OUTSTANDING		BLE ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127005	Check	795712	Association Hard Eight LLC	4/21/2022	\$ 3,905.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127006	Check	795857	Plummer, Justin A	4/21/2022	92.14		OUTSTANDING		BLE ACCOUNTS_PAYA
127007	Check	991599	WEX Health, Inc.	4/21/2022	1,012.05		OUTSTANDING		BLE ACCOUNTS_PAYA
127008	Check	991670	Nier, Bryan D.	4/21/2022	70.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127009	Check	991724	Irongate Events & Catering Inc.	4/21/2022	2,500.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127010	Check	991754	I Am Boundless, Inc.	4/21/2022	2,698.50		OUTSTANDING		BLE ACCOUNTS_PAYA
127011	Check	991760	Language Testing International	4/21/2022	2,400.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127012	Check	991762	Szucs, Nicholas	4/21/2022	334.85		OUTSTANDING		BLE ACCOUNTS_PAYA
127013	Check	991768	AGParts Worldwide, Inc	4/21/2022	59.50		OUTSTANDING		BLE ACCOUNTS_PAYA
127014	Check	991773	Child1st Publications, LLC	4/21/2022	89.75		OUTSTANDING		BLE ACCOUNTS_PAYA
127015	Check	991788	Glass, Lee Anthony	4/21/2022	90.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127016	Check	793094	Johnson-Stuber, Christie	4/21/2022	31.53		OUTSTANDING		BLE ACCOUNTS_PAYA
127017	Check	795332	Wimbish, Thomas	4/21/2022	23.87		OUTSTANDING		BLE ACCOUNTS_PAYA
127018	Check	822	Watkins Memorial High School	4/25/2022	50.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127019	Check	732622	South Western City Schools	4/25/2022	175.00		OUTSTANDING		BLE REFUND
127020	Check	991789	Smith, Carrie	4/25/2022	150.00		OUTSTANDING		BLE REFUND
127021	Check	991790	Guthrie, Tim	4/25/2022	140.00		OUTSTANDING		BLE REFUND
127022	Check	991791	Adams, Maddie	4/25/2022	200.00		OUTSTANDING		BLE REFUND
127023	Check	5572	OMEA	4/29/2022	320.00		OUTSTANDING		BLE ACCOUNTS_PAYA

\$ 3,738,121.60

Grand Total



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

COMPARISON OF FISCAL YEAR 2022 YTD
APPROPRIATIONS WITH FISCAL YTD ACTUAL -
ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

Comparison of Fiscal Year 2022 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
001 - GENERAL FUND	45,395,038	806,558	46,201,596	36,867,960	1,560,490	7,773,146	17%
002 - BOND RETIREMENT	9,470,115	-	9,470,115	6,943,299	2,516,381	10,435	0%
003 - PERMANENT IMPROVEMENT	2,054,202	572,290	2,626,492	1,302,396	916,248	407,848	16%
004 - BUILDING IMPROVEMENT	2,538,050	24,667,734	27,205,784	20,651,476	5,744,736	809,572	3%
006 - FOOD SERVICE	2,297,580	500	2,298,080	1,830,522	243,709	223,850	10%
014 - ROTARY-INTERNAL SERVICES	25,300	19,258	44,558	21,487	21,935	1,136	3%
018 - PUBLIC SCHOOL SUPPORT	128,700	10,037	138,737	33,963	37,676	67,099	48%
019 - OTHER GRANT	10,360	-	10,360	718	5,017	4,625	45%
022 - DISTRICT AGENCY	231,164	13,170	244,334	121,354	12,616	110,364	45%
070 - CAPITAL PROJECTS	110,000	-	110,000	9,276	3,381	97,344	88%
200 - STUDENT MANAGED ACTIVITY	116,794	4,214	121,008	51,538	80,763	(11,293) #	-9%
300 - DISTRICT MANAGED STUDENT ACTIVITY	358,311	4,378	362,689	295,538	38,455	28,695	8%
401 - AUXILIARY SERVICES	285,808	78,549	364,357	257,511	66,913	39,933	11%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	12,600	-	-	0%
467 - STUDENT WELLNESS AND SUCCESS	144,045	150	144,195	116,872	1,100	26,223	18%
499 - MISCELLANEOUS STATE GRANT FUND	51,341	5,511	56,852	20,052	147,097	(110,298) #	-194%
507 - ESSER FUND	3,768,930	-	3,768,930	488,842	-	3,280,088	0%
516 - IDEA PART-B GRANT	1,257,053	10,695	1,267,748	642,266	25,648	599,834	47%
551 LIMITED ENGLISH PROFICIENCY	7,662	-	7,662	7,662	-	-	0%
572 - TITLE I	217,739	4,223	221,962	177,933	1,477	42,552	19%
584 - TITLE IV ACADEMIC ENRICHMENT	33,221	-	33,221	10,193	-	23,028	69%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	39,981	218	40,199	22,961	-	17,238	43%
590 - TITLE II-A IMPROVING TEACHER QUALITY	131,414	-	131,414	11,862	16,336	103,216	79%
599 - MISCELLANEOUS FEDERAL GRANTS	(250)	-	(250)	(250)	-	-	100%
TOTAL ALL FUNDS	23,290,120	25,390,927	48,681,047	33,030,071	9,879,487	5,771,489	12%

- The accounts have adequate current or anticipated resources and appropriation modifications will be made to account for this and other necessary appropriations.

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO
April 30, 2022**

<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>
INTERIM FUNDS - General Operating Funds							
<i>Fifth Third Securities, Inc. - Investments</i>							
1) U.S. Treasury Note	U.S. Treasurer	\$809,937.50	12/15/2021	0.14%	9/30/2022	153	\$1,139.42
2) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	212	\$4,446.24
3) U.S. Treasury Note	U.S. Treasurer	\$506,484.38	12/15/2021	0.33%	1/15/2023	260	\$1,015.62
4) U.S. Treasury Note	U.S. Treasurer	\$516,621.09	12/15/2021	0.73%	6/30/2023	426	\$3,066.41
5) U.S. Treasury Note	U.S. Treasurer	\$520,019.53	12/15/2021	1.36%	12/31/2023	610	\$6,230.47
6) U.S. Treasury Note	U.S. Treasurer	\$511,816.41	12/15/2021	2.09%	6/30/2024	792	\$10,058.59
7) U.S. Treasury Note	U.S. Treasurer	\$394,556.25	12/15/2021	2.39%	9/15/2024	869	\$9,193.75
Fifth Third Investment Total Subtotal		\$3,504,435.16					
<i>RedTree Investment Group - Investments</i>							
8) MUFG Bank	Commercial Paper	\$1,098,661.97	12/31/2021	0.29%	5/31/2022	31	\$1,338.03
9) Federal Farm Credit Bank	U.S. Gov't Agency Note	\$199,933.20	6/25/2020	0.28%	6/22/2022	53	\$260.00
10) Toyota Motor Credit	Commercial Paper	\$1,196,220.00	12/16/2021	0.42%	9/12/2022	135	\$3,780.00
11) Toyota Motor Credit	Commercial Paper	\$199,325.00	12/20/2021	0.45%	9/16/2022	139	\$675.00
12) U.S. Treasury Bill	U.S. Treasury Bill	\$498,732.02	12/20/2021	0.25%	12/1/2022	215	\$1,267.98
10) Lorain County	Municipal Bond	\$175,000.00	12/30/2020	0.40%	12/1/2022	215	\$700.00
11) U.S. Treasury Note	U.S. Treasurer	\$598,359.38	12/15/2021	0.37%	1/31/2023	276	\$750.00
12) U.S. Treasury Note	U.S. Treasurer	\$497,949.22	12/15/2021	0.44%	3/31/2023	335	\$625.00
13) U.S. Treasury Note	U.S. Treasurer	\$496,757.81	12/15/2021	0.61%	9/30/2023	518	\$1,875.00
14) U.S. Treasury Note	U.S. Treasurer	\$497,792.97	12/6/2021	0.61%	10/31/2023	549	\$2,812.50
15) Bethel Local School District	Municipal Bond	\$217,154.25	7/28/2020	1.11%	11/1/2023	550	\$7,845.75
16) U.S. Treasury Note	U.S. Treasurer	\$498,750.00	12/3/2021	0.63%	11/30/2023	579	\$5,000.00
17) City of Farview Park	Municipal Bond	\$165,000.00	7/1/2021	0.35%	12/1/2023	580	\$1,145.12
18) U.S. Treasury Note	U.S. Treasurer	\$249,658.20	6/30/2021	0.42%	4/15/2024	716	\$1,875.00
19) Federal Home Loan Bank	U.S. Gov't Agency Note	\$150,000.00	6/28/2021	0.40%	6/28/2024	790	\$975.00
20) Federal Home Loan Bank	U.S. Gov't Agency Note	\$260,000.00	8/26/2021	0.54%	8/26/2024	849	\$1,690.00
Government Debt - Federal Agency Subtotal		\$6,999,294.02					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$126,714.31	4/30/2022	0.06%	5/1/2022	1	\$0.21
2) Federated Govt Obligations Is	Money Market	\$58,751.46	4/30/2022	0.20%	5/1/2022	1	\$0.32
3) First American Obligations Fund	Money Market	\$17,134.47	4/30/2022	0.24%	5/1/2022	1	\$0.11
4) Star Ohio - General	Money Market	\$3,754,065.36	4/30/2022	0.41%	5/1/2022	1	\$42.17
Cash Account Subtotal		\$3,956,665.60					
Total Interim Funds		\$14,460,394.78					
ACTIVE FUNDS - General Operating Funds							
1) First Commonwealth Bank	Checking - General	\$14,523,365.69	4/30/2022	0.02%	5/1/2022	1	\$7.96
2) First Commonwealth Bank	Checking - Payroll	\$219,413.01	4/30/2022	0.00%	5/1/2022	1	\$0.00
Total Active Funds		\$14,742,778.70					81571.55
Total Active and Interim Funds - General Operating		\$29,203,173.48		0.30%		133	\$67,815.65

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
April 30, 2022**

<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							
<i>Money Markets</i>							
1) First American Treasury Obligations Fund	Money Market	\$7,060.04	4/30/2022	0.24%	5/1/2022	1	\$0.05
Money Markets Subtotal		<u>\$7,060.04</u>					
Total December 2017 - Note/Bond Proceeds		<u>\$7,060.04</u>					
July 2018 - Bond Proceeds							
<i>Commercial Paper</i>							
1) Royal Bank of Canada (RBC)	Commercial Paper	\$479,438.93	8/16/2021	0.16%	5/6/2022	6	\$561.07
2) Lloyds Bank	Commercial Paper	\$399,497.56	8/16/2021	0.17%	5/9/2022	9	\$502.44
3) Collateralized CP (JP Morgan)	Commercial Paper	\$719,035.20	8/18/2021	0.18%	5/13/2022	13	\$964.80
Commercial Paper Subtotal		<u>\$1,597,971.69</u>					
4) First American Treasury Obligations Fund	Money Market	\$5,932.36	4/30/2022	0.24%	5/1/2022	1	\$0.04
Subtotal		<u>\$5,932.36</u>					
Total July 2018 - Bond Proceeds		<u>\$1,603,904.05</u>					
May 2019 - Bond Proceeds							
<i>Federal Government Obligations</i>							
1) Federal Farm Credit Bank	U.S. Agency Note	\$1,499,425.50	5/6/2020	0.27%	5/6/2022	6	\$2,449.50
2) Federal Farm Credit Bank	U.S. Agency Note	\$618,822.00	5/18/2020	0.26%	5/18/2022	18	\$1,674.00
3) Federal Farm Credit Bank	U.S. Agency Note	\$1,377,585.00	5/21/2020	0.25%	5/18/2022	18	\$3,519.00
4) Federal Farm Credit Bank	U.S. Agency Note	\$2,499,165.00	6/25/2020	0.28%	6/22/2022	53	\$4,085.00
Federal Government Obligations Subtotal		<u>\$5,994,997.50</u>					
<i>Commercial Paper</i>							
5) Lloyds Bank	Commercial Paper	\$614,227.49	8/10/2021	0.17%	5/3/2022	3	\$772.51
6) Royal Bank of Canada (RBC)	Commercial Paper	\$1,498,246.67	8/16/2021	0.16%	5/6/2022	6	\$1,753.33
7) Collateralized CP (JB Morgan)	Commercial Paper	\$1,797,588.00	8/18/2021	0.18%	5/13/2022	13	\$2,412.00
8) Societe Generale	Commercial Paper	\$1,448,049.75	9/20/2021	0.18%	6/16/2022	47	\$1,950.25
Commercial Paper Subtotal		<u>\$5,358,111.91</u>					
9) First American Treasury Obligations Fund	Money Market	\$6,797.67	4/30/2022	0.24%	5/1/2022	1	\$0.04
10) Construction Escrow Account	Money Market	\$20,443.79	4/30/2022	0.04%	5/1/2022	1	\$0.02
11) Star Ohio - Construction Fund	Money Market	\$1,599,371.48	4/30/2022	0.41%	5/1/2022	1	\$17.97
Subtotal		<u>\$1,626,612.94</u>					
Total May 2019 - Bond Proceeds		<u>\$12,979,722.35</u>					
Grand Total Construction Proceeds		<u>\$14,590,686.44</u>		0.24%		20	\$13,755.90

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
April 30, 2022**

Fund	Month to Date	Year to Date
General Fund (001)	\$7,505.59	\$43,688.25
Building Project Fund (004-9017)	(\$163.38)	\$149,194.06
Food Service Fund (006)	\$102.30	\$273.29
Sunbury Meadows CDA (022-9200)	\$0.99	\$32.74
Auxillary Services Fund (401)	\$62.67	\$171.70
Total All Funds	\$7,508.17	\$193,360.04

**Thank you for your review of the April 2022 Big Walnut Local
School District Financial Report.**



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