

Big Walnut Local School District

Monthly Financial Report

for the month ended
March 31, 2024



Prepared By:
Scott Gooding
Treasurer

Table of Contents

<u>Description</u>	<u>Page</u>
Pie Chart of Estimated Revenue and Expenditures for fiscal years 2023-24 and 2013-14	1
Comparison of Fiscal Year 2024 YTD Estimated Revenue and Expenditures with Fiscal Year 2024 YTD Actuals	2

Variance Analysis

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

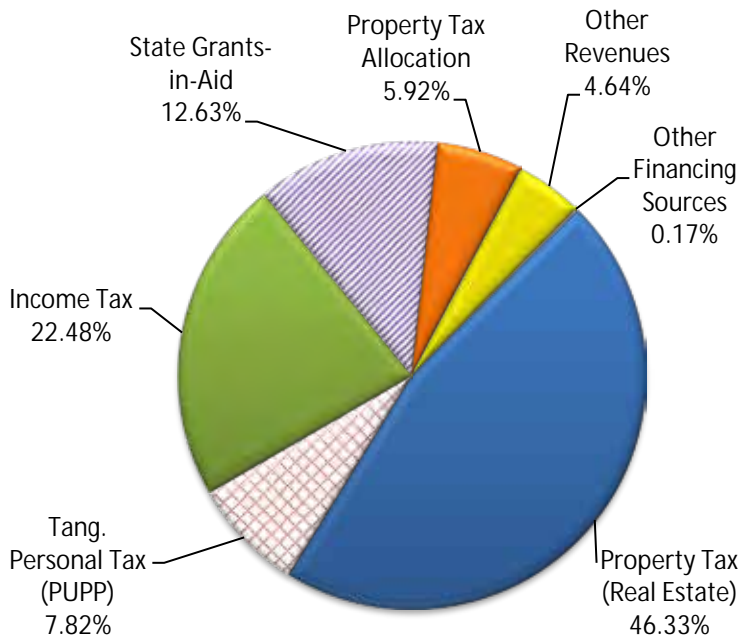
All Funds Reports

Receipts, Expenditures and Fund Balances All Funds (Fund Report)	35
Summary Check Register (Disbursement Report)	36 - 39
Comparison of Fiscal Year 2024 YTD Appropriations with Fiscal YTD Actual Expenditures – All Funds (excluding General Fund)	41
Investments - All Funds	42 - 44

Page Intentionally Left Blank

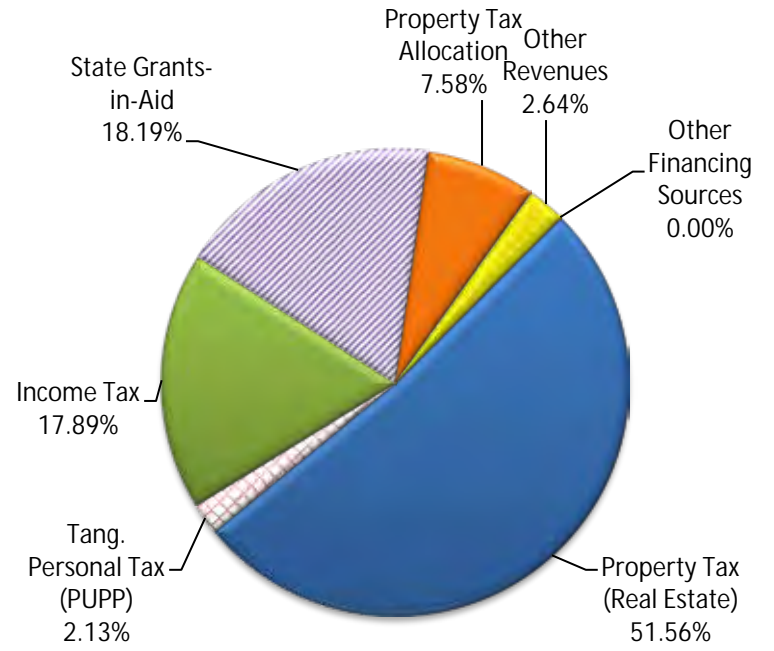
EST. GENERAL FUND REVENUE FY24

\$57,196,300



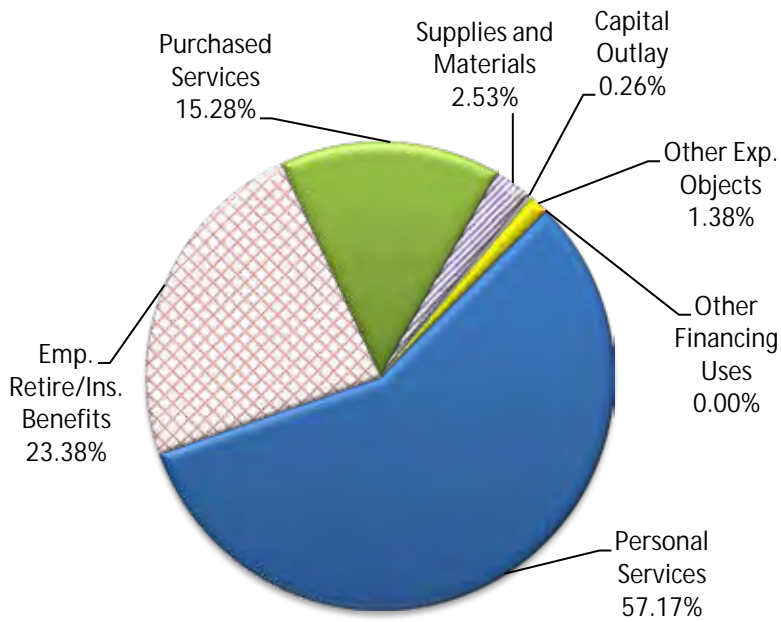
EST. GENERAL FUND REVENUE FY14

\$30,203,662



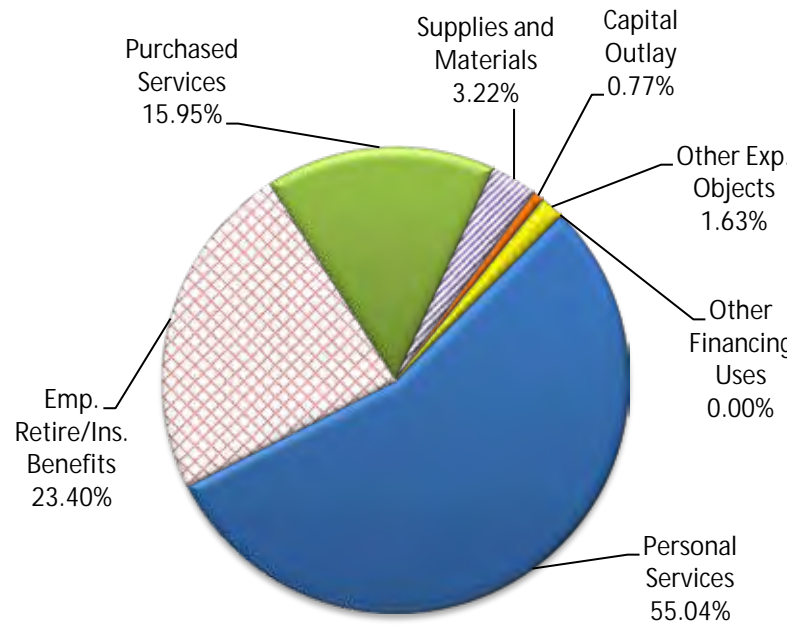
EST. GENERAL FUND EXPENDITURES FY24

\$51,522,171



EST. GENERAL FUND EXPENDITURES FY14

\$29,020,690



	FY 2024	FY 2014	% Change
Enrollment	4,281	3,150	35.90%

as of 8/17/2022

**COMPARISON OF FISCAL YEAR 2024 YEAR-TO-DATE ESTIMATED REVENUES AND
EXPENDITURES WITH FISCAL YEAR 2024 YEAR-TO-DATE ACTUALS
GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY**

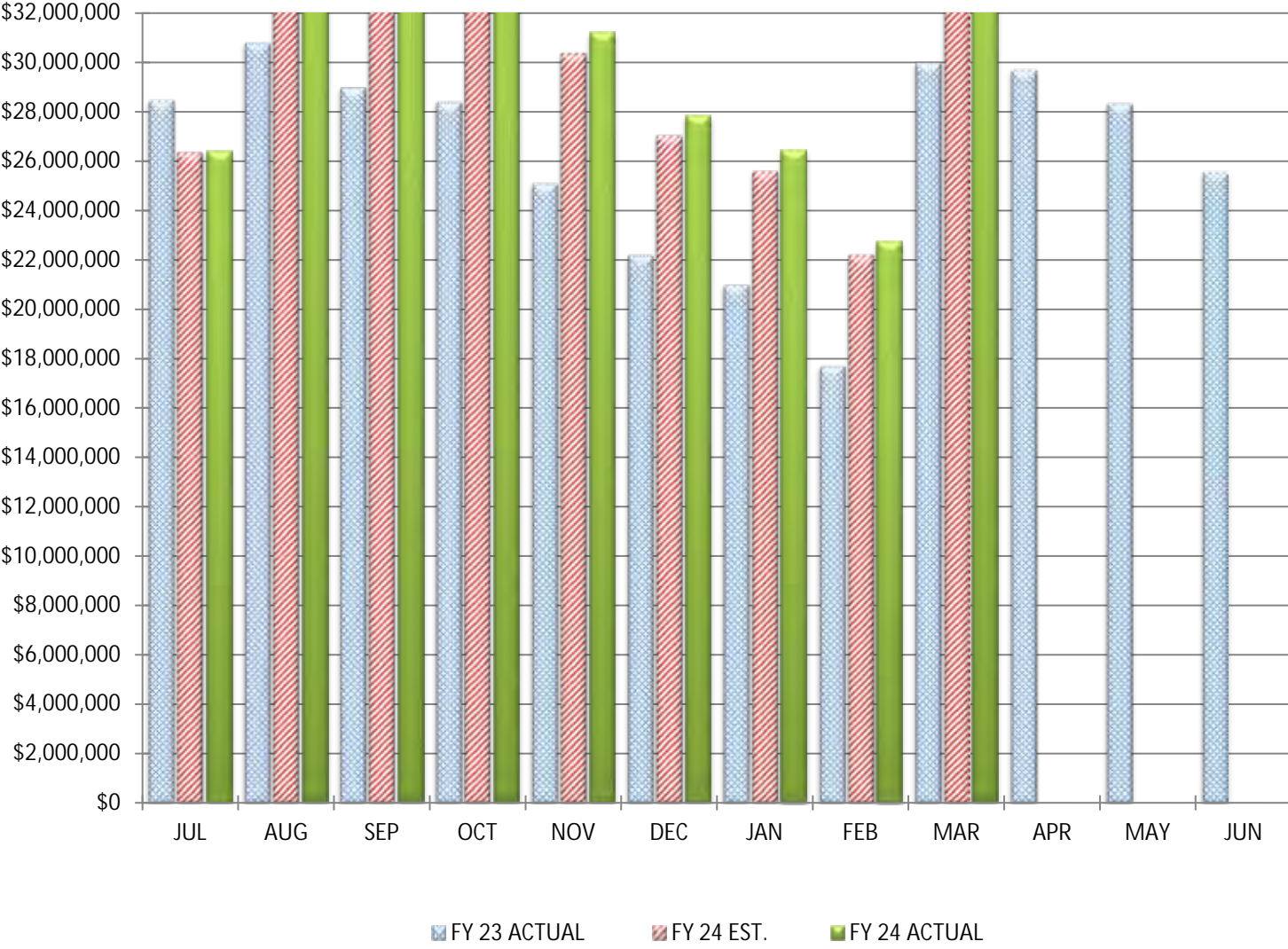
<u>CATEGORY</u>	<u>FY 24 EST.</u>	<u>FY 24 ACTUAL</u>	<u>VARIANCE</u>	<u>PERCENTAGE</u>
Revenues				
General Property Tax (Real Estate)	\$27,440,740	\$28,784,931	\$1,344,191	4.9%
Tangible Personal Property (PUPP)	4,431,621	4,517,899	86,278	1.9%
Income Tax	8,852,593	8,233,134	(619,459)	-7.0%
Unrestricted State Grants-in-Aid	5,046,775	5,278,222	231,447	4.6%
Restricted State Grants-in-Aid	286,205	52,625	(233,580)	-81.6%
Property Tax Allocation (Reimb.)	1,658,336	1,620,481	(37,855)	-2.3%
All Other Revenues	2,209,693	3,115,523	905,831	41.0%
Total Revenues	49,925,963	51,602,816	1,676,853	3.4%
Other Financing Sources				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	9,800	4,874	(4,926)	-50.3%
Total Other Financing Sources	9,800	4,874	(4,926)	-50.3%
Total Revenues & Other Fin. Sources	\$49,935,763	\$51,607,690	\$1,671,927	3.3%
Expenditures				
Personal Services (Salaries & Wages)	\$21,997,636	\$21,962,869	(\$34,767)	-0.2%
Retirement/Insurance Benefits	8,829,199	8,711,390	(117,809)	-1.3%
Purchased Services	5,705,393	5,083,696	(621,697)	-10.9%
Supplies and Materials	1,327,160	1,412,835	85,675	6.5%
Capital Outlay	136,689	209,515	72,826	53.3%
Other Expenditure Objects	423,521	799,684	376,163	88.8%
Total Expenditures	38,419,598	38,179,990	(239,608)	-0.6%
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	\$38,419,598	\$38,179,990	(\$239,608)	-0.6%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$11,516,165	\$13,427,700	\$1,911,535	16.6%
Beginning Cash Balance July 1	\$25,566,322	\$25,566,322	\$0	0.0%
Ending Cash Balance	\$37,082,487	\$38,994,022	\$1,911,535	5.2%
Estimated Encumbrances	\$0	\$1,983,888	(\$1,983,888)	
Unreserved Fund Balance	\$37,082,487	\$37,010,134	(\$72,353)	



BIG WALNUT | INSPIRE
LOCAL SCHOOLS | & GUIDE

VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



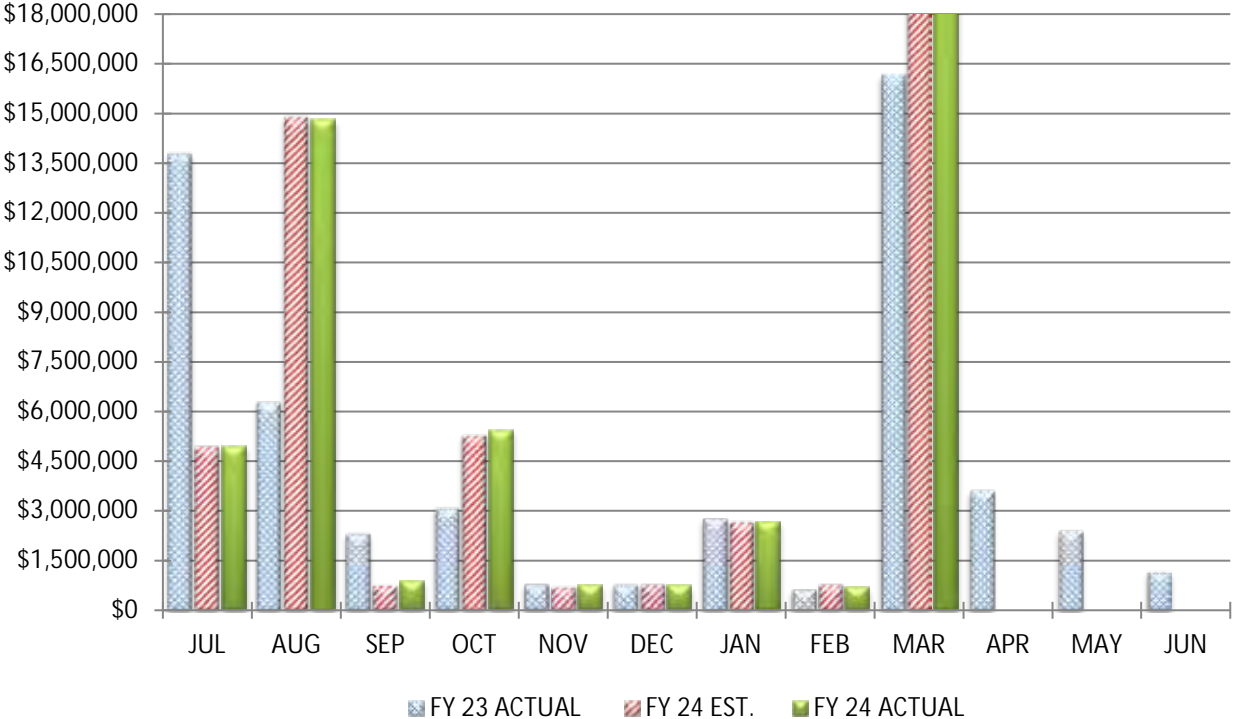
COMPARISON OF MONTHLY ENDING CASH BALANCES

March 31, 2024

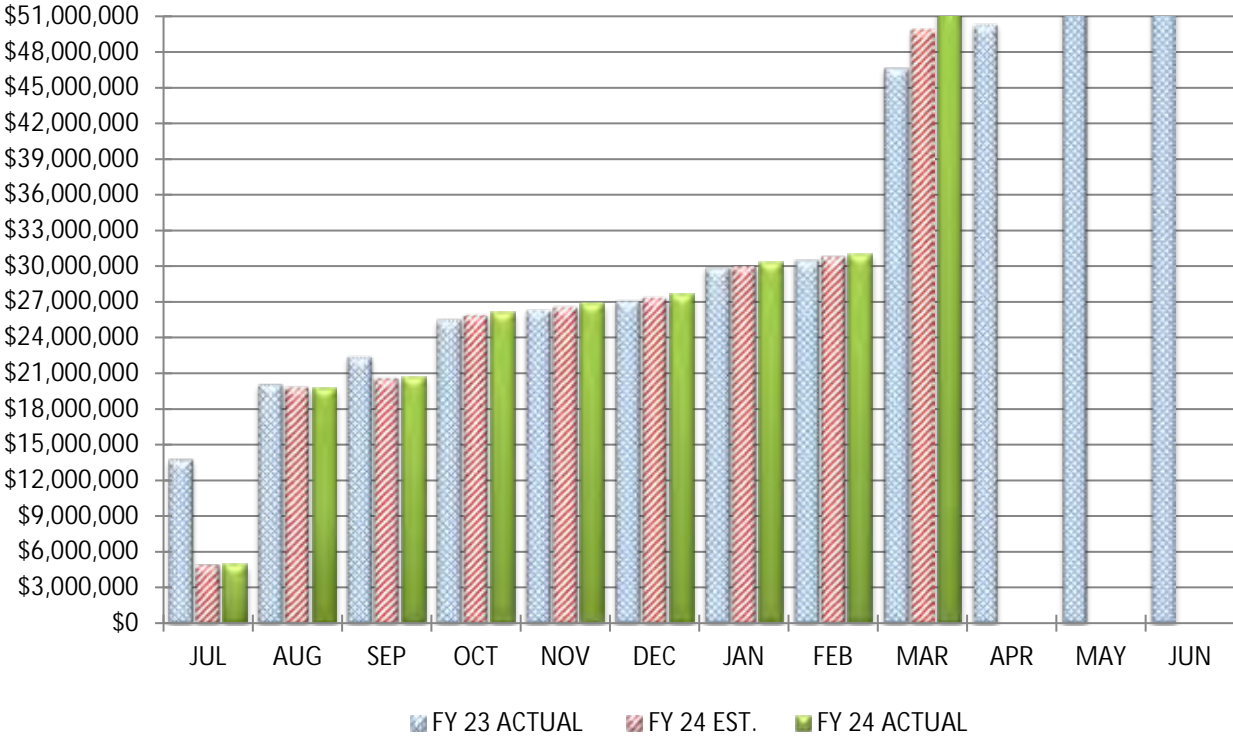
Actual Cash Balance		\$38,994,022
Estimated Cash Balance		\$37,082,487
Variance From Estimate	OVER	\$1,911,535
Percent Variance From Estimate	OVER	5.15%
Previous Year Cash Balance		\$29,999,537

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY REVENUES & OTHER FINANCING SOURCES



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

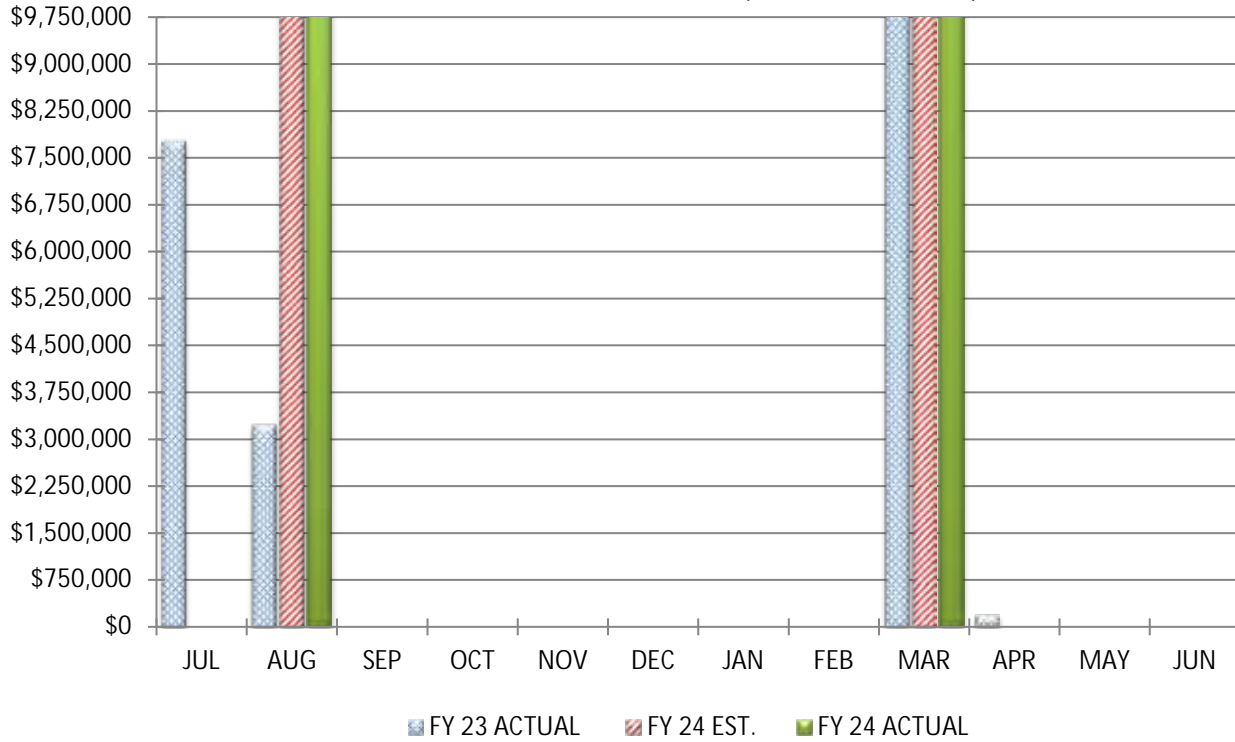


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

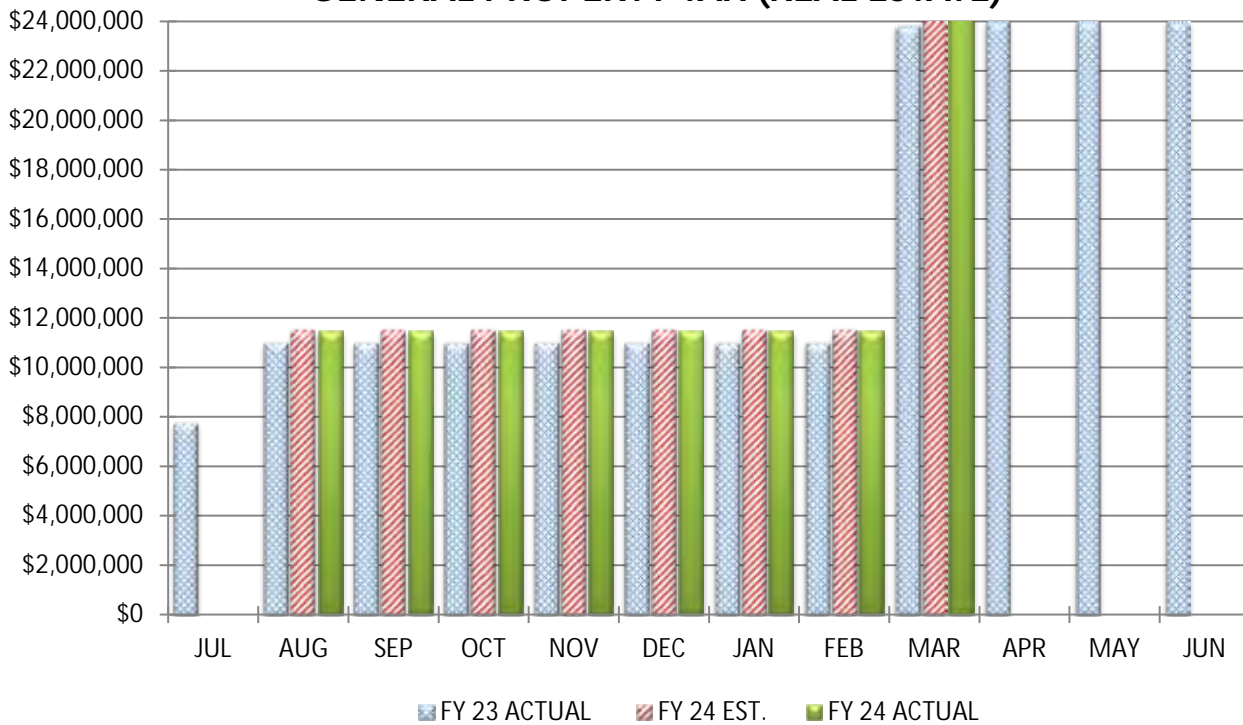
		March 31, 2024	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Receipts		\$20,624,523	\$51,607,690
Estimated Receipts		\$19,081,500	\$49,935,763
Variance From Estimate	OVER	\$1,543,023	OVER
Variance From Estimate	OVER	8.09%	OVER
Actual Prior Year		\$16,180,226	\$46,695,335
Total 2023-2024 Estimate			\$57,196,300
Percent Of Total Estimate Received			90.23%
Percent Of Budget Year Completed		9 Months	75.00%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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

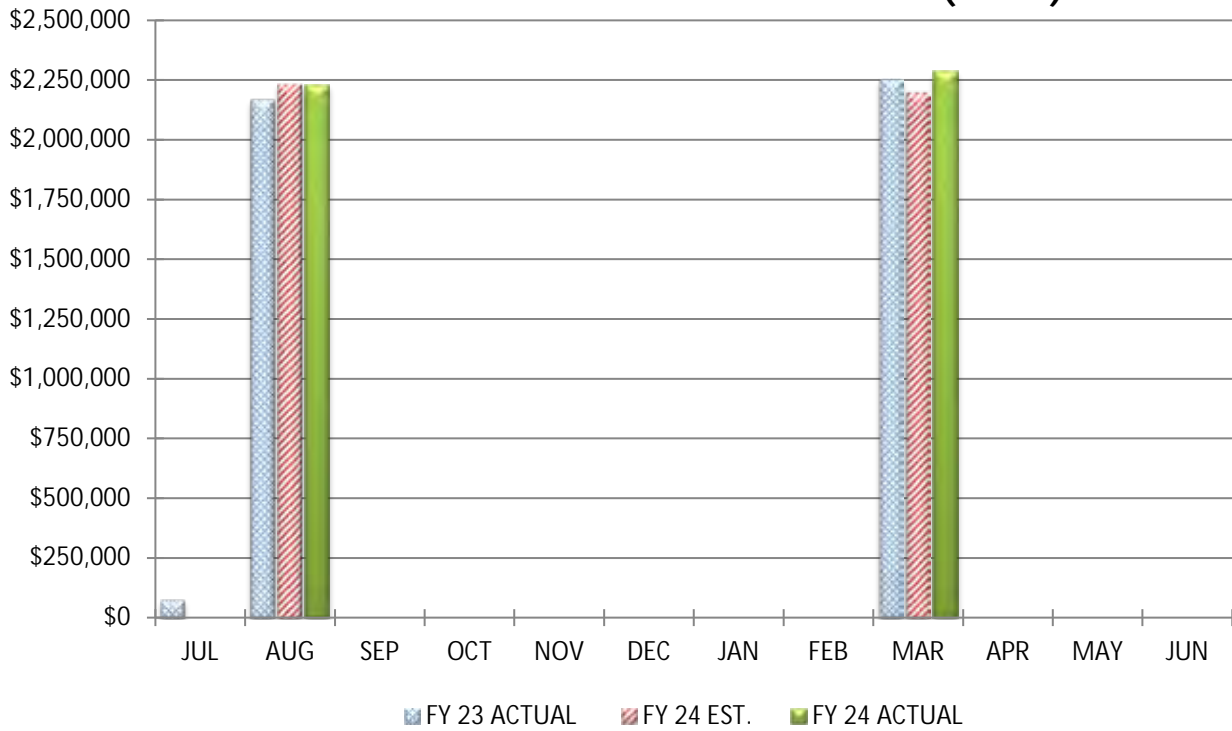


COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

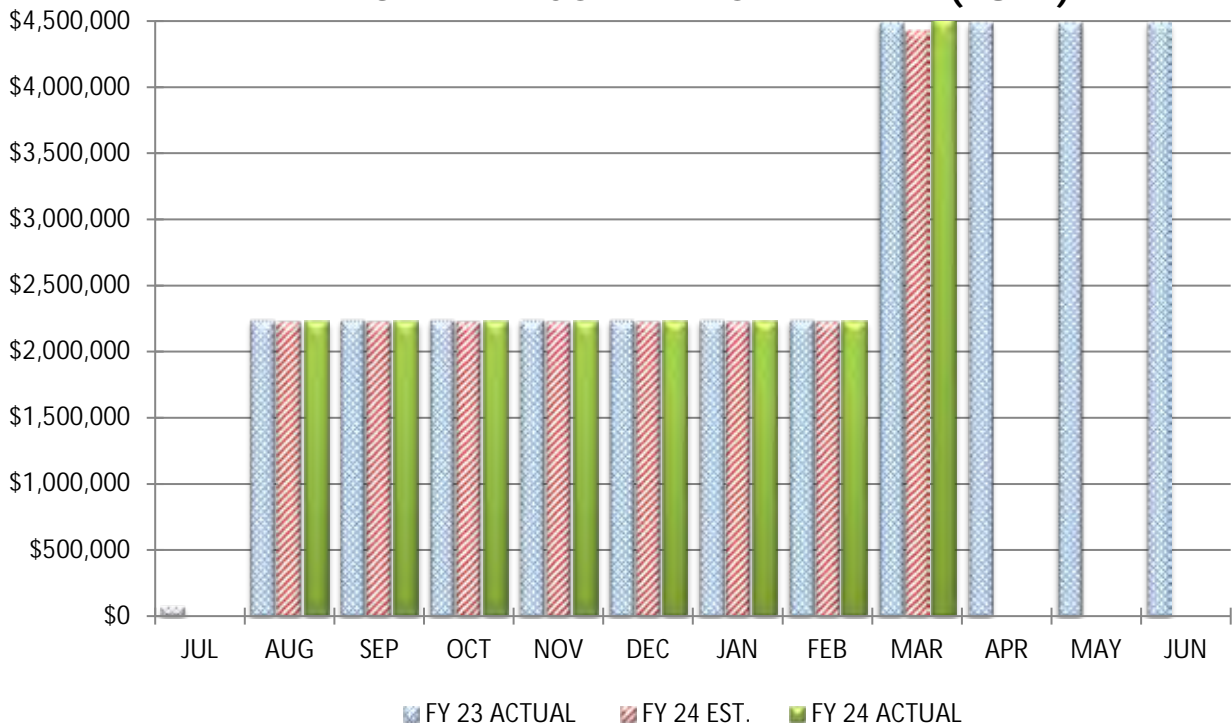
		March 31, 2024			
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>	
Actual Real Estate Tax Receipts		\$17,303,243		\$28,784,931	
Estimated Real Estate Tax Receipts		\$15,873,671		\$27,440,740	
Variance From Estimate	OVER	\$1,429,572		OVER	\$1,344,191
Variance From Estimate	OVER	9.01%		OVER	4.90%
Actual Prior Year		\$12,781,682		\$23,810,653	
Total 2023-2024 Estimate				\$26,501,573	
Percent Of Total Estimate Received				108.62%	
Percent Of Budget Year Completed			9 months	75.00%	

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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

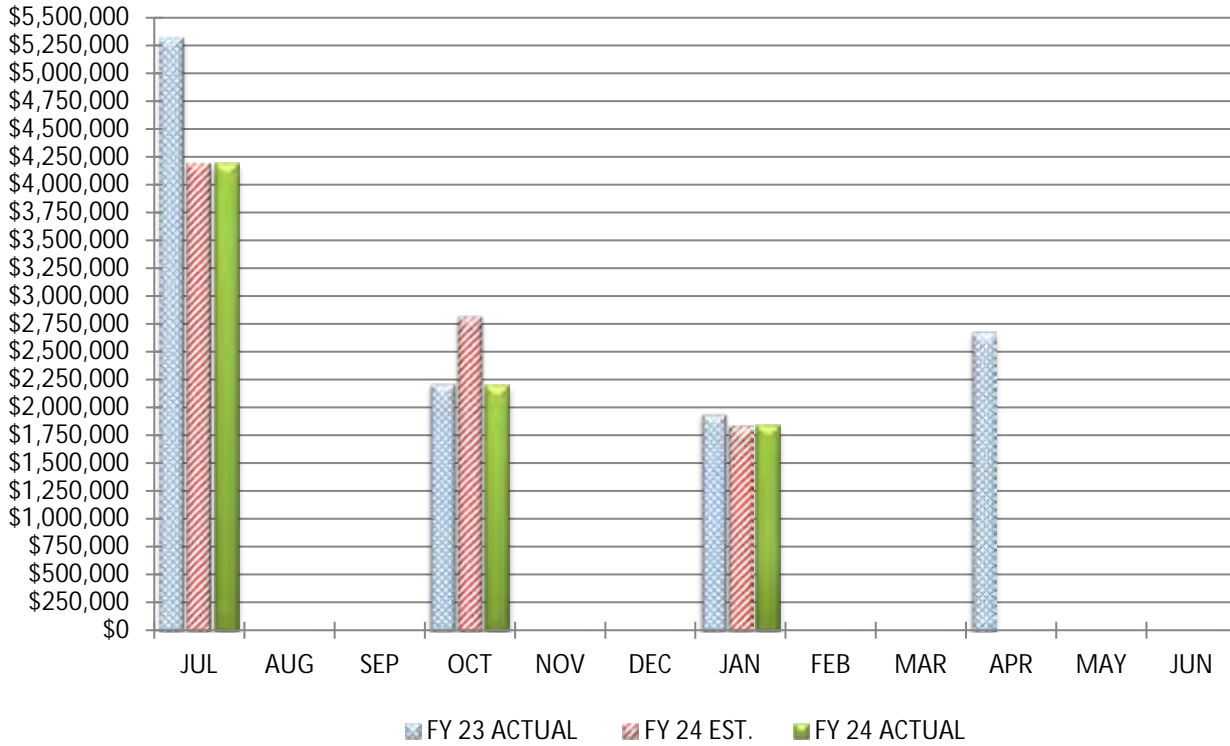


COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

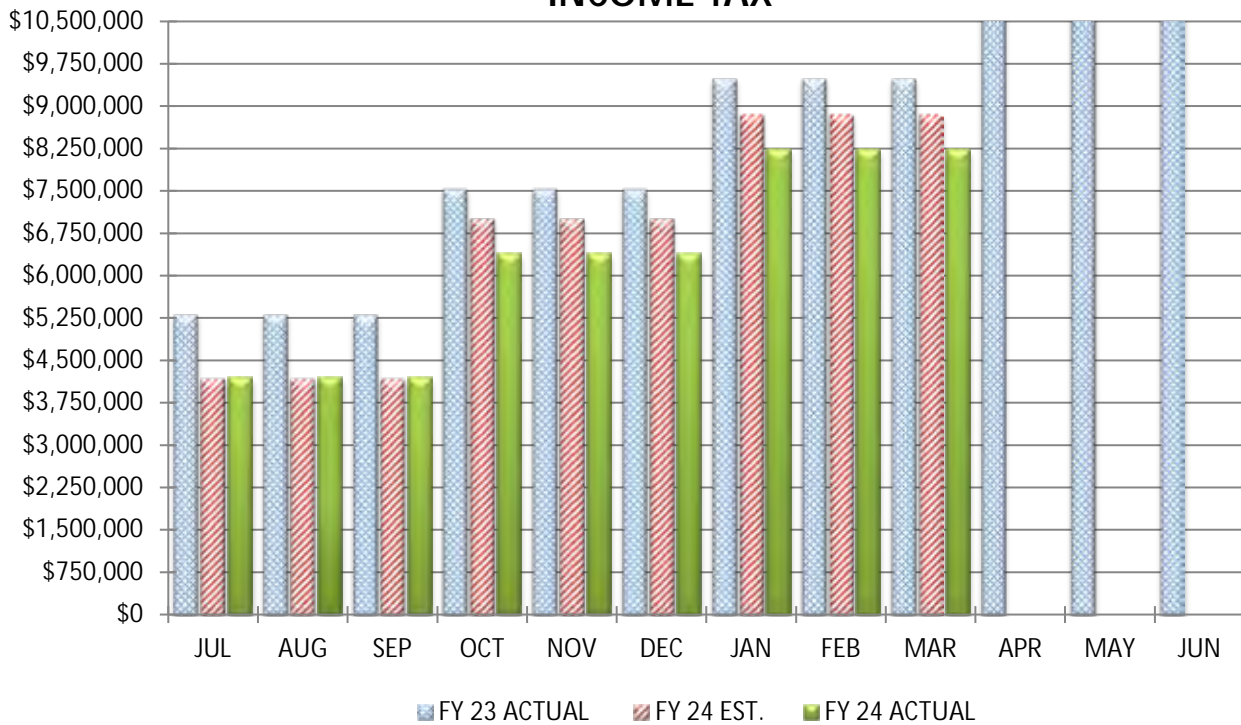
		March 31, 2024	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts		\$2,288,096	\$4,517,899
Estimated PUPP Tax Receipts		\$2,199,053	\$4,431,621
Variance From Estimate	OVER	\$89,043	\$86,278
Variance From Estimate	OVER	4.05%	1.95%
Actual Prior Year		\$2,250,649	\$4,492,050
Total 2023-2024 Estimate			\$4,474,344
Percent Of Total Estimate Received			100.97%
Percent Of Budget Year Completed		9 months	75.00%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



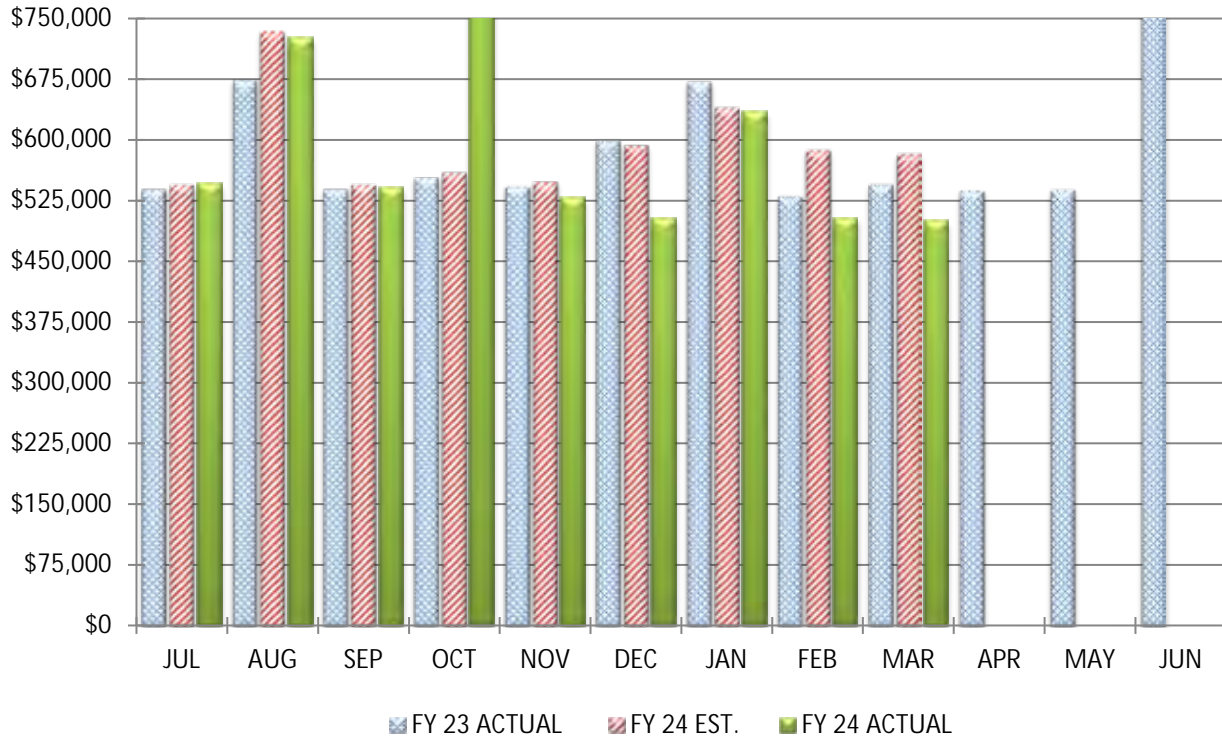
COMPARISON OF INCOME TAX

March 31, 2024

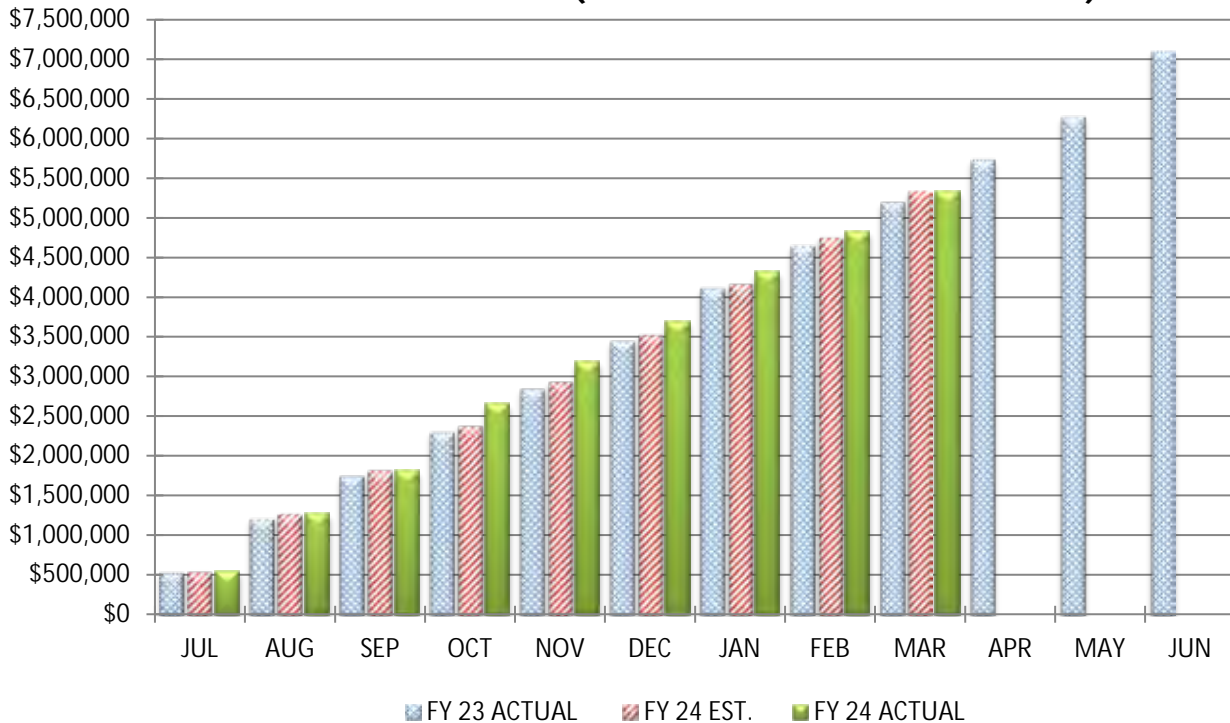
	MONTH		YEAR-TO-DATE
Actual State Receipts	\$0		\$8,233,134
Estimated State Receipts	\$0		\$8,852,593
Variance From Estimate	\$0	UNDER	(\$619,459)
Variance From Estimate	0.00%	UNDER	-7.00%
Actual Prior Year	\$0		\$9,489,660
Total 2023-2024 Estimate			\$12,860,456
Percent Of Total Estimate Received			64.02%
Percent Of Budget Year Completed		9 months	75.00%

COMMENTS: We are on target with our annual estimates.

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



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



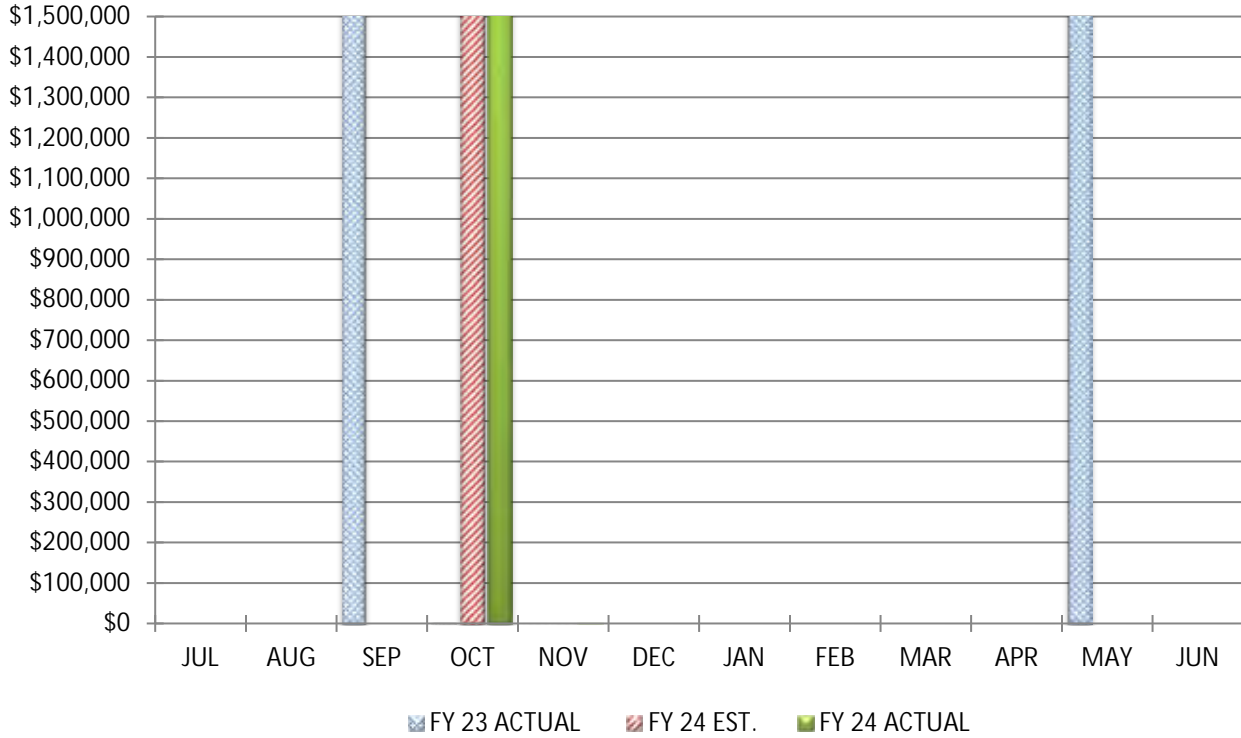
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

March 31, 2024

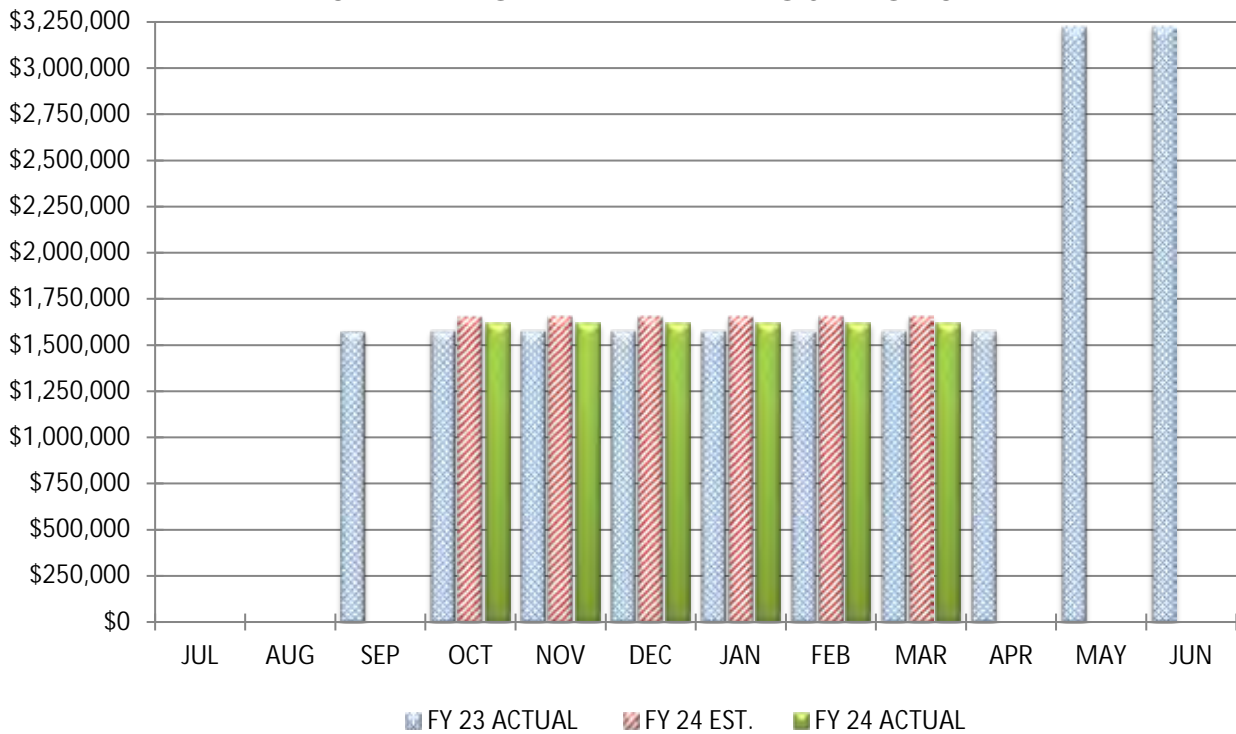
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$499,934		\$5,330,848
Estimated State Receipts		\$582,230		\$5,332,980
Variance From Estimate	UNDER	(\$82,296)	UNDER	(\$2,132)
Variance From Estimate	UNDER	-14.13%	UNDER	-0.04%
Actual Prior Year		\$545,472		\$5,197,290
Total 2023-2024 Estimate				\$7,223,917
Percent Of Total Estimate Received				73.79%
Percent Of Budget Year Completed			9 months	75.00%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

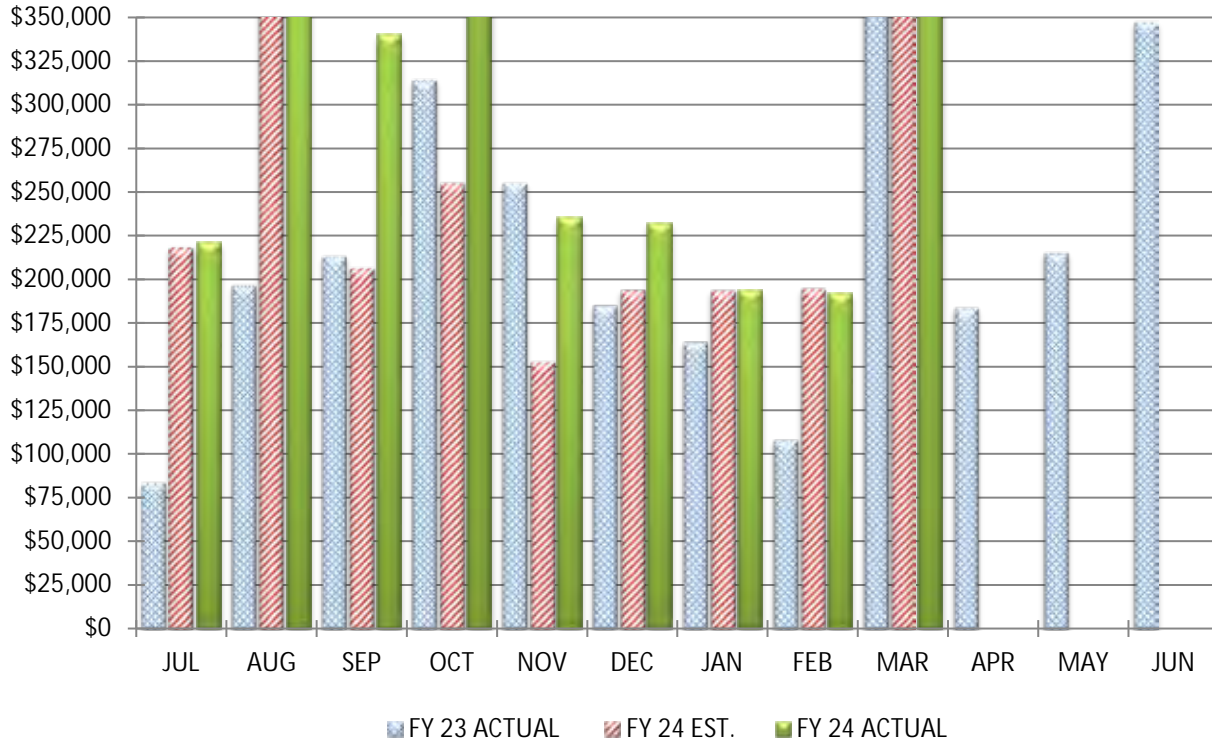


COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

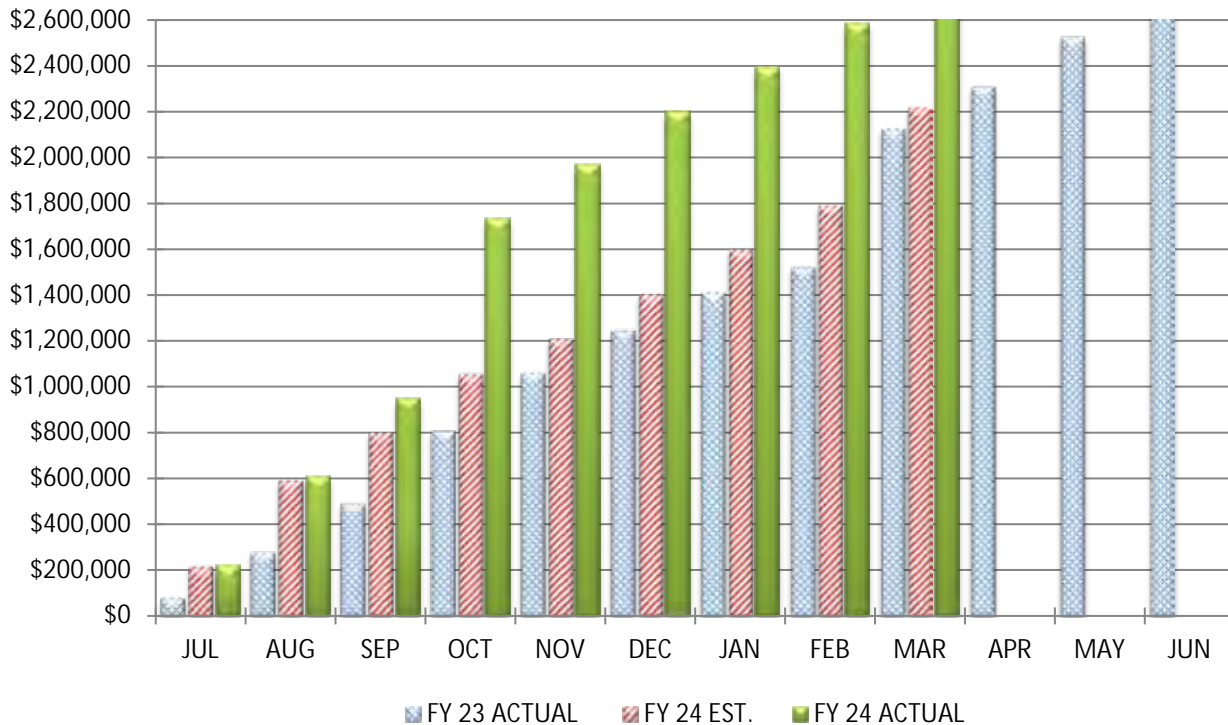
	March 31, 2024	
	MONTH	YEAR-TO-DATE
Actual Tax Allocation Receipts	\$0	\$1,620,481
Estimated Tax Allocation Receipts	\$0	\$1,658,336
Variance From Estimate	\$0 UNDER	(\$37,855)
Variance From Estimate	0.00% UNDER	-2.28%
Actual Prior Year	\$0	\$1,580,802
Total 2023-2024 Estimate		\$3,387,624
Percent Of Total Estimate Received		47.84%
Percent Of Budget Year Completed	9 months	75.00%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY OTHER REVENUES & OTHER FINANCING SOURCES



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



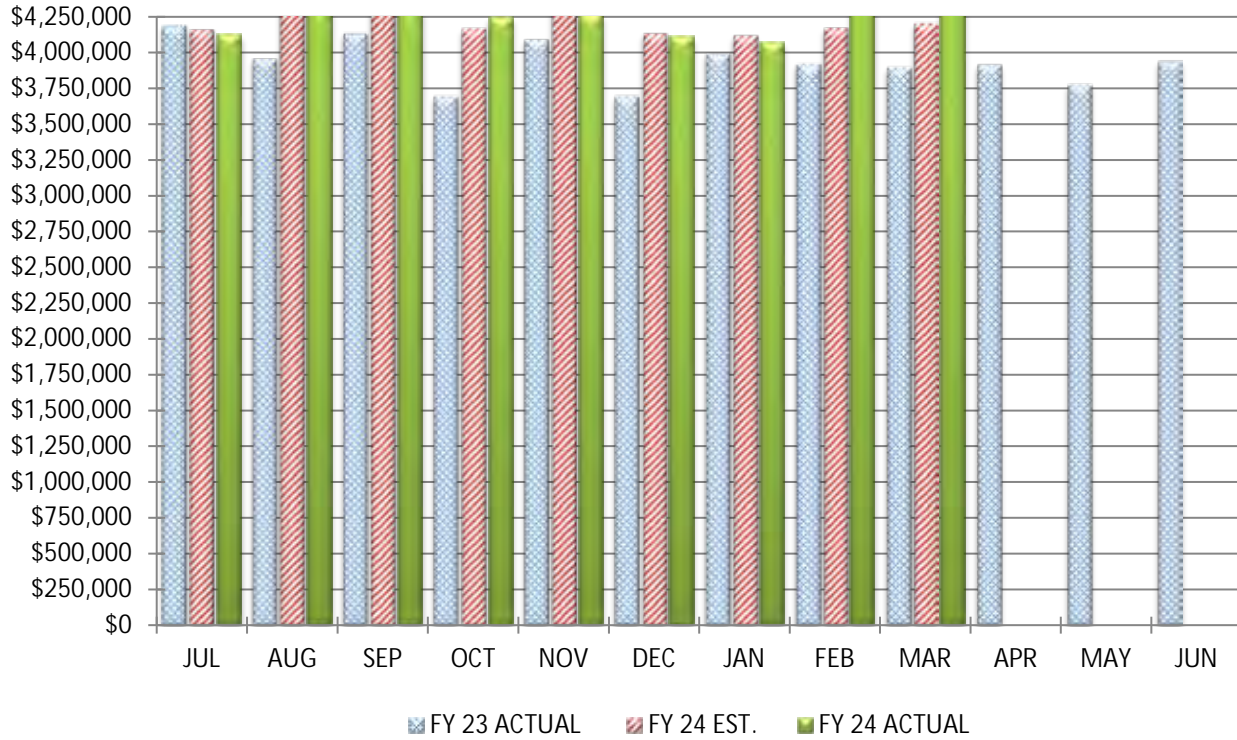
COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

March 31, 2024

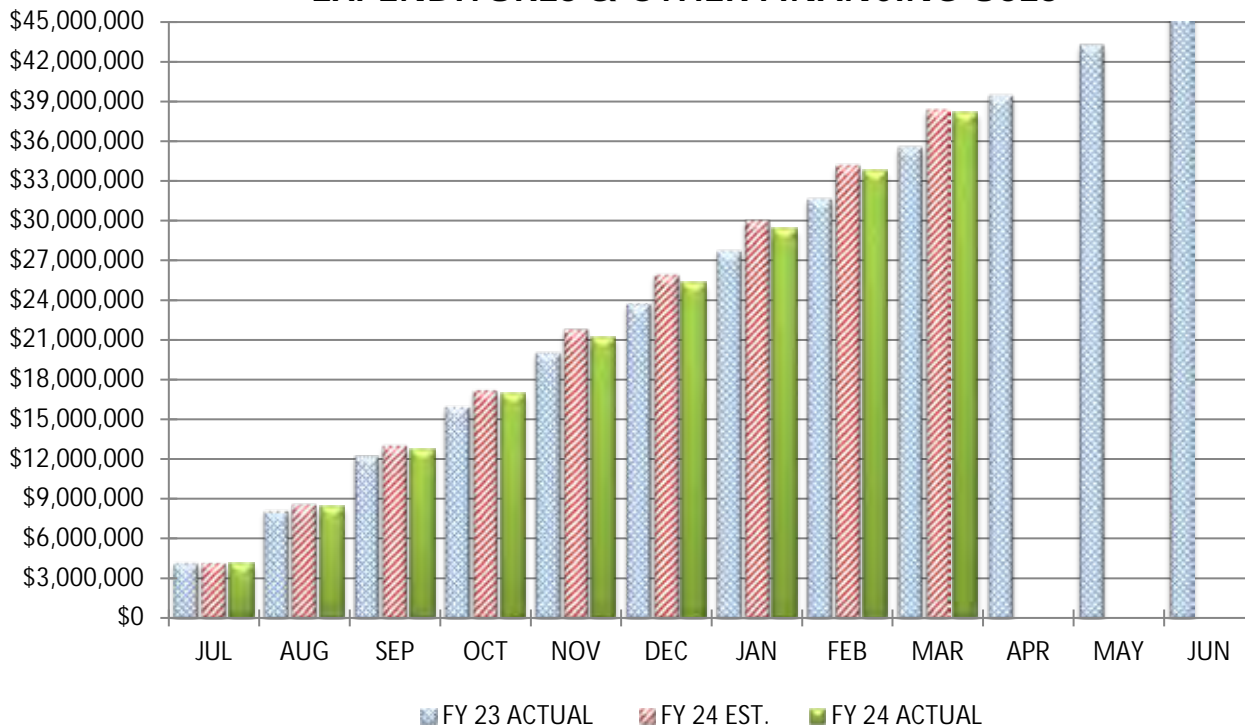
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$533,249		\$3,120,397
Estimated Other Receipts		\$426,546		\$2,219,493
Variance From Estimate	OVER	\$106,703	OVER	\$900,904
Variance From Estimate	OVER	25.02%	OVER	40.59%
Actual Prior Year		\$602,424		\$2,124,880
Total 2023-2024 Estimate				\$2,748,386
Percent Of Total Estimate Received				113.54%
Percent Of Budget Year Completed			9 months	75.00%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

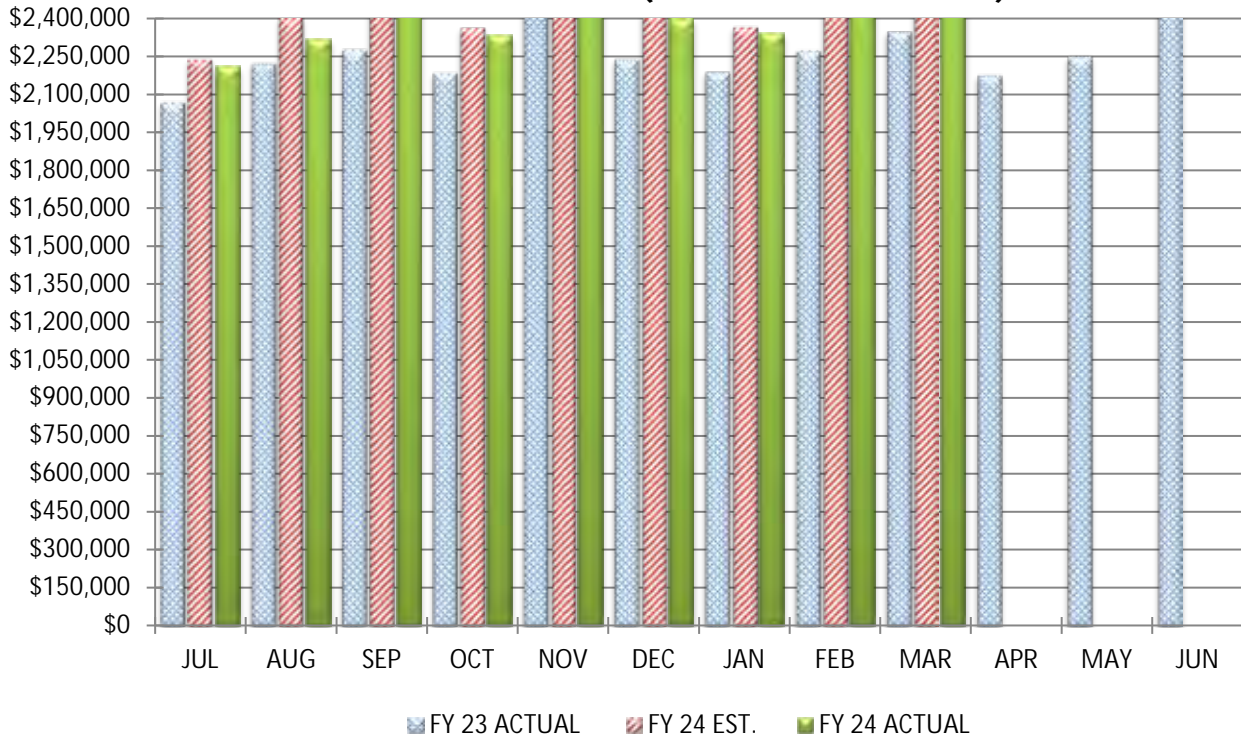


COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

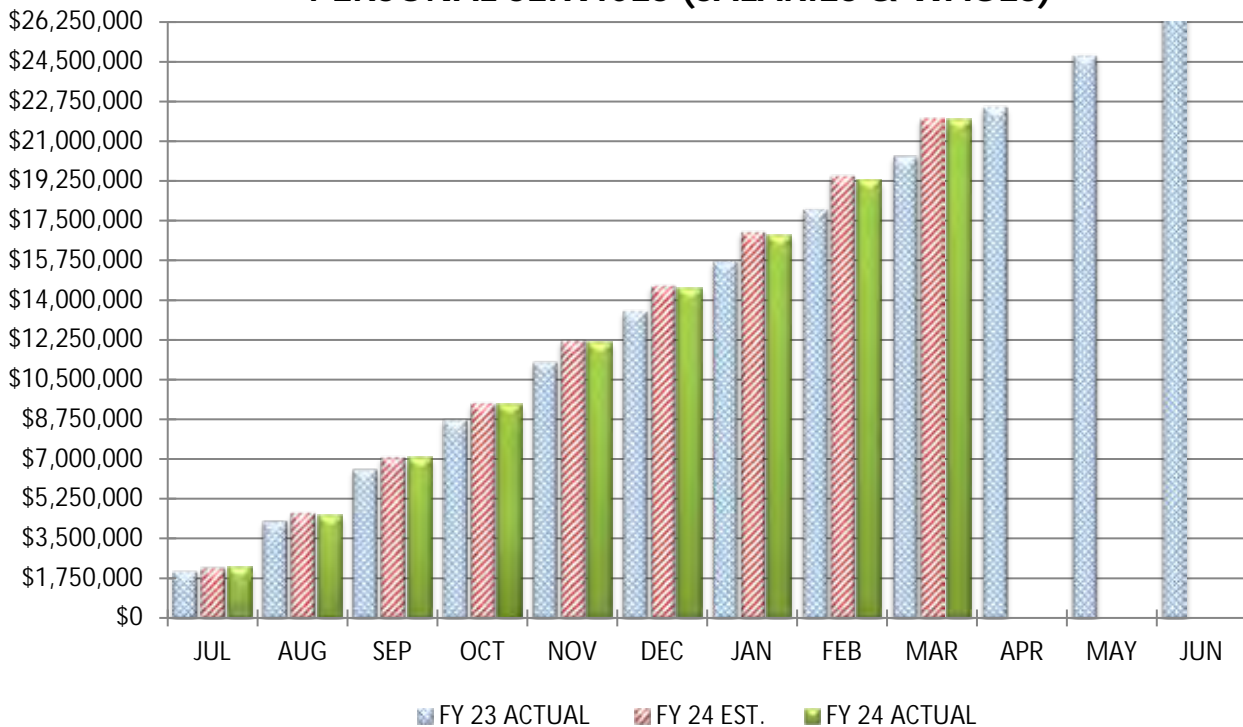
		March 31, 2024			
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>	
Actual Expenditures		\$4,396,624		\$38,179,990	
Estimated Expenditures		\$4,204,807		\$38,419,598	
Variance From Estimate	OVER	\$191,817	UNDER	(\$239,608)	
Variance From Estimate	OVER	4.56%	UNDER	-0.62%	
Actual Prior Year		\$3,892,630		\$35,554,271	
Total 2023-2024 Estimate				\$51,522,171	
Percent Of Total Estimate Spent				74.10%	
Percent Of Budget Year Completed		9 months		75.00%	

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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

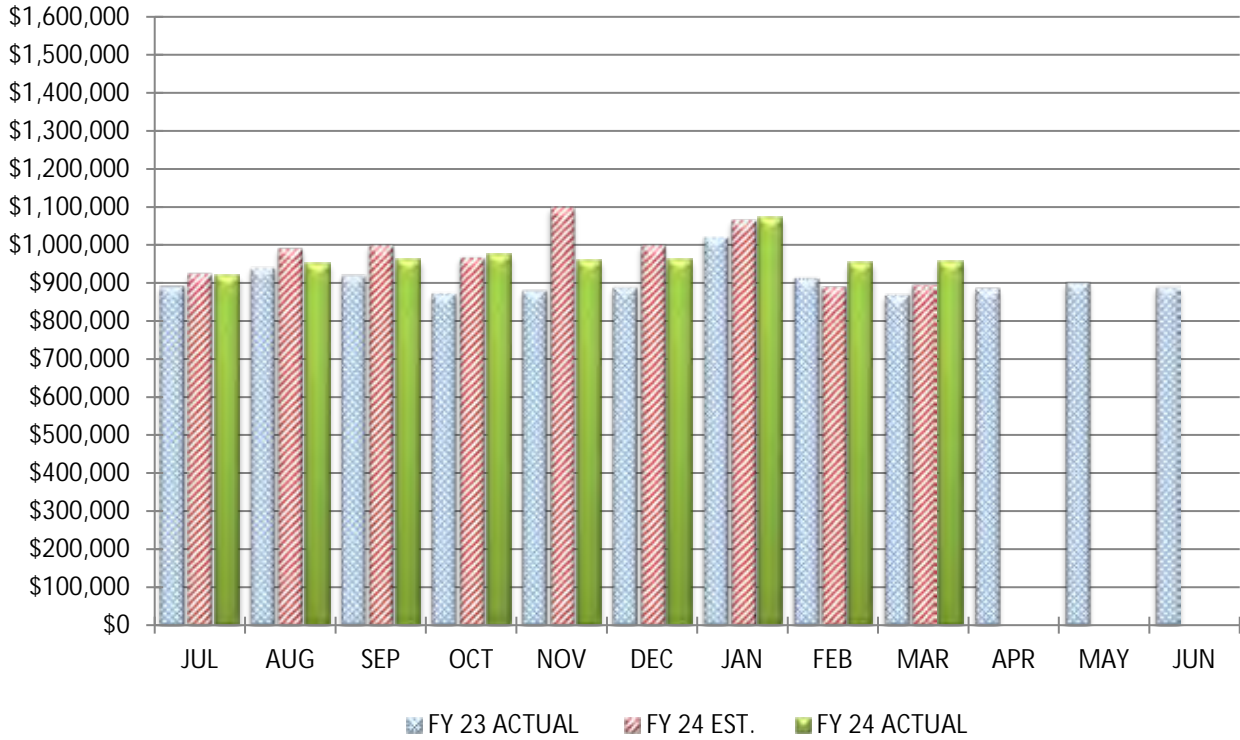


COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

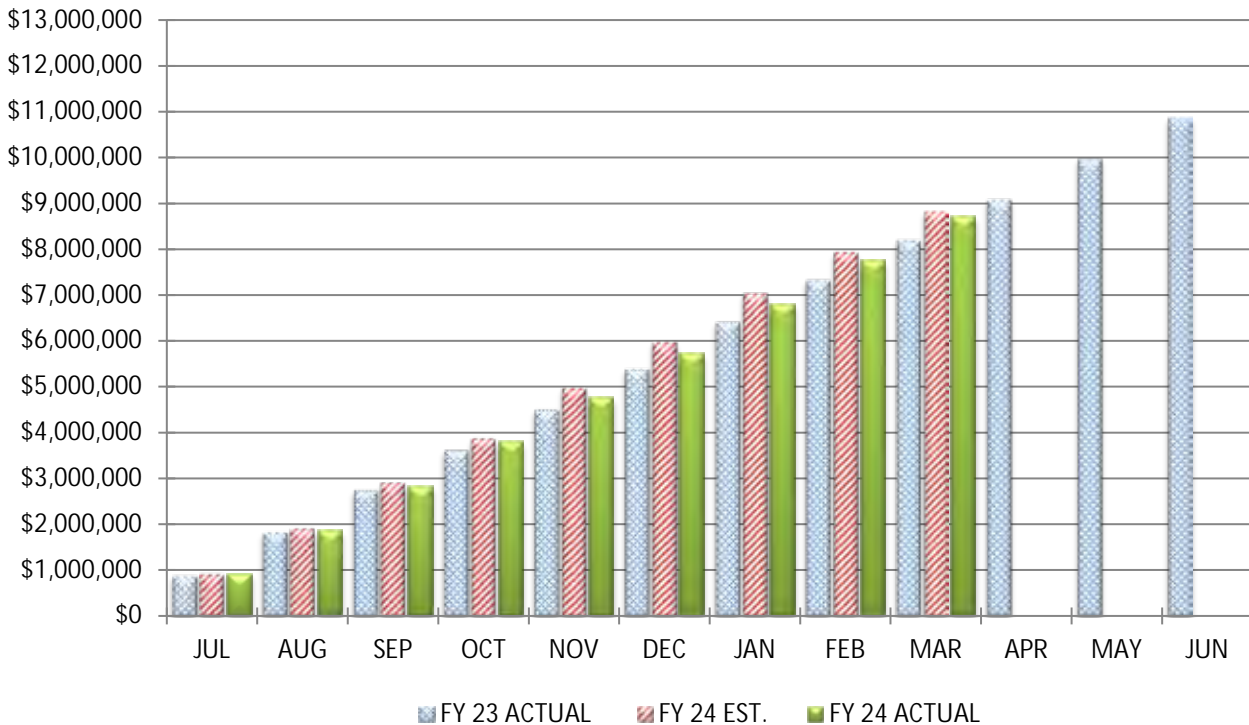
		March 31, 2024		
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,655,922		\$21,962,869
Estimated Wage Expenditures		\$2,538,914		\$21,997,636
Variance From Estimate	OVER	\$117,008	UNDER	(\$34,767)
Variance From Estimate	OVER	4.61%	UNDER	-0.16%
Actual Prior Year		\$2,347,302		\$20,337,478
Total 2023-2024 Estimate				\$29,453,373
Percent Of Total Estimate Spent				74.57%
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



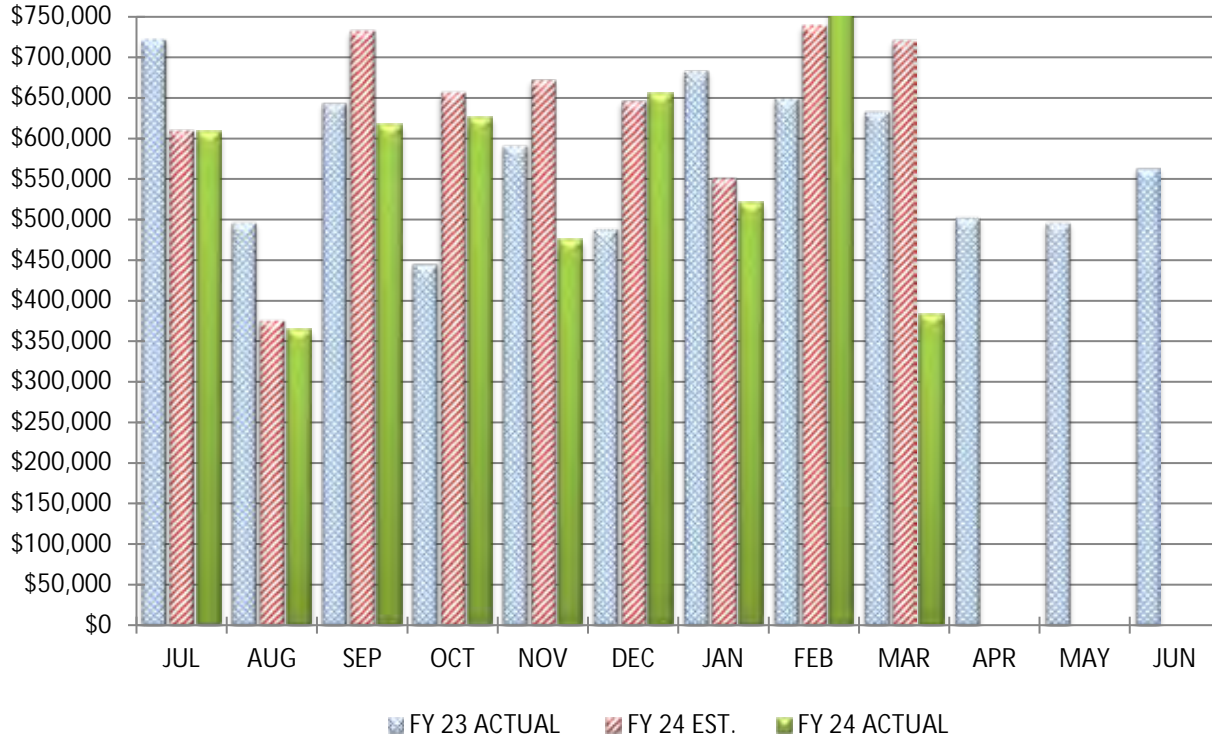
COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

March 31, 2024

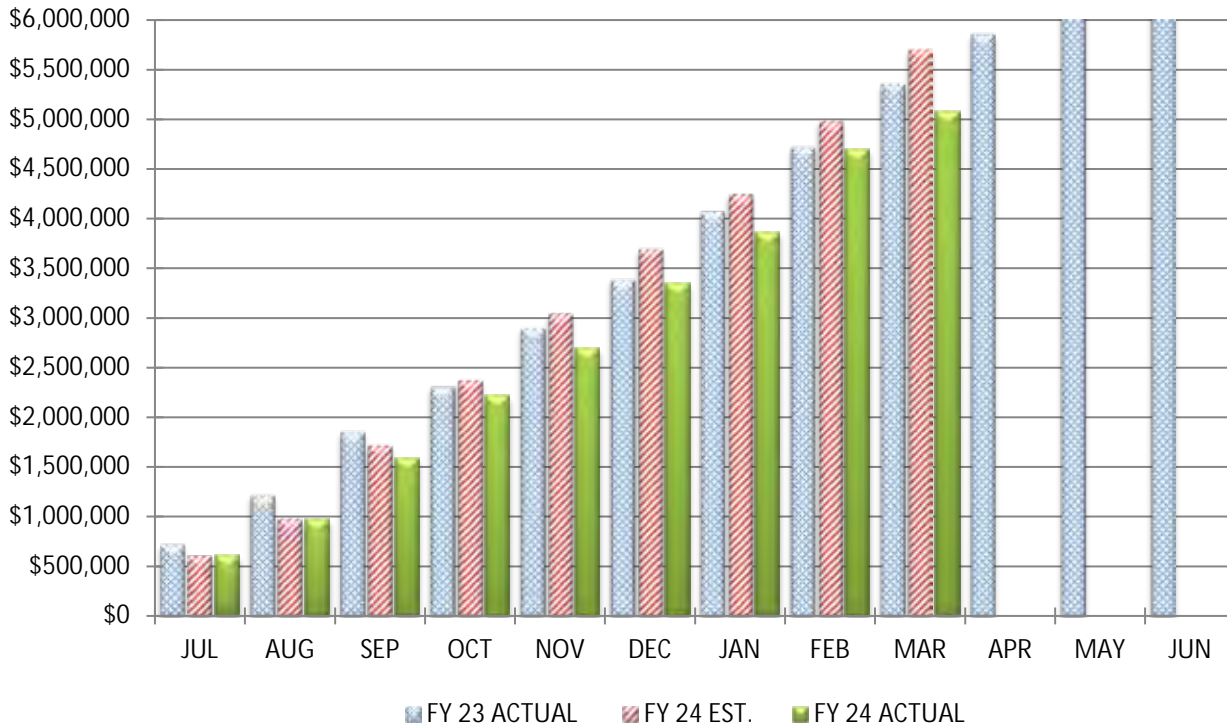
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$957,173		\$8,711,390
Estimated Fringe Benefit Expenditures		\$895,000		\$8,829,199
Variance From Estimate	OVER	\$62,173	UNDER	(\$117,809)
Variance From Estimate	OVER	6.95%	UNDER	-1.33%
Actual Prior Year		\$869,210		\$8,195,344
Total 2023-2024 Estimate				\$12,044,992
Percent Of Total Estimate Spent				72.32%
Percent Of Budget Year Completed		9 months		75.00%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES



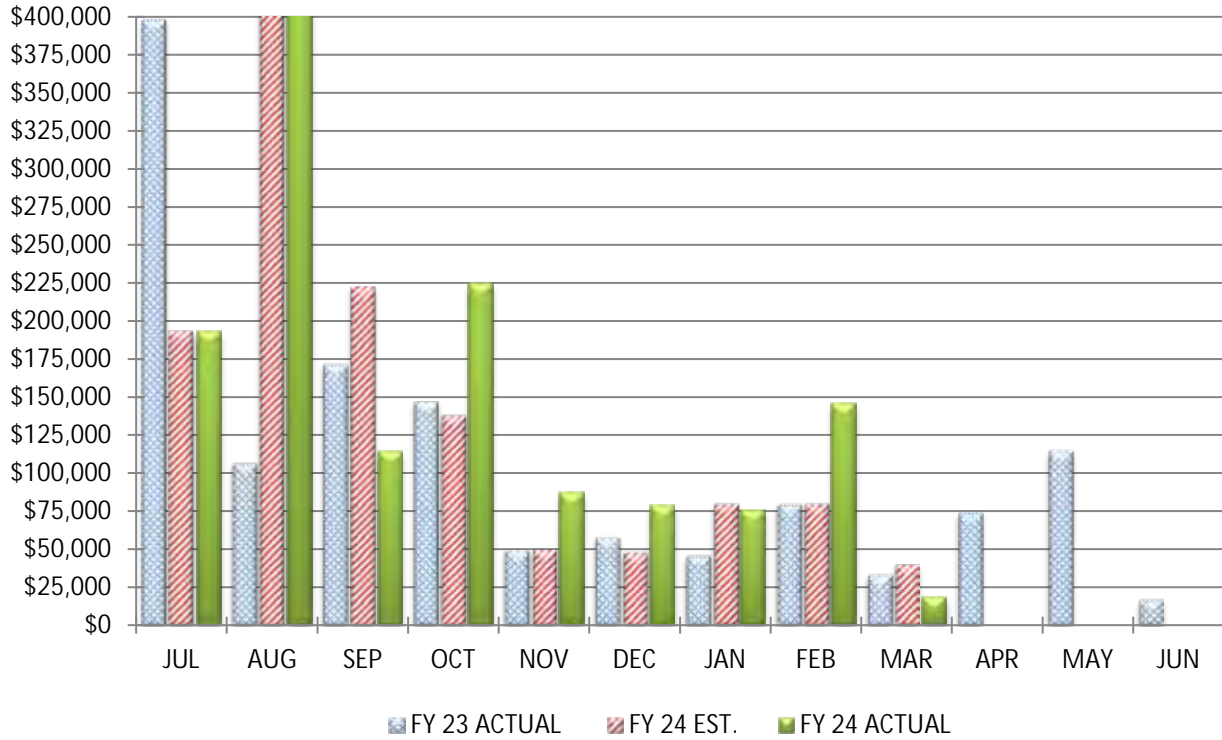
COMPARISON OF PURCHASED SERVICES

March 31, 2024

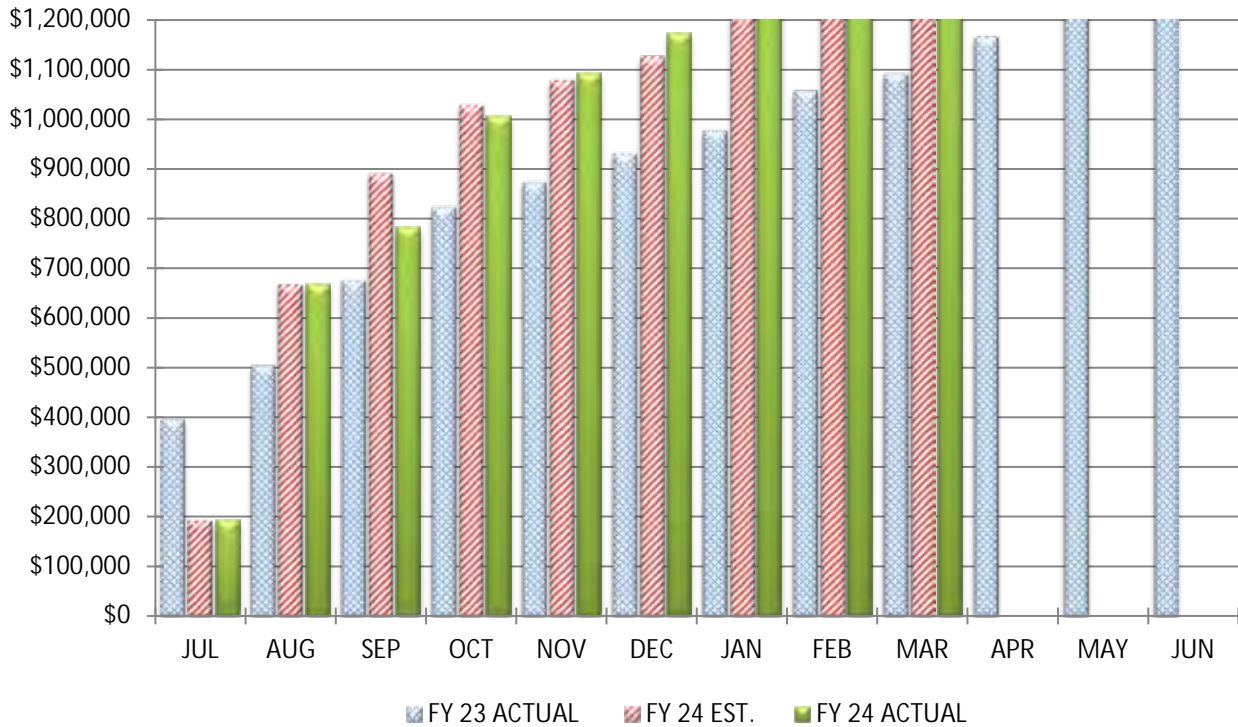
		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$383,478		\$5,083,696
Estimated Service Expenditures		\$720,893		\$5,705,393
Variance From Estimate	UNDER	(\$337,415)	UNDER	(\$621,697)
Variance From Estimate	UNDER	-46.81%	UNDER	-10.90%
Actual Prior Year		\$633,115		\$5,353,365
Total 2023-2024 Estimate				\$7,874,942
Percent Of Total Estimate Spent				64.56%
Percent Of Budget Year Completed			9 months	75.00%

COMMENTS: We are on target with our annual estimates. We are noting significant increases compared to last year in this line due to increases in utilities and insurance costs for our additional buildings on top of general inflationary increases from most service providers. We have planned for increases in these areas in our fiscal year 2024 budget, but we will have to watch this cost area throughout the year.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS

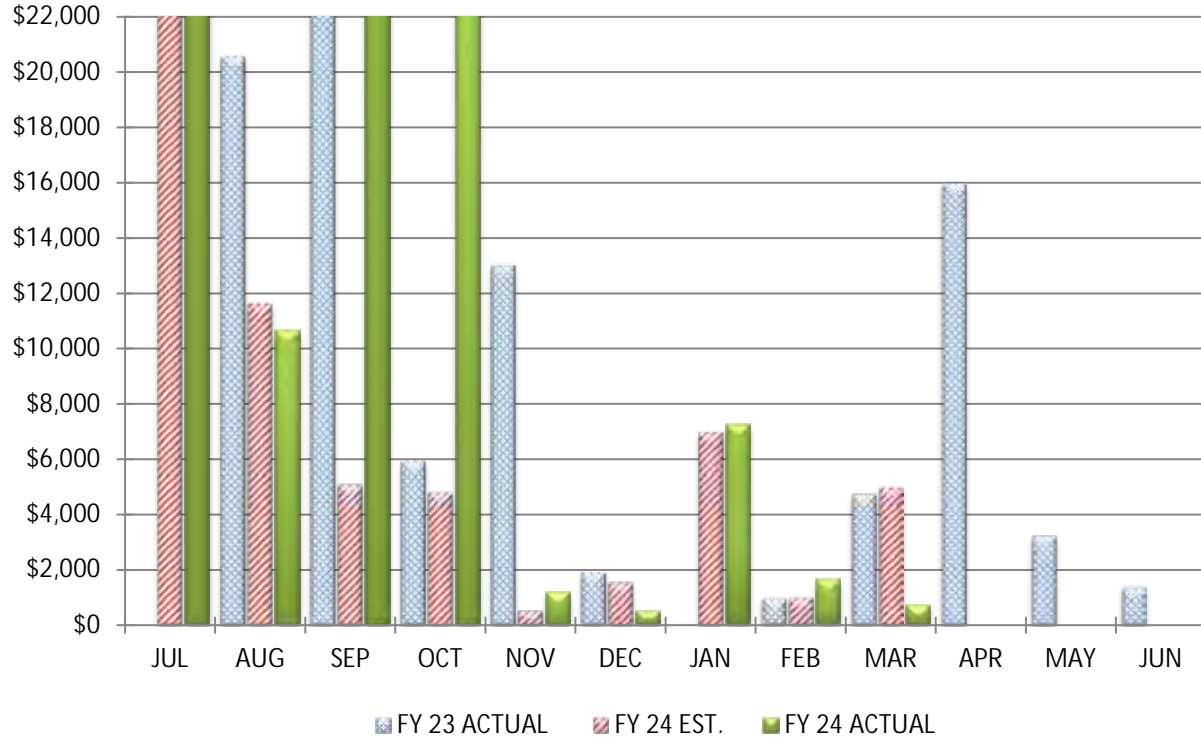


COMPARISON OF SUPPLIES AND MATERIALS

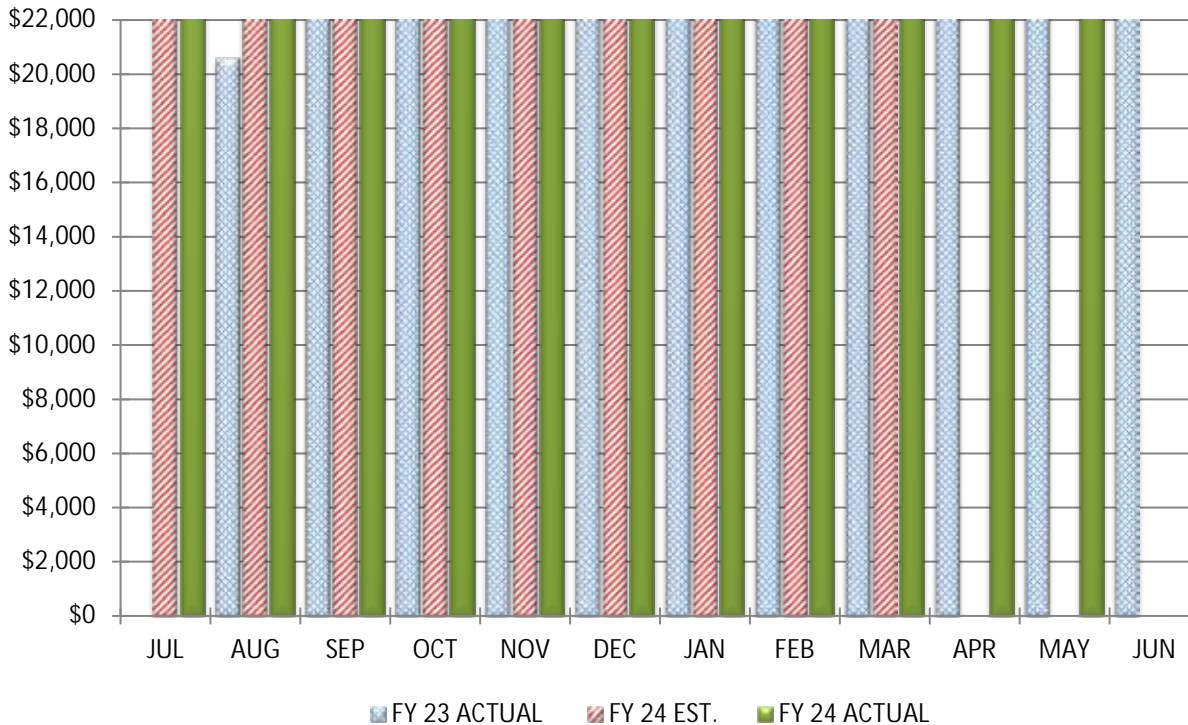
		March 31, 2024		
		MONTH		YEAR-TO-DATE
Actual Material Expenditures		\$18,379		\$1,412,835
Estimated Material Expenditures		\$40,000		\$1,327,160
Variance From Estimate	UNDER	(\$21,621)	OVER	\$85,675
Variance From Estimate	UNDER	-54.05%	OVER	6.46%
Actual Prior Year		\$33,376		\$1,090,735
Total 2023-2024 Estimate				\$1,304,913
Percent Of Total Estimate Spent				108.27%
Percent Of Budget Year Completed			9 months	75.00%

COMMENTS: We are on target with our annual estimates. We are noting significant increases compared to last year in this line specifically due to bus fuel and our software subscriptions on top of general inflationary increases for many supply and material items. We have planned for increases in these areas in our fiscal year 2024 budget, but we will have to watch this cost area throughout the year.

COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY

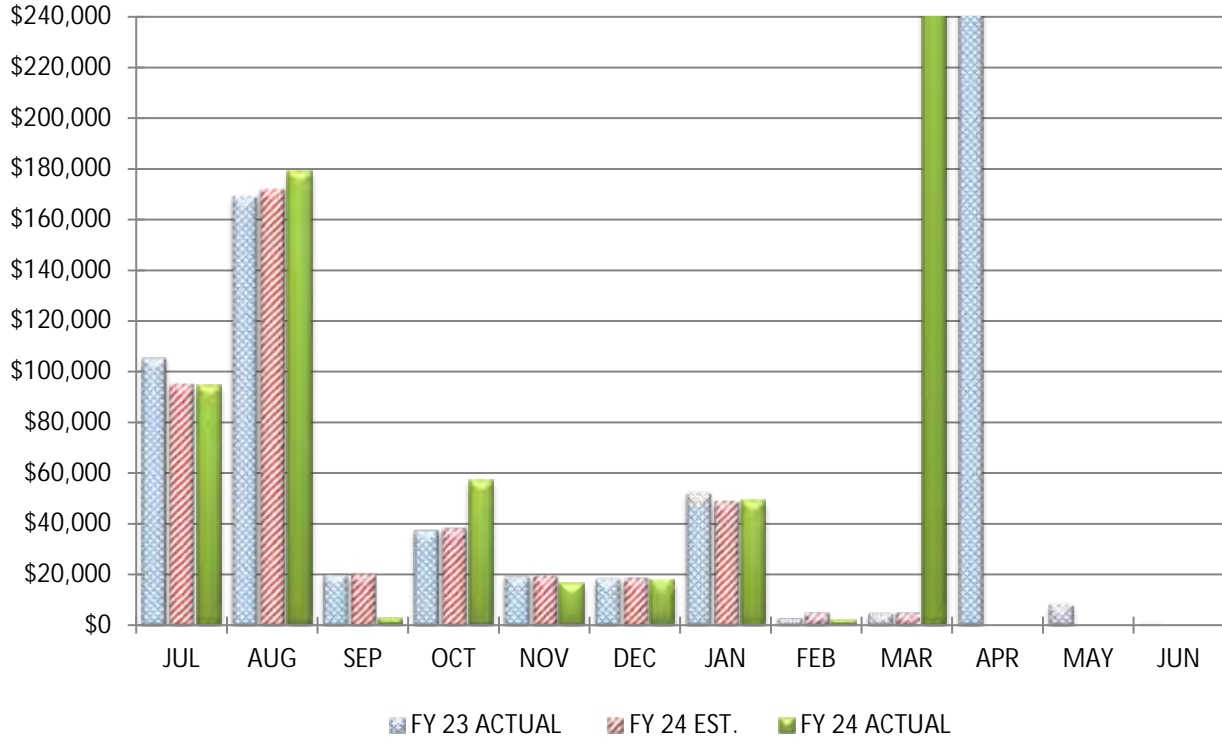


COMPARISON OF CAPITAL OUTLAY

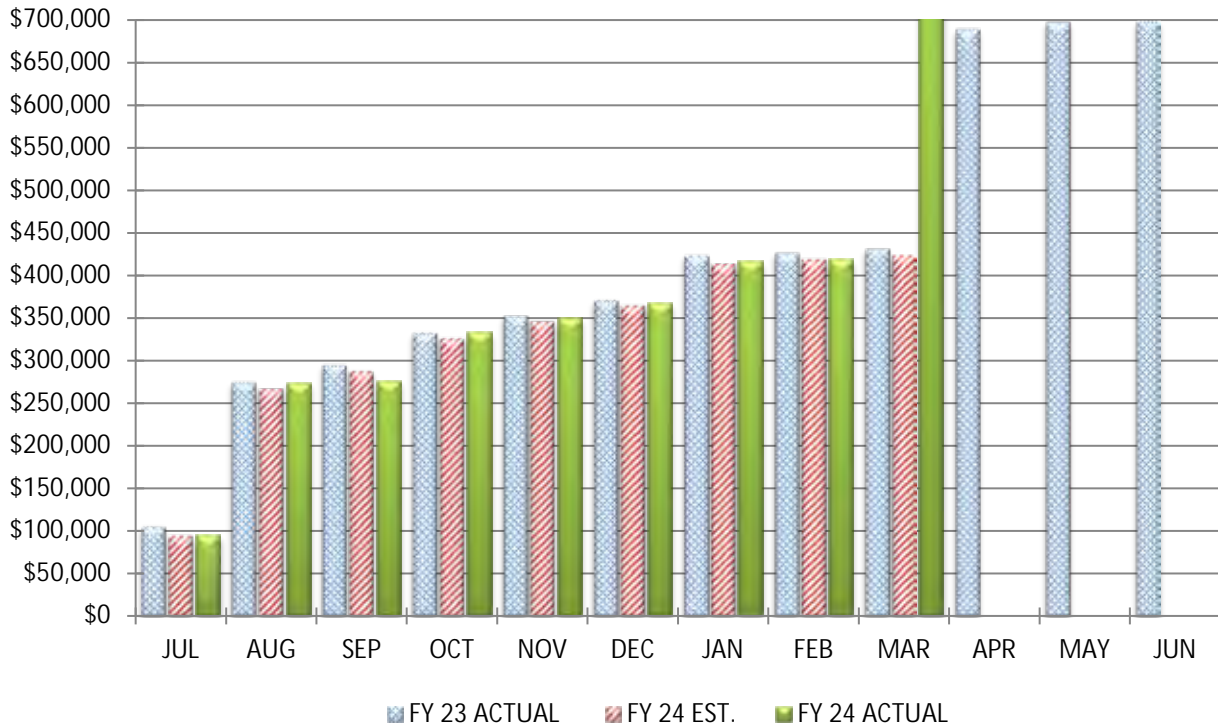
		March 31, 2024		
		MONTH		YEAR-TO-DATE
Actual Equipment Expenditures		\$718		\$209,515
Estimated Equipment Expenditures		\$5,000		\$136,689
Variance From Estimate	UNDER	(\$4,282)	OVER	\$72,826
Variance From Estimate	UNDER	-85.63%	OVER	53.28%
Actual Prior Year		\$4,760		\$146,356
Total 2023-2024 Estimate				\$135,090
Percent Of Total Estimate Spent				155.09%
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, 2024	
		<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$380,953	\$799,684
Estimated Other Expenditures		\$5,000	\$423,521
Variance From Estimate	OVER	\$375,953	OVER
Variance From Estimate	OVER	7519.07%	OVER
Actual Prior Year		\$4,867	\$430,994
Total 2023-2024 Estimate			\$708,861
Percent Of Total Estimate Spent			112.81%
Percent Of Budget Year Completed		9 months	75.00%

COMMENTS: We are on target with our annual estimates.



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

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

Big Walnut Local Schools

Fund Report - March 31, 2024

Code	Fund Description	FY Beginning Balance	MTD Actual Receipts	FYTD Actual Receipts	MTD Expended	FYTD Expended	Current Balance	FY Encumbrances	FYTD Unencumbered
001	GENERAL	\$ 25,566,321.85	\$ 20,624,523.30	\$ 51,607,689.75	\$ 4,396,624.10	\$ 38,179,989.85	\$ 38,994,021.75	\$ 1,983,888.88	\$ 37,010,132.87
002	BOND RETIREMENT	6,196,558.56	4,633,638.68	9,231,587.81	58,391.23	6,486,308.60	8,941,837.77	2,414,293.88	6,527,543.89
003	PERMANENT IMPROVEMENT	1,473,097.26	690,680.86	1,821,035.94	52,740.82	1,061,063.25	2,233,069.95	1,713,070.57	519,999.38
004	BUILDING	1,306,979.59	405.59	56,370.93	(21,984.66)	594,650.51	768,700.01	547,307.58	221,392.43
006	FOOD SERVICE	965,247.84	306,775.62	1,476,481.36	94,058.66	1,353,045.22	1,088,683.98	279,732.30	808,951.68
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	9,184.92	623.00	19,537.05	0.00	2,577.55	26,144.42	21,532.45	4,611.97
018	PUBLIC SCHOOL SUPPORT	138,321.47	14,582.20	117,267.95	(6,899.66)	67,758.27	187,831.15	43,967.13	143,864.02
019	OTHER GRANT	6,408.95	0.00	7,125.00	42.66	4,606.35	8,927.60	4,448.64	4,478.96
022	DISTRICT CUSTODIAL	189,363.54	187,675.33	339,551.39	3,379.78	145,845.33	383,069.60	11,390.99	371,678.61
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
070	CAPITAL PROJECTS	58,861.22	0.00	0.00	0.00	0.00	58,861.22	3,227.00	55,634.22
200	STUDENT MANAGED ACTIVITY	166,341.40	9,934.43	81,507.19	6,883.99	84,035.57	163,813.02	57,888.76	105,924.26
300	DISTRICT MANAGED ACTIVITY	173,444.71	45,359.30	393,099.95	11,511.44	453,722.31	112,822.35	45,918.39	66,903.96
401	AUXILIARY SERVICES	166,807.36	806.35	464,213.43	13,756.67	430,446.90	200,573.89	79,186.97	121,386.92
451	DATA COMMUNICATION FUND	0.00	7,360.01	13,982.71	0.00	0.00	13,982.71	0.00	13,982.71
499	MISCELLANEOUS STATE GRANT FUND	350,317.73	0.00	0.00	21,984.66	347,540.40	2,777.33	147.16	2,630.17
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	(125,403.89)	0.00	994,913.59	72,820.90	1,004,334.74	(134,825.04)	0.00	(134,825.04)
516	IDEA PART B GRANTS	(58,732.57)	0.00	671,477.41	58,898.08	724,170.80	(111,425.96)	83,746.86	(195,172.82)
551	LIMITED ENGLISH PROFICIENCY	0.00	0.00	6,062.43	0.00	7,671.09	(1,608.66)	1,323.89	(2,932.55)
572	TITLE I DISADVANTAGED CHILDREN	0.00	0.00	99,964.92	18,175.44	136,315.80	(36,350.88)	0.00	(36,350.88)
584	DRUG FREE SCHOOL GRANT FUND	(6,603.73)	1,475.41	22,306.21	702.27	16,053.62	(351.14)	50.00	(401.14)
587	IDEA PRESCHOOL-HANDICAPPED	0.00	0.00	16,570.73	3,012.86	21,090.02	(4,519.29)	0.00	(4,519.29)
590	IMPROVING TEACHER QUALITY	(31,889.39)	2,126.39	60,197.41	260.93	28,568.95	(260.93)	14,423.73	(14,684.66)
Grand Total		\$ 36,549,539.20	\$ 26,525,966.47	\$ 67,500,943.16	\$ 4,784,360.17	\$ 51,149,795.13	\$ 52,900,687.23	\$ 7,305,545.18	\$ 45,595,142.05

Big Walnut Local Schools

Disbursement Report-All Checks-20240331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0	Electronic	910000	STATE TEACHERS	3/26/2024	\$ 147,948.68		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	900500	Payroll Account	3/26/2024	38,079.19		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	920000	SCHOOL EMPLOYEES	3/26/2024	55,393.59		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic			3/15/2024	6,251.45		OUTSTANDING		PAYROLL
0	Electronic			3/15/2024	1,450,081.71		OUTSTANDING		PAYROLL
0	Electronic			3/28/2024	1,329,045.27		OUTSTANDING		PAYROLL
0	Electronic	900800	Delta Dental Plan of Ohio, Inc	3/29/2024	14,588.19		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	920000	SCHOOL EMPLOYEES	3/29/2024	48,656.41		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	900500	Payroll Account	3/29/2024	29,868.70		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	900025	Dearborn Life Insurance Co	3/29/2024	1,745.64		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	991739	Anthem Blue Cross Blue Sheild	3/29/2024	538,802.09		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	900001	PNC Bank - Visa	3/29/2024	16,323.50		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	920001	CME Federal Credit Union	3/29/2024	850.00		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	910000	STATE TEACHERS	3/29/2024	117,393.32		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	900001	PNC Bank - Visa	3/29/2024	7,564.85		OUTSTANDING		ACCOUNTS_PAYABLE
132038	Check	132	Wolf, Mary B.	3/21/2024	202.92		OUTSTANDING		ACCOUNTS_PAYABLE
132039	Check	707	Yum-ee Donuts, Inc.	3/21/2024	152.00		OUTSTANDING		ACCOUNTS_PAYABLE
132040	Check	1046	KE-WA-PA SALES & SERVICE	3/21/2024	3,917.53		OUTSTANDING		ACCOUNTS_PAYABLE
132041	Check	1064	Multi Ventures Limited	3/21/2024	30,436.00		OUTSTANDING		ACCOUNTS_PAYABLE
132042	Check	1115	Del-Co Water Co.	3/21/2024	1,051.23		OUTSTANDING		ACCOUNTS_PAYABLE
132043	Check	1576	Pickaway County ESC	3/21/2024	240.00		OUTSTANDING		ACCOUNTS_PAYABLE
132044	Check	2038	Gordon Food Service	3/21/2024	22,008.97		OUTSTANDING		ACCOUNTS_PAYABLE
132045	Check	3137	Tristar Transportation Co	3/21/2024	6,027.15		OUTSTANDING		ACCOUNTS_PAYABLE
132046	Check	5237	ESC of Central Ohio	3/21/2024	44,718.91		OUTSTANDING		ACCOUNTS_PAYABLE
132047	Check	5667	OASBO - Ohio Assoc. of School	3/21/2024	475.00		OUTSTANDING		ACCOUNTS_PAYABLE
132048	Check	6261	Grainger	3/21/2024	711.58		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools

Disbursement Report-All Checks-20240331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
132049	Check	6372	Cintas Corp. Location #003	3/21/2024	\$ 157.80		OUTSTANDING		ACCOUNTS_PAYABLE
132050	Check	7116	DUBLIN CITY SCHOOLS	3/21/2024	200.00		OUTSTANDING		ACCOUNTS_PAYABLE
132051	Check	7571	Columbus Foam Products, Inc.	3/21/2024	1,325.97		OUTSTANDING		ACCOUNTS_PAYABLE
132052	Check	8158	Thompson, Wayne	3/21/2024	766.91		OUTSTANDING		ACCOUNTS_PAYABLE
132053	Check	70203	Music & Arts Center	3/21/2024	11.68		OUTSTANDING		ACCOUNTS_PAYABLE
132054	Check	721026	OAEP/MCOECN	3/21/2024	240.00		OUTSTANDING		ACCOUNTS_PAYABLE
132055	Check	790247	PICKERINGTON CENTRAL H.S.	3/21/2024	300.00		OUTSTANDING		ACCOUNTS_PAYABLE
132056	Check	790333	Newark City Schools	3/21/2024	400.00		OUTSTANDING		ACCOUNTS_PAYABLE
132057	Check	790360	Kuhn, Charleen	3/21/2024	16.21		OUTSTANDING		ACCOUNTS_PAYABLE
132058	Check	790489	WORTHINGTON KILBOURNE H.S.	3/21/2024	400.00		OUTSTANDING		ACCOUNTS_PAYABLE
132059	Check	790734	Easton Telecom Services, LLC	3/21/2024	582.36		OUTSTANDING		ACCOUNTS_PAYABLE
132060	Check	790788	Worthington City School	3/21/2024	300.00		OUTSTANDING		ACCOUNTS_PAYABLE
132061	Check	791051	Auditor of State	3/21/2024	8,502.50		OUTSTANDING		ACCOUNTS_PAYABLE
132062	Check	791582	Mu Alpha Theta	3/21/2024	272.00		OUTSTANDING		ACCOUNTS_PAYABLE
132063	Check	792230	The Learning Spectrum, Ltd.	3/21/2024	12,977.00		OUTSTANDING		ACCOUNTS_PAYABLE
132064	Check	792244	Castiglione, Kim	3/21/2024	14.07		OUTSTANDING		ACCOUNTS_PAYABLE
132065	Check	792275	FRANK, ALAN	3/21/2024	55.95		OUTSTANDING		ACCOUNTS_PAYABLE
132066	Check	792462	Roan, Jamie	3/21/2024	48.84		OUTSTANDING		ACCOUNTS_PAYABLE
132067	Check	792640	Beem's BP Distributing, Inc.	3/21/2024	831.28		OUTSTANDING		ACCOUNTS_PAYABLE
132068	Check	792902	ELK PROMOTIONS	3/21/2024	223.80		OUTSTANDING		ACCOUNTS_PAYABLE
132069	Check	792938	Voss Bros. Sales & Rental	3/21/2024	469.71		VOID	3/22/2024	ACCOUNTS_PAYABLE
132070	Check	793117	Meacham, Christopher Allen	3/21/2024	135.00		OUTSTANDING		ACCOUNTS_PAYABLE
132071	Check	793803	Decker Equipment/School fix	3/21/2024	171.39		OUTSTANDING		ACCOUNTS_PAYABLE
132072	Check	793894	United Dairy, Inc.	3/21/2024	2,636.43		OUTSTANDING		ACCOUNTS_PAYABLE
132073	Check	793904	Delphi Creativity	3/21/2024	586.01		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools

Disbursement Report-All Checks-20240331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			Group						BLE
132074	Check	794503	Equiparts Corp	3/21/2024	\$ 311.68		OUTSTANDING		ACCOUNTS_PAYA BLE
132075	Check	795140	Division 7 Roofing	3/21/2024	678.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132076	Check	795230	School Nutrition Association	3/21/2024	161.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132077	Check	795326	Vasu Communications, Inc.	3/21/2024	214.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132078	Check	795339	Whiteside, Justin	3/21/2024	315.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132079	Check	795502	VEX Robotics, Inc.	3/21/2024	54.99		OUTSTANDING		ACCOUNTS_PAYA BLE
132080	Check	795701	Patridge, Melanie	3/21/2024	100.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132081	Check	795704	Payne, Layne	3/21/2024	448.78		OUTSTANDING		ACCOUNTS_PAYA BLE
132082	Check	991478	Holden II, George S.	3/21/2024	135.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132083	Check	991565	Jacket Boosters, Inc.	3/21/2024	250.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132084	Check	991584	Hydra Aquatics, Inc.	3/21/2024	1,260.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132085	Check	991599	WEX Health, Inc.	3/21/2024	822.15		OUTSTANDING		ACCOUNTS_PAYA BLE
132086	Check	991601	Huntington Public Capital Corp	3/21/2024	42,403.36		OUTSTANDING		ACCOUNTS_PAYA BLE
132087	Check	991658	Chardon Laboratories, Inc.	3/21/2024	710.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132088	Check	991833	The Chillicothe Telephone Company, dba: Horizon Telcom	3/21/2024	1,500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132089	Check	991856	Maxim Healthcare Staffing Services Inc.	3/21/2024	4,201.80		OUTSTANDING		ACCOUNTS_PAYA BLE
132090	Check	991921	Horton, Christyne	3/21/2024	1,925.59		OUTSTANDING		ACCOUNTS_PAYA BLE
132091	Check	992060	Lyons, Danielle	3/21/2024	47.07		OUTSTANDING		ACCOUNTS_PAYA BLE
132092	Check	992133	Roy, Matthew G.	3/21/2024	191.25		OUTSTANDING		ACCOUNTS_PAYA BLE
132093	Check	992135	Collins, Eric	3/21/2024	135.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132094	Check	992175	Citro, Amanda	3/21/2024	48.27		OUTSTANDING		ACCOUNTS_PAYA BLE
132095	Check	992180	RJP Interpreting LLC	3/21/2024	1,495.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132096	Check	992207	Level 3 Financing,	3/21/2024	29.56		OUTSTANDING		ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All Checks-20240331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			Inc. DBA Lumen Technologies Company						BLE
132097	Check	992259	KPOCH Intermediate Inc, dba: Blood Hound LLC	3/21/2024	\$ 1,995.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132098	Check	992263	Greyhound Booster Club	3/21/2024	50.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132099	Check	2503	Columbia Gas Of Ohio	3/22/2024	326.77		OUTSTANDING		ACCOUNTS_PAYA BLE
132100	Check	792938	Voss Bros. Sales & Rental	3/22/2024	381.51		OUTSTANDING		ACCOUNTS_PAYA BLE
132101	Check	1115	Del-Co Water Co.	3/19/2024	2,841.76		OUTSTANDING		ACCOUNTS_PAYA BLE
132102	Check	2502	City of Sunbury	3/19/2024	5,291.97		OUTSTANDING		ACCOUNTS_PAYA BLE
132103	Check	2503	Columbia Gas Of Ohio	3/19/2024	6,513.76		OUTSTANDING		ACCOUNTS_PAYA BLE
132104	Check	6335	Verizon Wireless	3/20/2024	1,722.05		OUTSTANDING		ACCOUNTS_PAYA BLE
132105	Check	723675	White, Teresa	3/26/2024	39,166.67		OUTSTANDING		ACCOUNTS_PAYA BLE
132106	Check	992270	Agee Clymer Mitchell & Portman	3/26/2024	39,166.66		OUTSTANDING		ACCOUNTS_PAYA BLE
132107	Check	1008	Rumpke of Ohio, Inc.	3/31/2024	6,159.48		OUTSTANDING		ACCOUNTS_PAYA BLE
132108	Check	1115	Del-Co Water Co.	3/31/2024	4,366.25		OUTSTANDING		ACCOUNTS_PAYA BLE
132109	Check	1122	MT Business Technologies Inc	3/31/2024	499.06		OUTSTANDING		ACCOUNTS_PAYA BLE
132110	Check	2504	American Electric	3/31/2024	14,767.94		OUTSTANDING		ACCOUNTS_PAYA BLE
132111	Check	5522	OSBA	3/31/2024	8,535.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132112	Check	723780	Direct Energy Marketing Inc., DBA: NRG Business Marketing LLC	3/31/2024	14,334.79		OUTSTANDING		ACCOUNTS_PAYA BLE
132113	Check	792556	Consolidated Electric Coop Inc	3/31/2024	3,869.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132114	Check	794517	Explain My Benefits, LLC	3/31/2024	15,635.40		OUTSTANDING		ACCOUNTS_PAYA BLE
Grand Total					\$ 4,167,219.36				



BIG WALNUT | INSPIRE
LOCAL SCHOOLS | & GUIDE

COMPARISON OF FISCAL YEAR 2024 YTD
APPROPRIATIONS WITH FISCAL YTD ACTUAL -
ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

Comparison of Fiscal Year 2024 YTD Appropriations with Fiscal Year YTD Actual Expenditures - All Funds

Notes	BOE Temporary Appropriation	09/15/2023 First Amendment	Second Amendment	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
001 - GENERAL FUND	51,874,312	-	607,682	52,481,994	612,827	53,094,821	38,179,990	1,983,889	12,930,942	24%
002 - BOND RETIREMENT	8,790,314	115,617	-	8,905,931	-	8,905,931	6,486,309	2,414,294	5,329	0%
003 - PERMANENT IMPROVEMENT	2,810,835	-	341,945	3,152,780	277,011	3,429,791	1,061,063	1,713,071	655,657	19%
004 - BUILDING IMPROVEMENT	609,000	-	-	609,000	796,505	1,405,505	594,651	547,308	263,547	19%
006 - FOOD SERVICE	2,142,793	-	-	2,142,793	18,387	2,161,180	1,353,045	279,732	528,403	24%
014 - ROTARY-INTERNAL SERVICES	25,000	-	-	25,000	-	25,000	2,578	21,532	890	4%
018 - PUBLIC SCHOOL SUPPORT	128,700	1,100	41,212	171,012	7,662	178,674	67,758	43,967	66,949	37%
019 - OTHER GRANT	6,267	130	7,125	13,522	-	13,522	4,606	4,449	4,467	33%
022 - DISTRICT AGENCY	233,527	12,000	37,900	283,427	3,630	287,058	145,845	11,391	129,821	45%
070 - CAPITAL PROJECTS	52,316	-	-	52,316	-	52,316	-	3,227	49,089	94%
200 - STUDENT MANAGED ACTIVITY	135,781	6,300	(6,311)	135,770	14,082	149,852	84,036	57,889	7,927	5%
300 - DISTRICT MANAGED STUDENT ACTIVITY	524,191	3,193	(892)	526,492	7,223	533,714	453,722	45,918	34,074	6%
401 - AUXILLIARY SERVICES	451,182	-	46	451,228	157,545	608,773	430,447	79,187	99,139	16%
439 - EARLY CHILDHOOD EDUCATION		276,250	-	276,250	-	276,250	-	-	276,250	100%
451 - DATA COMMUNICATION FUND	12,600	-	323	12,923	-	12,923	-	-	12,923	100%
467 - STUDENT WELLNESS AND SUCCESS	-	-	-	-	-	-	-	-	-	
499 - MISCELLANEOUS STATE GRANT FUND	349,758	-	-	349,758	6,860	356,618	347,540	147	8,930	3%
507 - ESSER FUND	1,172,062	-	-	1,172,062	252,994	1,425,056	1,004,335	-	420,721	0%
516 - IDEA PART-B GRANT	1,090,302	68,787	-	1,159,089	78,981	1,238,070	724,171	83,747	430,153	35%
551 LIMITED ENGLISH PROFICIENCY	10,791	1,436	-	12,226	-	12,226	7,671	1,324	3,231	26%
572 - TITLE I	165,297	(6,411)	(860)	158,026	-	158,026	136,316	-	21,710	14%
584 - TITLE IV ACADEMIC ENRICHMENT	26,630	3,680	-	30,310	-	30,310	16,054	50	14,206	47%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	26,592	523	-	27,116	-	27,116	21,090	-	6,026	22%
590 - TITLE II-A IMPROVING TEACHER QUALITY	88,034	5,509	-	93,543	11,831	105,375	28,569	14,424	62,382	59%
599 - MISCELLANEOUS FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	100%
TOTAL ALL FUNDS	18,851,973	488,114	1,028,170	19,760,574	1,632,711	21,393,285	12,969,805	5,321,656	3,101,824	14%

70,726,284

72,242,568

2,245,538

74,488,106

51,149,795

7,305,545

16,032,766

- 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
March 31, 2024**

<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>							
6) U.S. Treasury Note	U.S. Treasurer	\$511,816.41	12/15/2021	0.81%	6/30/2024	91	\$7,652.99
7) U.S. Treasury Note	U.S. Treasurer	\$394,556.25	12/15/2021	0.88%	9/15/2024	168	\$9,193.75
U.S. Treasury Note	U.S. Treasurer	\$496,210.94	11/9/2023	4.38%	10/31/2024	214	\$21,875.00
U.S. Treasury Note	U.S. Treasurer	\$496,425.78	11/9/2023	4.50%	11/30/2024	244	\$22,500.00
U.S. Treasury Note	U.S. Treasurer	\$494,726.56	11/9/2023	4.25%	12/31/2024	275	\$21,250.00
U.S. Treasury Note	U.S. Treasurer	\$494,238.28	11/9/2023	4.13%	1/31/2025	306	\$20,625.00
U.S. Treasury Note	U.S. Treasurer	\$198,750.00	11/9/2023	4.63%	2/28/2025	334	\$9,250.00
U.S. Treasury Note	U.S. Treasurer	\$593,554.69	2/28/2024	3.88%	3/31/2025	365	
Fifth Third Investment Total Subtotal		\$3,680,278.91					
<i>RedTree Investment Group - Investments</i>							
City National Bank	Certificates of Deposit	\$243,756.00 +	11/23/2022	4.85%	11/25/2024	239	\$23,654.55
Univest Bank & Trust Co	Certificates of Deposit	\$248,751.00 +	12/29/2022	4.40%	12/30/2024	274	\$19,173.00
JP Morgan	Commercial Paper	\$958,000.00 +	7/6/2023	5.85%	4/1/2024	1	\$0.00
Bank of Montreal	Commercial Paper	\$478,737.50 +	7/10/2023	5.92%	4/5/2024	5	\$0.00
MUFG Bank	Commercial Paper	\$479,047.92 +	7/13/2023	5.90%	4/5/2024	5	\$0.00
Natixis NY	Commercial Paper	\$239,563.20 +	7/14/2023	5.90%	4/5/2024	5	\$0.00
TD USA	Commercial Paper	\$478,775.00 +	7/13/2023	5.91%	4/8/2024	8	\$0.00
Canadian Imp Holding	Commercial Paper	\$239,425.00 +	7/24/2023	5.89%	4/19/2024	19	\$0.00
MUFG Bank	Commercial Paper	\$239,428.89 +	7/26/2023	5.93%	4/19/2024	19	\$0.00
Bank of America	Commercial Paper	\$240,500.00 +	10/4/2023	5.93%	5/31/2024	61	\$0.00
Natixis NY	Commercial Paper	\$478,978.61 +	9/11/2023	5.94%	6/3/2024	64	\$0.00
TD USA	Commercial Paper	\$239,481.25 +	9/7/2023	5.86%	6/3/2024	64	\$0.00
Bank of America	Commercial Paper	\$240,381.25 +	10/5/2023	5.93%	6/4/2024	65	\$0.00
MUFG Bank	Commercial Paper	\$190,160.48 +	12/29/2023	5.49%	6/13/2024	74	\$0.00
Toyota Motor Credit	Commercial Paper	\$239,464.18 +	10/3/2023	5.89%	6/28/2024	89	\$0.00
Natixis NY	Commercial Paper	\$240,488.06 +	11/2/2023	5.88%	7/1/2024	92	\$0.00
Bank of America	Commercial Paper	\$344,747.70 +	10/17/2023	5.92%	7/12/2024	103	\$0.00
Bank of America	Commercial Paper	\$479,637.50 +	11/30/2023	5.66%	8/26/2024	148	\$0.00
Royal Bank of Canada (RBC)	Commercial Paper	\$541,589.97 +	2/29/2024	5.37%	8/13/2024	135	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$229,650.40 +	7/26/2023	5.39%	9/26/2024	179	\$0.00
3) Federal Home Loan Bank	U.S. Gov't Agency Note	\$150,000.00 +	6/28/2021	0.40%	6/28/2024	89	\$1,095.00
4) Federal Home Loan Bank	U.S. Gov't Agency Note	\$260,000.00 +	8/26/2021	0.54%	8/26/2024	148	\$2,782.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$134,046.50 +	9/30/2022	4.25%	9/30/2025	548	\$14,343.75
Federal Home Loan Bank	U.S. Gov't Agency Note	\$198,055.60 +	2/20/2024	4.47%	1/25/2029	1761	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$259,987.00 +	3/28/2024	5.72%	9/26/2026	909	\$0.00
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$195,499.20 +	3/20/2024	4.66%	5/6/2027	1131	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$298,137.00 +	3/30/2023	3.88%	3/30/2026	729	\$34,875.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$172,200.00 +	1/31/2024	4.17%	1/25/2029	1761	\$0.00
Federal Home Loan Bank	U.S. Agency Notes	\$307,536.90 +	9/27/2023	5.53%	3/25/2026	724	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$324,466.80 +	1/31/2024	4.20%	6/15/2026	806	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$717,013.68 +	2/29/2024	5.33%	6/30/2024	91	\$0.00
Government Debt - Federal Agency Subtotal		\$10,087,506.59					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$312,051.82	3/31/2024	0.06%	4/1/2024	1	\$0.51
2) Federated Govt Obligations Is	Money Market	\$9,782.00	3/31/2024	2.10%	4/1/2024	1	\$0.56
3) First American Obligations Fund	Money Market	\$10,197.23	3/31/2024	2.10%	4/1/2024	1	\$0.59
4) Star Ohio - General	Money Market	\$10,633,497.73	3/31/2024	2.28%	4/1/2024	1	\$664.23
Cash Account Subtotal		\$10,965,528.78					
Total Interim Funds		\$24,733,314.28					
ACTIVE FUNDS - General Operating Funds							
1) First Commonwealth Bank	Checking - General	\$27,534,437.65	3/31/2024	0.02%	4/1/2024	1	\$15.09
2) First Commonwealth Bank	Checking - Payroll	\$26,469.70	3/31/2024	0.00%	4/1/2024	1	\$0.00
Total Active Funds		\$27,560,907.35					
Total Active and Interim Funds - General Operating		\$52,294,221.63		1.73%		66	\$4,790,954.15

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
March 31, 2024**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Earnings Remaining</u>
<u>May 2019 - Bond Proceeds</u>							
8) First American Treasury Obligations Fund	Money Market	\$963,759.58 +	3/31/2024	2.10%	4/1/2024	1	\$55.45
9) Star Ohio - Construction Fund	Money Market	\$89,251.54 +	3/31/2024	2.28%	4/1/2024	1	\$5.58
Subtotal		<u>\$1,053,011.12</u>					
Total May 2019 - Bond Proceeds		<u>\$1,053,011.12</u>					
Grand Total Construction Proceeds		\$1,053,011.12		2.12%		1	\$5,010,061.03

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
March 31, 2024**

Fund	Month to Date	Year to Date
General Fund (001)	\$110,254.87	\$1,025,318.89
Building Project Fund (004-9017)	\$405.59	\$56,370.93
Food Service Fund (006)	\$3,307.97	\$24,477.80
Sunbury Meadows CDA (022-9200)	\$51.25	\$698.63
Auxillary Services Fund (401)	\$806.35	\$3,012.03
Total All Funds	\$114,826.03	\$1,109,878.28

**Thank you for your review of the March 2024 Big Walnut Local
School District Financial Report.**



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