

Big Walnut Local School District

Monthly Financial Report

for the month ended
March 31, 2022



Prepared By:
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Treasurer

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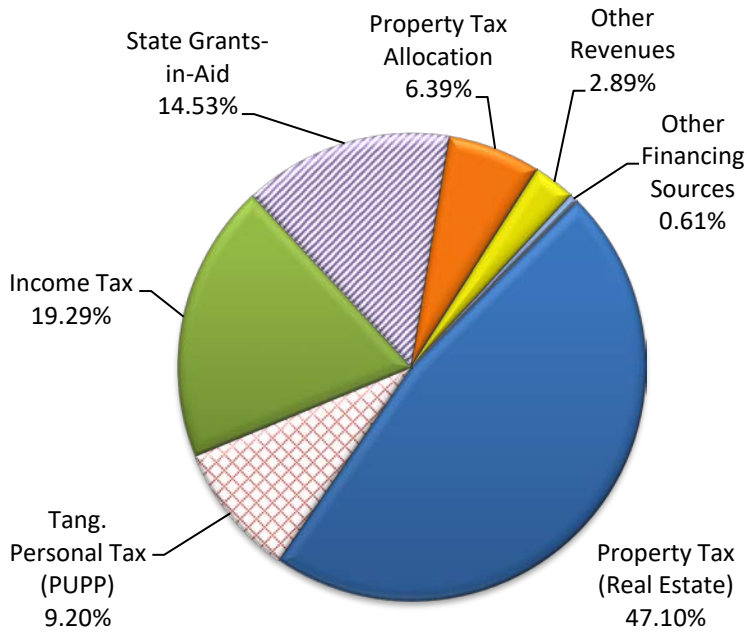
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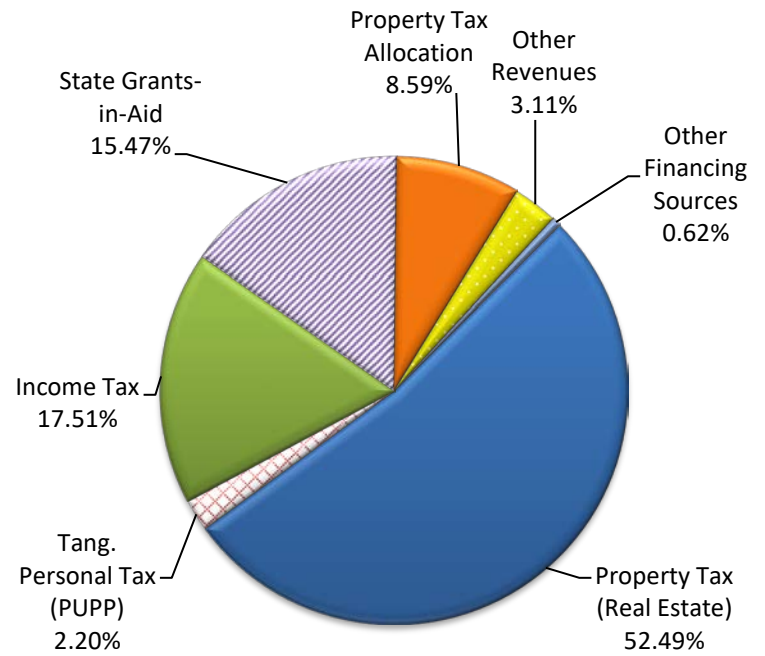
EST. GENERAL FUND REVENUE FY22

\$48,049,946



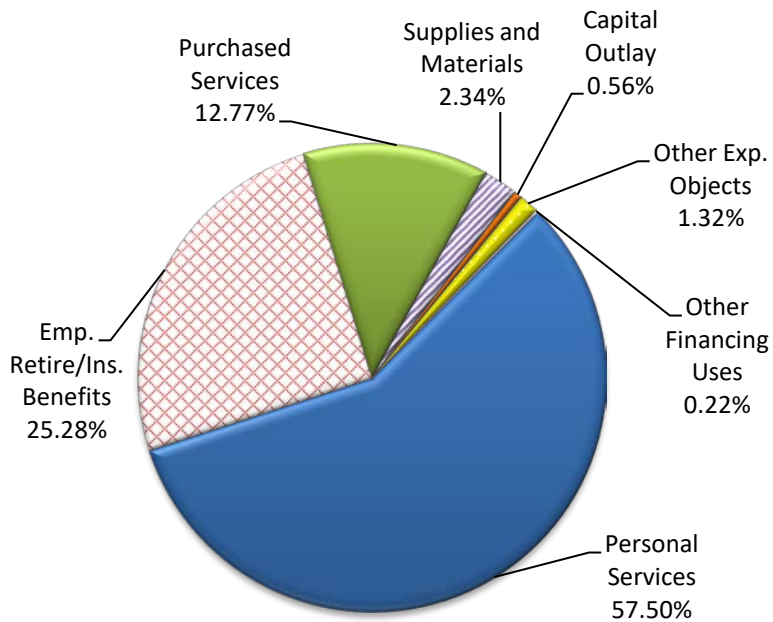
EST. GENERAL FUND REVENUE FY12

\$29,886,132



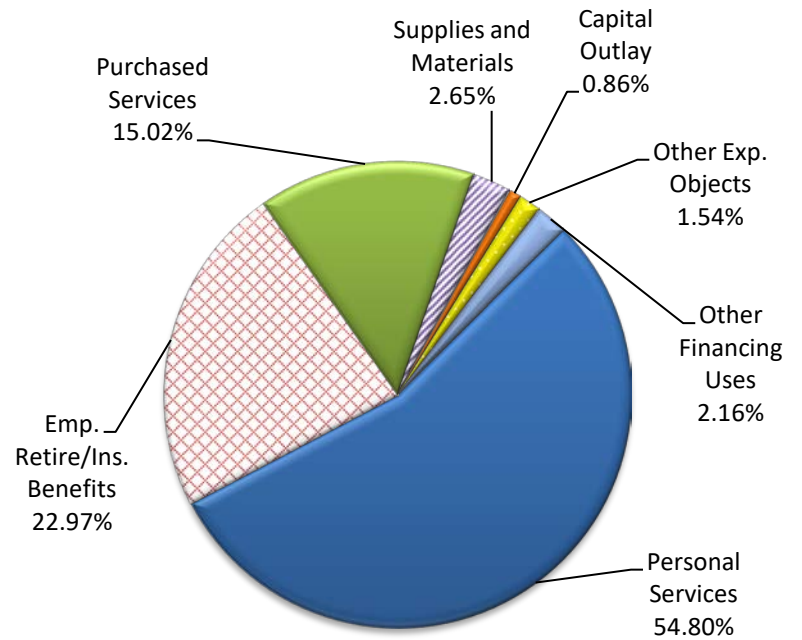
EST. GENERAL FUND EXPENDITURES FY22

\$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.

	FY 2022	FY 2012	% Change
Enrollment	4,250 as of 2/25/2022	2,994	41.95%

**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**

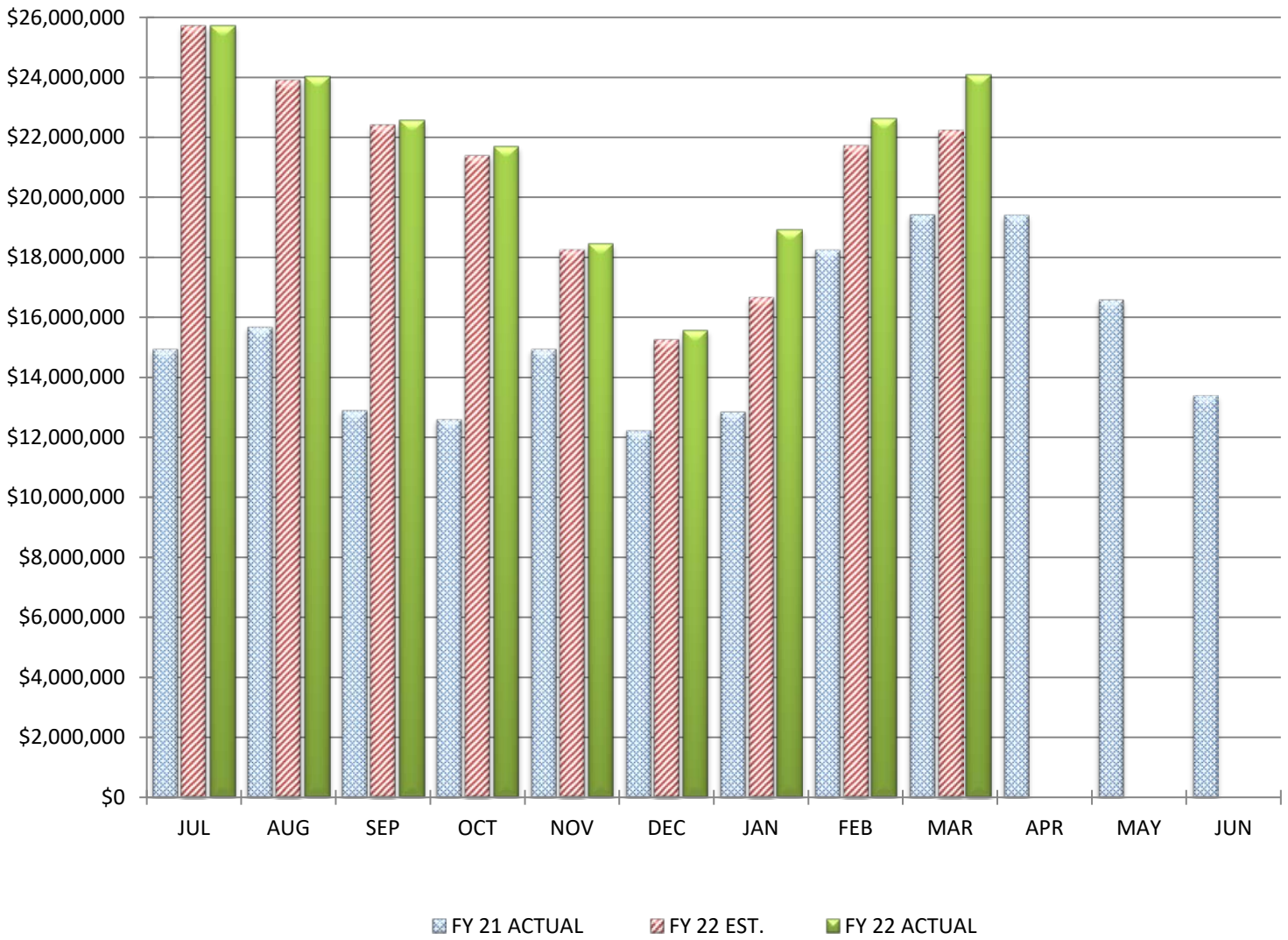
<u>CATEGORY</u>	<u>FY 22 EST.</u>	<u>FY 22 ACTUAL</u>	<u>VARIANCE</u>	<u>PERCENTAGE</u>
Revenues				
General Property Tax (Real Estate)	\$22,620,628	\$22,976,003	\$355,375	1.6%
Tangible Personal Property (PUPP)	4,419,541	4,496,663	77,122	1.7%
Income Tax	7,316,770	7,491,880	175,110	2.4%
Unrestricted State Grants-in-Aid	4,960,577	5,221,578	261,001	5.3%
Restricted State Grants-in-Aid	145,768	371,460	225,692	154.8%
Property Tax Allocation (Reimb.)	1,513,626	1,508,098	(5,528)	-0.4%
All Other Revenues	1,225,419	1,555,789	330,370	27.0%
Total Revenues	42,202,329	43,621,472	1,419,143	3.4%
Other Financing Sources				
Advances-In	\$278,000	\$278,000	\$0	0.0%
All Other Financing Sources	11,321	13,152	1,831	16.2%
Total Other Financing Sources	289,321	291,152	1,831	0.6%
Total Revenues & Other Fin. Sources	\$42,491,650	\$43,912,623	\$1,420,973	3.3%
Expenditures				
Personal Services (Salaries & Wages)	\$19,431,553	\$19,291,911	(\$139,642)	-0.7%
Retirement/Insurance Benefits	8,604,455	8,437,280	(167,175)	-1.9%
Purchased Services	4,136,690	3,965,374	(171,316)	-4.1%
Supplies and Materials	919,380	932,262	12,882	1.4%
Capital Outlay	8,550	13,135	4,585	53.6%
Other Expenditure Objects	562,320	583,174	20,854	3.7%
Total Expenditures	33,662,948	33,223,135	(439,813)	-1.3%
Other Financing Uses				
Operating Transfers-Out	\$0	\$0	\$0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
Total Other Financing Uses	\$0	\$0	\$0	0.0%
Total Expenditures & Other Fin. Uses	\$33,662,948	\$33,223,135	(\$439,813)	-1.3%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$8,828,702	\$10,689,488	\$1,860,786	21.1%
Beginning Cash Balance July 1	\$13,412,581	\$13,412,581	\$0	0.0%
Ending Cash Balance	\$22,241,283	\$24,102,069	\$1,860,786	8.4%
Estimated Encumbrances	\$1,690,615	\$1,515,466	\$175,149	
Unreserved Fund Balance	\$20,550,668	\$22,586,602	\$2,035,935	



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VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



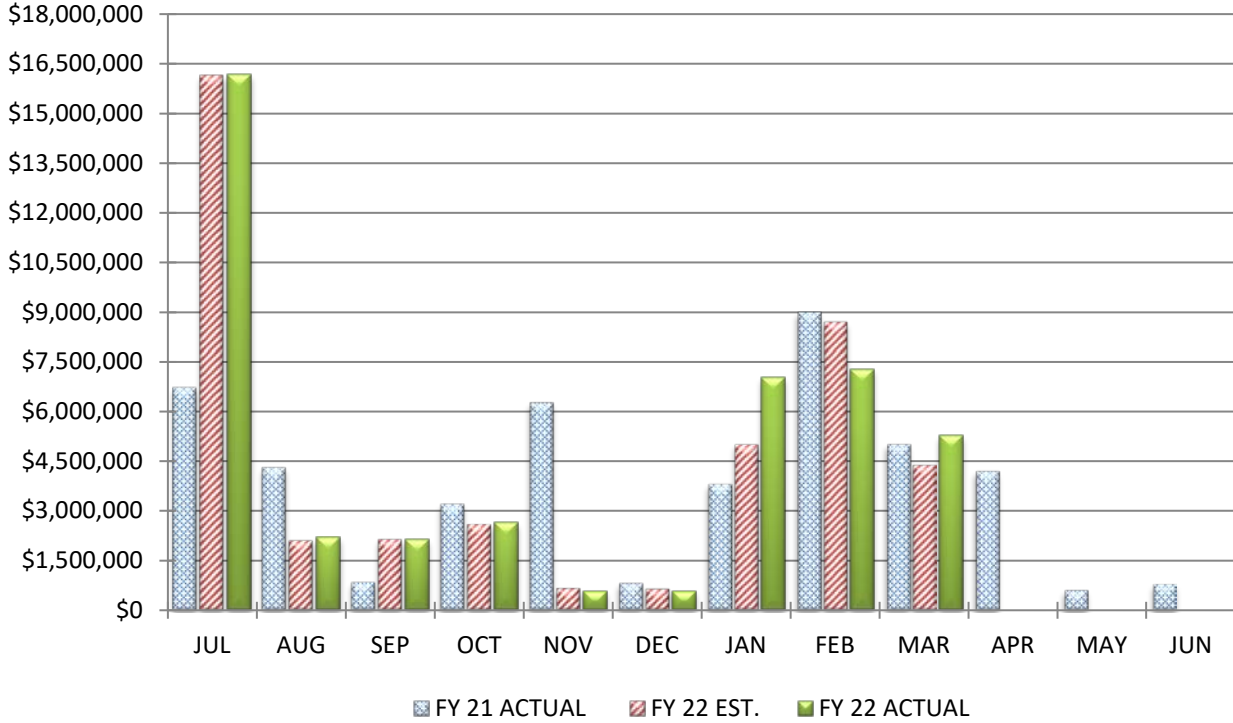
COMPARISON OF MONTHLY ENDING CASH BALANCES

March 31, 2022

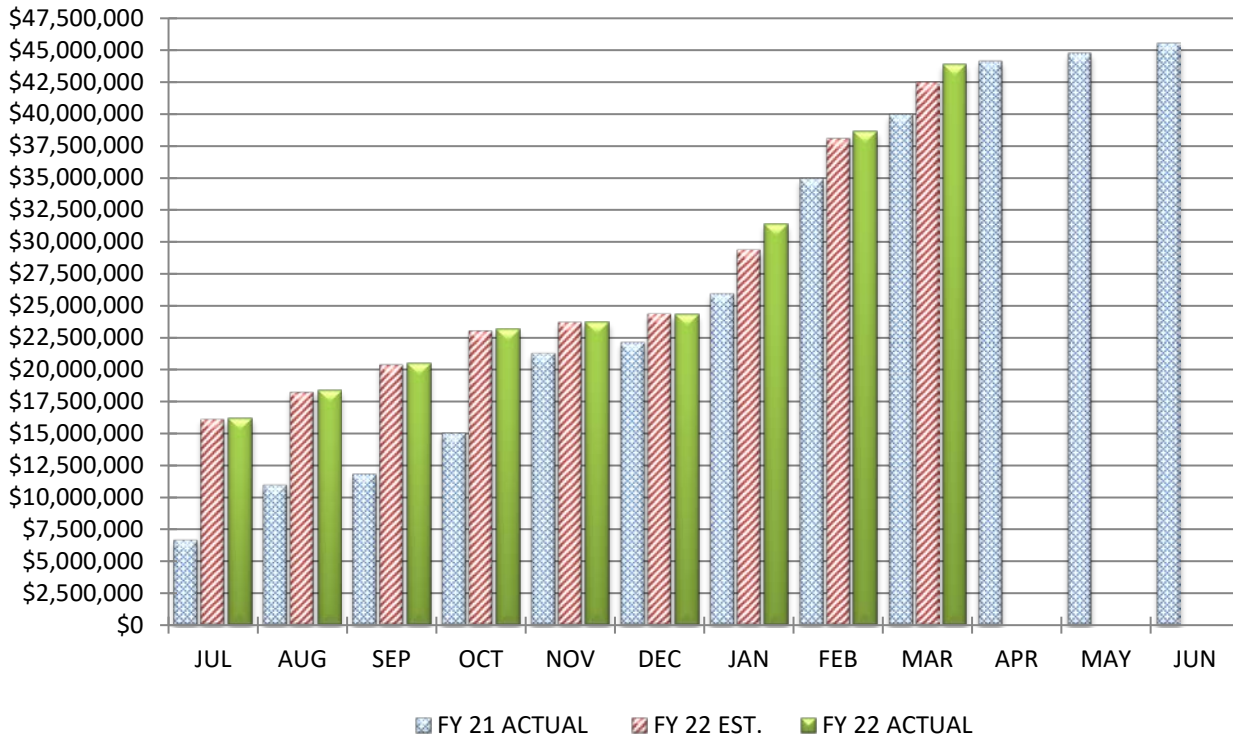
Actual Cash Balance		\$24,102,069
Estimated Cash Balance		\$22,241,283
Variance From Estimate	OVER	\$1,860,786
Percent Variance From Estimate	OVER	8.37%
Previous Year Cash Balance		\$19,428,229

COMMENTS: We are on target with our annual estimates and have a positive variance at this point. Our March balance is above our estimated balance at this point in the year due to our revenues being over estimates and 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

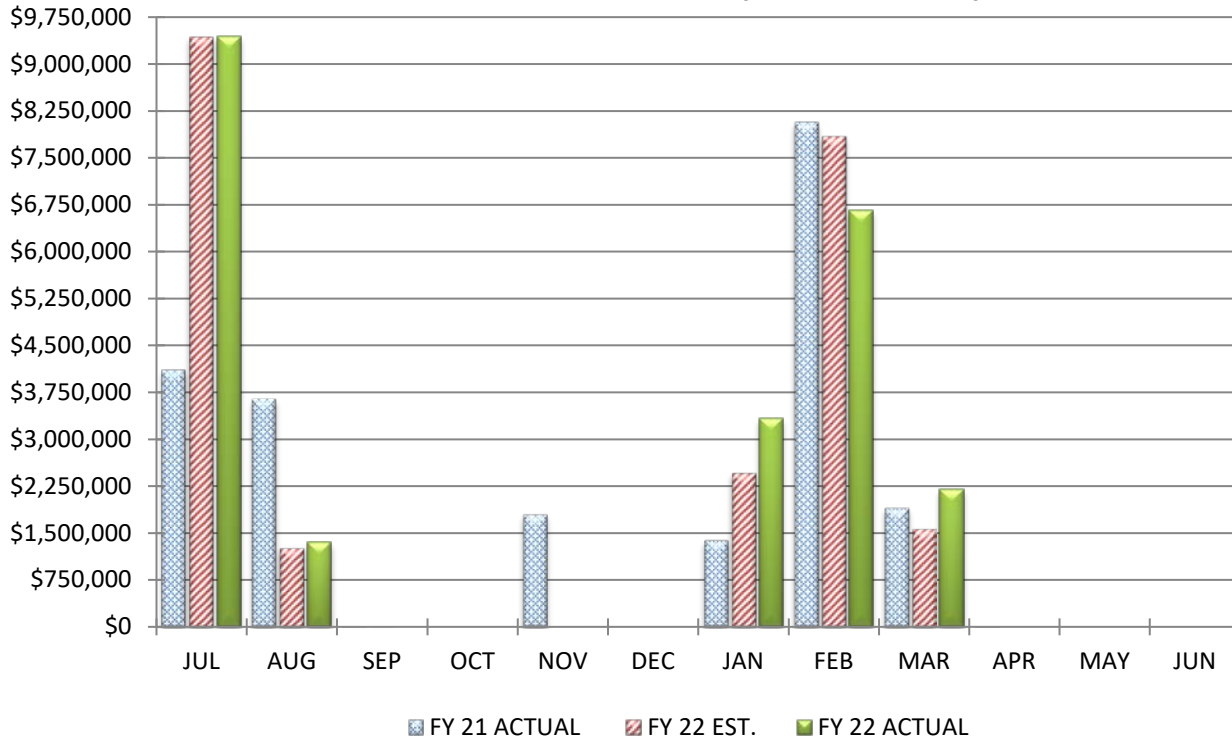


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

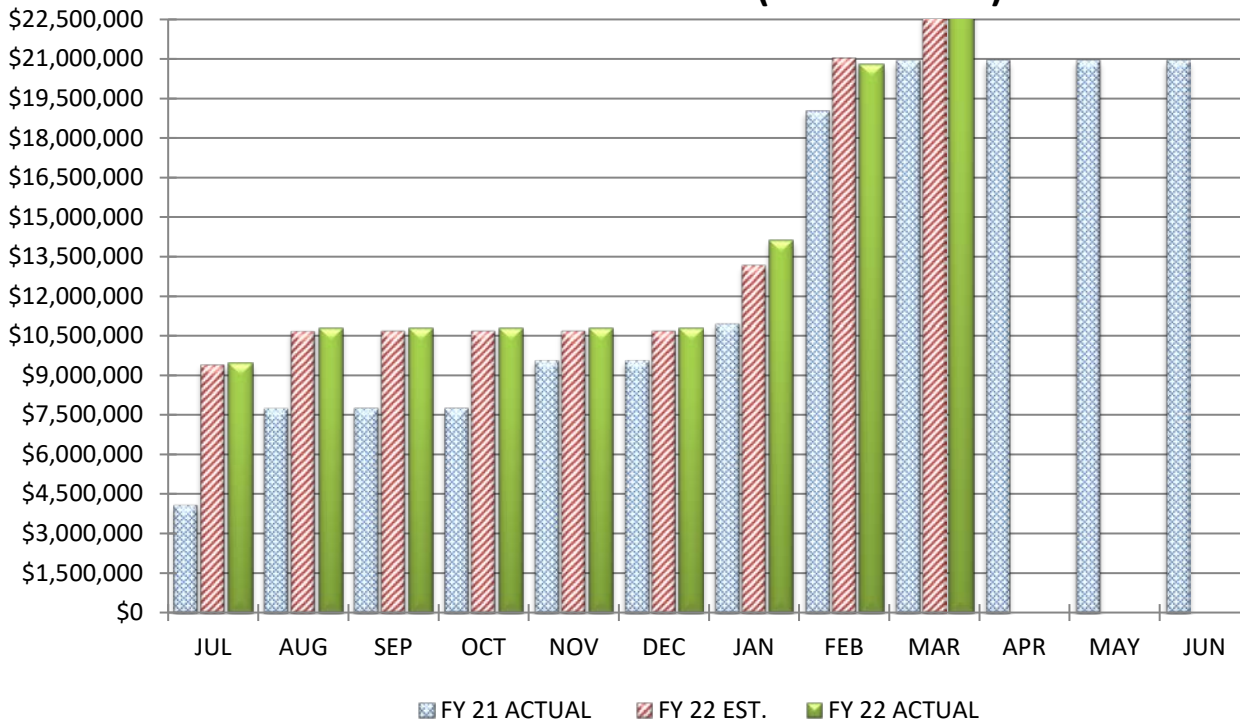
		March 31, 2022	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Receipts		\$5,274,239	\$43,912,623
Estimated Receipts		\$4,394,511	\$42,491,650
Variance From Estimate	OVER	\$879,728	OVER
Variance From Estimate	OVER	20.02%	OVER
Actual Prior Year		\$5,006,952	\$39,944,108
Total 2021-2022 Estimate			\$48,049,946
Percent Of Total Estimate Received			91.39%
Percent Of Budget Year Completed		9 Months	75.00%

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

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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



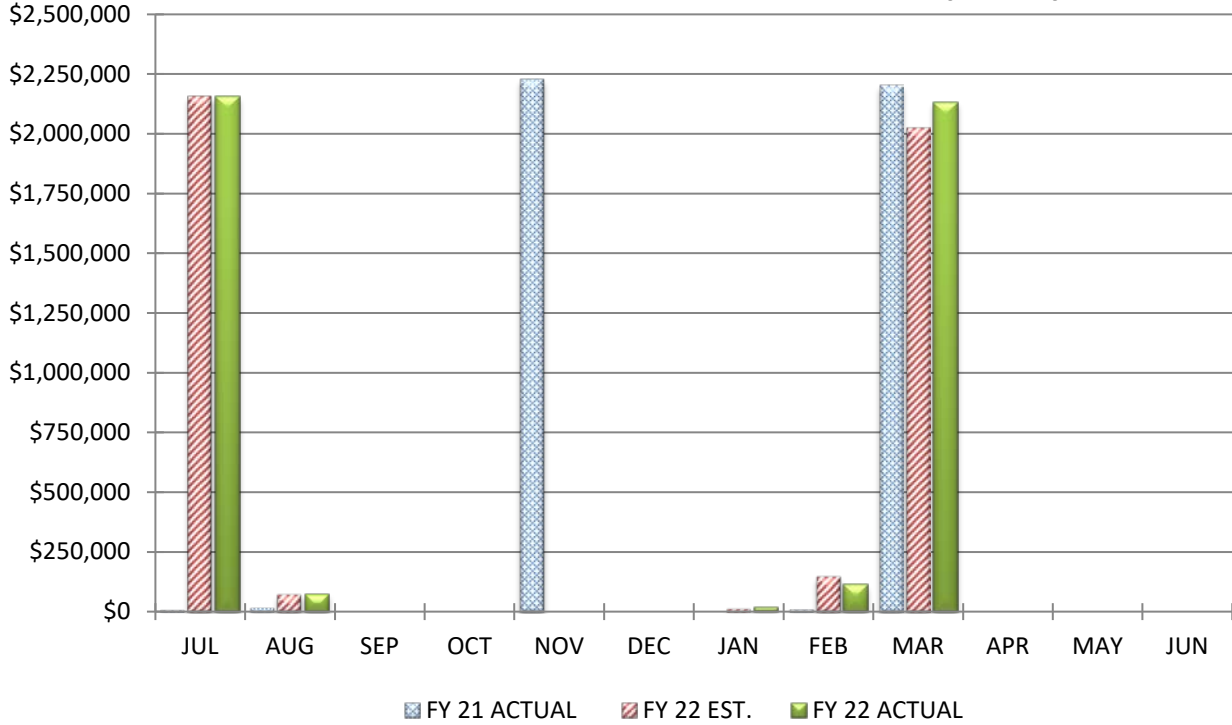
COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

March 31, 2022

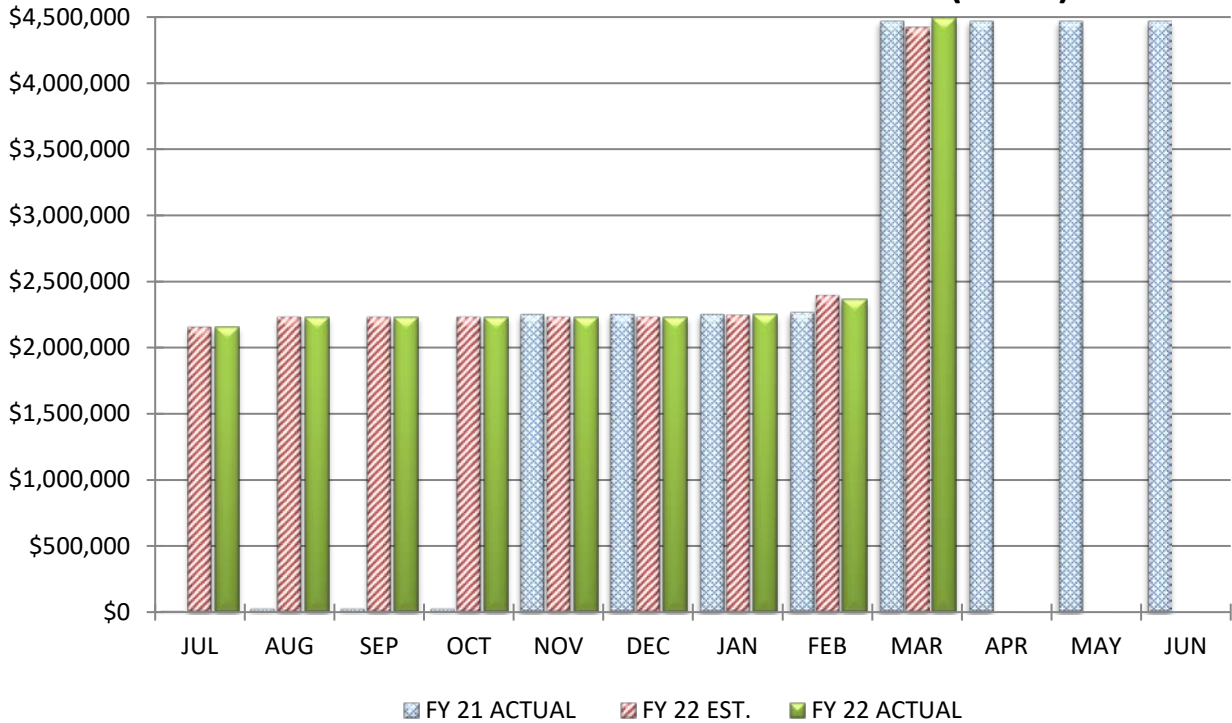
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts		\$2,190,193		\$22,976,003
Estimated Real Estate Tax Receipts		\$1,582,395		\$22,620,628
Variance From Estimate	OVER	\$607,798	OVER	\$355,375
Variance From Estimate	OVER	38.41%	OVER	1.57%
Actual Prior Year		\$1,909,132		\$20,941,428
Total 2021-2022 Estimate				\$22,630,628
Percent Of Total Estimate Received				101.53%
Percent Of Budget Year Completed		9 months		75.00%

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.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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

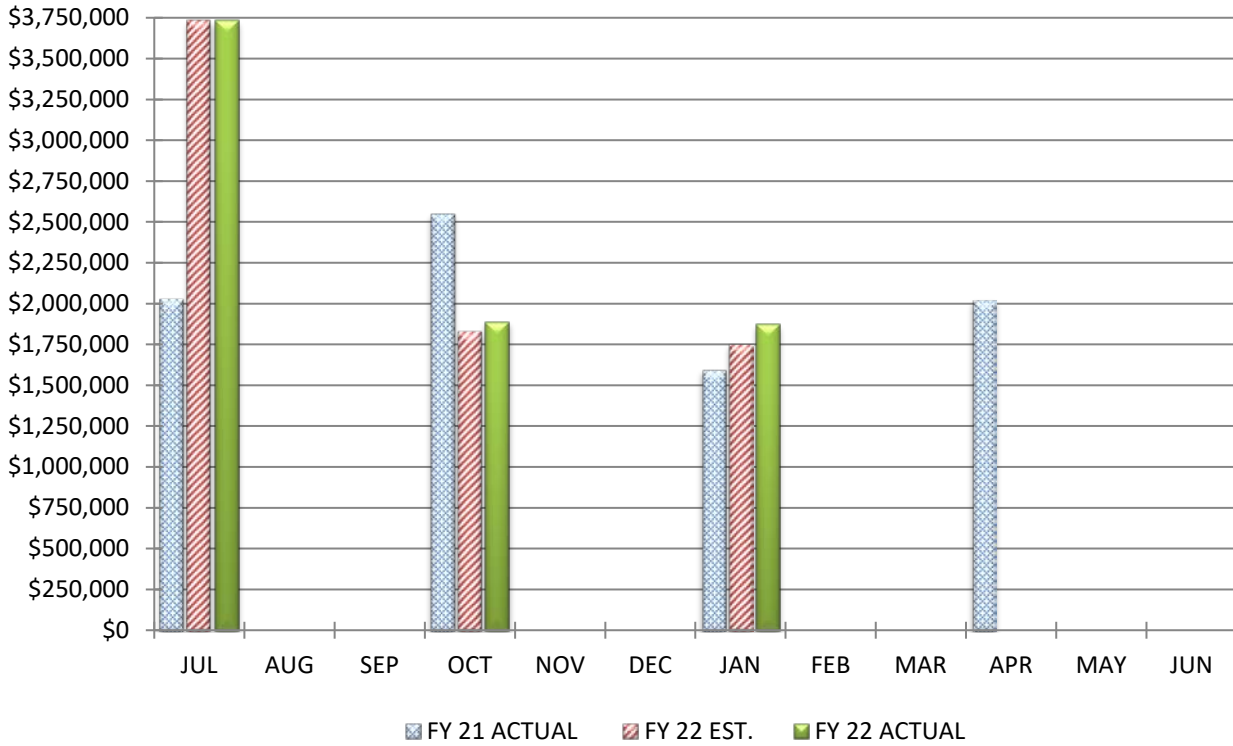


COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

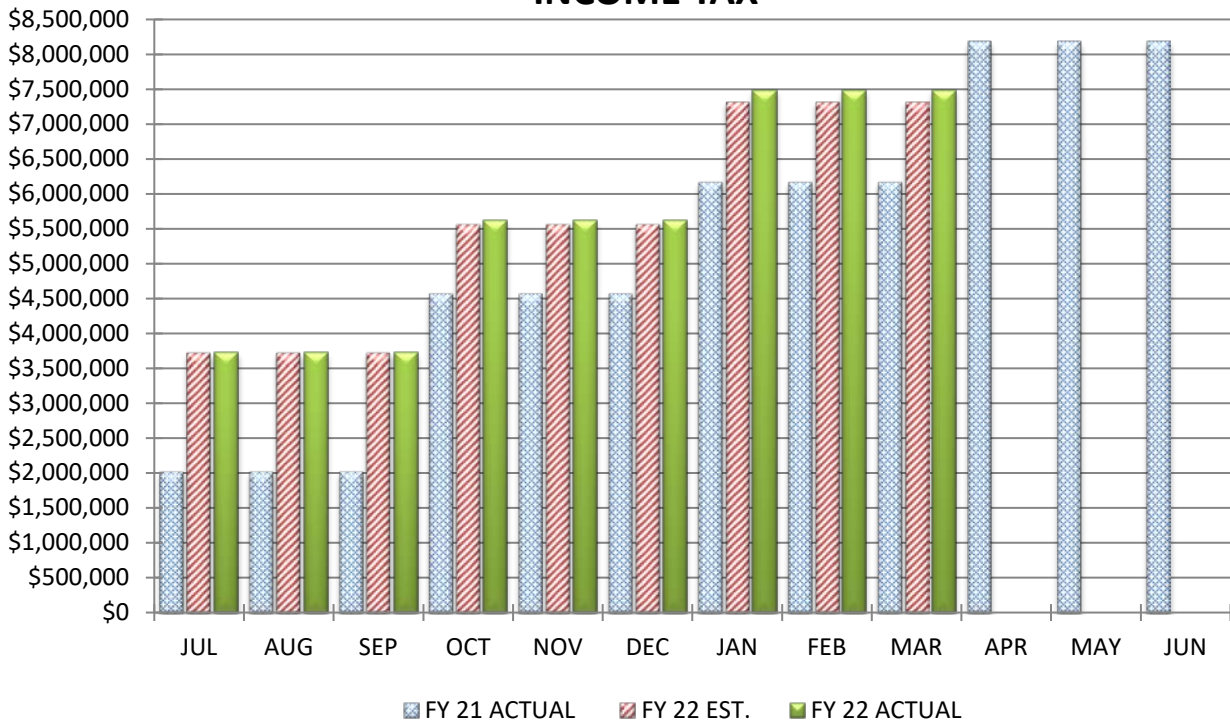
		March 31, 2022	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts		\$2,133,905	\$4,496,663
Estimated PUPP Tax Receipts		\$2,023,244	\$4,419,541
Variance From Estimate	OVER	\$110,661	OVER
Variance From Estimate	OVER	5.47%	OVER
Actual Prior Year		\$2,202,928	\$4,471,439
Total 2021-2022 Estimate			\$4,419,541
Percent Of Total Estimate Received			101.75%
Percent Of Budget Year Completed		9 months	75.00%

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.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



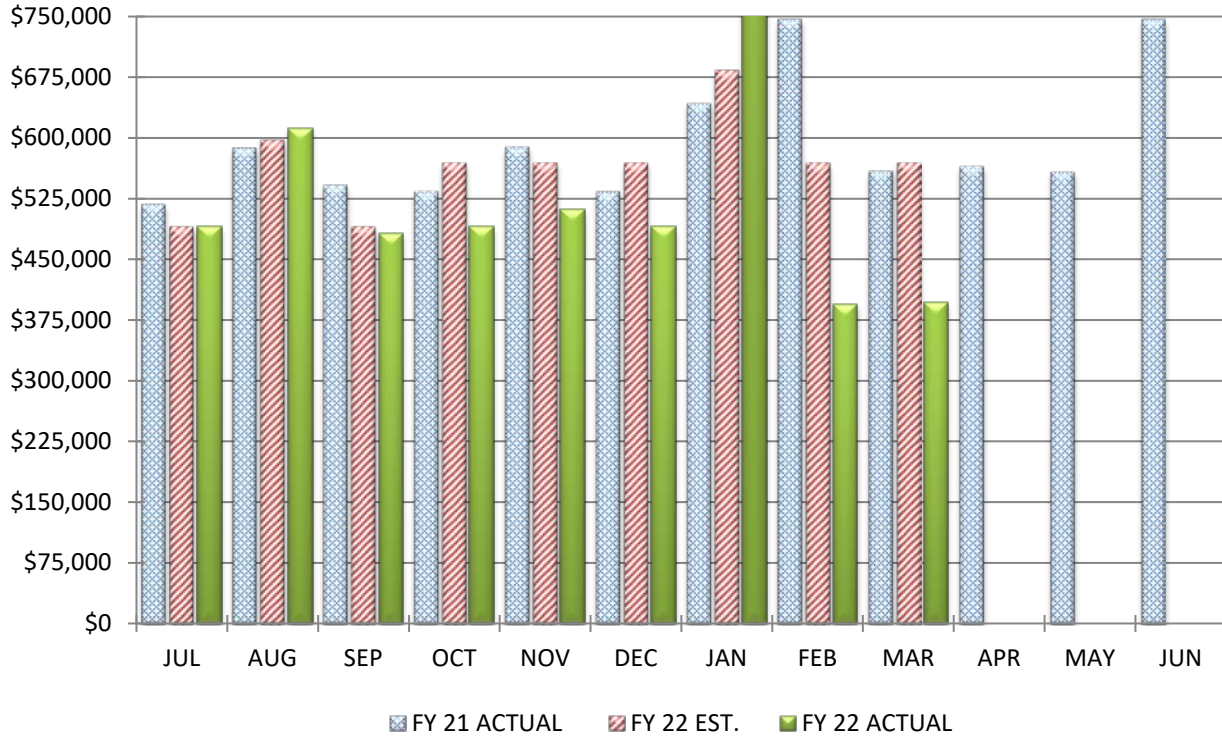
COMPARISON OF INCOME TAX

March 31, 2022

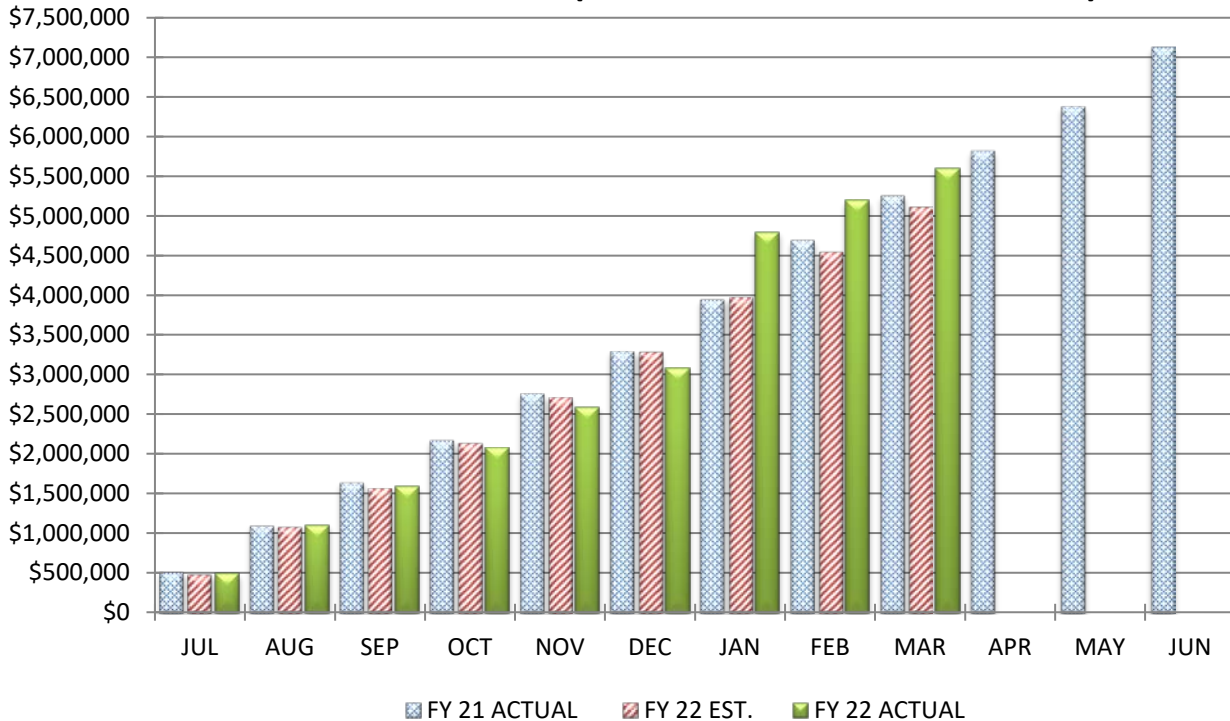
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0		\$7,491,880
Estimated State Receipts	\$0		\$7,316,770
Variance From Estimate	\$0	OVER	\$175,110
Variance From Estimate	0.00%	OVER	2.39%
Actual Prior Year	\$0		\$6,168,177
Total 2021-2022 Estimate			\$9,269,915
Percent Of Total Estimate Received			80.82%
Percent Of Budget Year Completed		9 months	75.00%

COMMENTS: We are over our target with our annual estimates. With the receipt of our third quarterly payment, we have continued to see growth trends in line with those we saw prior to the pandemic. As can be seen in the income tax graphs and the numbers above, our collections at this point in the year continue to come in over last year where we were still experiencing the effects of the pandemic. Our final quarterly payment for the fiscal year will be received in April 2022.

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



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



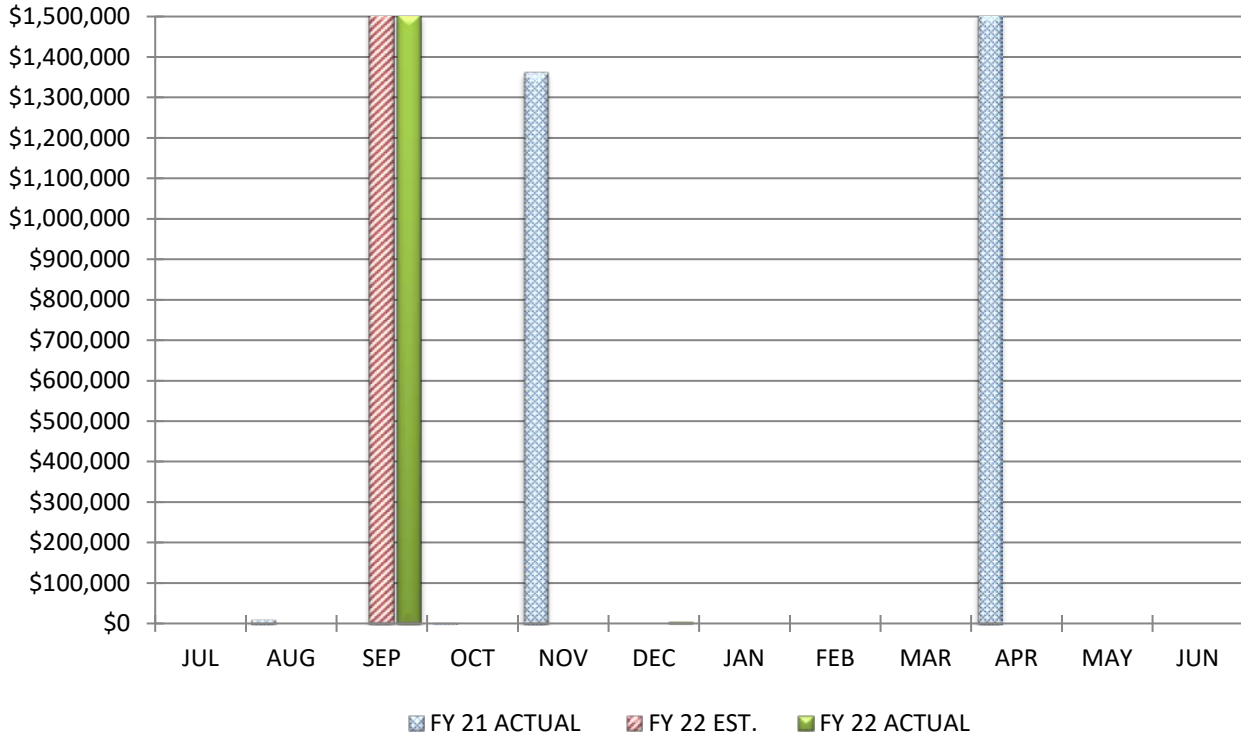
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

March 31, 2022

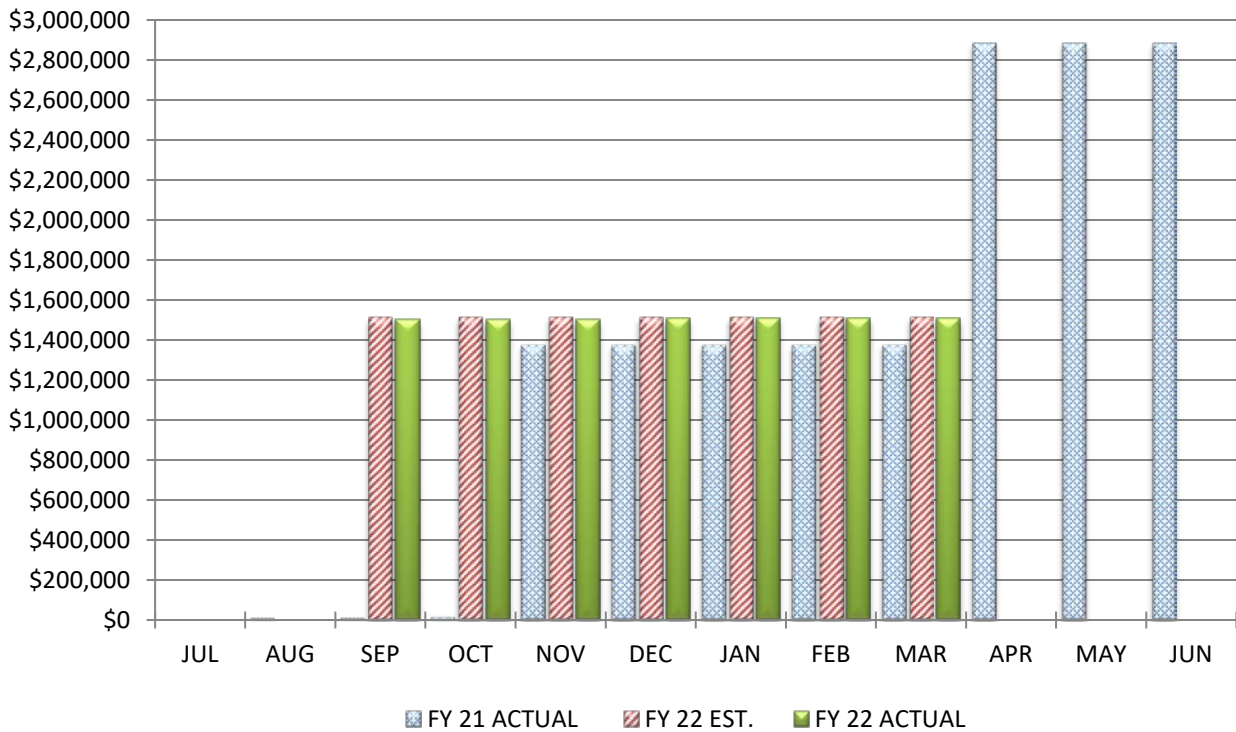
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$397,089		\$5,593,038
Estimated State Receipts		\$569,073		\$5,106,345
Variance From Estimate	UNDER	(\$171,984)	OVER	\$486,693
Variance From Estimate	UNDER	-30.22%	OVER	9.53%
Actual Prior Year		\$559,384		\$5,253,632
Total 2021-2022 Estimate				\$6,981,314
Percent Of Total Estimate Received				80.11%
Percent Of Budget Year Completed		9 months		75.00%

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 two months, and we expect future monthly payments to continue in this manner. Ultimately, we believe that our actual amounts are on pace to be in line with our current five-year forecast projections.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

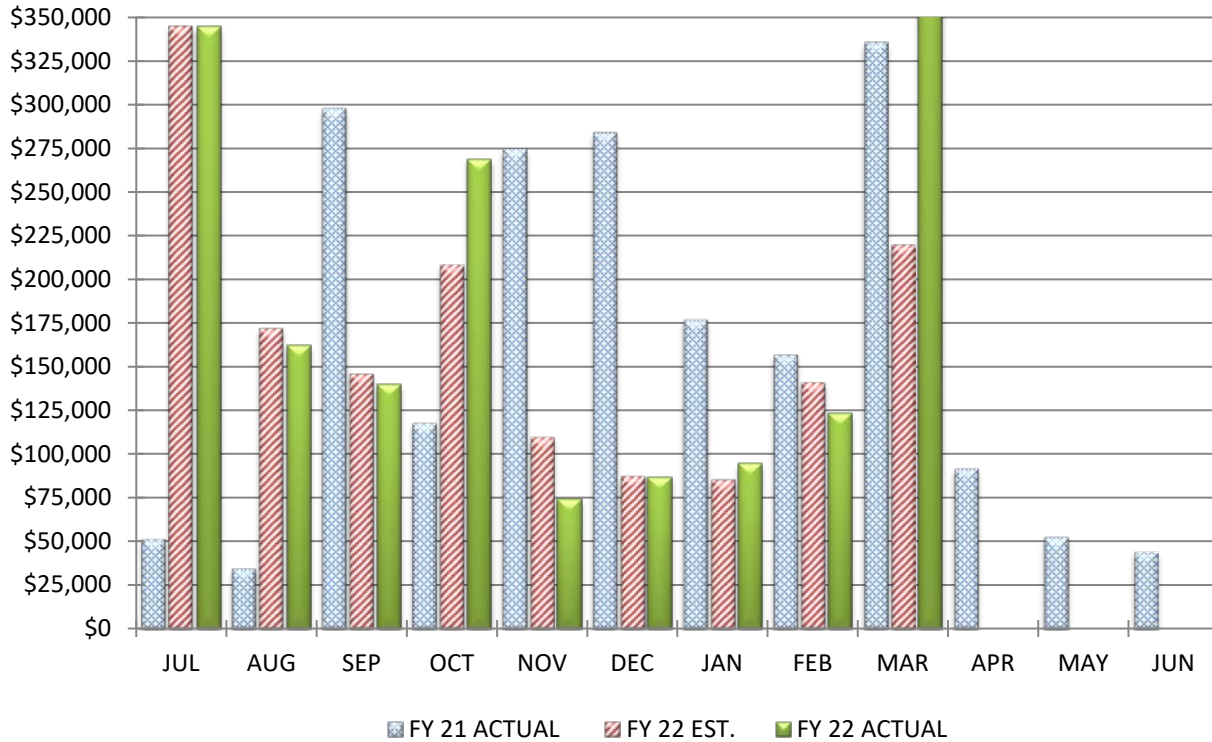


COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

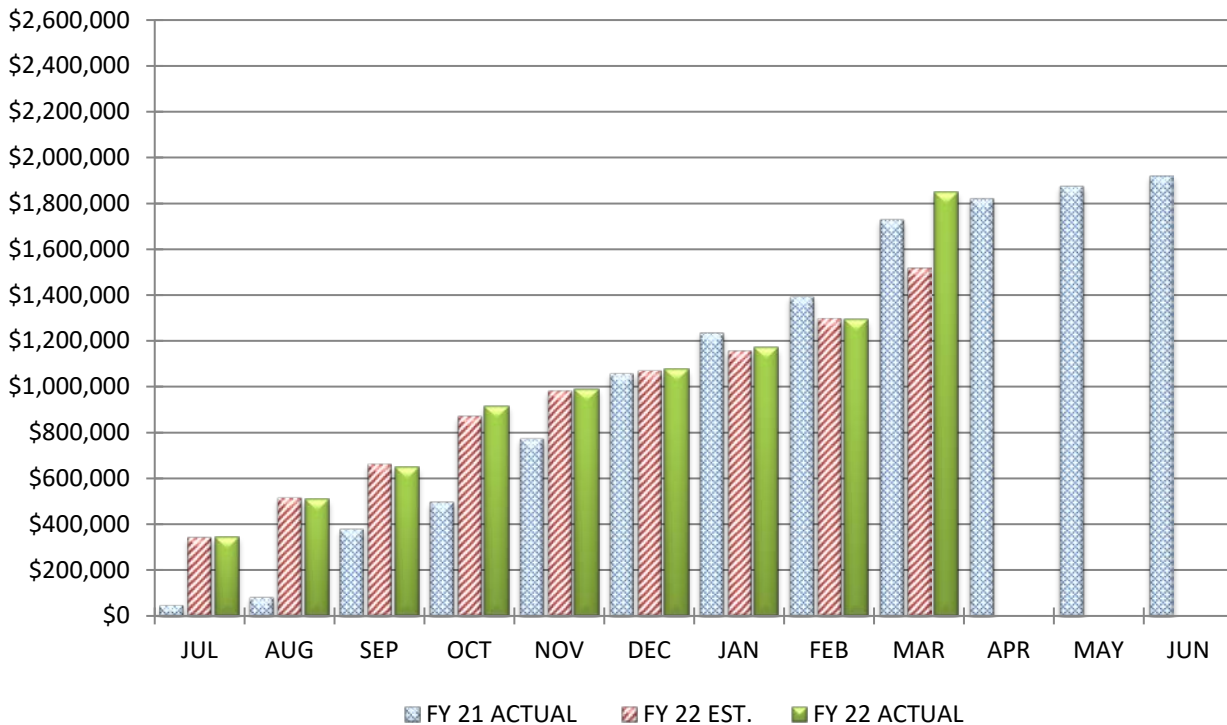
	March 31, 2022		
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0		\$1,508,098
Estimated Tax Allocation Receipts	\$0		\$1,513,626
Variance From Estimate	\$0	UNDER	(\$5,528)
Variance From Estimate	0.00%	UNDER	-0.37%
Actual Prior Year	\$0		\$1,379,260
Total 2021-2022 Estimate			\$3,070,499
Percent Of Total Estimate Received			49.12%
Percent Of Budget Year Completed		9 months	75.00%

COMMENTS: We are on target with our annual estimates. With our final settlement of general property and public utility personal property taxes in March, we anticipate that we should receive our property tax allocation from the State in April or May.

COMPARISON OF TOTAL MONTHLY OTHER REVENUES & OTHER FINANCING SOURCES



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

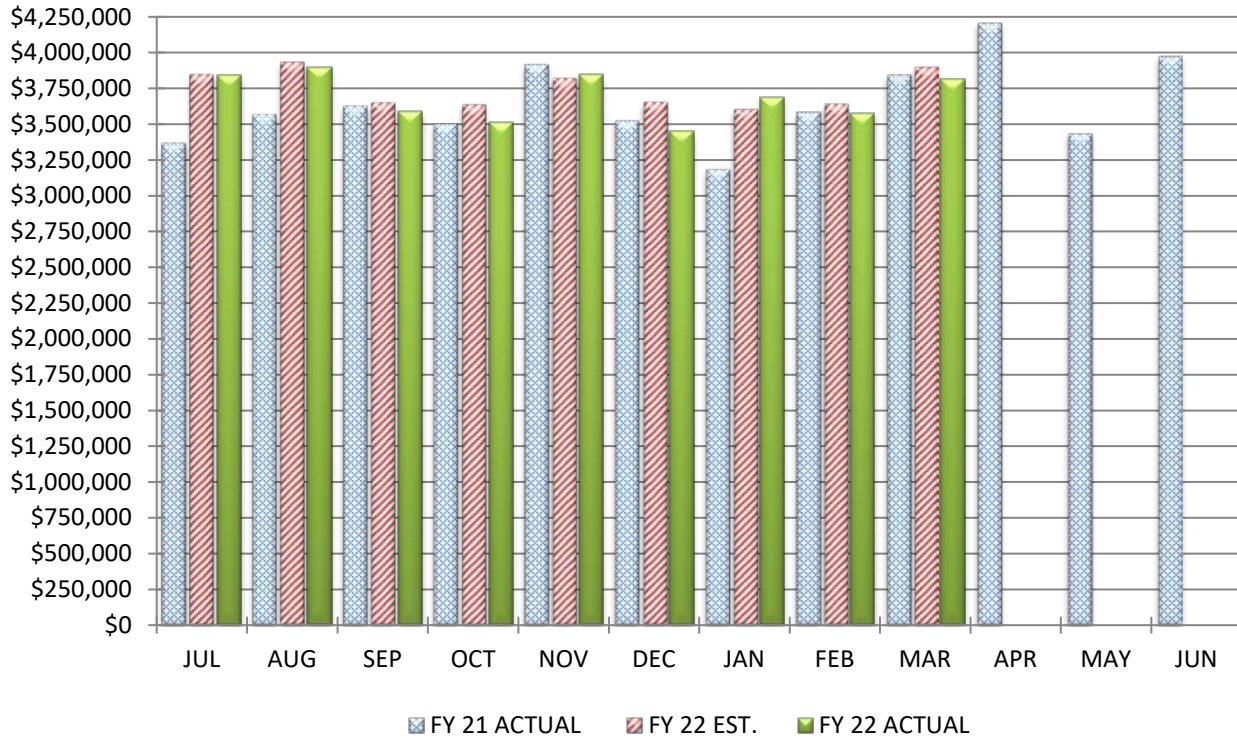


COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

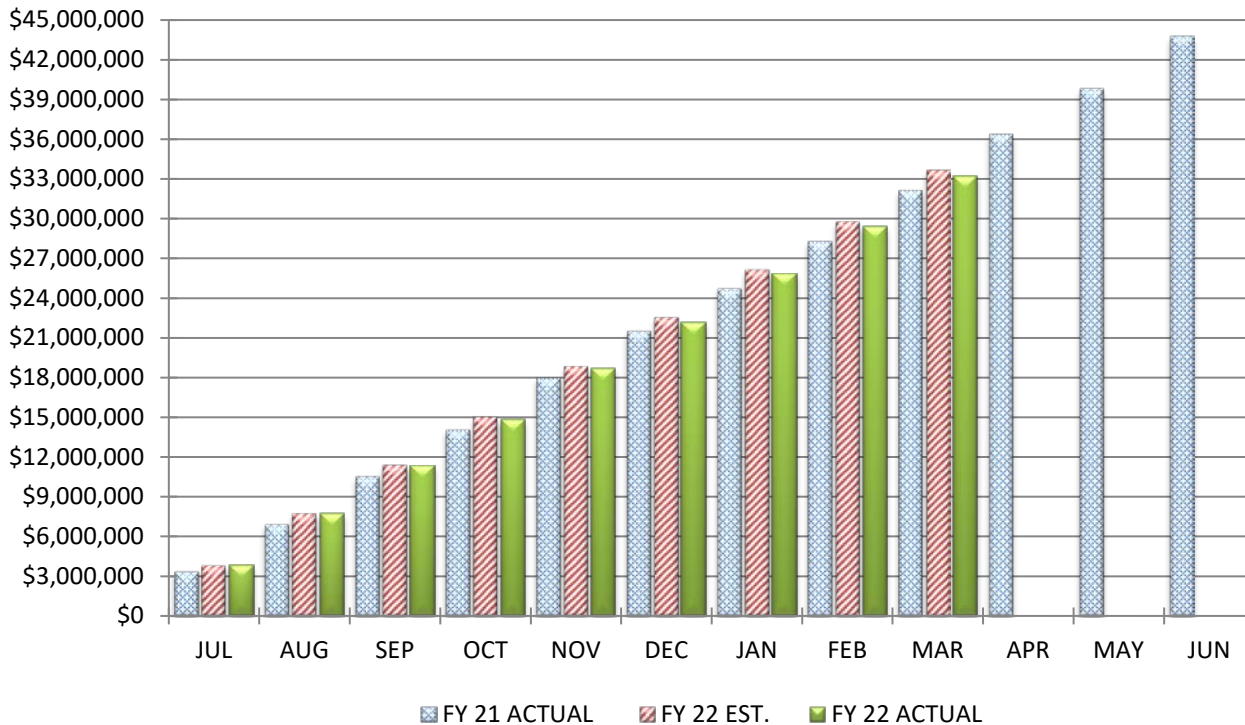
		March 31, 2022	
		MONTH	YEAR-TO-DATE
Actual Other Receipts		\$553,051	\$1,846,941
Estimated Other Receipts		\$219,799	\$1,514,740
Variance From Estimate	OVER	\$333,252	OVER
Variance From Estimate	OVER	151.62%	OVER
Actual Prior Year		\$335,509	\$1,730,171
Total 2021-2022 Estimate			\$1,678,049
Percent Of Total Estimate Received			110.06%
Percent Of Budget Year Completed		9 months	75.00%

COMMENTS: We have exceeded our estimated other revenues & other financing sources for the year. This is due to our Medicaid for school program reimbursement receipts being higher than expected and a large Medicaid settlement payment of approximately \$160,000 being received in March. In total our Medicaid payments are around \$254,000. In addition, our excess cost reimbursement payments are currently at a net amount of \$83,000, which is higher than was originally expected. These two types of receipts are the major cause for our positive variance in this receipt line.

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

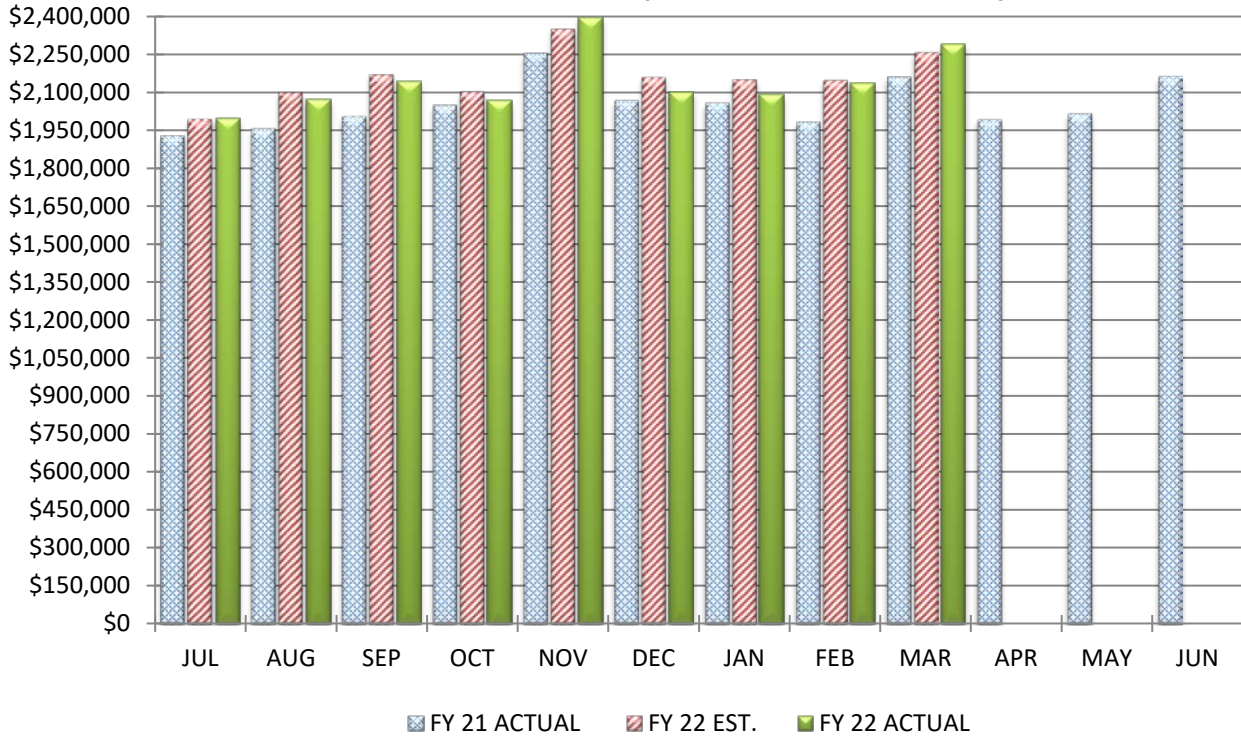


COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

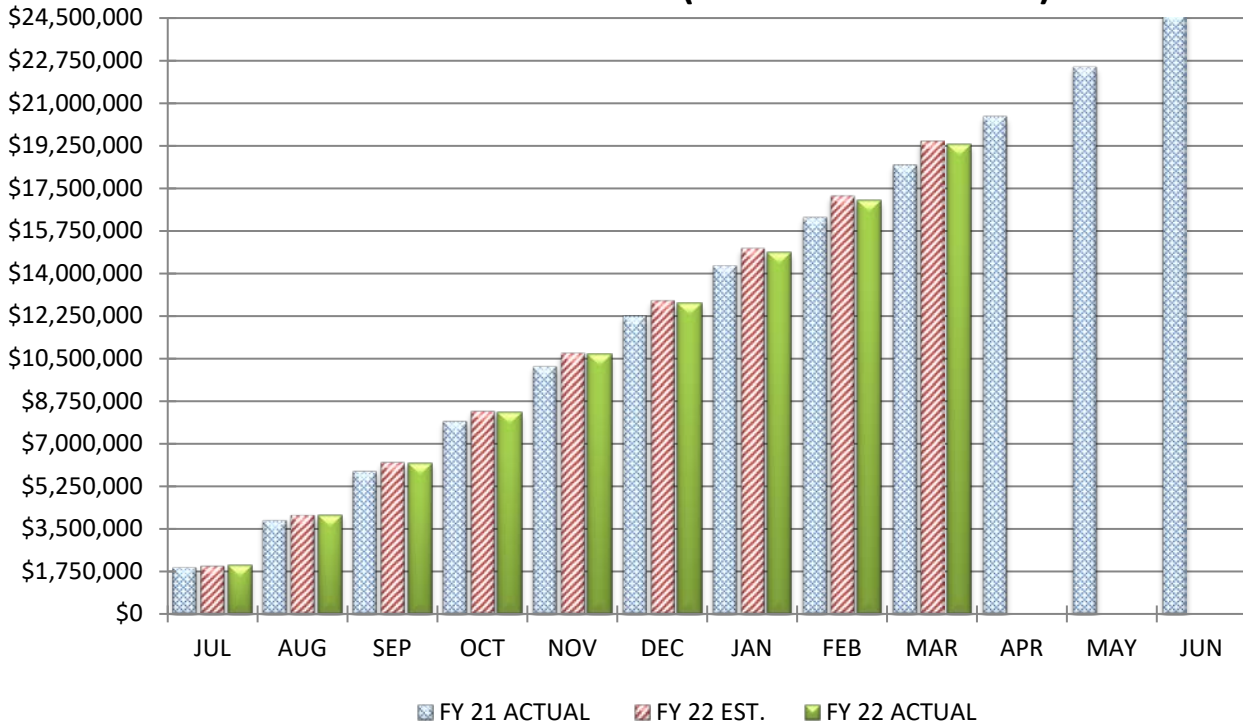
		March 31, 2022			
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>	
Actual Expenditures		\$3,815,771		\$33,223,135	
Estimated Expenditures		\$3,895,425		\$33,662,948	
Variance From Estimate	UNDER	(\$79,654)	UNDER	(\$439,813)	
Variance From Estimate	UNDER	-2.04%	UNDER	-1.31%	
Actual Prior Year		\$3,843,536		\$32,119,264	
Total 2021-2022 Estimate				\$45,395,039	
Percent Of Total Estimate Spent				73.19%	
Percent Of Budget Year Completed			9 months	75.00%	

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 personal service, benefits, and purchased services expenditure areas at this time. Further discussion will be had for these areas on the specific sections related to these expenditures areas.

COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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

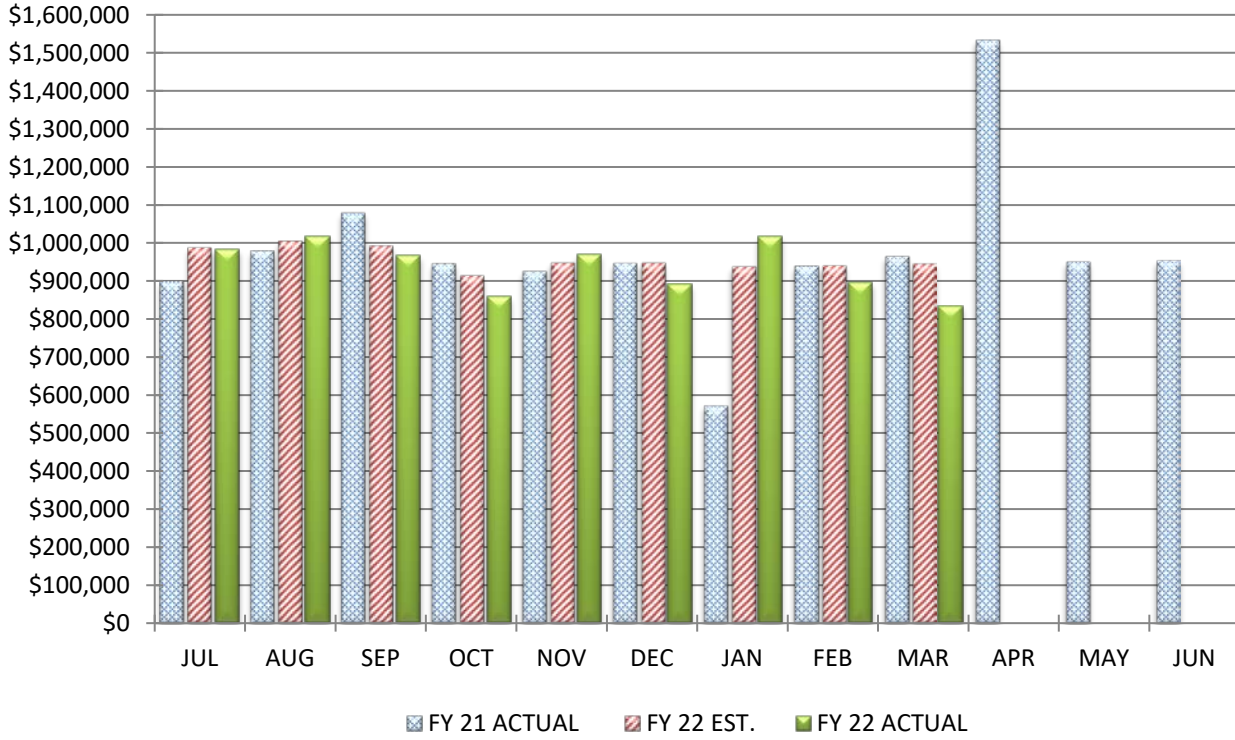


COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

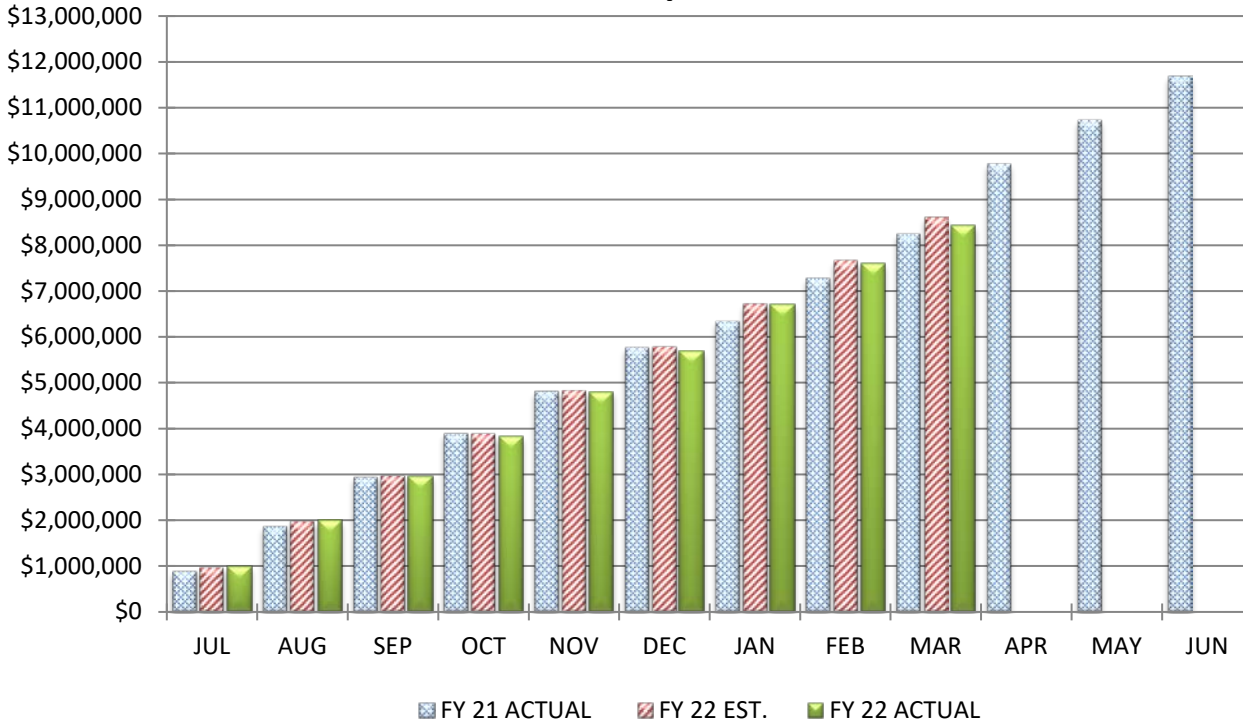
		March 31, 2022	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,291,809	\$19,291,911
Estimated Wage Expenditures		\$2,257,763	\$19,431,553
Variance From Estimate	OVER	\$34,046	UNDER
			(\$139,642)
Variance From Estimate	OVER	1.51%	UNDER
			-0.72%
Actual Prior Year		\$2,159,914	\$18,456,413
Total 2021-2022 Estimate			\$26,102,302
Percent Of Total Estimate Spent			73.91%
Percent Of Budget Year Completed		9 months	75.00%

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

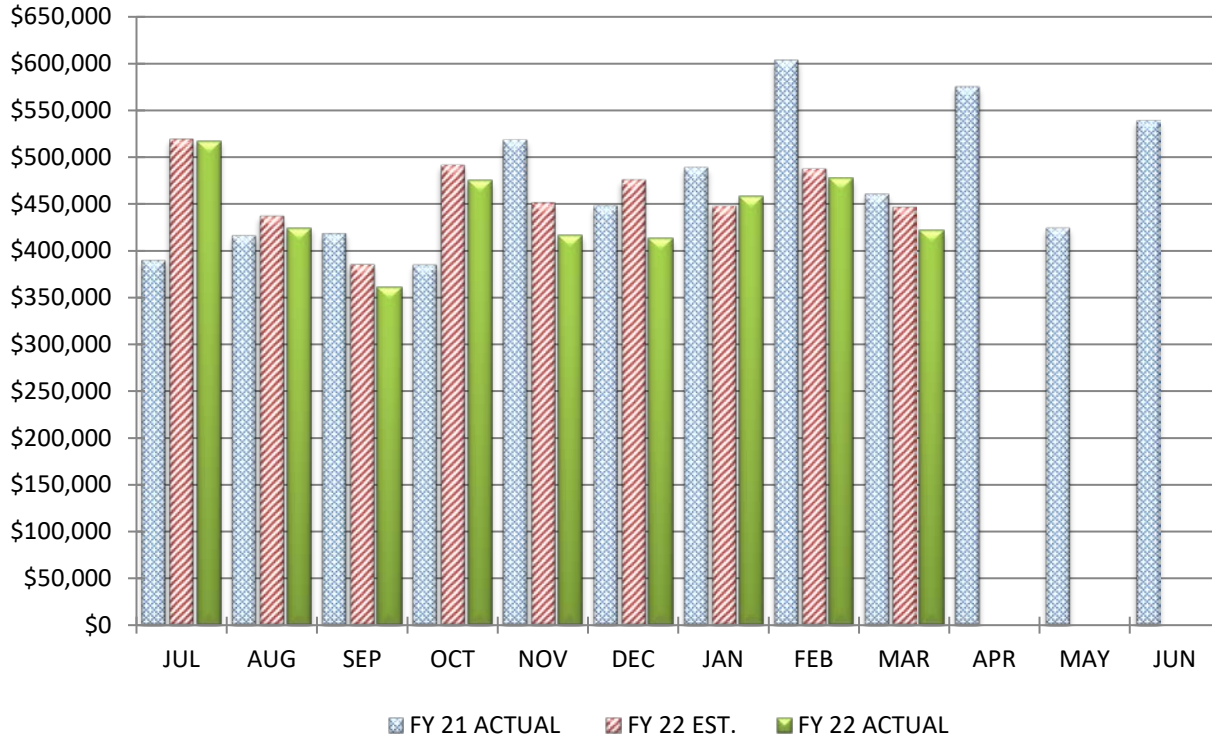


COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

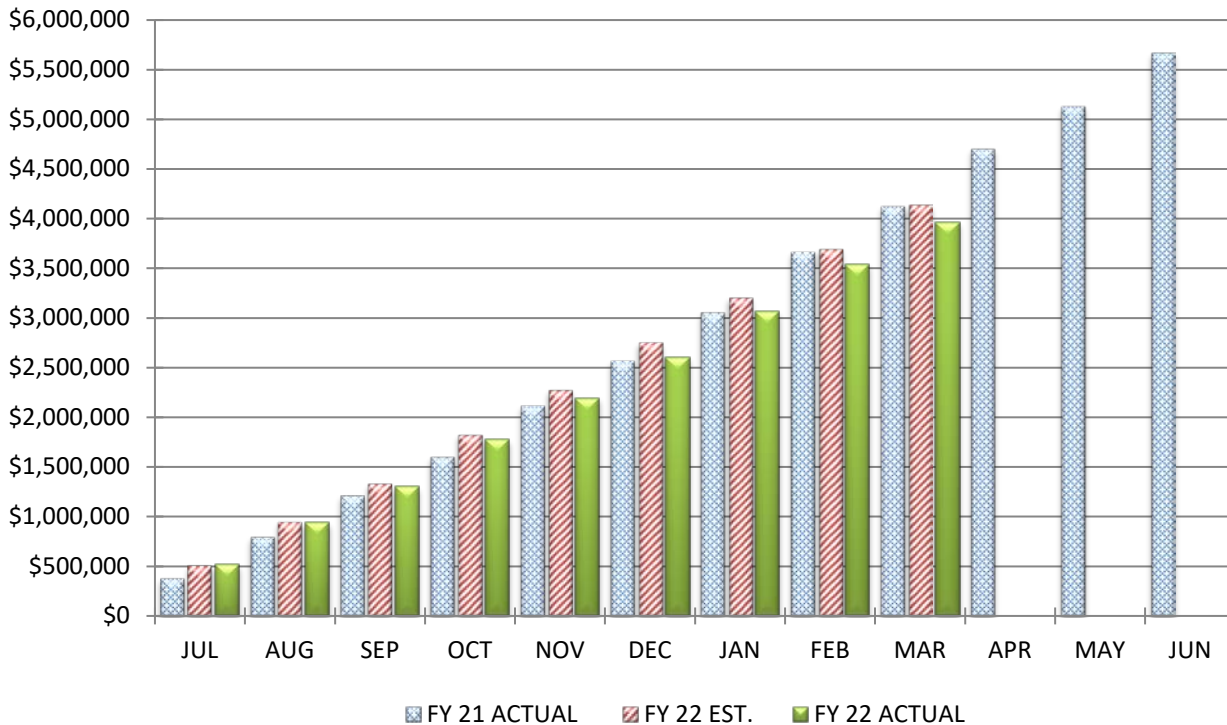
		March 31, 2022		
		MONTH	YEAR-TO-DATE	
Actual Fringe Benefit Expenditures		\$833,931		\$8,437,280
Estimated Fringe Benefit Expenditures		\$944,237		\$8,604,455
Variance From Estimate	UNDER	(\$110,306)	UNDER	(\$167,175)
Variance From Estimate	UNDER	-11.68%	UNDER	-1.94%
Actual Prior Year		\$963,628		\$8,243,051
Total 2021-2022 Estimate				\$11,477,008
Percent Of Total Estimate Spent				73.51%
Percent Of Budget Year Completed			9 months	75.00%

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 running 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



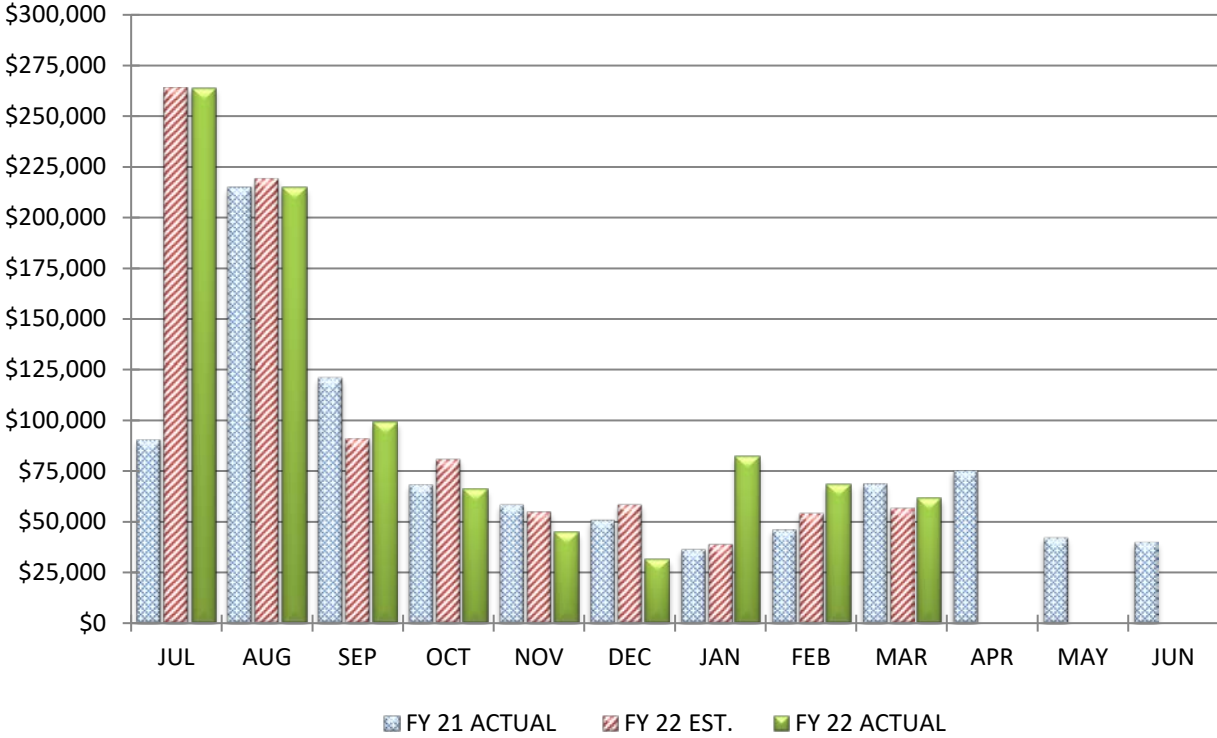
COMPARISON OF PURCHASED SERVICES

March 31, 2022

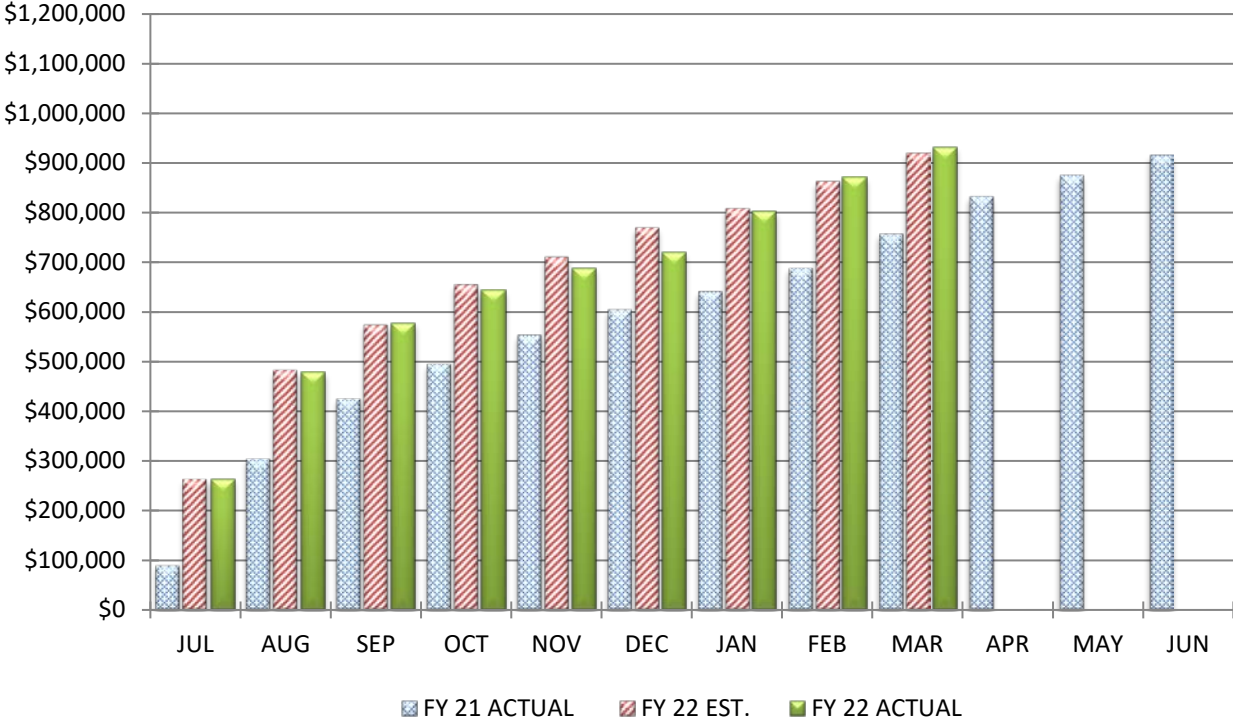
		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$421,674		\$3,965,374
Estimated Service Expenditures		\$446,105		\$4,136,690
Variance From Estimate	UNDER	(\$24,431)	UNDER	(\$171,316)
Variance From Estimate	UNDER	-5.48%	UNDER	-4.14%
Actual Prior Year		\$460,563		\$4,127,990
Total 2021-2022 Estimate				\$5,797,074
Percent Of Total Estimate Spent				68.40%
Percent Of Budget Year Completed			9 months	75.00%

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. We did recently notice that our actual costs for services through our educational service center were over what was being deducted through our foundation payments, and we have made an adjustment to correct this. This will increase our purchased services costs in the coming months, and we anticipate that our overall purchased services costs will draw closer to our estimate amounts. We will continue to monitor this area as we end our year.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS

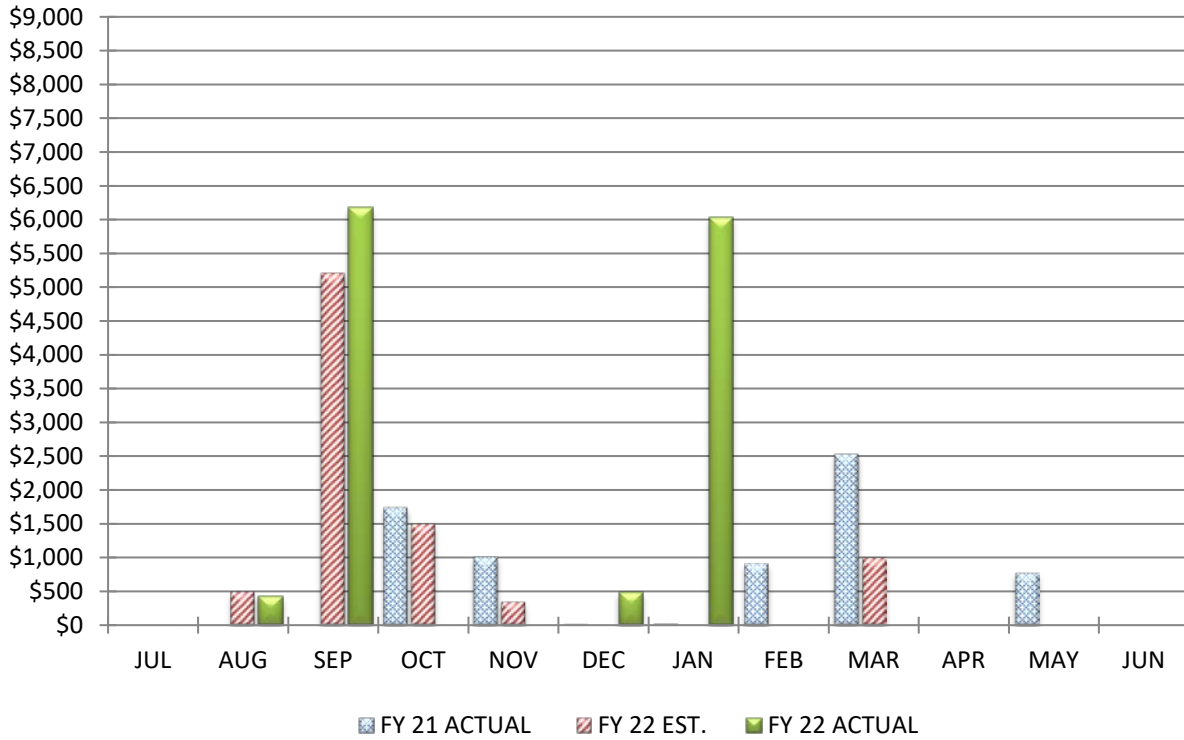


COMPARISON OF SUPPLIES AND MATERIALS

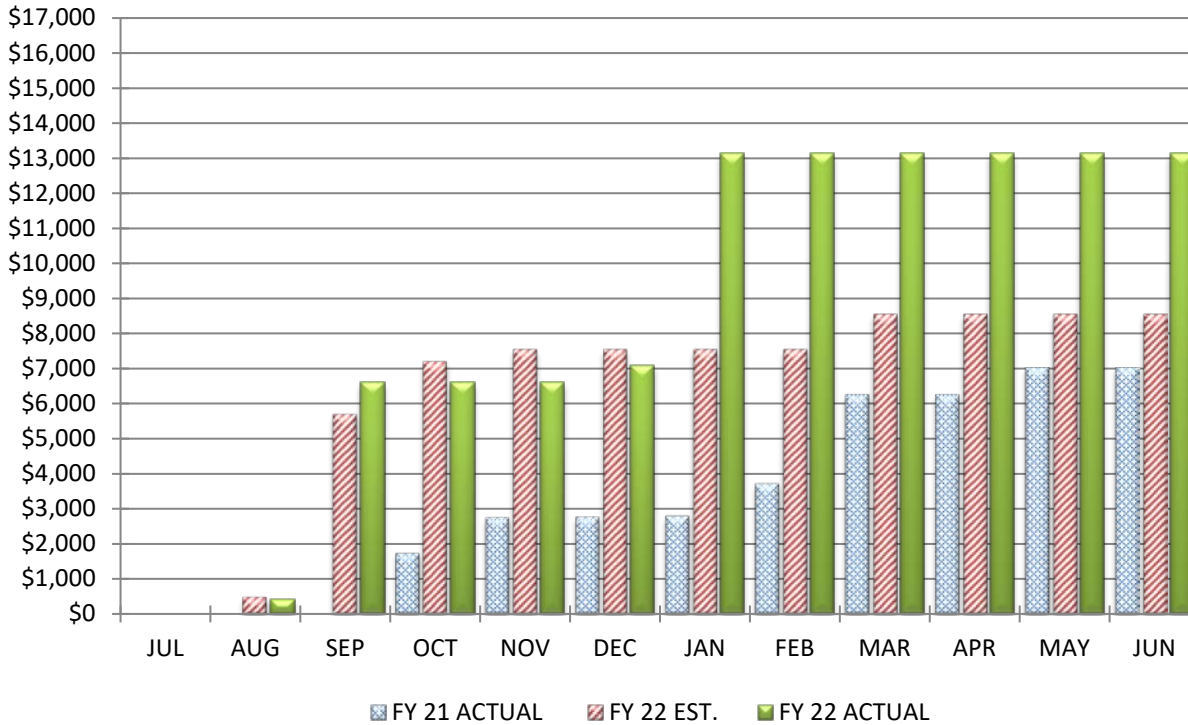
		March 31, 2022	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$61,670	\$932,262
Estimated Material Expenditures		\$56,830	\$919,380
Variance From Estimate	OVER	\$4,840	\$12,882
Variance From Estimate	OVER	8.52%	1.40%
Actual Prior Year		\$69,119	\$756,582
Total 2021-2022 Estimate			\$1,063,249
Percent Of Total Estimate Spent			87.68%
Percent Of Budget Year Completed		9 months	75.00%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY



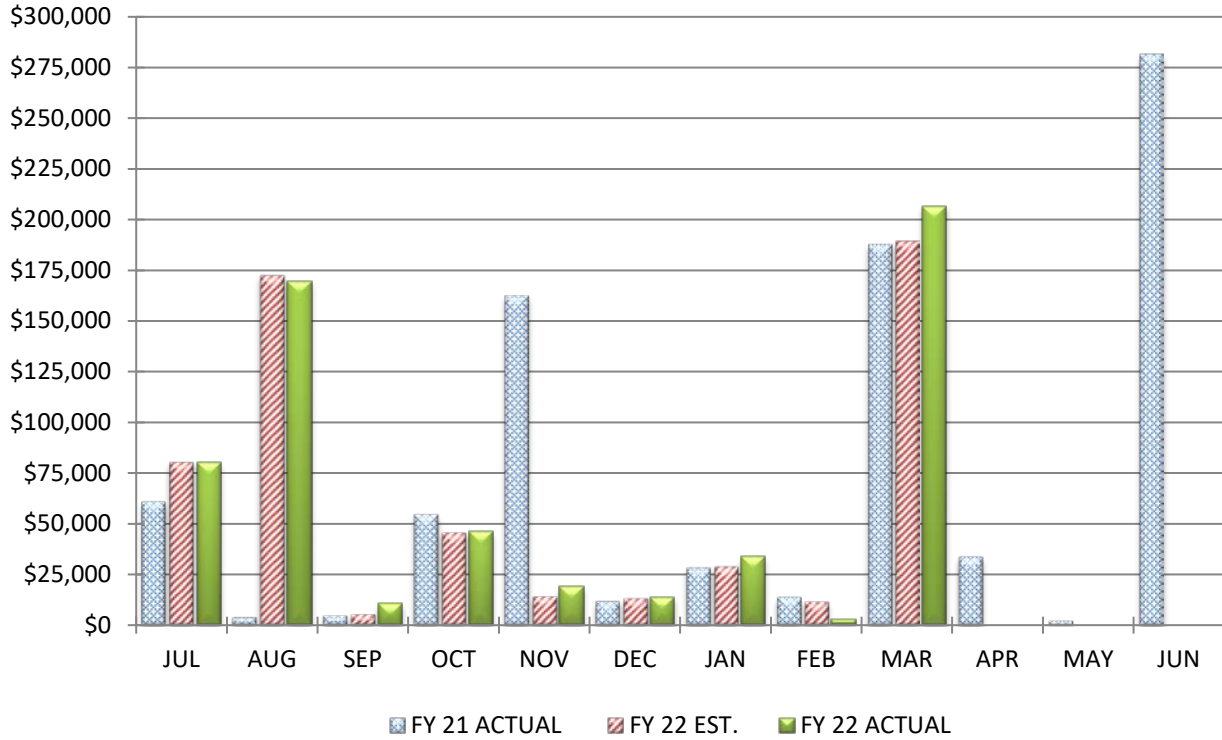
COMPARISON OF CAPITAL OUTLAY

March 31, 2022

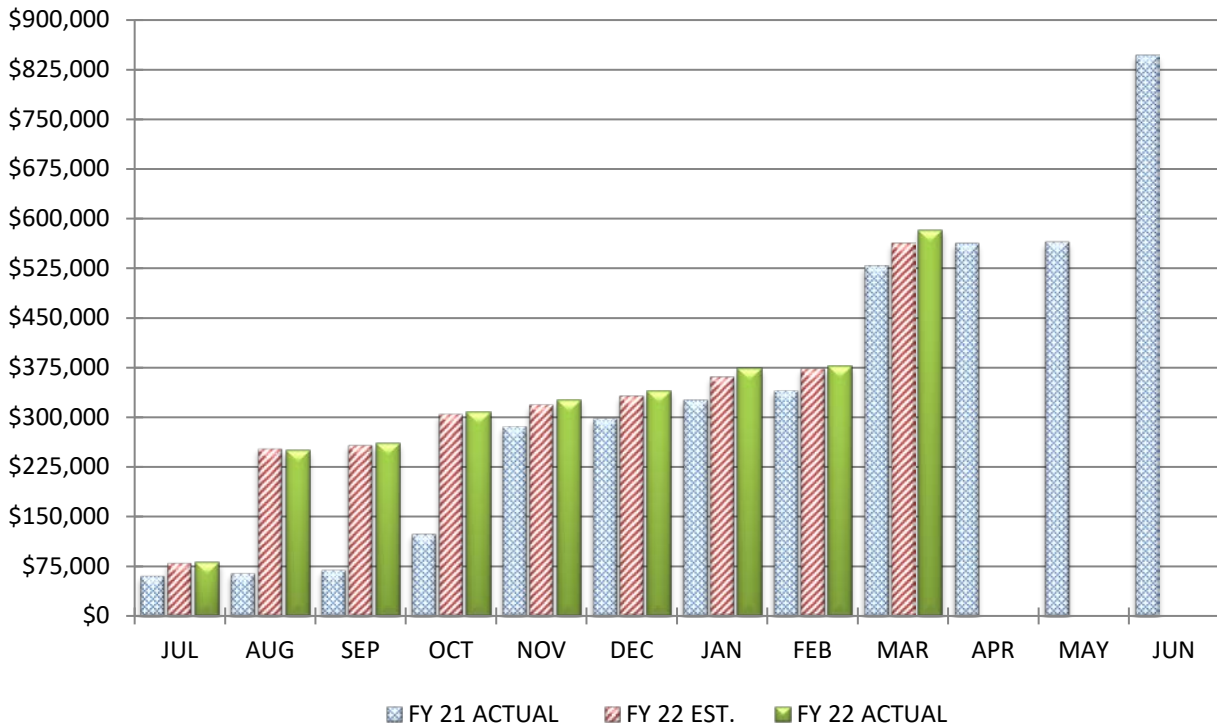
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$0		\$13,135
Estimated Equipment Expenditures		\$1,000		\$8,550
Variance From Estimate	UNDER	(\$1,000)	OVER	\$4,585
Variance From Estimate	UNDER	-100.00%	OVER	53.62%
Actual Prior Year		\$2,527		\$6,240
Total 2021-2022 Estimate				\$255,000
Percent Of Total Estimate Spent				5.15%
Percent Of Budget Year Completed		9 months		75.00%

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

March 31, 2022

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$206,686		\$583,174
Estimated Other Expenditures		\$189,490		\$562,320
Variance From Estimate	OVER	\$17,196	OVER	\$20,854
Variance From Estimate	OVER	9.08%	OVER	3.71%
Actual Prior Year		\$187,785		\$528,988
Total 2021-2022 Estimate				\$700,406
Percent Of Total Estimate Spent				83.26%
Percent Of Budget Year Completed		9 months		75.00%

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 will monitor this line as we draw closer to the end of the fiscal year.



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

MONTHLY SUMMARY CHECK REGISTER

MARCH 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	\$5,274,238.65	\$43,912,623.21	\$3,815,770.68	\$33,223,135.08	\$24,102,068.73	\$1,515,466.49	\$22,586,602.24
002	BOND RETIREMENT	5,658,379.48	1,192,366.59	9,046,011.27	59,620.58	6,942,630.78	7,761,759.97	2,516,381.12	5,245,378.85
003	PERMANENT IMPROVEMENT	1,292,222.40	169,661.66	1,433,815.44	169,452.56	1,253,503.05	1,472,534.79	869,662.07	602,872.72
004	BUILDING	27,057,383.59	472.95	272,215.84	924,063.60	20,583,241.19	6,746,358.24	5,802,335.70	944,022.54
006	FOOD SERVICE	2,665.99	265,982.20	2,014,904.42	163,027.16	1,644,357.03	373,213.38	312,821.12	60,392.26
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	2,052.38	19,141.00	56.90	21,487.31	26,529.99	21,935.10	4,594.89
018	PUBLIC SCHOOL SUPPORT	111,989.50	22,003.84	59,605.65	1,505.62	31,924.06	139,671.09	34,835.80	104,835.29
019	OTHER GRANT	7,371.44	0.00	3,000.00	32.98	32.98	10,338.46	5,702.62	4,635.84
022	DISTRICT AGENCY	74,170.04	121,986.50	234,726.62	(1,307.74)	120,829.20	188,067.46	12,690.82	175,376.64
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	(313.06)	599.47	0.00	9,275.60	104,442.90	0.00	104,442.90
200	STUDENT MANAGED ACTIVITY	147,532.99	6,916.84	55,244.44	3,842.66	42,140.37	160,637.06	77,585.58	83,051.48
300	DISTRICT MANAGED ACTIVITY	83,317.11	29,772.39	328,920.70	28,040.71	275,575.36	136,662.45	50,073.78	86,588.67
401	AUXILIARY SERVICES	89,080.87	12.71	387,426.97	9,481.65	247,863.95	228,643.89	11,295.14	217,348.75
451	DATA COMMUNICATION FUND	0.00	6,300.00	12,600.00	12,600.00	12,600.00	0.00	0.00	0.00
467	STUDENT WELLNESS AND SUCCESS FUND	144,195.09	0.00	0.00	11,454.51	103,549.91	40,645.18	1,268.26	39,376.92
499	MISCELLANEOUS STATE GRANT FUND	7,523.29	0.00	52,179.14	0.00	20,052.09	39,650.34	11,097.16	28,553.18
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	(99,059.96)	99,633.40	427,106.34	49,807.88	357,207.83	(29,161.45)	0.00	(29,161.45)
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)	114,068.02	541,767.02	67,810.72	591,063.09	(95,615.53)	13,875.00	(109,490.53)
551	LIMITED ENGLISH PROFICIENCY	0.00	7,661.67	7,661.67	7,661.67	7,661.67	0.00	0.00	0.00
572	TITLE I DISADVANTAGED CHILDREN	(14,524.59)	18,535.12	165,200.51	18,535.12	169,211.04	(18,535.12)	1,477.30	(20,012.42)
584	STUDENT SUPPORT AND ACADEMIC ENRICH	0.00	2,691.48	4,835.66	1,667.64	4,954.77	(119.11)	0.00	(119.11)
587	IDEA PRESCHOOL-HANDICAPPED	(309.00)	5,694.68	18,995.13	2,850.24	20,111.25	(1,425.12)	0.00	(1,425.12)
590	IMPROVING TEACHER QUALITY	(1,870.92)	3,606.25	13,415.28	(687.00)	10,857.36	687.00	14,891.03	(14,204.03)
599	MISCELLANEOUS FED. GRANT FUND	(250.44)	0.00	0.00	0.00	(250.44)	0.00	0.00	0.00
Grand Total		\$48,070,410.34	\$7,343,344.27	\$59,014,571.17	\$5,345,288.14	\$65,693,014.53	\$41,391,966.98	\$11,273,394.09	\$30,118,572.89

Big Walnut Local Schools Disbursement Report-All Checks prior to reconcile-20220331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0 Electronic				3/15/2022	\$ 1,322,111.81		OUTSTANDING		PAYROLL
0 Electronic		900035	ArbiterPay Trust Account	3/15/2022	11,625.00		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		910000	STATE TEACHERS	3/18/2022	130,353.97		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		920000	SCHOOL EMPLOYEES	3/18/2022	49,766.71		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900500	Payroll Account	3/18/2022	35,609.82		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		910000	STATE TEACHERS	3/30/2022	1,111,042.02		OUTSTANDING		PAYROLL
0 Electronic		900800	Delta Dental Plan of Ohio, Inc	3/30/2022	110,465.10		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		920000	SCHOOL EMPLOYEES	3/30/2022	40,381.29		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		991739	Anthem Blue Cross Blue Shield	3/30/2022	520,931.39		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900500	Payroll Account	3/30/2022	17,714.35		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900001	PNC Bank - Visa	3/31/2022	18,661.82		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900025	Dearborn Life Insurance Co	3/30/2022	1,674.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126678 Check		132	Wolf, Mary B.	3/16/2022	74.88		OUTSTANDING		ACCOUNTS_PAYA BLE
126679 Check		313	Loeb Electric - Columbus	3/16/2022	50.29		OUTSTANDING		ACCOUNTS_PAYA BLE
126680 Check		626	Sturtevant, Penny	3/16/2022	390.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126681 Check		737	School Health Corporation	3/16/2022	18.31		OUTSTANDING		ACCOUNTS_PAYA BLE
126682 Check		1064	Multi Ventures Limited	3/16/2022	24,240.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126683 Check		1115	Del-Co Water Co.	3/16/2022	2,912.88		OUTSTANDING		ACCOUNTS_PAYA BLE
126684 Check		1536	Transportation Accessories Co	3/16/2022	11.90		OUTSTANDING		ACCOUNTS_PAYA BLE
126685 Check		2038	Gordon Food Service	3/16/2022	3,955.07		OUTSTANDING		ACCOUNTS_PAYA BLE
126686 Check		2502	VILLAGE OF SUNBURY	3/16/2022	2,126.99		OUTSTANDING		ACCOUNTS_PAYA BLE
126687 Check		2504	American Electric	3/16/2022	2,994.91		OUTSTANDING		ACCOUNTS_PAYA BLE
126688 Check		3058	Stanton's Sheet Music, Inc.	3/16/2022	289.46		OUTSTANDING		ACCOUNTS_PAYA BLE
126689 Check		3137	Tristar Transportation Co	3/16/2022	27,401.19		OUTSTANDING		ACCOUNTS_PAYA BLE
126690 Check		5237	ESC of Central Ohio	3/16/2022	19,648.47		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All Checks prior to reconcile-20220331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Vofld Date	Type
126691	Check	6335	Verizon Wireless	3/16/2022	\$ 372.67		OUTSTANDING		ACCOUNTS_PAYA BLE
126692	Check	6372	Cintas Corp. Location #003	3/16/2022	131.83		OUTSTANDING		ACCOUNTS_PAYA BLE
126693	Check	6471	Cardinal Bus Sales &	3/16/2022	1,058.62		OUTSTANDING		ACCOUNTS_PAYA BLE
126694	Check	6894	Cox, Matthew J.	3/16/2022	35.39		OUTSTANDING		ACCOUNTS_PAYA BLE
126695	Check	8756	Columbus Clay Company	3/16/2022	285.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126696	Check	711113	Read, Amy	3/16/2022	44.75		OUTSTANDING		ACCOUNTS_PAYA BLE
126697	Check	789693	Shelton, Brian	3/16/2022	350.53		OUTSTANDING		ACCOUNTS_PAYA BLE
126698	Check	789712	Leinweber, Nicole	3/16/2022	78.92		OUTSTANDING		ACCOUNTS_PAYA BLE
126699	Check	789765	Kimball Midwest	3/16/2022	174.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126700	Check	789907	Kim Hoessly Piano Tuning	3/16/2022	200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126701	Check	790376	School Outfitters LLC	3/16/2022	328.22		OUTSTANDING		ACCOUNTS_PAYA BLE
126702	Check	791092	EDGE Document Solutions, LLC	3/16/2022	290.12		OUTSTANDING		ACCOUNTS_PAYA BLE
126703	Check	791495	Professional Speech Services	3/16/2022	42,750.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126704	Check	791582	Mu Alpha Theta	3/16/2022	157.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126705	Check	791693	Ohio BCI & I	3/16/2022	576.75		OUTSTANDING		ACCOUNTS_PAYA BLE
126706	Check	792556	Consolidated Electric Coop Inc	3/16/2022	44,297.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126707	Check	792580	Select Fire Protection LLC	3/16/2022	2,092.97		OUTSTANDING		ACCOUNTS_PAYA BLE
126708	Check	792640	Beem's BP Distributing, Inc.	3/16/2022	22,257.29		OUTSTANDING		ACCOUNTS_PAYA BLE
126709	Check	793094	Johnson-Stuber, Christie	3/16/2022	8.72		OUTSTANDING		ACCOUNTS_PAYA BLE
126710	Check	793602	Simms Creek Builders LTD	3/16/2022	150.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126711	Check	794359	Allen, Joseph R.	3/16/2022	80.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126712	Check	794457	Collins, Kristina	3/16/2022	200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126713	Check	794517	Explain My Benefits, LLC	3/16/2022	13,440.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126714	Check	794548	Granville High School	3/16/2022	250.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126715	Check	794630	Hall, James	3/16/2022	31.65		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All Checks prior to reconcile-20220331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126716	Check	794792	Game One	3/16/2022	\$ 2,153.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126717	Check	795010	Yeager, Katie	3/16/2022	68.91		OUTSTANDING		ACCOUNTS_PAYA BLE
126718	Check	795116	R & R Services Plus LLC	3/16/2022	850.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126719	Check	795140	Division 7 Roofing	3/16/2022	305.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126720	Check	795181	Time Warner/Spectrum Enterpris	3/16/2022	571.27		OUTSTANDING		ACCOUNTS_PAYA BLE
126721	Check	795298	Big Walnut Apparel	3/16/2022	299.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126722	Check	795379	Waterlogic USA Inc.	3/16/2022	115.78		OUTSTANDING		ACCOUNTS_PAYA BLE
126723	Check	795502	VEX Robotics, Inc.	3/16/2022	306.25		OUTSTANDING		ACCOUNTS_PAYA BLE
126724	Check	795553	Background InvestigationBure au	3/16/2022	771.95		OUTSTANDING		ACCOUNTS_PAYA BLE
126725	Check	795601	Fisher, Ashley	3/16/2022	50.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126726	Check	795667	Flourish Integrated Therapy, LLC	3/16/2022	340.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126727	Check	795704	Bair, Layne	3/16/2022	115.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126728	Check	795884	Moroz, Madelyn	3/16/2022	19.98		OUTSTANDING		ACCOUNTS_PAYA BLE
126729	Check	795905	CRH OHIO LTD	3/16/2022	31.97		OUTSTANDING		ACCOUNTS_PAYA BLE
126730	Check	991551	Hulkenberg, John	3/16/2022	43.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126731	Check	991601	Huntington Public Capital Corp	3/16/2022	42,403.36		OUTSTANDING		ACCOUNTS_PAYA BLE
126732	Check	991607	Haskins, Christina	3/16/2022	17.32		OUTSTANDING		ACCOUNTS_PAYA BLE
126733	Check	991658	Chardon Laboratories, Inc.	3/16/2022	665.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126734	Check	991681	Mason, Caylib	3/16/2022	43.11		OUTSTANDING		ACCOUNTS_PAYA BLE
126735	Check	991690	Clark, Alyssa	3/16/2022	66.92		OUTSTANDING		ACCOUNTS_PAYA BLE
126736	Check	991711	Ritter, Jennifer	3/16/2022	50.31		OUTSTANDING		ACCOUNTS_PAYA BLE
126737	Check	991717	Miller, Alyssa	3/16/2022	299.48		OUTSTANDING		ACCOUNTS_PAYA BLE
126738	Check	991725	Right Way Food Service	3/16/2022	2,689.44		OUTSTANDING		ACCOUNTS_PAYA BLE
126739	Check	991766	Lexia Voyager	3/16/2022	3,826.90		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All Checks prior to reconcile-20220331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126740	Check	991768	Sopris, Inc. AGParts	3/16/2022	\$ 193.46		OUTSTANDING		BLE ACCOUNTS_PAYA
126741	Check	991770	Worldwide, Inc Craiglows DJ Service	3/16/2022	500.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126742	Check	1046	KE-WA-PA SALES & SERVICE	3/18/2022	5,375.38		OUTSTANDING		BLE ACCOUNTS_PAYA
126743	Check	2038	Gordon Food Service	3/18/2022	41,490.71		OUTSTANDING		BLE ACCOUNTS_PAYA
126744	Check	5264	Ohio Department Of Commerce	3/18/2022	352.25		OUTSTANDING		BLE ACCOUNTS_PAYA
126745	Check	6372	Cintas Corp. Location #003	3/18/2022	41.81		OUTSTANDING		BLE ACCOUNTS_PAYA
126746	Check	75214	Pizza Hut	3/18/2022	2,730.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126747	Check	732595	Watt, Jacqueline	3/18/2022	152.06		OUTSTANDING		BLE ACCOUNTS_PAYA
126748	Check	790360	Kuhn, Charlene	3/18/2022	31.59		OUTSTANDING		BLE ACCOUNTS_PAYA
126749	Check	790702	Kerns, Kelly	3/18/2022	83.12		OUTSTANDING		BLE ACCOUNTS_PAYA
126750	Check	791554	The Equipment Guys, Inc.	3/18/2022	495.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126751	Check	792393	State Security, LLC	3/18/2022	1,390.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126752	Check	792443	Batteries Plus	3/18/2022	150.88		OUTSTANDING		BLE ACCOUNTS_PAYA
126753	Check	792556	Consolidated Electric Coop Inc	3/18/2022	900.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126754	Check	792640	Beem's BP Distributing, Inc.	3/18/2022	1,354.72		OUTSTANDING		BLE ACCOUNTS_PAYA
126755	Check	793909	Porta Kleen	3/18/2022	1,067.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126756	Check	795088	Gibson, Megan	3/18/2022	7.38		OUTSTANDING		BLE ACCOUNTS_PAYA
126757	Check	795116	R & R Services Plus LLC	3/18/2022	125.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126758	Check	795230	School Nutrition Association	3/18/2022	150.00		VOID	3/18/2022	BLE ACCOUNTS_PAYA
126759	Check	795339	Whiteside, Justin	3/18/2022	342.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126760	Check	795814	Nauman, Heather	3/18/2022	293.75		OUTSTANDING		BLE ACCOUNTS_PAYA
126761	Check	795845	Goodrich, Aaron	3/18/2022	100.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126762	Check	795869	Buehler, Makayla	3/18/2022	50.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126763	Check	991547	The K Company, Inc.	3/18/2022	1,580.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126764	Check	991615	Smith,	3/18/2022	114.00		OUTSTANDING		BLE ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All Checks prior to reconcile-20220331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126765	Check	991705	Christopher L. Smith, Savannah Michele	3/18/2022	\$ 104.87		OUTSTANDING		BLE ACCOUNTS_PAYA
126766	Check	991725	Right Way Food Service	3/18/2022	1,367.41		OUTSTANDING		BLE ACCOUNTS_PAYA
126767	Check	991747	Truax, Elaine	3/18/2022	40.49		OUTSTANDING		BLE ACCOUNTS_PAYA
126768	Check	991762	Szucs, Nicholas	3/18/2022	437.17		OUTSTANDING		BLE ACCOUNTS_PAYA
126769	Check	991768	AGParts Worldwide, Inc	3/18/2022	1,199.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126770	Check	795230	School Nutrition Association	3/18/2022	147.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126771	Check	1046	KE-WA-PA SALES & SERVICE	3/24/2022	568.08		OUTSTANDING		BLE ACCOUNTS_PAYA
126772	Check	1064	Multi Ventures Limited	3/24/2022	111,012.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126773	Check	1536	Transportation Accessories Co	3/24/2022	678.21		OUTSTANDING		BLE ACCOUNTS_PAYA
126774	Check	1557	TruckPro, LLC	3/24/2022	2,187.01		OUTSTANDING		BLE ACCOUNTS_PAYA
126775	Check	2038	Gordon Food Service	3/24/2022	4,603.72		OUTSTANDING		BLE ACCOUNTS_PAYA
126776	Check	2503	Columbia Gas Of Ohio	3/24/2022	9,178.45		OUTSTANDING		BLE ACCOUNTS_PAYA
126777	Check	5237	ESC of Central Ohio	3/24/2022	45,366.90		OUTSTANDING		BLE ACCOUNTS_PAYA
126778	Check	5565	OASSA	3/24/2022	342.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126779	Check	5725	BRICKER & ECKLER LLP	3/24/2022	4,441.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126780	Check	6372	Cintas Corp. Location #003	3/24/2022	41.81		OUTSTANDING		BLE ACCOUNTS_PAYA
126781	Check	6471	Cardinal Bus Sales &	3/24/2022	1,523.05		OUTSTANDING		BLE ACCOUNTS_PAYA
126782	Check	6550	Central Restaurant Products	3/24/2022	440.80		OUTSTANDING		BLE ACCOUNTS_PAYA
126783	Check	7017	Pioneer Manufacturing Company	3/24/2022	834.20		OUTSTANDING		BLE ACCOUNTS_PAYA
126784	Check	7109	Central Ohio Gymnastics Center	3/24/2022	2,000.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126785	Check	7741	DAVIS MIDDLE SCHOOL	3/24/2022	200.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126786	Check	8810	Hayhurst, Lori	3/24/2022	188.05		OUTSTANDING		BLE ACCOUNTS_PAYA
126787	Check	8898	Office Depot Dept #34063345	3/24/2022	80.20		OUTSTANDING		BLE ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All Checks prior to reconcile-20220331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126788	Check	9111	Pyrinex, Inc.	3/24/2022	\$ 1,133.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126789	Check	721014	Psychological Corp/Pearson	3/24/2022	2,600.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126790	Check	723780	Direct Energy Business, LLC	3/24/2022	9,886.04		OUTSTANDING		ACCOUNTS_PAYA BLE
126791	Check	790326	Friends Office	3/24/2022	232.08		OUTSTANDING		ACCOUNTS_PAYA BLE
126792	Check	790734	Easton Telecom Services, LLC	3/24/2022	1,496.91		OUTSTANDING		ACCOUNTS_PAYA BLE
126793	Check	790857	WorkHealth	3/24/2022	125.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126794	Check	790888	Matt Ryan Mobile DJ	3/24/2022	425.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126795	Check	791311	Clifford C. Seiler, II	3/24/2022	405.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126796	Check	791690	Westerville City School Dist.	3/24/2022	200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126797	Check	792185	Wood, Laura	3/24/2022	75.98		OUTSTANDING		ACCOUNTS_PAYA BLE
126798	Check	792286	Britenstine Environmental	3/24/2022	925.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126799	Check	792393	State Security, LLC	3/24/2022	2,330.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126800	Check	792443	Batteries Plus	3/24/2022	52.52		OUTSTANDING		ACCOUNTS_PAYA BLE
126801	Check	792640	Beem's BP Distributing, Inc.	3/24/2022	27,548.92		OUTSTANDING		ACCOUNTS_PAYA BLE
126802	Check	792828	NZY LLC	3/24/2022	439.30		OUTSTANDING		ACCOUNTS_PAYA BLE
126803	Check	793002	Ace Hardware	3/24/2022	124.75		OUTSTANDING		ACCOUNTS_PAYA BLE
126804	Check	793117	Meacham, Christopher Allen	3/24/2022	114.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126805	Check	793193	City Electric Supply Company	3/24/2022	415.85		OUTSTANDING		ACCOUNTS_PAYA BLE
126806	Check	793706	Signature Control Systems, LLC	3/24/2022	404.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126807	Check	793710	Rush Truck Centers of Ohio, Inc.	3/24/2022	263.54		OUTSTANDING		ACCOUNTS_PAYA BLE
126808	Check	793732	Jet's Pizza	3/24/2022	5,122.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126809	Check	793894	United Dairy, Inc.	3/24/2022	11,439.30		OUTSTANDING		ACCOUNTS_PAYA BLE
126810	Check	794068	Roger E. Howard	3/24/2022	12,465.05		OUTSTANDING		ACCOUNTS_PAYA BLE
126811	Check	794496	Nigl, Casandra	3/24/2022	145.37		OUTSTANDING		ACCOUNTS_PAYA BLE
126812	Check	794517	Explain My	3/24/2022	2,066.25		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All Checks prior to reconcile-20220331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126813	Check	794554	Benefits, LLC Teachers Pay Teachers	3/24/2022	\$ 1,302.99		OUTSTANDING		BLE ACCOUNTS_PAYA
126814	Check	794689	Brown Supply Co.	3/24/2022	18,630.65		OUTSTANDING		BLE ACCOUNTS_PAYA
126815	Check	794774	Conjuguemos	3/24/2022	80.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126816	Check	794978	Morrison, Justin	3/24/2022	32.07		OUTSTANDING		BLE ACCOUNTS_PAYA
126817	Check	794979	Zimmer, Jennifer A	3/24/2022	211.39		OUTSTANDING		BLE ACCOUNTS_PAYA
126818	Check	795054	Columbus Kenworth Inc.	3/24/2022	9.45		OUTSTANDING		BLE ACCOUNTS_PAYA
126819	Check	795116	R & R Services Plus LLC	3/24/2022	1,675.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126820	Check	795117	CenturyLink - Pole Rental only	3/24/2022	360.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126821	Check	795198	Mitchell Lock	3/24/2022	135.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126822	Check	795283	PaySchools	3/24/2022	311.87		OUTSTANDING		BLE ACCOUNTS_PAYA
126823	Check	795298	Big Walnut Apparel	3/24/2022	421.14		OUTSTANDING		BLE ACCOUNTS_PAYA
126824	Check	795436	PM Graphics Inc.	3/24/2022	1,565.49		OUTSTANDING		BLE ACCOUNTS_PAYA
126825	Check	795494	Voorhis Stone Welsh Crossland	3/24/2022	42,631.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126826	Check	795502	VEX Robotics, Inc.	3/24/2022	272.72		OUTSTANDING		BLE ACCOUNTS_PAYA
126827	Check	795685	US Bank National Association	3/24/2022	7,982.38		OUTSTANDING		BLE ACCOUNTS_PAYA
126828	Check	795704	Bair, Layne	3/24/2022	486.49		OUTSTANDING		BLE ACCOUNTS_PAYA
126829	Check	795857	Plummer, Justin A	3/24/2022	60.96		OUTSTANDING		BLE ACCOUNTS_PAYA
126830	Check	795869	Buehler, Makayla	3/24/2022	50.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126831	Check	795892	Sharron Group, Inc. DBA: Buckeye Western Star	3/24/2022	324.41		OUTSTANDING		BLE ACCOUNTS_PAYA
126832	Check	991327	Precision Fields, LLC	3/24/2022	1,145.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126833	Check	991538	TP Mechanical Contractors, Inc.	3/24/2022	2,990.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126834	Check	991658	Chardon Laboratories, Inc.	3/24/2022	665.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126835	Check	991723	Mitchell, Sheila	3/24/2022	529.43		OUTSTANDING		BLE ACCOUNTS_PAYA
126836	Check	991725	Right Way Food Service	3/24/2022	1,628.07		OUTSTANDING		BLE ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All Checks prior to reconcile-20220331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126837	Check	991765	Green Velvet Sod Farms	3/24/2022	\$ 1,390.58		OUTSTANDING		ACCOUNTS_PAYA BLE
126838	Check	991768	AGParts Worldwide, Inc	3/24/2022	59.70		OUTSTANDING		ACCOUNTS_PAYA BLE
126839	Check	991769	National Automotive Parts Association	3/24/2022	476.60		OUTSTANDING		ACCOUNTS_PAYA BLE
126840	Check	991771	Lady Pacer Softball Club	3/24/2022	200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126841	Check	991772	Parkersburg High School Athletic Dept.	3/24/2022	75.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126842	Check	991777	Reidler, Jon A	3/24/2022	25.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126843	Check	795685	US Bank National Association	3/24/2022	21.92		OUTSTANDING		ACCOUNTS_PAYA BLE
126844	Check	991065	Frankel, Elaine	3/25/2022	205.00		OUTSTANDING		REFUND
126845	Check	795555	Gilbane Building Company	3/28/2022	897,140.20		VOID	3/29/2022	ACCOUNTS_PAYA BLE
126846	Check	795555	Gilbane Building Company	3/29/2022	876,697.28		OUTSTANDING		ACCOUNTS_PAYA BLE
Grand Total					\$ 5,839,173.69				



BIG WALNUT | INSPIRE
LOCAL SCHOOLS | & GUIDE

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

AND

INVESTMENT REPORT FOR ALL FUNDS

Comparison of Fiscal Year 2022 YTD Appropriations with Fiscal Year YTD Actual Expenditures - All Funds

	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
002 - BOND RETIREMENT	9,470,115	-	9,470,115	6,942,631	2,516,381	11,103	0%
003 - PERMANENT IMPROVEMENT	2,054,202	572,290	2,626,492	1,253,503	869,662	503,327	19%
004 - BUILDING IMPROVEMENT	2,538,050	24,667,734	27,205,784	20,583,241	5,802,336	820,207	3%
006 - FOOD SERVICE	2,297,580	500	2,298,080	1,644,357	312,821	340,902	15%
014 - ROTARY-INTERNAL SERVICES	25,300	19,258	44,558	21,487	21,935	1,136	3%
018 - PUBLIC SCHOOL SUPPORT	128,700	10,037	138,737	31,924	34,836	71,978	52%
019 - OTHER GRANT	10,360	-	10,360	33	5,703	4,625	45%
022 - DISTRICT AGENCY	231,164	13,170	244,334	120,829	12,691	110,814	45%
070 - CAPITAL PROJECTS	110,000	-	110,000	9,276	-	100,724	92%
200 - STUDENT MANAGED ACTIVITY	116,794	4,214	121,008	42,140	77,586	1,282	1%
300 - DISTRICT MANAGED STUDENT ACTIVITY	358,311	4,378	362,689	275,575	50,074	37,039	10%
401 - AUXILLIARY SERVICES	285,808	78,549	364,357	247,864	11,295	105,198	29%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	12,600	-	-	0%
467 - STUDENT WELLNESS AND SUCCESS	144,045	150	144,195	103,550	1,268	39,377	27%
499 - MISCELLANEOUS STATE GRANT FUND	51,341	5,511	56,852	20,052	11,097	25,702	0%
507 - ESSER FUND	3,768,930	-	3,768,930	357,208	-	3,411,722	0%
516 - IDEA PART-B GRANT	1,257,053	10,695	1,267,748	591,063	13,875	662,810	52%
551 LIMITED ENGLISH PROFICIENCY	7,662	-	7,662	7,662	-	-	0%
572 - TITLE I	217,739	4,223	221,962	169,211	1,477	51,274	23%
584 - TITLE IV ACADEMIC ENRICHMENT	33,221	-	33,221	4,955	-	28,266	85%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	39,981	218	40,199	20,111	-	20,088	50%
590 - TITLE II-A IMPROVING TEACHER QUALITY	131,414	-	131,414	10,857	14,891	105,665	80%
599 - MISCELLANEOUS FEDERAL GRANTS	(250)	-	(250)	(250)	-	-	100%
TOTAL ALL FUNDS	23,290,120	25,390,927	48,681,047	32,469,879	9,757,928	6,453,240	13%

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO
March 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>
INTERIM FUNDS - General Operating Funds							
<i>Fifth Third Securities, Inc. - Investments</i>							
1) U.S. Treasury Note	U.S. Treasurer	\$809,937.50	12/15/2021	0.14%	9/30/2022	183	\$1,139.42
2) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	242	\$4,446.24
3) U.S. Treasury Note	U.S. Treasurer	\$506,484.38	12/15/2021	0.33%	1/15/2023	290	\$1,015.62
4) U.S. Treasury Note	U.S. Treasurer	\$516,621.09	12/15/2021	0.73%	6/30/2023	456	\$3,066.41
5) U.S. Treasury Note	U.S. Treasurer	\$520,019.53	12/15/2021	1.36%	12/31/2023	640	\$6,230.47
6) U.S. Treasury Note	U.S. Treasurer	\$511,816.41	12/15/2021	2.09%	6/30/2024	822	\$10,058.59
7) U.S. Treasury Note	U.S. Treasurer	\$394,556.25	12/15/2021	2.39%	9/15/2024	899	\$9,566.68
Fifth Third Investment Total Subtotal		\$3,504,435.16					
<i>RedTree Investment Group - Investments</i>							
8) MUFG Bank	Commercial Paper	\$1,098,661.97	12/31/2021	0.29%	5/31/2022	61	\$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	83	\$260.00
10) Toyota Motor Credit	Commercial Paper	\$1,196,220.00	12/16/2021	0.42%	9/12/2022	165	\$3,780.00
11) Toyota Motor Credit	Commercial Paper	\$199,325.00	12/20/2021	0.45%	9/16/2022	169	\$675.00
12) U.S. Treasury Bill	U.S. Treasury Bill	\$498,732.02	12/20/2021	0.25%	12/1/2022	245	\$1,267.98
10) Lorain County	Municipal Bond	\$175,000.00	12/30/2020	0.40%	12/1/2022	245	\$700.00
11) U.S. Treasury Note	U.S. Treasurer	\$598,359.38	12/15/2021	0.37%	1/31/2023	306	\$750.00
12) U.S. Treasury Note	U.S. Treasurer	\$497,949.22	12/15/2021	0.44%	3/31/2023	365	\$937.50
13) U.S. Treasury Note	U.S. Treasurer	\$496,757.81	12/15/2021	0.61%	9/30/2023	548	\$2,500.00
14) U.S. Treasury Note	U.S. Treasurer	\$497,792.97	12/6/2021	0.61%	10/31/2023	579	\$3,750.00
15) Bethel Local School District	Municipal Bond	\$217,154.25	7/28/2020	1.11%	11/1/2023	580	\$7,845.75
16) U.S. Treasury Note	U.S. Treasurer	\$498,750.00	12/3/2021	0.63%	11/30/2023	609	\$5,000.00
17) City of Farview Park	Municipal Bond	\$165,000.00	7/1/2021	0.35%	12/1/2023	610	\$1,145.12
18) U.S. Treasury Note	U.S. Treasurer	\$249,658.20	6/30/2021	0.42%	4/15/2024	746	\$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	820	\$975.00
20) Federal Home Loan Bank	U.S. Gov't Agency Note	\$260,000.00	8/26/2021	0.54%	8/26/2024	879	\$2,028.00
Government Debt - Federal Agency Subtotal		\$6,999,294.02					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$126,708.06	3/31/2022	0.05%	4/1/2022	1	\$0.17
2) Federated Govt Obligations Is	Money Market	\$58,748.33	3/31/2022	0.14%	4/1/2022	1	\$0.23
3) First American Obligations Fund	Money Market	\$16,953.43	3/31/2022	0.19%	4/1/2022	1	\$0.09
4) Star Ohio - General	Money Market	\$3,752,803.64	3/31/2022	0.36%	4/1/2022	1	\$37.01
Cash Account Subtotal		\$3,955,213.46					
Total Interim Funds		\$14,458,942.64					
ACTIVE FUNDS - General Operating Funds							
1) First Commonwealth Bank	Checking - General	\$12,696,101.97	3/31/2022	0.02%	4/1/2022	1	\$6.96
2) First Commonwealth Bank	Checking - Payroll	\$57,093.32	3/31/2022	0.00%	4/1/2022	1	\$0.00
Total Active Funds		\$12,753,195.29					84619.9
Total Active and Interim Funds - General Operating		\$27,212,137.93		0.31%		154	\$70,864.02

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
March 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>
<u>December 2017 - Note/Bond Proceeds</u>							
<i>Money Markets</i>							
1) First American Treasury Obligations Fund	Money Market	\$7,059.51	3/31/2022	0.19%	4/1/2022	1	\$0.04
Money Markets Subtotal		<u>\$7,059.51</u>					
Total December 2017 - Note/Bond Proceeds		<u>\$7,059.51</u>					
<u>July 2018 - Bond Proceeds</u>							
<i>Commercial Paper</i>							
1) Royal Bank of Canada (RBC)	Commercial Paper	\$479,438.93	8/16/2021	0.16%	5/6/2022	36	\$561.07
2) Lloyds Bank	Commercial Paper	\$399,497.56	8/16/2021	0.17%	5/9/2022	39	\$502.44
3) Collateralized CP (JP Morgan)	Commercial Paper	\$719,035.20	8/18/2021	0.18%	5/13/2022	43	\$964.80
Commercial Paper Subtotal		<u>\$1,597,971.69</u>					
4) First American Treasury Obligations Fund	Money Market	\$5,998.78	3/31/2022	0.19%	4/1/2022	1	\$0.03
Subtotal		<u>\$5,998.78</u>					
Total July 2018 - Bond Proceeds		<u>\$1,603,970.47</u>					
<u>May 2019 - Bond Proceeds</u>							
<i>Federal Government Obligations</i>							
1) Federal Farm Credit Bank	U.S. Agency Note	\$1,499,425.50	5/6/2020	0.27%	5/6/2022	36	\$2,449.50
2) Federal Farm Credit Bank	U.S. Agency Note	\$618,822.00	5/18/2020	0.26%	5/18/2022	48	\$1,674.00
3) Federal Farm Credit Bank	U.S. Agency Note	\$1,377,585.00	5/21/2020	0.25%	5/18/2022	48	\$3,519.00
4) Federal Farm Credit Bank	U.S. Agency Note	\$2,499,165.00	6/25/2020	0.28%	6/22/2022	83	\$4,085.00
Federal Government Obligations Subtotal		<u>\$5,994,997.50</u>					
<i>Commercial Paper</i>							
5) Lloyds Bank	Commercial Paper	\$614,227.49	8/10/2021	0.17%	5/3/2022	33	\$772.51
6) Royal Bank of Canada (RBC)	Commercial Paper	\$1,498,246.67	8/16/2021	0.16%	5/6/2022	36	\$1,753.33
7) Collateralized CP (JB Morgan)	Commercial Paper	\$1,797,588.00	8/18/2021	0.18%	5/13/2022	43	\$2,412.00
8) Societe Generale	Commercial Paper	\$1,448,049.75	9/20/2021	0.18%	6/16/2022	77	\$1,950.25
Commercial Paper Subtotal		<u>\$5,358,111.91</u>					
9) First American Treasury Obligations Fund	Money Market	\$7,270.77	3/31/2022	0.01%	4/1/2022	1	\$0.00
10) Construction Escrow Account	Money Market	\$20,443.12	3/31/2022	0.04%	4/1/2022	1	\$0.02
11) Star Ohio - Construction Fund	Money Market	\$1,598,833.94	3/31/2022	0.36%	4/1/2022	1	\$15.77
Subtotal		<u>\$1,626,547.83</u>					
Total May 2019 - Bond Proceeds		<u>\$12,979,657.24</u>					
Grand Total Construction Proceeds		<u>\$14,590,687.22</u>		0.23%		47	\$13,755.88

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

Fund	Month to Date	Year to Date
General Fund (001)	\$1,017.18	\$36,182.66
Building Project Fund (004-9017)	(\$345.94)	\$149,357.44
Food Service Fund (006)	\$8.81	\$170.99
Sunbury Meadows CDA (022-9200)	\$0.16	\$31.75
Auxillary Services Fund (401)	\$7.76	\$109.03
Total All Funds	\$687.97	\$185,851.87

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



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