

# Big Walnut Local School District

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## Monthly Financial Report

*for the month ended*  
February 28, 2025

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Prepared By:  
Scott Gooding  
Treasurer



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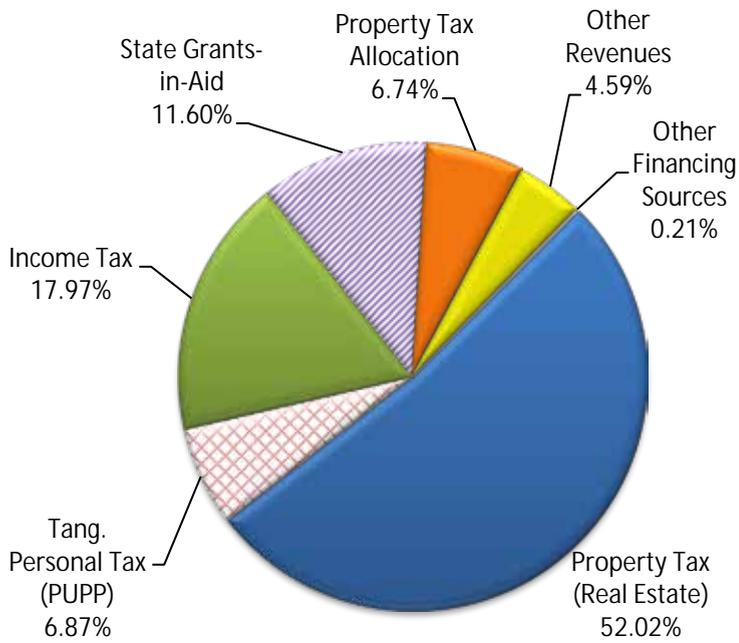
**Five Year Forecast (Nov 2024)**  
**Monthly Variance Report**  
**Friday, February 28, 2025**

ODE Line Number	Five Year Forecast					Notes
	(Nov 2024)	FYTD Estimate	FYTD Actual	FYTD Difference	FYTD Difference (%)	
01.010 General Property (Real Estate)	\$ 32,766,812.86	\$ 14,851,061.77	\$ 15,431,904.23	\$ 580,842.46	3.91%	
01.020 Tangible Personal Property Tax	\$ 4,356,410.40	\$ 2,151,208.04	\$ 2,059,844.81	\$ (91,363.23)	-4.25%	
01.030 Income Tax	\$ 12,098,851.56	\$ 9,168,902.00	\$ 9,405,111.11	\$ 236,209.11	2.58%	
01.035 Unrestricted Grants-in-Aid	\$ 6,522,379.35	\$ 4,582,756.66	\$ 4,621,744.81	\$ 38,988.15	0.85%	
01.040 Restricted Grants-in-Aid	\$ 963,629.06	\$ 371,865.58	\$ 369,997.51	\$ (1,868.07)	-0.50%	
01.045 Restricted Federal Grants-in-Aid - SFSF	\$ -	\$ -	\$ -	\$ -	0.00%	
01.050 Property Tax Allocation	\$ 4,332,327.82	\$ 2,064,293.39	\$ 2,157,260.06	\$ 92,966.67	4.50%	
01.060 All Other Operating Revenue	\$ 3,311,442.15	\$ 2,146,217.65	\$ 2,779,322.96	\$ 633,105.31	29.50%	1
<b>01.070 Total Revenue</b>	<b>\$ 64,351,853.21</b>	<b>\$ 35,336,305.10</b>	<b>\$ 36,825,185.49</b>	<b>\$ 1,488,880.39</b>	<b>4.21%</b>	
02.010 Proceeds from Sale of Notes	\$ -	\$ -	\$ -	\$ -	0.00%	
02.020 State Emergency Loans & Advancements (Approved)	\$ -	\$ -	\$ -	\$ -	0.00%	
02.040 Operating Transfers-In	\$ -	\$ -	\$ -	\$ -	0.00%	
02.050 Advances-In	\$ -	\$ -	\$ -	\$ -	0.00%	
02.060 All Other Financial Sources	\$ 110,459.00	\$ 67,110.00	\$ 77,255.20	\$ 10,145.20	15.12%	
<b>02.070 Total Other Financing Sources</b>	<b>\$ 110,459.00</b>	<b>\$ 67,110.00</b>	<b>\$ 77,255.20</b>	<b>\$ 10,145.20</b>	<b>15.12%</b>	
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>\$ 64,462,312.21</b>	<b>\$ 35,403,415.11</b>	<b>\$ 36,902,440.69</b>	<b>\$ 1,499,025.58</b>	<b>4.23%</b>	
03.010 Personal Services	\$ 32,604,366.44	\$ 21,525,134.53	\$ 20,773,328.45	\$ (751,806.08)	-3.49%	
03.020 Employees' Retirement/Insurance Benefits	\$ 12,804,904.61	\$ 8,508,650.64	\$ 8,220,911.04	\$ (287,739.60)	-3.38%	
03.030 Purchased Services	\$ 8,703,739.15	\$ 5,730,703.82	\$ 5,292,935.42	\$ (437,768.40)	-7.64%	
03.040 Supplies and Materials	\$ 2,233,880.00	\$ 1,827,714.39	\$ 1,663,217.32	\$ (164,497.07)	-9.00%	
03.050 Capital Outlay	\$ 542,028.55	\$ 419,106.35	\$ 1,242,652.23	\$ 823,545.88	196.50%	2
03.060 Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.00%	
04.010 Debt Service: All Principal (Historical)	\$ -	\$ -	\$ -	\$ -	0.00%	
04.020 Debt Service: Principal-Notes	\$ -	\$ -	\$ -	\$ -	0.00%	
04.030 Debt Service: Principal - State Loans	\$ -	\$ -	\$ -	\$ -	0.00%	
04.040 Debt Service: Principal - State Advancements	\$ -	\$ -	\$ -	\$ -	0.00%	
04.050 Debt Service: Principal - HB 264 Loans	\$ -	\$ -	\$ -	\$ -	0.00%	
04.055 Debt Service: Principal - Other	\$ -	\$ -	\$ -	\$ -	0.00%	
04.060 Debt Service: Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	0.00%	
04.300 Other Objects	\$ 843,598.03	\$ 535,190.91	\$ 511,020.29	\$ (24,170.62)	-4.52%	
<b>04.500 Total Expenditures</b>	<b>\$ 57,732,516.78</b>	<b>\$ 38,546,500.64</b>	<b>\$ 37,704,064.75</b>	<b>\$ (842,435.89)</b>	<b>-2.19%</b>	
05.010 Operational Transfers - Out	\$ -	\$ -	\$ -	\$ -	0.00%	
05.020 Advances - Out	\$ -	\$ -	\$ -	\$ -	0.00%	
05.030 All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0.00%	
<b>05.040 Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>05.050 Total Expenditure and Other Financing Uses</b>	<b>\$ 57,732,516.78</b>	<b>\$ 38,546,500.64</b>	<b>\$ 37,704,064.75</b>	<b>\$ (842,435.89)</b>	<b>-2.19%</b>	
06.010 Excess Rev & Other Financing Sources over (under) Exp & Other Financing Uses	\$ 6,729,795.43	\$ (3,143,085.53)	\$ (801,624.06)	\$ 2,341,461.47		
07.010 Cash Balance - July 1 - Excluding Proposed Renew/Replace & New Levies	\$ 34,233,502.61	\$ 34,233,502.61	\$ 34,233,502.61	\$ -		
07.020 Cash Balance - February 28, 2025	\$ 40,963,298.04	\$ 31,090,417.08	\$ 33,431,878.55	\$ 2,341,461.47		
08.010 Encumbrances - February 28, 2025	\$ 953,642.00	\$ -	\$ 2,234,336.97	\$ -		
09.030 Budget Reserve	\$ -	\$ -	\$ -	\$ -		

Notes	
<i>Monthly estimates are derived from 8 years of historical transactions by month.</i>	
(1) - Interest correction - 09/27/24 for July 2024 (posted to 022-9200)	\$ 182,242.95
Interest estimated revenue	\$ 960,000.00
FYTD received	\$ 1,733,607.50
(2) Bus purchases (including appropriation increase to be approved 03/17/25)	

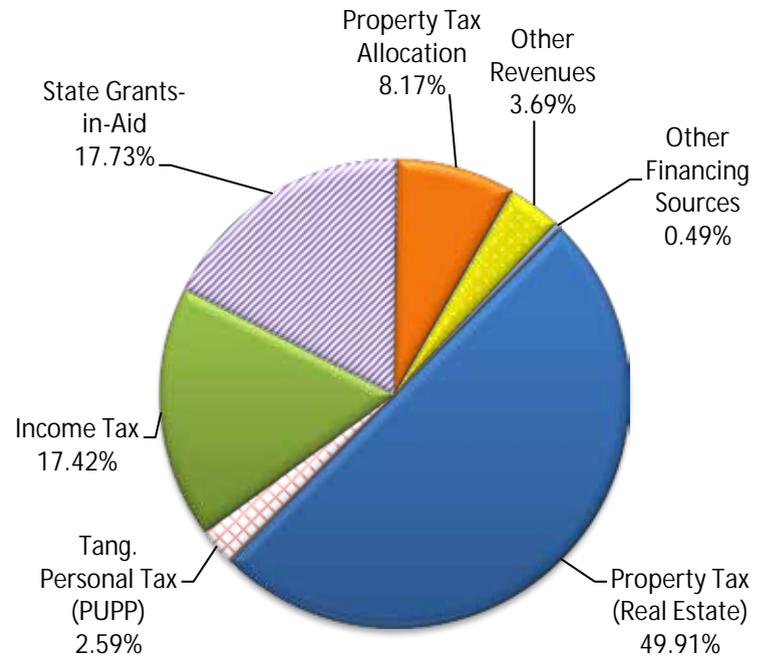
**EST. GENERAL FUND REVENUE FY25**

**\$57,196,300**



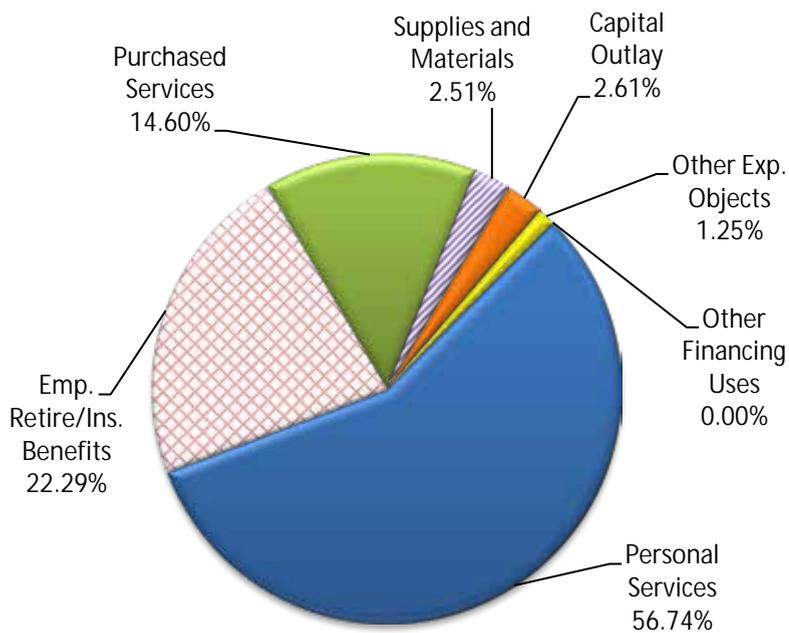
**EST. GENERAL FUND REVENUE FY15**

**\$30,203,662**



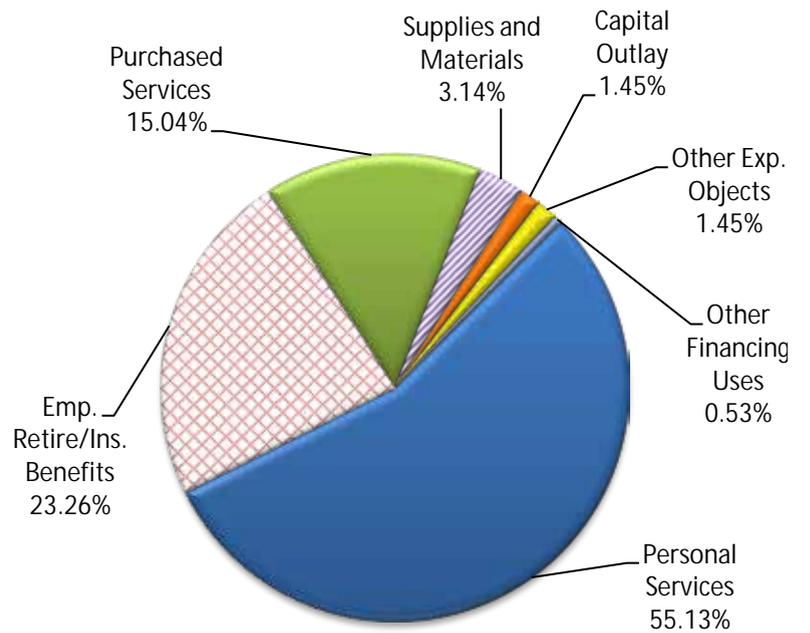
**EST. GENERAL FUND EXPENDITURES FY25**

**\$51,522,171**



**EST. GENERAL FUND EXPENDITURES FY15**

**\$29,020,690**



	<b>FY 2025</b>	<b>FY 2015</b>	<b>% Change</b>
<b>Enrollment</b>	4,373 as of 8/23/2024	3,150	38.83%

**COMPARISON OF FISCAL YEAR 2025 YEAR-TO-DATE ESTIMATED REVENUES AND  
EXPENDITURES WITH FISCAL YEAR 2025 YEAR-TO-DATE ACTUALS  
GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY**

<u>CATEGORY</u>	<u>FY 25 EST.</u>	<u>FY 25 ACTUAL</u>	<u>VARIANCE</u>	<u>PERCENTAGE</u>
<b>Revenues</b>				
General Property Tax (Real Estate)	\$13,379,035	\$15,431,904	\$2,052,869	15.3%
Tangible Personal Property (PUPP)	2,144,633	2,059,845	(84,788)	-4.0%
Income Tax	9,423,915	9,405,111	(18,803)	-0.2%
Unrestricted State Grants-in-Aid	4,612,686	4,939,117	326,431	7.1%
Restricted State Grants-in-Aid	254,304	52,625	(201,679)	-79.3%
Property Tax Allocation (Reimb.)	1,827,927	2,157,260	329,333	18.0%
All Other Revenues	2,270,706	2,851,704	580,998	25.6%
<b>Total Revenues</b>	<b>33,913,207</b>	<b>36,897,567</b>	<b>2,984,360</b>	<b>8.8%</b>
<b>Other Financing Sources</b>				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	9,300	4,874	(4,426)	-47.6%
<b>Total Other Financing Sources</b>	<b>9,300</b>	<b>4,874</b>	<b>(4,426)</b>	<b>-47.6%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$33,922,507</b>	<b>\$36,902,441</b>	<b>\$2,979,934</b>	<b>8.8%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$21,453,005	\$20,773,328	(\$679,677)	-3.2%
Retirement/Insurance Benefits	8,533,824	8,220,911	(312,913)	-3.7%
Purchased Services	5,601,131	5,292,935	(308,195)	-5.5%
Supplies and Materials	1,750,946	1,663,217	(87,729)	-5.0%
Capital Outlay	379,384	1,242,652	863,268	227.5%
Other Expenditure Objects	398,270	511,020	112,750	28.3%
<b>Total Expenditures</b>	<b>38,116,561</b>	<b>37,704,065</b>	<b>(412,496)</b>	<b>-1.1%</b>
<b>Other Financing Uses</b>				
Operating Transfers-Out	\$0	\$0	\$0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
<b>Total Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Fin. Uses</b>	<b>\$38,116,561</b>	<b>\$37,704,065</b>	<b>(412,496)</b>	<b>-1.1%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	(\$4,194,054)	(\$801,624)	\$3,392,430	-80.9%
<b>Beginning Cash Balance July 1</b>	<b>\$34,233,503</b>	<b>\$34,233,503</b>	<b>\$0</b>	<b>0.0%</b>
<b>Ending Cash Balance</b>	<b>\$30,039,449</b>	<b>\$33,431,879</b>	<b>\$3,392,430</b>	<b>11.3%</b>
Estimated Encumbrances	\$0	\$2,234,337	(\$2,234,337)	
<b>Unreserved Fund Balance</b>	<b>\$30,039,449</b>	<b>\$31,197,542</b>	<b>\$1,158,093</b>	



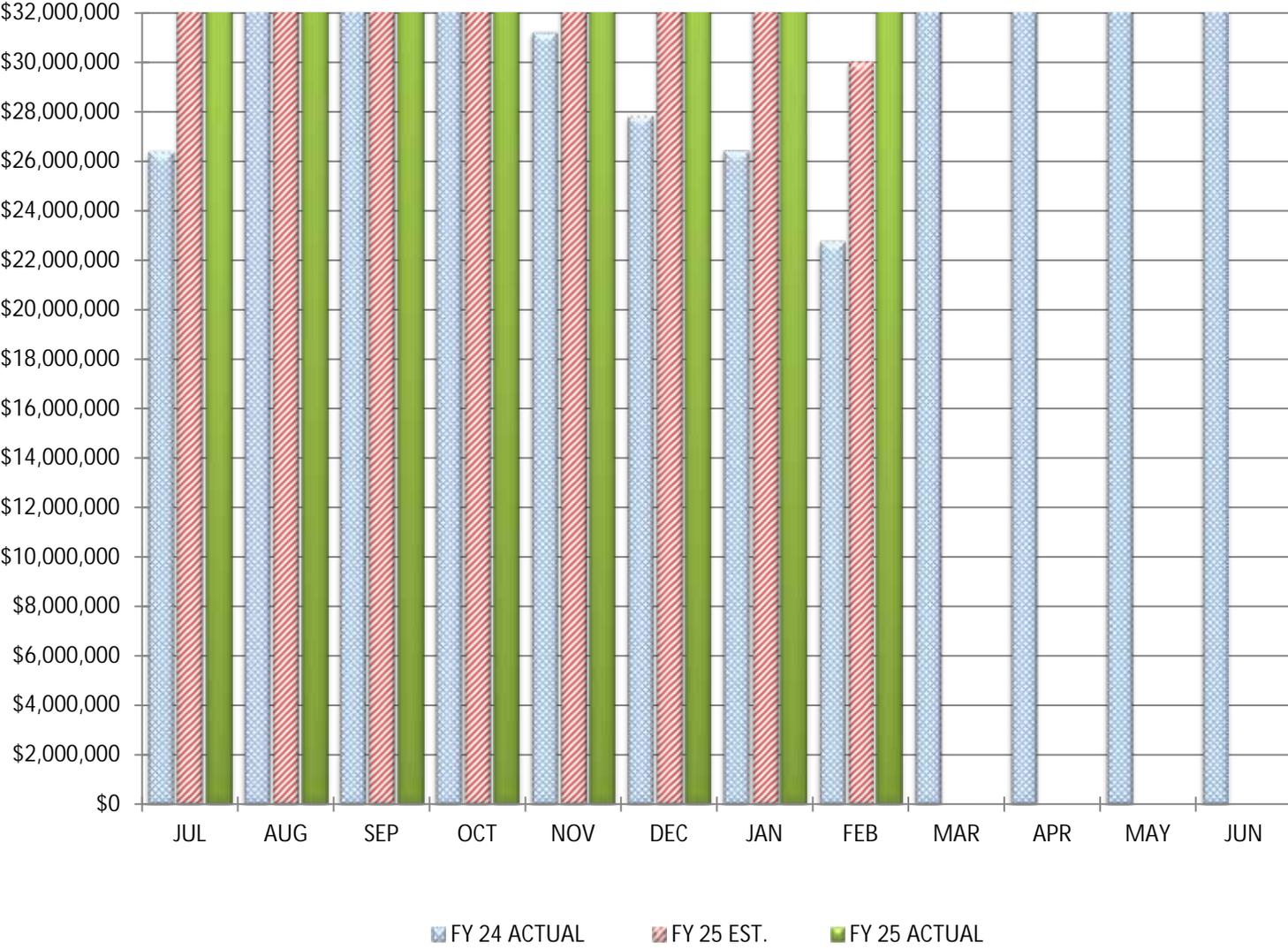
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LOCAL SCHOOLS | & GUIDE

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VARIANCE ANALYSIS - GENERAL FUND

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# COMPARISON OF MONTHLY ENDING CASH BALANCES



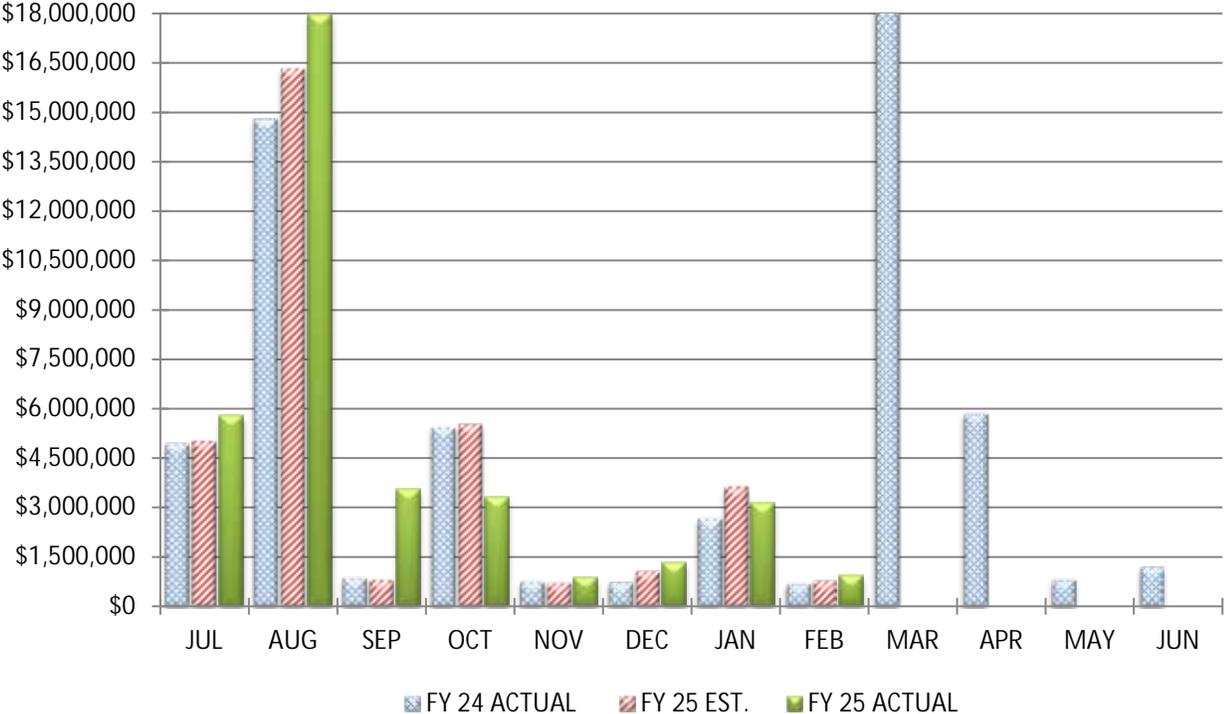
COMPARISON OF MONTHLY ENDING CASH BALANCES

February 28, 2025

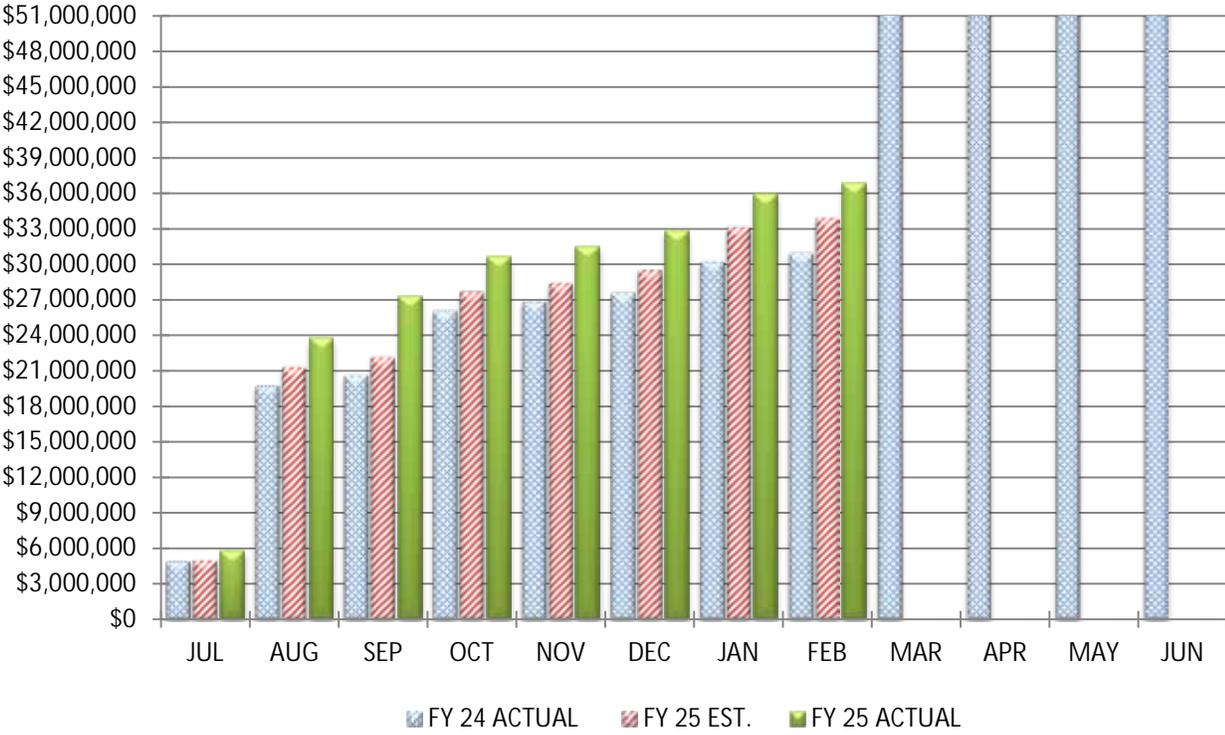
Actual Cash Balance		\$33,431,879
Estimated Cash Balance		\$30,039,449
Variance From Estimate	OVER	\$3,392,430
Percent Variance From Estimate	OVER	11.29%
Previous Year Cash Balance		\$22,766,123

**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



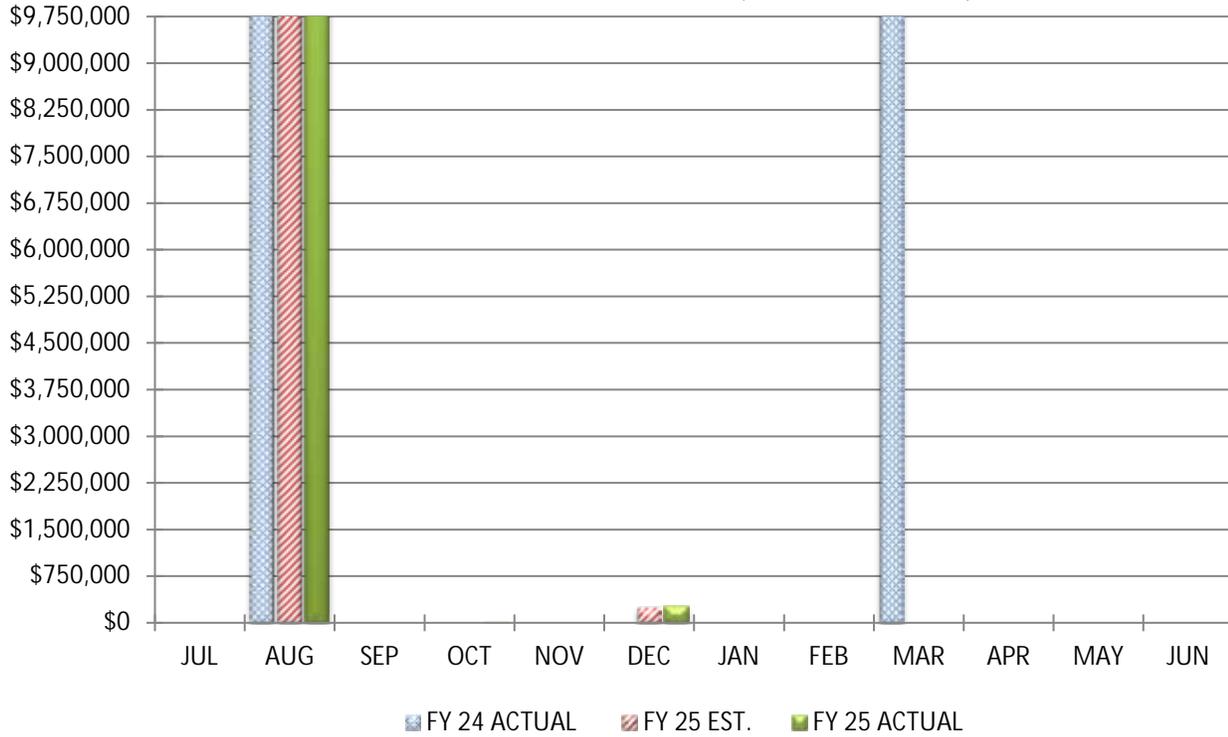
**COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES**

**February 28, 2025**

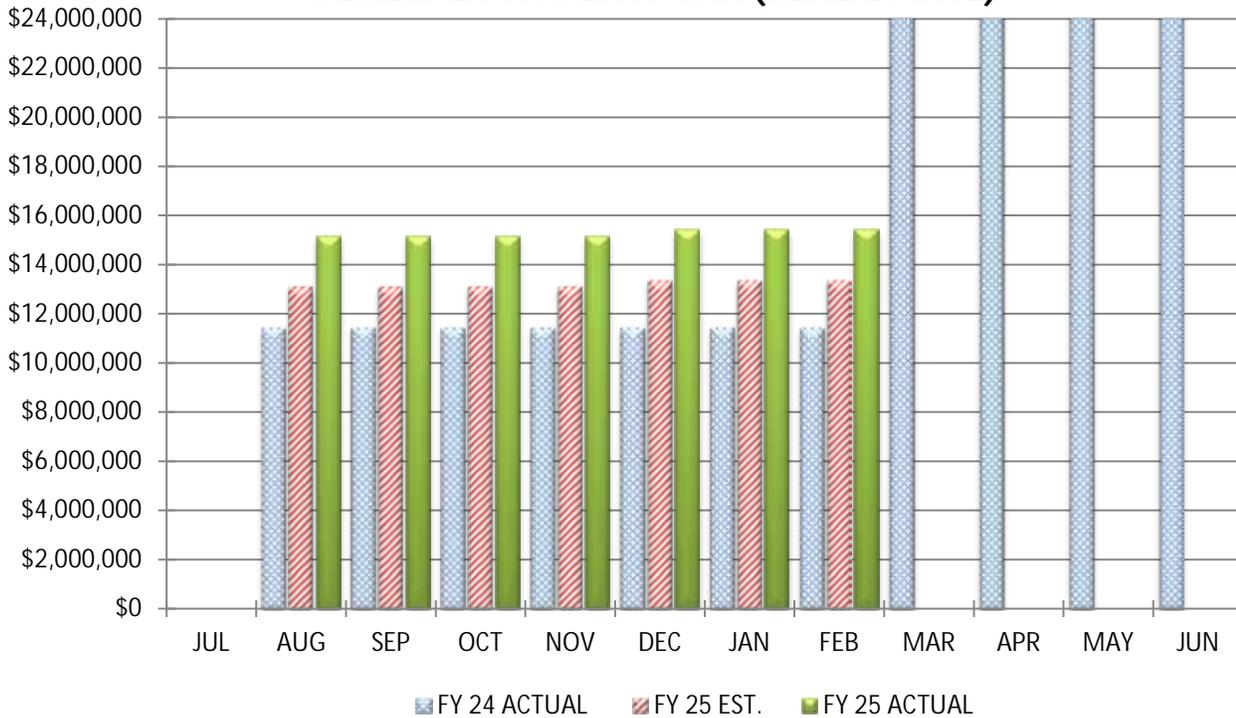
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Receipts		\$920,621		\$36,902,441
Estimated Receipts		\$783,922		\$33,922,507
Variance From Estimate	OVER	\$136,699	OVER	\$2,979,934
Variance From Estimate	OVER	17.44%	OVER	8.78%
Actual Prior Year		\$695,474		\$30,983,166
Total 2024-2025 Estimate				\$63,224,545
Percent Of Total Estimate Received				58.37%
Percent Of Budget Year Completed			8 Months	66.67%

**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)



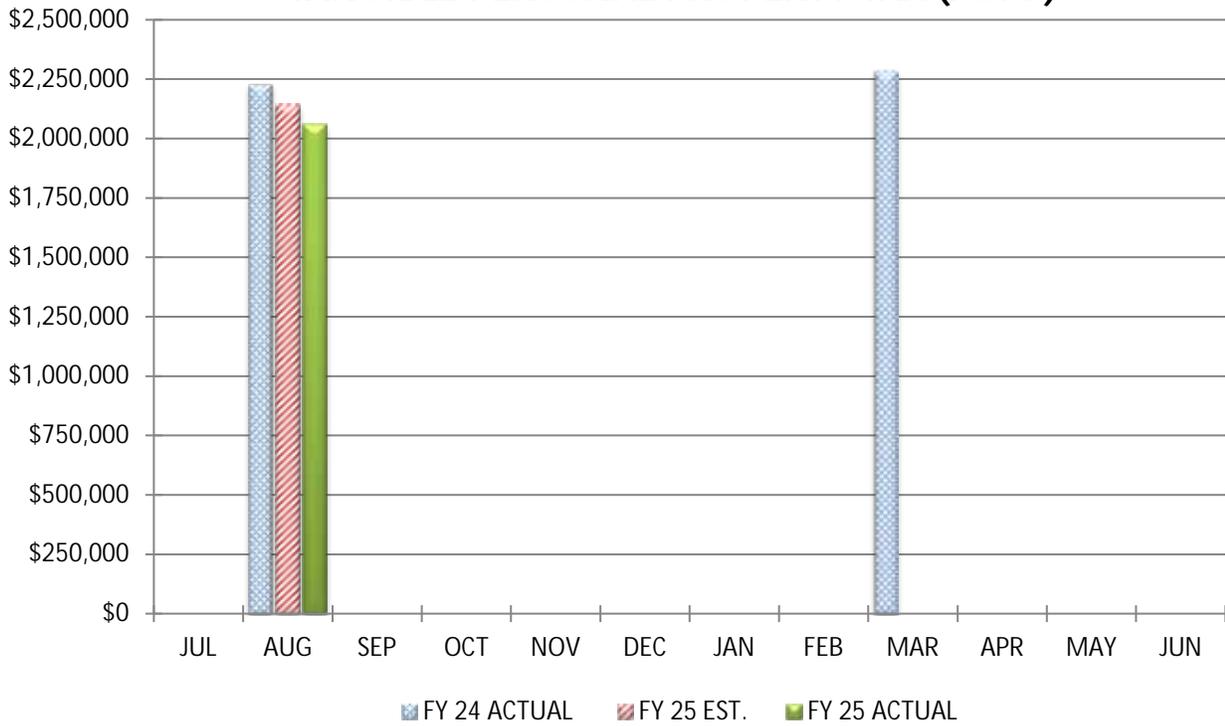
**COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)**

February 28, 2025

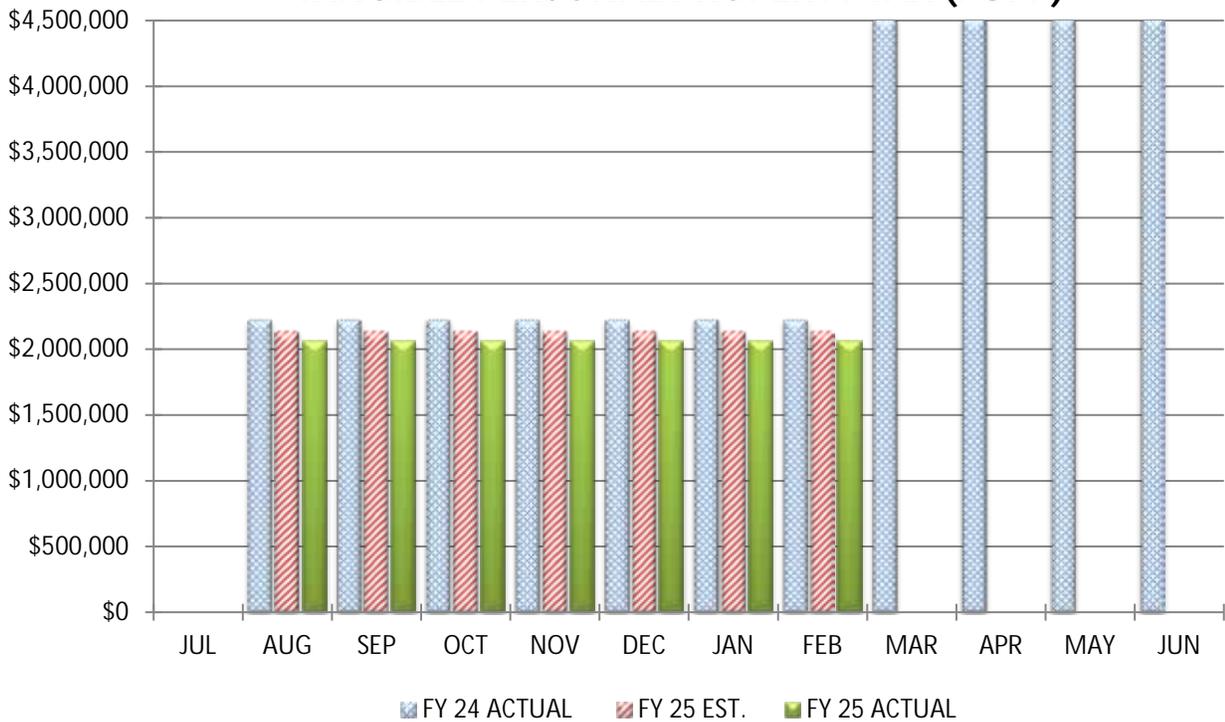
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts	\$0		\$15,431,904
Estimated Real Estate Tax Receipts	\$0		\$13,379,035
Variance From Estimate	\$0	OVER	\$2,052,869
Variance From Estimate	0.00%	OVER	15.34%
Actual Prior Year	\$0		\$11,481,688
Total 2024-2025 Estimate			\$32,889,810
Percent Of Total Estimate Received			46.92%
Percent Of Budget Year Completed	8 months		66.67%

**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)



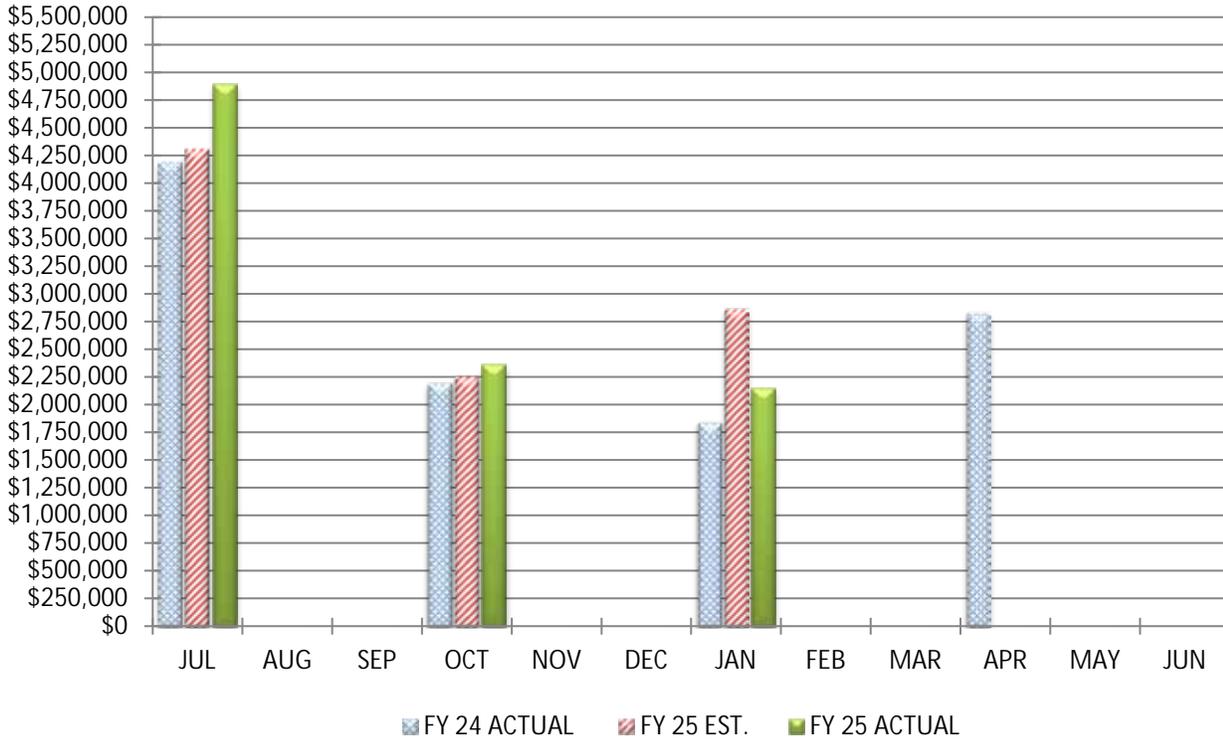
**COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)**

February 28, 2025

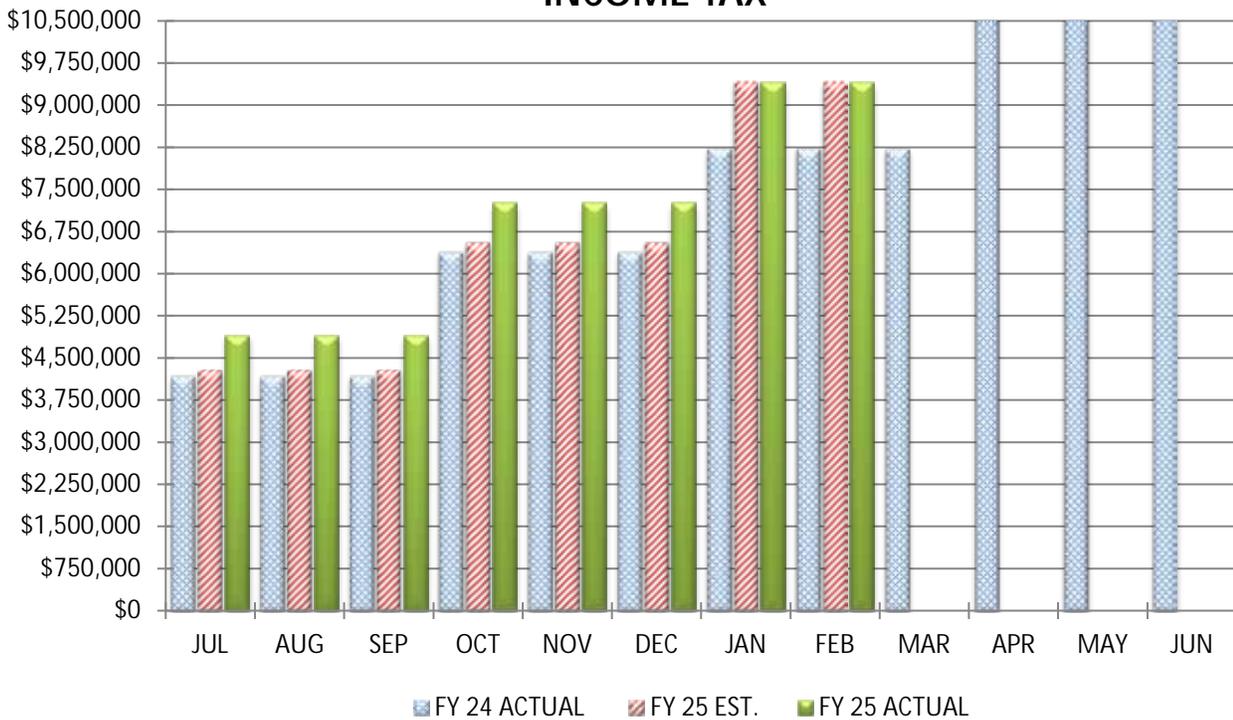
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts	\$0		\$2,059,845
Estimated PUPP Tax Receipts	\$0		\$2,144,633
Variance From Estimate	\$0	UNDER	(\$84,788)
Variance From Estimate	0.00%	UNDER	-3.95%
Actual Prior Year	\$0		\$2,229,802
Total 2024-2025 Estimate			\$4,345,334
Percent Of Total Estimate Received			47.40%
Percent Of Budget Year Completed		8 months	66.67%

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

## COMPARISON OF TOTAL MONTHLY INCOME TAX



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



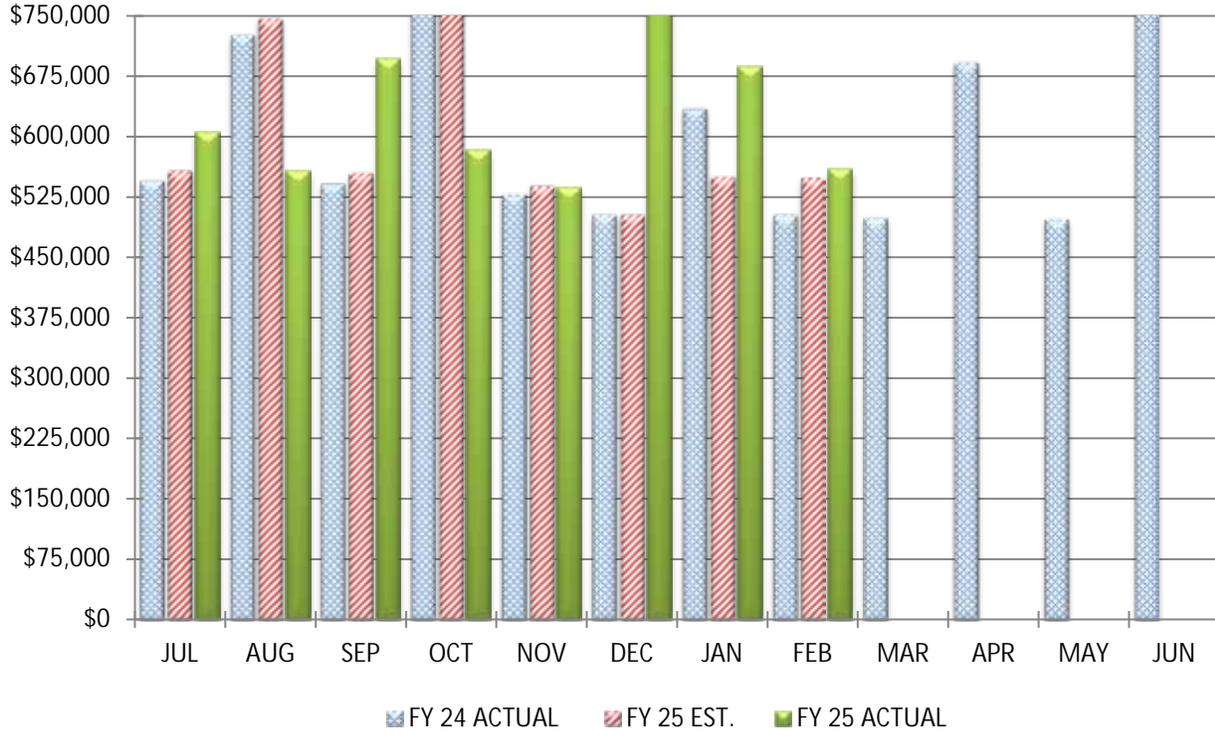
**COMPARISON OF INCOME TAX**

February 28, 2025

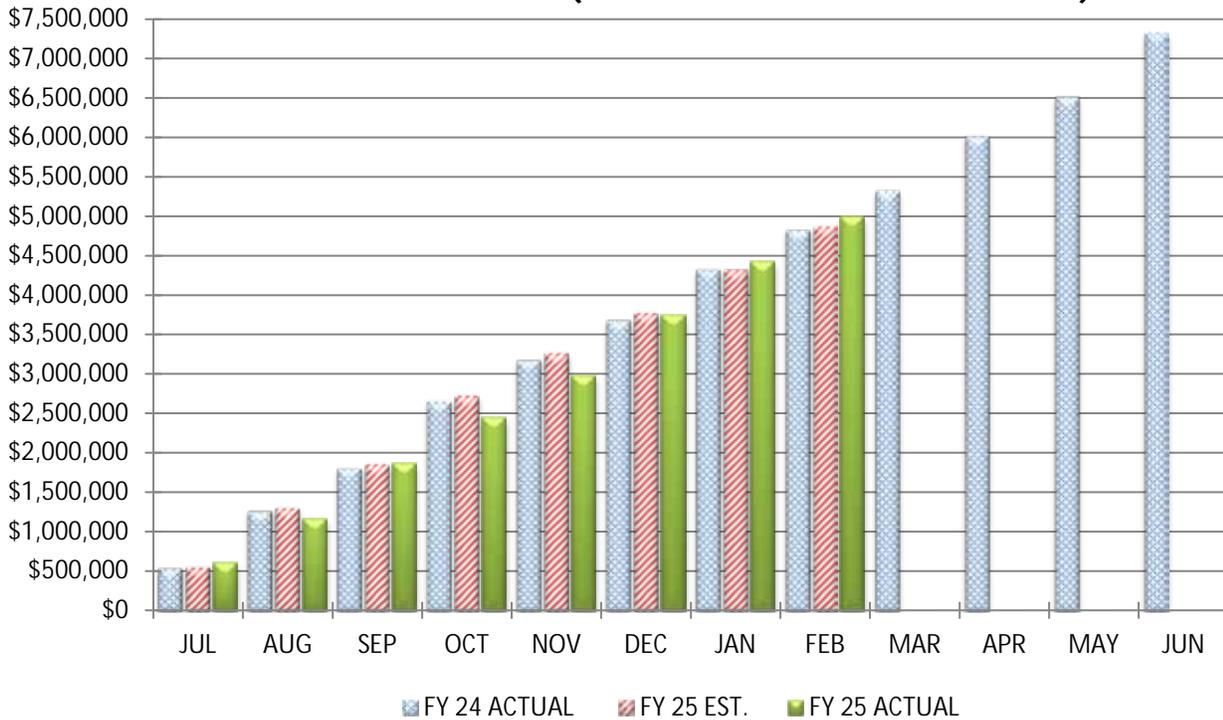
	MONTH		YEAR-TO-DATE
Actual State Receipts	\$0		\$9,405,111
Estimated State Receipts	\$0		\$9,423,915
Variance From Estimate	\$0	UNDER	(\$18,803)
Variance From Estimate	0.00%	UNDER	-0.20%
Actual Prior Year	\$0		\$8,233,134
Total 2024-2025 Estimate			\$11,360,147
Percent Of Total Estimate Received			82.79%
Percent Of Budget Year Completed		8 months	66.67%

**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)



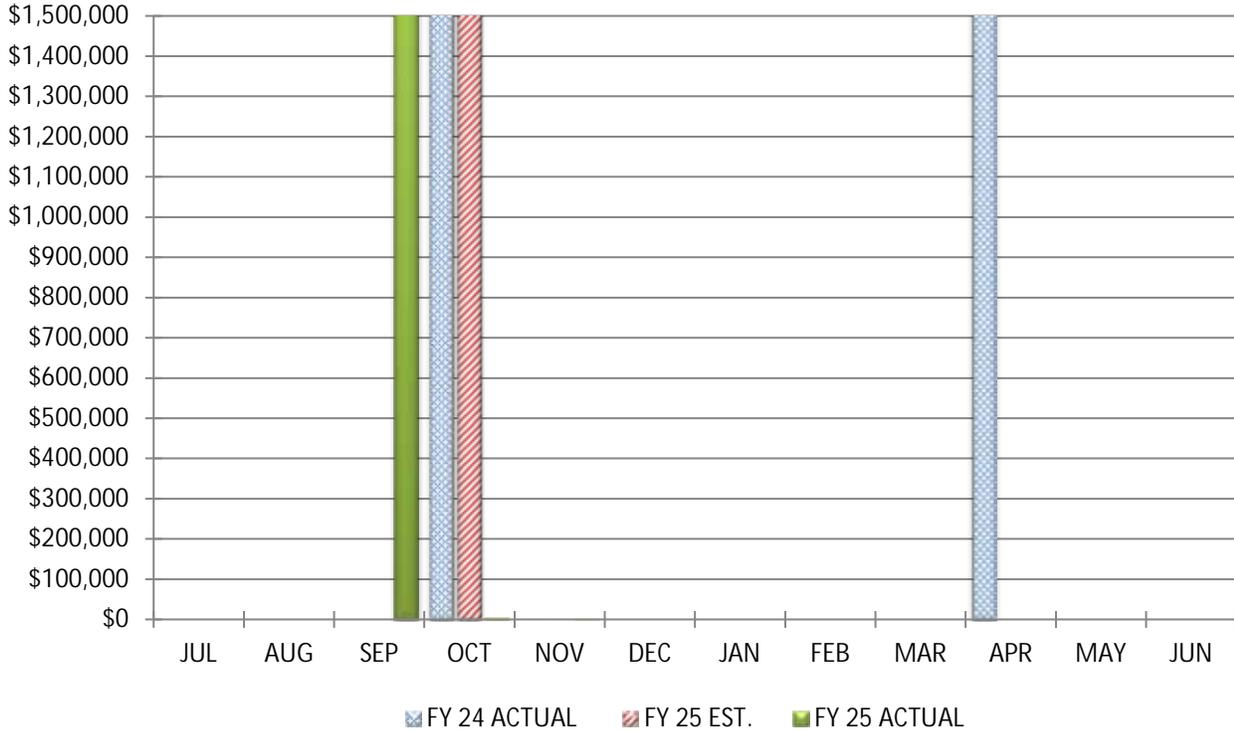
**COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)**

**February 28, 2025**

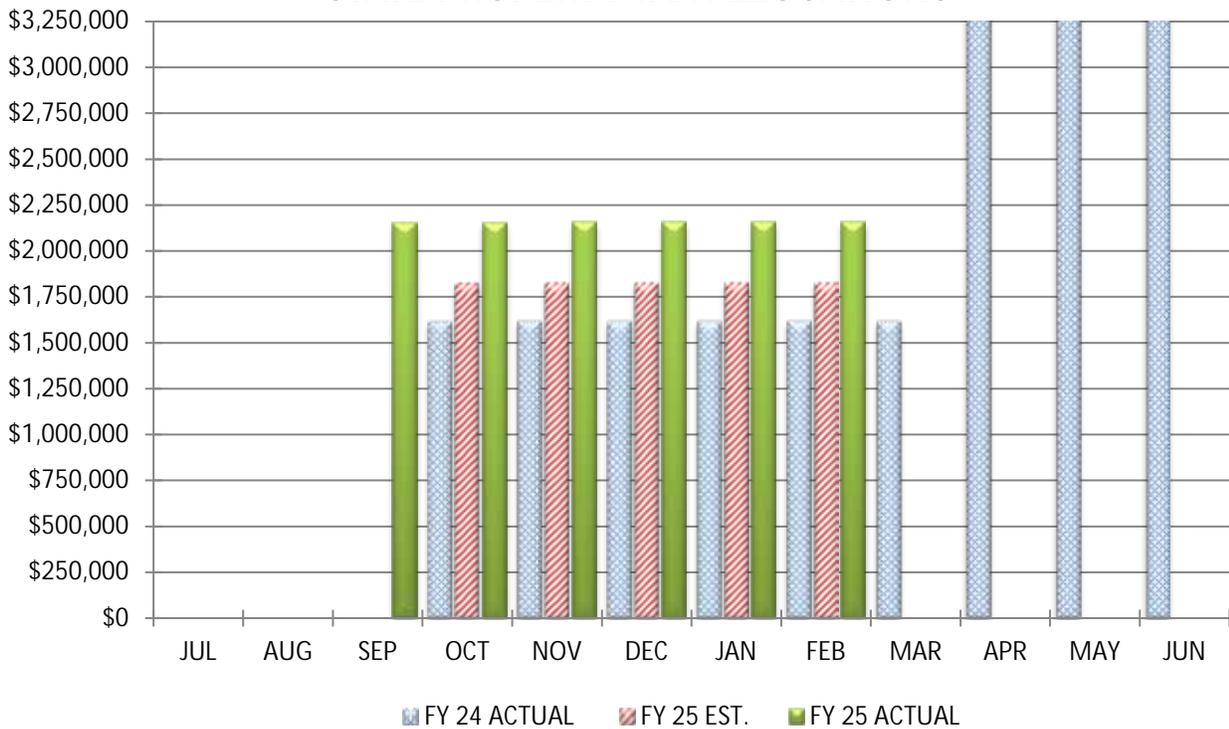
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$559,286		\$4,991,742
Estimated State Receipts		\$549,413		\$4,866,990
Variance From Estimate	OVER	\$9,873	OVER	\$124,752
Variance From Estimate	OVER	1.80%	OVER	2.56%
Actual Prior Year		\$503,380		\$4,830,913
Total 2024-2025 Estimate				\$7,335,907
Percent Of Total Estimate Received				68.05%
Percent Of Budget Year Completed		8 months		66.67%

**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



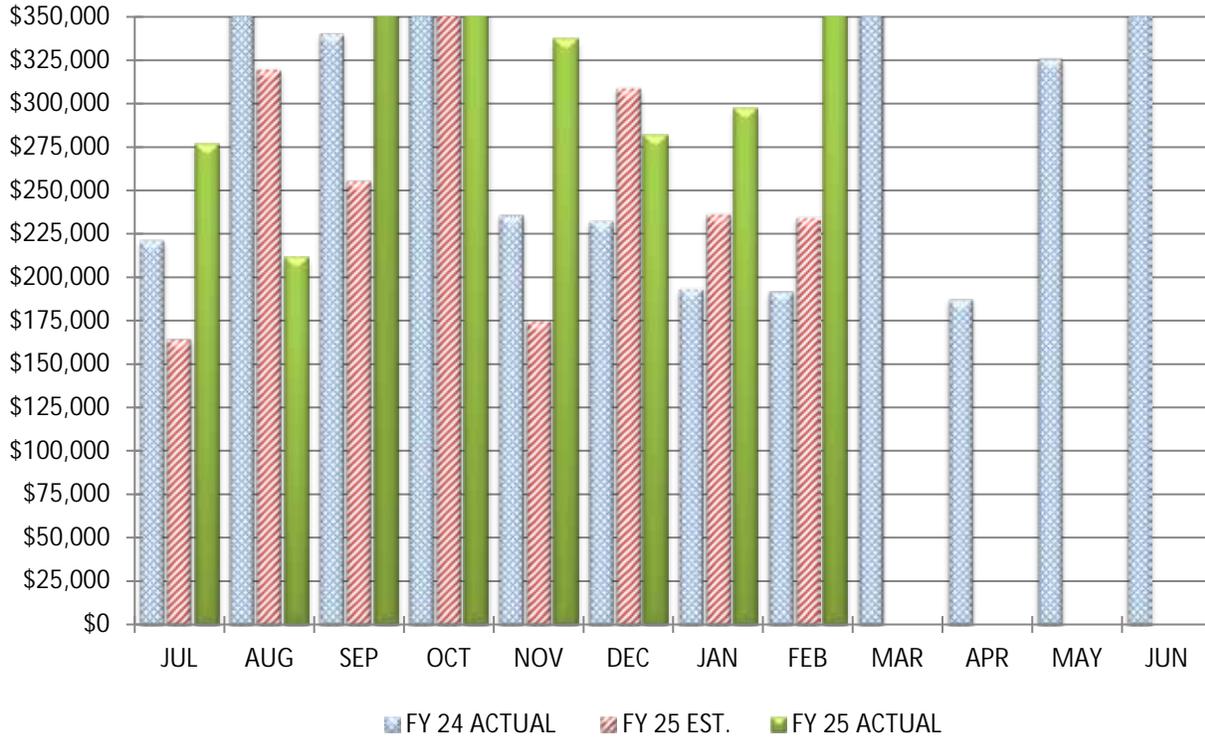
**COMPARISON OF STATE PROPERTY TAX ALLOCATIONS**

February 28, 2025

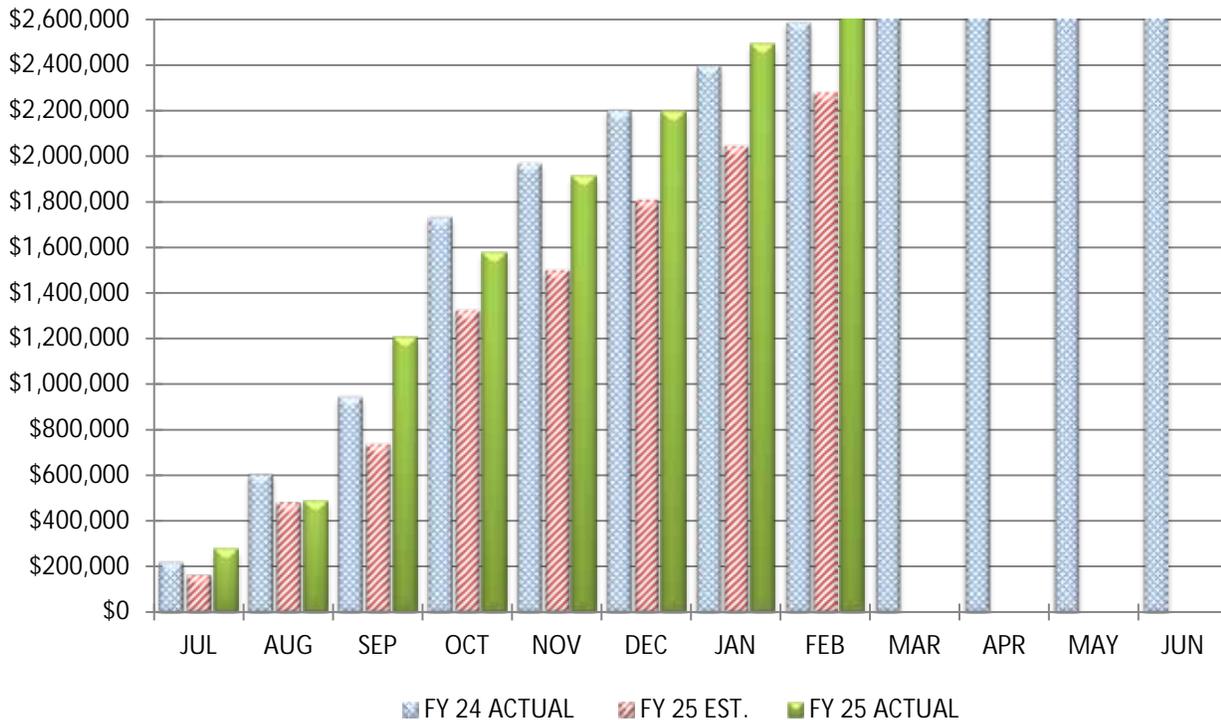
	MONTH		YEAR-TO-DATE
Actual Tax Allocation Receipts	\$0		\$2,157,260
Estimated Tax Allocation Receipts	\$0		\$1,827,927
Variance From Estimate	\$0	OVER	\$329,333
Variance From Estimate	0.00%	OVER	18.02%
Actual Prior Year	\$0		\$1,620,481
Total 2024-2025 Estimate			\$4,259,327
Percent Of Total Estimate Received			50.65%
Percent Of Budget Year Completed		8 months	66.67%

**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



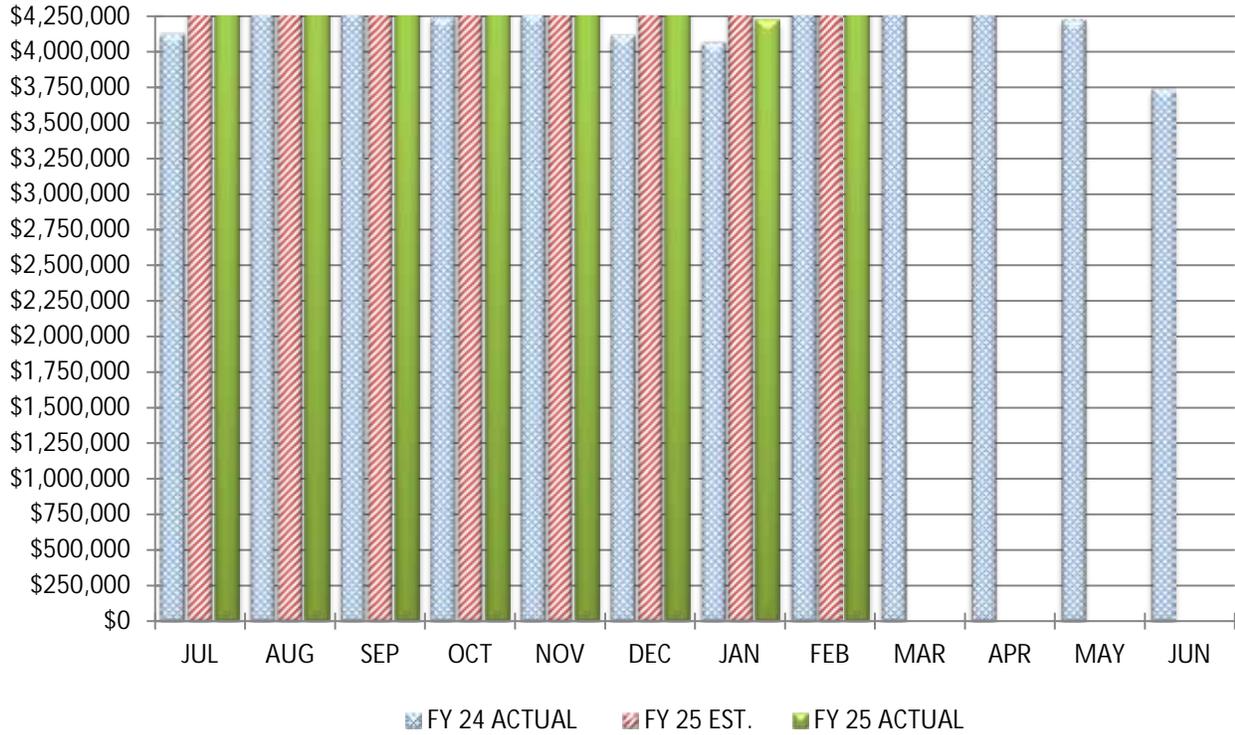
**COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES**

**February 28, 2025**

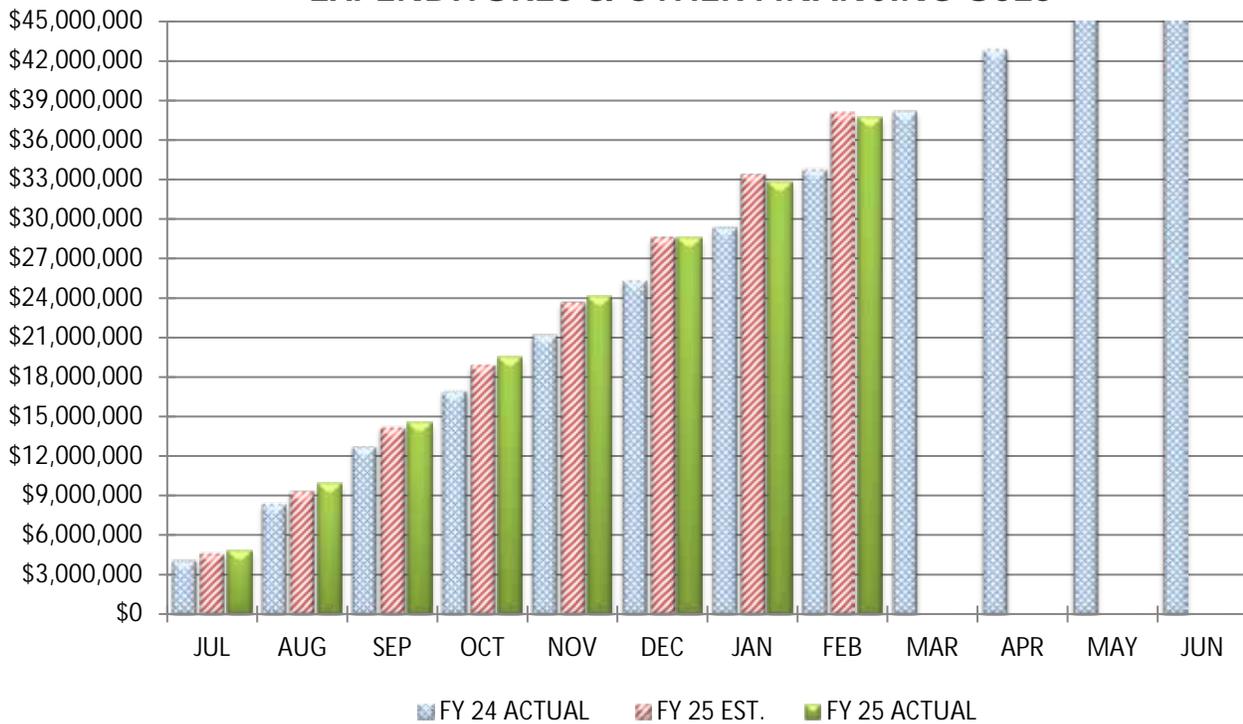
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$361,335		\$2,856,578
Estimated Other Receipts		\$234,509		\$2,280,006
Variance From Estimate	OVER	\$126,826	OVER	\$576,572
Variance From Estimate	OVER	54.08%	OVER	25.29%
Actual Prior Year		\$192,094		\$2,587,148
Total 2024-2025 Estimate				\$3,034,020
Percent Of Total Estimate Received				94.15%
Percent Of Budget Year Completed		8 months		66.67%

**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



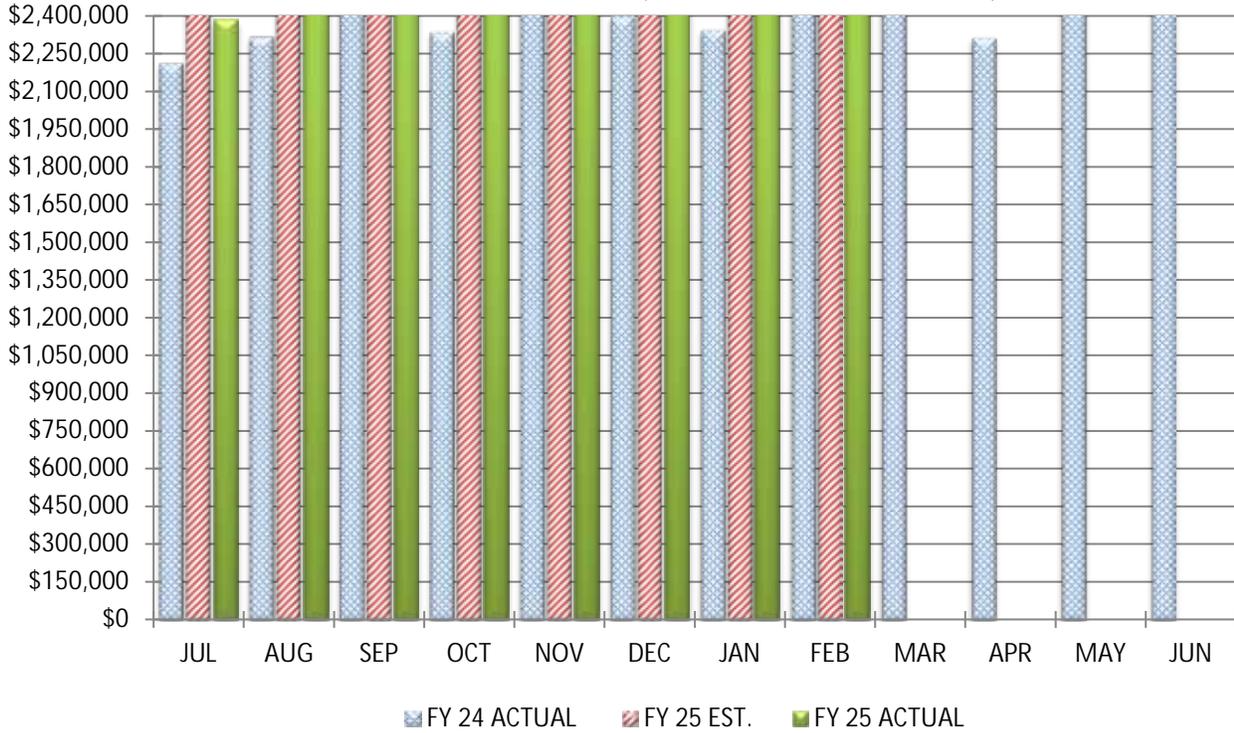
**COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES**

**February 28, 2025**

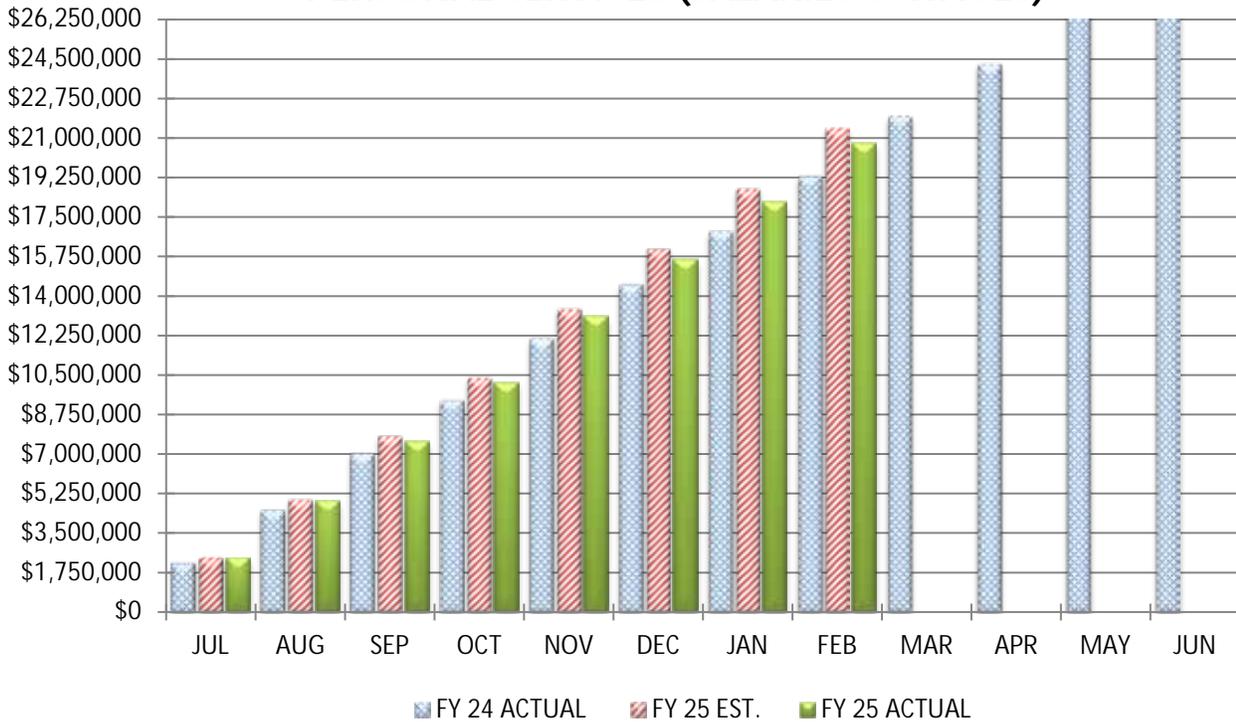
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$4,872,487		\$37,704,065
Estimated Expenditures		\$4,712,865		\$38,116,561
Variance From Estimate	OVER	\$159,622	UNDER	(\$412,496)
Variance From Estimate	OVER	3.39%	UNDER	-1.08%
Actual Prior Year		\$4,370,636		\$33,783,366
Total 2024-2025 Estimate				\$57,207,384
Percent Of Total Estimate Spent				65.91%
Percent Of Budget Year Completed		8 months		66.67%

**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)



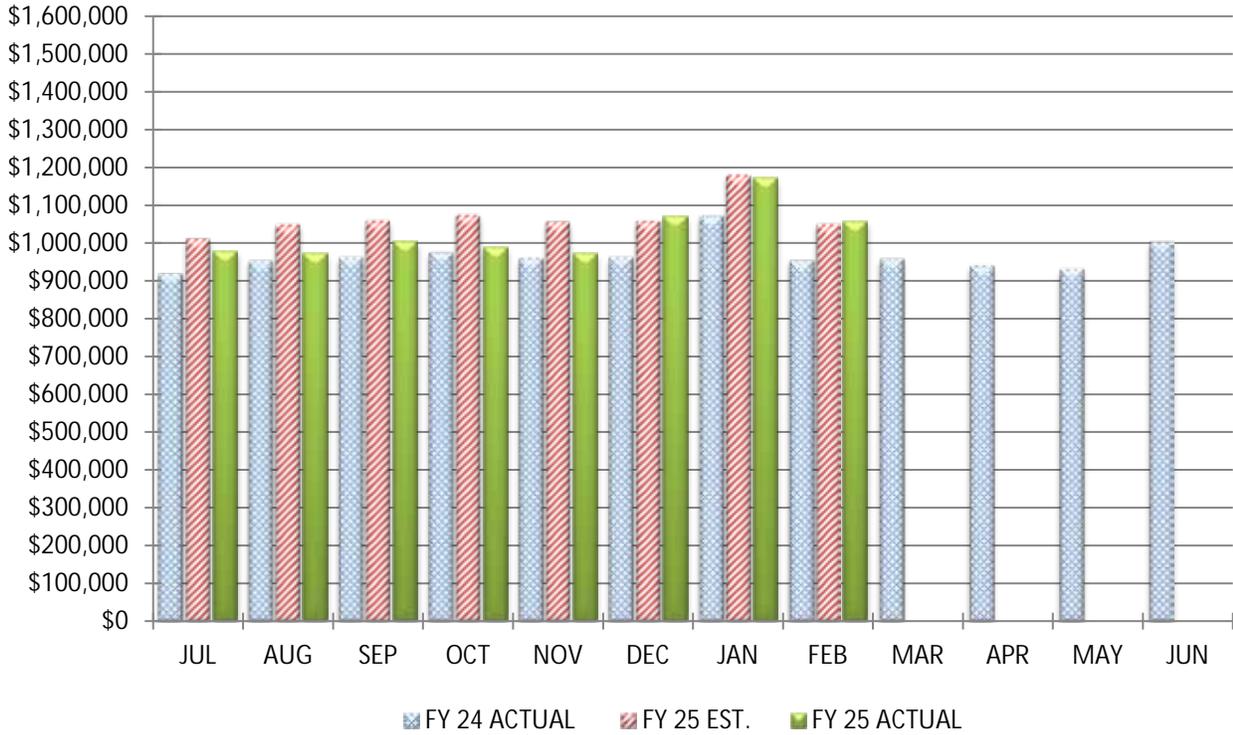
**COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)**

**February 28, 2025**

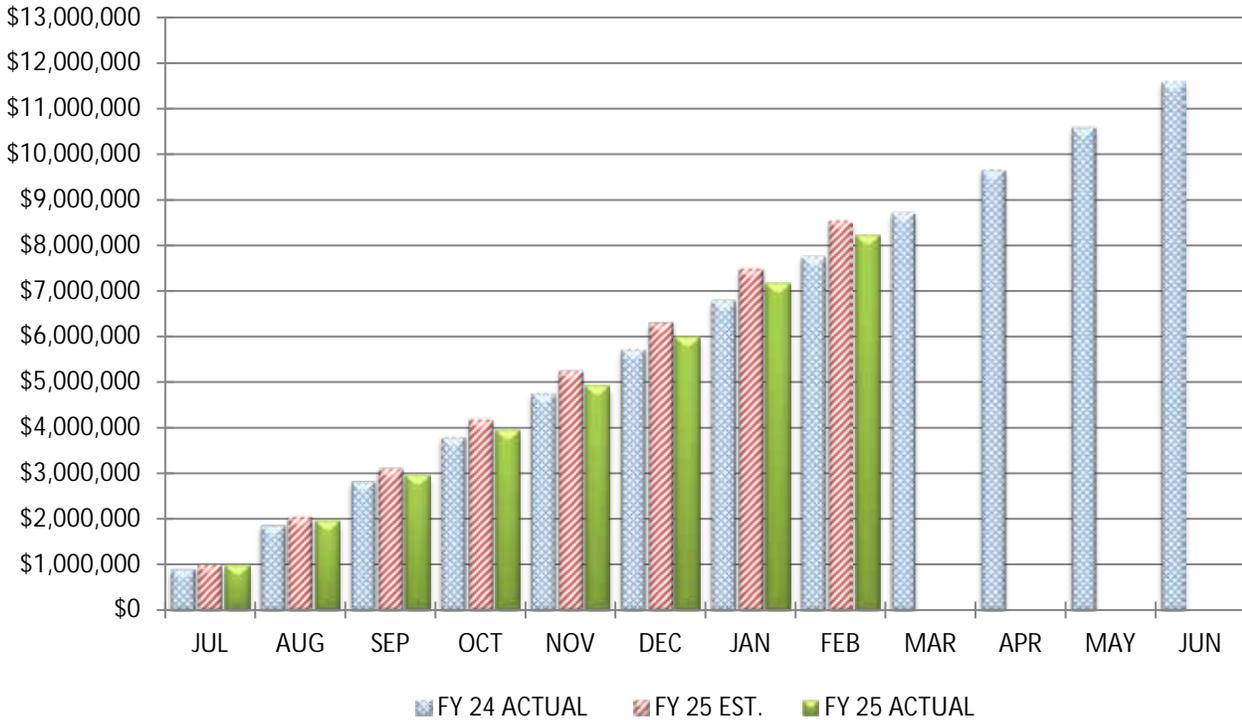
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,609,087		\$20,773,328
Estimated Wage Expenditures		\$2,698,246		\$21,453,005
Variance From Estimate	UNDER	(\$89,159)	UNDER	(\$679,677)
Variance From Estimate	UNDER	-3.30%	UNDER	-3.17%
Actual Prior Year		\$2,436,402		\$19,306,947
Total 2024-2025 Estimate				\$32,462,155
Percent Of Total Estimate Spent				63.99%
Percent Of Budget Year Completed		8 months		66.67%

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

## COMPARISON OF TOTAL MONTHLY EMPLOYEES' RETIREMENT/INSURANCE BENEFITS



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



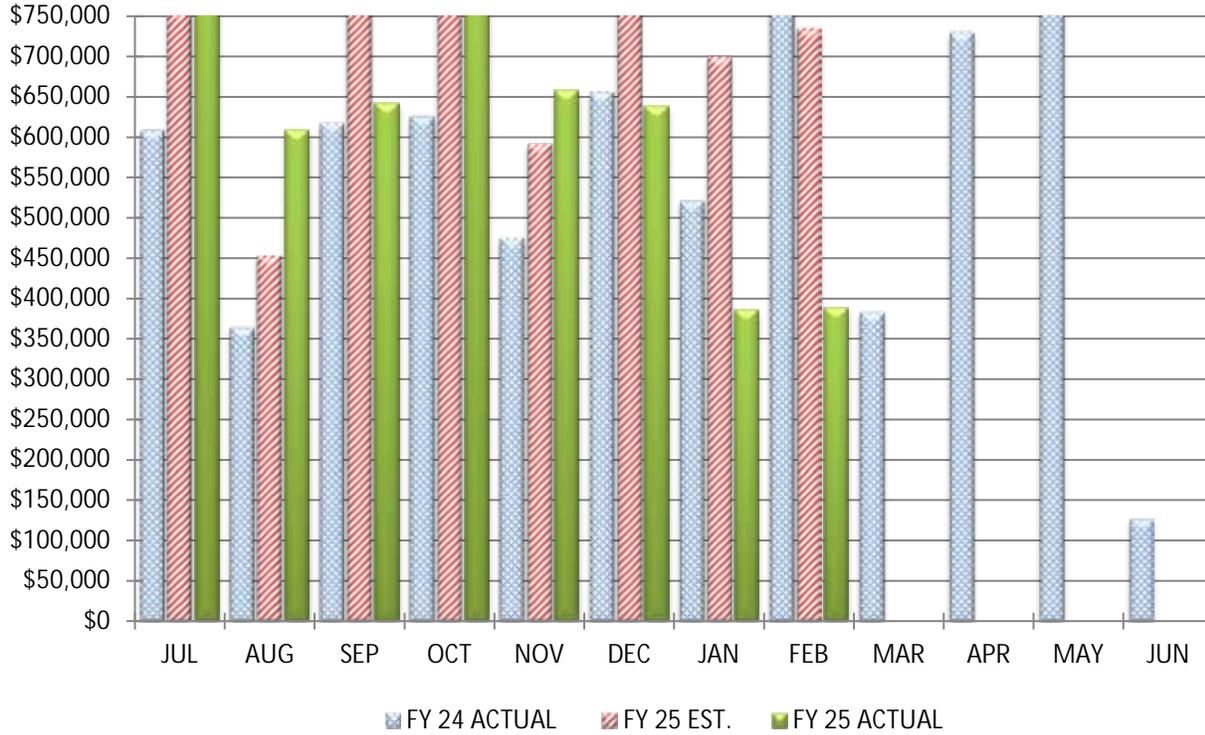
**COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS**

**February 28, 2025**

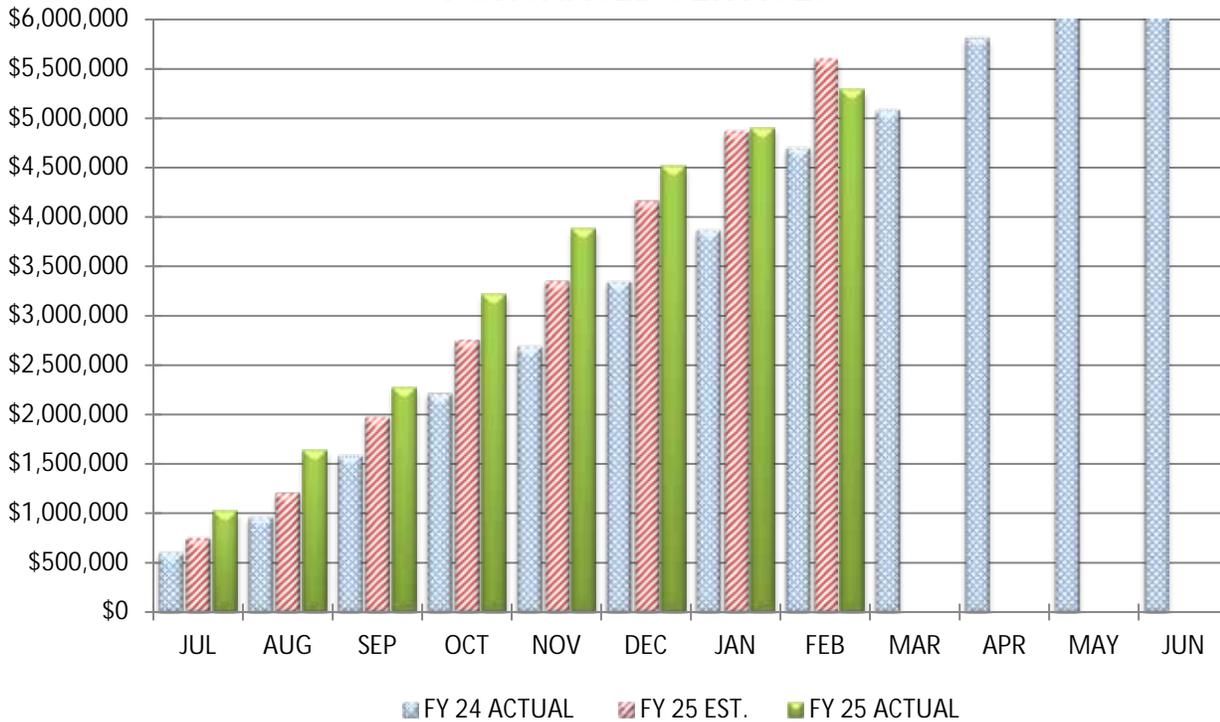
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$1,057,375		\$8,220,911
Estimated Fringe Benefit Expenditures		\$1,049,234		\$8,533,824
Variance From Estimate	OVER	\$8,141	UNDER	(\$312,913)
Variance From Estimate	OVER	0.78%	UNDER	-3.67%
Actual Prior Year		\$953,381		\$7,754,217
Total 2024-2025 Estimate				\$12,748,792
Percent Of Total Estimate Spent				64.48%
Percent Of Budget Year Completed		8 months		66.67%

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

## COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



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



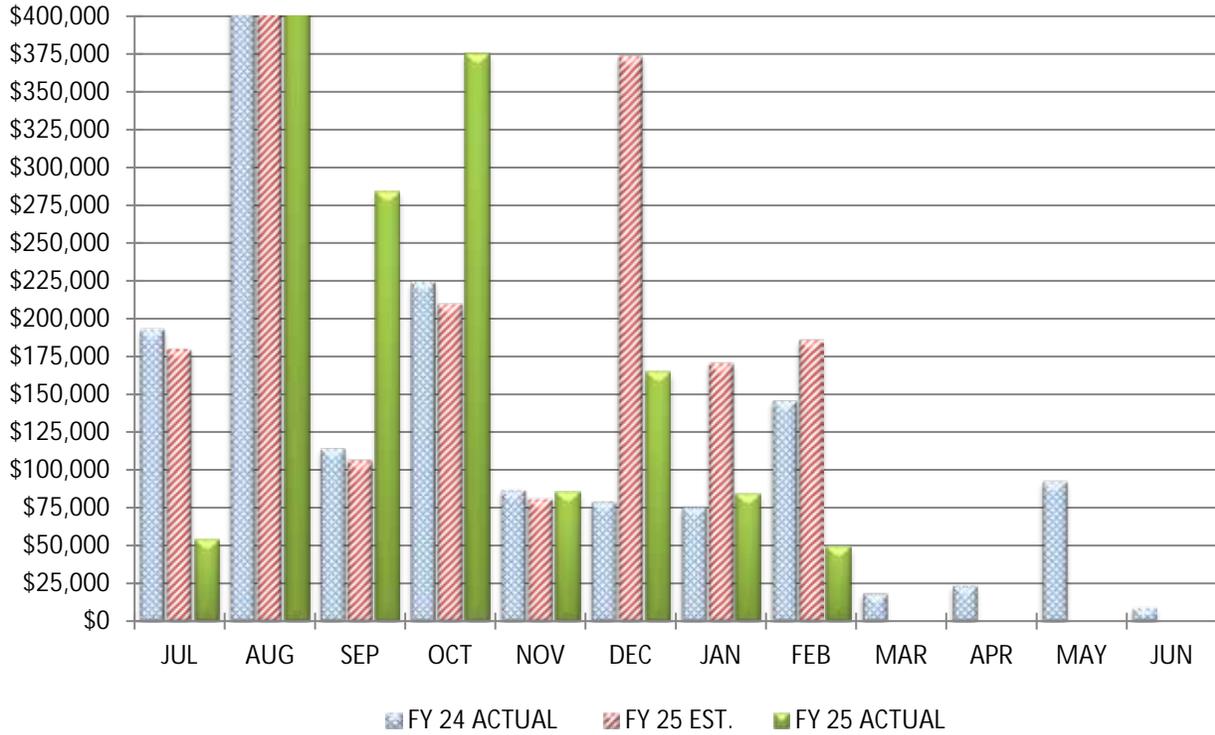
**COMPARISON OF PURCHASED SERVICES**

February 28, 2025

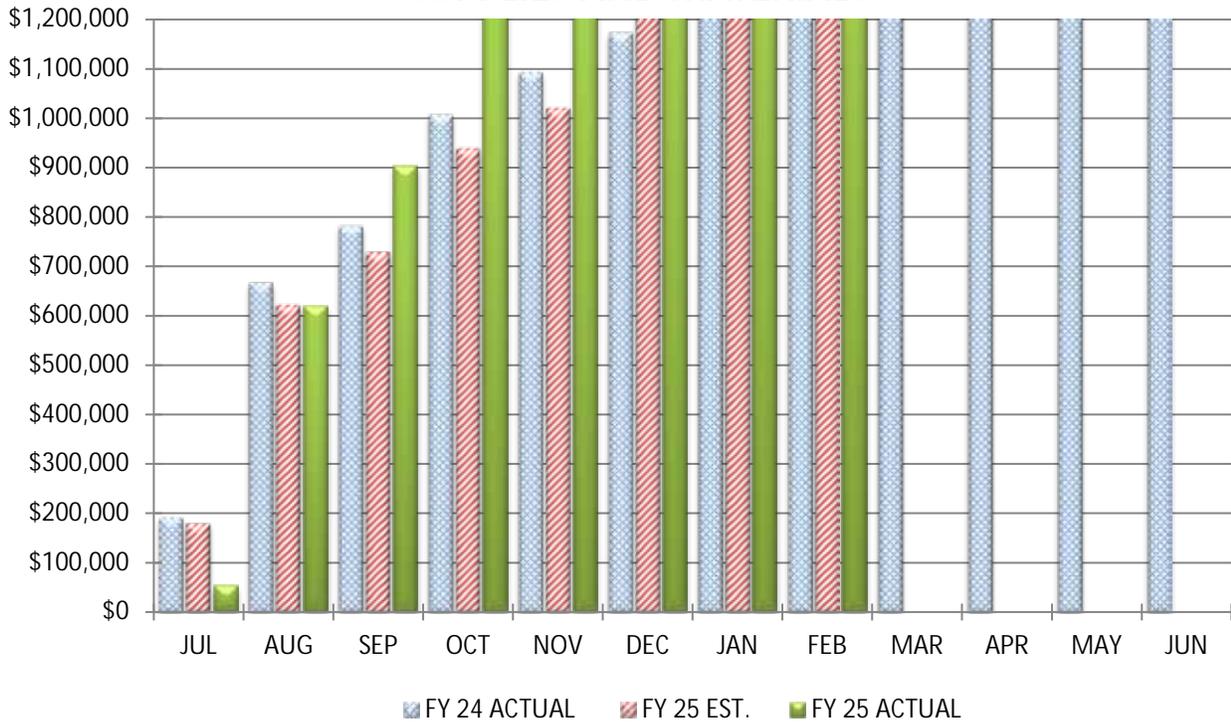
		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$388,686		\$5,292,935
Estimated Service Expenditures		\$734,825		\$5,601,131
Variance From Estimate	UNDER	(\$346,140)	UNDER	(\$308,195)
Variance From Estimate	UNDER	-47.11%	UNDER	-5.50%
Actual Prior Year		\$831,560		\$4,700,218
Total 2024-2025 Estimate				\$8,351,717
Percent Of Total Estimate Spent				63.38%
Percent Of Budget Year Completed			8 months	66.67%

**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 2025 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



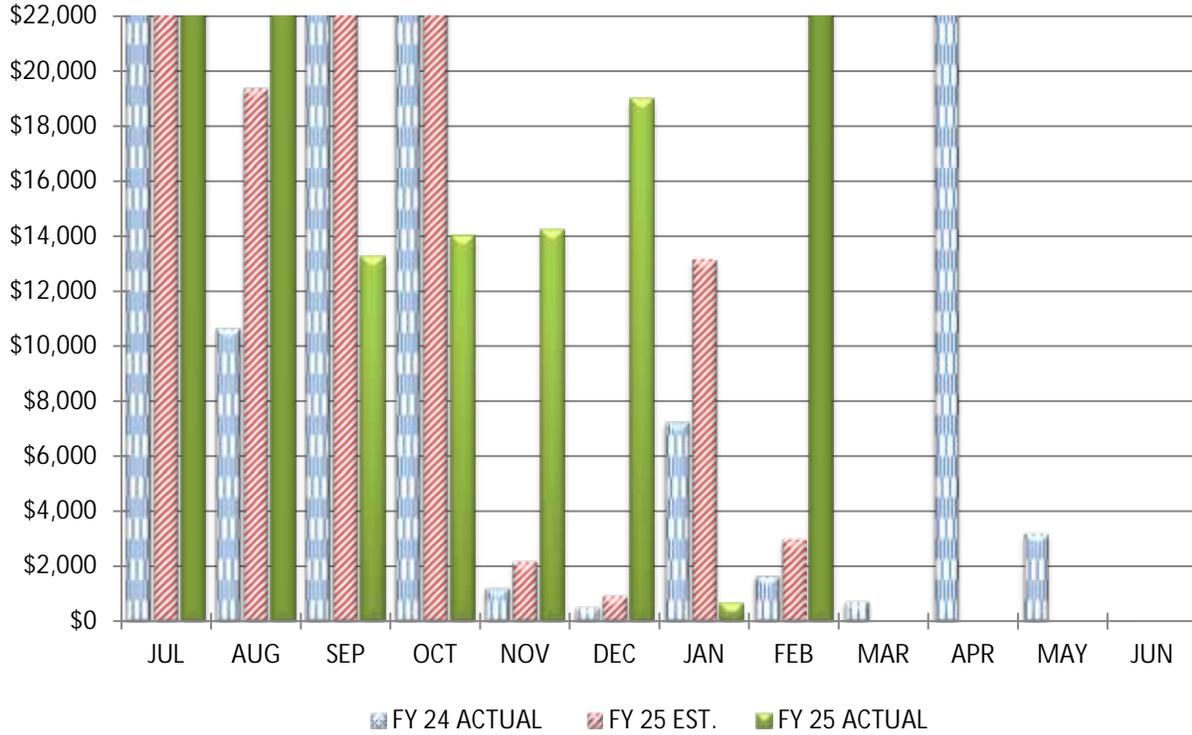
**COMPARISON OF SUPPLIES AND MATERIALS**

February 28, 2025

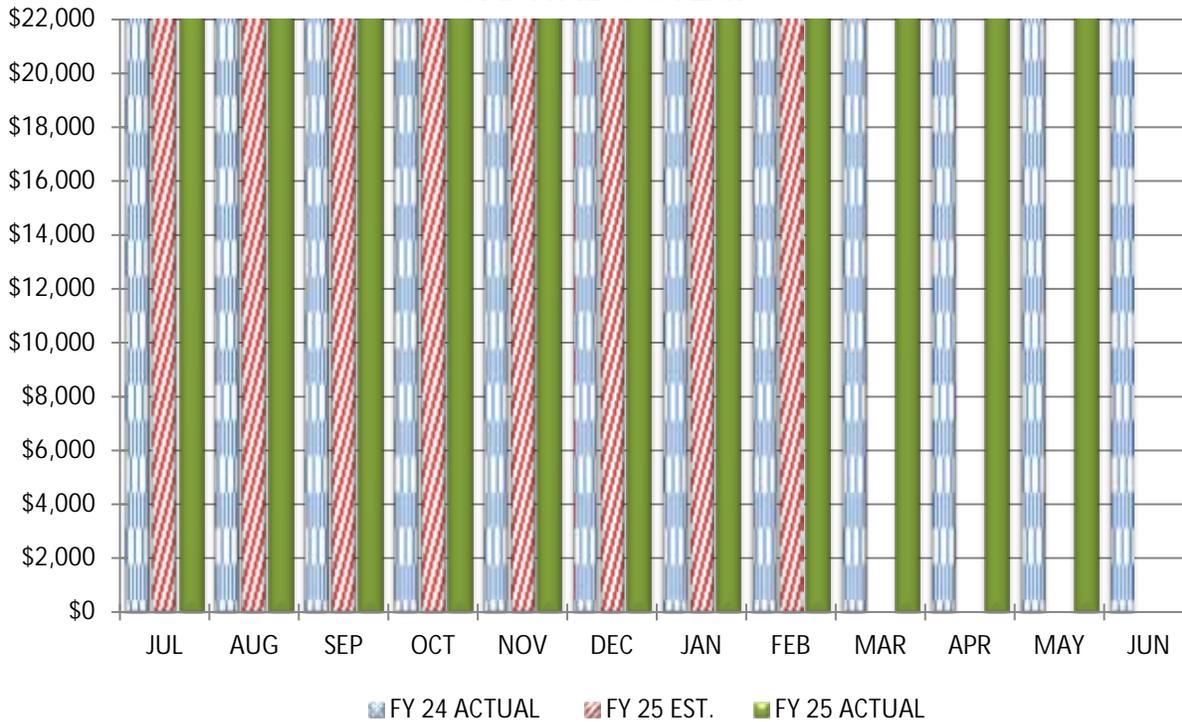
		MONTH		YEAR-TO-DATE
Actual Material Expenditures		\$48,989		\$1,663,217
Estimated Material Expenditures		\$186,056		\$1,750,946
Variance From Estimate	UNDER	(\$137,066)	UNDER	(\$87,729)
Variance From Estimate	UNDER	-73.67%	UNDER	-5.01%
Actual Prior Year		\$145,835		\$1,394,456
Total 2024-2025 Estimate				\$1,434,967
Percent Of Total Estimate Spent				115.91%
Percent Of Budget Year Completed			8 months	66.67%

**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 2025 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



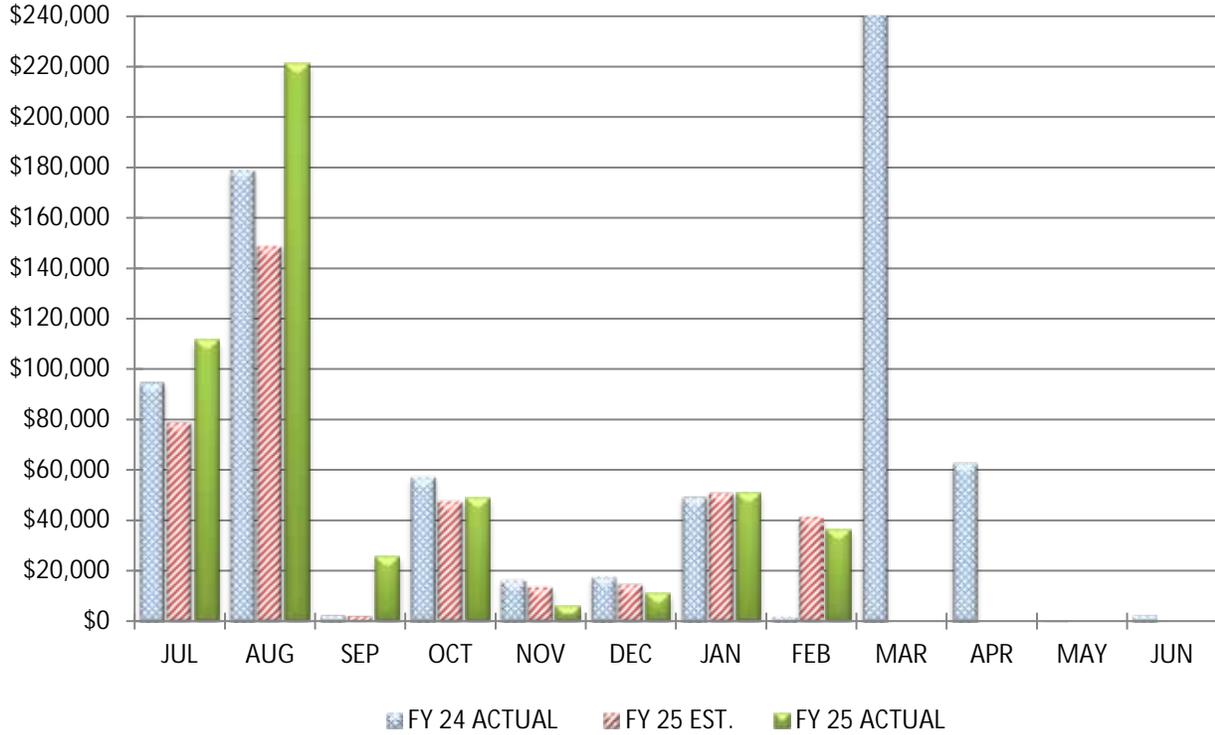
**COMPARISON OF CAPITAL OUTLAY**

February 28, 2025

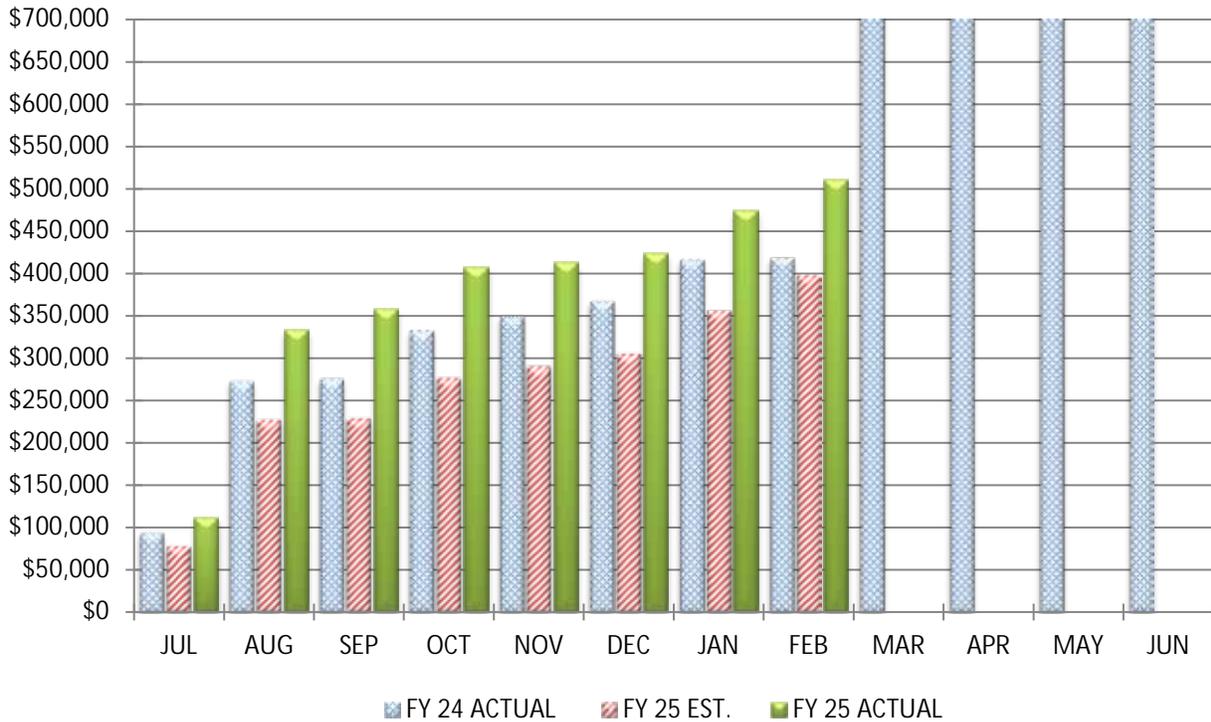
		MONTH		YEAR-TO-DATE
Actual Equipment Expenditures		\$731,986		\$1,242,652
Estimated Equipment Expenditures		\$3,003		\$379,384
Variance From Estimate	OVER	\$728,984	OVER	\$863,268
Variance From Estimate	OVER	24276.72%	OVER	227.54%
Actual Prior Year		\$1,653		\$208,797
Total 2024-2025 Estimate				\$1,495,000
Percent Of Total Estimate Spent				83.12%
Percent Of Budget Year Completed			8 months	66.67%

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

## COMPARISON OF TOTAL MONTHLY OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES



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



**COMPARISON OF OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES**

**February 28, 2025**

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$36,364		\$511,020
Estimated Other Expenditures		\$41,502		\$398,270
Variance From Estimate	UNDER	(\$5,137)	OVER	\$112,750
Variance From Estimate	UNDER	-12.38%	OVER	28.31%
Actual Prior Year		\$1,805		\$418,731
Total 2024-2025 Estimate				\$714,753
Percent Of Total Estimate Spent				71.50%
Percent Of Budget Year Completed		8 months		66.67%

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



BIG WALNUT | INSPIRE  
LOCAL SCHOOLS & GUIDE

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

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## Big Walnut Local Schools Fund Report - February 28, 2025

Code	Fund Description	FY Beginning Balance	MTD Actual Receipts	FYTD Actual Receipts	MTD Expended	FYTD Expended	Current Balance	FY Encumbrances	FYTD Unencumbered
001	GENERAL	\$ 34,233,502.61	\$ 920,621.12	\$ 36,902,440.69	\$ 4,872,487.39	\$ 37,704,064.75	\$ 33,431,878.55	\$ 2,234,336.97	\$ 31,197,541.58
002	BOND RETIREMENT	6,726,650.19	0.00	4,365,739.77	0.00	6,626,297.30	4,466,092.66	2,365,635.13	2,100,457.53
003	PERMANENT IMPROVEMENT	2,047,366.81	0.00	697,549.03	42,326.00	1,086,593.75	1,658,322.09	1,563,731.48	94,590.61
004	BUILDING	763,265.92	1,733.45	19,776.52	0.00	426,187.61	356,854.83	68,205.08	288,649.75
006	FOOD SERVICE	1,131,331.19	157,706.77	1,318,378.83	249,378.48	1,274,681.92	1,175,028.10	305,944.57	869,083.53
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	26,924.42	3,385.00	22,362.50	3,120.00	26,280.62	23,006.30	14,947.38	8,058.92
018	PUBLIC SCHOOL SUPPORT	148,672.41	9,034.19	93,746.22	(1,360.15)	41,448.29	200,970.34	39,473.16	161,497.18
019	OTHER GRANT	7,566.96	0.00	775.00	826.84	(2,687.09)	11,029.05	2,881.05	8,148.00
022	DISTRICT CUSTODIAL	384,716.36	1,495.36	200,690.55	1,056.67	46,727.97	538,678.94	16,279.28	522,399.66
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
070	CAPITAL PROJECTS	61,004.26	0.00	0.00	0.00	3,227.00	57,777.26	0.00	57,777.26
200	STUDENT MANAGED ACTIVITY	173,857.77	7,581.97	57,166.39	14,828.62	76,363.83	154,660.33	68,071.28	86,589.05
300	DISTRICT MANAGED ACTIVITY	155,255.50	20,842.85	356,168.76	52,586.65	369,443.54	141,980.72	52,978.83	89,001.89
401	AUXILIARY SERVICES	66,815.23	268,285.40	538,673.75	18,930.54	217,653.62	387,835.36	57,265.59	330,569.77
439	PUBLIC SCHOOL PRESCHOOL	(1,714.01)	0.00	187,645.84	0.00	185,931.83	0.00	0.00	0.00
451	DATA COMMUNICATION FUND	0.00	0.00	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00
499	MISCELLANEOUS STATE GRANT FUND	50,890.74	0.00	8,050.00	0.00	8,050.00	50,890.74	0.00	50,890.74
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	(90,619.18)	0.00	190,294.68	0.00	99,675.50	0.00	0.00	0.00
516	IDEA PART B GRANTS	(26,985.16)	0.00	605,715.50	103,388.22	760,632.83	(181,902.49)	121,363.28	(303,265.77)
551	LIMITED ENGLISH PROFICIENCY	0.00	66.30	4,348.94	204.32	4,553.26	(204.32)	2,571.67	(2,775.99)
572	TITLE I DISADVANTAGED CHILDREN	(13,349.09)	18,509.16	142,913.21	18,509.16	148,073.28	(18,509.16)	0.00	(18,509.16)
584	TITLE IV-A	(702.26)	0.00	6,672.14	0.00	5,969.88	0.00	0.00	0.00
587	IDEA PRESCHOOL-HANDICAPPED	(3,053.08)	3,027.54	18,190.78	3,027.54	18,165.24	(3,027.54)	0.00	(3,027.54)
590	IMPROVING TEACHER QUALITY	(61,766.90)	1,289.54	101,056.62	1,074.86	40,364.58	(1,074.86)	15,349.80	(16,424.66)
<b>Grand Total</b>		<b>\$ 45,784,543.07</b>	<b>\$ 1,413,578.65</b>	<b>\$ 45,845,355.72</b>	<b>\$ 5,380,385.14</b>	<b>\$ 49,167,699.51</b>	<b>\$ 42,462,199.28</b>	<b>\$ 6,929,034.55</b>	<b>\$ 35,533,164.73</b>

## Big Walnut Local Schools

### Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
	0 Electronic	991739	Anthem Blue Cross Blue Shield	2/6/2025	\$ 1,689.60		VOID	2/6/2025	ACCOUNTS_PAYA BLE
	0 Electronic	992061	DragonFly Athletics, LLC	2/10/2025	2,500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic			2/14/2025	1,335,437.28		OUTSTANDING		PAYROLL
	0 Electronic	992061	DragonFly Athletics, LLC	2/13/2025	17,850.00		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900400	Bureau of Workers Compensation	2/13/2025	11,439.00		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900500	Payroll Account	2/25/2025	37,246.62		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	920000	SCHOOL EMPLOYEES	2/25/2025	49,839.11		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	910000	STATE TEACHERS	2/25/2025	135,082.10		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	992061	DragonFly Athletics, LLC	2/25/2025	8,722.00		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic			2/28/2025	1,401,857.29		OUTSTANDING		PAYROLL
	0 Electronic	900001	PNC Bank - Visa	2/26/2025	11,522.10		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900500	Payroll Account	2/28/2025	38,212.67		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	920000	SCHOOL EMPLOYEES	2/28/2025	62,818.89		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900025	Dearborn Life Insurance Co	2/28/2025	1,825.83		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	910000	STATE TEACHERS	2/28/2025	145,981.90		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900800	Delta Dental Plan of Ohio, Inc	2/28/2025	14,714.34		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	991739	Anthem Blue Cross Blue Shield	2/28/2025	603,377.64		OUTSTANDING		ACCOUNTS_PAYA BLE
134349	Check	1046	KE-WA-PA SALES & SERVICE	2/6/2025	17.06		OUTSTANDING		ACCOUNTS_PAYA BLE
134350	Check	1115	Del-Co Water Co.	2/6/2025	3,227.57		OUTSTANDING		ACCOUNTS_PAYA BLE
134351	Check	2038	Gordon Food Service	2/6/2025	74,710.19		OUTSTANDING		ACCOUNTS_PAYA BLE
134352	Check	2504	American Electric	2/6/2025	23,579.03		OUTSTANDING		ACCOUNTS_PAYA BLE
134353	Check	5572	OMEA	2/6/2025	200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134354	Check	5667	OASBO - Ohio Assoc. of School	2/6/2025	445.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134355	Check	6372	Cintas Corp. Location #003	2/6/2025	55.66		OUTSTANDING		ACCOUNTS_PAYA BLE
134356	Check	6471	Cardinal Bus Sales &	2/6/2025	686.50		OUTSTANDING		ACCOUNTS_PAYA BLE
134357	Check	7116	DUBLIN CITY SCHOOLS	2/6/2025	300.00		OUTSTANDING		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools

### Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134358	Check	8521	Worly Plumbing	2/6/2025	\$ 135.99		OUTSTANDING		ACCOUNTS_PAYABLE
134359	Check	70914	MEDCO Sports Medicine	2/6/2025	56.55		OUTSTANDING		ACCOUNTS_PAYABLE
134360	Check	723702	Donatos Pizzeria LLC	2/6/2025	759.45		OUTSTANDING		ACCOUNTS_PAYABLE
134361	Check	789693	Shelton, Brian	2/6/2025	1,512.91		OUTSTANDING		ACCOUNTS_PAYABLE
134362	Check	789716	Thomas Door	2/6/2025	3,293.00		OUTSTANDING		ACCOUNTS_PAYABLE
134363	Check	791051	Auditor of State	2/6/2025	12,682.00		OUTSTANDING		ACCOUNTS_PAYABLE
134364	Check	791110	Rose Pest Solutions	2/6/2025	2,085.00		OUTSTANDING		ACCOUNTS_PAYABLE
134365	Check	792393	State Security, LLC	2/6/2025	360.00		OUTSTANDING		ACCOUNTS_PAYABLE
134366	Check	792556	Consolidated Electric Coop Inc	2/6/2025	86,802.00		OUTSTANDING		ACCOUNTS_PAYABLE
134367	Check	793732	Jet's Pizza	2/6/2025	4,020.00		OUTSTANDING		ACCOUNTS_PAYABLE
134368	Check	793894	United Dairy, Inc.	2/6/2025	3,914.00		OUTSTANDING		ACCOUNTS_PAYABLE
134369	Check	794209	Highland Local School District	2/6/2025	150.00		OUTSTANDING		ACCOUNTS_PAYABLE
134370	Check	794385	Frontline Technologies	2/6/2025	2,718.51		OUTSTANDING		ACCOUNTS_PAYABLE
134371	Check	795198	Mitchell Lock	2/6/2025	95.00		OUTSTANDING		ACCOUNTS_PAYABLE
134372	Check	795345	Access 2 Interpreters, LLC	2/6/2025	204.32		OUTSTANDING		ACCOUNTS_PAYABLE
134373	Check	795749	Lampire Biological Laboratories	2/6/2025	168.75		OUTSTANDING		ACCOUNTS_PAYABLE
134374	Check	991725	The Powell Company	2/6/2025	211.89		OUTSTANDING		ACCOUNTS_PAYABLE
134375	Check	991739	Anthem Blue Cross Blue Shield	2/6/2025	1,689.60		OUTSTANDING		ACCOUNTS_PAYABLE
134376	Check	991769	National Automotive Parts Association	2/6/2025	6.79		OUTSTANDING		ACCOUNTS_PAYABLE
134377	Check	991849	United States Awards, Inc.	2/6/2025	893.36		OUTSTANDING		ACCOUNTS_PAYABLE
134378	Check	991948	Transfinder Corpotaion	2/6/2025	2,520.00		OUTSTANDING		ACCOUNTS_PAYABLE
134379	Check	991967	Guardian Innovations LLC	2/6/2025	669.12		OUTSTANDING		ACCOUNTS_PAYABLE
134380	Check	992172	Gandee & Associates, Inc.	2/6/2025	4,994.00		OUTSTANDING		ACCOUNTS_PAYABLE
134381	Check	992311	RTJ Restaurants LLC dba: Donatos Pizza	2/6/2025	1,845.92		OUTSTANDING		ACCOUNTS_PAYABLE

## Big Walnut Local Schools

### Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134382	Check	992318	BridgED, LLC	2/6/2025	\$ 5,055.00		OUTSTANDING		ACCOUNTS_PAYABLE
134383	Check	992392	Amazon Capital Services, Inc.	2/6/2025	2,017.04		OUTSTANDING		ACCOUNTS_PAYABLE
134384	Check	992469	Science Education Council of Ohio	2/6/2025	135.00		OUTSTANDING		ACCOUNTS_PAYABLE
134385	Check	992483	AED Brands LLC	2/6/2025	149.00		OUTSTANDING		ACCOUNTS_PAYABLE
134386	Check	992485	DCHS Girls Lacrosse Boosters	2/6/2025	250.00		OUTSTANDING		ACCOUNTS_PAYABLE
134387	Check	992491	Connect Parent Corp, Connect Holding II LLC dba: Brightspeed	2/6/2025	360.00		OUTSTANDING		ACCOUNTS_PAYABLE
134388	Check	992494	Pee, Gim	2/7/2025	130.00		OUTSTANDING		REFUND
134389	Check	992495	Pertee, Lisa	2/7/2025	130.00		OUTSTANDING		REFUND
134390	Check	1008	Rumpke of Ohio, Inc.	2/13/2025	730.82		OUTSTANDING		ACCOUNTS_PAYABLE
134391	Check	1536	Transportation Accessories Co	2/13/2025	1,064.79		OUTSTANDING		ACCOUNTS_PAYABLE
134392	Check	1557	TruckPro, LLC	2/13/2025	510.20		OUTSTANDING		ACCOUNTS_PAYABLE
134393	Check	2502	City of Sunbury	2/13/2025	3,462.16		OUTSTANDING		ACCOUNTS_PAYABLE
134394	Check	2504	American Electric	2/13/2025	7,179.53		OUTSTANDING		ACCOUNTS_PAYABLE
134395	Check	3058	Stanton's Sheet Music, Inc.	2/13/2025	21.25		OUTSTANDING		ACCOUNTS_PAYABLE
134396	Check	3102	CAROLINA BIOLOGICAL SUPPLY	2/13/2025	43.60		OUTSTANDING		ACCOUNTS_PAYABLE
134397	Check	3137	Tristar Transportation Co	2/13/2025	5,526.48		OUTSTANDING		ACCOUNTS_PAYABLE
134398	Check	5237	ESC of Central Ohio	2/13/2025	31,194.36		OUTSTANDING		ACCOUNTS_PAYABLE
134399	Check	5264	Ohio Department Of Commerce	2/13/2025	101.25		OUTSTANDING		ACCOUNTS_PAYABLE
134400	Check	5725	BRICKER Graydon LLP	2/13/2025	947.00		OUTSTANDING		ACCOUNTS_PAYABLE
134401	Check	5947	Four O Corporation, DBA: RelaDyne	2/13/2025	552.85		OUTSTANDING		ACCOUNTS_PAYABLE
134402	Check	6335	Verizon Wireless	2/13/2025	1,718.59		OUTSTANDING		ACCOUNTS_PAYABLE
134403	Check	6372	Cintas Corp. Location #003	2/13/2025	140.19		OUTSTANDING		ACCOUNTS_PAYABLE
134404	Check	6471	Cardinal Bus Sales &	2/13/2025	88.68		OUTSTANDING		ACCOUNTS_PAYABLE
134405	Check	7552	Evener, Joseph R.	2/13/2025	10.00		OUTSTANDING		ACCOUNTS_PAYABLE

## Big Walnut Local Schools

### Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134406	Check	7798	Ohio Capital Conference - HS	2/13/2025	\$ 286.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134407	Check	7834	MT. VERNON HIGH SCHOOL	2/13/2025	470.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134408	Check	8551	Professional Binding Products	2/13/2025	69.40		OUTSTANDING		ACCOUNTS_PAYA BLE
134409	Check	9111	Pyrinex, Inc.	2/13/2025	490.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134410	Check	9406	Ryder, Mike	2/13/2025	10.59		OUTSTANDING		ACCOUNTS_PAYA BLE
134411	Check	70284	Music Theatre International	2/13/2025	5,040.57		OUTSTANDING		ACCOUNTS_PAYA BLE
134412	Check	711113	Read, Amy	2/13/2025	25.20		OUTSTANDING		ACCOUNTS_PAYA BLE
134413	Check	711170	Heavy Duty Service	2/13/2025	924.30		OUTSTANDING		ACCOUNTS_PAYA BLE
134414	Check	721532	Wilson, Robert	2/13/2025	135.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134415	Check	789716	Thomas Door	2/13/2025	15,054.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134416	Check	789757	Ishler, John David	2/13/2025	10.59		OUTSTANDING		ACCOUNTS_PAYA BLE
134417	Check	790326	Friends Office	2/13/2025	101.11		OUTSTANDING		ACCOUNTS_PAYA BLE
134418	Check	790444	Danne, Lisa	2/13/2025	71.94		OUTSTANDING		ACCOUNTS_PAYA BLE
134419	Check	790888	Matt Ryan Mobile DJ	2/13/2025	525.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134420	Check	791088	McGraw-Hill, LLC	2/13/2025	3,961.47		OUTSTANDING		ACCOUNTS_PAYA BLE
134421	Check	791495	Professional Speech Services	2/13/2025	61,976.25		OUTSTANDING		ACCOUNTS_PAYA BLE
134422	Check	792393	State Security, LLC	2/13/2025	6,415.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134423	Check	792895	BookPal	2/13/2025	177.90		OUTSTANDING		ACCOUNTS_PAYA BLE
134424	Check	792938	Voss Bros. Sales & Rental	2/13/2025	580.48		OUTSTANDING		ACCOUNTS_PAYA BLE
134425	Check	793094	Johnson-Stuber, Christie	2/13/2025	5.32		OUTSTANDING		ACCOUNTS_PAYA BLE
134426	Check	793376	Sherwin-Williams Store #1383	2/13/2025	1,004.28		OUTSTANDING		ACCOUNTS_PAYA BLE
134427	Check	794061	P.D. Paykoff Trucking Company	2/13/2025	812.20		OUTSTANDING		ACCOUNTS_PAYA BLE
134428	Check	794119	The Ohio State University	2/13/2025	354.43		OUTSTANDING		ACCOUNTS_PAYA BLE
134429	Check	794241	Starner, Lynn	2/13/2025	33.77		OUTSTANDING		ACCOUNTS_PAYA BLE
134430	Check	794374	Boehm, Dawn	2/13/2025	7.98		OUTSTANDING		ACCOUNTS_PAYA

## Big Walnut Local Schools Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134431	Check	794588	Lakes Golf & Country Club Inc.	2/13/2025	\$ 4,562.50		OUTSTANDING		BLE ACCOUNTS_PAYA
134432	Check	794764	Glockner Oil Company	2/13/2025	409.50		OUTSTANDING		BLE ACCOUNTS_PAYA
134433	Check	795298	Big Walnut Apparel	2/13/2025	3,941.41		OUTSTANDING		BLE ACCOUNTS_PAYA
134434	Check	795339	Whiteside, Justin	2/13/2025	472.50		OUTSTANDING		BLE ACCOUNTS_PAYA
134435	Check	795548	Reach Educational Services	2/13/2025	31,920.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134436	Check	795553	Background Investigation Bureau	2/13/2025	559.35		OUTSTANDING		BLE ACCOUNTS_PAYA
134437	Check	795628	Rabbit Laser USA, LLC	2/13/2025	410.90		OUTSTANDING		BLE ACCOUNTS_PAYA
134438	Check	795654	Mark Cantrell Plumbing	2/13/2025	8,485.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134439	Check	795667	Flourish Integrated Therapy, LLC	2/13/2025	807.50		OUTSTANDING		BLE ACCOUNTS_PAYA
134440	Check	991327	Precision Fields, LLC	2/13/2025	700.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134441	Check	991538	TP Mechanical Contractors, Inc.	2/13/2025	2,990.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134442	Check	991547	The K Company, Inc.	2/13/2025	5,439.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134443	Check	991658	Chardon Laboratories, Inc.	2/13/2025	1,420.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134444	Check	991681	Mason, Caylib	2/13/2025	289.12		OUTSTANDING		BLE ACCOUNTS_PAYA
134445	Check	991769	National Automotive Parts Association	2/13/2025	2,776.66		OUTSTANDING		BLE ACCOUNTS_PAYA
134446	Check	991849	United States Awards, Inc.	2/13/2025	298.29		OUTSTANDING		BLE ACCOUNTS_PAYA
134447	Check	991856	Amergis Healthcare Staffing, Inc.	2/13/2025	5,146.20		OUTSTANDING		BLE ACCOUNTS_PAYA
134448	Check	991871	Flahive, Kindra Marie	2/13/2025	59.64		OUTSTANDING		BLE ACCOUNTS_PAYA
134449	Check	991872	Williams, Anthony B. DBA: Michaels Angels Transportation Services, LLC	2/13/2025	8,960.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134450	Check	991940	Raptor Technologies LLC	2/13/2025	105.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134451	Check	991948	Transfinder Corpotaion	2/13/2025	23,119.00		OUTSTANDING		BLE ACCOUNTS_PAYA

## Big Walnut Local Schools Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134452	Check	991998	Sunbury Florist, LLC	2/13/2025	\$ 203.00		OUTSTANDING		ACCOUNTS_PAYABLE
134453	Check	992015	Rainbow Art Glass, Inc.	2/13/2025	189.92		OUTSTANDING		ACCOUNTS_PAYABLE
134454	Check	992133	Roy, Matthew G.	2/13/2025	510.00		OUTSTANDING		ACCOUNTS_PAYABLE
134455	Check	992135	Collins, Eric	2/13/2025	135.00		OUTSTANDING		ACCOUNTS_PAYABLE
134456	Check	992173	Ninja De-Icer LLC	2/13/2025	10,153.71		OUTSTANDING		ACCOUNTS_PAYABLE
134457	Check	992271	Krajnyak, Thomasine Sue	2/13/2025	20.86		OUTSTANDING		ACCOUNTS_PAYABLE
134458	Check	992295	Roberto, Lou	2/13/2025	484.83		OUTSTANDING		ACCOUNTS_PAYABLE
134459	Check	992392	Amazon Capital Services, Inc.	2/13/2025	5,389.18		OUTSTANDING		ACCOUNTS_PAYABLE
134460	Check	992397	Katelyn Mueller	2/13/2025	35.91		OUTSTANDING		ACCOUNTS_PAYABLE
134461	Check	992428	Menard, Inc.	2/13/2025	289.96		OUTSTANDING		ACCOUNTS_PAYABLE
134462	Check	992437	Kameron Montgomery	2/13/2025	219.34		OUTSTANDING		ACCOUNTS_PAYABLE
134463	Check	992441	Schorr Architects, Inc	2/13/2025	10,500.00		OUTSTANDING		ACCOUNTS_PAYABLE
134464	Check	992453	RSR Electronics Inc dba: Electronix Express	2/13/2025	109.85		OUTSTANDING		ACCOUNTS_PAYABLE
134465	Check	992467	FSS Content TopCo LP dba: Follett Content Solutions LLC	2/13/2025	9,549.88		OUTSTANDING		ACCOUNTS_PAYABLE
134466	Check	992479	All About Learning Press, Inc.	2/13/2025	284.75		OUTSTANDING		ACCOUNTS_PAYABLE
134467	Check	992481	Konduru, Tanvi	2/13/2025	141.00		OUTSTANDING		ACCOUNTS_PAYABLE
134468	Check	991387	Hillard, John	2/14/2025	20.00		OUTSTANDING		REFUND
134469	Check	992496	Evans, Jeff	2/14/2025	50.00		OUTSTANDING		REFUND
134470	Check	992498	Parga, Breana	2/14/2025	120.00		OUTSTANDING		REFUND
134471	Check	795677	Hylen Souders PTO	2/19/2025	587.52		OUTSTANDING		REFUND
134472	Check	992499	O'Farrell, Kelsey	2/19/2025	280.00		OUTSTANDING		REFUND
134473	Check	992500	Rieder, Jenna	2/19/2025	225.00		OUTSTANDING		REFUND
134474	Check	992501	Pfleager-Hall, Cherina	2/19/2025	52.50		OUTSTANDING		REFUND
134475	Check	1115	Del-Co Water Co.	2/20/2025	241.00		OUTSTANDING		ACCOUNTS_PAYABLE
134476	Check	2503	Columbia Gas Of Ohio	2/20/2025	10,972.11		OUTSTANDING		ACCOUNTS_PAYABLE
134477	Check	3036	NASCO	2/20/2025	248.00		OUTSTANDING		ACCOUNTS_PAYABLE

## Big Walnut Local Schools Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134478	Check	5668	XEROX CORPORATION	2/20/2025	\$ 5,407.82		OUTSTANDING		BLE ACCOUNTS_PAYA
134479	Check	6774	Delaware General Health Dist.	2/20/2025	2,320.50		OUTSTANDING		BLE ACCOUNTS_PAYA
134480	Check	70203	Music & Arts Center	2/20/2025	191.15		OUTSTANDING		BLE ACCOUNTS_PAYA
134481	Check	70413	West Music	2/20/2025	29.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134482	Check	792244	Castiglione, Kim	2/20/2025	316.20		OUTSTANDING		BLE ACCOUNTS_PAYA
134483	Check	793107	ComDoc, Inc.	2/20/2025	4,616.94		OUTSTANDING		BLE ACCOUNTS_PAYA
134484	Check	795502	VEX Robotics, Inc.	2/20/2025	367.17		OUTSTANDING		BLE ACCOUNTS_PAYA
134485	Check	991593	The ACT Review	2/20/2025	3,120.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134486	Check	991769	National Automotive Parts Association	2/20/2025	185.26		OUTSTANDING		BLE ACCOUNTS_PAYA
134487	Check	991867	ODP Business Solutions, LLC	2/20/2025	143.18		OUTSTANDING		BLE ACCOUNTS_PAYA
134488	Check	991921	Horton, Christyne	2/20/2025	1,423.76		OUTSTANDING		BLE ACCOUNTS_PAYA
134489	Check	991936	Sherbourne, Michelle Nelson	2/20/2025	110.48		OUTSTANDING		BLE ACCOUNTS_PAYA
134490	Check	991948	Transfinder Corporaion	2/20/2025	13,511.28		OUTSTANDING		BLE ACCOUNTS_PAYA
134491	Check	991965	Rovo, LLC DBA: Palm Beach Bots	2/20/2025	630.80		OUTSTANDING		BLE ACCOUNTS_PAYA
134492	Check	992162	Cincinnati Shakespeare Company	2/20/2025	1,250.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134493	Check	992283	Beat by Beat Press	2/20/2025	395.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134494	Check	992392	Amazon Capital Services, Inc.	2/20/2025	2,849.78		OUTSTANDING		BLE ACCOUNTS_PAYA
134495	Check	146	Wilson, Shannon & Snow, Inc	2/27/2025	11,500.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134496	Check	822	Watkins Memorial High School	2/27/2025	275.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134497	Check	1008	Rumpke of Ohio, Inc.	2/27/2025	7,483.47		OUTSTANDING		BLE ACCOUNTS_PAYA
134498	Check	1064	Multi Ventures Limited	2/27/2025	40,192.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134499	Check	1266	TKE Elevator Corp.	2/27/2025	1,919.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134500	Check	2038	Gordon Food Service	2/27/2025	49,713.94		OUTSTANDING		BLE ACCOUNTS_PAYA
134501	Check	2503	Columbia Gas Of	2/27/2025	330.51		OUTSTANDING		BLE ACCOUNTS_PAYA

## Big Walnut Local Schools Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134502	Check	3036	Ohio NASCO	2/27/2025	\$ 202.32		OUTSTANDING		BLE ACCOUNTS_PAYA
134503	Check	5523	Ohio Dept Job & Family Service	2/27/2025	3,570.66		OUTSTANDING		BLE ACCOUNTS_PAYA
134504	Check	5725	BRICKER Graydon LLP	2/27/2025	12,791.80		OUTSTANDING		BLE ACCOUNTS_PAYA
134505	Check	6471	Cardinal Bus Sales &	2/27/2025	601,897.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134506	Check	7552	Evener, Joseph R.	2/27/2025	400.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134507	Check	70218	Heck, Justin	2/27/2025	397.16		OUTSTANDING		BLE ACCOUNTS_PAYA
134508	Check	723702	Donatos Pizzeria LLC	2/27/2025	636.76		OUTSTANDING		BLE ACCOUNTS_PAYA
134509	Check	723780	Direct Energy Marketing Inc., DBA: NRG Business Marketing LLC	2/27/2025	21,230.89		OUTSTANDING		BLE ACCOUNTS_PAYA
134510	Check	789621	Handwriting Without Tears	2/27/2025	69.95		OUTSTANDING		BLE ACCOUNTS_PAYA
134511	Check	790585	Hylant Administrative Services	2/27/2025	5,000.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134512	Check	790857	WorkHealth	2/27/2025	1,617.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134513	Check	792230	The Learning Spectrum, Ltd.	2/27/2025	6,049.50		OUTSTANDING		BLE ACCOUNTS_PAYA
134514	Check	792286	Britenstine Environmental	2/27/2025	897.70		OUTSTANDING		BLE ACCOUNTS_PAYA
134515	Check	792393	State Security, LLC	2/27/2025	710.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134516	Check	792462	Roan, Jamie	2/27/2025	63.34		OUTSTANDING		BLE ACCOUNTS_PAYA
134517	Check	792468	Healthcare Billing Services	2/27/2025	601.64		OUTSTANDING		BLE ACCOUNTS_PAYA
134518	Check	792640	Beem's BP Distributing, Inc.	2/27/2025	1,602.10		OUTSTANDING		BLE ACCOUNTS_PAYA
134519	Check	793732	Jet's Pizza	2/27/2025	2,800.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134520	Check	793894	United Dairy, Inc.	2/27/2025	5,804.88		OUTSTANDING		BLE ACCOUNTS_PAYA
134521	Check	793909	Porta Kleen	2/27/2025	866.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134522	Check	795558	Language Line Services, Inc.	2/27/2025	192.82		OUTSTANDING		BLE ACCOUNTS_PAYA
134523	Check	795701	Patridge, Melanie	2/27/2025	100.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134524	Check	795824	Wood, DeAnne	2/27/2025	404.36		OUTSTANDING		BLE ACCOUNTS_PAYA

## Big Walnut Local Schools Disbursement Report-All-20250228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134525	Check	991599	WEX Health, Inc.	2/27/2025	\$ 2,401.61		OUTSTANDING		BLE ACCOUNTS_PAYA
134526	Check	991678	95 Percent Group Inc.	2/27/2025	8,357.30		OUTSTANDING		BLE ACCOUNTS_PAYA
134527	Check	991690	Clark, Alyssa	2/27/2025	128.59		OUTSTANDING		BLE ACCOUNTS_PAYA
134528	Check	991769	National Automotive Parts Association	2/27/2025	1,659.53		OUTSTANDING		BLE ACCOUNTS_PAYA
134529	Check	991856	Amergis Healthcare Staffing, Inc.	2/27/2025	4,251.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134530	Check	991896	Smock, Amy	2/27/2025	59.88		OUTSTANDING		BLE ACCOUNTS_PAYA
134531	Check	991940	Raptor Technologies LLC	2/27/2025	22,599.40		OUTSTANDING		BLE ACCOUNTS_PAYA
134532	Check	991980	S&S Midwest Fire Protection LLC	2/27/2025	1,220.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134533	Check	992166	Hall, Rebecca	2/27/2025	390.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134534	Check	992176	Cleghorn, Sarah	2/27/2025	13.50		OUTSTANDING		BLE ACCOUNTS_PAYA
134535	Check	992205	Andrews, Heather	2/27/2025	520.59		OUTSTANDING		BLE ACCOUNTS_PAYA
134536	Check	992238	Feeman, Alan L.	2/27/2025	135.94		OUTSTANDING		BLE ACCOUNTS_PAYA
134537	Check	992278	GCL Education Services	2/27/2025	3,420.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134538	Check	992311	RTJ Restaurants LLC dba: Donatos Pizza	2/27/2025	4,757.33		OUTSTANDING		BLE ACCOUNTS_PAYA
134539	Check	992392	Amazon Capital Services, Inc.	2/27/2025	4,144.69		OUTSTANDING		BLE ACCOUNTS_PAYA
134540	Check	992437	Kameron Montgomery	2/27/2025	51.14		OUTSTANDING		BLE ACCOUNTS_PAYA
134541	Check	992477	Survivor Electric LLC	2/27/2025	1,000.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134542	Check	6471	Cardinal Bus Sales &	2/28/2025	129,365.00		OUTSTANDING		BLE ACCOUNTS_PAYA
<b>Grand Total</b>					<b>\$ 5,429,734.62</b>				



BIG WALNUT | INSPIRE  
LOCAL SCHOOLS | & GUIDE

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COMPARISON OF FISCAL YEAR 2025 YTD  
APPROPRIATIONS WITH FISCAL YTD ACTUAL -  
ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

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**Comparison of Fiscal Year 2025 YTD Appropriations with Fiscal Year YTD Actual Expenditures - All Funds**

	Notes	BOE Temporary Appropriation	09/15/2024 First Amendment	Second Amendment	Third Amendment	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
001 - GENERAL FUND		57,207,384	325,000	-	200,133	57,732,517	963,608	58,696,125	37,704,065	2,234,337	18,757,723	32%
002 - BOND RETIREMENT		9,054,205	-	-	-	9,054,205	-	9,054,205	6,626,297	2,365,635	62,272	1%
003 - PERMANENT IMPROVEMENT		2,627,474	-	-	-	2,627,474	1,071,684	3,699,158	1,086,594	1,563,731	1,048,833	28%
004 - BUILDING IMPROVEMENT		317,553	-	-	-	317,553	445,713	763,266	426,188	68,205	268,873	35%
006 - FOOD SERVICE		2,159,104	81,000	-	-	2,240,104	15,731	2,255,835	1,274,682	305,945	675,209	30%
014 - ROTARY-INTERNAL SERVICES		25,000	-	-	-	25,000	16,972	41,972	26,281	14,947	744	2%
018 - PUBLIC SCHOOL SUPPORT		122,300	7,000	2,025	(610)	130,715	4,768	135,483	41,448	39,473	54,562	40%
019 - OTHER GRANT		-	-	-	-	-	2,660	2,660	(2,687)	2,881	2,466	93%
022 - DISTRICT AGENCY		225,782	1,136	-	45,234	272,151	2,597	274,748	46,728	16,279	211,741	77%
070 - CAPITAL PROJECTS		7,500	-	-	-	7,500	3,227	10,727	3,227	-	7,500	70%
200 - STUDENT MANAGED ACTIVITY		136,446	20,769	-	23,372	180,587	18,193	198,780	76,364	68,071	54,345	27%
300 - DISTRICT MANAGED STUDENT ACTIVITY		522,907	197	-	959	524,063	4,823	528,886	369,444	52,979	106,463	20%
401 - AUXILLIARY SERVICES		500,968	-	-	-	500,968	29,049	530,017	217,654	57,266	255,097	48%
439 - EARLY CHILDHOOD EDUCATION		11,180	276,250	-	(29,750)	257,680	204,502	462,182	185,932	-	276,250	60%
451 - DATA COMMUNICATION FUND		12,600	-	-	-	12,600	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS		-	-	-	-	-	-	-	-	-	-	
499 - MISCELLANEOUS STATE GRANT FUND		48,220	14,350	-	-	62,570	-	62,570	8,050	-	54,520	87%
507 - ESSER FUND		100,922	-	-	(1,247)	99,676	-	99,676	99,676	-	-	0%
516 - IDEA PART-B GRANT		1,132,925	85,188	-	-	1,218,113	86,737	1,304,850	760,633	121,363	422,854	32%
551 LIMITED ENGLISH PROFICIENCY		17,342	461	-	-	17,803	1,324	19,127	4,553	2,572	12,002	63%
572 - TITLE I		154,886	118,591	-	-	273,477	-	273,477	148,073	-	125,404	46%
584 - TITLE IV ACADEMIC ENRICHMENT		21,713	(916)	-	-	20,797	1,775	22,572	5,970	-	16,602	74%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT		27,116	132	-	-	27,248	-	27,248	18,165	-	9,082	33%
590 - TITLE II-A IMPROVING TEACHER QUALITY		64,049	19,683	-	-	83,731	8,016	91,747	40,365	15,350	36,033	39%
599 - MISCELLANEOUS FEDERAL GRANTS		-	-	-	-	-	-	-	-	-	-	100%
<b>TOTAL ALL FUNDS</b>		<b>17,290,191</b>	<b>623,841</b>	<b>2,025</b>	<b>37,957</b>	<b>17,954,015</b>	<b>1,917,771</b>	<b>19,871,785</b>	<b>11,463,635</b>	<b>4,694,698</b>	<b>3,713,453</b>	<b>19%</b>
		74,497,575				75,686,532	2,881,378	78,567,910	49,167,700	6,929,035	22,471,176	

# - 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  
February 28, 2025**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Interest Remaining</u>
<b>INTERIM FUNDS - General Operating Funds</b>							
<i>Fifth Third Securities, Inc. - Investments</i>							
U.S. Treasury Note	U.S. Treasurer	\$593,554.69	2/28/2024	3.88%	3/31/2025	31	
<b>Fifth Third Investment Total Subtotal</b>		<u>\$593,554.69</u>					
<i>RedTree Investment Group - Investments</i>							
Alma Bank, NY	Certificates of Deposit	\$248,751.00	9/27/2024	3.98%	9/28/2026	577	\$0.00
Preferred Bank, CA	Certificates of Deposit	\$248,751.00	9/27/2024	4.04%	9/28/2026	577	\$0.00
Morgan Stanley Bank, UT	Certificates of Deposit	\$243,756.00	2/12/2025	4.35%	2/12/2027	714	\$0.00
Ally Bank, UT	Certificates of Deposit	\$194,707.50	9/19/2024	3.95%	9/20/2027	934	\$0.00
DMB Community Bank	Certificates of Deposit	\$137,827.50	8/12/2024	3.97%	2/14/2028	1081	\$0.00
Celtic Bank, UT	Certificates of Deposit	\$248,377.50	9/26/2024	3.73%	9/26/2029	1671	\$0.00
MUFG Bank	Commercial Paper	\$385,560.89	6/28/2024	5.44%	3/3/2025	3	\$0.00
Toyota Motor Credit	Commercial Paper	\$481,655.56	6/25/2024	5.40%	3/6/2025	6	\$0.00
Bank of America	Commercial Paper	\$481,222.50	7/3/2024	5.42%	3/19/2025	19	\$0.00
TD USA	Commercial Paper	\$336,428.75	6/28/2024	5.38%	3/25/2025	25	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$134,046.50 +	9/30/2022	4.25%	9/30/2025	214	\$14,343.75
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$195,499.20 +	3/20/2024	4.66%	5/6/2027	797	\$0.00
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$300,000.00 +	5/14/2024	6.00%	5/14/2027	805	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$298,137.00 +	3/30/2023	3.88%	3/30/2026	395	\$34,875.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$349,876.10 +	1/31/2025	4.26%	1/28/2028	1064	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$496,925.00 +	6/27/2024	4.41%	10/20/2028	1330	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$996,530.00 +	6/28/2024	4.44%	11/24/2028	1365	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$249,792.50 +	8/30/2024	3.77%	11/27/2028	1368	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$250,000.00 +	1/24/2025	5.15%	1/25/2029	1427	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$172,200.00 +	1/31/2024	4.17%	1/25/2029	1427	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$463,974.60 +	4/10/2024	4.42%	3/20/2029	1481	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$198,002.00 +	4/11/2024	4.60%	4/10/2029	1502	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$285,000.00 +	12/24/2024	4.75%	12/24/2029	1760	\$0.00
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$200,000.00 +	2/6/2025	5.01%	2/6/2030	1804	\$0.00
Federal Home Loan Bank	U.S. Agency Notes	\$307,536.90 +	9/27/2023	5.53%	3/25/2026	390	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$324,466.80 +	1/31/2024	4.20%	6/15/2026	472	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$399,187.50 +	4/30/2024	4.98%	4/30/2026	426	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$299,929.69 +	6/25/2024	4.25%	2/28/2029	1461	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$245,878.91 +	5/13/2024	4.50%	3/31/2029	1492	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$399,478.99 +	4/30/2024	4.65%	4/30/2029	1522	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$398,687.51 +	1/15/2025	4.58%	5/31/2029	1553	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$490,351.56 +	8/30/2024	3.69%	6/30/2029	1583	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$245,449.22 +	1/8/2025	4.44%	7/31/2029	1614	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$348,742.19 +	9/5/2024	3.70%	8/31/2029	1645	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$145,652.34 +	1/8/2025	4.44%	7/31/2029	1614	\$0.00
<b>Government Debt - Federal Agency Subtotal</b>		<u>\$11,202,382.71</u>					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$486,333.04 +	2/28/2025	0.06%	3/1/2025	1	\$0.80
2) Federated Govt Obligations Is	Money Market	\$3,278,183.32	2/28/2025	2.10%	3/1/2025	1	\$188.61
3) First American Obligations Fund	Money Market	\$54,610.09 +	2/28/2025	2.10%	3/1/2025	1	\$3.14
4) Star Ohio - General	Money Market	\$21,409,436.56 +	2/28/2025	2.28%	3/1/2025	1	\$1,337.36
<b>Cash Account Subtotal</b>		<u>\$25,228,563.01</u>					
<b>Total Interim Funds</b>		<u>\$37,024,500.41</u>					
<b>ACTIVE FUNDS - General Operating Funds</b>							
1) First Commonwealth Bank	Checking - General	\$6,492,621.09 +	2/28/2025	0.02%	3/1/2025	1	\$3.56
2) First Commonwealth Bank	Checking - Payroll	\$483,416.85 +	2/28/2025	0.00%	3/1/2025	1	\$0.00
<b>Total Active Funds</b>		<u>\$6,976,037.94</u>					
<b>Total Active and Interim Funds - General Operating</b>		<u>\$44,000,538.35</u>		<u>2.37%</u>		<u>262</u>	<u>\$4,779,830.89</u>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
February 28, 2025**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Earnings Remaining</u>
<b><u>May 2019 - Bond Proceeds</u></b>							
8) First American Treasury Obligations Fund	Money Market	\$366,715.23 +	2/28/2025	2.10%	3/1/2025	1	\$21.10
9) Star Ohio - Construction Fund	Money Market	\$93,508.36 +	2/28/2025	2.28%	3/1/2025	1	\$5.84
<b>Subtotal</b>		<u>\$460,223.59</u>					
<b>Total May 2019 - Bond Proceeds</b>		<u>\$460,223.59</u>					
<b>Grand Total Construction Proceeds</b>		\$460,223.59		2.14%		1	\$5,010,026.94

**BIG WALNUT LOCAL SCHOOL DISTRICT  
INVESTMENT EARNINGS REVENUE  
February 28, 2025**

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$158,229.51	\$1,619,738.45
Building Project Fund (004-9017)	\$1,733.45	\$19,678.25
Food Service Fund (006)	\$4,535.15	\$35,529.23
Sunbury Meadows CDA (022-9200)	\$206.36	\$1,431.65
Auxillary Services Fund (401)	\$495.80	\$4,341.24
<b>Total All Funds</b>	<b>\$165,200.27</b>	<b>\$1,680,718.82</b>

**Thank you for your review of the February 2025 Big Walnut Local  
School District Financial Report.**



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