

# Big Walnut Local School District

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## Monthly Financial Report

*for the month ended*  
**December 31, 2021**

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Prepared By:  
Jeremy J. Buskirk  
Treasurer



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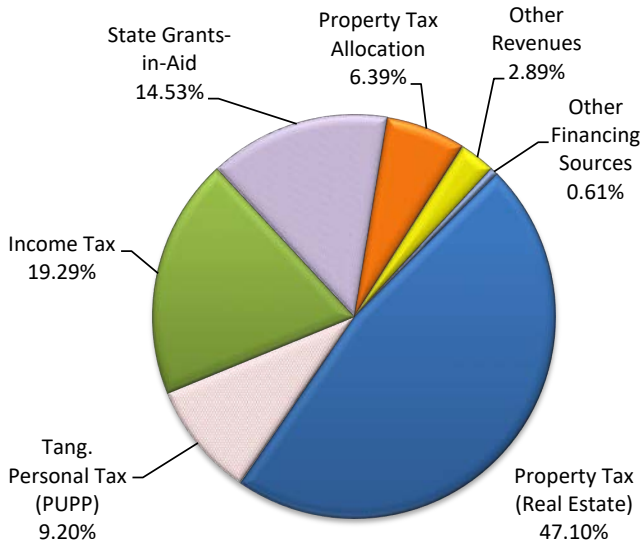
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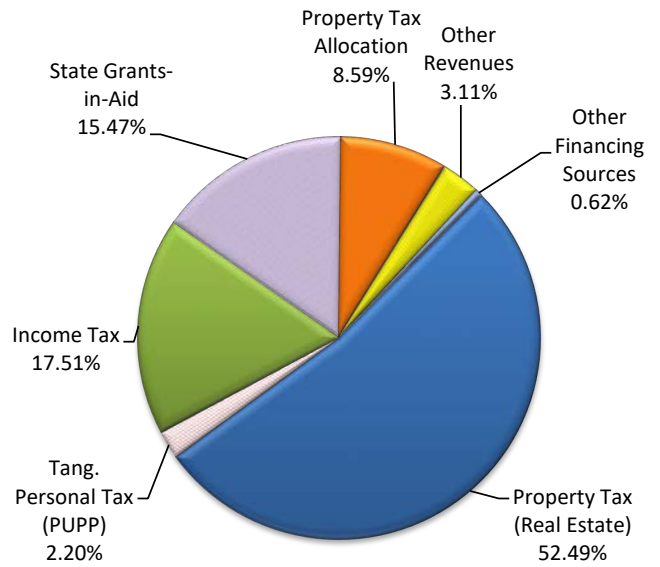
**EST. GENERAL FUND REVENUE FY22**

**\$48,049,946**



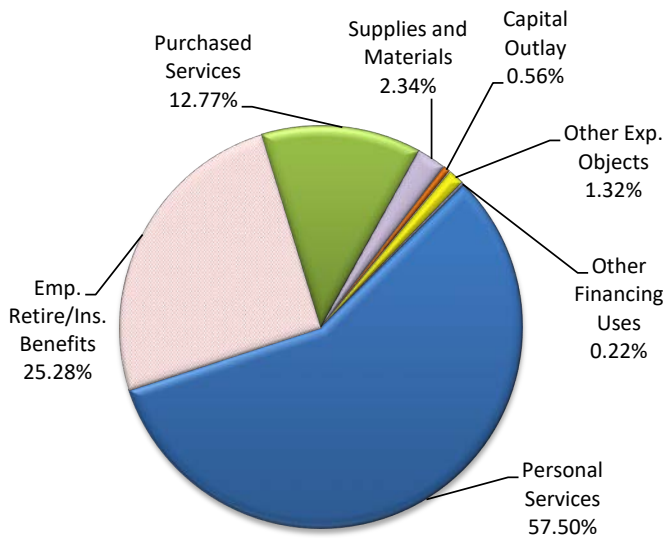
**EST. GENERAL FUND REVENUE FY12**

**\$29,886,132**



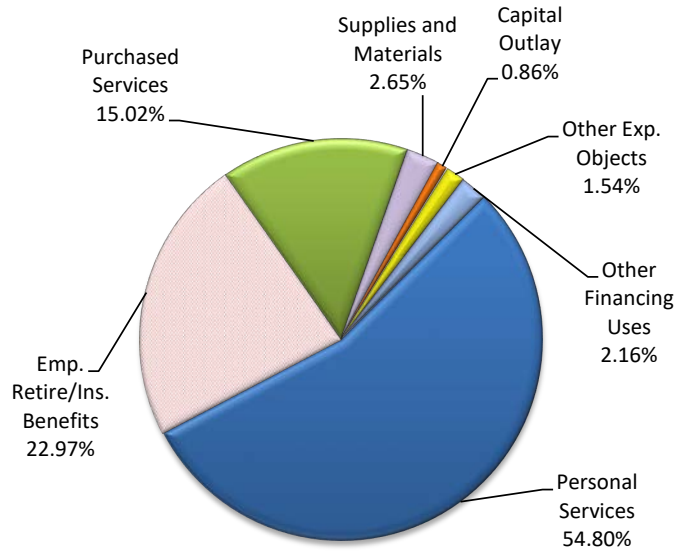
**EST. GENERAL FUND EXPENDITURES FY22**

**\$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.

	<b>FY 2022</b>	<b>FY 2012</b>	<b>% Change</b>
<b>Enrollment</b>	4,215 as of 11/5/2021	2,994	40.78%

**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**

<u>CATEGORY</u>	<u>FY 22 EST.</u>	<u>FY 22 ACTUAL</u>	<u>VARIANCE</u>	<u>PERCENTAGE</u>
<b>Revenues</b>				
General Property Tax (Real Estate)	\$10,715,498	\$10,792,180	\$76,682	0.7%
Tangible Personal Property (PUPP)	2,231,297	2,231,099	(198)	0.0%
Income Tax	5,561,949	5,619,809	57,860	1.0%
Unrestricted State Grants-in-Aid	3,210,282	3,070,927	(139,355)	-4.3%
Restricted State Grants-in-Aid	74,704	7,279	(67,425)	-90.3%
Property Tax Allocation (Reimb.)	1,513,626	1,508,098	(5,528)	-0.4%
All Other Revenues	781,125	787,731	6,606	0.8%
<b>Total Revenues</b>	<b>24,088,481</b>	<b>24,017,123</b>	<b>(71,358)</b>	<b>-0.3%</b>
<b>Other Financing Sources</b>				
Advances-In	\$278,000	\$278,000	\$0	0.0%
All Other Financing Sources	9,246	10,472	1,226	13.3%
<b>Total Other Financing Sources</b>	<b>287,246</b>	<b>288,472</b>	<b>1,226</b>	<b>0.4%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$24,375,727</b>	<b>\$24,305,594</b>	<b>(\$70,133)</b>	<b>-0.3%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$12,876,772	\$12,773,813	(\$102,959)	-0.8%
Retirement/Insurance Benefits	5,785,458	5,690,203	(95,255)	-1.6%
Purchased Services	2,756,785	2,608,180	(148,605)	-5.4%
Supplies and Materials	769,180	720,082	(49,098)	-6.4%
Capital Outlay	7,550	7,092	(458)	-6.1%
Other Expenditure Objects	331,960	340,010	8,050	2.4%
<b>Total Expenditures</b>	<b>22,527,705</b>	<b>22,139,380</b>	<b>(388,325)</b>	<b>-1.7%</b>
<b>Other Financing Uses</b>				
Operating Transfers-Out	\$0	\$0	\$0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
<b>Total Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Fin. Uses</b>	<b>\$22,527,705</b>	<b>\$22,139,380</b>	<b>(\$388,325)</b>	<b>-1.7%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$1,848,022	\$2,166,215	\$318,193	17.2%
<b>Beginning Cash Balance July 1</b>	<b>\$13,412,581</b>	<b>\$13,412,581</b>	<b>\$0</b>	<b>0.0%</b>
<b>Ending Cash Balance</b>	<b>\$15,260,603</b>	<b>\$15,578,795</b>	<b>\$318,193</b>	<b>2.1%</b>
Estimated Encumbrances	\$2,358,510	\$2,349,138	\$9,372	
<b>Unreserved Fund Balance</b>	<b>\$12,902,093</b>	<b>\$13,229,657</b>	<b>\$327,564</b>	



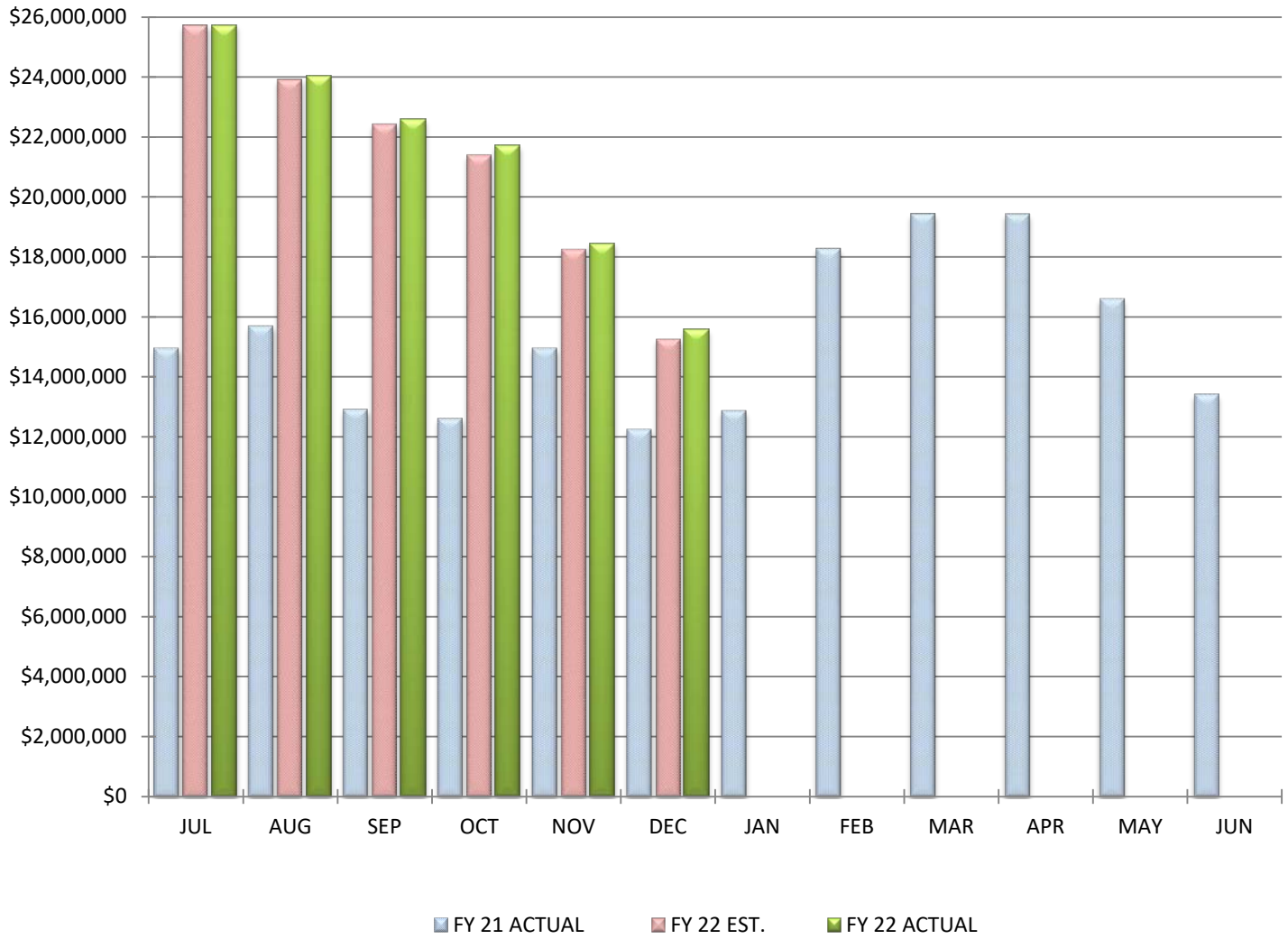
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LOCAL SCHOOLS | & GUIDE

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VARIANCE ANALYSIS - GENERAL FUND

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## COMPARISON OF MONTHLY ENDING CASH BALANCES





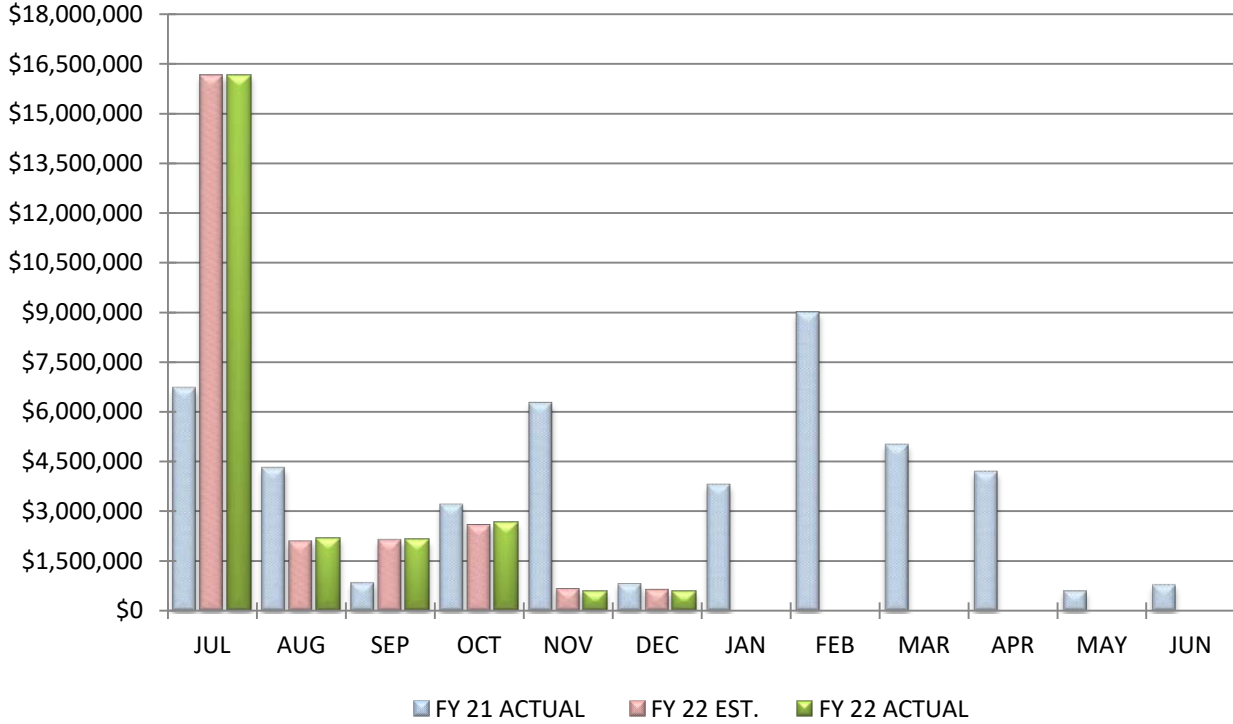
## COMPARISON OF MONTHLY ENDING CASH BALANCES

December 31, 2021

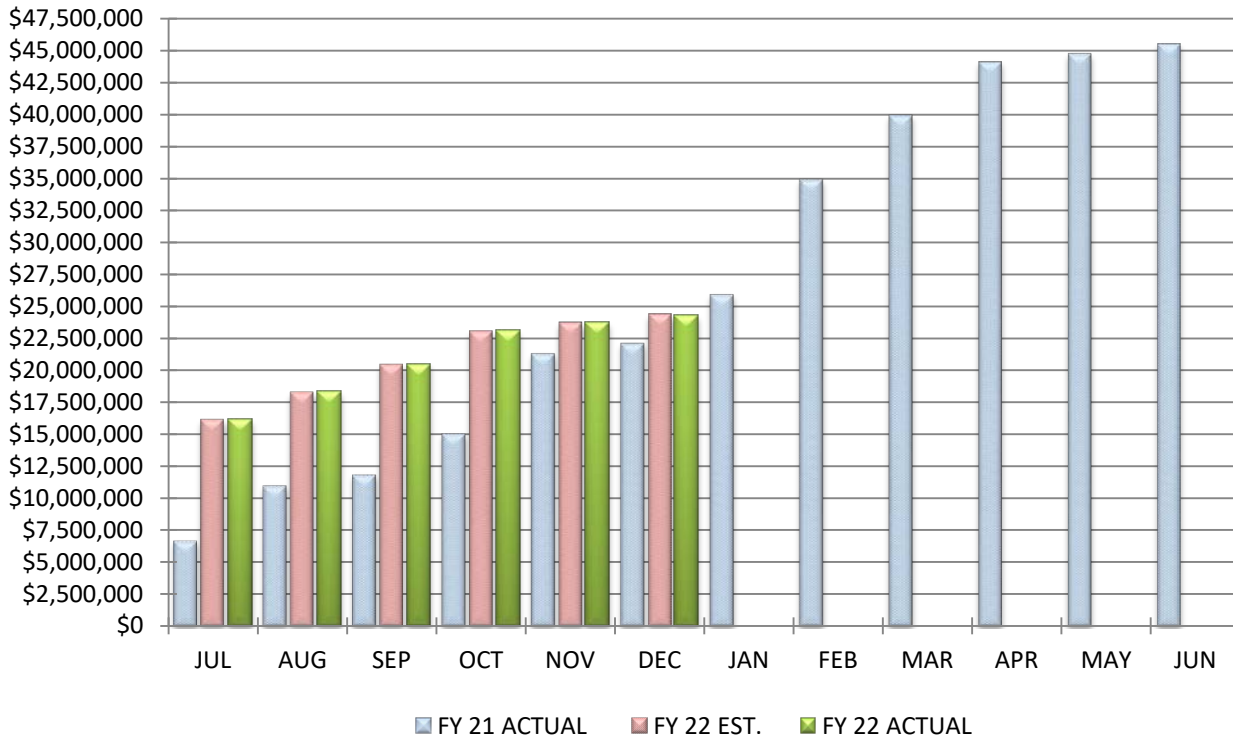
Actual Cash Balance		\$15,578,795
Estimated Cash Balance		\$15,260,603
Variance From Estimate	OVER	\$318,193
Percent Variance From Estimate	OVER	2.09%
Previous Year Cash Balance		\$12,246,412

**COMMENTS:** We are on target with our annual estimates. Our December balance is above our estimated balance at this point in the year due to our expenditures being under projections in almost all areas. 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



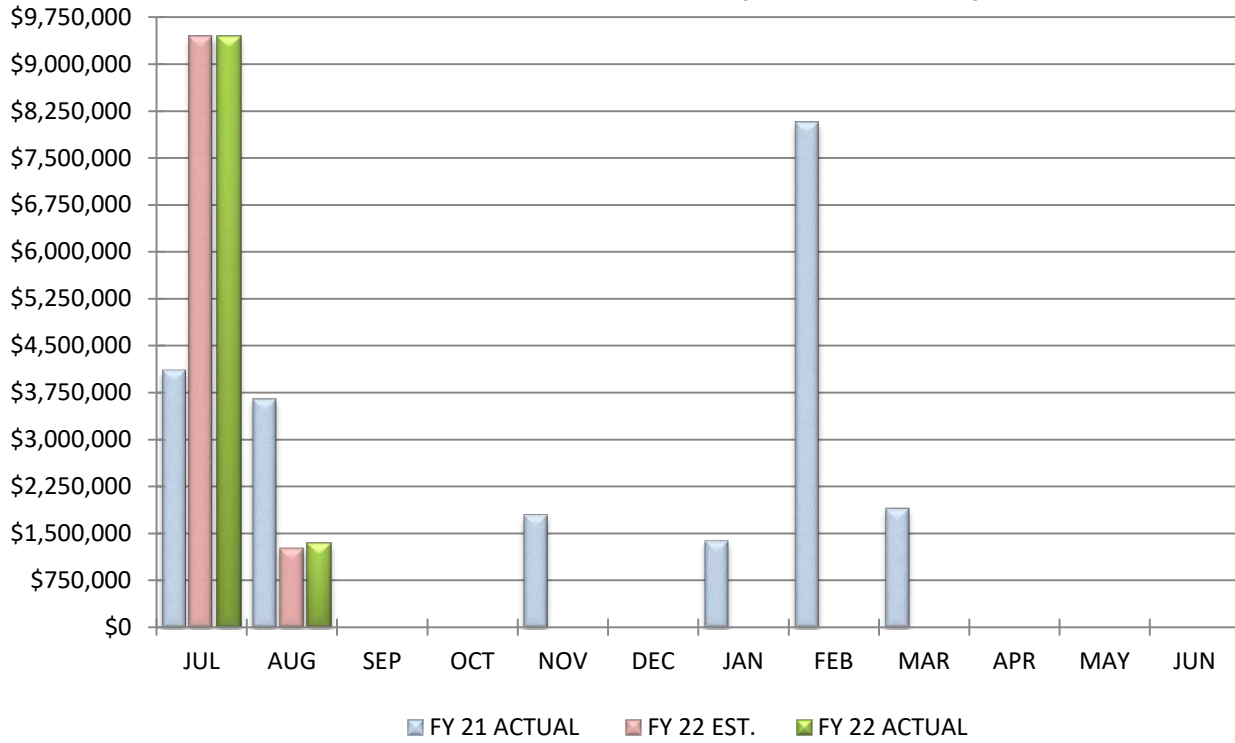
**COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES**

**December 31, 2021**

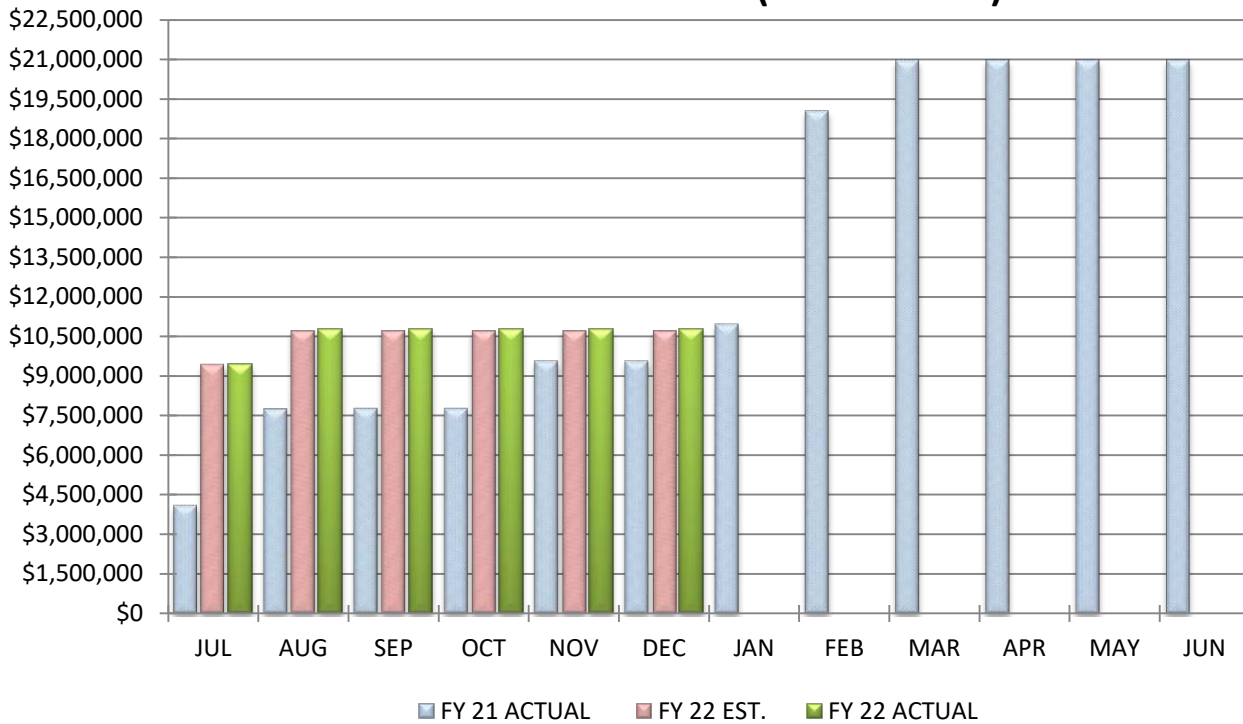
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Receipts		\$580,811		\$24,305,594
Estimated Receipts		\$656,733		\$24,375,727
Variance From Estimate	UNDER	(\$75,922)	UNDER	(\$70,133)
Variance From Estimate	UNDER	-11.56%	UNDER	-0.29%
Actual Prior Year		\$817,980		\$22,150,328
Total 2021-2022 Estimate				\$48,049,946
Percent Of Total Estimate Received				50.58%
Percent Of Budget Year Completed		6 Months		50.00%

**COMMENTS:** We are on target with our annual estimates for total revenues and other financing sources. With the deferred rollout of the new school funding model, we have continued to be under estimates in our Unrestricted and Restricted Grants-in-Aid, which has caused our total revenues to be slightly under estimates, but we anticipate with January payments this will will become a positive variance.

## COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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



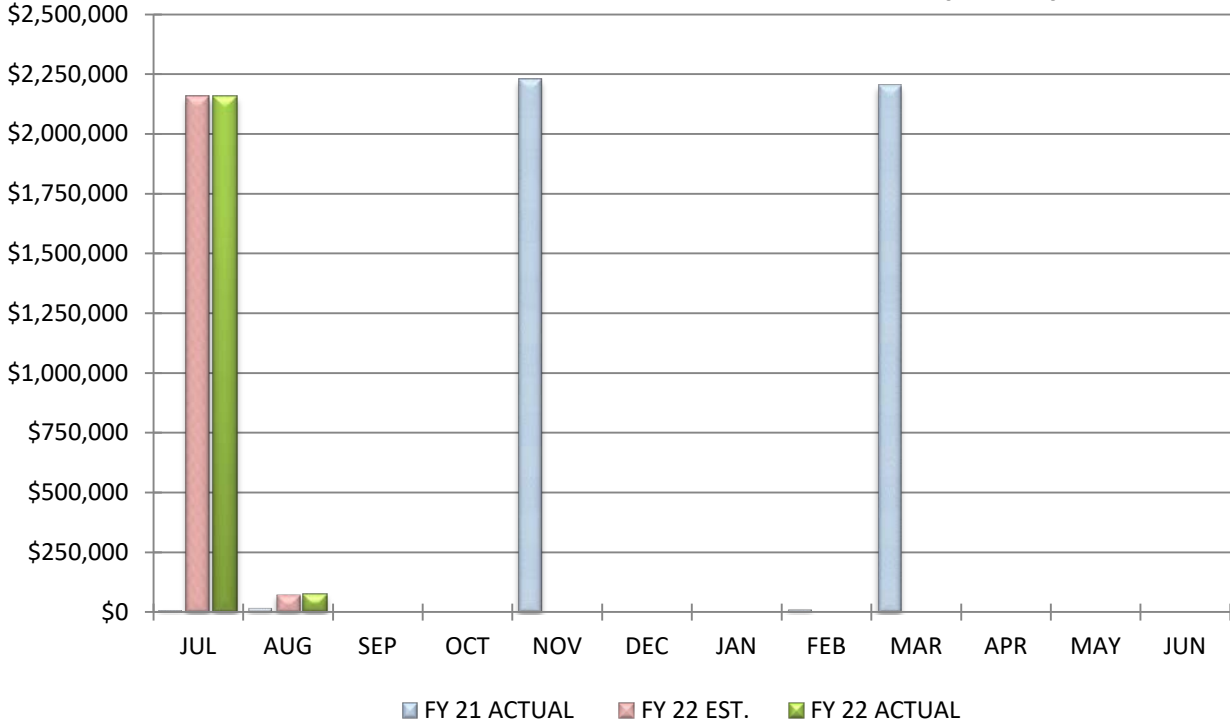
**COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)**

**December 31, 2021**

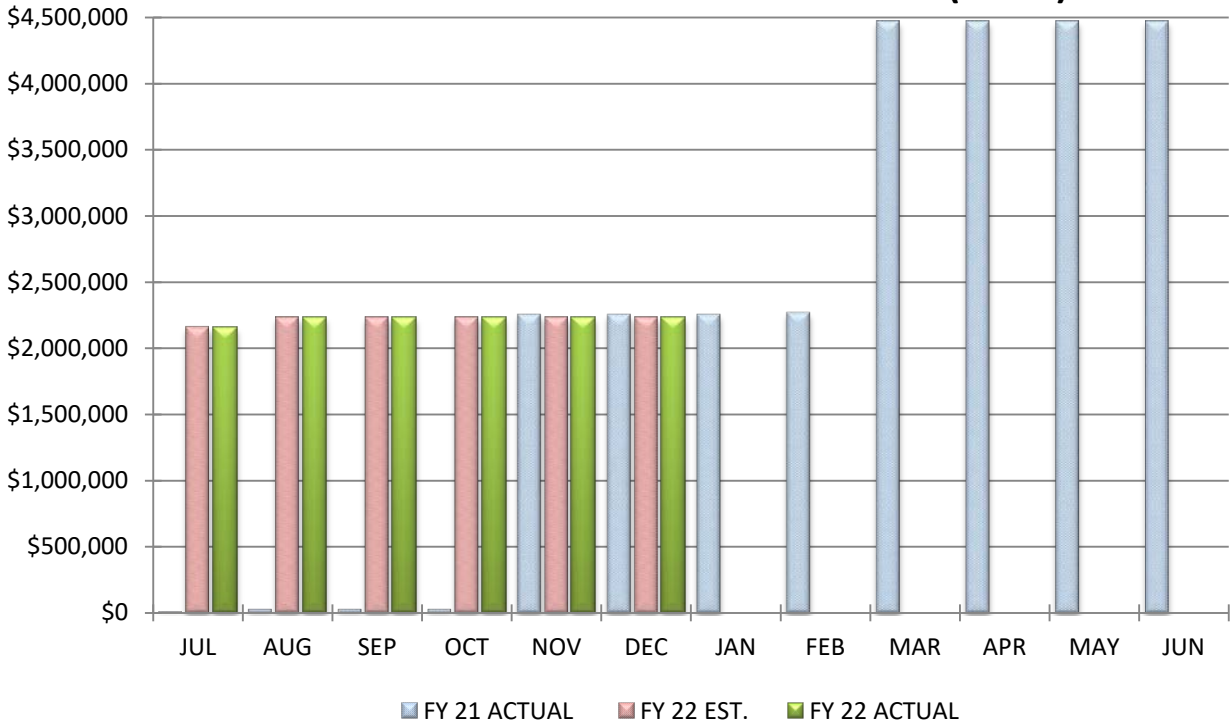
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts	\$0		\$10,792,180
Estimated Real Estate Tax Receipts	\$0		\$10,715,498
Variance From Estimate	\$0	OVER	\$76,682
Variance From Estimate	0.00%	OVER	0.72%
Actual Prior Year	\$0		\$9,574,832
Total 2021-2022 Estimate			\$22,630,628
Percent Of Total Estimate Received			47.69%
Percent Of Budget Year Completed	6 months		50.00%

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

## COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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



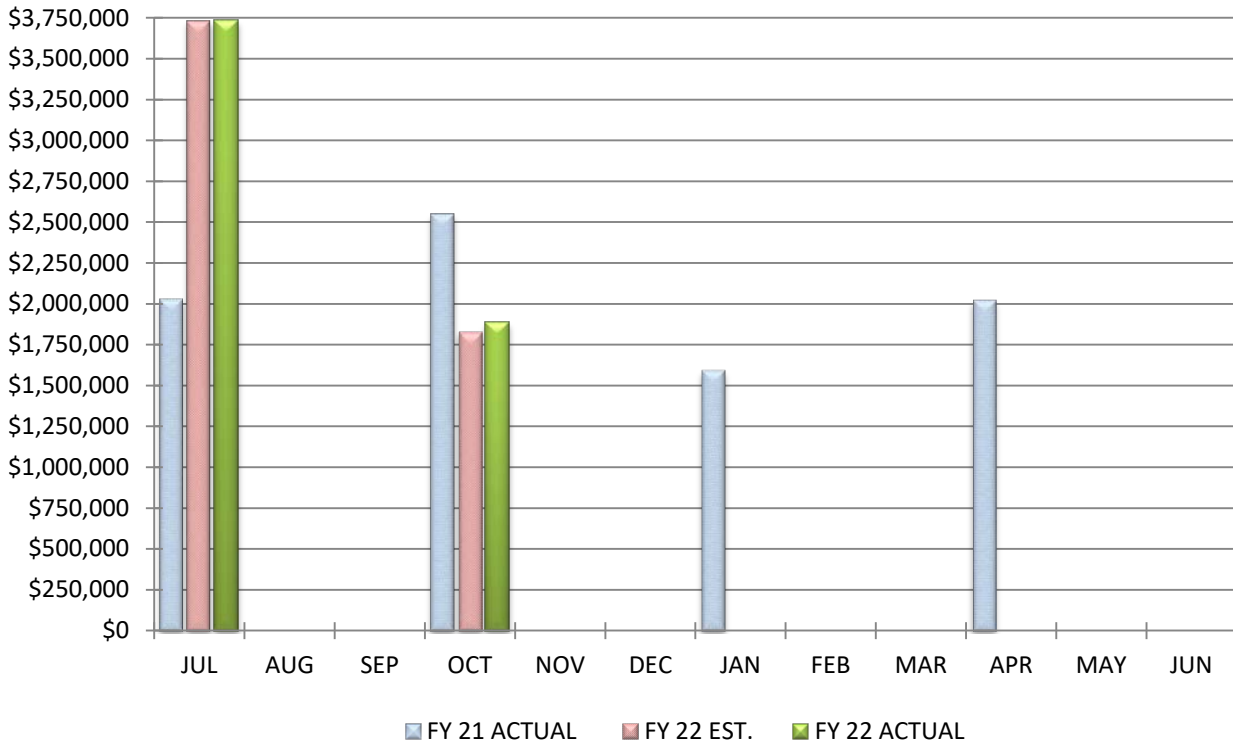
**COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)**

**December 31, 2021**

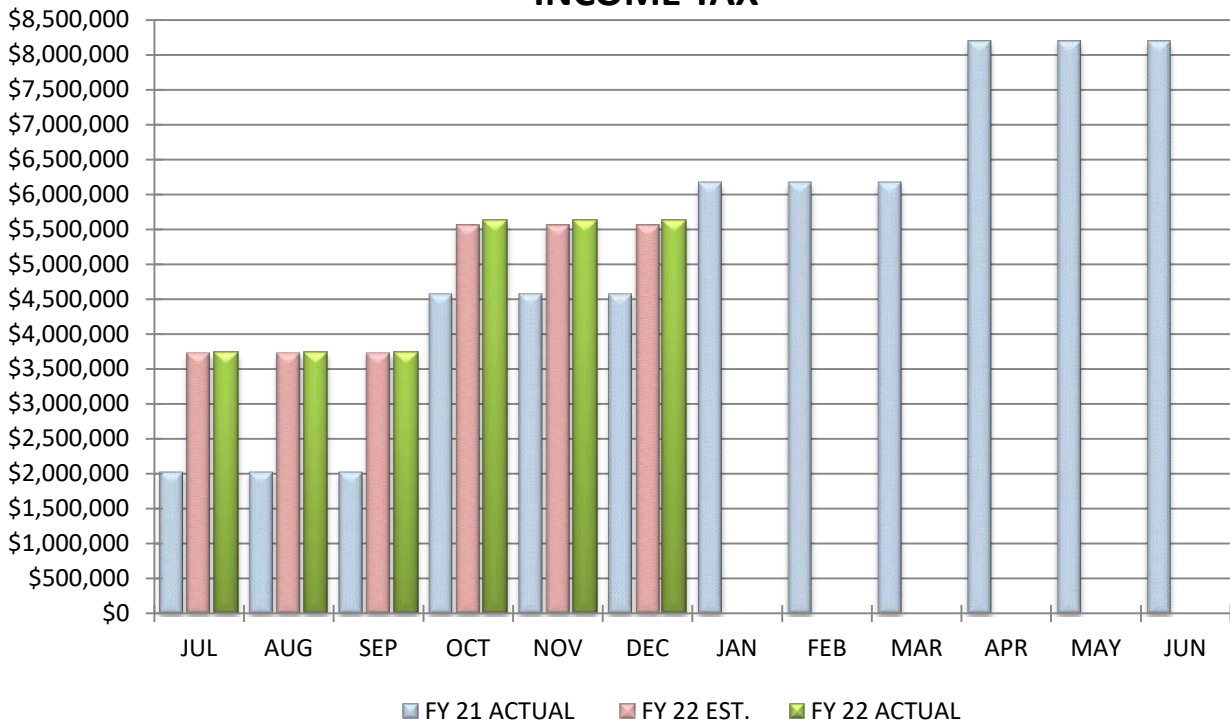
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts	\$0		\$2,231,099
Estimated PUPP Tax Receipts	\$0		\$2,231,297
Variance From Estimate	\$0	UNDER	(\$198)
Variance From Estimate	0.00%	UNDER	-0.01%
Actual Prior Year	\$0		\$2,255,830
Total 2021-2022 Estimate			\$4,419,541
Percent Of Total Estimate Received			50.48%
Percent Of Budget Year Completed		6 months	50.00%

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

## COMPARISON OF TOTAL MONTHLY INCOME TAX



## COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX





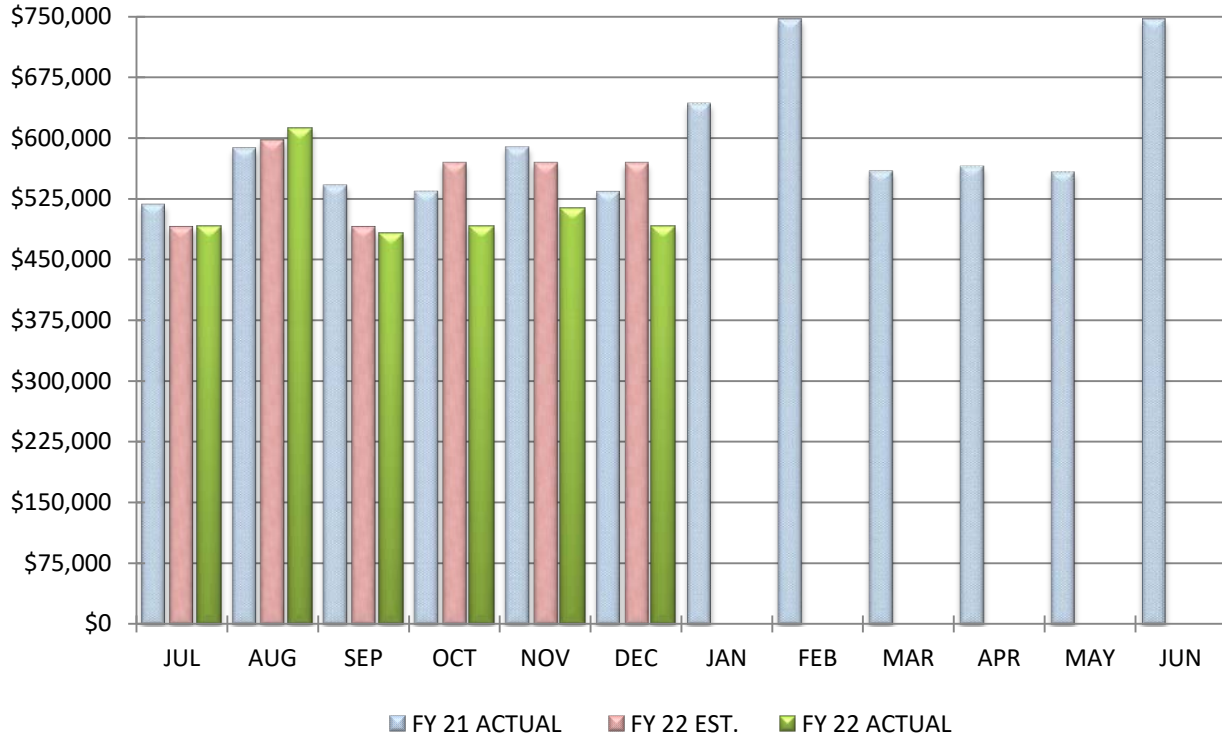
**COMPARISON OF INCOME TAX**

**December 31, 2021**

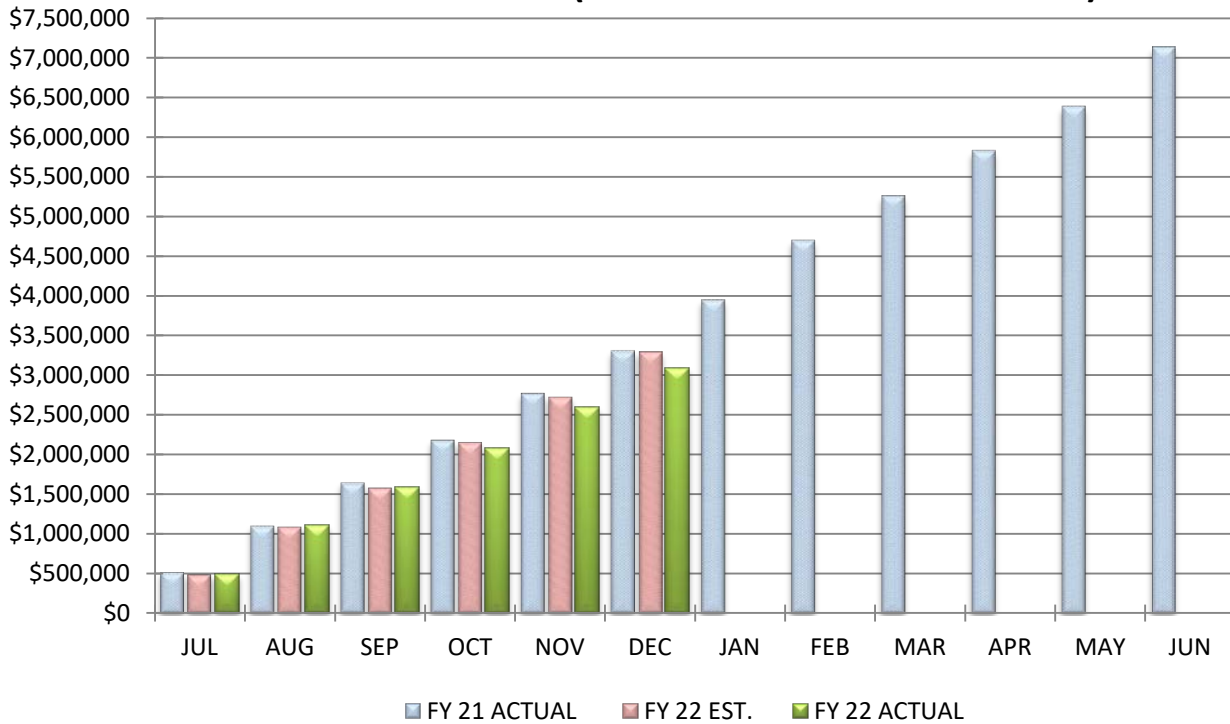
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0		\$5,619,809
Estimated State Receipts	\$0		\$5,561,949
Variance From Estimate	\$0	OVER	\$57,860
Variance From Estimate	0.00%	OVER	1.04%
Actual Prior Year	\$0		\$4,574,800
Total 2021-2022 Estimate			\$9,269,915
Percent Of Total Estimate Received			60.62%
Percent Of Budget Year Completed	6 months		50.00%

**COMMENTS:** We are over our target with our annual estimates. With the receipt of our second quarterly payment, it appears that our overall community income has rebounded and is more in line with the growth trends we saw prior to the pandemic. As such, we adjusted our expected total income tax receipts up for the fiscal year in our November forecast. As can be seen in the income tax graphs and the numbers above, our collections at this point in the year are well over last year where we were still experiencing the effects of the pandemic. Our January 2022 school income tax payment will continue to provide insight regarding the recover and growth of this funding area.

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



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



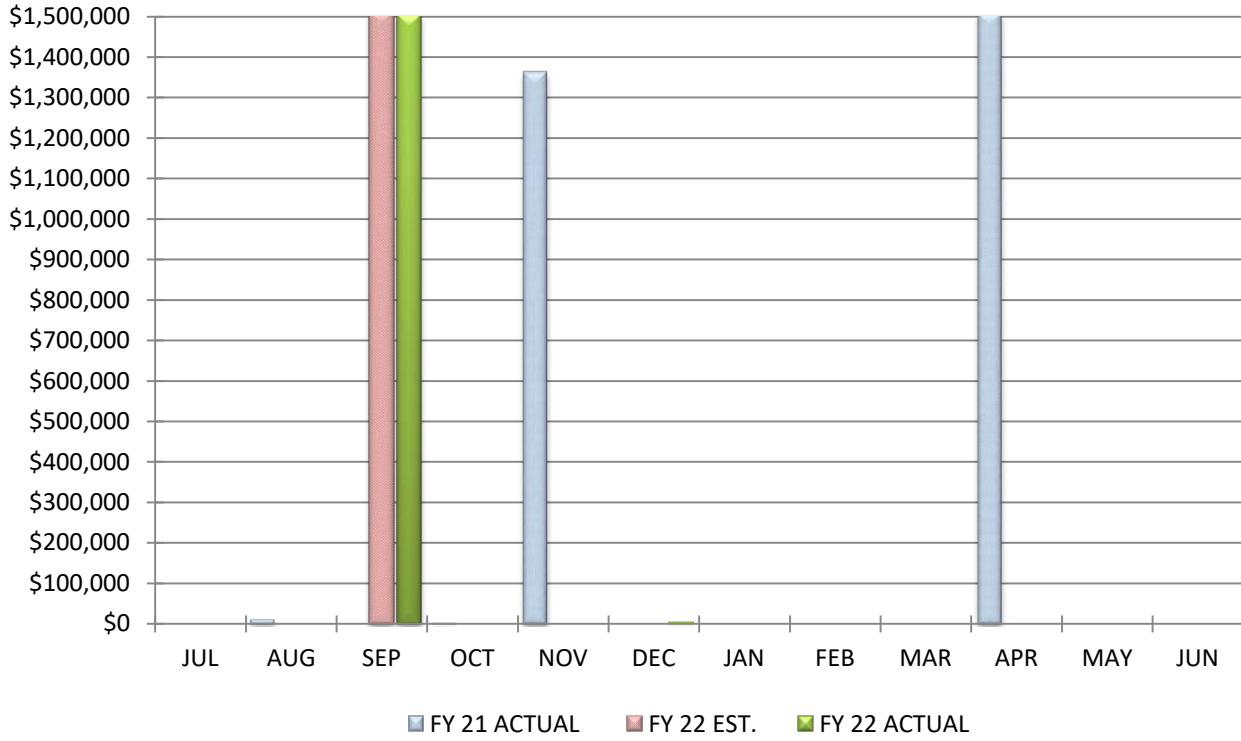
**COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)**

**December 31, 2021**

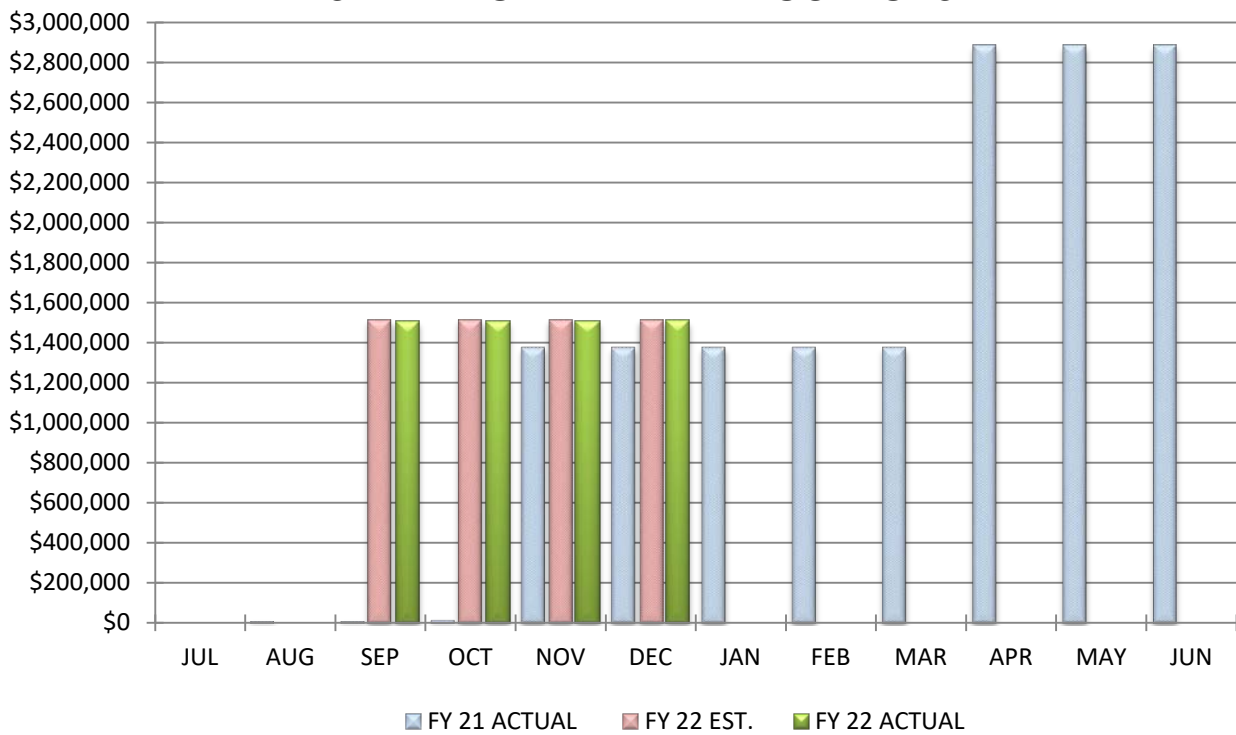
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$490,267		\$3,078,206
Estimated State Receipts		\$569,073		\$3,284,986
Variance From Estimate	UNDER	(\$78,806)	UNDER	(\$206,780)
Variance From Estimate	UNDER	-13.85%	UNDER	-6.29%
Actual Prior Year		\$534,033		\$3,304,929
Total 2021-2022 Estimate				\$6,981,314
Percent Of Total Estimate Received				44.09%
Percent Of Budget Year Completed		6 months		50.00%

**COMMENTS:** The originally expected rollout of the new school funding formula was October 2021. However, due to the large task by the Department of Education, the implementation of the new formula has been delayed. We due anticipate the first payments and any adjustments to be made in January 2022. We are seeing variances in our estimates due to the delayed implementation and believe that the January payments will provide lump-sum true-up payment, which should make up for current negative variances. The estimated financial impact has been included into our current five-year forecast projections, but there are many factors that will not be known until the formula is actually implemented.

### COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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



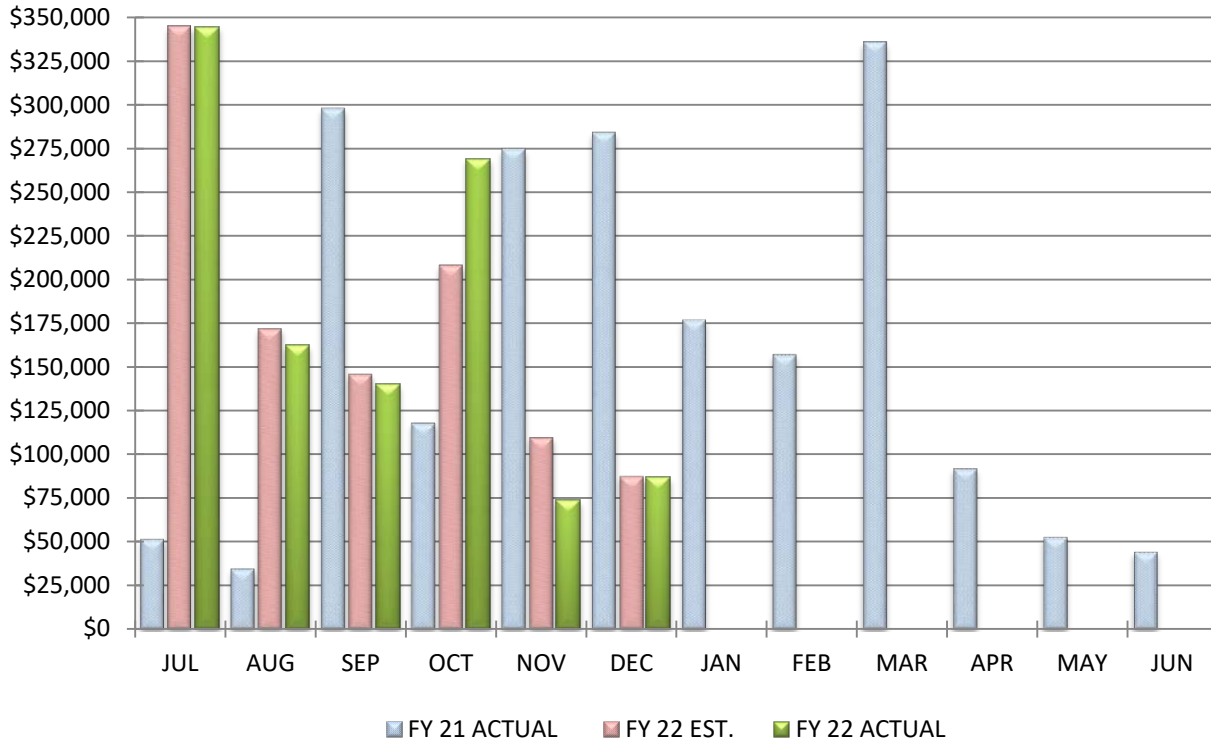
**COMPARISON OF STATE PROPERTY TAX ALLOCATIONS**

**December 31, 2021**

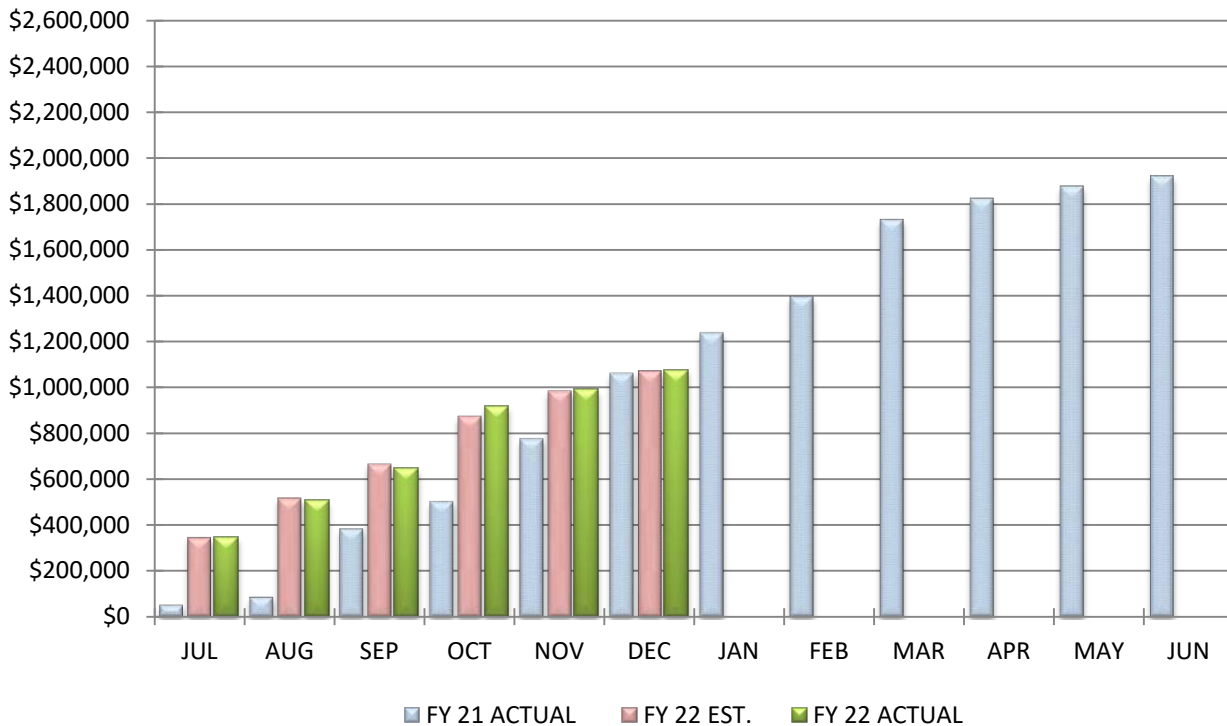
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts		\$3,834		\$1,508,098
Estimated Tax Allocation Receipts		\$0		\$1,513,626
Variance From Estimate	OVER	\$3,834	UNDER	(\$5,528)
Variance From Estimate	OVER	0.00%	UNDER	-0.37%
Actual Prior Year		\$0		\$1,379,260
Total 2021-2022 Estimate				\$3,070,499
Percent Of Total Estimate Received				49.12%
Percent Of Budget Year Completed		6 months		50.00%

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

### COMPARISON OF TOTAL MONTHLY OTHER REVENUES & OTHER FINANCING SOURCES



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



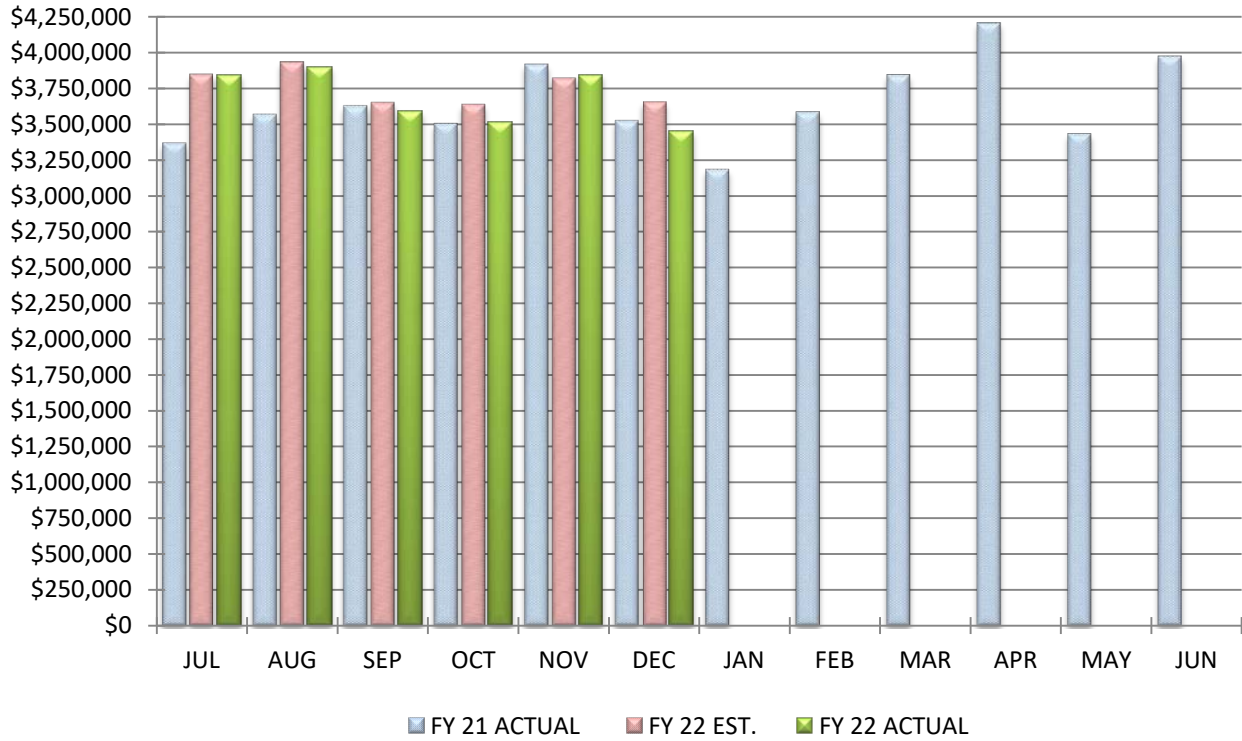
**COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES**

**December 31, 2021**

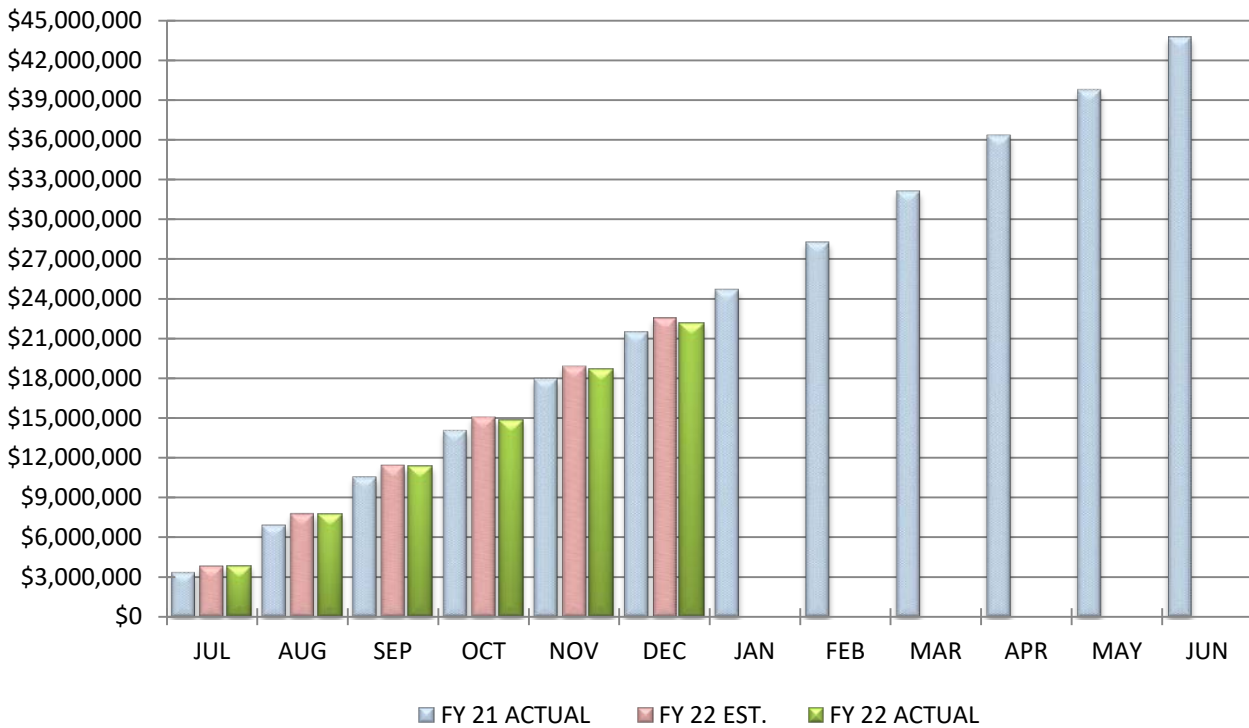
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$86,710		\$1,076,203
Estimated Other Receipts		\$87,660		\$1,068,371
Variance From Estimate	UNDER	(\$950)	OVER	\$7,832
Variance From Estimate	UNDER	-1.08%	OVER	0.73%
Actual Prior Year		\$283,946		\$1,060,677
Total 2021-2022 Estimate				\$1,678,049
Percent Of Total Estimate Received				64.13%
Percent Of Budget Year Completed			6 months	50.00%

**COMMENTS:** We are on target with our annual estimates. The new state funding formula is now funding students where they are taught instead of having additional revenue additions for items like open enrollment, special needs scholarships, and community schools. These changes will adjust the anticipated amounts collected in this revenue area for this fiscal year. Another revenue in this funding area is the "advance in" from the food service fund that was received, which has increased the amount reported compared to the prior year.

## COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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





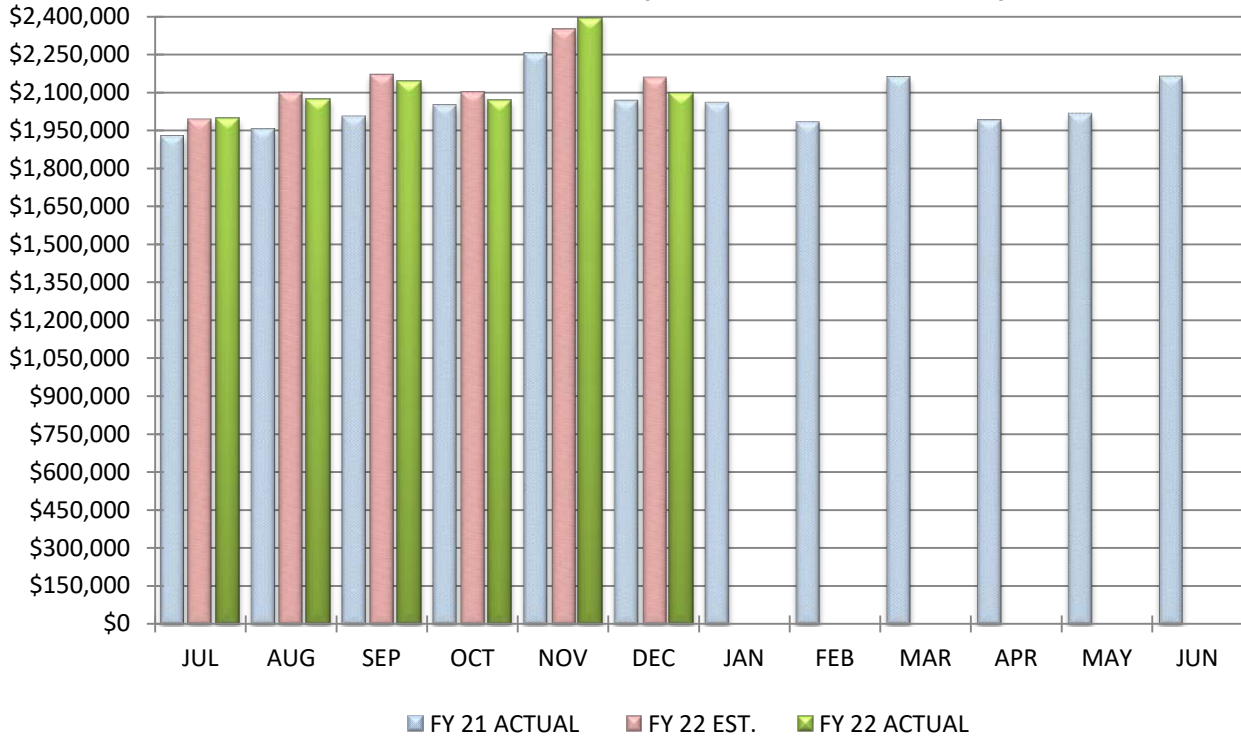
**COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES**

**December 31, 2021**

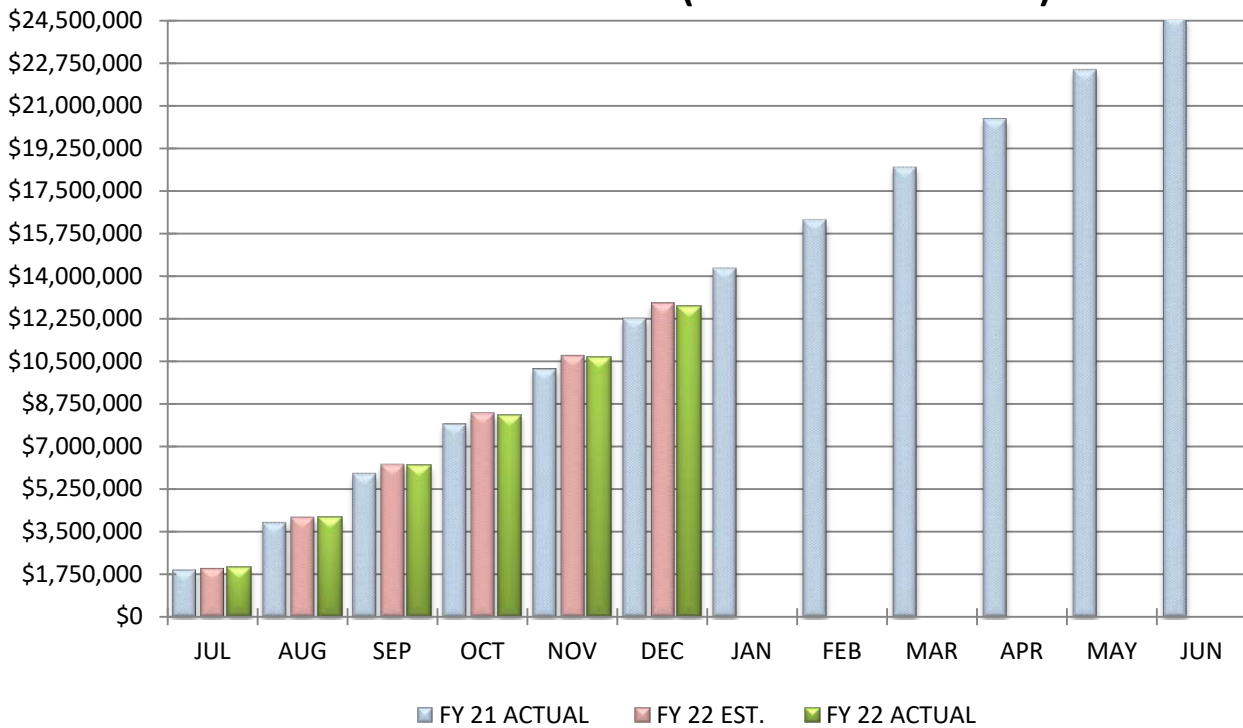
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$3,449,292		\$22,139,380
Estimated Expenditures		\$3,653,054		\$22,527,705
Variance From Estimate	UNDER	(\$203,762)	UNDER	(\$388,325)
Variance From Estimate	UNDER	-5.58%	UNDER	-1.72%
Actual Prior Year		\$3,523,502		\$21,507,301
Total 2021-2022 Estimate				\$45,395,039
Percent Of Total Estimate Spent				48.77%
Percent Of Budget Year Completed		6 months		50.00%

**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 almost all areas of our expenditures. 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)



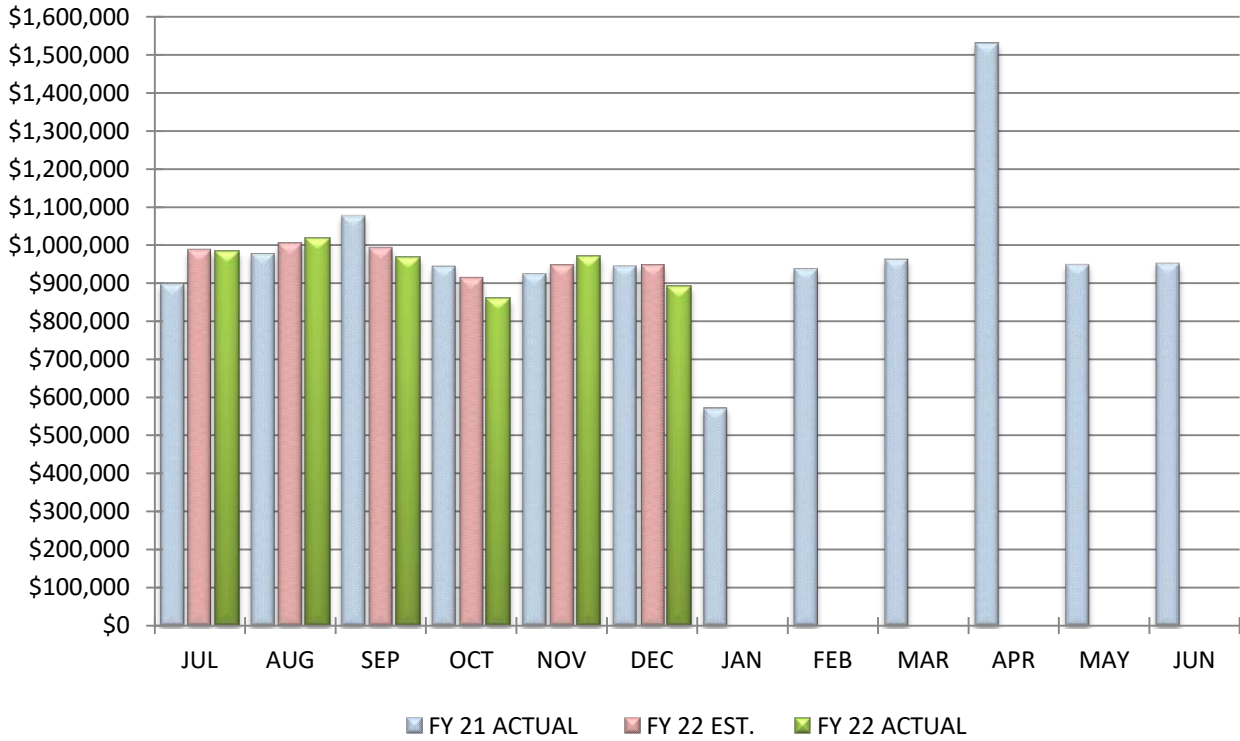
**COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)**

**December 31, 2021**

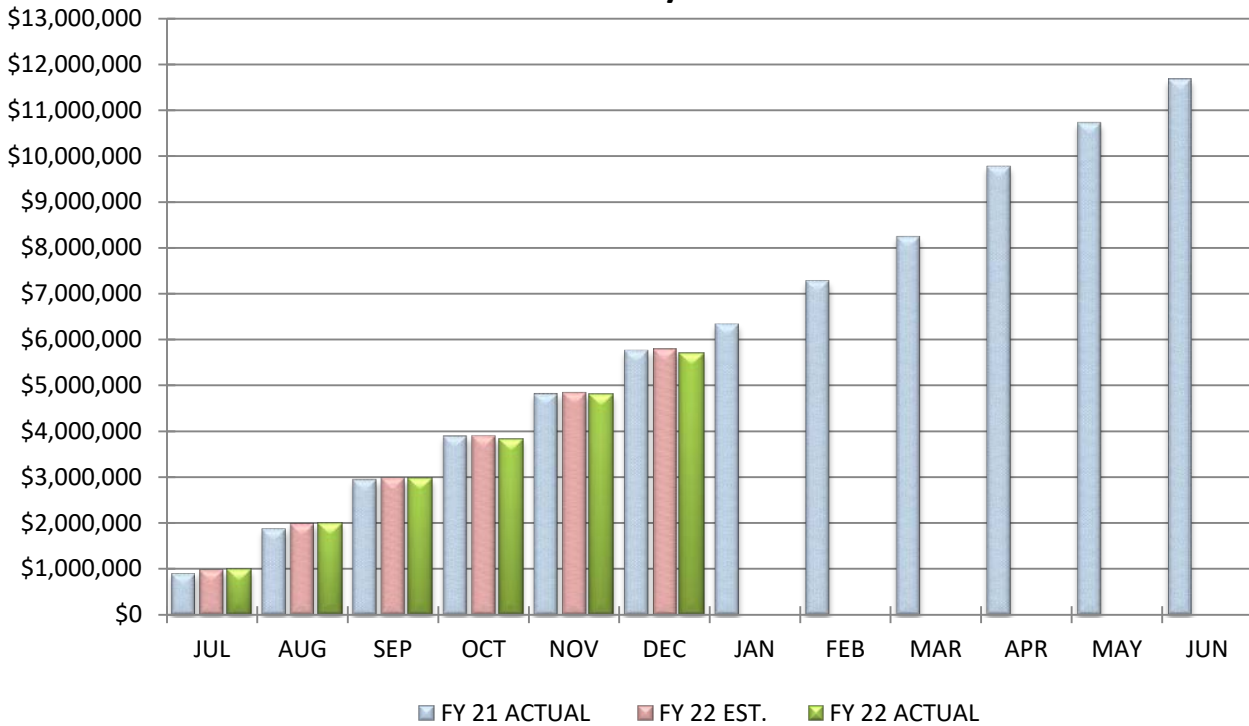
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,098,740		\$12,773,813
Estimated Wage Expenditures		\$2,159,564		\$12,876,772
Variance From Estimate	UNDER	(\$60,824)	UNDER	(\$102,959)
Variance From Estimate	UNDER	-2.82%	UNDER	-0.80%
Actual Prior Year		\$2,067,029		\$12,257,430
Total 2021-2022 Estimate				\$26,102,302
Percent Of Total Estimate Spent				48.94%
Percent Of Budget Year Completed		6 months		50.00%

**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



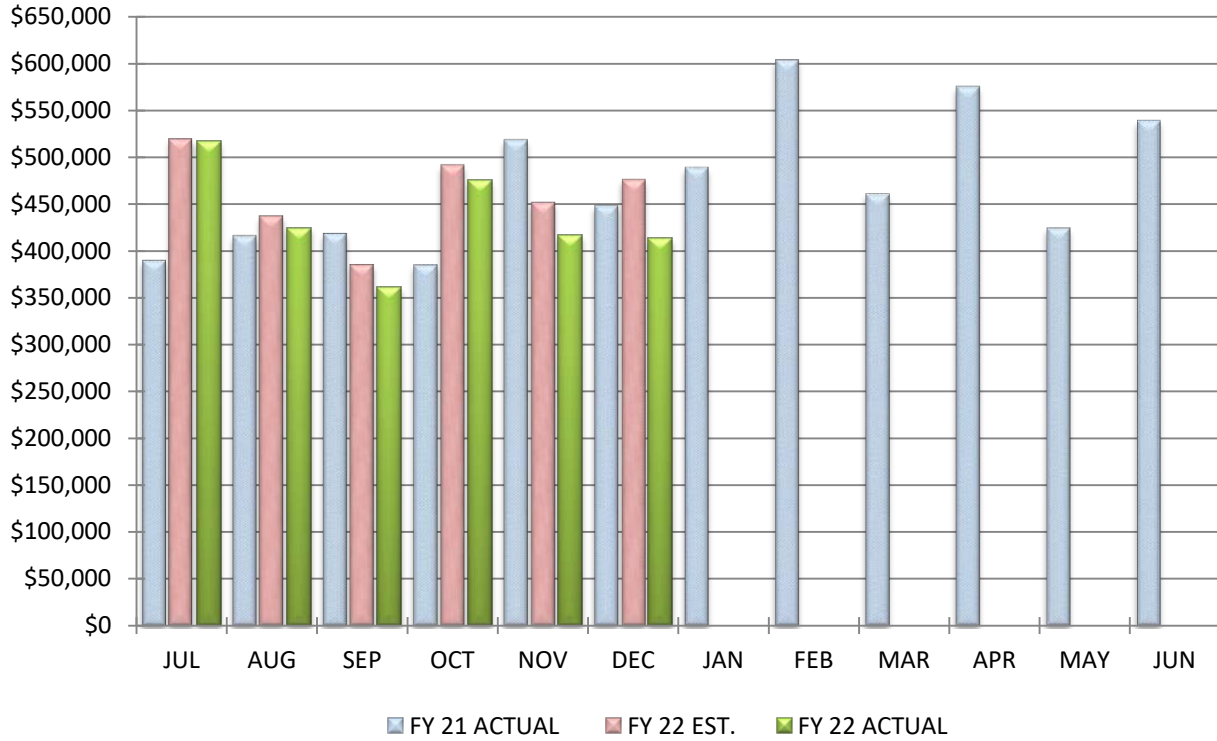
**COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS**

**December 31, 2021**

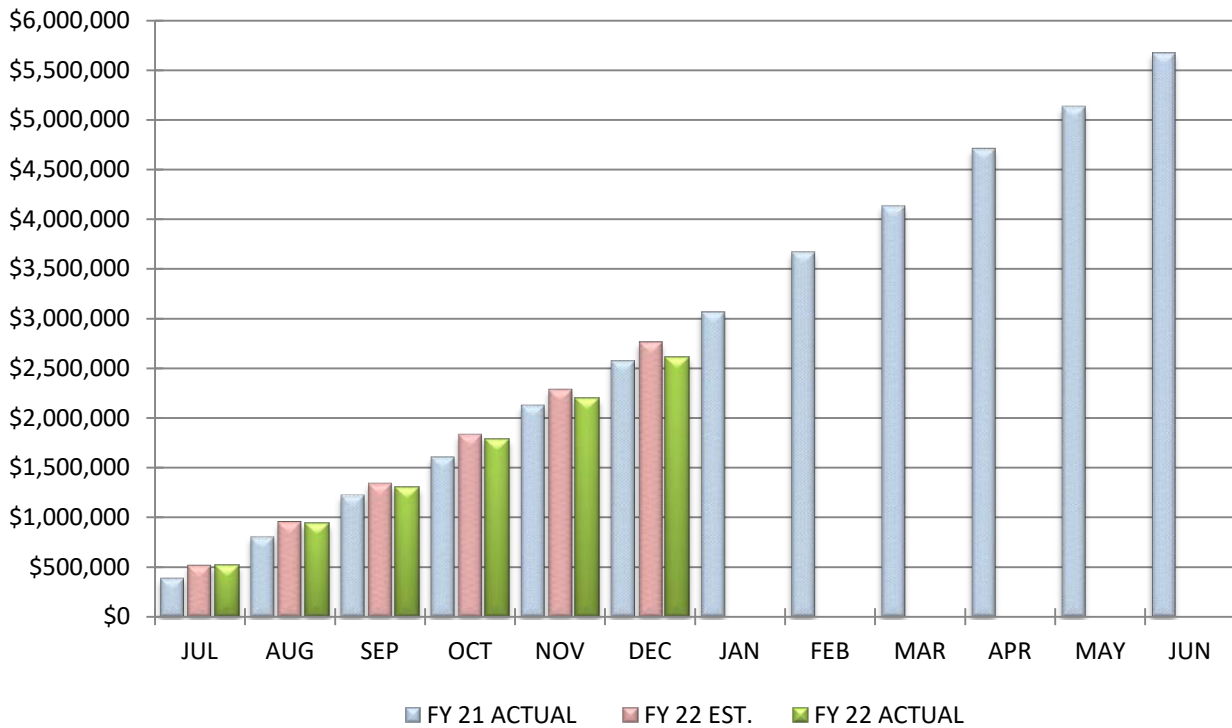
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$891,379		\$5,690,203
Estimated Fringe Benefit Expenditures		\$946,295		\$5,785,458
Variance From Estimate	UNDER	(\$54,916)	UNDER	(\$95,255)
Variance From Estimate	UNDER	-5.80%	UNDER	-1.65%
Actual Prior Year		\$945,443		\$5,768,501
Total 2021-2022 Estimate				\$11,477,008
Percent Of Total Estimate Spent				49.58%
Percent Of Budget Year Completed		6 months		50.00%

**COMMENTS:** We are on target with our annual estimates. We have continued to see our benefits come in under estimates from lower than expected retirement and insurance costs. Two factors that have caused this variance is our inability to fill some positions that were in our staffing plans and lower insurance costs appear to be due to slightly lower rates than original planned for and lower participation rates.

## COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



## COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES



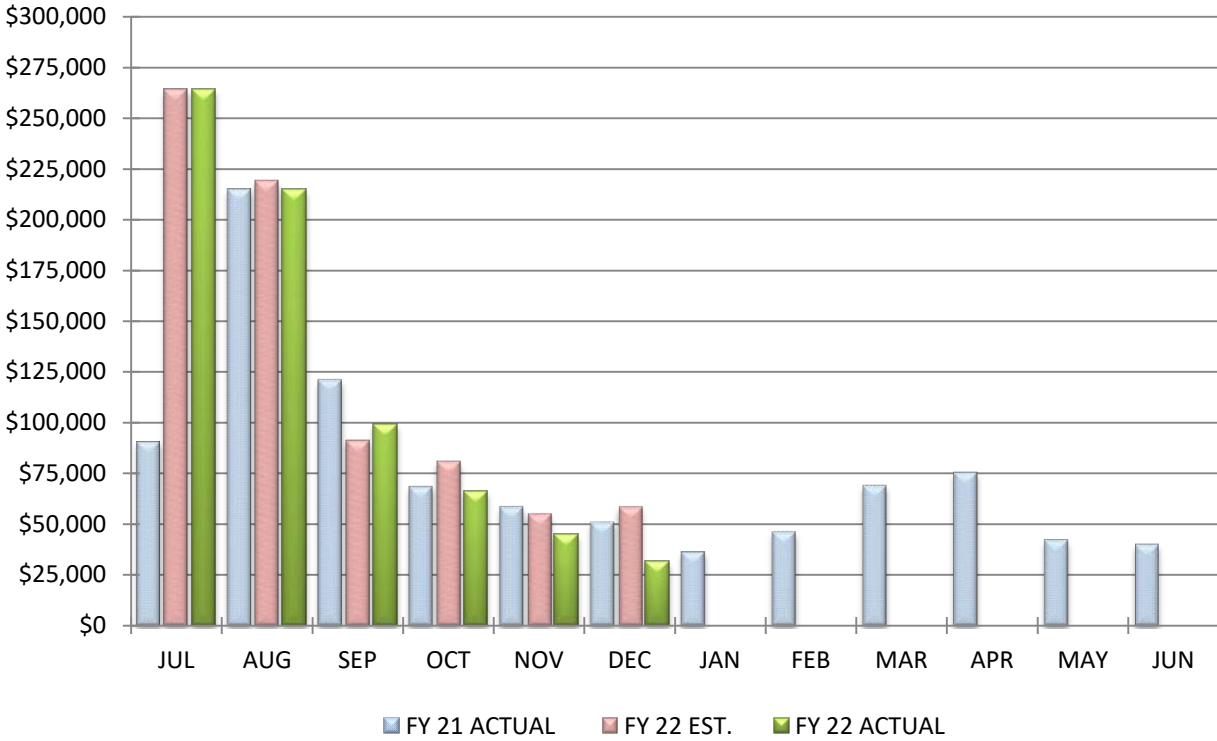
## COMPARISON OF PURCHASED SERVICES

December 31, 2021

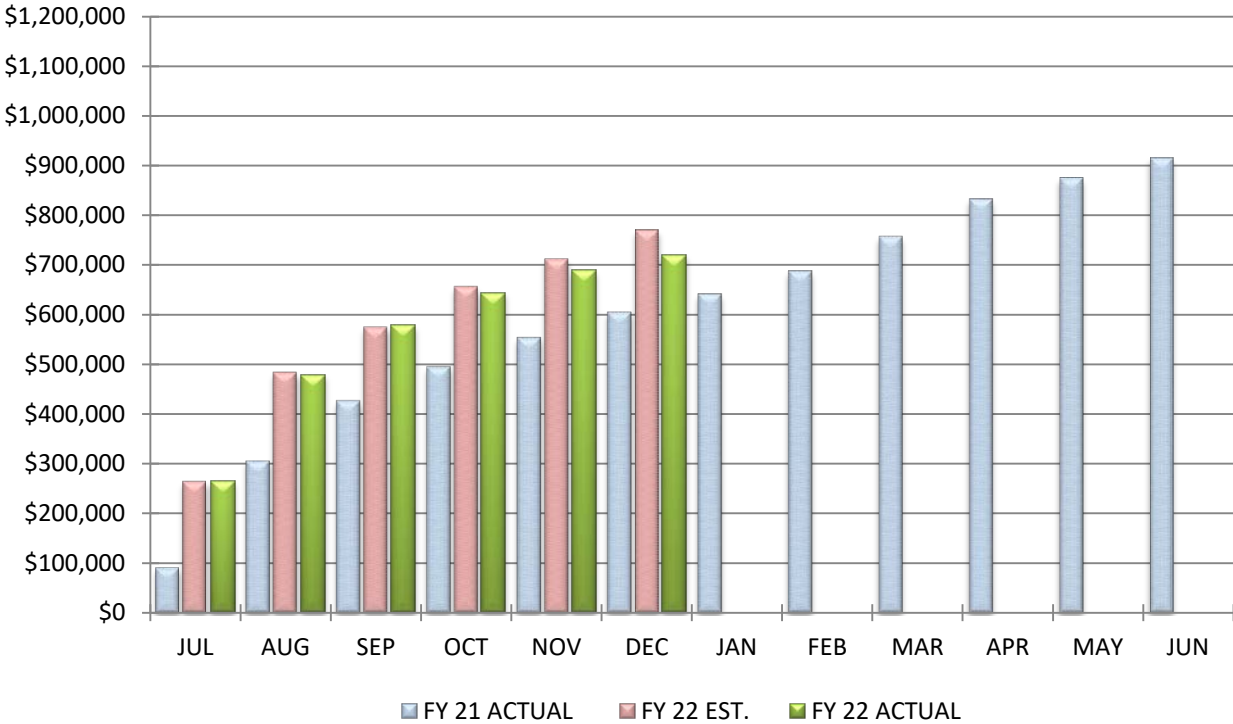
		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$413,243		\$2,608,180
Estimated Service Expenditures		\$475,195		\$2,756,785
Variance From Estimate	UNDER	(\$61,952)	UNDER	(\$148,605)
Variance From Estimate	UNDER	-13.04%	UNDER	-5.39%
Actual Prior Year		\$448,090		\$2,575,235
Total 2021-2022 Estimate				\$5,797,074
Percent Of Total Estimate Spent				44.99%
Percent Of Budget Year Completed			6 months	50.00%

**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. These deductions should no longer occur under the new formula and have caused our expenditures to continue to come in under estimates. While we wait for the new formula to be rolled out we have attempted to account for these impacts in our budgeting, but this too is lending to favorable balance.

### COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



### COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS





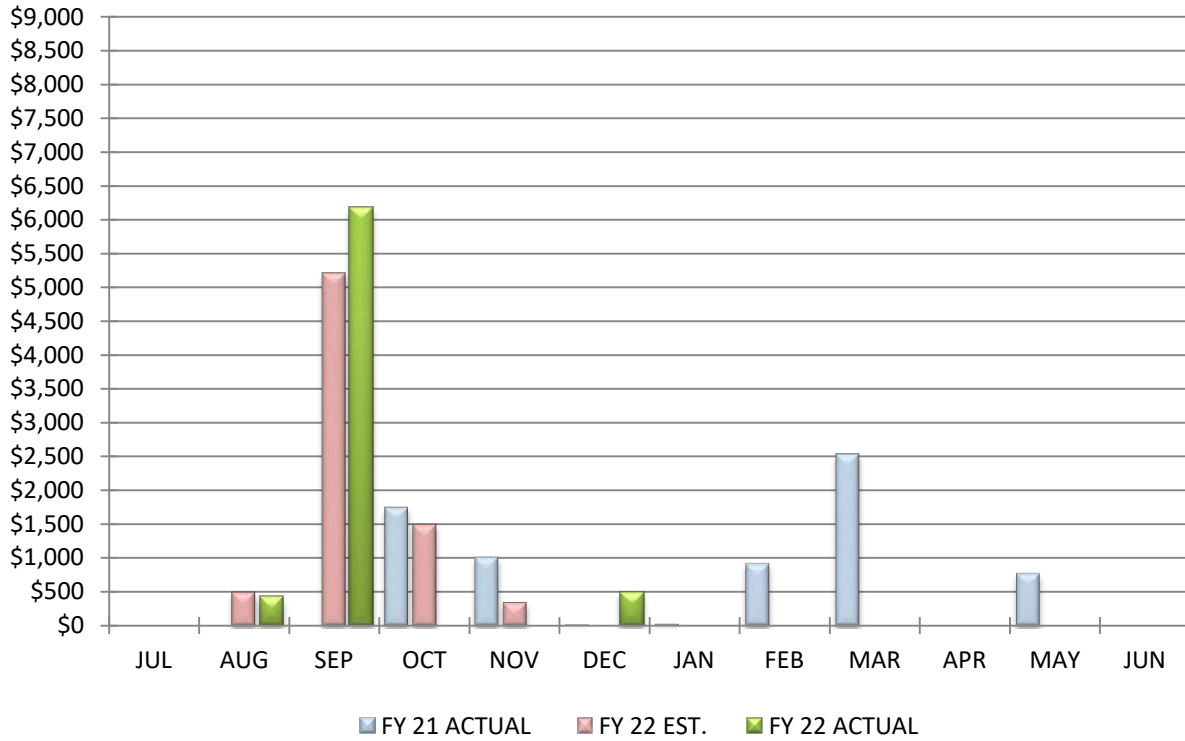
## COMPARISON OF SUPPLIES AND MATERIALS

**December 31, 2021**

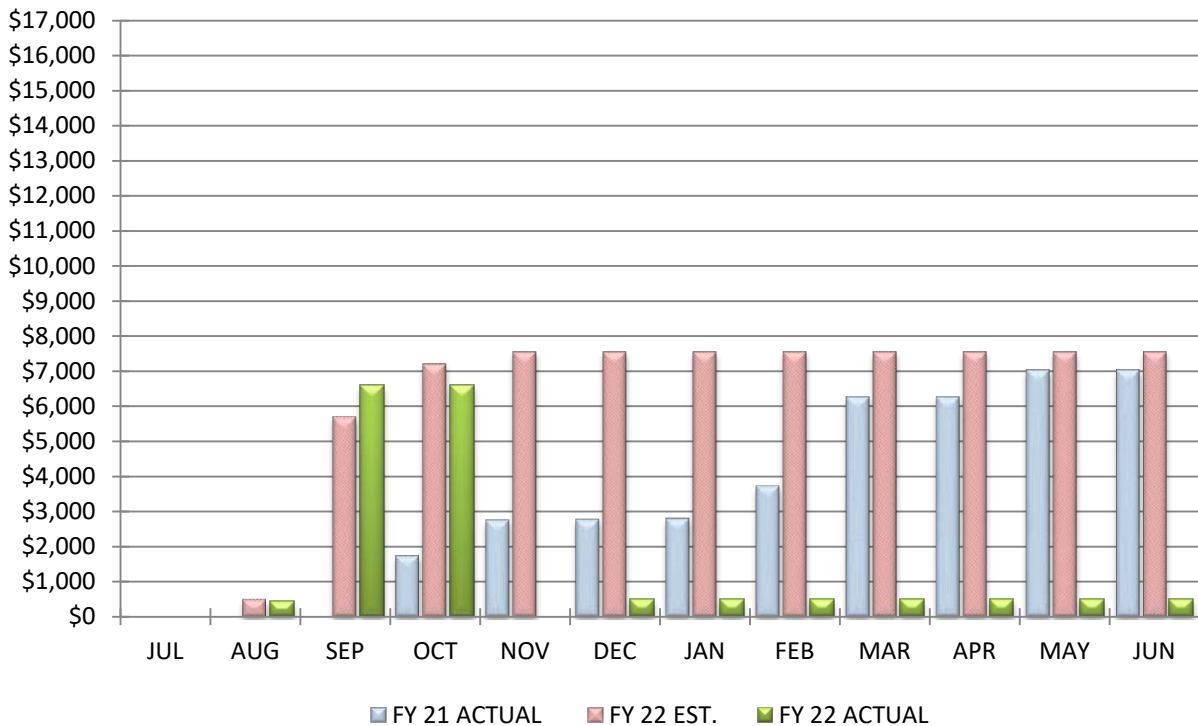
		MONTH		YEAR-TO-DATE
Actual Material Expenditures		\$31,548		\$720,082
Estimated Material Expenditures		\$58,670		\$769,180
Variance From Estimate	UNDER	(\$27,122)	UNDER	(\$49,098)
Variance From Estimate	UNDER	-46.23%	UNDER	-6.38%
Actual Prior Year		\$51,040		\$604,520
Total 2021-2022 Estimate				\$1,063,249
Percent Of Total Estimate Spent				67.72%
Percent Of Budget Year Completed			6 months	50.00%

**COMMENTS:** We are on target with our annual estimates but running slightly under projected costs. Supplies and materials can be subject to timing differences each year between with when invoices are received and when payments are needed to be made. We believe this is primarily the reason for our favorable variance at this time.

## COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



## COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY



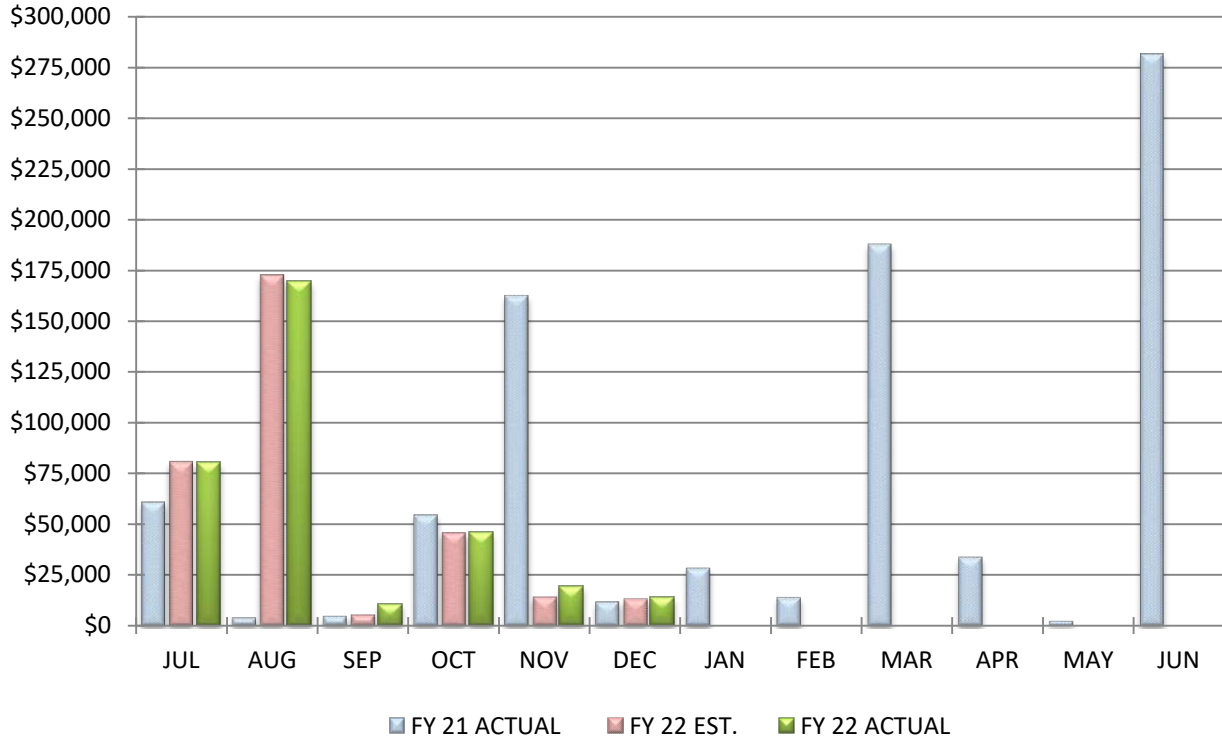
**COMPARISON OF CAPITAL OUTLAY**

**December 31, 2021**

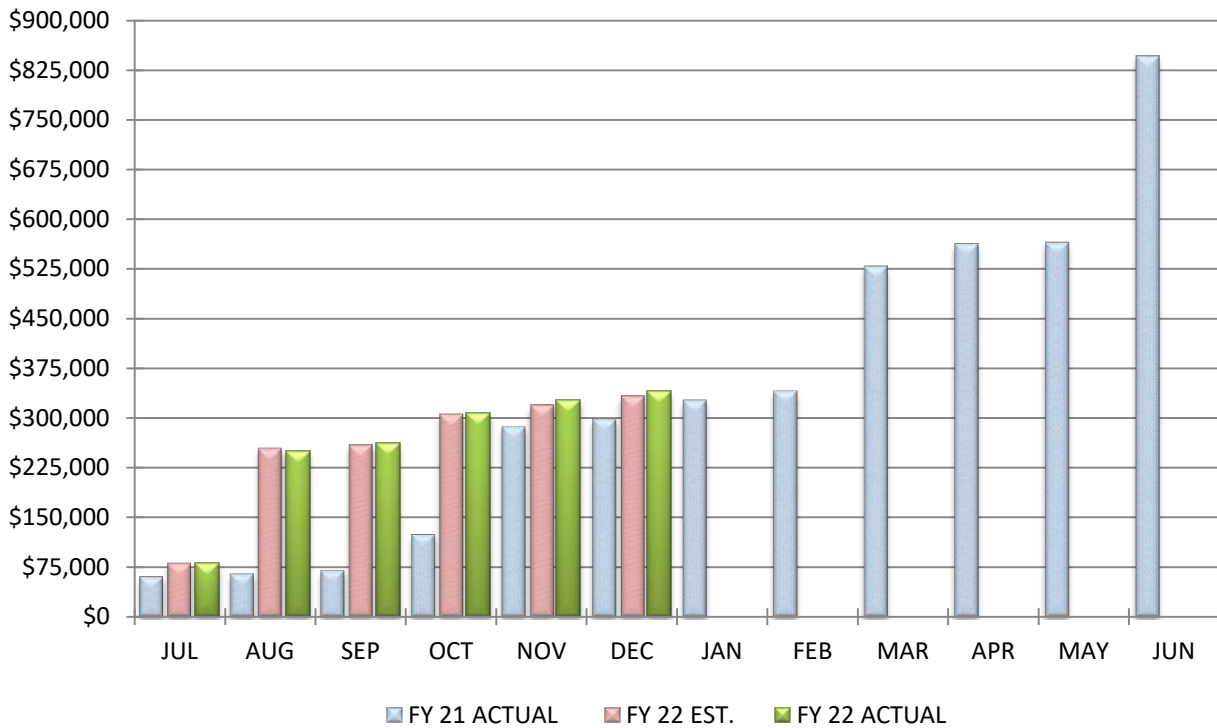
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$493		\$493
Estimated Equipment Expenditures		\$0		\$7,550
Variance From Estimate	OVER	\$493	UNDER	(\$7,057)
Variance From Estimate	OVER	0.00%	UNDER	-93.47%
Actual Prior Year		\$16		\$2,771
Total 2021-2022 Estimate				\$255,000
Percent Of Total Estimate Spent				0.19%
Percent Of Budget Year Completed		6 months		50.00%

**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**

**December 31, 2021**

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$13,888		\$340,010
Estimated Other Expenditures		\$13,330		\$331,960
Variance From Estimate	OVER	\$558	OVER	\$8,050
Variance From Estimate	OVER	4.19%	OVER	2.43%
Actual Prior Year		\$11,883		\$298,845
Total 2021-2022 Estimate				\$700,406
Percent Of Total Estimate Spent				48.54%
Percent Of Budget Year Completed		6 months		50.00%

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



BIG WALNUT | INSPIRE  
LOCAL SCHOOLS & GUIDE

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RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

MONTHLY SUMMARY CHECK REGISTER

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**DECEMBER 2021 - 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	\$580,811.33	\$24,305,594.41	\$3,449,291.54	\$22,139,379.87	\$15,578,795.14	\$2,349,138.43	\$13,229,656.71
002	BOND RETIREMENT	5,658,379.48	683.16	4,397,666.68	0.00	6,883,010.20	3,173,035.96	2,516,381.12	656,654.84
003	PERMANENT IMPROVEMENT	1,292,222.40	43.93	793,894.27	58,361.62	866,775.99	1,219,340.68	1,143,464.47	75,876.21
004	BUILDING	27,057,383.59	3,524.41	159,649.13	18,271.84	16,219,679.16	10,997,353.56	10,019,588.24	977,765.32
006	FOOD SERVICE	2,665.99	555,301.79	1,336,222.31	204,066.94	1,189,125.11	149,763.19	234,759.40	(84,996.21)
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	2,533.80	15,307.14	0.00	18,126.63	26,056.81	25,187.37	869.44
018	PUBLIC SCHOOL SUPPORT	111,989.50	1,083.69	19,172.70	3,318.19	23,506.25	107,655.95	12,886.48	94,769.47
019	OTHER GRANT	7,371.44	3,000.00	3,000.00	0.00	0.00	10,371.44	1,949.86	8,421.58
022	DISTRICT AGENCY	74,170.04	12.77	112,506.39	(3,825.00)	121,647.89	65,028.54	13,215.22	51,813.32
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	0.00	912.53	0.00	9,275.60	104,755.96	3,300.00	101,455.96
200	STUDENT MANAGED ACTIVITY	147,532.99	3,806.57	34,517.78	3,904.99	31,025.78	151,024.99	76,455.78	74,569.21
300	DISTRICT MANAGED ACTIVITY	83,317.11	40,043.33	261,080.03	31,091.79	196,291.92	148,105.22	63,734.85	84,370.37
401	AUXILIARY SERVICES	89,080.87	29.02	168,028.39	17,956.32	211,858.04	45,251.22	19,314.02	25,937.20
451	DATA COMMUNICATION FUND	0.00	0.00	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00
467	STUDENT WELLNESS AND SUCCESS FUND	144,195.09	0.00	0.00	11,746.94	69,045.67	75,149.42	1,661.69	73,487.73
499	MISCELLANEOUS STATE GRANT FUND	7,523.29	0.00	31,106.70	0.00	18,552.09	20,077.90	847.16	19,230.74
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	(99,059.96)	0.00	175,502.82	49,587.56	206,360.34	(129,917.48)	16.20	(129,933.68)
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)	80,267.10	370,085.77	55,130.13	352,657.74	(28,891.43)	38,746.80	(67,638.23)
551	LIMITED ENGLISH PROFICIENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572	TITLE I DISADVANTAGED CHILDREN	(14,524.59)	18,535.12	109,495.15	18,635.12	113,605.68	(18,635.12)	1,928.12	(20,563.24)
584	STUDENT SUPPORT AND ACADEMIC ENRICH-	0.00	1,548.59	2,144.18	488.66	2,632.84	(488.66)	0.00	(488.66)
587	IDEA PRESCHOOL-HANDICAPPED	(309.00)	2,838.64	10,461.81	2,838.64	11,572.13	(1,419.32)	0.00	(1,419.32)
590	IMPROVING TEACHER QUALITY	(1,870.92)	1,998.16	9,704.18	104.85	7,938.11	(104.85)	9,873.99	(9,978.84)
599	MISCELLANEOUS FED. GRANT FUND	(250.44)	0.00	0.00	(250.44)	(500.88)	250.44	0.00	250.44
<b>Grand Total</b>		<b>\$48,070,410.34</b>	<b>\$1,296,061.41</b>	<b>\$32,324,927.76</b>	<b>\$3,920,719.69</b>	<b>\$48,691,566.16</b>	<b>\$31,703,771.94</b>	<b>\$16,532,449.20</b>	<b>\$15,171,322.74</b>

## Big Walnut Local Schools Disbursement Report-All-20211231

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0	Electronic			12/15/2021	\$ 1,119,054.15		OUTSTANDING		PAYROLL
0	Electronic	900500	Payroll Account	12/15/2021	34,111.05		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	920000	SCHOOL EMPLOYEES	12/15/2021	40,243.27		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	910000	STATE TEACHERS	12/15/2021	116,241.64		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900001	PNC Bank - Visa	12/22/2021	13,252.46		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic			12/29/2021	1,122,385.07		OUTSTANDING		PAYROLL
0	Electronic	900500	Payroll Account	12/31/2021	33,171.51		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	991739	Anthem Blue Cross Blue Shield	12/31/2021	485,517.25		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900800	Delta Dental Plan of Ohio, Inc	12/31/2021	12,589.31		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	920000	SCHOOL EMPLOYEES	12/31/2021	49,904.73		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	910000	STATE TEACHERS	12/31/2021	135,816.36		OUTSTANDING		ACCOUNTS_PAYA BLE
126077	Check	177	Scholastic Magazines	12/9/2021	349.38		OUTSTANDING		ACCOUNTS_PAYA BLE
126078	Check	226	Baudville, Inc.	12/9/2021	39.99		OUTSTANDING		ACCOUNTS_PAYA BLE
126079	Check	313	Loeb Electric - Columbus	12/9/2021	128.36		OUTSTANDING		ACCOUNTS_PAYA BLE
126080	Check	626	Sturtevant, Penny	12/9/2021	122.08		OUTSTANDING		ACCOUNTS_PAYA BLE
126081	Check	737	School Health Corporation	12/9/2021	61.94		OUTSTANDING		ACCOUNTS_PAYA BLE
126082	Check	1008	Rumpke of Ohio, Inc.	12/9/2021	3,213.06		OUTSTANDING		ACCOUNTS_PAYA BLE
126083	Check	1046	KE-WA-PA SALES & SERVICE	12/9/2021	1,352.21		OUTSTANDING		ACCOUNTS_PAYA BLE
126084	Check	1064	Multi Ventures Limited	12/9/2021	24,240.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126085	Check	1115	Del-Co Water Co.	12/9/2021	4,424.24		OUTSTANDING		ACCOUNTS_PAYA BLE
126086	Check	2038	Gordon Food Service	12/9/2021	37,975.93		OUTSTANDING		ACCOUNTS_PAYA BLE
126087	Check	2504	American Electric	12/9/2021	35,507.67		OUTSTANDING		ACCOUNTS_PAYA BLE
126088	Check	3036	NASCO	12/9/2021	336.44		OUTSTANDING		ACCOUNTS_PAYA BLE
126089	Check	3137	Tristar Transportation Co	12/9/2021	14,095.28		OUTSTANDING		ACCOUNTS_PAYA BLE
126090	Check	4031	Riverside Publishing	12/9/2021	19,813.20		OUTSTANDING		ACCOUNTS_PAYA BLE
126091	Check	4154	GOPHER SPORT	12/9/2021	103.50		OUTSTANDING		ACCOUNTS_PAYA BLE



## Big Walnut Local Schools Disbursement Report-All-20211231

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126092	Check	4290	School Specialty, Inc.	12/9/2021	\$ 265.35		OUTSTANDING		ACCOUNTS_PAYA BLE
126093	Check	5237	ESC of Central Ohio	12/9/2021	23,996.03		OUTSTANDING		ACCOUNTS_PAYA BLE
126094	Check	5264	Ohio Department Of Commerce	12/9/2021	68.25		OUTSTANDING		ACCOUNTS_PAYA BLE
126095	Check	5725	BRICKER & ECKLER LLP	12/9/2021	2,963.80		OUTSTANDING		ACCOUNTS_PAYA BLE
126096	Check	5830	Lakeshore Learning Materials	12/9/2021	493.35		OUTSTANDING		ACCOUNTS_PAYA BLE
126097	Check	6372	Cintas Corp. Location #003	12/9/2021	30.11		OUTSTANDING		ACCOUNTS_PAYA BLE
126098	Check	6378	HUSTON, LISA	12/9/2021	149.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126099	Check	6471	Cardinal Bus Sales &	12/9/2021	3,039.72		OUTSTANDING		ACCOUNTS_PAYA BLE
126100	Check	8551	Professional Binding Products	12/9/2021	556.68		OUTSTANDING		ACCOUNTS_PAYA BLE
126101	Check	8898	Office Depot Dept #34063345	12/9/2021	55.89		OUTSTANDING		ACCOUNTS_PAYA BLE
126102	Check	70203	Music & Arts Center	12/9/2021	1,313.76		OUTSTANDING		ACCOUNTS_PAYA BLE
126103	Check	70836	New Albany High School	12/9/2021	75.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126104	Check	70914	MEDCO Sports Medicine	12/9/2021	3.88		OUTSTANDING		ACCOUNTS_PAYA BLE
126105	Check	711113	Read, Amy	12/9/2021	18.48		OUTSTANDING		ACCOUNTS_PAYA BLE
126106	Check	723780	Direct Energy Business, LLC	12/9/2021	4,221.43		OUTSTANDING		ACCOUNTS_PAYA BLE
126107	Check	725009	EPS-School Speciality Literacy	12/9/2021	221.76		OUTSTANDING		ACCOUNTS_PAYA BLE
126108	Check	725024	Williams, Michael	12/9/2021	150.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126109	Check	725132	Columbus Diesel Supply Co Inc	12/9/2021	146.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126110	Check	789604	Central Ohio Youth Center	12/9/2021	5,200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126111	Check	789907	Kim Hoessly Piano Tuning	12/9/2021	100.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126112	Check	789991	J.C. Manny Logo Apparel Co. LLC	12/9/2021	119.54		OUTSTANDING		ACCOUNTS_PAYA BLE
126113	Check	790326	Friends Office	12/9/2021	186.12		OUTSTANDING		ACCOUNTS_PAYA BLE
126114	Check	790734	Easton Telecom Services, LLC	12/9/2021	1,213.59		OUTSTANDING		ACCOUNTS_PAYA BLE
126115	Check	790883	Pearson Assessment	12/9/2021	374.20		OUTSTANDING		ACCOUNTS_PAYA BLE
126116	Check	791043	Molly K. Drayer	12/9/2021	280.00		OUTSTANDING		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools Disbursement Report-All-20211231

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126117	Check	791051	Auditor of State	12/9/2021	\$ 11,049.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126118	Check	792253	OSBA Central Region	12/9/2021	1,975.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126119	Check	792275	FRANK, ALAN	12/9/2021	85.46		OUTSTANDING		BLE ACCOUNTS_PAYA
126120	Check	792344	Learning A-Z	12/9/2021	183.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126121	Check	792393	State Security, LLC	12/9/2021	585.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126122	Check	792468	Healthcare Billing Services	12/9/2021	370.95		OUTSTANDING		BLE ACCOUNTS_PAYA
126123	Check	792556	Consolidated Electric Coop Inc	12/9/2021	35,923.10		OUTSTANDING		BLE ACCOUNTS_PAYA
126124	Check	793094	Johnson-Stuber, Christie	12/9/2021	25.98		OUTSTANDING		BLE ACCOUNTS_PAYA
126125	Check	793193	City Electric Supply Company	12/9/2021	51.57		OUTSTANDING		BLE ACCOUNTS_PAYA
126126	Check	793251	Shank, Charles R.	12/9/2021	39.95		OUTSTANDING		BLE ACCOUNTS_PAYA
126127	Check	793376	Sherwin-Williams Store #1383	12/9/2021	171.91		OUTSTANDING		BLE ACCOUNTS_PAYA
126128	Check	793450	Longshore, Ashley	12/9/2021	26.53		OUTSTANDING		BLE ACCOUNTS_PAYA
126129	Check	793465	Unifirst Corporation	12/9/2021	54.02		OUTSTANDING		BLE ACCOUNTS_PAYA
126130	Check	793597	Lucas, Todd	12/9/2021	150.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126131	Check	793738	Washington Auto Parts Inc.	12/9/2021	781.19		OUTSTANDING		BLE ACCOUNTS_PAYA
126132	Check	793894	United Dairy, Inc.	12/9/2021	15,357.97		OUTSTANDING		BLE ACCOUNTS_PAYA
126133	Check	793906	Valley Tire Company	12/9/2021	1,099.64		OUTSTANDING		BLE ACCOUNTS_PAYA
126134	Check	793957	ABC Supply Company, Inc.	12/9/2021	1,101.05		OUTSTANDING		BLE ACCOUNTS_PAYA
126135	Check	794068	Roger E. Howard	12/9/2021	18,685.80		OUTSTANDING		BLE ACCOUNTS_PAYA
126136	Check	794374	Boehm, Dawn	12/9/2021	46.87		OUTSTANDING		BLE ACCOUNTS_PAYA
126137	Check	794556	Boundless Behavioral HealthInc	12/9/2021	2,698.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126138	Check	794588	Lakes Golf & Country Club Inc.	12/9/2021	7,560.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126139	Check	794597	Kelly, David P	12/9/2021	150.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126140	Check	794630	Hall, James	12/9/2021	76.50		OUTSTANDING		BLE ACCOUNTS_PAYA

## Big Walnut Local Schools Disbursement Report-All-20211231

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126141	Check	794665	Keating, Robin	12/9/2021	\$ 24.25		OUTSTANDING		ACCOUNTS_PAYA BLE
126142	Check	795010	Yeager, Katie	12/9/2021	40.04		OUTSTANDING		ACCOUNTS_PAYA BLE
126143	Check	795088	Gibson, Megan	12/9/2021	17.16		OUTSTANDING		ACCOUNTS_PAYA BLE
126144	Check	795140	Division 7 Roofing	12/9/2021	540.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126145	Check	795186	W.W.Williams Company LLC (The)	12/9/2021	120.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126146	Check	795284	Stiles, Lisa	12/9/2021	186.81		OUTSTANDING		ACCOUNTS_PAYA BLE
126147	Check	795298	Big Walnut Apparel	12/9/2021	8,704.95		OUTSTANDING		ACCOUNTS_PAYA BLE
126148	Check	795332	Wimbish, Thomas	12/9/2021	31.19		OUTSTANDING		ACCOUNTS_PAYA BLE
126149	Check	795339	Whiteside, Justin	12/9/2021	114.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126150	Check	795449	J & J Enterprises- Westerville	12/9/2021	31.02		OUTSTANDING		ACCOUNTS_PAYA BLE
126151	Check	795545	Buckeye Paving Company	12/9/2021	5,500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126152	Check	795548	Reach Educational Services	12/9/2021	6,804.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126153	Check	795553	Background InvestigationBure au	12/9/2021	86.70		OUTSTANDING		ACCOUNTS_PAYA BLE
126154	Check	795558	Language Line Services, Inc.	12/9/2021	195.67		OUTSTANDING		ACCOUNTS_PAYA BLE
126155	Check	795601	Fisher, Ashley	12/9/2021	273.88		OUTSTANDING		ACCOUNTS_PAYA BLE
126156	Check	795667	Flourish Integrated Therapy, LLC	12/9/2021	420.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126157	Check	795824	Wood, DeAnne	12/9/2021	14.34		OUTSTANDING		ACCOUNTS_PAYA BLE
126158	Check	991553	JL Dimel LLC	12/9/2021	595.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126159	Check	991607	Haskins, Christina	12/9/2021	14.11		OUTSTANDING		ACCOUNTS_PAYA BLE
126160	Check	991624	Haugland, LaMarche, and Ramage, LLC	12/9/2021	4,125.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126161	Check	991658	Chardon Laboratories, Inc.	12/9/2021	665.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126162	Check	991681	Mason, Caylib	12/9/2021	50.18		OUTSTANDING		ACCOUNTS_PAYA BLE
126163	Check	991682	Anderson, Alexandra	12/9/2021	44.80		OUTSTANDING		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools Disbursement Report-All-20211231

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126164	Check	991690	Clark, Alyssa	12/9/2021	\$ 73.86		OUTSTANDING		ACCOUNTS_PAYA BLE
126165	Check	991717	Miller, Alyssa	12/9/2021	200.03		OUTSTANDING		ACCOUNTS_PAYA BLE
126166	Check	6774	Delaware General Health Dist.	12/15/2021	302.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126167	Check	1046	KE-WA-PA SALES & SERVICE	12/16/2021	11.97		OUTSTANDING		ACCOUNTS_PAYA BLE
126168	Check	1536	Transportation Accessories Co	12/16/2021	53.70		OUTSTANDING		ACCOUNTS_PAYA BLE
126169	Check	2038	Gordon Food Service	12/16/2021	69.68		OUTSTANDING		ACCOUNTS_PAYA BLE
126170	Check	2504	American Electric	12/16/2021	2,974.41		OUTSTANDING		ACCOUNTS_PAYA BLE
126171	Check	3058	Stanton's Sheet Music, Inc.	12/16/2021	83.84		OUTSTANDING		ACCOUNTS_PAYA BLE
126172	Check	4290	School Specialty, Inc.	12/16/2021	111.97		OUTSTANDING		ACCOUNTS_PAYA BLE
126173	Check	5725	BRICKER & ECKLER LLP	12/16/2021	178.80		OUTSTANDING		ACCOUNTS_PAYA BLE
126174	Check	5830	Lakeshore Learning Materials	12/16/2021	80.98		OUTSTANDING		ACCOUNTS_PAYA BLE
126175	Check	6335	Verizon Wireless	12/16/2021	374.26		OUTSTANDING		ACCOUNTS_PAYA BLE
126176	Check	6550	Central Restaurant Products	12/16/2021	75.78		OUTSTANDING		ACCOUNTS_PAYA BLE
126177	Check	7231	Duncan, Denise	12/16/2021	154.42		VOID	12/16/2021	ACCOUNTS_PAYA BLE
126178	Check	7374	National FFA Organization	12/16/2021	74.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126179	Check	8898	Office Depot Dept #34063345	12/16/2021	76.68		OUTSTANDING		ACCOUNTS_PAYA BLE
126180	Check	9111	Pyrinex, Inc.	12/16/2021	51,899.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126181	Check	70914	MEDCO Sports Medicine	12/16/2021	46.05		OUTSTANDING		ACCOUNTS_PAYA BLE
126182	Check	711219	Crowder, Scott	12/16/2021	75.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126183	Check	725642	HEINEMANN PUBLISHING	12/16/2021	467.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126184	Check	789693	Shelton, Brian	12/16/2021	320.88		OUTSTANDING		ACCOUNTS_PAYA BLE
126185	Check	791262	Blick Art Materials	12/16/2021	166.02		OUTSTANDING		ACCOUNTS_PAYA BLE
126186	Check	792107	Great America Leasing Corp	12/16/2021	671.01		OUTSTANDING		ACCOUNTS_PAYA BLE
126187	Check	792223	Neola, Inc.	12/16/2021	1,295.00		OUTSTANDING		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools Disbursement Report-All-20211231

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126188	Check	792275	FRANK, ALAN	12/16/2021	\$ 75.60		OUTSTANDING		ACCOUNTS_PAYA BLE
126189	Check	792393	State Security, LLC	12/16/2021	95.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126190	Check	792828	NZY LLC	12/16/2021	709.06		OUTSTANDING		ACCOUNTS_PAYA BLE
126191	Check	793117	Meacham, Christopher Allen	12/16/2021	114.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126192	Check	793254	Eugene A. Guglielmi	12/16/2021	1,041.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126193	Check	793649	Franklin Computer Svcs Group	12/16/2021	8,658.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126194	Check	794645	Interpreting Plus LLC	12/16/2021	476.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126195	Check	795181	Time Warner/Spectrum Enterpris	12/16/2021	568.28		OUTSTANDING		ACCOUNTS_PAYA BLE
126196	Check	795339	Whiteside, Justin	12/16/2021	266.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126197	Check	795386	Buskirk, Jeremy	12/16/2021	65.83		OUTSTANDING		ACCOUNTS_PAYA BLE
126198	Check	795601	Fisher, Ashley	12/16/2021	86.88		OUTSTANDING		ACCOUNTS_PAYA BLE
126199	Check	795811	Westervelt, Ashleigh	12/16/2021	71.96		OUTSTANDING		ACCOUNTS_PAYA BLE
126200	Check	991002	Neighborhood Bridges	12/16/2021	1,000.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126201	Check	991642	Ebright, Brandt	12/16/2021	114.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126202	Check	991723	Mitchell, Sheila	12/16/2021	197.12		OUTSTANDING		ACCOUNTS_PAYA BLE
126203	Check	7231	Duncan, Denise	12/16/2021	119.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126204	Check	1046	KE-WA-PA SALES & SERVICE	12/21/2021	13,347.87		OUTSTANDING		ACCOUNTS_PAYA BLE
126205	Check	1536	Transportation Accessories Co	12/21/2021	74.70		OUTSTANDING		ACCOUNTS_PAYA BLE
126206	Check	1557	TruckPro, LLC	12/21/2021	813.23		OUTSTANDING		ACCOUNTS_PAYA BLE
126207	Check	2038	Gordon Food Service	12/21/2021	33,837.52		OUTSTANDING		ACCOUNTS_PAYA BLE
126208	Check	2502	VILLAGE OF SUNBURY	12/21/2021	4,203.09		OUTSTANDING		ACCOUNTS_PAYA BLE
126209	Check	2503	Columbia Gas Of Ohio	12/21/2021	4,526.32		OUTSTANDING		ACCOUNTS_PAYA BLE
126210	Check	5237	ESC of Central Ohio	12/21/2021	16,557.31		OUTSTANDING		ACCOUNTS_PAYA BLE
126211	Check	5947	RelaDyne	12/21/2021	2,932.79		OUTSTANDING		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools Disbursement Report-All-20211231

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126212	Check	6372	Cintas Corp. Location #003	12/21/2021	\$ 60.22		OUTSTANDING		ACCOUNTS_PAYA BLE
126213	Check	6475	Parallel Technologies Inc.	12/21/2021	231.83		OUTSTANDING		ACCOUNTS_PAYA BLE
126214	Check	6550	Central Restaurant Products	12/21/2021	13.38		OUTSTANDING		ACCOUNTS_PAYA BLE
126215	Check	7268	PJ's Pizza	12/21/2021	194.26		OUTSTANDING		ACCOUNTS_PAYA BLE
126216	Check	7483	Croton Craft LLC	12/21/2021	2,269.75		OUTSTANDING		ACCOUNTS_PAYA BLE
126217	Check	8898	Office Depot Dept #34063345	12/21/2021	380.84		OUTSTANDING		ACCOUNTS_PAYA BLE
126218	Check	9111	Pyrinex, Inc.	12/21/2021	13,594.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126219	Check	75214	Pizza Hut	12/21/2021	2,548.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126220	Check	711170	Heavy Duty Service	12/21/2021	475.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126221	Check	723780	Direct Energy Business, LLC	12/21/2021	3,679.53		OUTSTANDING		ACCOUNTS_PAYA BLE
126222	Check	789765	Kimball Midwest	12/21/2021	97.25		OUTSTANDING		ACCOUNTS_PAYA BLE
126223	Check	790857	WorkHealth	12/21/2021	65.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126224	Check	791495	Professional Speech Services	12/21/2021	44,925.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126225	Check	792344	Learning A-Z	12/21/2021	118.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126226	Check	792393	State Security, LLC	12/21/2021	732.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126227	Check	792556	Consolidated Electric Coop Inc	12/21/2021	900.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126228	Check	793002	Ace Hardware	12/21/2021	18.48		OUTSTANDING		ACCOUNTS_PAYA BLE
126229	Check	793078	Truax, Megan (reimbursements)	12/21/2021	241.83		OUTSTANDING		ACCOUNTS_PAYA BLE
126230	Check	793251	Shank, Charles R.	12/21/2021	45.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126231	Check	793620	Thompson's Capri Lanes, Inc.	12/21/2021	4,250.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126232	Check	793710	Rush Truck Centers of Ohio, Inc.	12/21/2021	743.35		OUTSTANDING		ACCOUNTS_PAYA BLE
126233	Check	793738	Washington Auto Parts Inc.	12/21/2021	254.28		OUTSTANDING		ACCOUNTS_PAYA BLE
126234	Check	793894	United Dairy, Inc.	12/21/2021	836.12		OUTSTANDING		ACCOUNTS_PAYA BLE
126235	Check	794068	Roger E. Howard	12/21/2021	6,190.75		OUTSTANDING		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools Disbursement Report-All-20211231

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126236	Check	794230	BC Technologies Company	12/21/2021	\$ 195.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126237	Check	794792	Team Sports, Inc.	12/21/2021	400.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126238	Check	795198	Mitchell Lock	12/21/2021	715.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126239	Check	795436	PM Graphics Inc.	12/21/2021	1,975.18		OUTSTANDING		ACCOUNTS_PAYA BLE
126240	Check	795557	AIR Training Solutions	12/21/2021	104.85		OUTSTANDING		ACCOUNTS_PAYA BLE
126241	Check	795685	US Bank National Association	12/21/2021	10,509.26		OUTSTANDING		ACCOUNTS_PAYA BLE
126242	Check	795857	Plummer, Justin A	12/21/2021	52.47		OUTSTANDING		ACCOUNTS_PAYA BLE
126243	Check	991538	TP Mechanical Contractors, Inc.	12/21/2021	2,990.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126244	Check	991656	Howies Hockey Inc.	12/21/2021	598.32		OUTSTANDING		ACCOUNTS_PAYA BLE
126245	Check	991725	Right Way Food Service	12/21/2021	8,663.03		OUTSTANDING		ACCOUNTS_PAYA BLE
126246	Check	991720	Adams, Julie	12/22/2021	154.85		OUTSTANDING		ACCOUNTS_PAYA BLE
<b>Grand Total</b>					<b>\$ 3,735,149.84</b>				REFUND



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

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

AND

INVESTMENT REPORT FOR ALL FUNDS

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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
002 - BOND RETIREMENT	9,470,115	-	9,470,115	6,883,010	2,516,381	70,724	1%
003 - PERMANENT IMPROVEMENT	2,054,202	572,290	2,626,492	866,776	1,143,464	616,252	23%
004 - BUILDING IMPROVEMENT	2,438,050	24,667,734	27,105,784	16,219,679	10,019,588	866,517	3%
006 - FOOD SERVICE	1,646,580	500	1,647,080	1,189,125	234,759	223,196	14%
014 - ROTARY-INTERNAL SERVICES	25,300	19,258	44,558	18,127	25,187	1,244	3%
018 - PUBLIC SCHOOL SUPPORT	113,050	10,037	123,087	23,506	12,886	86,694	70%
019 - OTHER GRANT	7,360	-	7,360	-	1,950	5,411	74%
022 - DISTRICT AGENCY	228,529	13,170	241,699	121,648	13,215	106,836	44%
070 - CAPITAL PROJECTS	110,000	-	110,000	9,276	3,300	97,424	89%
200 - STUDENT MANAGED ACTIVITY	104,685	4,214	108,899	31,026	76,456	1,417	1%
300 - DISTRICT MANAGED STUDENT ACTIVITY	327,809	4,378	332,187	196,292	63,735	72,160	22%
401 - AUXILIARY SERVICES	285,812	78,549	364,361	211,858	19,314	133,189	37%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	144,045	150	144,195	69,046	1,662	73,488	51%
499 - MISCELLANEOUS STATE GRANT FUND	32,490	5,511	38,001	18,552	847	18,602	0%
507 - ESSER FUND	2,157,946	-	2,157,946	206,360	16	1,951,569	0%
516 - IDEA PART-B GRANT	1,228,411	10,695	1,239,107	352,658	38,747	847,702	68%
551 LIMITED ENGLISH PROFICIENCY	7,662	-	7,662	-	-	7,662	100%
572 - TITLE I	215,609	4,223	219,832	113,606	1,928	104,298	47%
584 - TITLE IV ACADEMIC ENRICHMENT	14,823	-	14,823	2,633	-	12,190	82%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	39,439	218	39,656	11,572	-	28,084	71%
590 - TITLE II-A IMPROVING TEACHER QUALITY	130,957	-	130,957	7,938	9,874	113,145	86%
599 - MISCELLANEOUS FEDERAL GRANTS	18,148	-	18,148	(501)	-	18,648	100%
<b>TOTAL ALL FUNDS</b>	<b>20,813,622</b>	<b>25,390,927</b>	<b>46,204,549</b>	<b>26,552,186</b>	<b>14,183,311</b>	<b>5,469,052</b>	<b>12%</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
INVESTMENT PORTFOLIO  
December 31, 2021**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Interest Remaining</u>
<b>INTERIM FUNDS - General Operating Funds</b>							
<i>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	273	\$1,139.42
2) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	332	\$4,446.24
3) U.S. Treasury Note	U.S. Treasurer	\$506,484.38	12/15/2021	0.33%	1/15/2023	380	\$1,647.41
4) U.S. Treasury Note	U.S. Treasurer	\$516,621.09	12/15/2021	0.73%	6/30/2023	546	\$3,066.41
5) U.S. Treasury Note	U.S. Treasurer	\$520,019.53	12/15/2021	1.36%	12/31/2023	730	\$6,230.47
6) U.S. Treasury Note	U.S. Treasurer	\$511,816.41	12/15/2021	2.09%	6/30/2024	912	\$10,058.59
7) U.S. Treasury Note	U.S. Treasurer	\$394,556.25	12/15/2021	2.39%	9/15/2024	989	\$9,566.68
<b>Fifth Third Investment Total Subtotal</b>		<b>\$3,504,435.16</b>					
<i>RedTree Investment Group - Investments</i>							
8) MUFG Bank	Commercial Paper	\$1,098,661.97	12/31/2021	0.29%	5/31/2022	151	\$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	173	\$260.00
10) Toyota Motor Credit	Commercial Paper	\$1,196,220.00	12/16/2021	0.42%	9/12/2022	255	\$3,780.00
11) Toyota Motor Credit	Commercial Paper	\$199,325.00	12/20/2021	0.45%	9/16/2022	259	\$675.00
12) U.S. Treasury Bill	U.S. Treasury Bill	\$498,732.02	12/20/2021	0.25%	12/1/2022	335	\$1,267.98
10) Lorain County	Municipal Bond	\$175,000.00	12/30/2020	0.40%	12/1/2022	335	\$700.00
11) U.S. Treasury Note	U.S. Treasurer	\$598,359.38	12/15/2021	0.37%	1/31/2023	396	\$1,125.00
12) U.S. Treasury Note	U.S. Treasurer	\$497,949.22	12/15/2021	0.44%	3/31/2023	455	\$937.50
13) U.S. Treasury Note	U.S. Treasurer	\$496,757.81	12/15/2021	0.61%	9/30/2023	638	\$2,500.00
14) U.S. Treasury Note	U.S. Treasurer	\$497,792.97	12/6/2021	0.61%	10/31/2023	669	\$3,750.00
15) Bethel Local School District	Municipal Bond	\$217,154.25	7/28/2020	1.11%	11/1/2023	670	\$7,845.75
16) U.S. Treasury Note	U.S. Treasurer	\$498,750.00	12/3/2021	0.63%	11/30/2023	699	\$5,000.00
17) City of Farview Park	Municipal Bond	\$165,000.00	7/1/2021	0.35%	12/1/2023	700	\$1,145.12
18) U.S. Treasury Note	U.S. Treasurer	\$249,658.20	6/30/2021	0.42%	4/15/2024	836	\$2,343.75
19) Federal Home Loan Bank	U.S. Gov't Agency Note	\$150,000.00	6/28/2021	0.40%	6/28/2024	910	\$975.00
20) Federal Home Loan Bank	U.S. Gov't Agency Note	\$260,000.00	8/26/2021	0.54%	8/26/2024	969	\$2,028.00
<b>Government Debt - Federal Agency Subtotal</b>		<b>\$6,999,294.02</b>					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$12,182.04	12/31/2021	0.02%	1/1/2022	1	\$0.01
2) Federated Govt Obligations Is	Money Market	\$47,211.96	12/31/2021	0.03%	1/1/2022	1	\$0.04
3) First American Obligations Fund	Money Market	\$15,794.07	12/31/2021	0.01%	1/1/2022	1	\$0.00
4) Star Ohio - General	Money Market	\$4,751,085.20	12/31/2021	0.09%	1/1/2022	1	\$11.72
<b>Cash Account Subtotal</b>		<b>\$4,826,273.27</b>					
<b>Total Interim Funds</b>		<b>\$15,330,002.45</b>					
<b>ACTIVE FUNDS - General Operating Funds</b>							
1) First Commonwealth Bank	Checking - General	\$1,904,299.57	12/31/2021	0.02%	1/1/2022	1	\$1.04
2) First Commonwealth Bank	Checking - Payroll	\$12,545.89	12/31/2021	0.00%	1/1/2022	1	\$0.00
<b>Total Active Funds</b>		<b>\$1,916,845.46</b>					88844.97
<b>Total Active and Interim Funds - General Operating</b>		<b>\$17,246,847.91</b>		0.43%		297	\$71,839.16

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
December 31, 2021**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Earnings Remaining</u>
<b>December 2017 - Note/Bond Proceeds</b>							
<u>Money Markets</u>							
1) First American Treasury Obligations Fund	Money Market	\$7,066.72	12/31/2021	0.01%	1/1/2022	1	\$0.00
<b>Money Markets Subtotal</b>		<u>\$7,066.72</u>					
<b>Total December 2017 - Note/Bond Proceeds</b>		<u>\$7,066.72</u>					
<b>July 2018 - Bond Proceeds</b>							
<u>Commercial Paper</u>							
1) Royal Bank of Canada (RBC)	Commercial Paper	\$479,438.93	8/16/2021	0.16%	5/6/2022	126	\$561.07
2) Lloyds Bank	Commercial Paper	\$399,497.56	8/16/2021	0.17%	5/9/2022	129	\$502.44
3) Collateralized CP (JP Morgan)	Commercial Paper	\$719,035.20	8/18/2021	0.18%	5/13/2022	133	\$964.80
<b>Commercial Paper Subtotal</b>		<u>\$1,597,971.69</u>					
4) First American Treasury Obligations Fund	Money Market	\$6,204.20	12/31/2021	0.01%	1/1/2022	1	\$0.00
<b>Subtotal</b>		<u>\$6,204.20</u>					
<b>Total July 2018 - Bond Proceeds</b>		<u>\$1,604,175.89</u>					
<b>May 2019 - Bond Proceeds</b>							
<u>Federal Government Obligations</u>							
1) Federal Farm Credit Bank	U.S. Agency Note	\$1,499,425.50	5/6/2020	0.27%	5/6/2022	126	\$2,449.50
2) Federal Farm Credit Bank	U.S. Agency Note	\$618,822.00	5/18/2020	0.26%	5/18/2022	138	\$1,674.00
3) Federal Farm Credit Bank	U.S. Agency Note	\$1,377,585.00	5/21/2020	0.25%	5/18/2022	138	\$3,519.00
4) Federal Farm Credit Bank	U.S. Agency Note	\$2,499,165.00	6/25/2020	0.28%	6/22/2022	173	\$7,335.00
<b>Federal Government Obligations Subtotal</b>		<u>\$5,994,997.50</u>					
<u>Commercial Paper</u>							
5) Natixis NY	Commercial Paper	\$998,576.67	5/5/2021	0.21%	1/4/2022	4	\$1,423.33
6) Lloyds Bank	Commercial Paper	\$614,227.49	8/10/2021	0.17%	5/3/2022	123	\$772.51
7) Royal Bank of Canada (RBC)	Commercial Paper	\$1,498,246.67	8/16/2021	0.16%	5/6/2022	126	\$1,753.33
8) Collateralized CP (JB Morgan)	Commercial Paper	\$1,797,588.00	8/18/2021	0.18%	5/13/2022	133	\$2,412.00
9) Societe Generale	Commercial Paper	\$1,448,049.75	9/20/2021	0.18%	6/16/2022	167	\$1,950.25
<b>Commercial Paper Subtotal</b>		<u>\$6,356,688.58</u>					
10) First American Treasury Obligations Fund	Money Market	\$8,853.74	12/31/2021	0.01%	1/1/2022	1	\$0.00
11) Star Ohio - Construction Fund	Money Market	\$598,152.30	12/31/2021	0.09%	1/1/2022	1	\$1.47
<b>Subtotal</b>		<u>\$607,006.04</u>					
<b>Total May 2019 - Bond Proceeds</b>		<u>\$12,958,692.12</u>					
<b>Grand Total Construction Proceeds</b>		<u>\$14,569,934.73</u>		0.21%		127	\$17,005.81

**BIG WALNUT LOCAL SCHOOL DISTRICT  
INVESTMENT EARNINGS REVENUE  
December 31, 2021**

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$10,676.56	\$26,296.68
Building Project Fund (004-9017)	\$3,524.41	\$136,650.33
Food Service Fund (006)	\$0.00	\$0.00
Sunbury Meadows CDA (022-9200)	\$0.30	\$31.16
Auxillary Services Fund (401)	\$29.02	\$50.04
<b>Total All Funds</b>	<b>\$14,230.29</b>	<b>\$163,028.21</b>

**Thank you for your review of the December 2021 Big Walnut  
Local School District Financial Report.**



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