

# Big Walnut Local School District

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## Monthly Financial Report

*for the month ended*

**May 31, 2022**

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Prepared By:  
Jeremy J. Buskirk  
Treasurer



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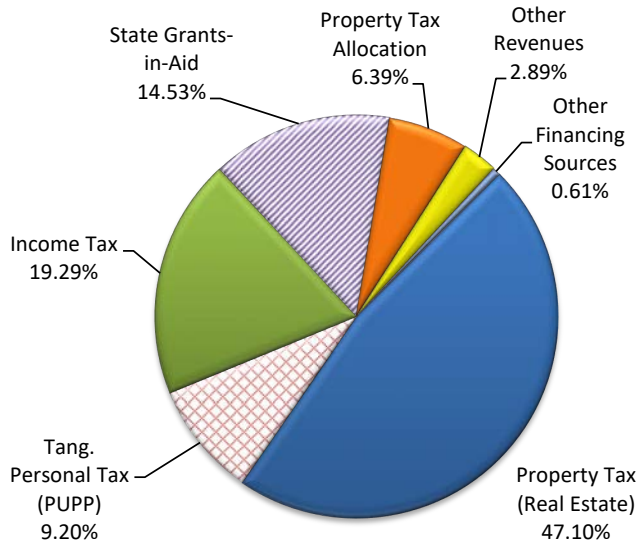
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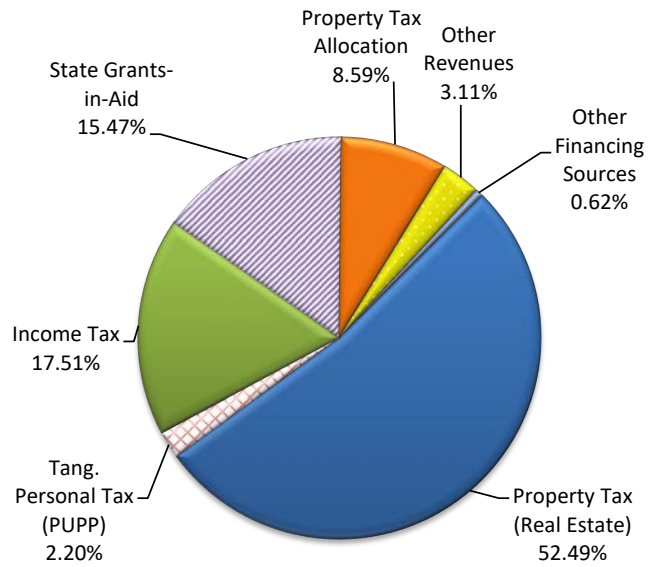
**EST. GENERAL FUND REVENUE FY22**

**\$48,049,946**



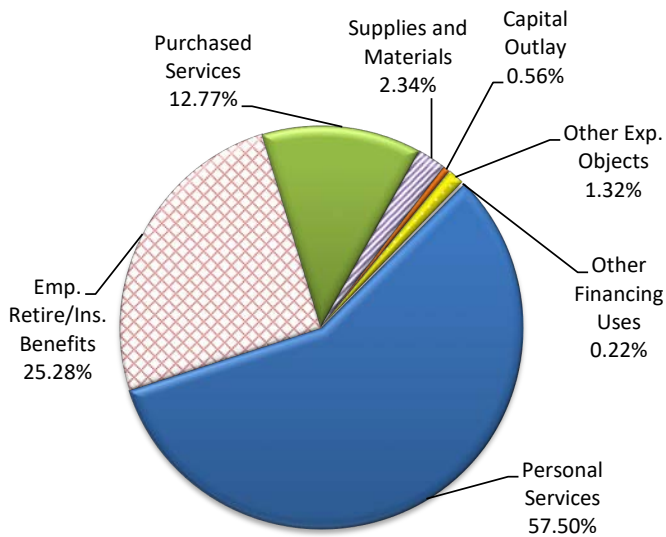
**EST. GENERAL FUND REVENUE FY12**

**\$29,886,132**



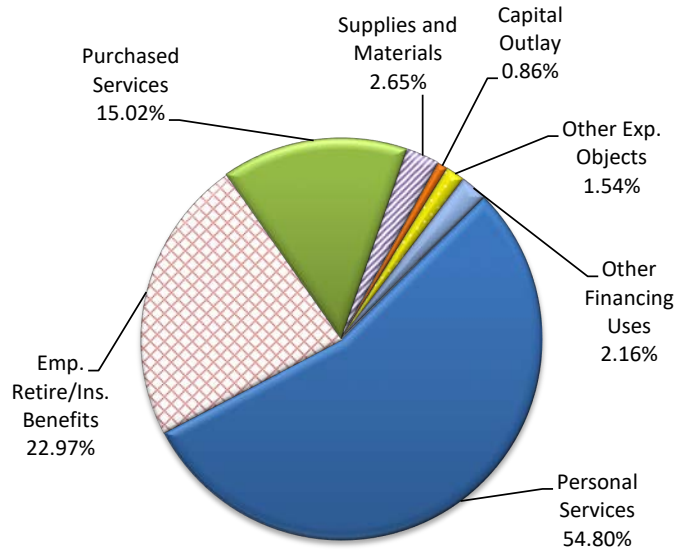
**EST. GENERAL FUND EXPENDITURES FY22**

**\$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>	4,261 as of 5/26/2022	2,994	42.32%

**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**

<b>CATEGORY</b>	<b>FY 22 EST.</b>	<b>FY 22 ACTUAL</b>	<b>VARIANCE</b>	<b>PERCENTAGE</b>
<b>Revenues</b>				
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	6,051,347	6,107,485	56,138	0.9%
Restricted State Grants-in-Aid	193,145	374,322	181,177	93.8%
Property Tax Allocation (Reimb.)	3,070,499	3,084,552	14,053	0.5%
All Other Revenues	1,361,219	1,781,899	420,680	30.9%
<b>Total Revenues</b>	<b>46,996,294</b>	<b>48,821,735</b>	<b>1,825,441</b>	<b>3.9%</b>
<b>Other Financing Sources</b>				
Advances-In	\$278,000	\$278,000	\$0	0.0%
All Other Financing Sources	13,171	195,526	182,355	1384.5%
<b>Total Other Financing Sources</b>	<b>291,171</b>	<b>473,526</b>	<b>182,355</b>	<b>62.6%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$47,287,465</b>	<b>\$49,295,261</b>	<b>\$2,007,796</b>	<b>4.2%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$23,662,709	\$23,468,590	(\$194,119)	-0.8%
Retirement/Insurance Benefits	10,479,500	10,159,114	(320,386)	-3.1%
Purchased Services	5,231,720	5,255,030	23,310	0.4%
Supplies and Materials	1,018,120	1,082,595	64,475	6.3%
Capital Outlay	15,000	13,135	(1,865)	-12.4%
Other Expenditure Objects	596,900	634,787	37,887	6.3%
<b>Total Expenditures</b>	<b>41,003,949</b>	<b>40,613,251</b>	<b>(390,698)</b>	<b>-1.0%</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>\$41,003,949</b>	<b>\$40,613,251</b>	<b>(\$390,698)</b>	<b>-1.0%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$6,283,516	\$8,682,010	\$2,398,494	38.2%
<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>\$19,696,097</b>	<b>\$22,094,591</b>	<b>\$2,398,494</b>	<b>12.2%</b>
Estimated Encumbrances	\$1,282,905	\$1,209,111	\$73,794	
<b>Unreserved Fund Balance</b>	<b>\$18,413,192</b>	<b>\$20,885,480</b>	<b>\$2,472,288</b>	



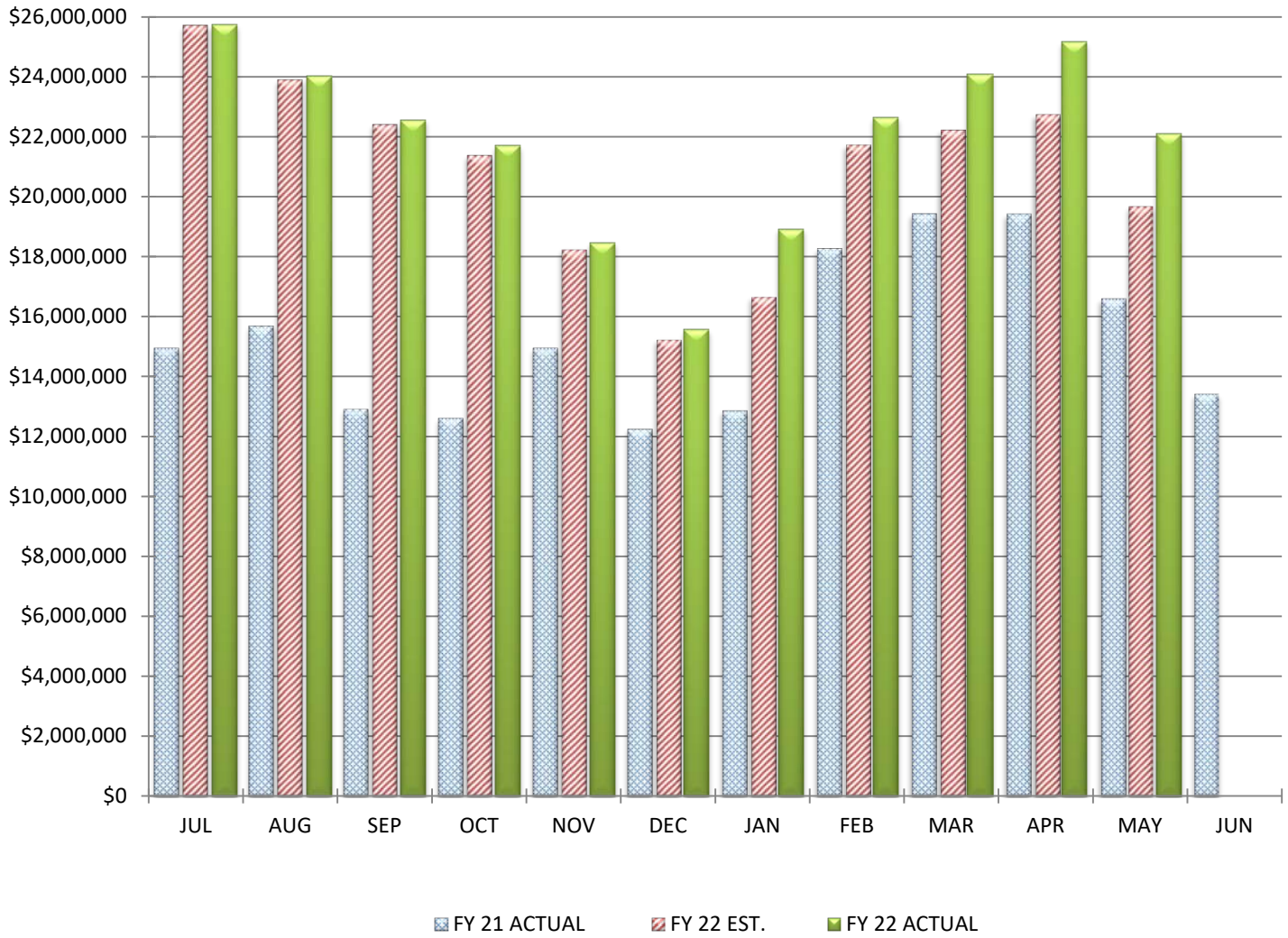
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VARIANCE ANALYSIS - GENERAL FUND

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# COMPARISON OF MONTHLY ENDING CASH BALANCES





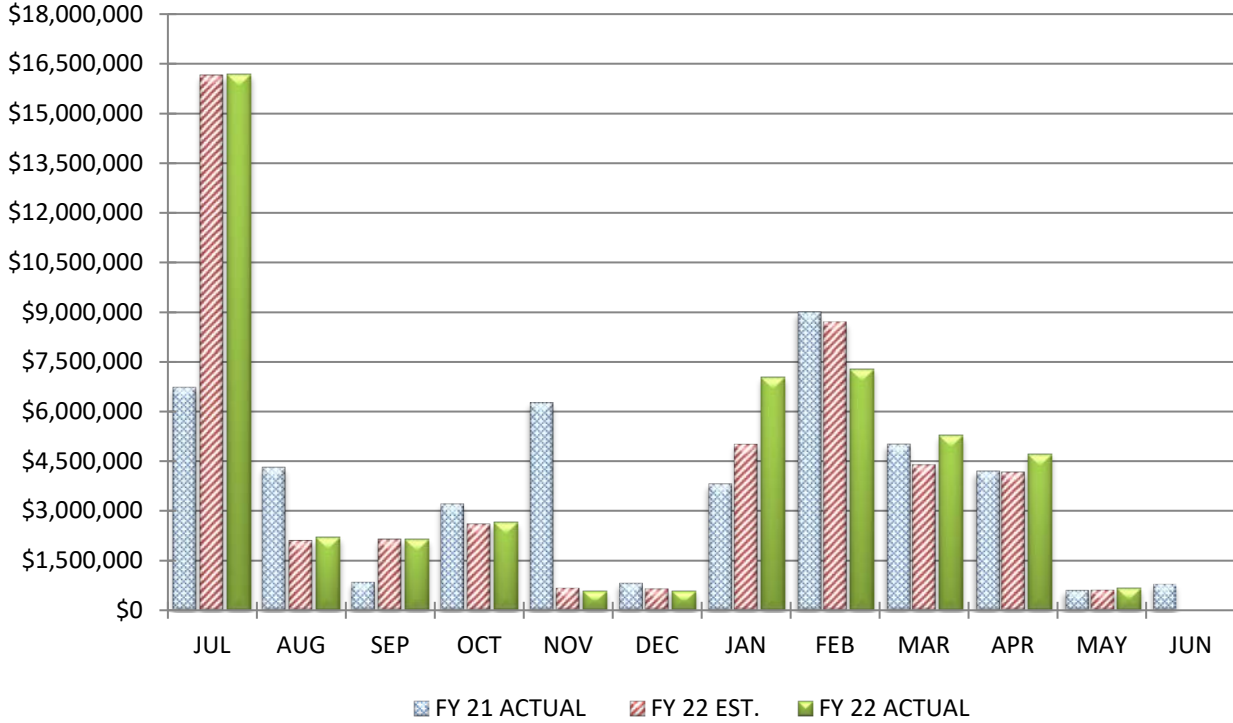
## COMPARISON OF MONTHLY ENDING CASH BALANCES

May 31, 2022

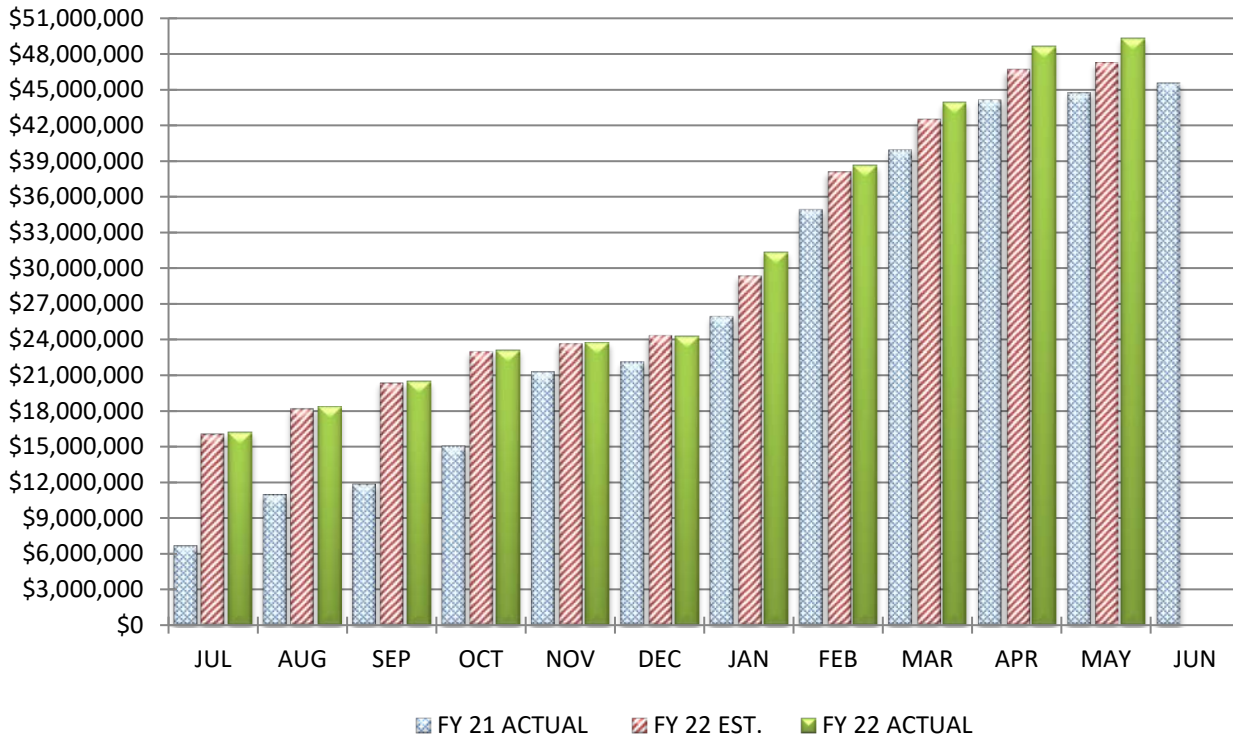
Actual Cash Balance		\$22,094,591
Estimated Cash Balance		\$19,696,097
Variance From Estimate	OVER	\$2,398,494
Percent Variance From Estimate	OVER	12.18%
Previous Year Cash Balance		\$16,595,232

**COMMENTS:** Our May balance is above our estimate, and we anticipate to end the year better than anticipated. 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 in total, 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



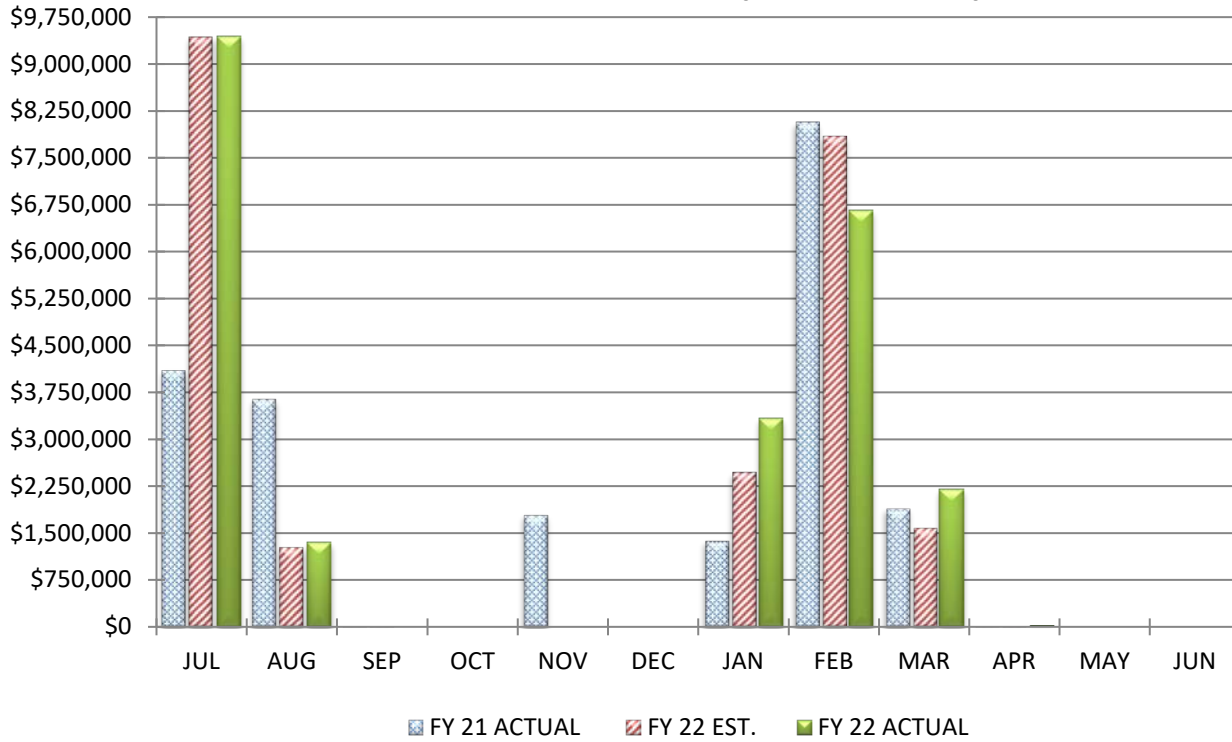
**COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES**

**May 31, 2022**

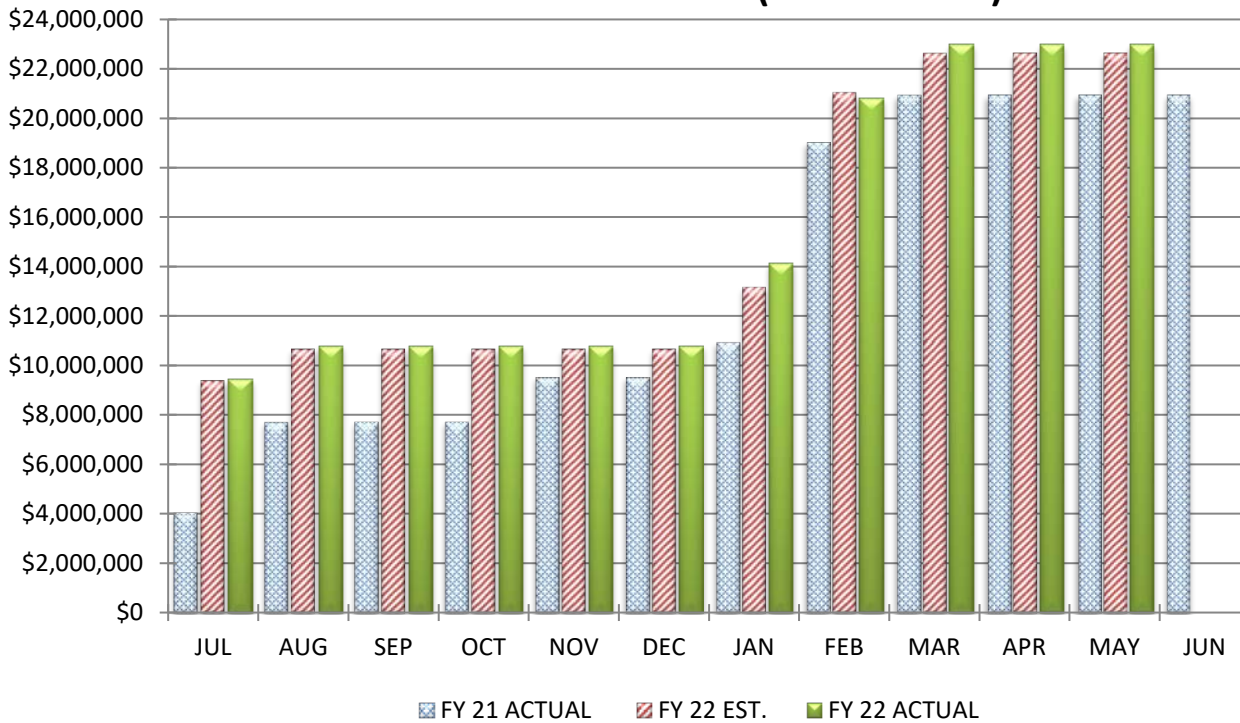
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Receipts		\$666,702		\$49,295,261
Estimated Receipts		\$620,583		\$47,287,465
Variance From Estimate	OVER	\$46,119	OVER	\$2,007,796
Variance From Estimate	OVER	7.43%	OVER	4.25%
Actual Prior Year		\$610,872		\$44,751,038
Total 2021-2022 Estimate				\$48,049,946
Percent Of Total Estimate Received				102.59%
Percent Of Budget Year Completed		11 Months		91.67%

**COMMENTS:** We are on target with our annual estimates for total revenues and other financing sources. We are fortunate that each revenue area is coming in ahead of estimates at this time. 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. A further benefit came in May when the Delaware County Auditor refunded auditor and treasurer fees that were not needed for the 2020 triennial update.

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



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



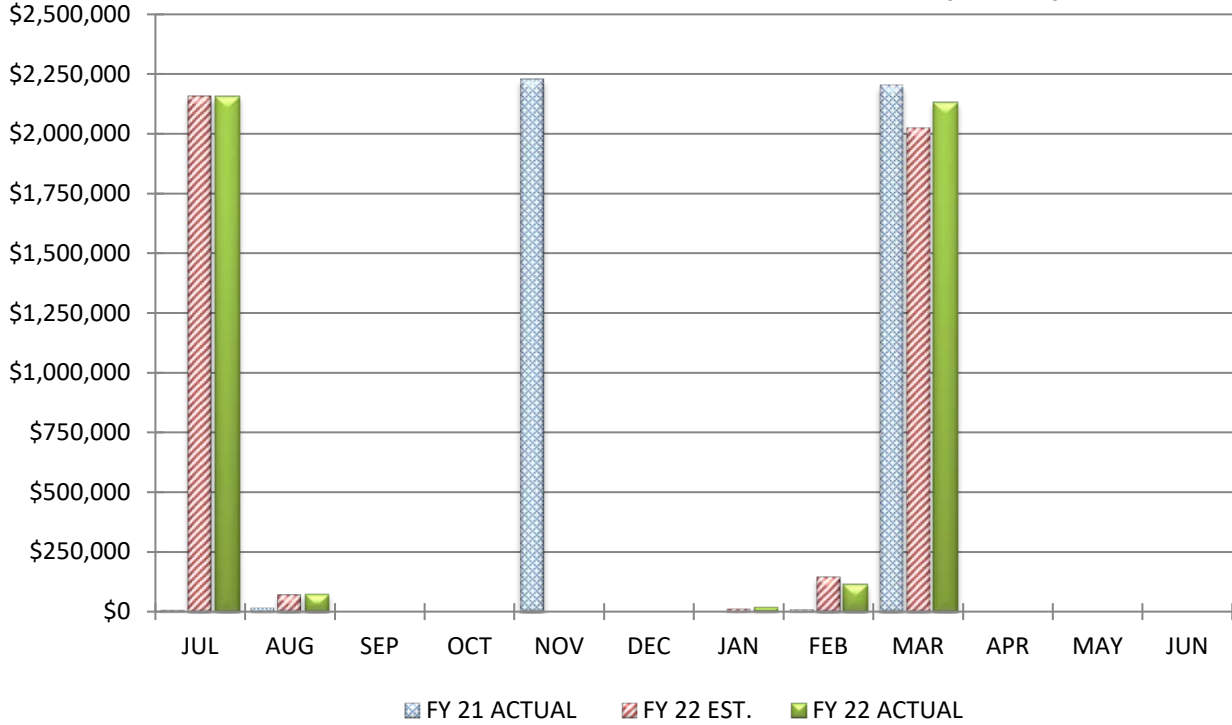
**COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)**

**May 31, 2022**

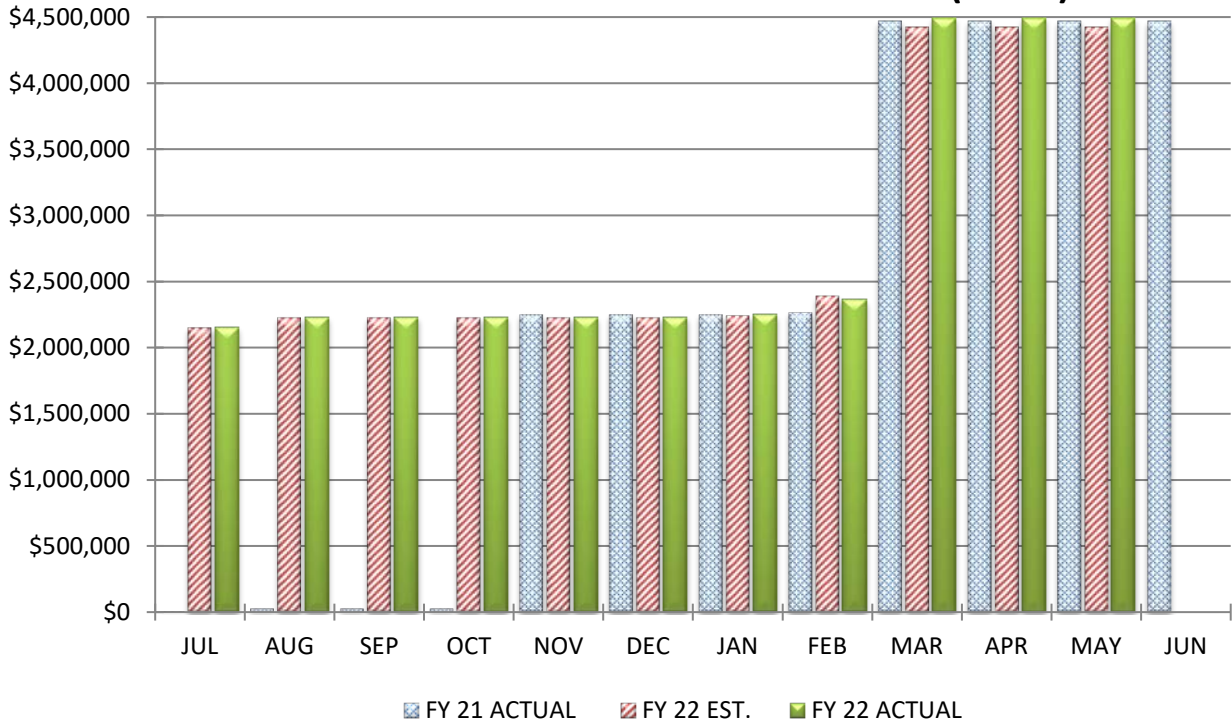
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts	\$0		\$22,993,047
Estimated Real Estate Tax Receipts	\$0		\$22,630,628
Variance From Estimate	\$0	OVER	\$362,419
Variance From Estimate	0.00%	OVER	1.60%
Actual Prior Year	\$0		\$20,952,954
Total 2021-2022 Estimate			\$22,630,628
Percent Of Total Estimate Received			101.60%
Percent Of Budget Year Completed	11 months		91.67%

**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)



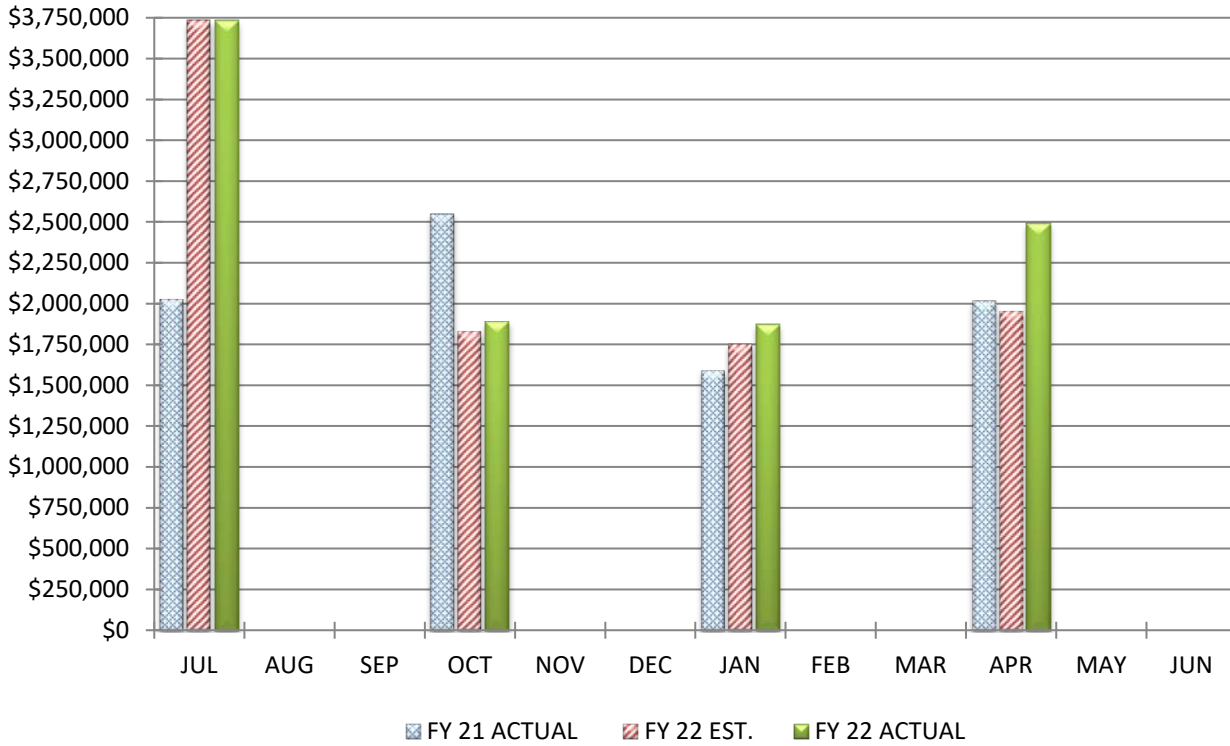
**COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)**

	<b>May 31, 2022</b>		
	<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	11 months		91.67%

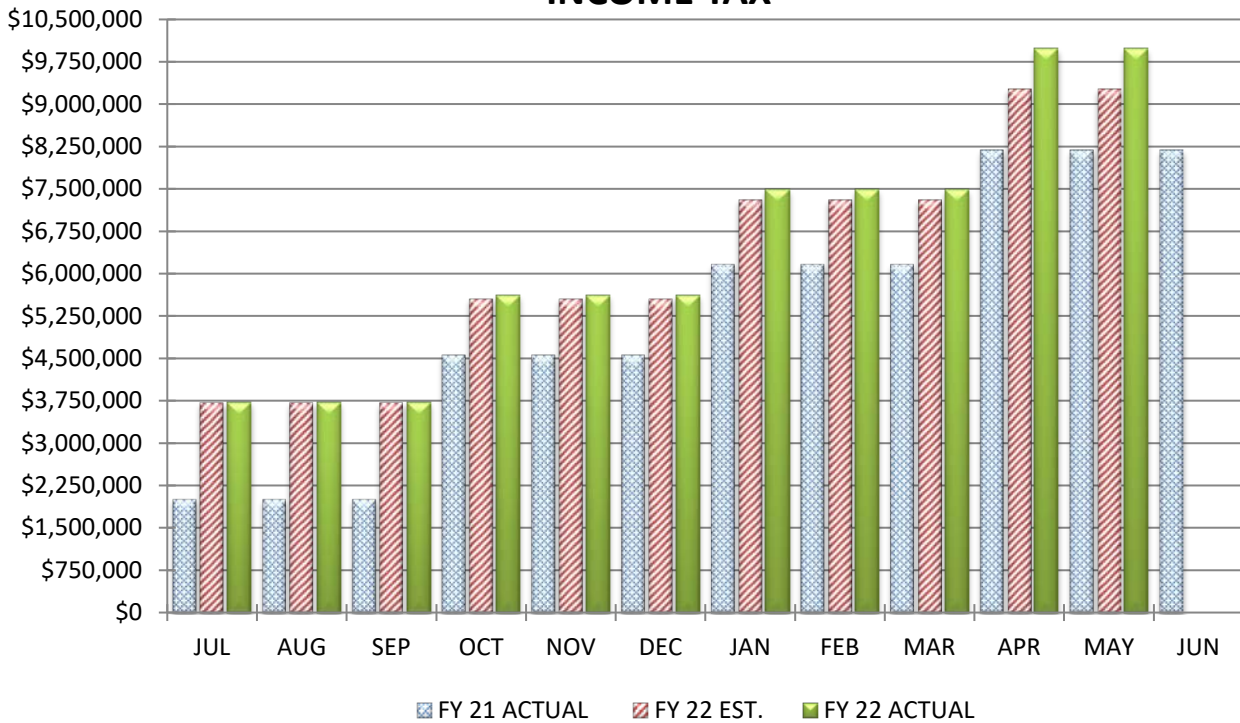
**COMMENTS:** We received our final settlement for public utility personal property taxes in March. With this settlement, we are happy to see that our receipts are on track and slightly over our annual projections. We will end the fiscal year with a positive variance in the revenue category compared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



## COMPARISON OF TOTAL MONTHLY INCOME TAX



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





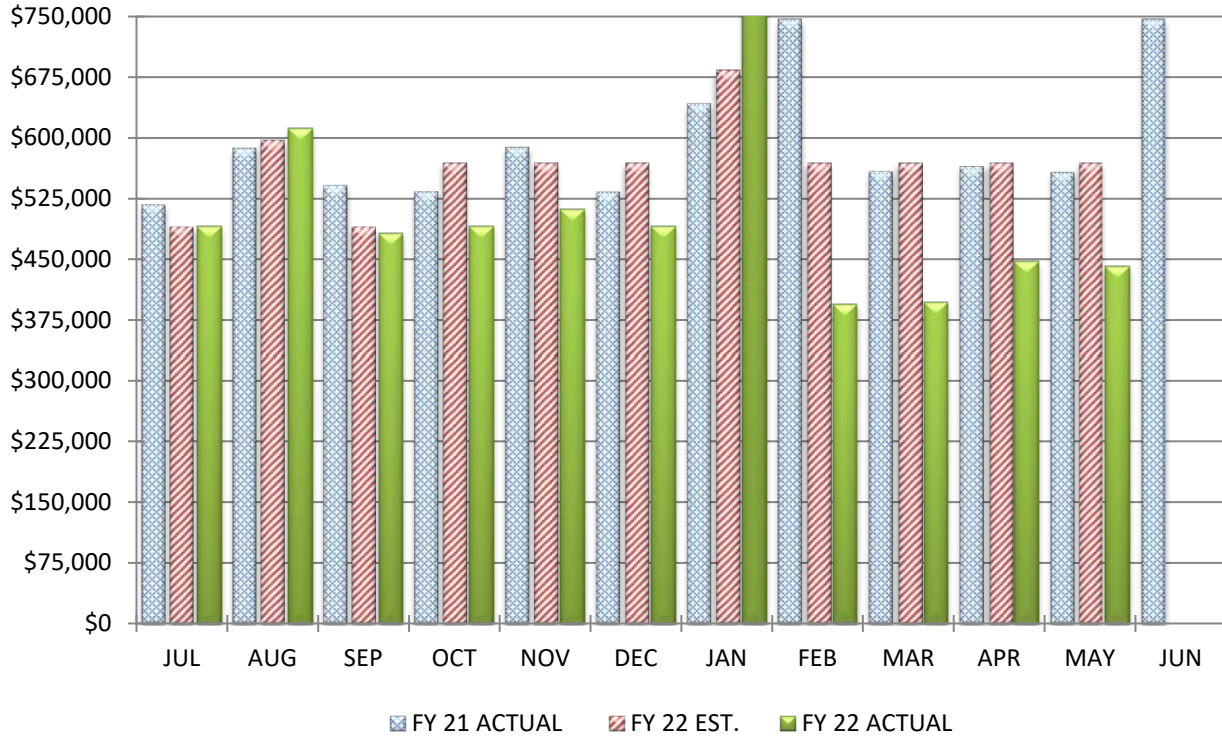
**COMPARISON OF INCOME TAX**

**May 31, 2022**

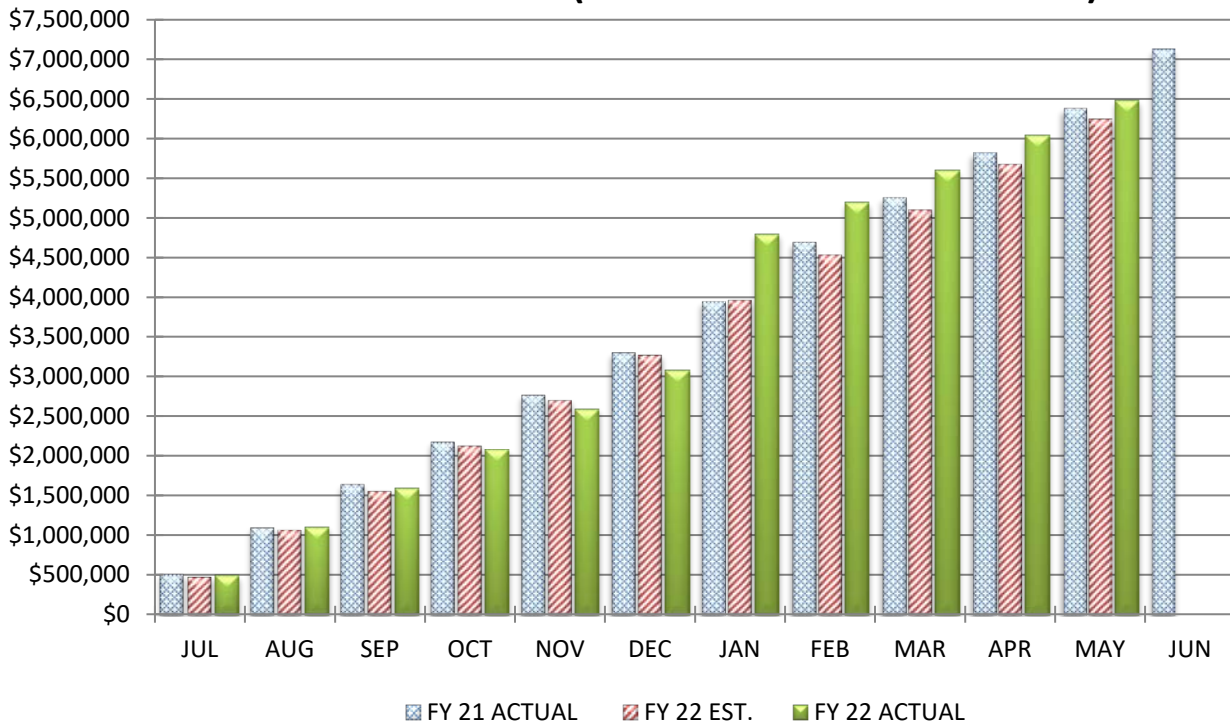
	MONTH	YEAR-TO-DATE
Actual State Receipts	\$0	\$9,983,767
Estimated State Receipts	\$0	\$9,269,915
Variance From Estimate	\$0 OVER	\$713,852
Variance From Estimate	0.00% OVER	7.70%
Actual Prior Year	\$0	\$8,188,767
Total 2021-2022 Estimate		\$9,269,915
Percent Of Total Estimate Received		107.70%
Percent Of Budget Year Completed	11 months	91.67%

**COMMENTS:** We are over our target with our annual estimates. With the receipt of our fourth quarterly payment, we have continued to see very positive growth trends in line and better than what we saw prior to the pandemic. As can be seen in the income tax graphs and the numbers above, we will end the fiscal year with favorable variance in this revenue line.

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



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



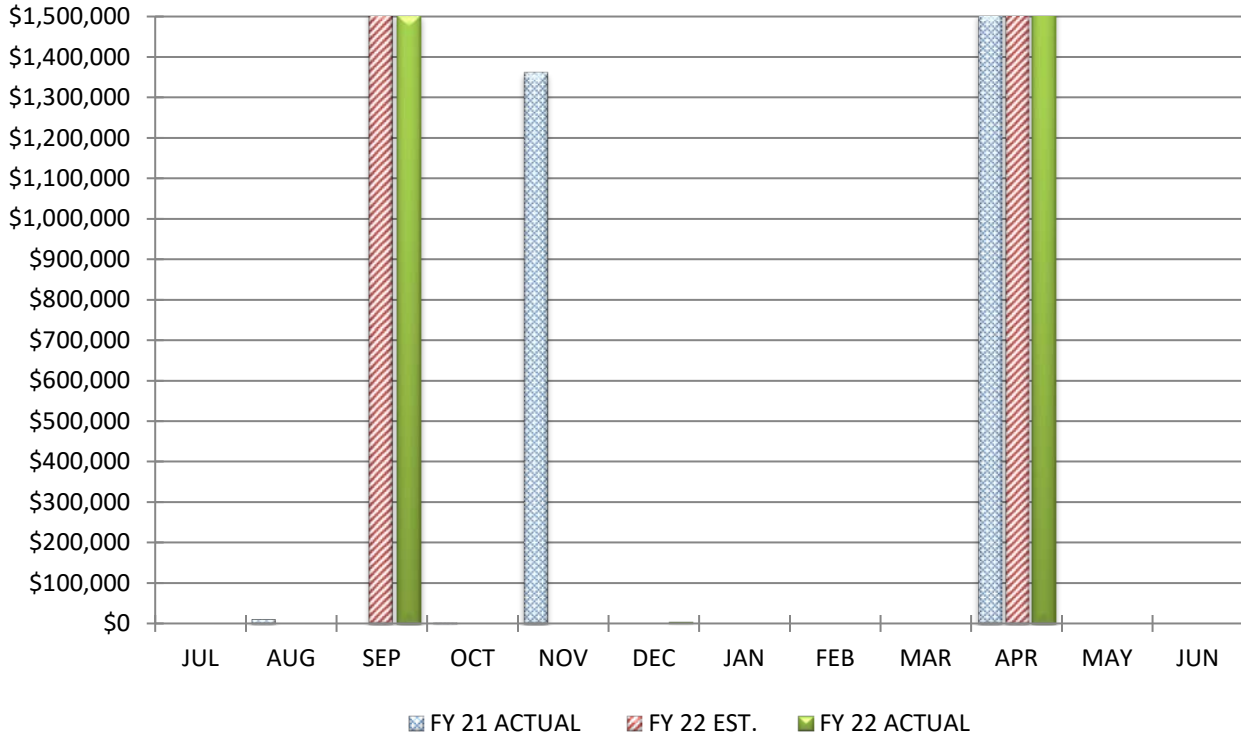
**COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)**

**May 31, 2022**

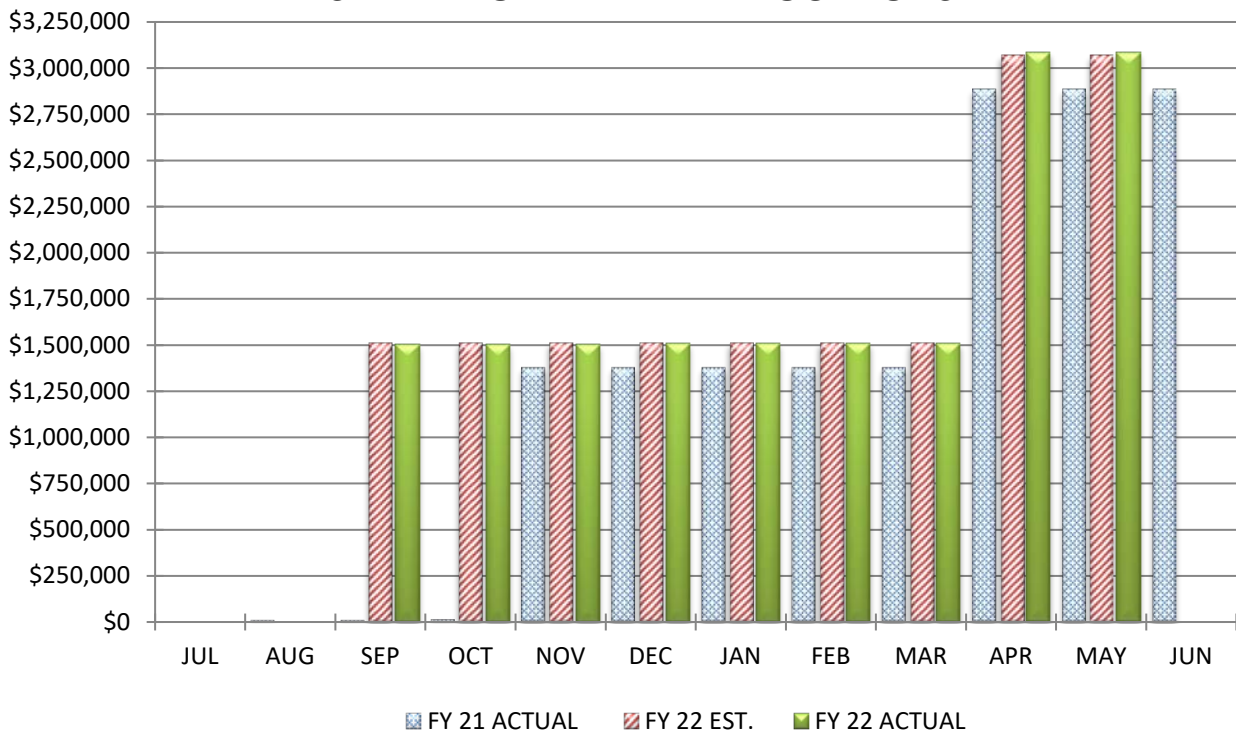
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$441,352		\$6,481,807
Estimated State Receipts		\$569,073		\$6,244,492
Variance From Estimate	UNDER	(\$127,721)	OVER	\$237,315
Variance From Estimate	UNDER	-22.44%	OVER	3.80%
Actual Prior Year		\$558,110		\$6,376,850
Total 2021-2022 Estimate				\$6,981,314
Percent Of Total Estimate Received				92.85%
Percent Of Budget Year Completed		11 months		91.67%

**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 or over our current projections.

## COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

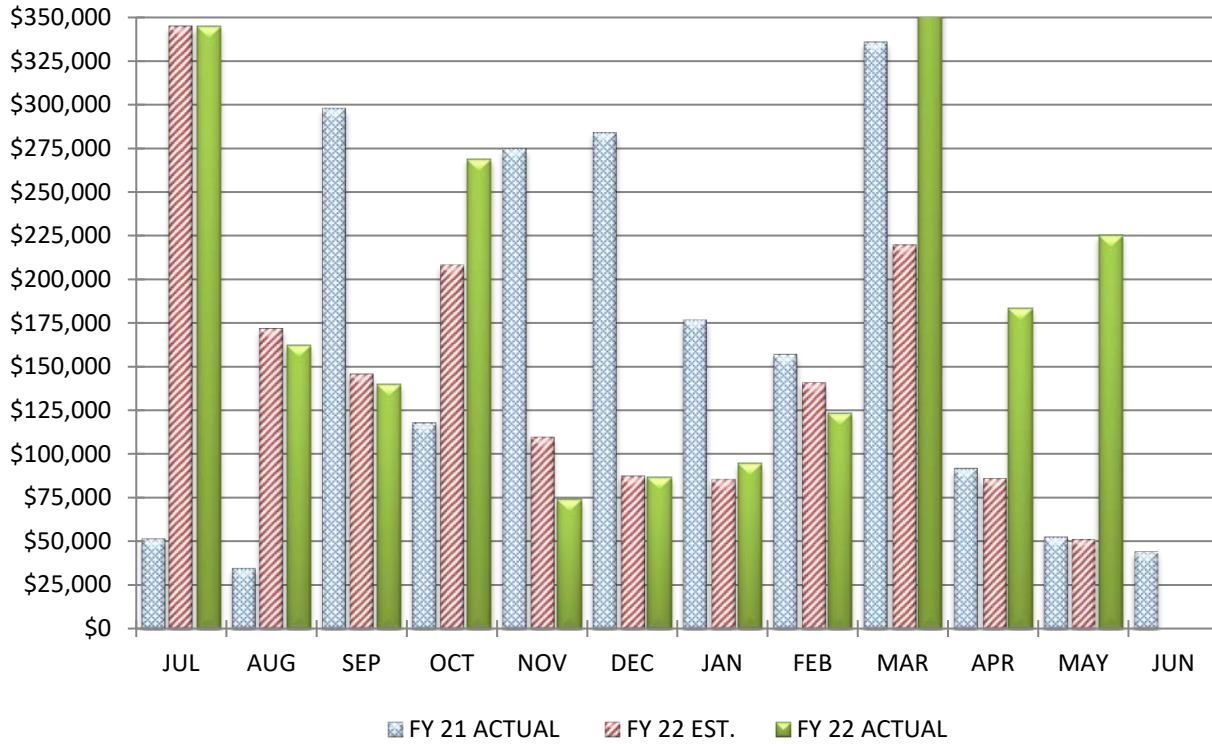


**COMPARISON OF STATE PROPERTY TAX ALLOCATIONS**

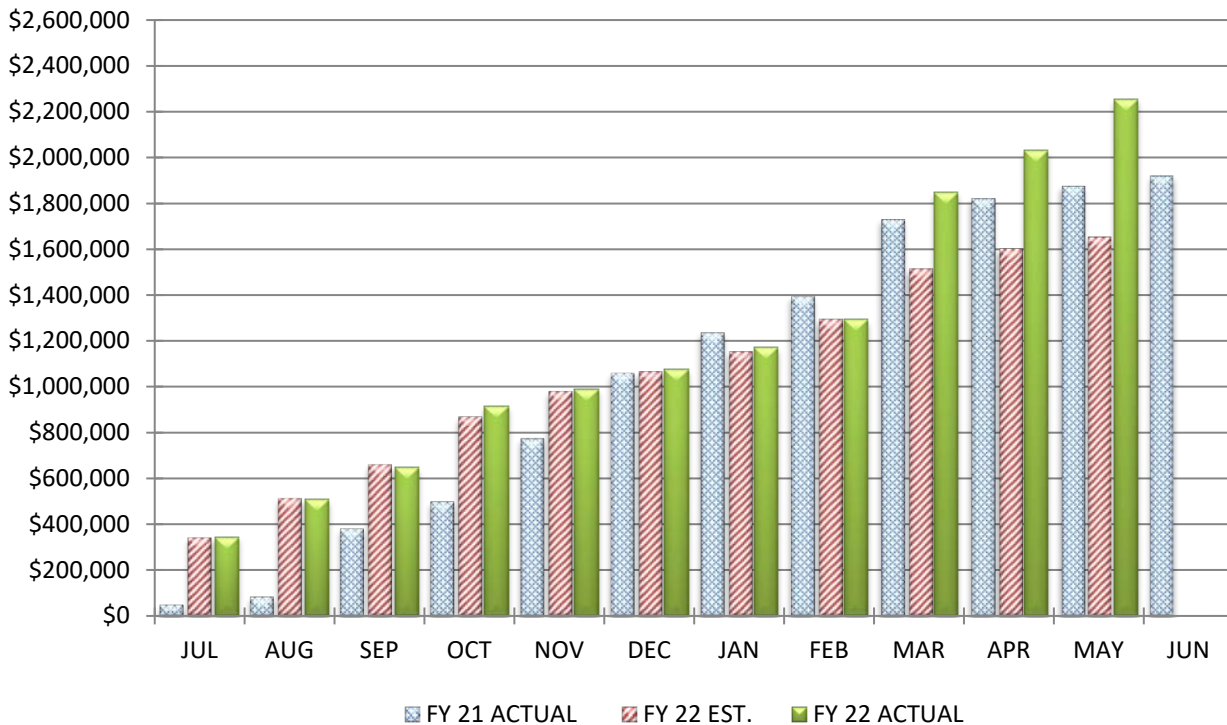
	<b>May 31, 2022</b>		
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0		\$3,084,552
Estimated Tax Allocation Receipts	\$0		\$3,070,499
Variance From Estimate	\$0	OVER	\$14,053
Variance From Estimate	0.00%	OVER	0.46%
Actual Prior Year	\$0		\$2,886,085
Total 2021-2022 Estimate			\$3,070,499
Percent Of Total Estimate Received			100.46%
Percent Of Budget Year Completed		11 months	91.67%

**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**

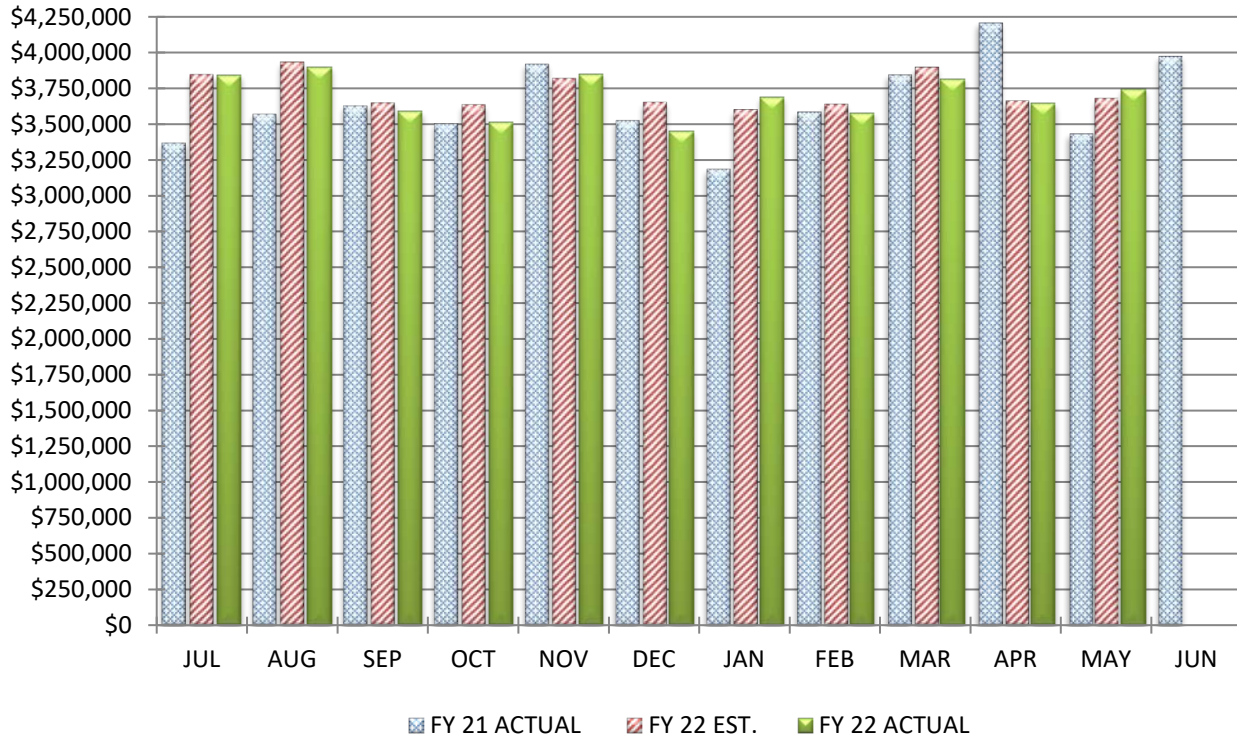
**May 31, 2022**

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$225,350		\$2,255,426
Estimated Other Receipts		\$51,510		\$1,652,390
Variance From Estimate	OVER	\$173,840	OVER	\$603,036
Variance From Estimate	OVER	337.49%	OVER	36.49%
Actual Prior Year		\$52,762		\$1,874,944
Total 2021-2022 Estimate				\$1,678,049
Percent Of Total Estimate Received				134.41%
Percent Of Budget Year Completed		11 months		91.67%

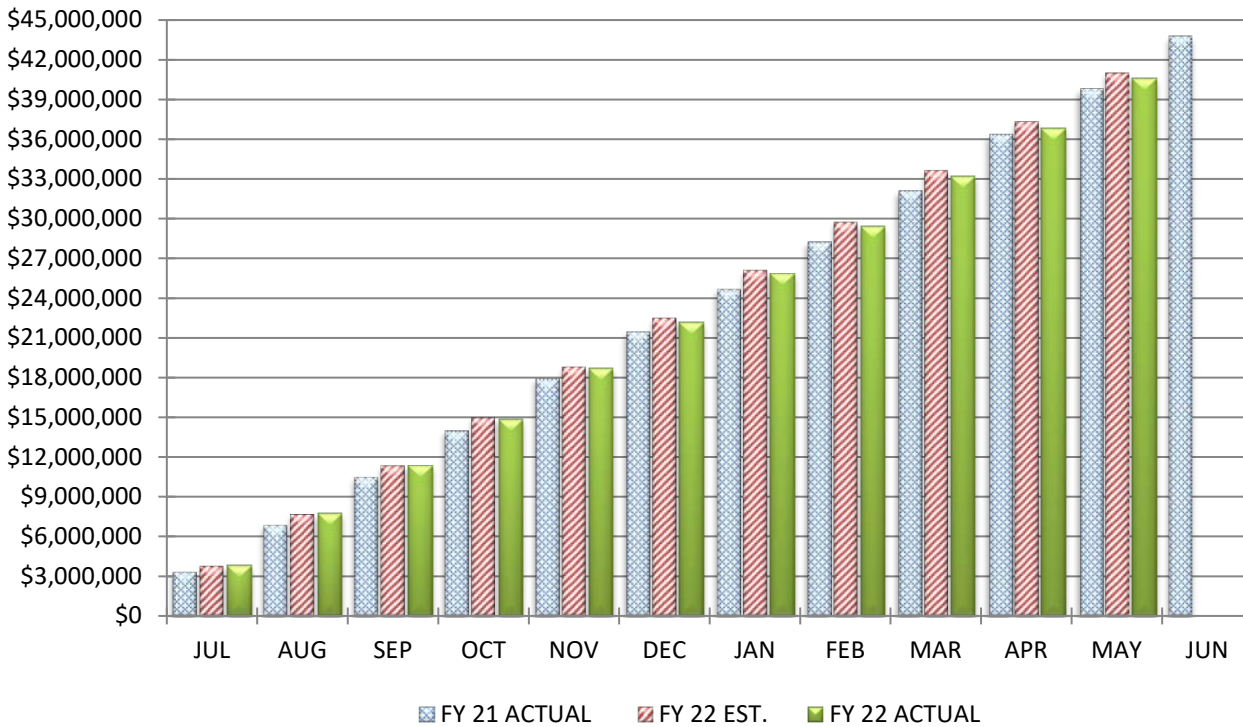
**COMMENTS:** We have exceeded our estimated other revenues & other financing sources for the year. This is due to our Medicaid for school program reimbursement receipts being higher than expected and a large Medicaid settlement payment of approximately \$160,000 being received in March. In total our Medicaid payments are around \$254,000. In addition, we received a refund of around \$182,000 from the Delaware County Auditor for auditor and treasurer fees that were not needed for the 2020 triennial update. These additional revenue collections have caused a favorable variance in this revenue area.



## COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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



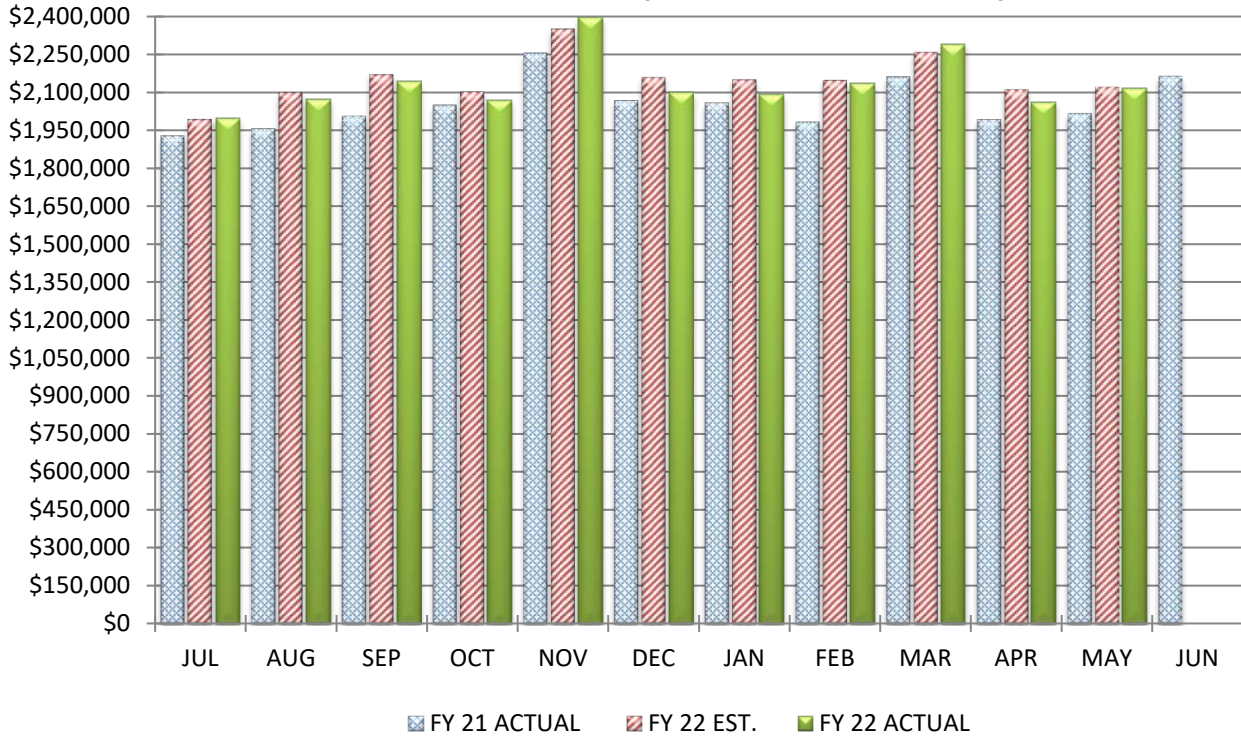


**COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES**

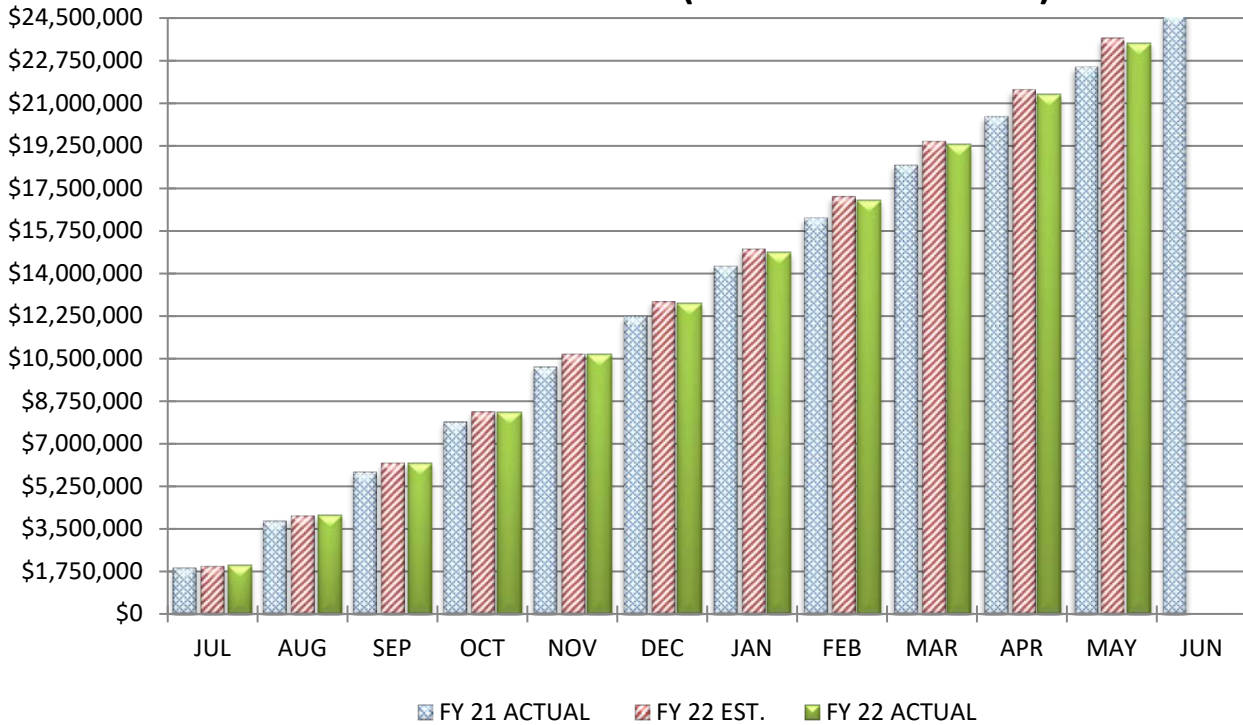
		<b>May 31, 2022</b>			
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>	
Actual Expenditures		\$3,745,291		\$40,613,251	
Estimated Expenditures		\$3,679,256		\$41,003,949	
Variance From Estimate	OVER	\$66,035	UNDER	(\$390,698)	
Variance From Estimate	OVER	1.79%	UNDER	-0.95%	
Actual Prior Year		\$3,432,888		\$39,759,190	
Total 2021-2022 Estimate				\$45,395,039	
Percent Of Total Estimate Spent				89.47%	
Percent Of Budget Year Completed		11 months		91.67%	

**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 and benefits. However, rising costs in purchased services and supplies have caused our expenses to go over and are becoming an area of concern. 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)



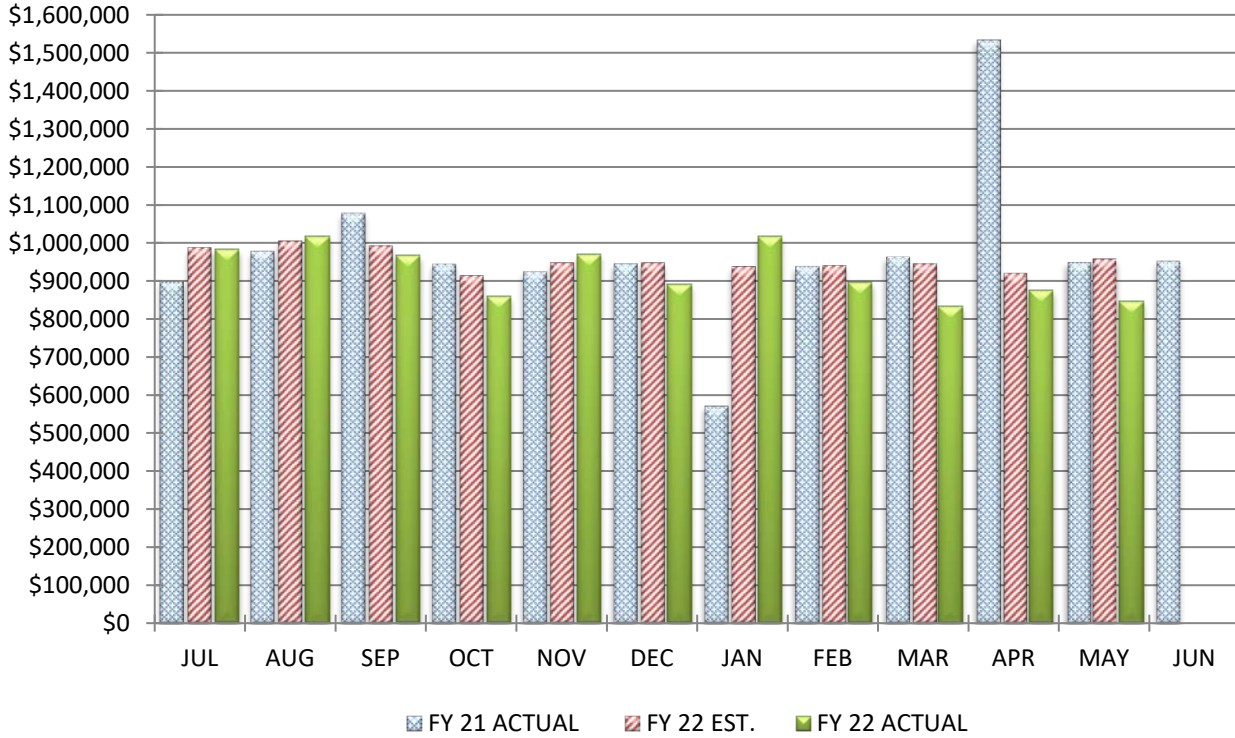
**COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)**

**May 31, 2022**

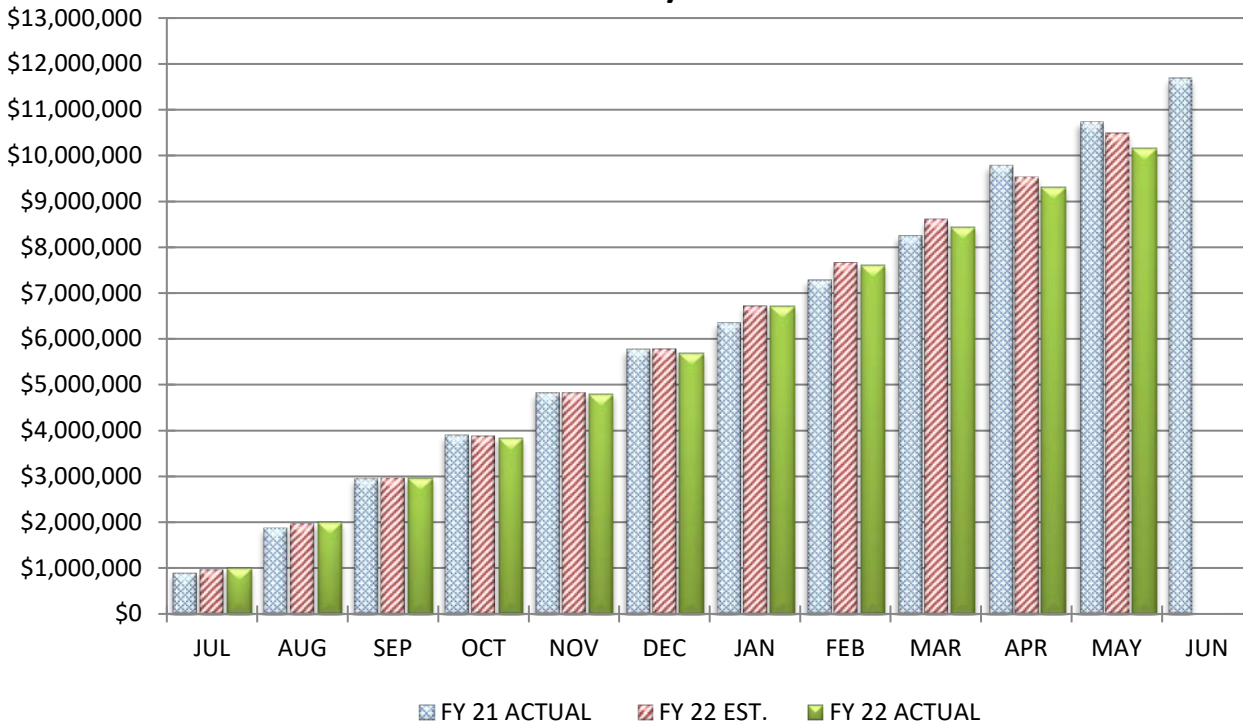
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,115,190		\$23,468,590
Estimated Wage Expenditures		\$2,120,676		\$23,662,709
Variance From Estimate	UNDER	(\$5,486)	UNDER	(\$194,119)
Variance From Estimate	UNDER	-0.26%	UNDER	-0.82%
Actual Prior Year		\$2,014,348		\$22,461,714
Total 2021-2022 Estimate				\$26,102,302
Percent Of Total Estimate Spent				89.91%
Percent Of Budget Year Completed		11 months		91.67%

**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**

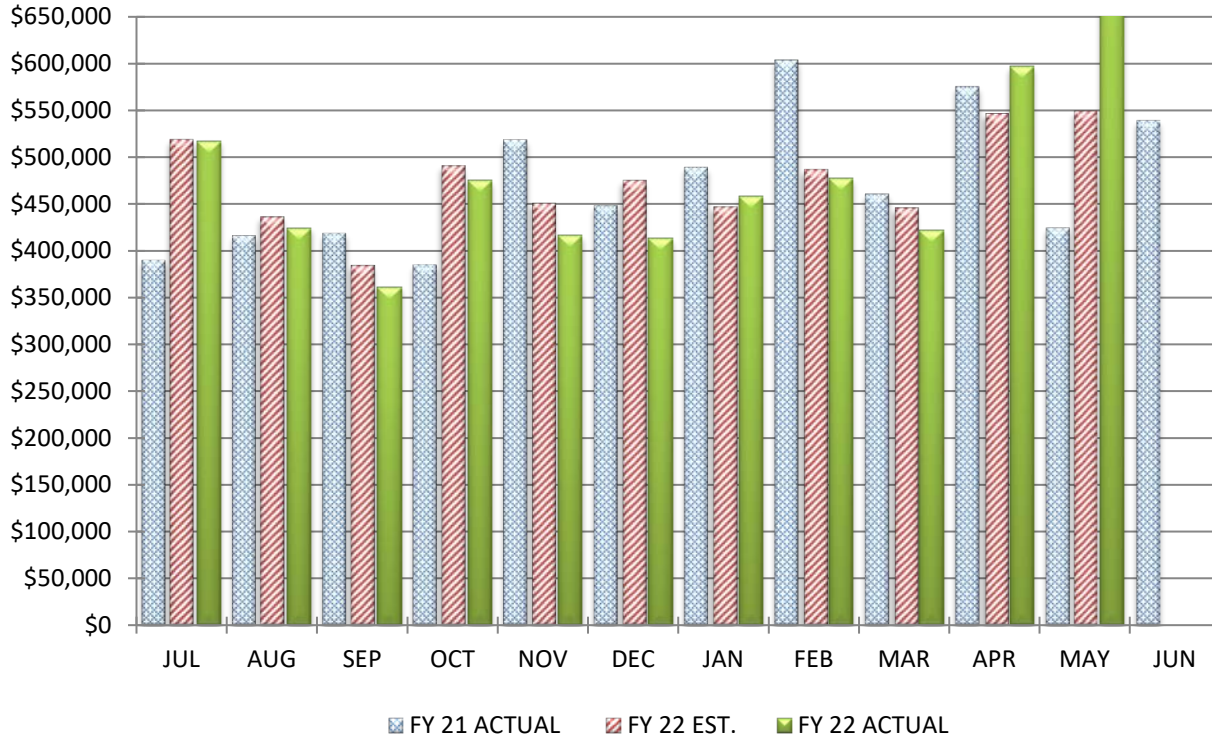
**May 31, 2022**

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$847,137		\$10,159,114
Estimated Fringe Benefit Expenditures		\$956,520		\$10,479,500
Variance From Estimate	UNDER	(\$109,383)	UNDER	(\$320,386)
Variance From Estimate	UNDER	-11.44%	UNDER	-3.06%
Actual Prior Year		\$949,008		\$10,723,873
Total 2021-2022 Estimate				\$11,477,008
Percent Of Total Estimate Spent				88.52%
Percent Of Budget Year Completed		11 months		91.67%

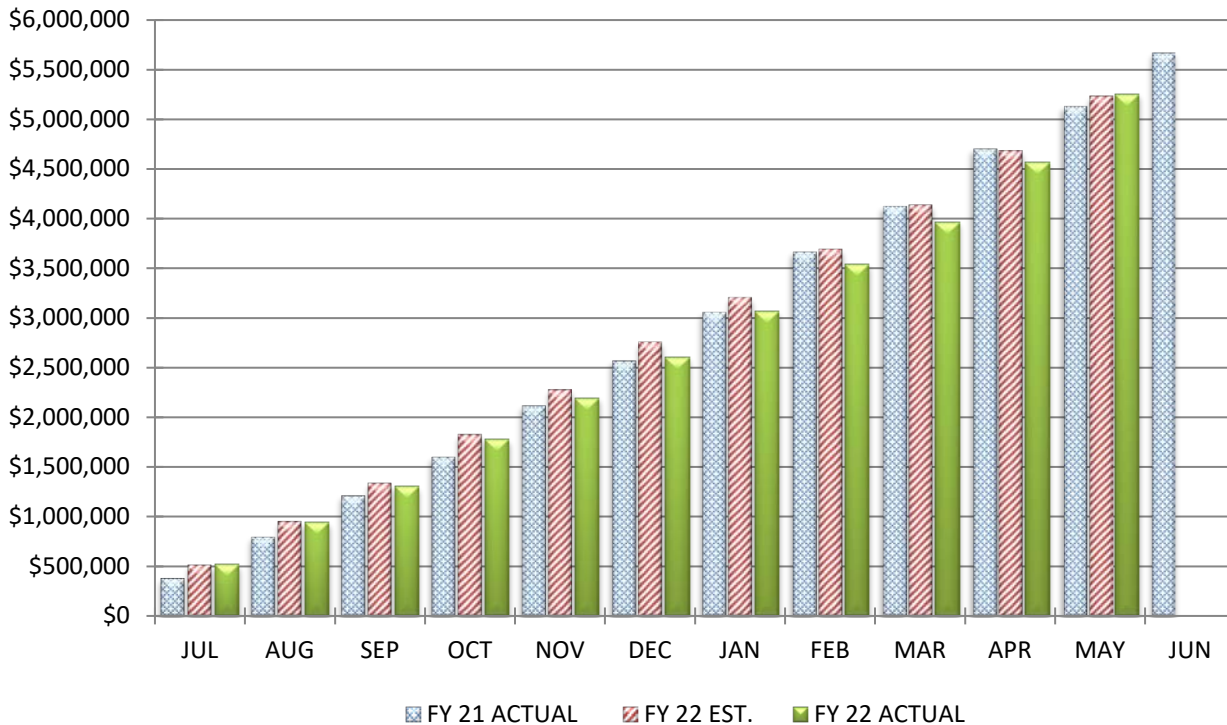
**COMMENTS:** We are on target with our annual estimates and showing an overall favorable variance in our benefits area. There are a couple of factors leading to this positive variance. First, our salaries are running under, which will also lead to our wage-related benefits to be running under estimates. 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



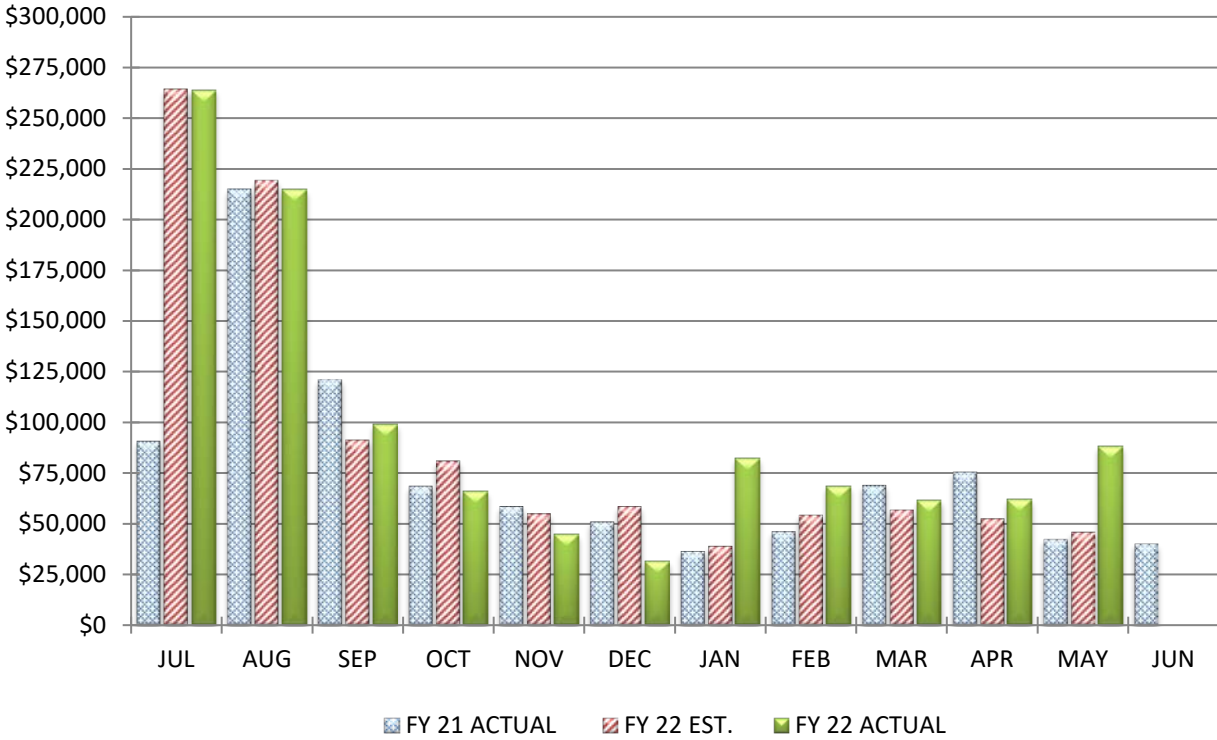
## COMPARISON OF PURCHASED SERVICES

**May 31, 2022**

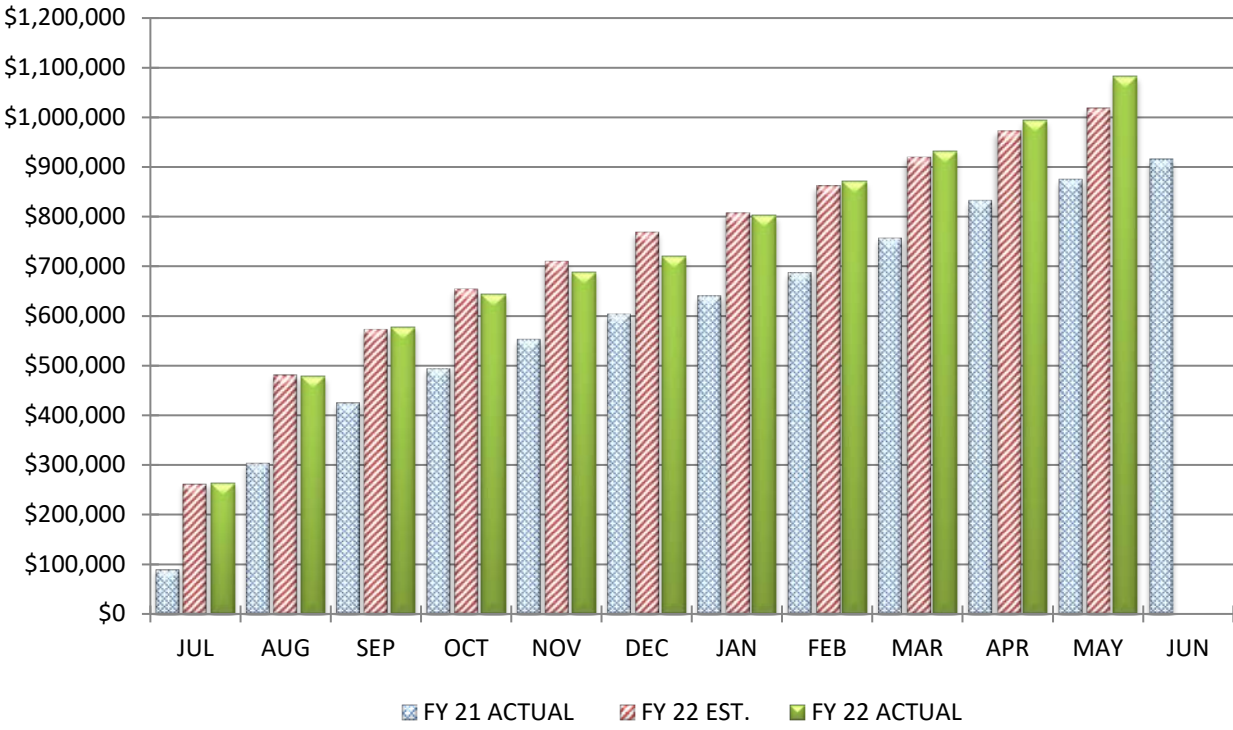
		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$692,456		\$5,255,030
Estimated Service Expenditures		\$548,960		\$5,231,720
Variance From Estimate	OVER	\$143,496	OVER	\$23,310
Variance From Estimate	OVER	26.14%	OVER	0.45%
Actual Prior Year		\$424,135		\$5,127,050
Total 2021-2022 Estimate				\$5,797,074
Percent Of Total Estimate Spent				90.65%
Percent Of Budget Year Completed			11 months	91.67%

**COMMENTS:** We are substantially on target with our annual estimates, but are slightly over our budget through the end of May. There are several factors at play in our purchase services line. We were expecting increases in this expenditure area due to utilities for our new facilities, property insurances, and increased repair costs for all of our facilities, but these have ended up being slightly higher than expected. In addition, our services purchased through the Educational Service Center of Central Ohio and third-party transportation services are higher than expected. 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. Overall purchased services costs are close to our estimated amount. However, with some of our costs rising more than anticipated, we may end the fiscal year with an unfavorable variance from our original estimates. We should be in line with our adjusted May forecast numbers.

### COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



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





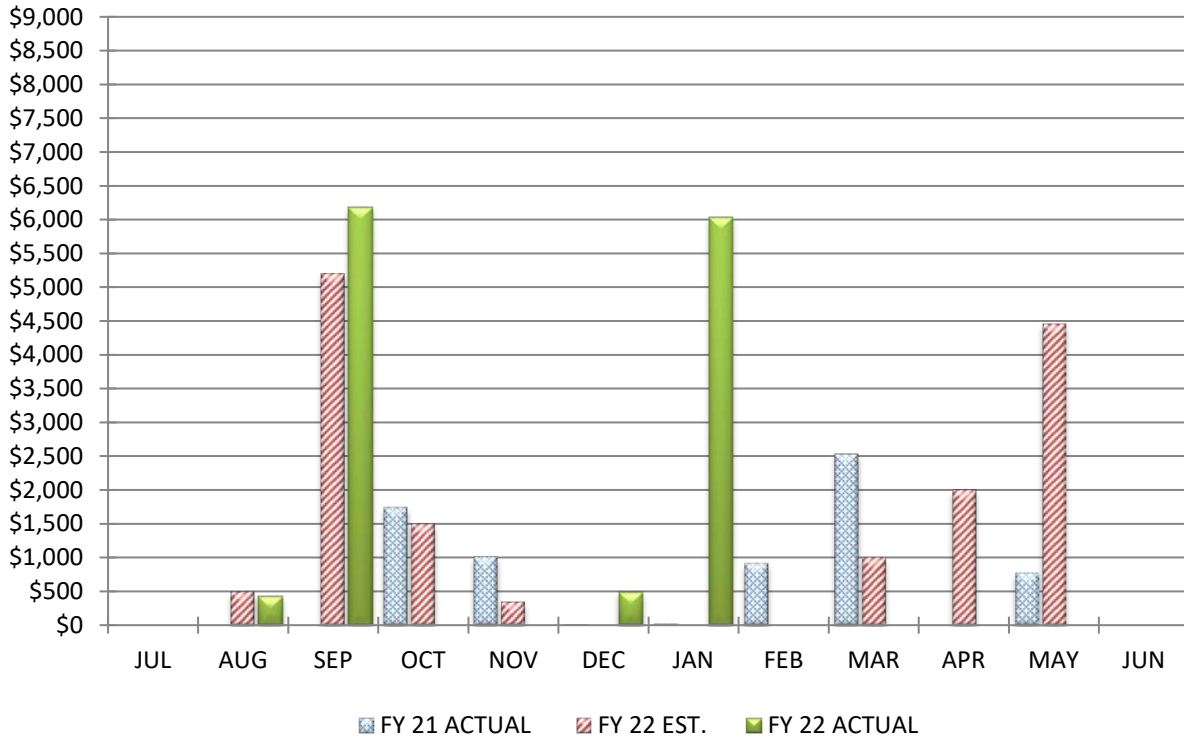
**COMPARISON OF SUPPLIES AND MATERIALS**

**May 31, 2022**

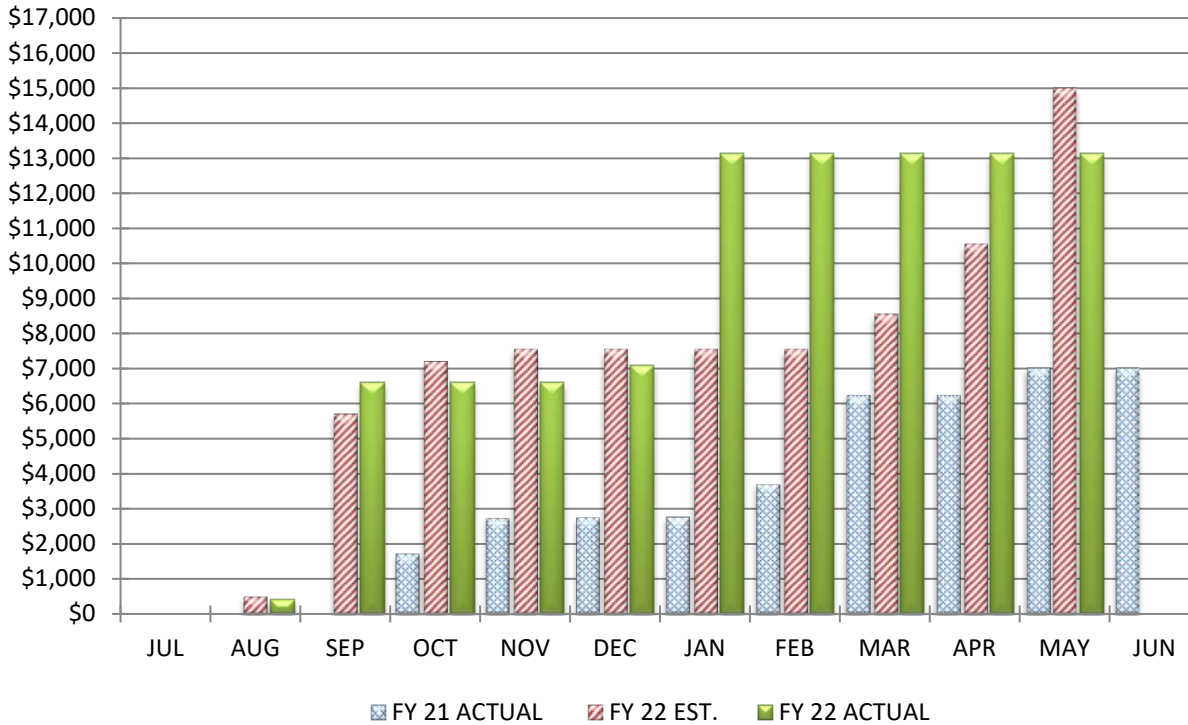
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$88,229		\$1,082,595
Estimated Material Expenditures		\$46,080		\$1,018,120
Variance From Estimate	OVER	\$42,149	OVER	\$64,475
Variance From Estimate	OVER	91.47%	OVER	6.33%
Actual Prior Year		\$42,401		\$874,472
Total 2021-2022 Estimate				\$1,063,249
Percent Of Total Estimate Spent				101.82%
Percent Of Budget Year Completed		11 months		91.67%

**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 surpassed our original estimates in May, however, we believe we will be in line with our adjusted May forecast numbers.

## COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



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



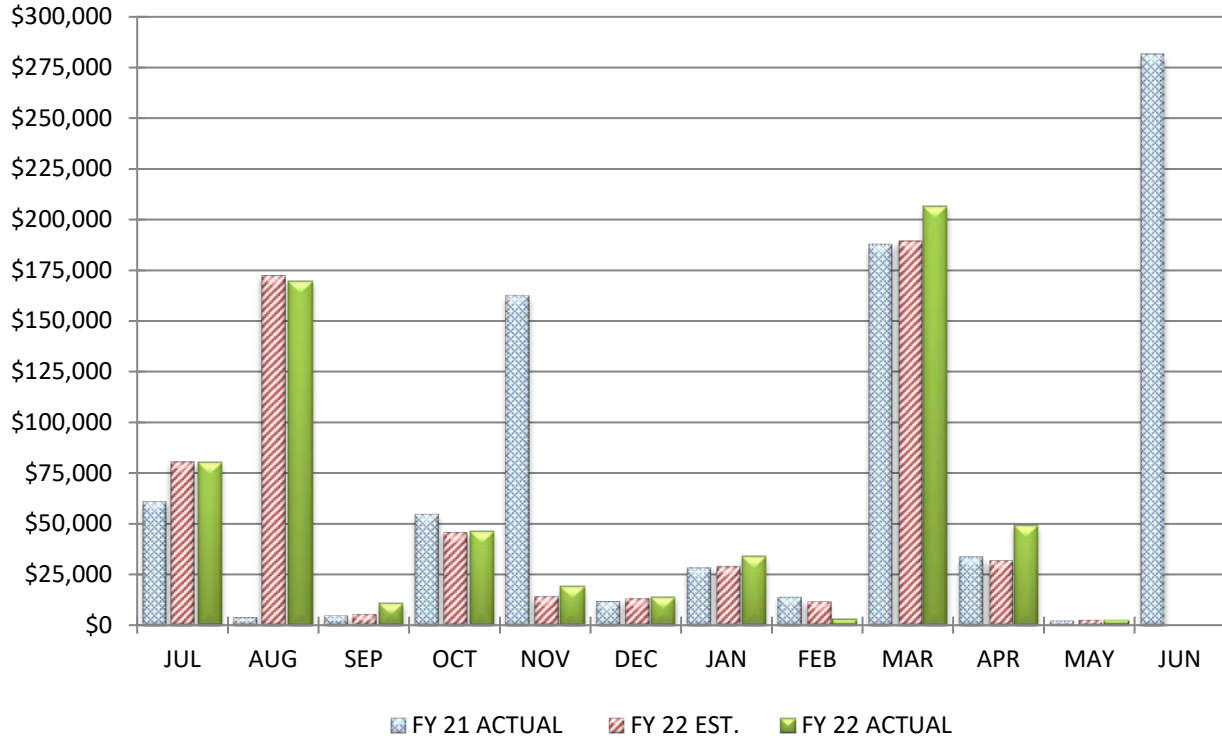
**COMPARISON OF CAPITAL OUTLAY**

**May 31, 2022**

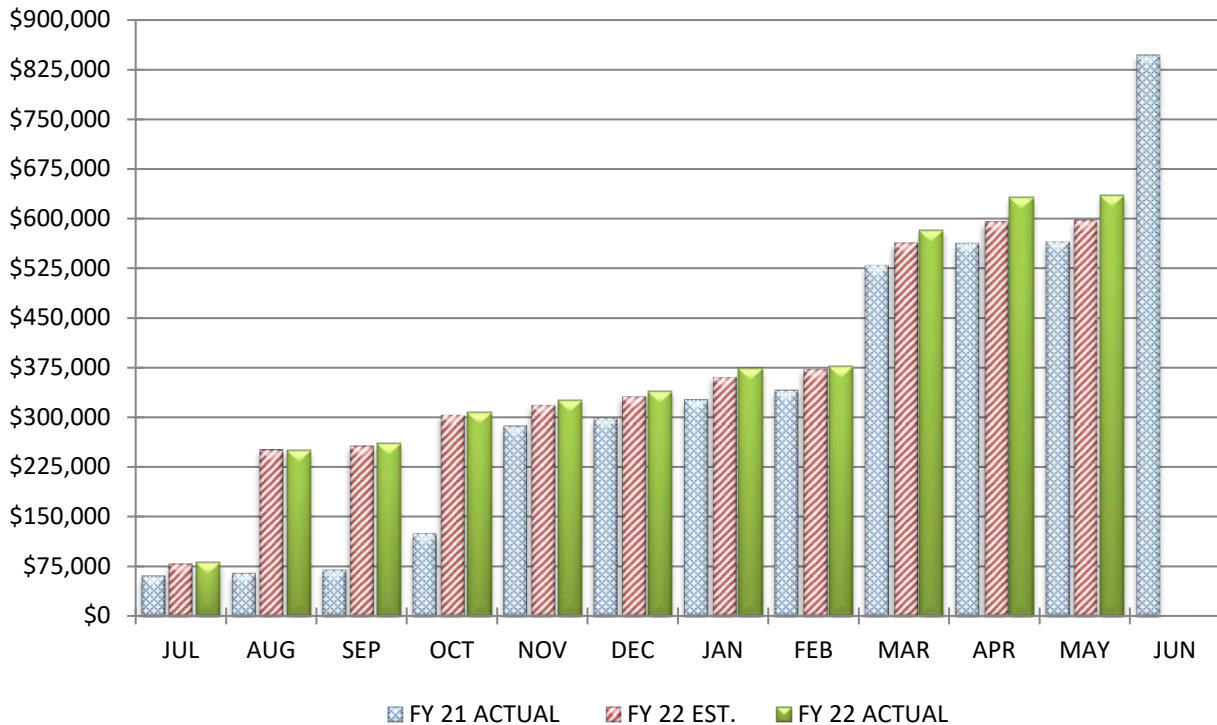
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$0		\$13,135
Estimated Equipment Expenditures		\$4,450		\$15,000
Variance From Estimate	UNDER	(\$4,450)	UNDER	(\$1,865)
Variance From Estimate	UNDER	-100.00%	UNDER	-12.43%
Actual Prior Year		\$775		\$7,015
Total 2021-2022 Estimate				\$255,000
Percent Of Total Estimate Spent				5.15%
Percent Of Budget Year Completed		11 months		91.67%

**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**

		<b>May 31, 2022</b>		
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$2,277		\$634,787
Estimated Other Expenditures		\$2,570		\$596,900
Variance From Estimate	UNDER	(\$293)	OVER	\$37,887
Variance From Estimate	UNDER	-11.39%	OVER	6.35%
Actual Prior Year		\$2,222		\$565,067
Total 2021-2022 Estimate				\$700,406
Percent Of Total Estimate Spent				90.63%
Percent Of Budget Year Completed		11 months		91.67%

**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

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RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

MONTHLY SUMMARY CHECK REGISTER

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**MAY 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	\$666,702.18	\$49,295,261.22	\$3,745,290.78	\$40,613,251.01	\$22,094,590.81	\$1,209,110.83	\$20,885,479.98
002	BOND RETIREMENT	5,658,379.48	47,966.45	9,329,551.05	2,516,381.38	9,459,680.30	5,528,250.23	0.00	5,528,250.23
003	PERMANENT IMPROVEMENT	1,292,222.40	133,925.12	1,573,251.90	97,431.02	1,399,827.32	1,465,646.98	817,547.64	648,099.34
004	BUILDING	27,057,383.59	(164.16)	272,051.68	612,344.04	21,263,820.45	6,065,614.82	5,143,418.74	922,196.08
006	FOOD SERVICE	2,665.99	128,421.35	2,433,764.45	183,224.50	2,013,746.13	422,684.31	153,498.96	269,185.35
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	334.41	21,120.93	0.00	21,487.31	28,509.92	20,500.00	8,009.92
018	PUBLIC SCHOOL SUPPORT	111,989.50	6,277.67	69,081.77	20,003.55	53,966.63	127,104.64	18,580.28	108,524.36
019	OTHER GRANT	7,371.44	0.00	3,000.00	1,569.77	2,288.07	8,083.37	3,447.53	4,635.84
022	DISTRICT AGENCY	74,170.04	1,734.49	234,932.31	111,397.55	232,751.26	76,351.09	6,811.39	69,539.70
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	1,743.27	1,664.00	10,939.60	103,922.70	2,691.84	101,230.86
200	STUDENT MANAGED ACTIVITY	147,532.99	5,110.16	83,786.19	9,991.66	61,530.01	169,789.17	66,913.67	102,875.50
300	DISTRICT MANAGED ACTIVITY	83,317.11	8,053.69	367,728.75	9,709.34	305,247.34	145,798.52	31,680.15	114,118.37
401	AUXILIARY SERVICES	89,080.87	72.74	387,499.71	39,623.70	297,134.72	179,445.86	36,399.82	143,046.04
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	13,372.69	130,244.63	13,950.46	982.70	12,967.76
499	MISCELLANEOUS STATE GRANT FUND	7,523.29	0.00	52,179.14	135,365.18	155,417.27	(95,714.84)	21,731.98	(117,446.82)
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	(99,059.96)	131,634.07	608,548.29	131,633.75	620,475.33	(110,987.00)	0.00	(110,987.00)
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)	51,202.43	660,780.17	68,667.53	710,933.05	(96,472.34)	37,827.75	(134,300.09)
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)	8,722.45	192,458.08	8,722.44	186,655.93	(8,722.44)	1,477.30	(10,199.74)
584	STUDENT SUPPORT AND ACADEMIC ENRICH	0.00	5,238.24	10,312.12	238.24	10,431.24	(119.12)	0.00	(119.12)
587	IDEA PRESCHOOL-HANDICAPPED	(309.00)	2,850.24	24,695.61	2,850.20	25,811.69	(1,425.08)	0.00	(1,425.08)
590	IMPROVING TEACHER QUALITY	(1,870.92)	317.41	13,732.69	948.00	12,809.77	(948.00)	15,682.62	(16,630.62)
599	MISCELLANEOUS FED. GRANT FUND	(250.44)	0.00	0.00	4,038.55	3,788.11	(4,038.55)	0.00	(4,038.55)
<b>Grand Total</b>		<b>\$48,070,410.34</b>	<b>\$1,198,398.94</b>	<b>\$65,658,316.39</b>	<b>\$7,714,467.87</b>	<b>\$77,612,498.84</b>	<b>\$36,116,227.89</b>	<b>\$7,588,303.20</b>	<b>\$28,527,924.69</b>

## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0	Electronic			5/13/2022	\$ 15,614.84	5/31/2022	RECONCILED		PAYROLL
0	Electronic			5/13/2022	1,104,970.88	5/31/2022	RECONCILED		PAYROLL
0	Electronic	900500	Payroll Account	5/13/2022	32,785.21	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	920000	SCHOOL EMPLOYEES	5/13/2022	39,174.65	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	910000	STATE TEACHERS	5/13/2022	116,224.74	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	920001	CME Federal Credit Union	5/13/2022	500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900001	PNC Bank - Visa	5/16/2022	21,162.84	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	955000	The Bank of New York Mellon	5/25/2022	2,433,785.13	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	955200	The Bank of New York Mellon	5/25/2022	24,296.25	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	900050	Huntington Trust Company	5/25/2022	58,300.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic			5/27/2022	1,147,723.95	5/31/2022	RECONCILED		PAYROLL
0	Electronic			5/31/2022	1,204.28	5/31/2022	RECONCILED		PAYROLL
0	Electronic	991739	Anthem Blue Cross Blue Shield	5/31/2022	505,717.49	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	900800	Delta Dental Plan of Ohio, Inc	5/31/2022	12,427.32	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	900500	Payroll Account	5/31/2022	33,138.45	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	900025	Dearborn Life Insurance Co	5/31/2022	1,643.49	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	910000	STATE TEACHERS	5/31/2022	109,575.26	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	920000	SCHOOL EMPLOYEES	5/31/2022	50,973.35	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
0	Electronic	900035	ArbiterPay Trust Account	5/31/2022	75.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127024	Check	1008	Rumpke of Ohio, Inc.	5/6/2022	4,108.48	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127025	Check	1064	Multi Ventures Limited	5/6/2022	24,832.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127026	Check	1115	Del-Co Water Co.	5/6/2022	5,126.32	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127027	Check	1536	Transportation Accessories Co	5/6/2022	643.60	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127028	Check	1557	TruckPro, LLC	5/6/2022	264.22	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127029	Check	2504	American Electric	5/6/2022	31,911.05	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127030	Check	3036	NASCO	5/6/2022	429.64	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127031	Check	3255	Jones School	5/6/2022	210.88	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE



## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127032	Check	4154	Supply Co., Inc. GOPHER SPORT	5/6/2022	\$ 506.95	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127033	Check	5237	ESC of Central Ohio	5/6/2022	16,398.80	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127034	Check	5264	Ohio Department Of Commerce	5/6/2022	352.25	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127035	Check	5725	BRICKER & ECKLER LLP	5/6/2022	5,144.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127036	Check	5947	RelaDyne	5/6/2022	178.23	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127037	Check	6330	T-Mobile USA Inc	5/6/2022	180.04		OUTSTANDING		BLE ACCOUNTS_PAYA
127038	Check	6335	Verizon Wireless	5/6/2022	226.65	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127039	Check	6372	Cintas Corp. Location #003	5/6/2022	143.62	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127040	Check	6894	Cox, Matthew J.	5/6/2022	34.63	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127041	Check	7012	OCC Academic League	5/6/2022	300.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127042	Check	7028	Thomas Worthington High School	5/6/2022	200.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127043	Check	7231	Duncan, Denise	5/6/2022	46.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127044	Check	8158	Thompson, Wayne	5/6/2022	799.90	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127045	Check	8521	Worly Plumbing	5/6/2022	136.20	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127046	Check	8551	Professional Binding Products	5/6/2022	531.48	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127047	Check	8898	Office Depot Dept #34063345	5/6/2022	598.35	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127048	Check	70182	WORTHINGTON DIRECT	5/6/2022	353.84	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127049	Check	70203	Music & Arts Center	5/6/2022	48.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127050	Check	72564	GROVEPORT- MADISON H.S.	5/6/2022	275.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127051	Check	711113	Read, Amy	5/6/2022	47.39	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127052	Check	723780	Direct Energy Business, LLC	5/6/2022	25,406.69	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127053	Check	789590	Adams, Nadine	5/6/2022	214.81	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127054	Check	790326	Friends Office	5/6/2022	302.20	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127055	Check	790888	Matt Ryan Mobile DJ	5/6/2022	375.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA

## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127056	Check	791599	Jostens, Inc.	5/6/2022	\$ 1,577.37	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127057	Check	792107	Great America Leasing Corp	5/6/2022	513.83	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127058	Check	792275	FRANK, ALAN	5/6/2022	32.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127059	Check	792286	Britenstine Environmental	5/6/2022	860.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127060	Check	792393	State Security, LLC	5/6/2022	540.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127061	Check	792640	Beem's BP Distributing, Inc.	5/6/2022	768.99	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127062	Check	792938	Voss Bros. Sales & Rental	5/6/2022	352.28	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127063	Check	793024	McGraw-Hill Education, Inc.	5/6/2022	995.36	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127064	Check	793193	City Electric Supply Company	5/6/2022	0.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127065	Check	793435	Houghton Mifflin Harcourt	5/6/2022	6,789.12	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127066	Check	793710	Rush Truck Centers of Ohio, Inc.	5/6/2022	305.06	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127067	Check	794347	Olentangy Orange High School	5/6/2022	350.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127068	Check	794528	Smith, Charlie	5/6/2022	1,225.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127069	Check	794665	Keating, Robin	5/6/2022	70.02	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127070	Check	794689	Brown Supply Co.	5/6/2022	143.20	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127071	Check	795116	R & R Services Plus LLC	5/6/2022	750.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127072	Check	795140	Division 7 Roofing	5/6/2022	628.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127073	Check	795332	Wimbish, Thomas	5/6/2022	20.88	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127074	Check	795545	Buckeye Paving Company	5/6/2022	4,650.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127075	Check	795553	Background InvestigationBureau	5/6/2022	2,549.65	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127076	Check	795601	Fisher, Ashley	5/6/2022	650.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127077	Check	795712	Hard Eight LLC	5/6/2022	2,922.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127078	Check	795811	Westervelt, Ashleigh	5/6/2022	300.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127079	Check	795824	Wood, DeAnne	5/6/2022	30.89	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127080	Check	795903	McVay Ventures Inc. dba: Wm Caxton Printing Co.	5/6/2022	\$ 651.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127081	Check	991538	TP Mechanical Contractors, Inc.	5/6/2022	2,990.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127082	Check	991562	Stat Integrated Technologies, Inc. DBA: Aqua Doc Lake And Pond Management	5/6/2022	750.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127083	Check	991605	Chillicothe City School District	5/6/2022	200.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127084	Check	991658	Chardon Laboratories, Inc.	5/6/2022	665.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127085	Check	991705	Smith, Savannah Michele	5/6/2022	552.26	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127086	Check	991768	AGParts Worldwide, Inc	5/6/2022	54.95	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127087	Check	991778	Cox, Dillon	5/6/2022	300.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127088	Check	991788	Glass, Lee Anthony	5/6/2022	45.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127089	Check	7804	BIG WALNUT ATHLETIC BOOSTERS	5/10/2022	75.00	5/31/2022	RECONCILED		REFUND
127090	Check	991087	Horner, Marla	5/10/2022	70.00	5/31/2022	RECONCILED		REFUND
127091	Check	991798	Cooper, Tim	5/10/2022	342.00		OUTSTANDING		REFUND
127092	Check	991799	Kuhlman, Lynn	5/10/2022	50.00		OUTSTANDING		REFUND
127093	Check	707	Yum-ee Donuts, Inc.	5/12/2022	48.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127094	Check	3058	Stanton's Sheet Music, Inc.	5/12/2022	748.27	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127095	Check	3137	Tristar Transportation Co	5/12/2022	13,273.54	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127096	Check	3239	Carnegie Learning	5/12/2022	1,781.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127097	Check	5237	ESC of Central Ohio	5/12/2022	22,824.57	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127098	Check	5572	OMEA	5/12/2022	160.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127099	Check	7017	Pioneer Manufacturing Company	5/12/2022	92.10	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127100	Check	7798	Ohio Capital Conference - HS	5/12/2022	220.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127101	Check	70182	WORTHINGTON DIRECT	5/12/2022	147.90	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127102	Check	70377	MF ATHLETIC COMPANY	5/12/2022	781.66	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127103	Check	789590	Adams, Nadine	5/12/2022	\$ 6.28	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127104	Check	791406	Cengage Learning - NGL	5/12/2022	2,308.85	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127105	Check	791495	Professional Speech Services	5/12/2022	35,040.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127106	Check	792458	ASHLAND FFA Alumni	5/12/2022	30.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127107	Check	792556	Consolidated Electric Coop Inc	5/12/2022	49,561.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127108	Check	793002	Ace Hardware	5/12/2022	658.58	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127109	Check	794068	Roger E. Howard	5/12/2022	5,350.37	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127110	Check	794153	Frame, Joshua	5/12/2022	123.87	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127111	Check	794782	OhioGuidestone	5/12/2022	15,007.26	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127112	Check	794849	Heartland Conference Retreat	5/12/2022	17,190.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127113	Check	795217	Douglas L. Melvin	5/12/2022	850.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127114	Check	795283	PaySchools	5/12/2022	298.38	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127115	Check	795548	Reach Educational Services	5/12/2022	10,773.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127116	Check	795555	Gilbane Building Company	5/12/2022	582,072.76	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127117	Check	795667	Flourish Integrated Therapy, LLC	5/12/2022	440.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127118	Check	795723	Thoughtful Learning	5/12/2022	1,548.64	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127119	Check	991690	Clark, Alyssa	5/12/2022	81.26	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127120	Check	991723	Mitchell, Sheila	5/12/2022	187.95	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127121	Check	991754	I Am Boundless, Inc.	5/12/2022	2,698.50	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127122	Check	991765	Green Velvet Sod Farms	5/12/2022	975.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127123	Check	991775	SFR XI Holdings, LLC	5/12/2022	2,347.50		OUTSTANDING		ACCOUNTS_PAYA BLE
127124	Check	991792	Blue Fox Timing LLC	5/12/2022	700.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127125	Check	991801	Mosher, Ron	5/16/2022	64.75		VOID	5/16/2022	REFUND
127126	Check	991801	Mosher, Ron	5/16/2022	62.75	5/31/2022	RECONCILED		REFUND
127127	Check	7804	BIG WALNUT ATHLETIC	5/18/2022	1,991.56	5/31/2022	RECONCILED		REFUND

## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127128	Check		BOOSTERS 565 STOOKSBURY, ANGIE	5/19/2022	\$ 396.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127129	Check		879 Westerville North High School	5/19/2022	75.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127130	Check		1046 KE-WA-PA SALES & SERVICE	5/19/2022	14,906.10	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127131	Check		1508 DeLille Oxygen Company	5/19/2022	275.07	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127132	Check		1536 Transportation Accessories Co	5/19/2022	354.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127133	Check		1557 TruckPro, LLC	5/19/2022	390.54	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127134	Check		2038 Gordon Food Service	5/19/2022	44,931.40	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127135	Check		2502 VILLAGE OF SUNBURY	5/19/2022	2,615.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127136	Check		2503 Columbia Gas Of Ohio	5/19/2022	6,645.68	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127137	Check		3058 Stanton's Sheet Music, Inc.	5/19/2022	73.86	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127138	Check		3064 Ward's Science	5/19/2022	93.40	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127139	Check		4185 PRO-ED, INC	5/19/2022	234.30	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127140	Check		4311 Scholastic Inc.	5/19/2022	232.84	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127141	Check		5003 Delaware Gazette	5/19/2022	64.20		VOID	5/19/2022	ACCOUNTS_PAYA BLE
127142	Check		5725 BRICKER & ECKLER LLP	5/19/2022	858.50	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127143	Check		5947 RelaDyne	5/19/2022	204.43	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127144	Check		6360 Commercial Parts & Service Inc	5/19/2022	254.35	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127145	Check		6372 Cintas Corp. Location #003	5/19/2022	83.62	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127146	Check		6438 Ohio Ethics Commission	5/19/2022	60.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127147	Check		6471 Cardinal Bus Sales &	5/19/2022	954.98	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127148	Check		7268 PJ's Pizza	5/19/2022	891.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127149	Check		8898 Office Depot Dept #34063345	5/19/2022	446.15	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127150	Check		9111 Pyrinex, Inc.	5/19/2022	65.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127151	Check		70312 Ohio FFA Association, Inc.	5/19/2022	100.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127152	Check		711170 Heavy Duty	5/19/2022	300.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE

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Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127153	Check	711883	Service Eckelbarger, Doug	5/19/2022	\$ 290.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127154	Check	721026	OAFP/MCOECN	5/19/2022	100.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127155	Check	789693	Shelton, Brian	5/19/2022	87.75	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127156	Check	789765	Kimball Midwest	5/19/2022	156.60	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127157	Check	790360	Kuhn, Charlene	5/19/2022	31.59	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127158	Check	790888	Matt Ryan Mobile Dj	5/19/2022	495.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127159	Check	791599	Jostens, Inc.	5/19/2022	3,149.09	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127160	Check	791693	Ohio BCI & I	5/19/2022	888.75	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127161	Check	792286	Britenstine Environmental	5/19/2022	860.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127162	Check	792393	State Security, LLC	5/19/2022	75.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127163	Check	792640	Beem's BP Distributing, Inc.	5/19/2022	33,810.63	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127164	Check	792738	Kurena, Ashley	5/19/2022	50.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127165	Check	792938	Voss Bros. Sales & Rental	5/19/2022	128.06	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127166	Check	793002	Ace Hardware	5/19/2022	57.98	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127167	Check	793078	Truax, Megan (reimbursements)	5/19/2022	51.95		OUTSTANDING		ACCOUNTS_PAYA BLE
127168	Check	793094	Johnson-Stuber, Christie	5/19/2022	19.66	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127169	Check	793117	Meacham, Christopher Allen	5/19/2022	152.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127170	Check	793435	Houghton Mifflin Harcourt	5/19/2022	8,635.20	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127171	Check	793710	Rush Truck Centers of Ohio, Inc.	5/19/2022	360.47	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127172	Check	793732	Jet's Pizza	5/19/2022	6,525.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127173	Check	793894	United Dairy, Inc.	5/19/2022	16,781.70	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127174	Check	794061	P. D. Paykoff Trucking Company	5/19/2022	1,877.31	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127175	Check	794068	Roger E. Howard	5/19/2022	3,762.91	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127176	Check	794153	Frame, Joshua	5/19/2022	100.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127177	Check	794374	Boehm, Dawn	5/19/2022	\$ 51.36	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127178	Check	794457	Collins, Kristina	5/19/2022	100.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127179	Check	794520	K-12 Business Consulting, Inc.	5/19/2022	3,250.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127180	Check	794689	Brown Supply Co.	5/19/2022	67.70	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127181	Check	794782	OhioGuidestone	5/19/2022	20,983.44	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127182	Check	794792	Game One	5/19/2022	1,565.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127183	Check	795010	Yeager, Katie	5/19/2022	93.42	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127184	Check	795116	R & R Services Plus LLC	5/19/2022	280.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127185	Check	795119	Keep, Amy	5/19/2022	66.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127186	Check	795181	Time Warner/Spectrum Enterpris	5/19/2022	567.38	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127187	Check	795183	EduEverything, Inc.	5/19/2022	90.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127188	Check	795243	High School AD Network, LLC	5/19/2022	32.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127189	Check	795298	Big Walnut Apparel	5/19/2022	434.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127190	Check	795308	Jersey Mike's Subs	5/19/2022	352.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127191	Check	795326	Vasu Communications, Inc.	5/19/2022	613.05	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127192	Check	795339	Whiteside, Justin	5/19/2022	342.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127193	Check	795345	Access 2 Interpreters, LLC	5/19/2022	172.29	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127194	Check	795558	Language Line Services, Inc.	5/19/2022	86.49	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127195	Check	795561	Responsive Learning, LP	5/19/2022	648.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127196	Check	795880	Central Ohio Branch of The	5/19/2022	300.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127197	Check	991478	Holden II, George S.	5/19/2022	114.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127198	Check	991538	TP Mechanical Contractors, Inc.	5/19/2022	2,990.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127199	Check	991547	The K Company, Inc.	5/19/2022	3,160.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127200	Check	991601	Huntington Public	5/19/2022	87,815.71	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA



## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127201	Check	991607	Capital Corp Haskins, Christina	5/19/2022	\$ 34.10	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127202	Check	991615	Smith, Christopher L.	5/19/2022	456.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127203	Check	991678	95 Percent Group Inc.	5/19/2022	8,412.10	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127204	Check	991681	Mason, Caylib	5/19/2022	40.83	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127205	Check	991689	Laubacher, Morgan J	5/19/2022	228.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127206	Check	991711	Ritter, Jennifer	5/19/2022	18.49	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127207	Check	991724	Irongate Events & Catering Inc.	5/19/2022	250.00		OUTSTANDING		BLE ACCOUNTS_PAYA
127208	Check	991725	Right Way Food Service	5/19/2022	6,919.31	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127209	Check	991769	National Automotive Parts Association	5/19/2022	698.69	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127210	Check	991802	Thomas, Alan R.	5/19/2022	160.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127211	Check	5003	Delaware Gazette	5/19/2022	64.20	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127212	Check	1008	Rumpke of Ohio, Inc.	5/26/2022	4,108.48		OUTSTANDING		BLE ACCOUNTS_PAYA
127213	Check	1046	KE-WA-PA SALES & SERVICE	5/26/2022	1,661.39	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127214	Check	1079	Carl Zipf Lock Shop, Inc.	5/26/2022	554.50		OUTSTANDING		BLE ACCOUNTS_PAYA
127215	Check	2038	Gordon Food Service	5/26/2022	7,443.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127216	Check	2503	Columbia Gas Of Ohio	5/26/2022	73.01		OUTSTANDING		BLE ACCOUNTS_PAYA
127217	Check	3058	Stanton's Sheet Music, Inc.	5/26/2022	423.37	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127218	Check	5237	ESC of Central Ohio	5/26/2022	57,607.96	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127219	Check	6372	Cintas Corp. Location #003	5/26/2022	41.81	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127220	Check	6471	Cardinal Bus Sales &	5/26/2022	136,664.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127221	Check	789907	Kim Hoessly Piano Tuning	5/26/2022	580.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127222	Check	790734	Easion Telecom Services, LLC	5/26/2022	1,474.79		OUTSTANDING		BLE ACCOUNTS_PAYA
127223	Check	790857	WorkHealth	5/26/2022	241.00	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA
127224	Check	792004	Fun and Function	5/26/2022	132.72	5/31/2022	RECONCILED		BLE ACCOUNTS_PAYA

## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127225	Check	792393	State Security, LLC	5/26/2022	\$ 115.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127226	Check	792640	Beem's BP Distributing, Inc.	5/26/2022	1,420.20	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127227	Check	793710	Rush Truck Centers of Ohio, Inc.	5/26/2022	91.88	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127228	Check	793732	Jet's Pizza	5/26/2022	1,293.50		OUTSTANDING		ACCOUNTS_PAYA BLE
127229	Check	793894	United Dairy, Inc.	5/26/2022	106.24	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127230	Check	794068	Roger E. Howard	5/26/2022	537.48	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127231	Check	795339	Whiteside, Justin	5/26/2022	152.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127232	Check	795600	Lee, Christopher A	5/26/2022	650.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127233	Check	795712	Hard Eight LLC	5/26/2022	5,190.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127234	Check	795853	The Brewer-Garrett Company	5/26/2022	23,065.43	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127235	Check	991126	Metzger, McKelle	5/26/2022	239.88		OUTSTANDING		ACCOUNTS_PAYA BLE
127236	Check	991318	Quadient Leasing USA, Inc.	5/26/2022	998.10		OUTSTANDING		ACCOUNTS_PAYA BLE
127237	Check	991547	The K Company, Inc.	5/26/2022	1,580.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127238	Check	991705	Smith, Savannah Michele	5/26/2022	17.47	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127239	Check	991725	Right Way Food Service	5/26/2022	5,831.79	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127240	Check	991769	National Automotive Parts Association	5/26/2022	24.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127241	Check	991775	SFR XI Holdings, LLC	5/26/2022	4,296.50		OUTSTANDING		ACCOUNTS_PAYA BLE
127242	Check	991778	Cox, Dillon	5/26/2022	48.91		OUTSTANDING		ACCOUNTS_PAYA BLE
127243	Check	991803	Shofner, Casey	5/26/2022	120.00	5/31/2022	RECONCILED		ACCOUNTS_PAYA BLE
127244	Check	991806	Raymont, Meghan	5/26/2022	104.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127245	Check	991807	OHGRAD, LLC	5/26/2022	720.00		OUTSTANDING		ACCOUNTS_PAYA BLE
127246	Check	7804	BIG WALNUT ATHLETIC BOOSTERS	5/31/2022	275.00		OUTSTANDING		REFUND
127247	Check	711122	Grunewald, Lisa	5/31/2022	6.15		OUTSTANDING		REFUND
127248	Check	792000	Mason, Mary	5/31/2022	66.80		OUTSTANDING		REFUND
127249	Check	792155	Wagner, Laura	5/31/2022	17.45		OUTSTANDING		REFUND

## Big Walnut Local Schools Disbursement Report-All-20220531

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
127250	Check	794865	Sewell, Angela	5/31/2022	\$ 19.90		OUTSTANDING		REFUND
127251	Check	795210	Swert, John	5/31/2022	35.92		OUTSTANDING		REFUND
127252	Check	991808	Cummins, Julie	5/31/2022	25.00		OUTSTANDING		REFUND
127253	Check	991809	Demorest, Eric	5/31/2022	34.45		OUTSTANDING		REFUND
127254	Check	991810	Smith, Kevin	5/31/2022	34.85		OUTSTANDING		REFUND
127255	Check	991811	VanDyne, Diane	5/31/2022	40.25		OUTSTANDING		REFUND
<b>Grand Total</b>					<b>\$ 7,187,405.32</b>				

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**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	9,459,680	-	10,435	0%
003 - PERMANENT IMPROVEMENT	2,054,202	572,290	2,626,492	1,399,827	817,548	409,117	16%
004 - BUILDING IMPROVEMENT	2,538,050	24,667,734	27,205,784	21,263,820	5,143,419	798,545	3%
006 - FOOD SERVICE	2,297,580	500	2,298,080	2,013,746	153,499	130,835	6%
014 - ROTARY-INTERNAL SERVICES	25,300	19,258	44,558	21,487	20,500	2,571	6%
018 - PUBLIC SCHOOL SUPPORT	128,700	10,037	138,737	53,967	18,580	66,191	48%
019 - OTHER GRANT	10,360	-	10,360	2,288	3,448	4,625	45%
022 - DISTRICT AGENCY	231,164	13,170	244,334	232,751	6,811	4,771	2%
070 - CAPITAL PROJECTS	110,000	-	110,000	10,940	2,692	96,369	88%
200 - STUDENT MANAGED ACTIVITY	116,794	4,214	121,008	61,530	66,914	(7,436) #	-6%
300 - DISTRICT MANAGED STUDENT ACTIVITY	358,311	4,378	362,689	305,247	31,680	25,761	7%
401 - AUXILIARY SERVICES	285,808	78,549	364,357	297,135	36,400	30,823	8%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	12,600	-	-	0%
467 - STUDENT WELLNESS AND SUCCESS	144,045	150	144,195	130,245	983	12,968	9%
499 - MISCELLANEOUS STATE GRANT FUND	51,341	5,511	56,852	155,417	21,732	(120,298) #	-212%
507 - ESSER FUND	3,768,930	-	3,768,930	620,475	-	3,148,455	0%
516 - IDEA PART-B GRANT	1,257,053	10,695	1,267,748	710,933	37,828	518,987	41%
551 LIMITED ENGLISH PROFICIENCY	7,662	-	7,662	7,662	-	-	0%
572 - TITLE I	217,739	4,223	221,962	186,656	1,477	33,829	15%
584 - TITLE IV ACADEMIC ENRICHMENT	33,221	-	33,221	14,470	-	18,751	56%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	39,981	218	40,199	25,812	-	14,387	36%
590 - TITLE II-A IMPROVING TEACHER QUALITY	131,414	-	131,414	12,810	15,683	102,921	78%
599 - MISCELLANEOUS FEDERAL GRANTS	(250)	-	(250)	(250)	-	-	100%
<b>TOTAL ALL FUNDS</b>	<b>23,290,120</b>	<b>25,390,927</b>	<b>48,681,047</b>	<b>36,999,248</b>	<b>6,379,192</b>	<b>5,302,607</b>	<b>11%</b>

# - 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  
May 31, 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>
<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	0.18%	9/30/2022	122	\$1,139.42
2) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	181	\$4,446.24
3) U.S. Treasury Note	U.S. Treasurer	\$506,484.38	12/15/2021	0.31%	1/15/2023	229	\$1,015.62
4) U.S. Treasury Note	U.S. Treasurer	\$516,621.09	12/15/2021	0.46%	6/30/2023	395	\$3,066.41
5) U.S. Treasury Note	U.S. Treasurer	\$520,019.53	12/15/2021	0.65%	12/31/2023	579	\$6,230.47
6) U.S. Treasury Note	U.S. Treasurer	\$511,816.41	12/15/2021	0.81%	6/30/2024	761	\$10,058.59
7) U.S. Treasury Note	U.S. Treasurer	\$394,556.25	12/15/2021	0.88%	9/15/2024	838	\$9,193.75
<b>Fifth Third Investment Total Subtotal</b>		<u>\$3,504,435.16</u>					
<i>RedTree Investment Group - Investments</i>							
8) Federal Farm Credit Bank	U.S. Gov't Agency Note	\$199,933.20	6/25/2020	0.28%	6/22/2022	22	\$260.00
9) Toyota Motor Credit	Commercial Paper	\$1,196,220.00	12/16/2021	0.42%	9/12/2022	104	\$3,780.00
10) Toyota Motor Credit	Commercial Paper	\$199,325.00	12/20/2021	0.45%	9/16/2022	108	\$675.00
11) U.S. Treasury Bill	U.S. Treasury Bill	\$498,732.02	12/20/2021	0.25%	12/1/2022	184	\$1,267.98
9) Lorain County	Municipal Bond	\$175,000.00	12/30/2020	0.40%	12/1/2022	184	\$700.00
10) U.S. Treasury Note	U.S. Treasurer	\$598,359.38	12/15/2021	0.37%	1/31/2023	245	\$750.00
11) U.S. Treasury Note	U.S. Treasurer	\$497,949.22	12/15/2021	0.44%	3/31/2023	304	\$625.00
12) U.S. Treasury Note	U.S. Treasurer	\$496,757.81	12/15/2021	0.61%	9/30/2023	487	\$1,875.00
13) U.S. Treasury Note	U.S. Treasurer	\$497,792.97	12/6/2021	0.61%	10/31/2023	518	\$2,812.50
14) Bethel Local School District	Municipal Bond	\$217,154.25	7/28/2020	1.11%	11/1/2023	519	\$7,845.75
15) U.S. Treasury Note	U.S. Treasurer	\$498,750.00	12/3/2021	0.63%	11/30/2023	548	\$5,000.00
16) City of Farview Park	Municipal Bond	\$165,000.00	7/1/2021	0.35%	12/1/2023	549	\$1,145.12
17) U.S. Treasury Note	U.S. Treasurer	\$249,658.20	6/30/2021	0.42%	4/15/2024	685	\$1,875.00
18) Federal Home Loan Bank	U.S. Gov't Agency Note	\$150,000.00	6/28/2021	0.40%	6/28/2024	759	\$975.00
19) Federal Home Loan Bank	U.S. Gov't Agency Note	\$260,000.00	8/26/2021	0.54%	8/26/2024	818	\$1,690.00
<b>Government Debt - Federal Agency Subtotal</b>		<u>\$5,900,632.05</u>					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$126,720.76	5/31/2022	0.06%	6/1/2022	1	\$0.21
2) Federated Govt Obligations Is	Money Market	\$60,947.24	5/31/2022	0.65%	6/1/2022	1	\$1.09
3) First American Obligations Fund	Money Market	\$1,119,036.74	5/31/2022	0.63%	6/1/2022	1	\$19.31
4) Star Ohio - General	Money Market	\$11,975,559.96	5/31/2022	0.79%	6/1/2022	1	\$259.20
<b>Cash Account Subtotal</b>		<u>\$13,282,264.70</u>					
<b>Total Interim Funds</b>		<u>\$22,687,331.91</u>					
<b>ACTIVE FUNDS - General Operating Funds</b>							
1) First Commonwealth Bank	Checking - General	\$7,572,136.81	5/31/2022	0.02%	6/1/2022	1	\$4.15
2) First Commonwealth Bank	Checking - Payroll	\$12,024.45	5/31/2022	0.00%	6/1/2022	1	\$0.00
<b>Total Active Funds</b>		<u>\$7,584,161.26</u>					70795.81
<b>Total Active and Interim Funds - General Operating</b>		<u>\$30,271,493.17</u>		0.50%		117	\$66,710.81



**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
May 31, 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>
<b>May 2019 - Bond Proceeds</b>							
<i>Federal Government Obligations</i>							
1) Federal Farm Credit Bank	U.S. Agency Note	\$2,499,165.00	6/25/2020	0.28%	6/22/2022	22	\$4,085.00
<b>Federal Government Obligations Subtotal</b>		<u>\$2,499,165.00</u>					
<i>Commercial Paper</i>							
2) Societe Generale	Commercial Paper	\$1,448,049.75	9/20/2021	0.18%	6/16/2022	16	\$1,950.25
3) National Bank of Canada	Commercial Paper	\$998,180.00	5/20/2022	1.17%	7/15/2022	45	\$1,820.00
4) MUFG Bank	Commercial Paper	\$864,840.42	5/31/2022	1.76%	9/30/2022	122	\$5,159.58
5) JP Morgan	Commercial Paper	\$494,779.17	5/23/2022	2.12%	11/18/2022	171	\$5,220.83
<b>Commercial Paper Subtotal</b>		<u>\$3,805,849.34</u>					
6) First American Treasury Obligations Fund	Money Market	\$10,245.89	5/31/2022	0.63%	6/1/2022	1	\$0.18
7) Star Ohio - Construction Fund	Money Market	\$53,497.37	5/31/2022	0.79%	6/1/2022	1	\$1.16
<b>Subtotal</b>		<u>\$63,743.26</u>					
<b>Total May 2019 - Bond Proceeds</b>		<u>\$6,368,757.60</u>					
<b>Grand Total Construction Proceeds</b>		<u>\$6,368,757.60</u>		0.75%		49	\$18,237.00

**BIG WALNUT LOCAL SCHOOL DISTRICT  
INVESTMENT EARNINGS REVENUE  
May 31, 2022**

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$1,614.91	\$45,303.16
Building Project Fund (004-9017)	(\$0.78)	\$149,193.28
Food Service Fund (006)	\$21.96	\$295.25
Sunbury Meadows CDA (022-9200)	\$6.25	\$38.99
Auxillary Services Fund (401)	\$10.07	\$181.77
<b>Total All Funds</b>	<b>\$1,652.41</b>	<b>\$195,012.45</b>

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



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