

# Big Walnut Local School District

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## Monthly Financial Report

*for the month ended*  
March 31, 2025

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Prepared By:  
Scott Gooding  
Treasurer

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**Five Year Forecast (Nov 2024)**  
**Monthly Variance Report**  
**Monday, March 31, 2025**

ODE Line Number	Five Year Forecast (Nov 2024)			FYTD Estimate	FYTD Actual	FYTD Difference	FYTD Difference (%)	Notes
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	\$	5,104,257.35	\$	5,143,245.50	\$ 38,988.15	0.76%
01.040 Restricted Grants-in-Aid	\$	963,629.06	\$	396,593.62	\$	394,592.66	\$ (2,000.96)	-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	\$	2,724,609.94	\$	3,453,336.28	\$ 728,726.34	26.75%
<b>01.070 Total Revenue</b>	<b>\$</b>	<b>64,351,853.21</b>	<b>\$</b>	<b>36,460,926.12</b>	<b>\$</b>	<b>38,045,294.65</b>	<b>\$ 1,584,368.53</b>	<b>4.35%</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	\$	67,169.81	\$	77,255.20	\$ 10,085.39	15.01%
<b>02.070 Total Other Financing Sources</b>	<b>\$</b>	<b>110,459.00</b>	<b>\$</b>	<b>67,169.81</b>	<b>\$</b>	<b>77,255.20</b>	<b>\$ 10,085.39</b>	<b>15.01%</b>
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>\$</b>	<b>64,462,312.21</b>	<b>\$</b>	<b>36,528,095.93</b>	<b>\$</b>	<b>38,122,549.85</b>	<b>\$ 1,594,453.92</b>	<b>4.37%</b>
03.010 Personal Services	\$	32,604,366.44	\$	24,356,221.65	\$	23,439,986.90	\$ (916,234.75)	-3.76%
03.020 Employees' Retirement/Insurance Benefits	\$	12,804,904.61	\$	9,568,651.52	\$	9,239,389.61	\$ (329,261.91)	-3.44%
03.030 Purchased Services	\$	8,703,739.15	\$	6,428,295.90	\$	6,361,191.43	\$ (67,104.47)	-1.04%
03.040 Supplies and Materials	\$	2,233,880.00	\$	1,912,361.69	\$	1,715,488.13	\$ (196,873.56)	-10.29%
03.050 Capital Outlay	\$	542,028.55	\$	449,440.02	\$	1,243,099.42	\$ 793,659.40	176.59%
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	\$	747,323.06	\$	518,995.71	\$ (228,327.35)	-30.55%
<b>04.500 Total Expenditures</b>	<b>\$</b>	<b>57,732,516.78</b>	<b>\$</b>	<b>43,462,293.84</b>	<b>\$</b>	<b>42,518,151.20</b>	<b>\$ (944,142.64)</b>	<b>-2.17%</b>
05.010 Operational Transfers - Out	\$	-	\$	-	\$	-	-	0.00%
05.020 Advances - Out	\$	-	\$	-	\$	3,750.00	\$ 3,750.00	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>\$</b>	<b>3,750.00</b>	<b>\$ 3,750.00</b>	<b>0.00%</b>
<b>05.050 Total Expenditure and Other Financing Uses</b>	<b>\$</b>	<b>57,732,516.78</b>	<b>\$</b>	<b>43,462,293.84</b>	<b>\$</b>	<b>42,521,901.20</b>	<b>\$ (940,392.64)</b>	<b>-2.16%</b>
06.010 Excess Rev & Other Financing Sources over (under) Exp & Other Financing Uses	\$	6,729,795.43	\$	(6,934,197.91)	\$	(4,399,351.35)	\$ 2,534,846.56	
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 - March 31, 2025	\$	40,963,298.04	\$	27,299,304.70	\$	29,834,151.26	\$ 2,534,846.56	
08.010 Encumbrances - March 31, 2025	\$	953,642.00	\$	-	\$	1,821,602.10		
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)	

**Five Year Forecast (May 2025)**  
**Monthly Variance Report**  
**Monday, March 31, 2025**

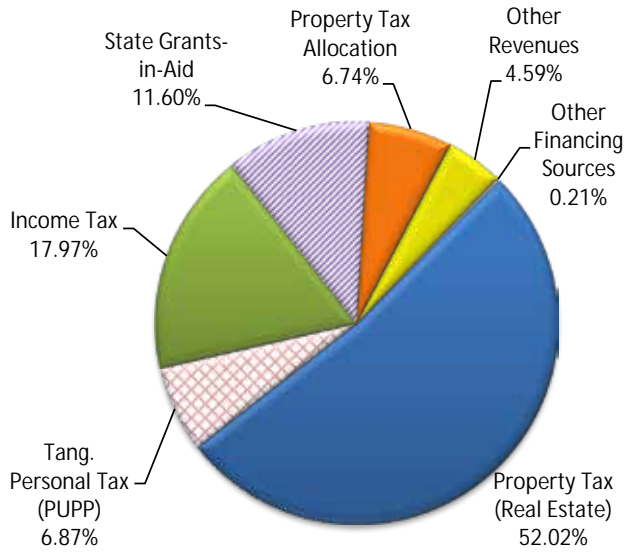
ODE Line Number	Five Year Forecast (May 2025)	FYTD Estimate	FYTD Actual	FYTD Difference	FYTD Difference (%)	Notes
01.010 General Property (Real Estate)	\$ 33,355,416.98	\$ 14,915,150.16	\$ 15,431,904.23	\$ 516,754.07	3.46%	
01.020 Tangible Personal Property Tax	\$ 4,482,997.04	\$ 2,178,997.23	\$ 2,059,844.81	\$ (119,152.42)	-5.47%	
01.030 Income Tax	\$ 12,359,902.11	\$ 9,366,734.58	\$ 9,405,111.11	\$ 38,376.53	0.41%	
01.035 Unrestricted Grants-in-Aid	\$ 6,522,183.18	\$ 5,104,119.52	\$ 5,143,245.50	\$ 39,125.98	0.77%	
01.040 Restricted Grants-in-Aid	\$ 963,629.06	\$ 396,593.62	\$ 394,592.66	\$ (2,000.96)	-0.50%	
01.045 Restricted Federal Grants-in-Aid - SFSF	\$ -	\$ -	\$ -	\$ -	0.00%	
01.050 Property Tax Allocation	\$ 4,405,635.58	\$ 2,077,686.10	\$ 2,157,260.06	\$ 79,573.96	3.83%	
01.060 All Other Operating Revenue	\$ 3,568,755.53	\$ 3,453,336.28	\$ 3,453,336.28	\$ -	0.00%	1
<b>01.070 Total Revenue</b>	<b>\$ 65,658,519.48</b>	<b>\$ 37,492,617.49</b>	<b>\$ 38,045,294.65</b>	<b>\$ 552,677.16</b>	<b>1.47%</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	\$ 67,169.81	\$ 77,255.20	\$ 10,085.39	15.01%	
<b>02.070 Total Other Financing Sources</b>	<b>\$ 110,459.00</b>	<b>\$ 67,169.81</b>	<b>\$ 77,255.20</b>	<b>\$ 10,085.39</b>	<b>15.01%</b>	
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>\$ 65,768,978.48</b>	<b>\$ 37,559,787.30</b>	<b>\$ 38,122,549.85</b>	<b>\$ 562,762.55</b>	<b>1.50%</b>	
03.010 Personal Services	\$ 32,604,366.44	\$ 24,356,221.65	\$ 23,439,986.90	\$ (916,234.75)	-3.76%	
03.020 Employees' Retirement/Insurance Benefits	\$ 12,804,904.61	\$ 9,568,651.52	\$ 9,239,389.61	\$ (329,261.91)	-3.44%	
03.030 Purchased Services	\$ 8,703,739.15	\$ 6,428,295.90	\$ 6,361,191.43	\$ (67,104.47)	-1.04%	
03.040 Supplies and Materials	\$ 2,233,880.00	\$ 1,912,361.69	\$ 1,715,488.13	\$ (196,873.56)	-10.29%	
03.050 Capital Outlay	\$ 794,110.55	\$ 658,461.74	\$ 1,243,099.42	\$ 584,637.68	88.79%	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%	
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04.055 Debt Service: Principal - Other	\$ -	\$ -	\$ -	\$ -	0.00%	
04.060 Debt Service: Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	0.00%	
04.300 Other Objects	\$ 847,513.79	\$ 545,650.54	\$ 518,995.71	\$ (26,654.83)	-4.88%	
<b>04.500 Total Expenditures</b>	<b>\$ 57,988,514.54</b>	<b>\$ 43,469,643.04</b>	<b>\$ 42,518,151.20</b>	<b>\$ (951,491.84)</b>	<b>-2.19%</b>	
05.010 Operational Transfers - Out	\$ -	\$ -	\$ -	\$ -	0.00%	
05.020 Advances - Out	\$ -	\$ -	\$ 3,750.00	\$ 3,750.00	0.00%	
05.030 All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0.00%	
<b>05.040 Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,750.00</b>	<b>\$ 3,750.00</b>	<b>0.00%</b>	
<b>05.050 Total Expenditure and Other Financing Uses</b>	<b>\$ 57,988,514.54</b>	<b>\$ 43,469,643.04</b>	<b>\$ 42,521,901.20</b>	<b>\$ (947,741.84)</b>	<b>-2.18%</b>	
06.010 Excess Rev & Other Financing Sources over (under) Exp & Other Financing Uses	\$ 7,780,463.94	\$ (5,909,855.74)	\$ (4,399,351.35)	\$ 1,510,504.39		
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 - March 31, 2025	\$ 42,013,966.55	\$ 28,323,646.87	\$ 29,834,151.26	\$ 1,510,504.39		
08.010 Encumbrances - March 31, 2025	\$ 953,642.00		\$ 1,821,602.10			
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)	

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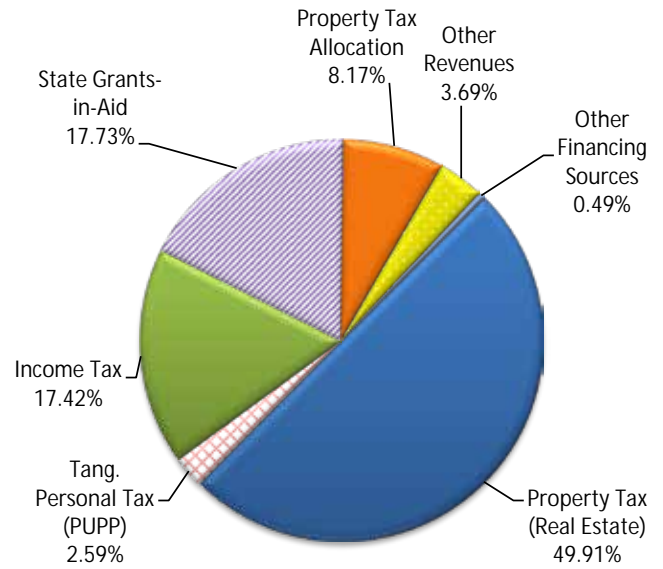
**EST. GENERAL FUND REVENUE FY25**

**\$57,196,300**



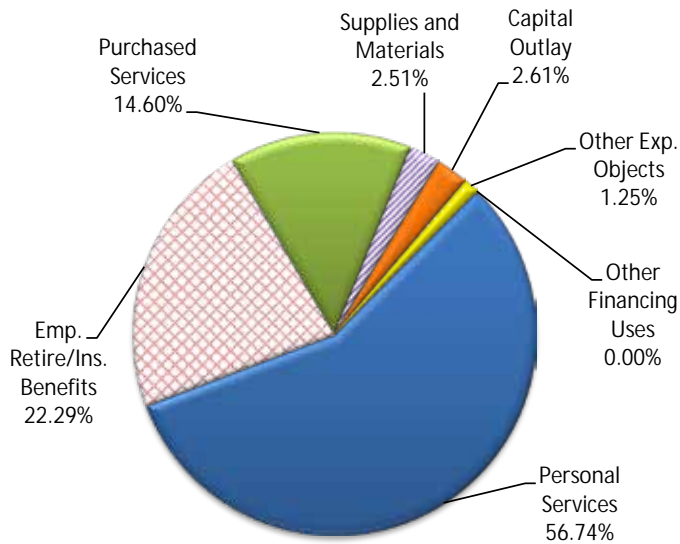
**EST. GENERAL FUND REVENUE FY15**

**\$30,203,662**



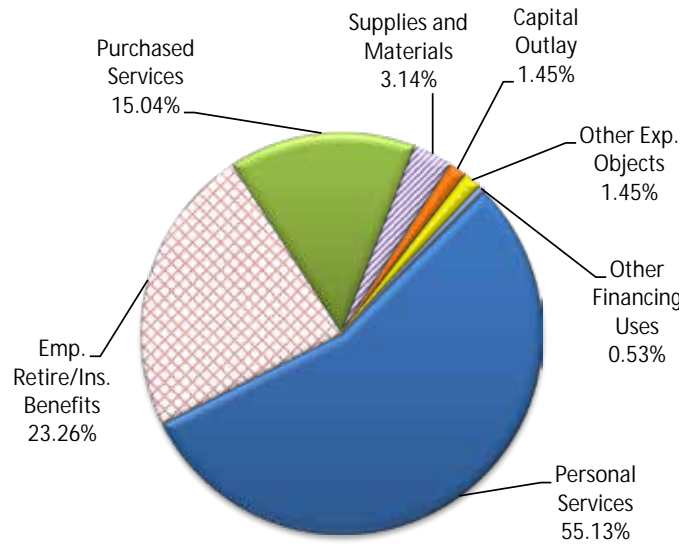
**EST. GENERAL FUND EXPENDITURES FY25**

**\$51,522,171**



**EST. GENERAL FUND EXPENDITURES FY15**

**\$29,020,690**



**Enrollment**

**FY 2025**

**4,373**

as of 8/23/2024

**FY 2015**

**3,150**

**% Change**

**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**

<b>CATEGORY</b>	<b>FY 25 EST.</b>	<b>FY 25 ACTUAL</b>	<b>VARIANCE</b>	<b>PERCENTAGE</b>
<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	5,131,648	5,485,213	353,565	6.9%
Restricted State Grants-in-Aid	286,205	52,625	(233,580)	-81.6%
Property Tax Allocation (Reimb.)	1,827,927	2,157,260	329,333	18.0%
All Other Revenues	2,665,819	3,525,717	859,899	32.3%
<b>Total Revenues</b>	<b>34,859,182</b>	<b>38,117,676</b>	<b>3,258,494</b>	<b>9.3%</b>
<b>Other Financing Sources</b>				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	9,800	4,874	(4,926)	-50.3%
<b>Total Other Financing Sources</b>	<b>9,800</b>	<b>4,874</b>	<b>(4,926)</b>	<b>-50.3%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$34,868,982</b>	<b>\$38,122,550</b>	<b>\$3,253,567</b>	<b>9.3%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$24,394,364	\$23,439,987	(\$954,378)	-3.9%
Retirement/Insurance Benefits	9,587,231	9,239,390	(347,842)	-3.6%
Purchased Services	6,278,345	6,361,191	82,846	1.3%
Supplies and Materials	1,918,093	1,715,488	(202,605)	-10.6%
Capital Outlay	380,689	1,243,099	862,410	226.5%
Other Expenditure Objects	775,120	522,746	(252,375)	-32.6%
<b>Total Expenditures</b>	<b>43,333,843</b>	<b>42,521,901</b>	<b>(811,942)</b>	<b>-1.9%</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>\$43,333,843</b>	<b>\$42,521,901</b>	<b>(\$811,942)</b>	<b>-1.9%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	(\$8,464,861)	(\$4,399,352)	\$4,065,510	-48.0%
<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>\$25,768,641</b>	<b>\$29,834,151</b>	<b>\$4,065,510</b>	<b>15.8%</b>
Estimated Encumbrances	\$0	\$0	\$0	
<b>Unreserved Fund Balance</b>	<b>\$25,768,641</b>	<b>\$29,834,151</b>	<b>\$4,065,510</b>	



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

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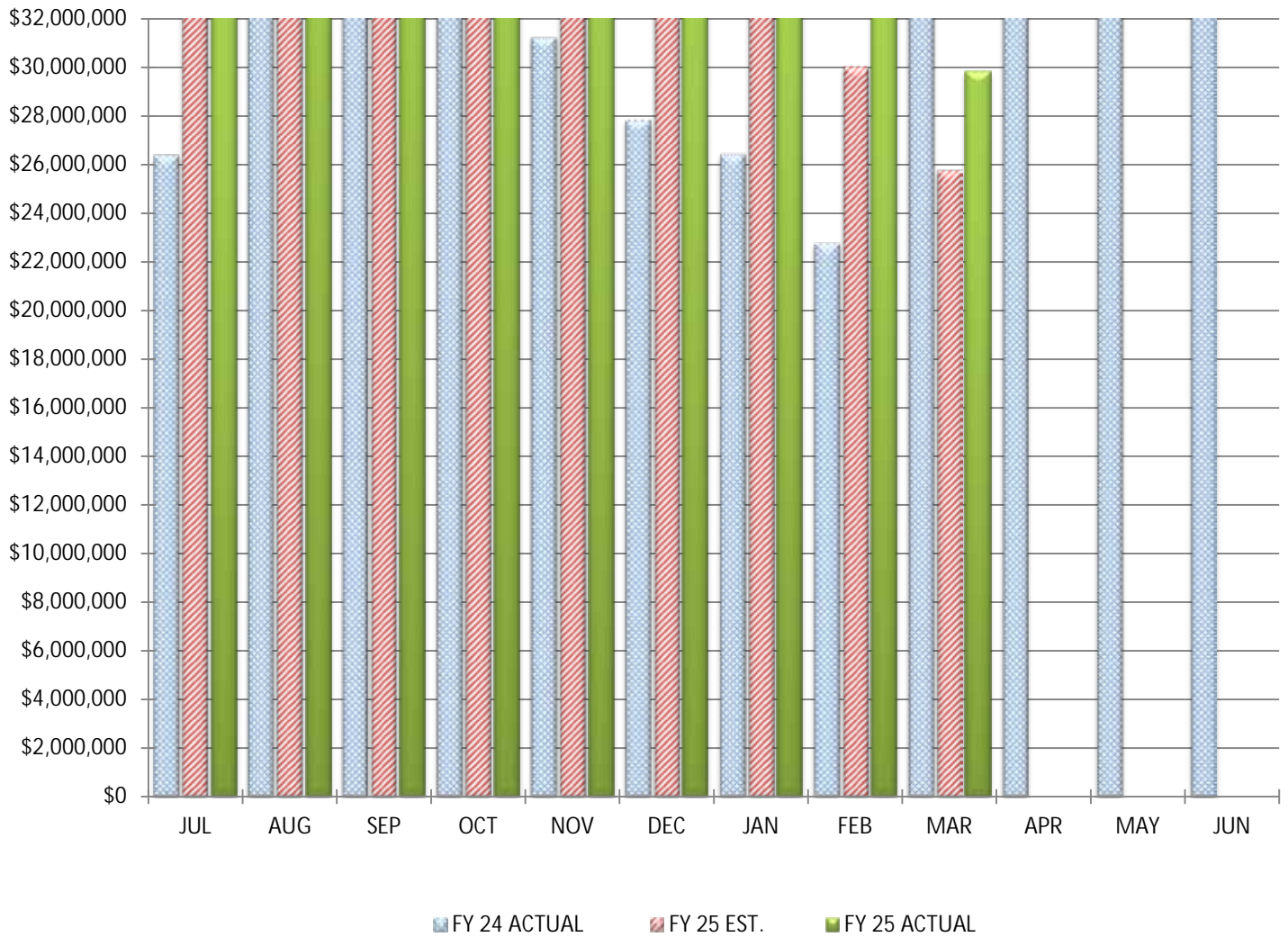
## VARIANCE ANALYSIS - GENERAL FUND

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## COMPARISON OF MONTHLY ENDING CASH BALANCES



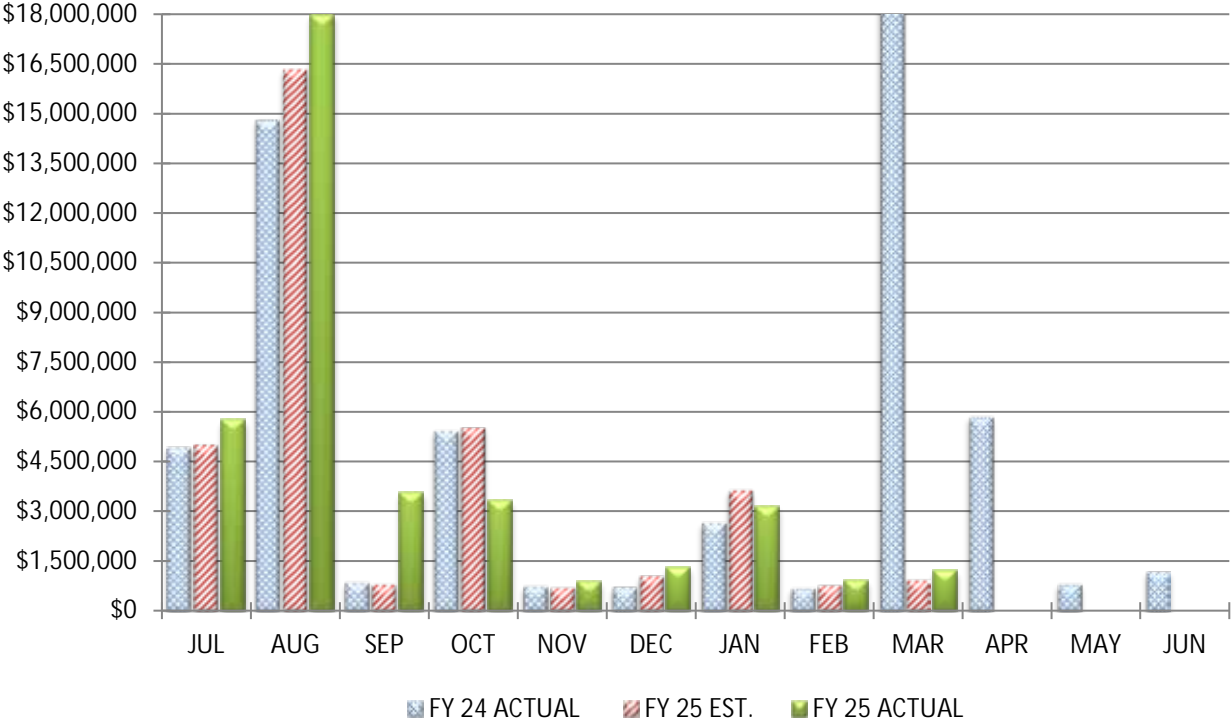
## COMPARISON OF MONTHLY ENDING CASH BALANCES

March 31, 2025

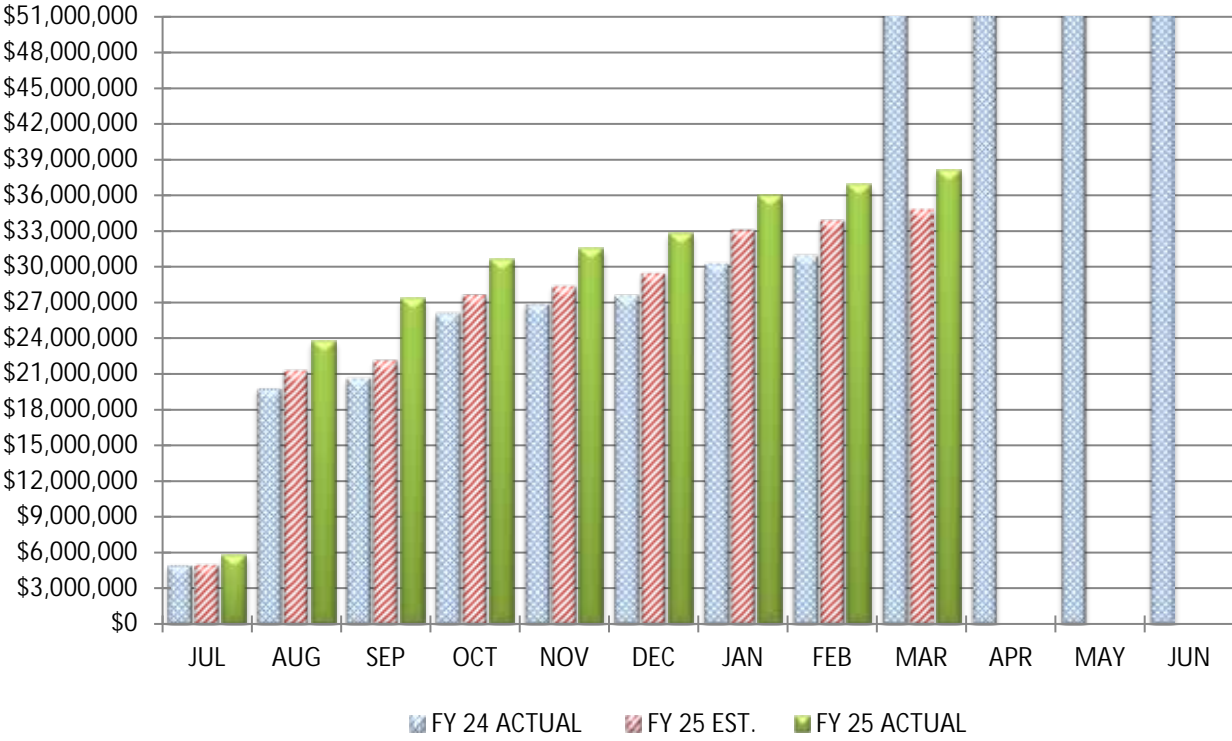
Actual Cash Balance		\$29,834,151
Estimated Cash Balance		\$25,768,641
Variance From Estimate	OVER	\$4,065,510
Percent Variance From Estimate	OVER	15.78%
Previous Year Cash Balance		\$38,994,022

**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

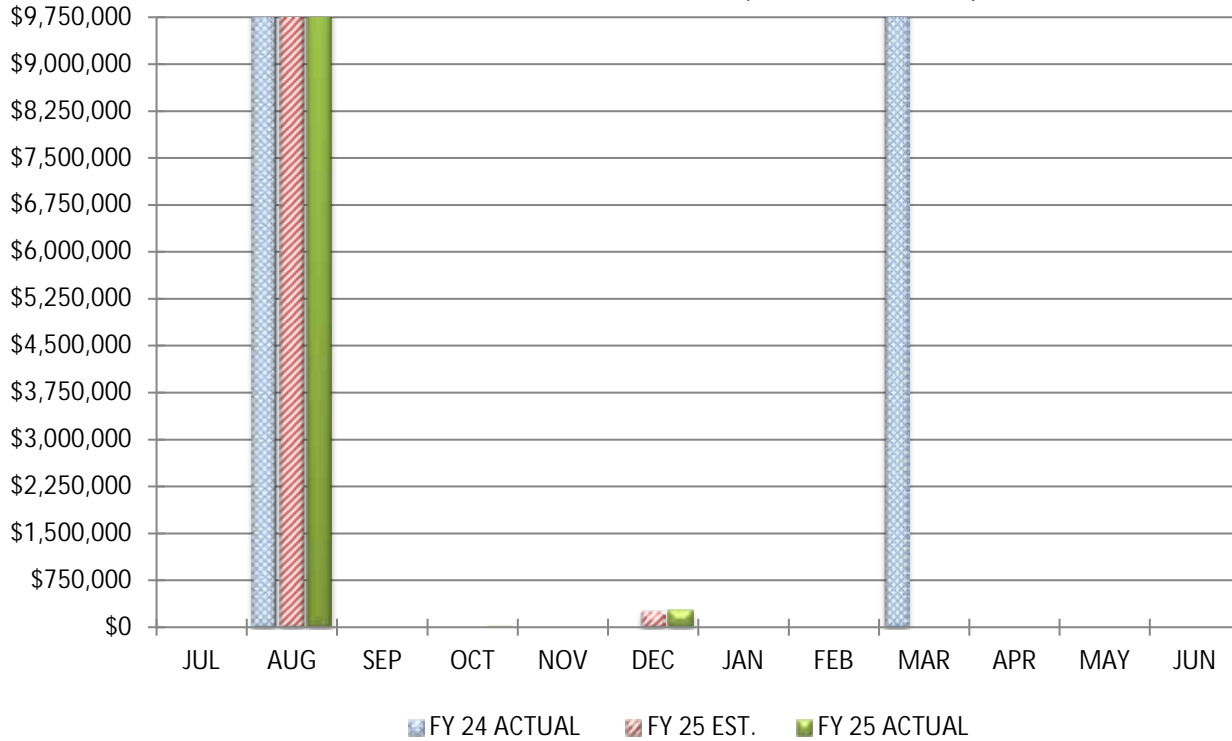


## COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

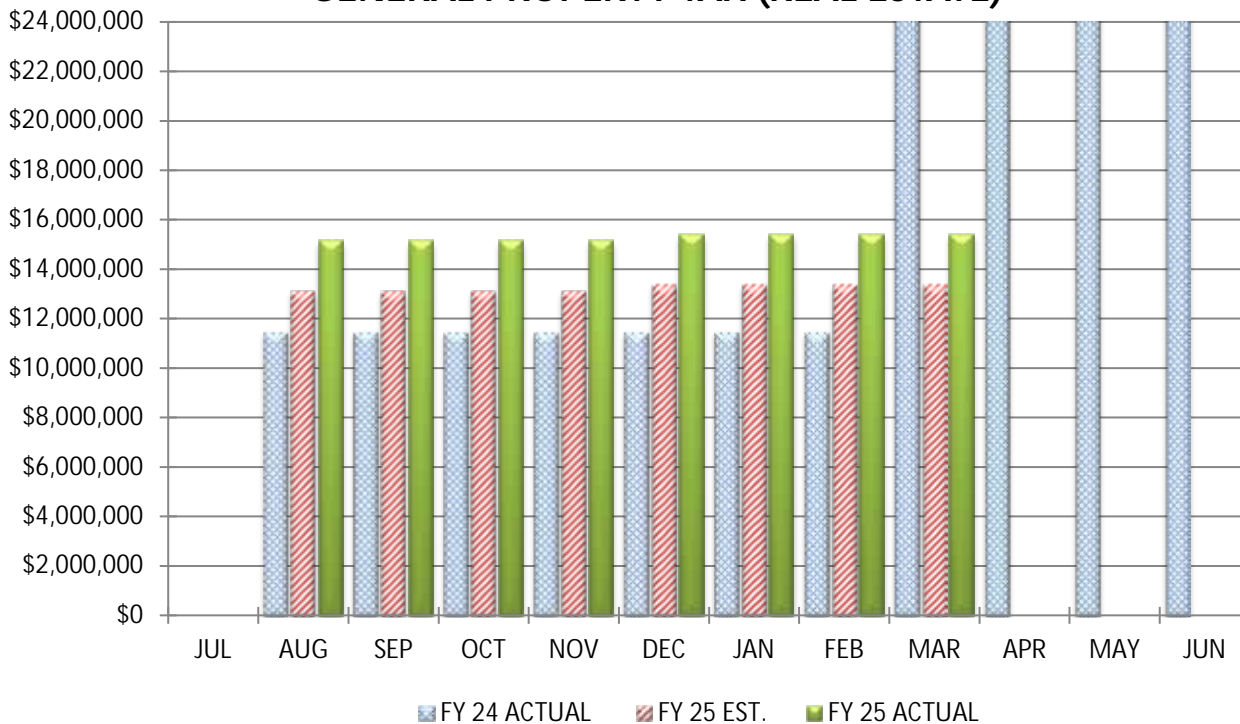
March 31, 2025				
		MONTH		YEAR-TO-DATE
Actual Receipts		\$1,220,109		\$38,122,550
Estimated Receipts		\$946,475		\$34,868,982
Variance From Estimate	OVER	\$273,634	OVER	\$3,253,567
Variance From Estimate	OVER	28.91%	OVER	9.33%
Actual Prior Year		\$20,624,523		\$51,607,690
Total 2024-2025 Estimate				\$63,224,545
Percent Of Total Estimate Received				60.30%
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)

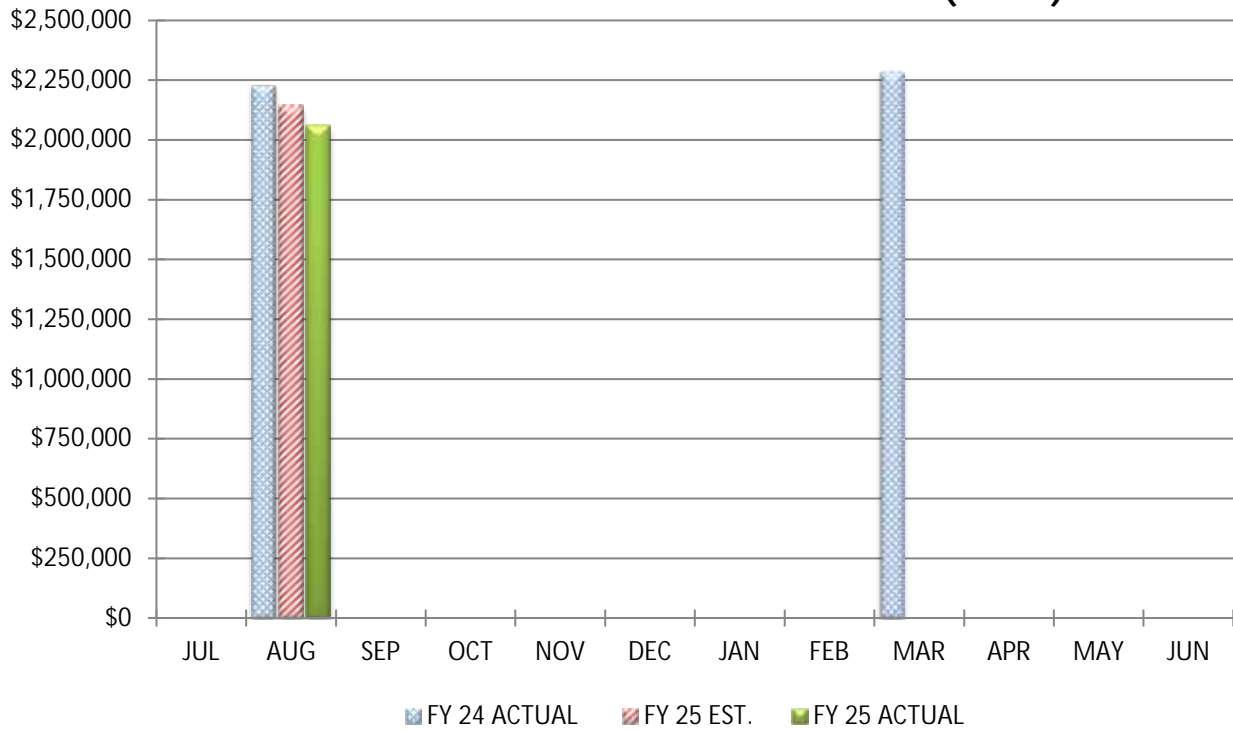


## COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

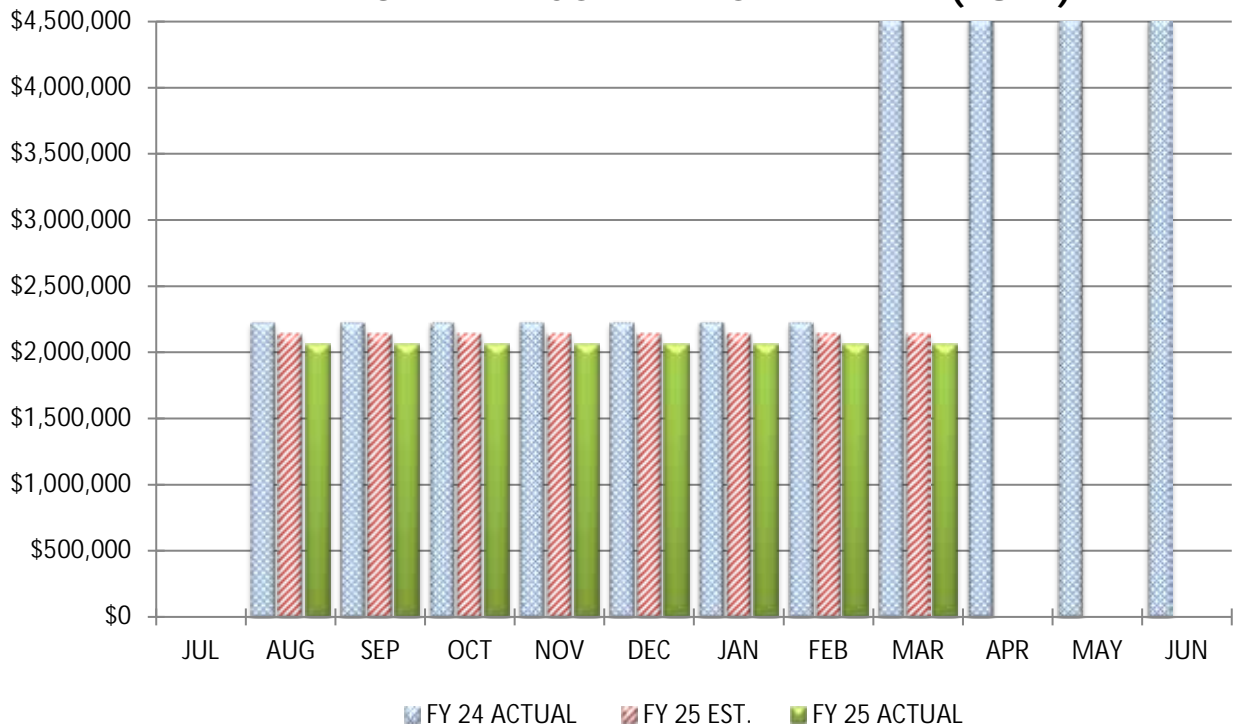
	March 31, 2025	
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts	\$0	\$15,431,904
Estimated Real Estate Tax Receipts	\$0	\$13,379,035
Variance From Estimate	\$0 OVER	\$2,052,869
Variance From Estimate	0.00% OVER	15.34%
Actual Prior Year	\$17,303,243	\$28,784,931
Total 2024-2025 Estimate		\$32,889,810
Percent Of Total Estimate Received		46.92%
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)



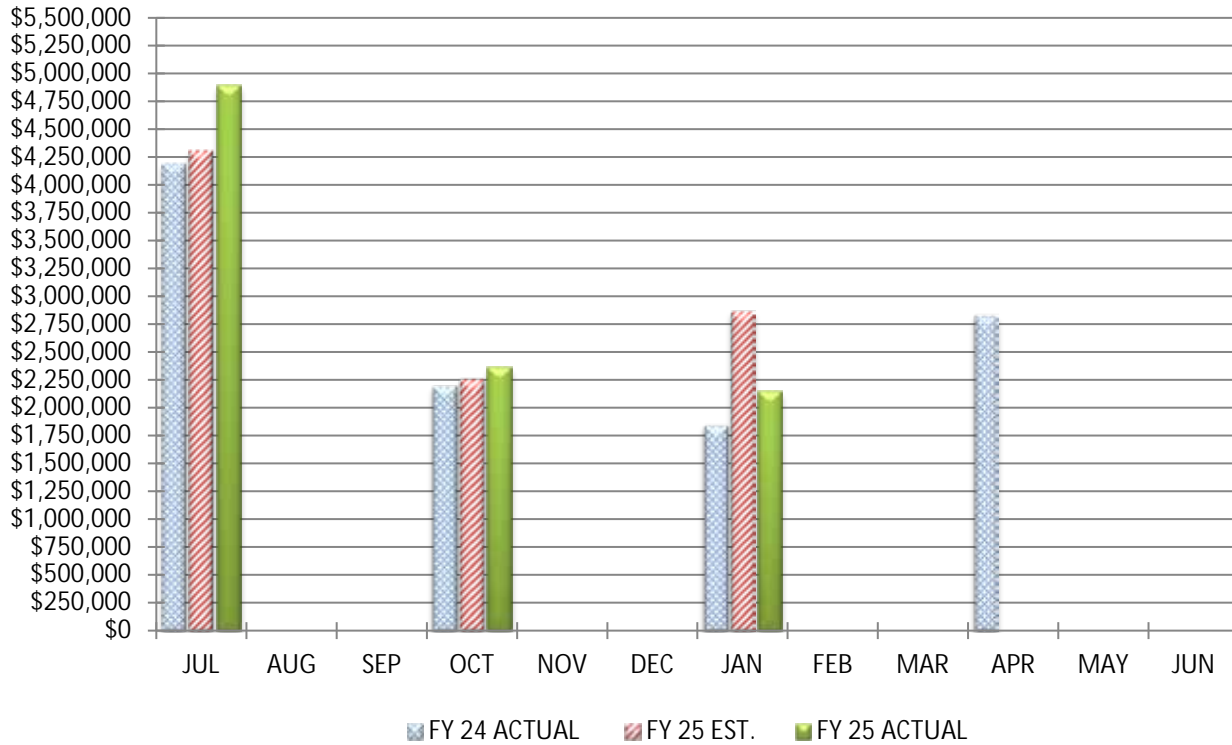
## COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

	March 31, 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	\$2,288,096	\$4,517,899
Total 2024-2025 Estimate		\$4,345,334
Percent Of Total Estimate Received		47.40%
Percent Of Budget Year Completed	9 months	75.00%

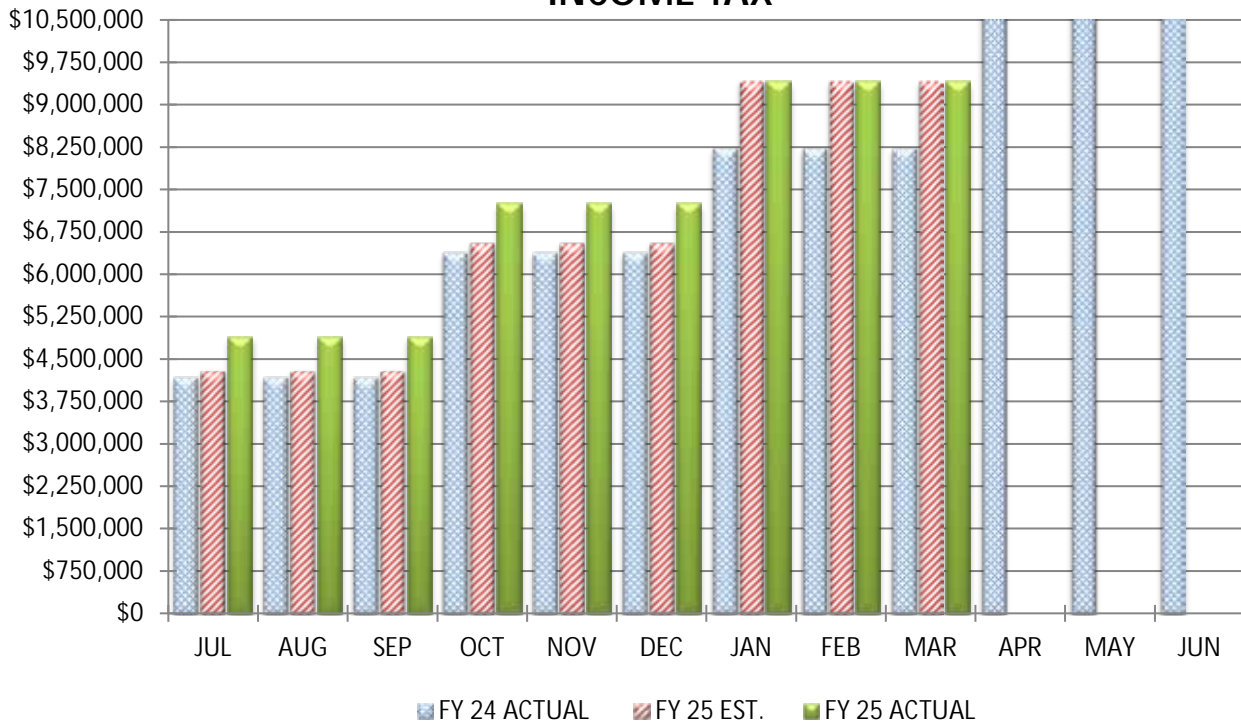
**COMMENTS:** We are on target with our annual estimates.



## COMPARISON OF TOTAL MONTHLY INCOME TAX



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



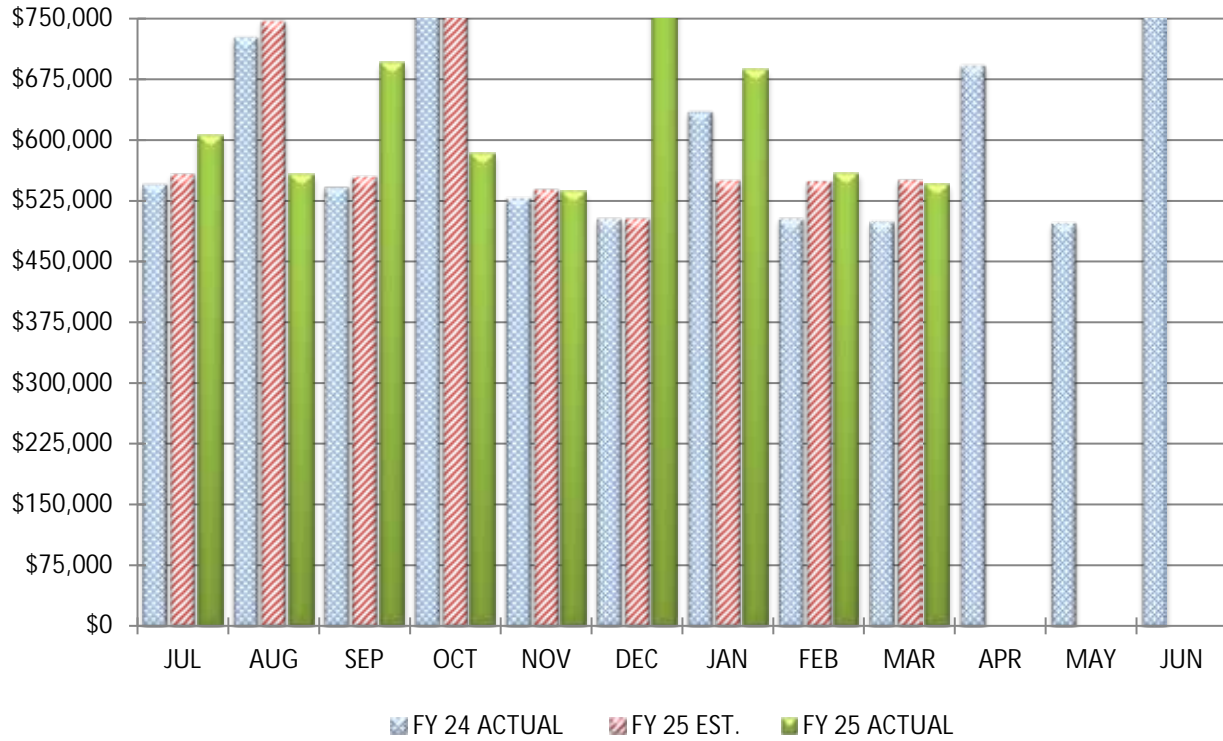
## COMPARISON OF INCOME TAX

March 31, 2025

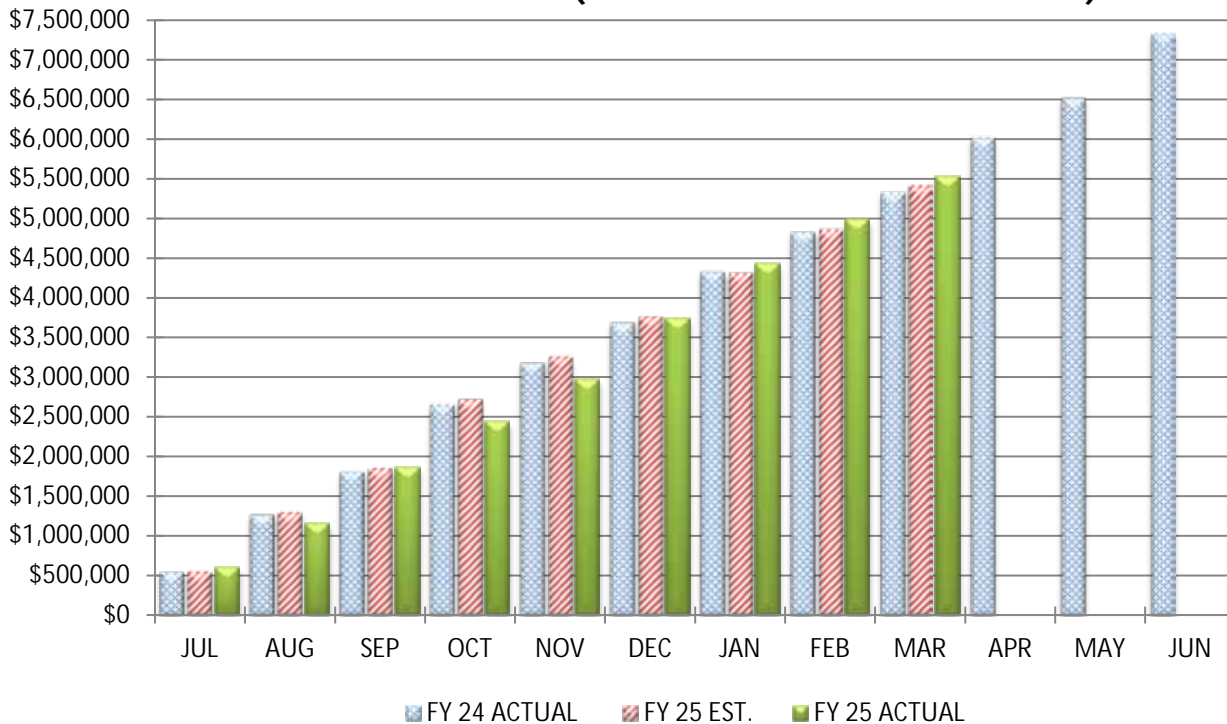
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0	\$9,405,111
Estimated State Receipts	\$0	\$9,423,915
Variance From Estimate	\$0    UNDER	(\$18,803)
Variance From Estimate	0.00%    UNDER	-0.20%
Actual Prior Year	\$0	\$8,233,134
Total 2024-2025 Estimate		\$11,360,147
Percent Of Total Estimate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

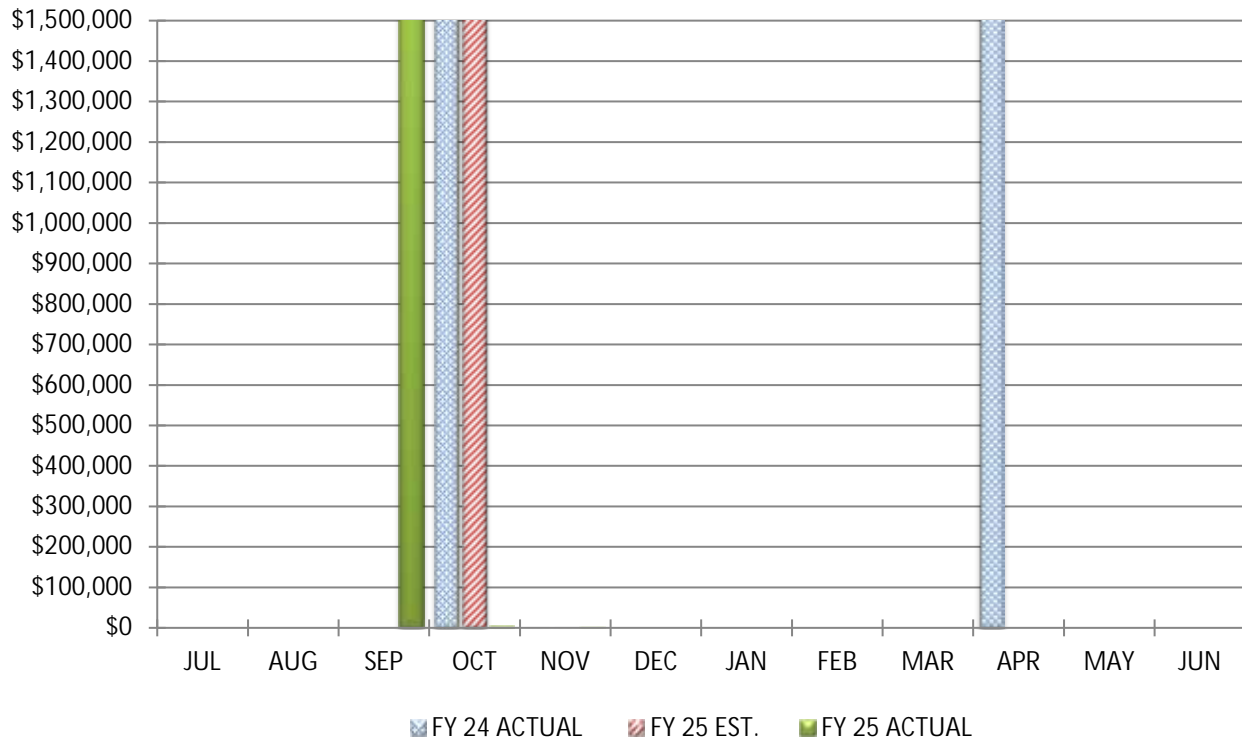


# COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

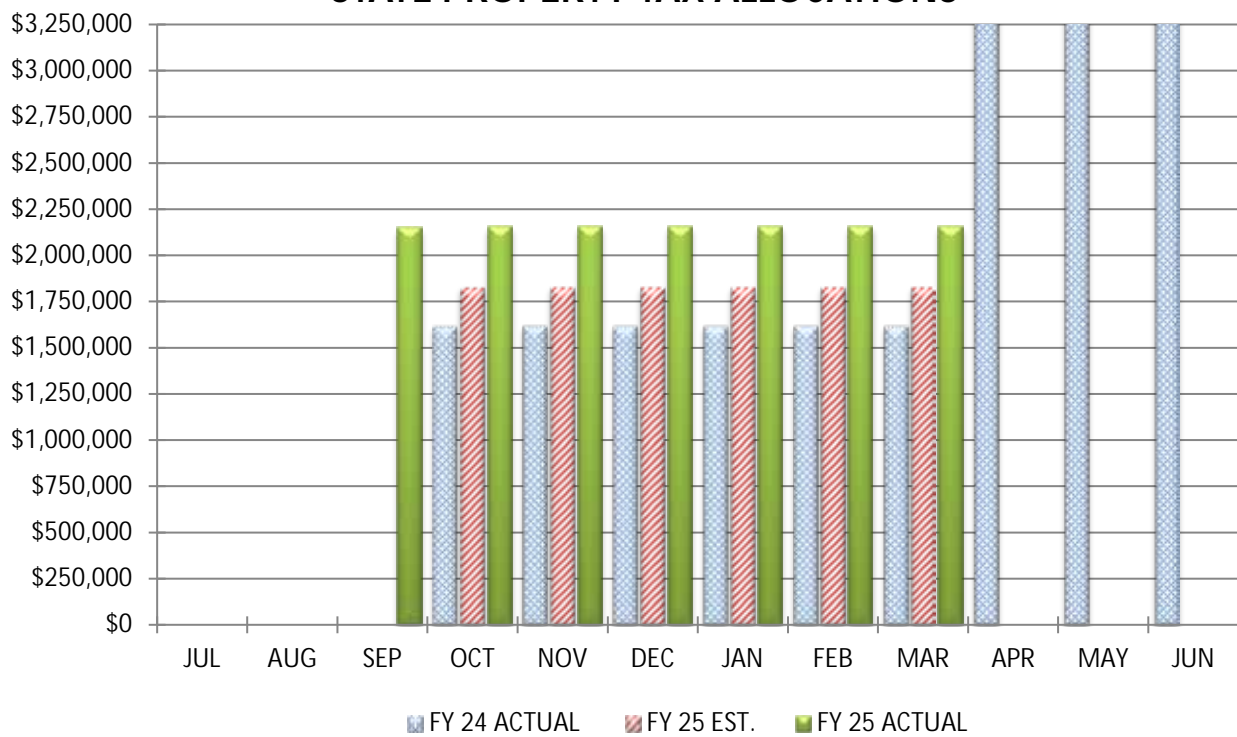
March 31, 2025				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$546,096		\$5,537,838
Estimated State Receipts		\$550,862		\$5,417,853
Variance From Estimate	UNDER	(\$4,767)	OVER	\$119,985
Variance From Estimate	UNDER	-0.87%	OVER	2.21%
Actual Prior Year		\$499,934		\$5,330,848
Total 2024-2025 Estimate				\$7,335,907
Percent Of Total Estimate Received				75.49%
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



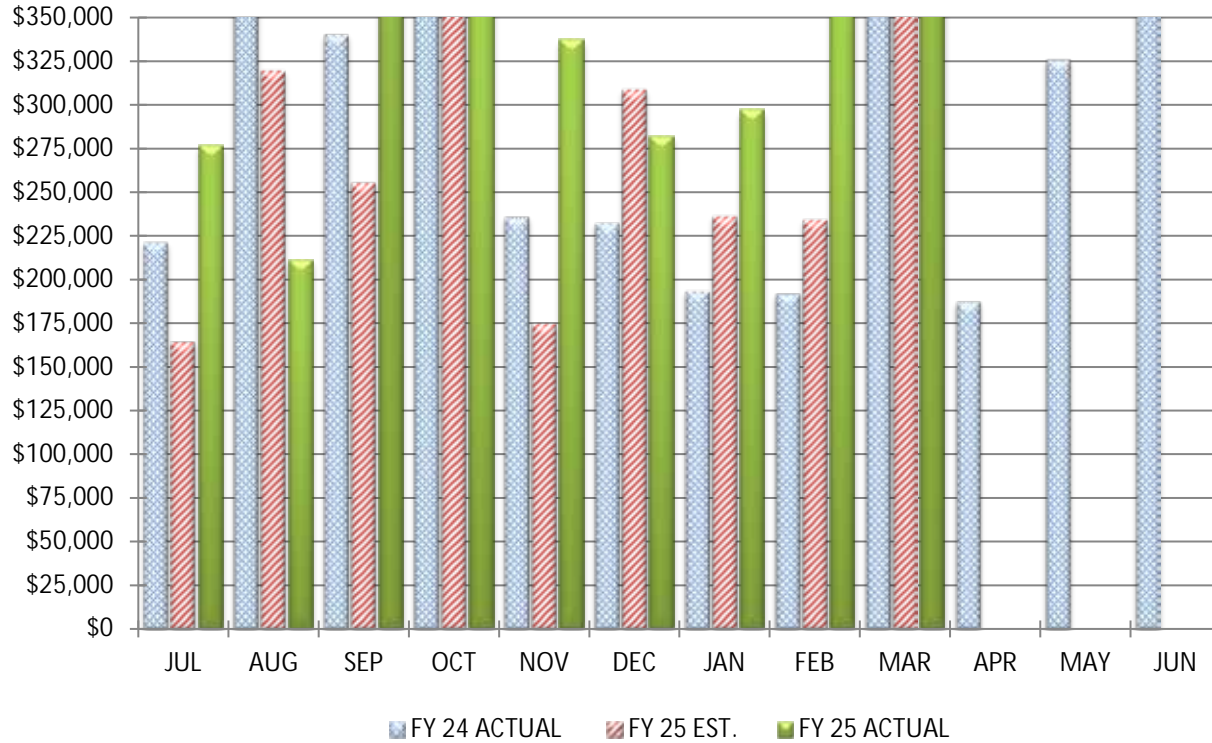
## COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

	March 31, 2025	
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
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	9 months	75.00%

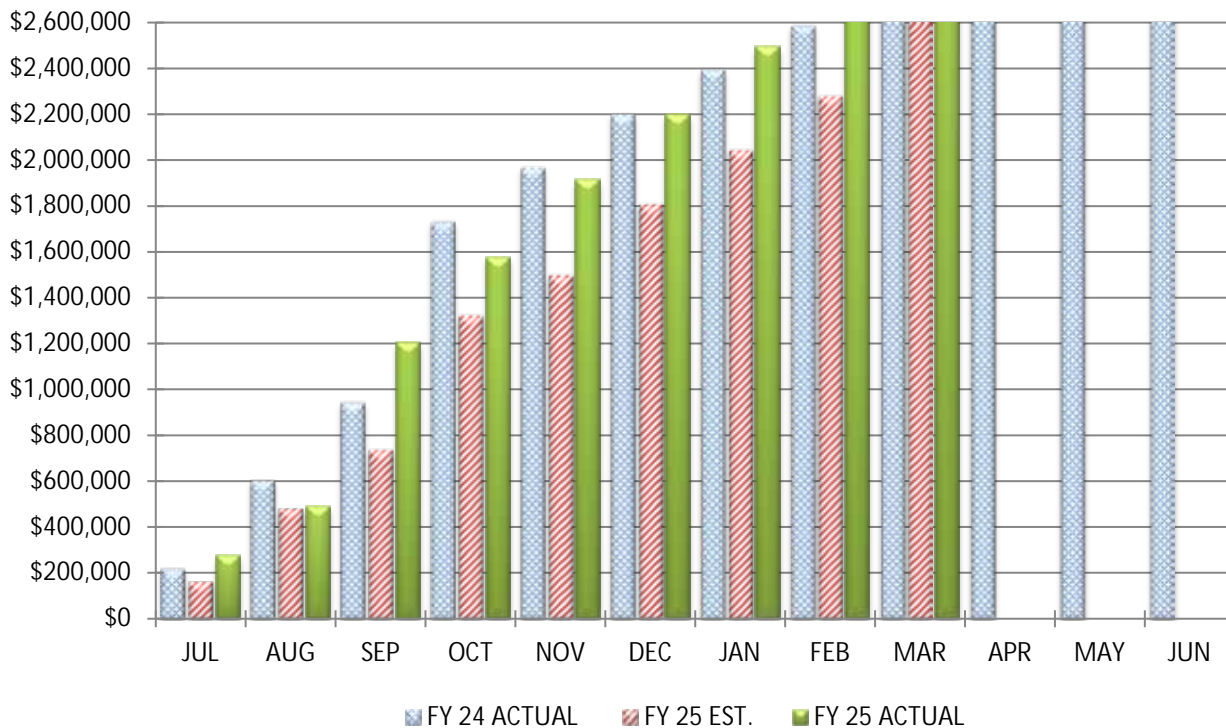
**COMMENTS:** We are on target with our annual estimates.



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



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



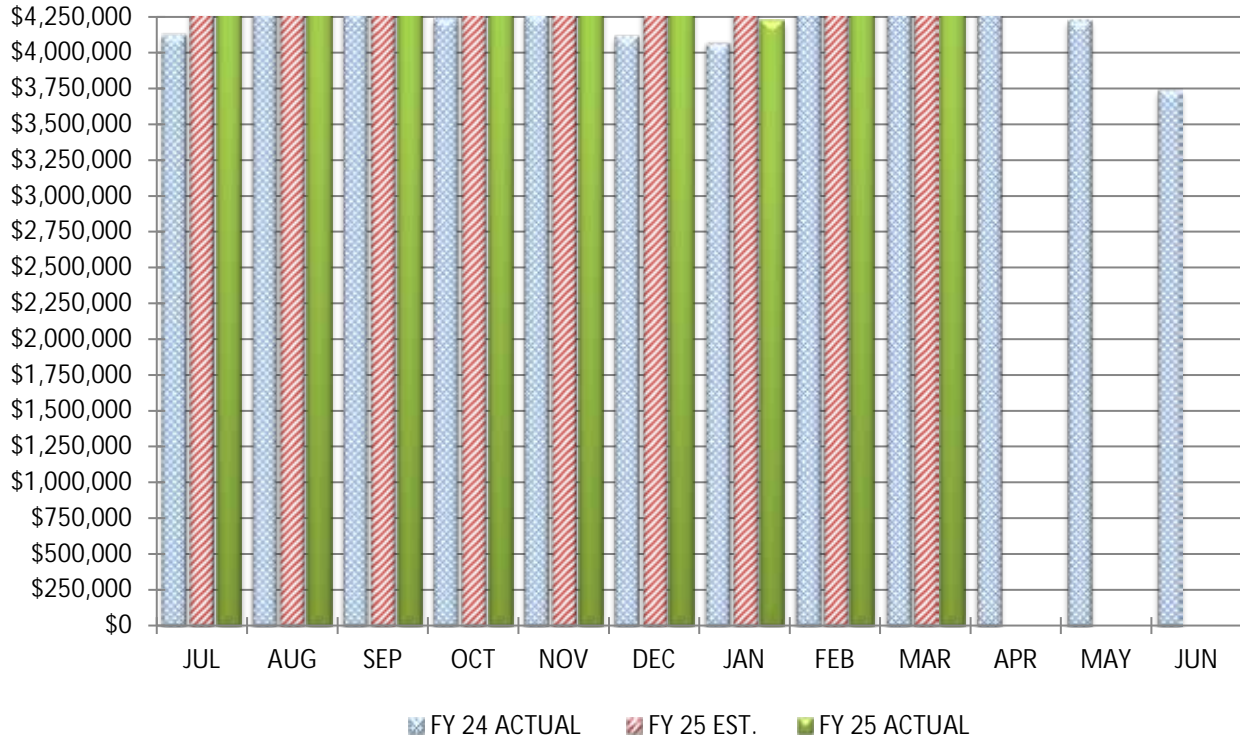
## COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

March 31, 2025				
		MONTH		YEAR-TO-DATE
Actual Other Receipts		\$674,013		\$3,530,591
Estimated Other Receipts		\$395,613		\$2,675,619
Variance From Estimate	OVER	\$278,400	OVER	\$854,972
Variance From Estimate	OVER	70.37%	OVER	31.95%
Actual Prior Year		\$533,249		\$3,120,397
Total 2024-2025 Estimate				\$3,034,020
Percent Of Total Estimate Received				116.37%
Percent Of Budget Year Completed		9 months		75.00%

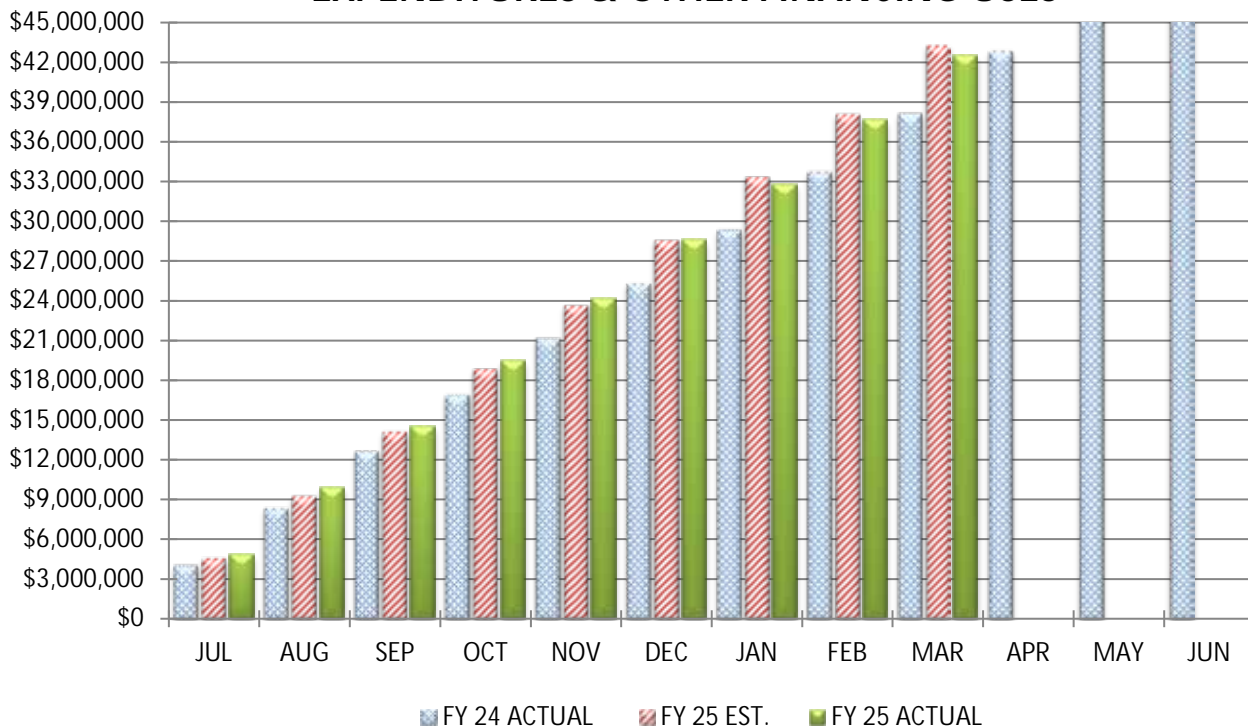
**COMMENTS:** We are on target with our annual estimates.



## COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

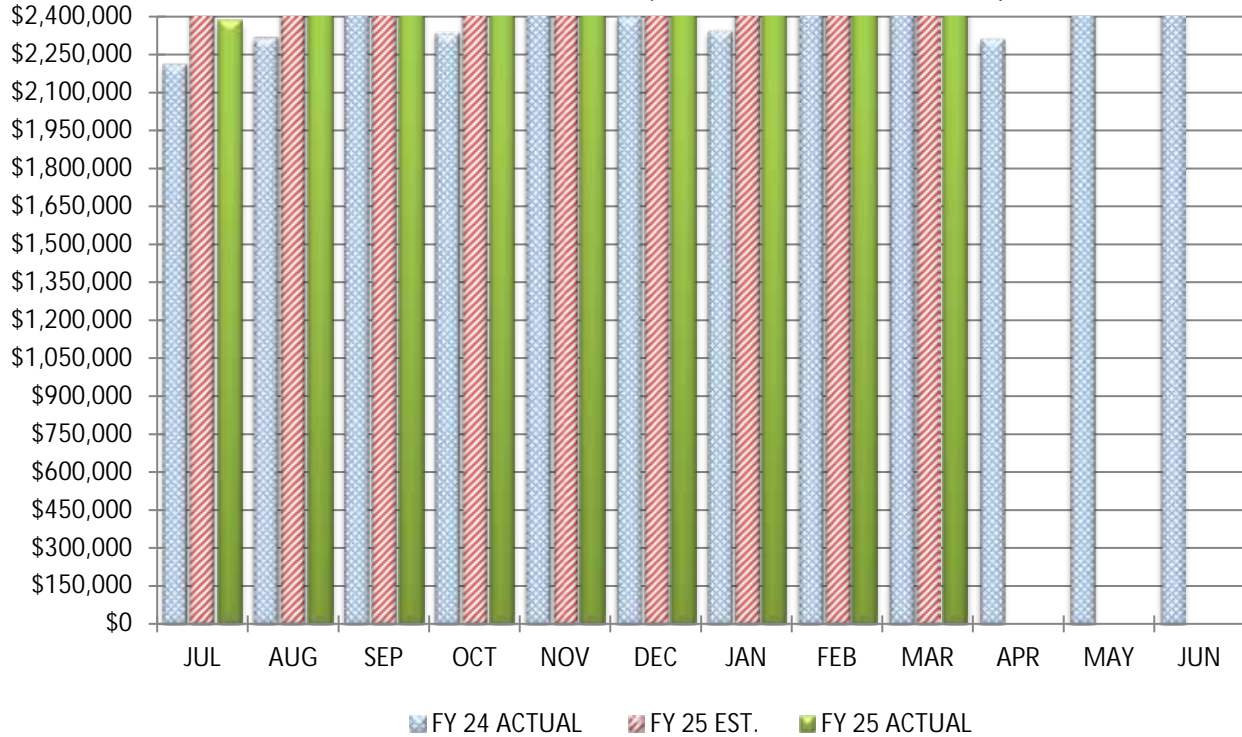


## COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

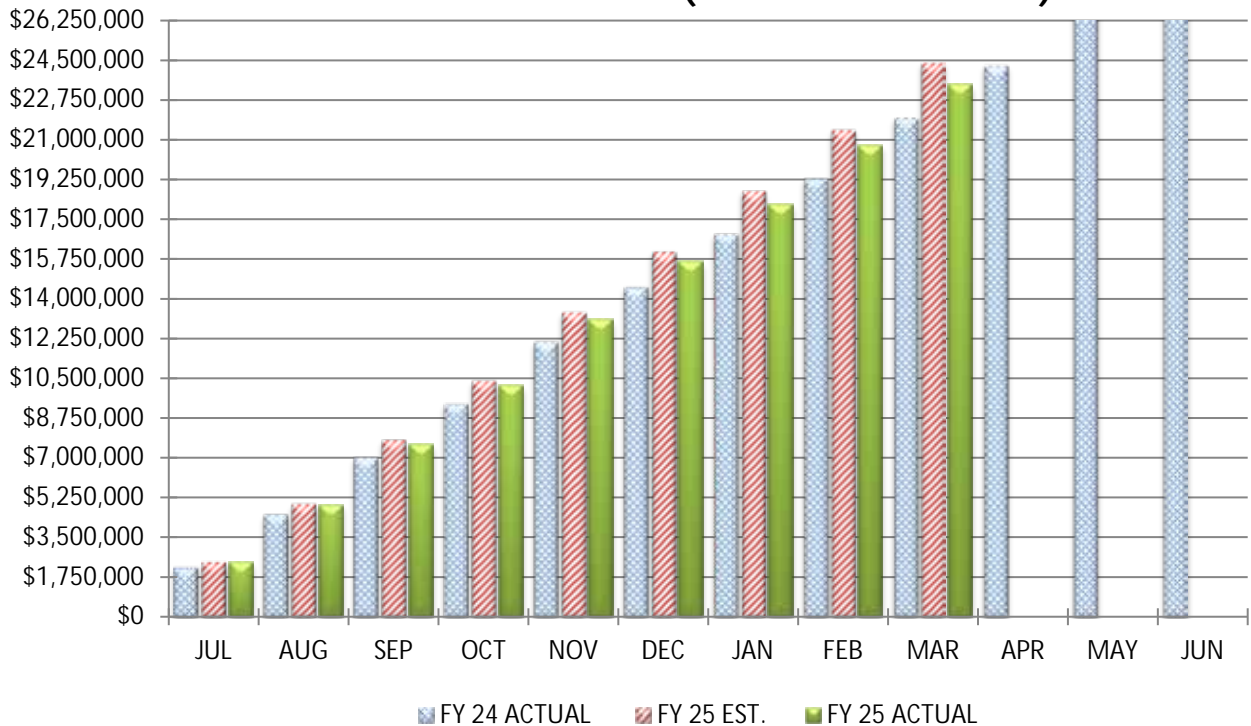
March 31, 2025				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$4,817,836		\$42,521,901
Estimated Expenditures		\$5,217,283		\$43,333,843
Variance From Estimate	UNDER	(\$399,446)	UNDER	(\$811,942)
Variance From Estimate	UNDER	-7.66%	UNDER	-1.87%
Actual Prior Year		\$4,396,624		\$38,179,990
Total 2024-2025 Estimate				\$57,207,384
Percent Of Total Estimate Spent				74.33%
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)



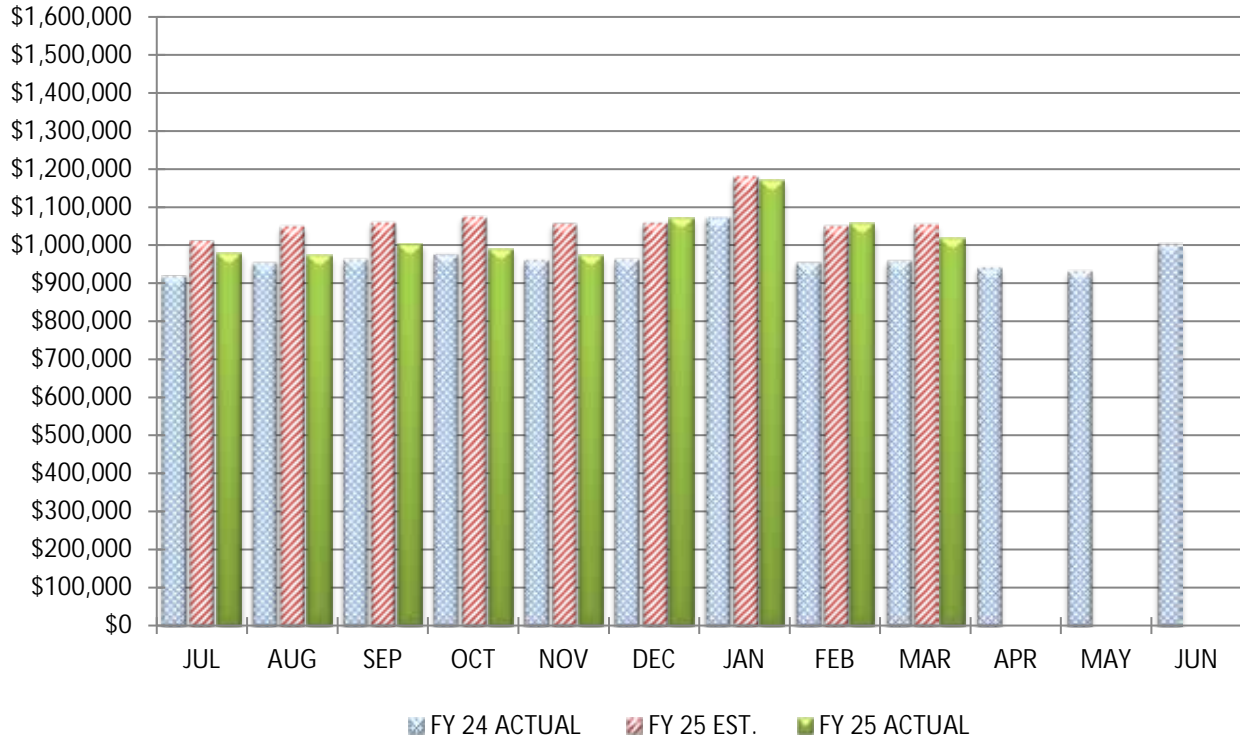
## COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

March 31, 2025				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,666,658		\$23,439,987
Estimated Wage Expenditures		\$2,941,359		\$24,394,364
Variance From Estimate	UNDER	(\$274,701)	UNDER	(\$954,378)
Variance From Estimate	UNDER	-9.34%	UNDER	-3.91%
Actual Prior Year		\$2,655,922		\$21,962,869
Total 2024-2025 Estimate				\$32,462,155
Percent Of Total Estimate Spent				72.21%
Percent Of Budget Year Completed			9 months	75.00%

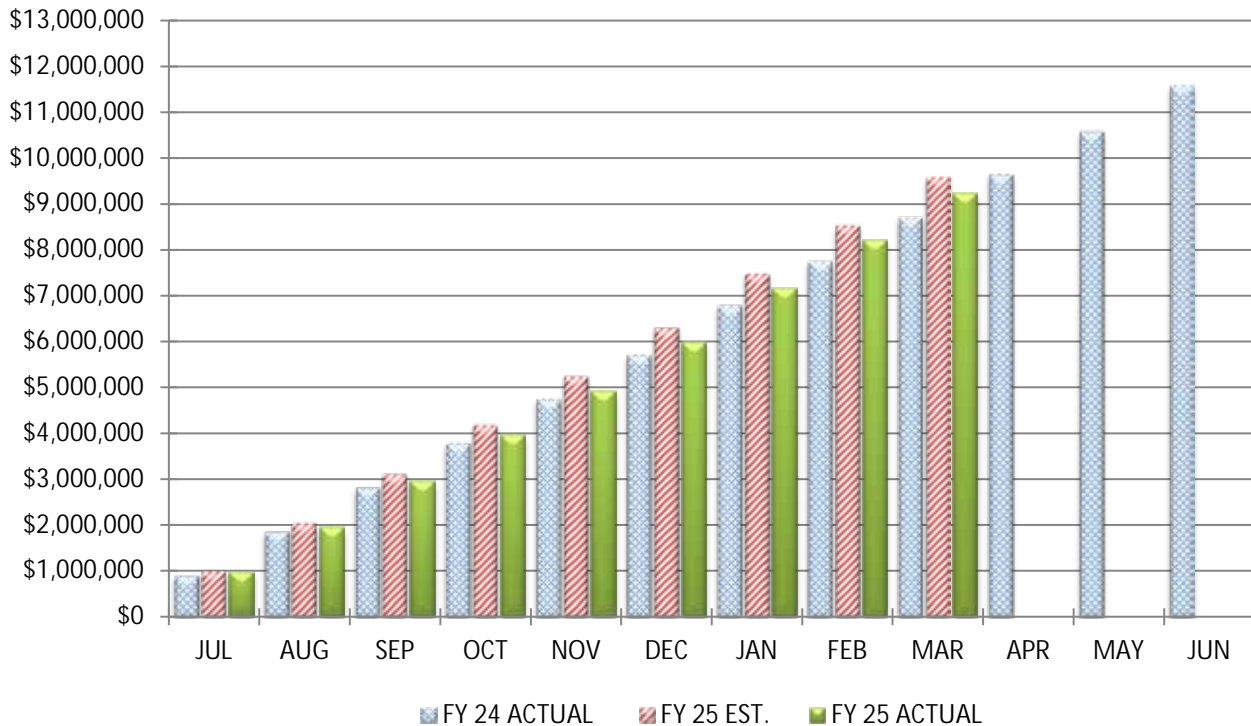
**COMMENTS:** We are on target with our annual estimates.



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



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

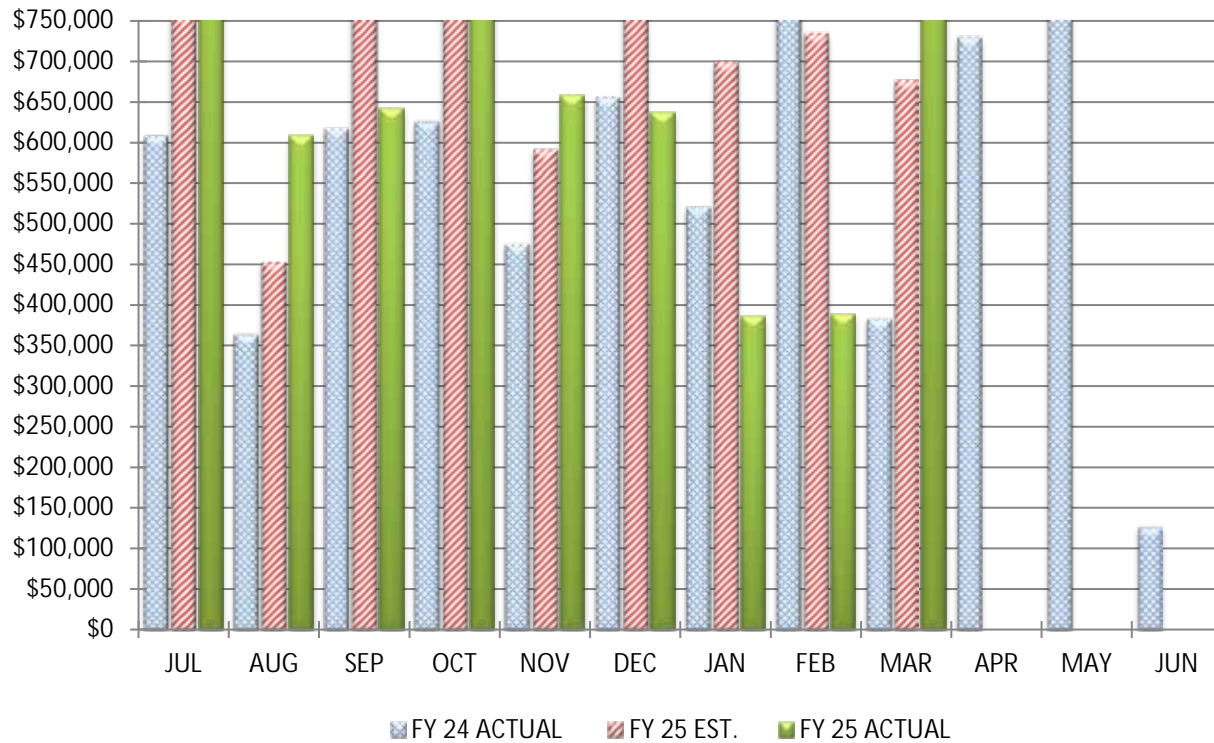


## COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

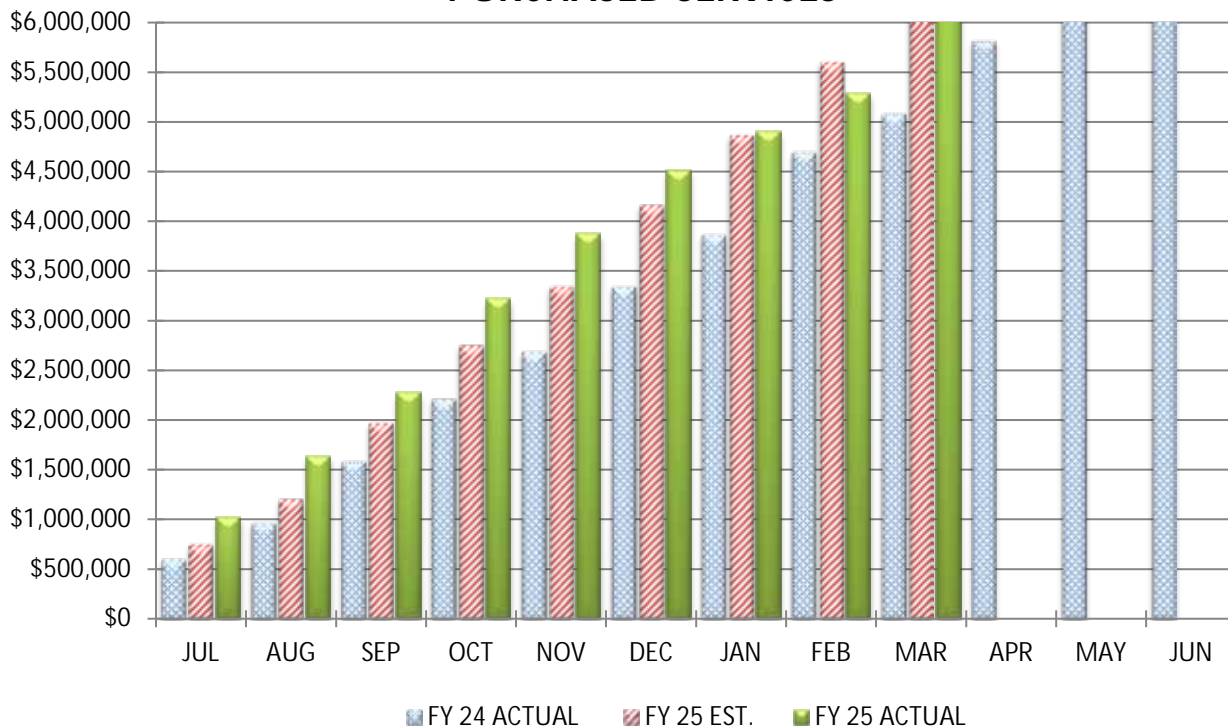
March 31, 2025				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$1,018,479		\$9,239,390
Estimated Fringe Benefit Expenditures		\$1,053,407		\$9,587,231
Variance From Estimate	UNDER	(\$34,928)	UNDER	(\$347,842)
Variance From Estimate	UNDER	-3.32%	UNDER	-3.63%
Actual Prior Year		\$957,173		\$8,711,390
Total 2024-2025 Estimate				\$12,748,792
Percent Of Total Estimate Spent				72.47%
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



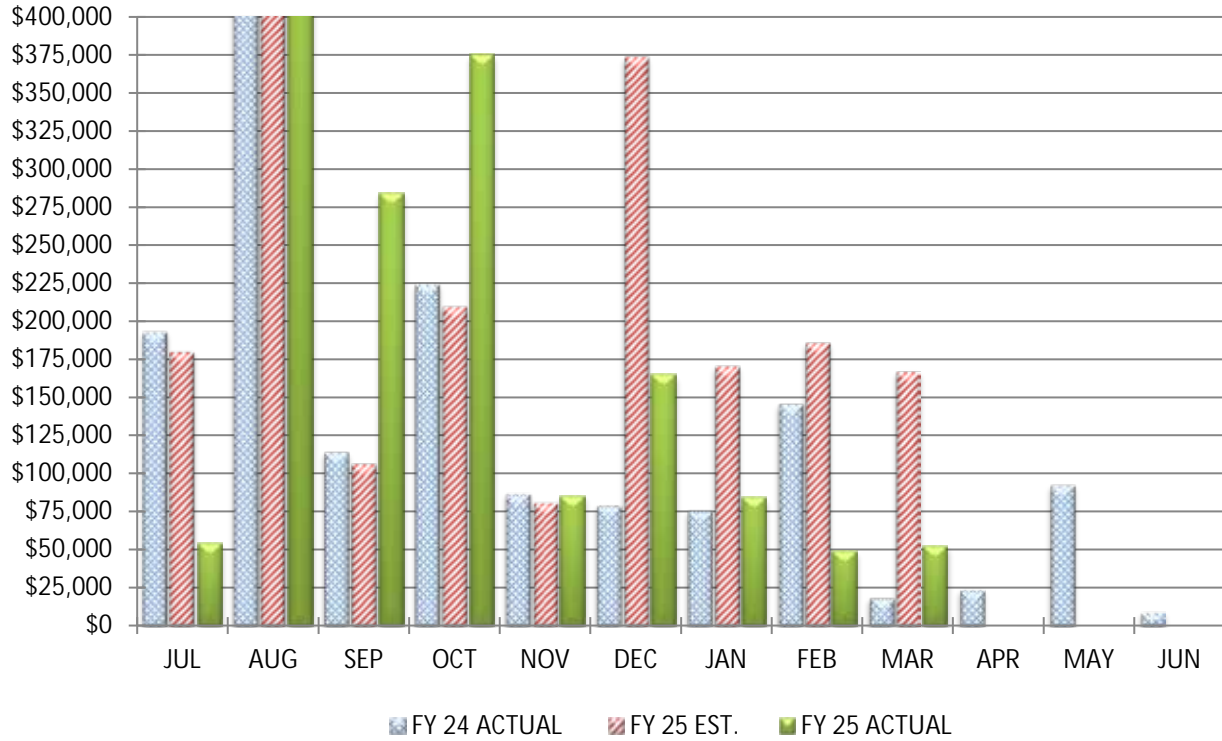
## COMPARISON OF PURCHASED SERVICES

March 31, 2025				
		<u>MONTH</u>		
			<u>YEAR-TO-DATE</u>	
Actual Service Expenditures		\$1,068,256		\$6,361,191
Estimated Service Expenditures		\$677,215		\$6,278,345
Variance From Estimate	OVER	\$391,041	OVER	\$82,846
Variance From Estimate	OVER	57.74%	OVER	1.32%
Actual Prior Year		\$383,478		\$5,083,696
Total 2024-2025 Estimate				\$8,351,717
Percent Of Total Estimate Spent				76.17%
Percent Of Budget Year Completed		9 months		75.00%

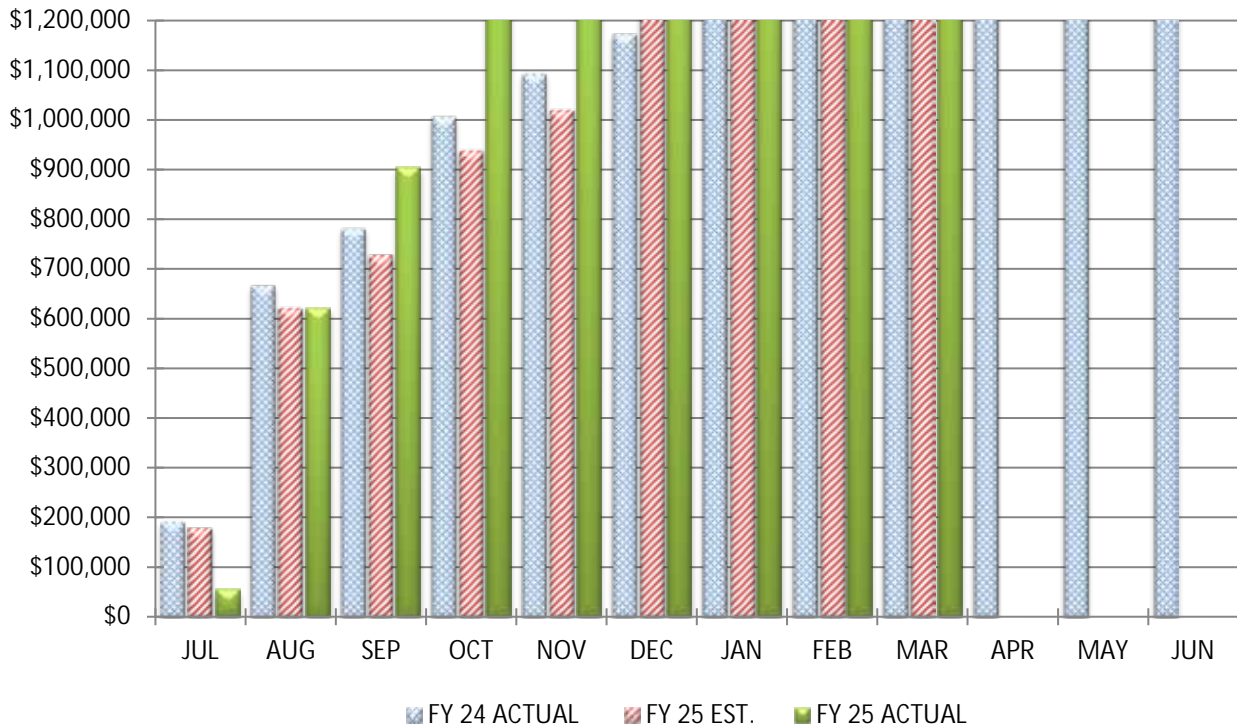
**COMMENTS:** We are on target with our annual estimates. We are noting significant increases compared to last year in this line due to increases in utilities and insurance costs for our additional buildings on top of general inflationary increases from most service providers. We have planned for increases in these areas in our fiscal year 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

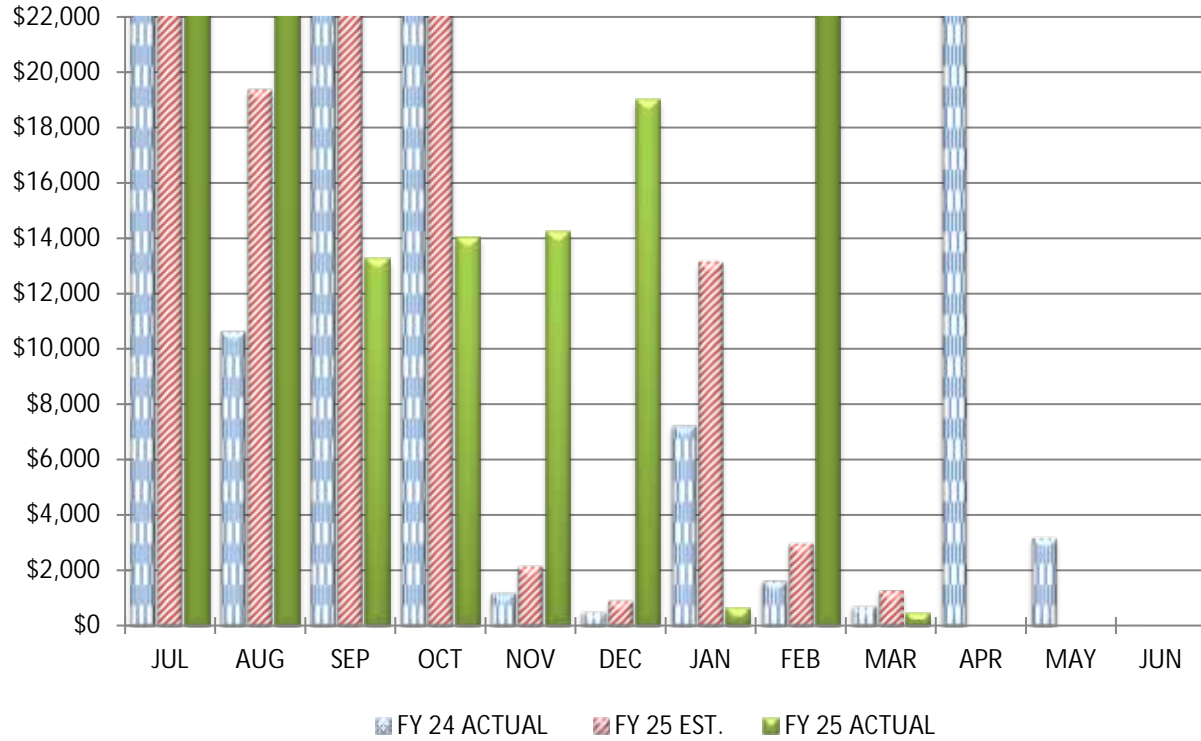


## COMPARISON OF SUPPLIES AND MATERIALS

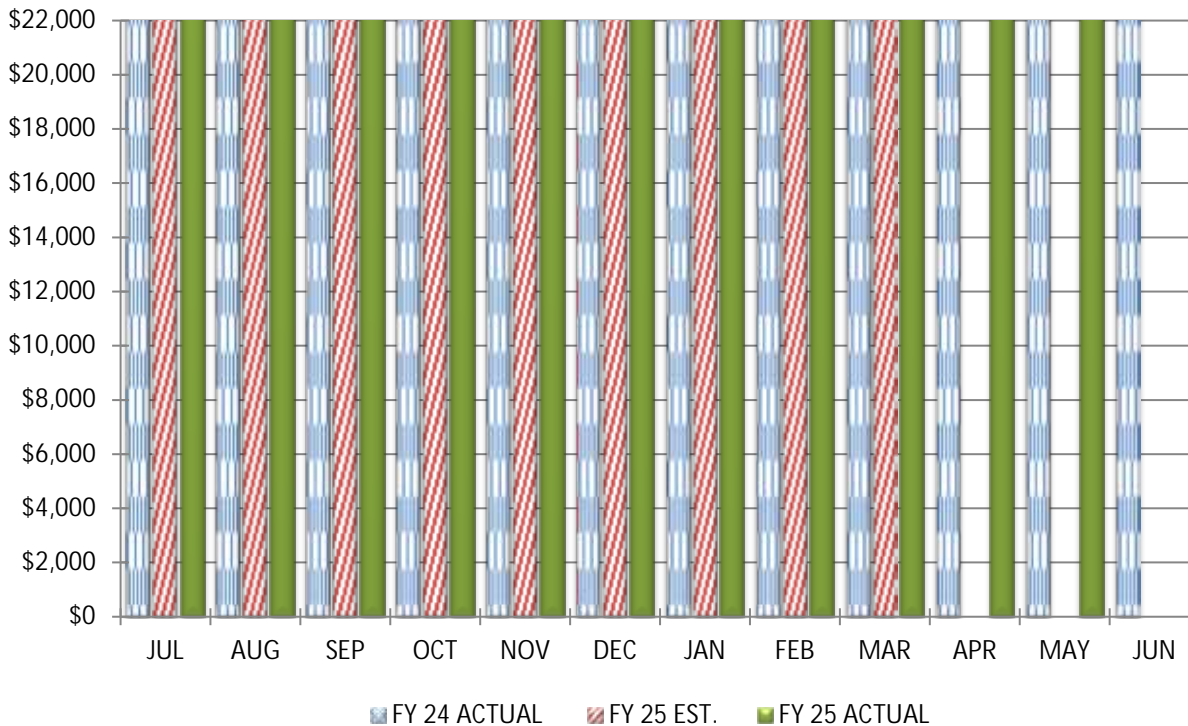
March 31, 2025				
		MONTH		YEAR-TO-DATE
Actual Material Expenditures		\$52,271		\$1,715,488
Estimated Material Expenditures		\$167,147		\$1,918,093
Variance From Estimate	UNDER	(\$114,876)	UNDER	(\$202,605)
Variance From Estimate	UNDER	-68.73%	UNDER	-10.56%
Actual Prior Year		\$18,379		\$1,412,835
Total 2024-2025 Estimate				\$1,434,967
Percent Of Total Estimate Spent				119.55%
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 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

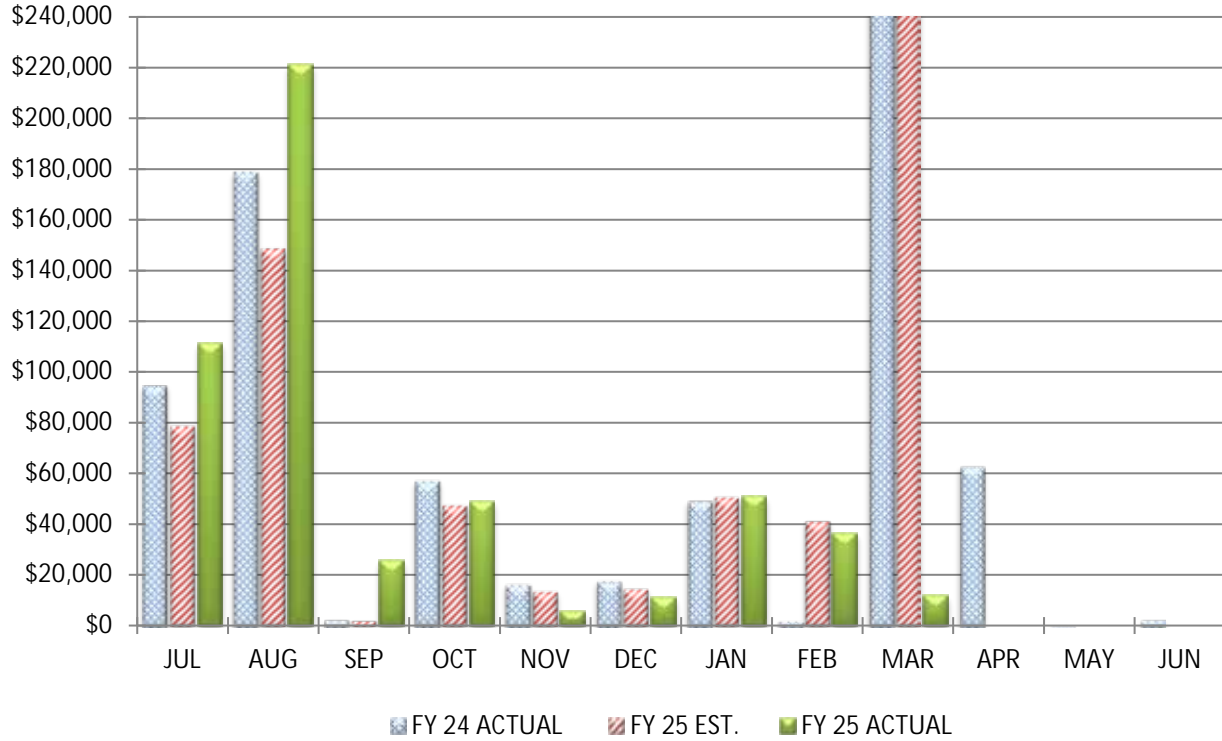


## COMPARISON OF CAPITAL OUTLAY

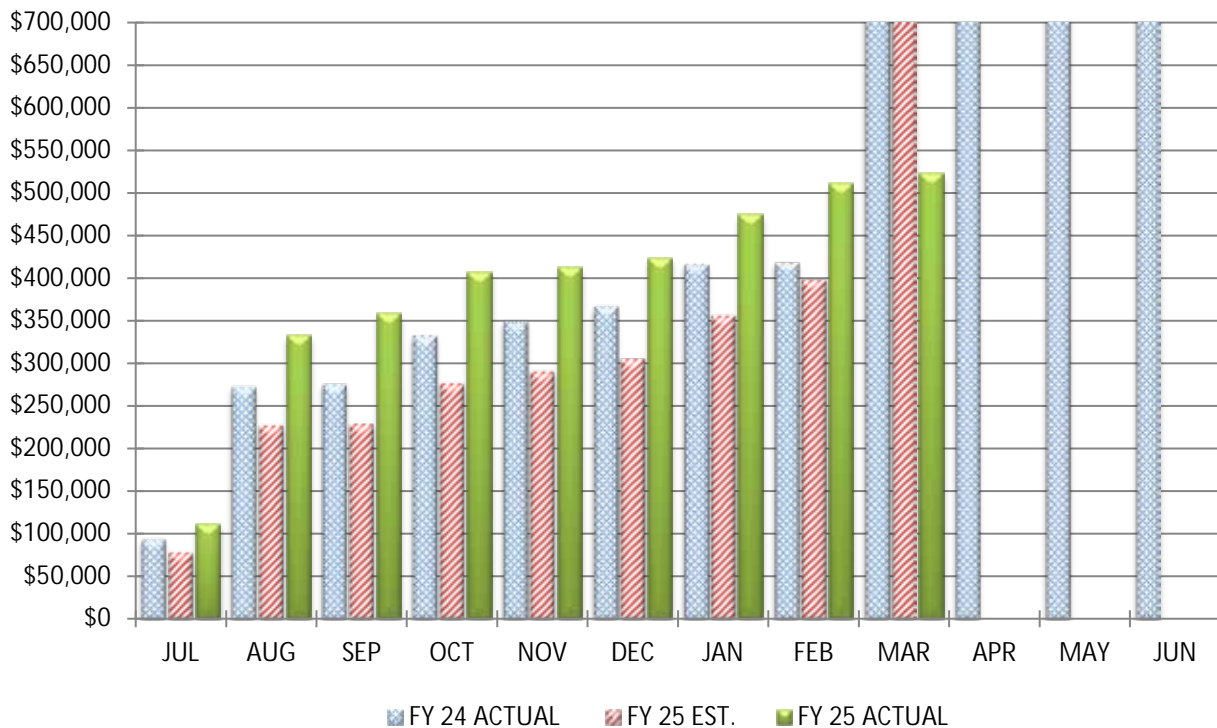
March 31, 2025				
		MONTH		YEAR-TO-DATE
Actual Equipment Expenditures		\$447		\$1,243,099
Estimated Equipment Expenditures		\$1,305		\$380,689
Variance From Estimate	UNDER	(\$858)	OVER	\$862,410
Variance From Estimate	UNDER	-65.74%	OVER	226.54%
Actual Prior Year		\$718		\$209,515
Total 2024-2025 Estimate				\$1,495,000
Percent Of Total Estimate Spent				83.15%
Percent Of Budget Year Completed		9 months		75.00%

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

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



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



## COMPARISON OF OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES

March 31, 2025				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$11,725		\$522,746
Estimated Other Expenditures		\$376,850		\$775,120
Variance From Estimate	UNDER	(\$365,124)	UNDER	(\$252,375)
Variance From Estimate	UNDER	-96.89%	UNDER	-32.56%
Actual Prior Year		\$380,953		\$799,684
Total 2024-2025 Estimate				\$714,753
Percent Of Total Estimate Spent				73.14%
Percent Of Budget Year Completed			9 months	75.00%

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



BIG WALNUT | INSPIRE  
LOCAL SCHOOLS & GUIDE

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

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## Big Walnut Local Schools

### Fund Report - March 31, 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	\$ 1,220,109.16	\$ 38,122,549.85	\$ 4,817,836.45	\$ 42,521,901.20	\$ 29,834,151.26	\$ 1,821,602.10	\$ 28,012,549.16
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	135,822.70	1,222,416.45	1,522,499.39	1,441,653.02	80,846.37
004	BUILDING	763,265.92	1,546.84	21,323.36	0.00	426,187.61	358,401.67	222,934.08	135,467.59
006	FOOD SERVICE	1,131,331.19	226,429.62	1,544,808.45	217,503.42	1,492,185.34	1,183,954.30	193,321.19	990,633.11
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	2,345.00	24,707.50	0.00	26,280.62	25,351.30	14,947.38	10,403.92
018	PUBLIC SCHOOL SUPPORT	148,672.41	17,937.75	111,683.97	15,553.79	57,002.08	203,354.30	29,205.10	174,149.20
019	OTHER GRANT	7,566.96	0.00	775.00	590.66	(2,096.43)	10,438.39	2,290.39	8,148.00
022	DISTRICT CUSTODIAL	384,716.36	3,895.19	204,585.74	3,689.83	50,417.80	538,884.30	11,421.42	527,462.88
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	9,720.00	66,886.39	7,139.60	83,503.43	157,240.73	82,814.09	74,426.64
300	DISTRICT MANAGED ACTIVITY	155,255.50	39,436.42	395,605.18	11,145.25	380,588.79	170,271.89	60,504.24	109,767.65
401	AUXILIARY SERVICES	66,815.23	992.32	539,666.07	42,224.71	259,878.33	346,602.97	115,731.80	230,871.17
439	PUBLIC SCHOOL PRESCHOOL	(1,714.01)	0.00	187,645.84	142,292.63	328,224.46	(142,292.63)	0.00	(142,292.63)
451	DATA COMMUNICATION FUND	0.00	6,937.98	13,937.98	0.00	0.00	13,937.98	0.00	13,937.98
499	MISCELLANEOUS STATE GRANT FUND	50,890.74	0.00	8,050.00	18,219.82	26,269.82	32,670.92	0.00	32,670.92
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)	181,902.49	787,617.99	99,306.15	859,938.98	(99,306.15)	89,958.08	(189,264.23)
551	LIMITED ENGLISH PROFICIENCY	0.00	204.32	4,553.26	852.15	5,405.41	(852.15)	1,897.95	(2,750.10)
572	TITLE I DISADVANTAGED CHILDREN	(13,349.09)	18,509.16	161,422.37	18,509.16	166,582.44	(18,509.16)	0.00	(18,509.16)
584	TITLE IV-A	(702.26)	0.00	6,672.14	2,865.39	8,835.27	(2,865.39)	0.00	(2,865.39)
587	IDEA PRESCHOOL-HANDICAPPED	(3,053.08)	3,027.54	21,218.32	3,027.54	21,192.78	(3,027.54)	0.00	(3,027.54)
590	IMPROVING TEACHER QUALITY	(61,766.90)	1,074.86	102,131.48	2,669.52	43,034.10	(2,669.52)	13,721.07	(16,390.59)
<b>Grand Total</b>		<b>\$ 45,784,543.07</b>	<b>\$ 1,734,068.65</b>	<b>\$ 47,579,424.37</b>	<b>\$ 5,539,248.77</b>	<b>\$ 54,706,948.28</b>	<b>\$ 38,657,019.16</b>	<b>\$ 6,467,637.04</b>	<b>\$ 32,189,382.12</b>



## Big Walnut Local Schools

### Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
	0 Electronic			3/14/2025	\$ 1,554,009.93		OUTSTANDING		PAYROLL
	0 Electronic			3/1/2025	450.00		OUTSTANDING		PAYROLL
	0 Check	992440	Garmann/Miller & Associates, Inc.	3/13/2025	14,265.78		VOID	3/13/2025	ACCOUNTS_PAYA BLE
	0 Electronic	900500	Payroll Account	3/17/2025	40,404.81		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	920000	SCHOOL EMPLOYEES	3/17/2025	65,212.48		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	910000	STATE TEACHERS	3/17/2025	152,183.89		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Check	992267	Smart Digital LLC	3/18/2025	1,703.77		VOID	3/18/2025	ACCOUNTS_PAYA BLE
	0 Electronic	900001	PNC Bank - Visa	3/18/2025	4,530.16		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic			3/28/2025	1,328,846.74		OUTSTANDING		PAYROLL
	0 Electronic	991739	Anthem Blue Cross Blue Shield	3/31/2025	619,575.27		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900500	Payroll Account	3/31/2025	37,215.34		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	910000	STATE TEACHERS	3/31/2025	128,880.11		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900800	Delta Dental Plan of Ohio, Inc	3/31/2025	14,897.32		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	920000	SCHOOL EMPLOYEES	3/31/2025	47,445.52		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	920001	CME Federal Credit Union	3/31/2025	600.00		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900025	Dearborn Life Insurance Co	3/31/2025	1,824.48		OUTSTANDING		ACCOUNTS_PAYA BLE
134543	Check	7804	BIG WALNUT ATHLETIC BOOSTERS	3/6/2025	8,081.72		OUTSTANDING		REFUND
134544	Check	177	Scholastic Magazines	3/6/2025	149.44		OUTSTANDING		ACCOUNTS_PAYA BLE
134545	Check	1536	Transportation Accessories Co	3/6/2025	1,424.08		OUTSTANDING		ACCOUNTS_PAYA BLE
134546	Check	1557	TruckPro, LLC	3/6/2025	261.15		OUTSTANDING		ACCOUNTS_PAYA BLE
134547	Check	2504	American Electric	3/6/2025	27,853.15		OUTSTANDING		ACCOUNTS_PAYA BLE
134548	Check	3058	Stanton's Sheet Music, Inc.	3/6/2025	458.72		OUTSTANDING		ACCOUNTS_PAYA BLE
134549	Check	3102	CAROLINA BIOLOGICAL SUPPLY	3/6/2025	37.26		OUTSTANDING		ACCOUNTS_PAYA BLE
134550	Check	3137	Tristar Transportation Co	3/6/2025	6,908.10		OUTSTANDING		ACCOUNTS_PAYA BLE
134551	Check	4154	GOPHER SPORT	3/6/2025	236.64		OUTSTANDING		ACCOUNTS_PAYA BLE

# Big Walnut Local Schools

## Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134552	Check	5237	ESC of Central Ohio	3/6/2025	\$ 187,738.12		OUTSTANDING		ACCOUNTS_PAYABLE
134553	Check	5831	STERLING PAPER COMPANY	3/6/2025	3,488.43		OUTSTANDING		ACCOUNTS_PAYABLE
134554	Check	6261	Grainger	3/6/2025	413.94		OUTSTANDING		ACCOUNTS_PAYABLE
134555	Check	6360	Commercial Parts & Service Inc	3/6/2025	323.01		OUTSTANDING		ACCOUNTS_PAYABLE
134556	Check	6372	Cintas Corp. Location #003	3/6/2025	55.66		OUTSTANDING		ACCOUNTS_PAYABLE
134557	Check	6457	Delaware County Sheriff's Offc	3/6/2025	26,988.68		OUTSTANDING		ACCOUNTS_PAYABLE
134558	Check	6550	Central Restaurant Products	3/6/2025	35,645.00		OUTSTANDING		ACCOUNTS_PAYABLE
134559	Check	7017	Pioneer Manufacturing Company	3/6/2025	430.40		OUTSTANDING		ACCOUNTS_PAYABLE
134560	Check	70902	Schneider's Bakery, Inc.	3/6/2025	145.20		OUTSTANDING		ACCOUNTS_PAYABLE
134561	Check	711055	Wion, Michael R.	3/6/2025	340.10		OUTSTANDING		ACCOUNTS_PAYABLE
134562	Check	721026	OAEP/MCOECN	3/6/2025	250.00		OUTSTANDING		ACCOUNTS_PAYABLE
134563	Check	789693	Shelton, Brian	3/6/2025	267.68		OUTSTANDING		ACCOUNTS_PAYABLE
134564	Check	789994	Bridge, Heidi S.	3/6/2025	354.00		OUTSTANDING		ACCOUNTS_PAYABLE
134565	Check	790256	Pepple & Waggoner, Ltd	3/6/2025	8,048.00		OUTSTANDING		ACCOUNTS_PAYABLE
134566	Check	790326	Friends Office	3/6/2025	160.72		OUTSTANDING		ACCOUNTS_PAYABLE
134567	Check	790489	WORTHINGTON KILBOURNE H.S.	3/6/2025	82.00		OUTSTANDING		ACCOUNTS_PAYABLE
134568	Check	790712	McGann, Michael	3/6/2025	83.75		OUTSTANDING		ACCOUNTS_PAYABLE
134569	Check	790734	Easton Telecom Services, LLC	3/6/2025	606.54		OUTSTANDING		ACCOUNTS_PAYABLE
134570	Check	791582	Mu Alpha Theta	3/6/2025	294.00		OUTSTANDING		ACCOUNTS_PAYABLE
134571	Check	791599	Jostens, Inc.	3/6/2025	2,359.20		OUTSTANDING		ACCOUNTS_PAYABLE
134572	Check	792116	Rich & Gillis Law Group, LLC	3/6/2025	4,285.30		OUTSTANDING		ACCOUNTS_PAYABLE
134573	Check	792275	FRANK, ALAN	3/6/2025	91.77		OUTSTANDING		ACCOUNTS_PAYABLE
134574	Check	792278	Forman-Karbler, Megan	3/6/2025	53.76		OUTSTANDING		ACCOUNTS_PAYABLE
134575	Check	792556	Consolidated Electric Coop Inc	3/6/2025	43,113.00		OUTSTANDING		ACCOUNTS_PAYABLE

# Big Walnut Local Schools

## Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134576	Check	792640	Beem's BP Distributing, Inc.	3/6/2025	\$ 660.03		OUTSTANDING		ACCOUNTS_PAYA BLE
134577	Check	792902	ELK PROMOTIONS	3/6/2025	250.90		OUTSTANDING		ACCOUNTS_PAYA BLE
134578	Check	793107	ComDoc, Inc.	3/6/2025	4,104.40		OUTSTANDING		ACCOUNTS_PAYA BLE
134579	Check	793633	B & H Foto & Electronics Corp	3/6/2025	590.66		OUTSTANDING		ACCOUNTS_PAYA BLE
134580	Check	794306	Otterbein University	3/6/2025	313.25		OUTSTANDING		ACCOUNTS_PAYA BLE
134581	Check	794394	White, Jennifer M.	3/6/2025	309.98		OUTSTANDING		ACCOUNTS_PAYA BLE
134582	Check	795037	Mt Vernon Nazarene University	3/6/2025	313.54		OUTSTANDING		ACCOUNTS_PAYA BLE
134583	Check	795186	W.W.Williams Company LLC (The)	3/6/2025	950.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134584	Check	795283	PaySchools	3/6/2025	236.54		OUTSTANDING		ACCOUNTS_PAYA BLE
134585	Check	795298	Big Walnut Apparel	3/6/2025	8,041.50		OUTSTANDING		ACCOUNTS_PAYA BLE
134586	Check	795339	Whiteside, Justin	3/6/2025	48.50		OUTSTANDING		ACCOUNTS_PAYA BLE
134587	Check	795814	Nauman, Heather	3/6/2025	61.60		OUTSTANDING		ACCOUNTS_PAYA BLE
134588	Check	795857	Plummer, Justin A	3/6/2025	143.11		OUTSTANDING		ACCOUNTS_PAYA BLE
134589	Check	795905	CRH OHIO LTD	3/6/2025	24.97		OUTSTANDING		ACCOUNTS_PAYA BLE
134590	Check	991546	Saathoff, Chad	3/6/2025	41.40		OUTSTANDING		ACCOUNTS_PAYA BLE
134591	Check	991598	Joseph, Ronald	3/6/2025	100.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134592	Check	991738	Voyager Sopris Learning, Inc.	3/6/2025	151.80		OUTSTANDING		ACCOUNTS_PAYA BLE
134593	Check	991856	Amergis Healthcare Staffing, Inc.	3/6/2025	6,396.60		OUTSTANDING		ACCOUNTS_PAYA BLE
134594	Check	991867	ODP Business Solutions, LLC	3/6/2025	16.39		OUTSTANDING		ACCOUNTS_PAYA BLE
134595	Check	991872	Williams, Anthony B. DBA: Michaels Angels Transportation Services, LLC	3/6/2025	10,800.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134596	Check	992129	Pearson, Bethany	3/6/2025	63.68		OUTSTANDING		ACCOUNTS_PAYA BLE
134597	Check	992133	Roy, Matthew G.	3/6/2025	153.00		OUTSTANDING		ACCOUNTS_PAYA BLE

# Big Walnut Local Schools

## Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134598	Check	992207	Level 3 Financing, Inc. DBA Lumen Technologies Company	3/6/2025	\$ 469.63		OUTSTANDING		ACCOUNTS_PAYABLE
134599	Check	992392	Amazon Capital Services, Inc.	3/6/2025	3,982.91		OUTSTANDING		ACCOUNTS_PAYABLE
134600	Check	992426	Casa Speech LLC	3/6/2025	500.00		OUTSTANDING		ACCOUNTS_PAYABLE
134601	Check	992445	Taylor, Noah	3/6/2025	34.44		OUTSTANDING		ACCOUNTS_PAYABLE
134602	Check	992502	Wittman, Rachael	3/6/2025	48.50		OUTSTANDING		ACCOUNTS_PAYABLE
134603	Check	992504	Miller, Paige	3/6/2025	153.00		OUTSTANDING		ACCOUNTS_PAYABLE
134604	Check	992510	Grant, Morgan	3/11/2025	15.75		OUTSTANDING		REFUND
134605	Check	1046	KE-WA-PA SALES & SERVICE	3/13/2025	5,431.28		OUTSTANDING		ACCOUNTS_PAYABLE
134606	Check	1064	Multi Ventures Limited	3/13/2025	4,012.00		OUTSTANDING		ACCOUNTS_PAYABLE
134607	Check	1557	TruckPro, LLC	3/13/2025	296.92		OUTSTANDING		ACCOUNTS_PAYABLE
134608	Check	2038	Gordon Food Service	3/13/2025	23,370.83		OUTSTANDING		ACCOUNTS_PAYABLE
134609	Check	2504	American Electric	3/13/2025	2,937.25		OUTSTANDING		ACCOUNTS_PAYABLE
134610	Check	3058	Stanton's Sheet Music, Inc.	3/13/2025	33.15		OUTSTANDING		ACCOUNTS_PAYABLE
134611	Check	5003	Delaware Gazette	3/13/2025	187.60		OUTSTANDING		ACCOUNTS_PAYABLE
134612	Check	6372	Cintas Corp. Location #003	3/13/2025	111.32		OUTSTANDING		ACCOUNTS_PAYABLE
134613	Check	6471	Cardinal Bus Sales &	3/13/2025	1,210.23		OUTSTANDING		ACCOUNTS_PAYABLE
134614	Check	6644	Blocher, Katherine	3/13/2025	354.00		OUTSTANDING		ACCOUNTS_PAYABLE
134615	Check	7109	Central Ohio Gymnastics Center	3/13/2025	2,500.00		OUTSTANDING		ACCOUNTS_PAYABLE
134616	Check	7552	Evener, Joseph R.	3/13/2025	130.00		OUTSTANDING		ACCOUNTS_PAYABLE
134617	Check	8551	Professional Binding Products	3/13/2025	805.28		OUTSTANDING		ACCOUNTS_PAYABLE
134618	Check	9111	Pyrinex, Inc.	3/13/2025	398.00		OUTSTANDING		ACCOUNTS_PAYABLE
134619	Check	70203	Music & Arts Center	3/13/2025	296.20		OUTSTANDING		ACCOUNTS_PAYABLE
134620	Check	70312	Ohio FFA Association, Inc.	3/13/2025	100.00		OUTSTANDING		ACCOUNTS_PAYABLE
134621	Check	789620	Buckeye Bleacher Repair, Inc	3/13/2025	2,100.00		OUTSTANDING		ACCOUNTS_PAYABLE

## Big Walnut Local Schools

### Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134622	Check	790326	Friends Office	3/13/2025	\$ 142.46		OUTSTANDING		ACCOUNTS_PAYABLE
134623	Check	790883	Pearson Assessment	3/13/2025	8,057.50		OUTSTANDING		ACCOUNTS_PAYABLE
134624	Check	791262	Blick Art Materials	3/13/2025	87.47		OUTSTANDING		ACCOUNTS_PAYABLE
134625	Check	791693	Ohio BCI & I	3/13/2025	3,160.00		OUTSTANDING		ACCOUNTS_PAYABLE
134626	Check	792116	Rich & Gillis Law Group, LLC	3/13/2025	5,458.55		OUTSTANDING		ACCOUNTS_PAYABLE
134627	Check	792640	Beem's BP Distributing, Inc.	3/13/2025	1,222.64		OUTSTANDING		ACCOUNTS_PAYABLE
134628	Check	793117	Meacham, Christopher Allen	3/13/2025	552.50		OUTSTANDING		ACCOUNTS_PAYABLE
134629	Check	793376	Sherwin-Williams Store #1383	3/13/2025	480.26		OUTSTANDING		ACCOUNTS_PAYABLE
134630	Check	793894	United Dairy, Inc.	3/13/2025	3,158.62		OUTSTANDING		ACCOUNTS_PAYABLE
134631	Check	794503	Equiparts Corp	3/13/2025	99.04		OUTSTANDING		ACCOUNTS_PAYABLE
134632	Check	794689	Brown Supply Co.	3/13/2025	10,838.94		OUTSTANDING		ACCOUNTS_PAYABLE
134633	Check	794774	Conjuguemos	3/13/2025	80.00		OUTSTANDING		ACCOUNTS_PAYABLE
134634	Check	794792	Game One	3/13/2025	2,587.00		OUTSTANDING		ACCOUNTS_PAYABLE
134635	Check	794868	Palmer, Steven	3/13/2025	79.38		OUTSTANDING		ACCOUNTS_PAYABLE
134636	Check	794931	Nuhop Center for Experiential	3/13/2025	16,250.00		OUTSTANDING		ACCOUNTS_PAYABLE
134637	Check	795054	Columbus Kenworth Inc.	3/13/2025	538.24		OUTSTANDING		ACCOUNTS_PAYABLE
134638	Check	795140	Division 7 Roofing	3/13/2025	1,937.00		OUTSTANDING		ACCOUNTS_PAYABLE
134639	Check	795183	EduEverything, Inc.	3/13/2025	265.00		OUTSTANDING		ACCOUNTS_PAYABLE
134640	Check	795283	PaySchools	3/13/2025	3,390.00		OUTSTANDING		ACCOUNTS_PAYABLE
134641	Check	795298	Big Walnut Apparel	3/13/2025	207.04		OUTSTANDING		ACCOUNTS_PAYABLE
134642	Check	795339	Whiteside, Justin	3/13/2025	1,050.00		OUTSTANDING		ACCOUNTS_PAYABLE
134643	Check	795345	Access 2 Interpreters, LLC	3/13/2025	759.67		OUTSTANDING		ACCOUNTS_PAYABLE
134644	Check	795548	Reach Educational Services	3/13/2025	31,920.00		OUTSTANDING		ACCOUNTS_PAYABLE
134645	Check	795667	Flourish Integrated Therapy, LLC	3/13/2025	570.00		OUTSTANDING		ACCOUNTS_PAYABLE
134646	Check	795857	Plummer, Justin A	3/13/2025	73.63		OUTSTANDING		ACCOUNTS_PAYABLE

## Big Walnut Local Schools

### Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134647	Check	991538	TP Mechanical Contractors, Inc.	3/13/2025	\$ 302.46		OUTSTANDING		BLE ACCOUNTS_PAYA
134648	Check	991547	The K Company, Inc.	3/13/2025	7,972.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134649	Check	991562	Stat Integrated Technologies, Inc. DBA: Aqua Doc Lake And Pond Management	3/13/2025	825.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134650	Check	991584	Hydra Aquatics, Inc.	3/13/2025	840.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134651	Check	991615	Smith, Christopher L.	3/13/2025	135.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134652	Check	991658	Chardon Laboratories, Inc.	3/13/2025	1,420.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134653	Check	991769	National Automotive Parts Association	3/13/2025	355.31		OUTSTANDING		ACCOUNTS_PAYA BLE
134654	Check	991849	United States Awards, Inc.	3/13/2025	247.72		OUTSTANDING		ACCOUNTS_PAYA BLE
134655	Check	991871	Flahive, Kindra Marie	3/13/2025	61.74		OUTSTANDING		ACCOUNTS_PAYA BLE
134656	Check	991878	Byahatti, Brittanie	3/13/2025	368.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134657	Check	992133	Roy, Matthew G.	3/13/2025	153.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134658	Check	992135	Collins, Eric	3/13/2025	450.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134659	Check	992173	Ninja De-Icer LLC	3/13/2025	5,306.94		OUTSTANDING		ACCOUNTS_PAYA BLE
134660	Check	992180	RJP Interpreting LLC	3/13/2025	2,240.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134661	Check	992207	Level 3 Financing, Inc. DBA Lumen Technologies Company	3/13/2025	476.12		OUTSTANDING		ACCOUNTS_PAYA BLE
134662	Check	992236	Imagine Learning LLC	3/13/2025	349.80		OUTSTANDING		ACCOUNTS_PAYA BLE
134663	Check	992311	RTJ Restaurants LLC dba: Donatos Pizza	3/13/2025	3,719.39		OUTSTANDING		ACCOUNTS_PAYA BLE
134664	Check	992318	BridgED, LLC	3/13/2025	5,055.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134665	Check	992376	Blosser, Quinn	3/13/2025	287.50		OUTSTANDING		ACCOUNTS_PAYA BLE
134666	Check	992392	Amazon Capital Services, Inc.	3/13/2025	993.20		OUTSTANDING		ACCOUNTS_PAYA BLE
134667	Check	992440	Garmann/Miller & Associates, Inc.	3/13/2025	2,161.15		OUTSTANDING		ACCOUNTS_PAYA BLE

## Big Walnut Local Schools

### Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134668	Check	992471	Blanton, David	3/13/2025	\$ 260.00		OUTSTANDING		ACCOUNTS_PAYABLE
134669	Check	992478	Mushisky, Gabriell	3/13/2025	462.50		OUTSTANDING		ACCOUNTS_PAYABLE
134670	Check	992493	ChompShop, Inc.	3/13/2025	217.79		OUTSTANDING		ACCOUNTS_PAYABLE
134671	Check	992505	YesPress Graphics LLC	3/13/2025	244.70		OUTSTANDING		ACCOUNTS_PAYABLE
134672	Check	992509	Demith, Anne	3/13/2025	78.50		OUTSTANDING		ACCOUNTS_PAYABLE
134673	Check	1046	KE-WA-PA SALES & SERVICE	3/18/2025	3,561.82		OUTSTANDING		ACCOUNTS_PAYABLE
134674	Check	1064	Multi Ventures Limited	3/18/2025	90,000.00		OUTSTANDING		ACCOUNTS_PAYABLE
134675	Check	1536	Transportation Accessories Co	3/18/2025	890.37		OUTSTANDING		ACCOUNTS_PAYABLE
134676	Check	2038	Gordon Food Service	3/18/2025	17,361.61		OUTSTANDING		ACCOUNTS_PAYABLE
134677	Check	5237	ESC of Central Ohio	3/18/2025	359.14		OUTSTANDING		ACCOUNTS_PAYABLE
134678	Check	5264	Ohio Department Of Commerce	3/18/2025	136.50		OUTSTANDING		ACCOUNTS_PAYABLE
134679	Check	5725	BRICKER Graydon LLP	3/18/2025	20,969.40		OUTSTANDING		ACCOUNTS_PAYABLE
134680	Check	5947	Four O Corporation, DBA: RelaDyne	3/18/2025	2,739.43		OUTSTANDING		ACCOUNTS_PAYABLE
134681	Check	6471	Cardinal Bus Sales &	3/18/2025	2,127.04		OUTSTANDING		ACCOUNTS_PAYABLE
134682	Check	723702	Donatos Pizzeria LLC	3/18/2025	314.28		OUTSTANDING		ACCOUNTS_PAYABLE
134683	Check	790256	Pepple & Waggoner, Ltd	3/18/2025	5,967.00		OUTSTANDING		ACCOUNTS_PAYABLE
134684	Check	791110	Rose Pest Solutions	3/18/2025	216.00		OUTSTANDING		ACCOUNTS_PAYABLE
134685	Check	792393	State Security, LLC	3/18/2025	5,514.00		OUTSTANDING		ACCOUNTS_PAYABLE
134686	Check	792640	Beem's BP Distributing, Inc.	3/18/2025	813.67		OUTSTANDING		ACCOUNTS_PAYABLE
134687	Check	793894	United Dairy, Inc.	3/18/2025	2,110.74		OUTSTANDING		ACCOUNTS_PAYABLE
134688	Check	794241	Starner, Lynn	3/18/2025	24.64		OUTSTANDING		ACCOUNTS_PAYABLE
134689	Check	794689	Brown Supply Co.	3/18/2025	137.70		OUTSTANDING		ACCOUNTS_PAYABLE
134690	Check	794783	Sands Decker CPS, LLC	3/18/2025	1,718.50		OUTSTANDING		ACCOUNTS_PAYABLE
134691	Check	795116	R & R Services Plus LLC	3/18/2025	1,650.00		OUTSTANDING		ACCOUNTS_PAYABLE
134692	Check	795326	Vasu	3/18/2025	2,746.90		OUTSTANDING		ACCOUNTS_PAYABLE

# Big Walnut Local Schools

## Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			Communications, Inc.						BLE
134693 Check		991538	TP Mechanical Contractors, Inc.	3/18/2025	\$ 2,990.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134694 Check		991769	National Automotive Parts Association	3/18/2025	1,142.18		OUTSTANDING		ACCOUNTS_PAYA BLE
134695 Check		991964	D'Amico, Brian T. DBA: Meeko Entertainment, LLC	3/18/2025	200.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134696 Check		991980	S&S Midwest Fire Protection LLC	3/18/2025	300.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134697 Check		992016	Oakland Nursery, Inc.	3/18/2025	1,090.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134698 Check		992392	Amazon Capital Services, Inc.	3/18/2025	301.56		OUTSTANDING		ACCOUNTS_PAYA BLE
134699 Check		992440	Garmann/Miller & Associates, Inc.	3/18/2025	12,104.63		OUTSTANDING		ACCOUNTS_PAYA BLE
134700 Check		992477	Survivor Electric LLC	3/18/2025	1,467.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134701 Check		992488	Hershey Creamery Co. dba: Hershey's Ice Cream	3/18/2025	4,980.36		OUTSTANDING		ACCOUNTS_PAYA BLE
134702 Check		7804	BIG WALNUT ATHLETIC BOOSTERS	3/18/2025	510.00		OUTSTANDING		REFUND
134703 Check		792241	Hamberg, Angela	3/21/2025	100.00		OUTSTANDING		REFUND
134704 Check		991989	Hensley, Ginny	3/21/2025	200.00		OUTSTANDING		REFUND
134705 Check		992119	Ganhewage, Dilumi	3/21/2025	25.00		OUTSTANDING		REFUND
134706 Check		992514	Wynia, Amy	3/21/2025	175.00		OUTSTANDING		REFUND
134707 Check		1008	Rumpke of Ohio, Inc.	3/31/2025	6,814.28		OUTSTANDING		ACCOUNTS_PAYA BLE
134708 Check		1064	Multi Ventures Limited	3/31/2025	32,262.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134709 Check		2038	Gordon Food Service	3/31/2025	19,737.44		OUTSTANDING		ACCOUNTS_PAYA BLE
134710 Check		2502	City of Sunbury	3/31/2025	1,849.63		OUTSTANDING		ACCOUNTS_PAYA BLE
134711 Check		2503	Columbia Gas Of Ohio	3/31/2025	10,336.19		OUTSTANDING		ACCOUNTS_PAYA BLE
134712 Check		2504	American Electric	3/31/2025	1,129.52		OUTSTANDING		ACCOUNTS_PAYA BLE
134713 Check		3036	NASCO	3/31/2025	476.91		OUTSTANDING		ACCOUNTS_PAYA BLE
134714 Check		5237	ESC of Central Ohio	3/31/2025	483.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134715 Check		5668	XEROX CORPORATION	3/31/2025	5,407.82		OUTSTANDING		ACCOUNTS_PAYA BLE



# Big Walnut Local Schools

## Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134716 Check		6360	Commercial Parts & Service Inc	3/31/2025	\$ 3,034.00		OUTSTANDING		ACCOUNTS_PAYABLE
134717 Check		6372	Cintas Corp. Location #003	3/31/2025	55.66		OUTSTANDING		ACCOUNTS_PAYABLE
134718 Check		6479	Ohio Treasurer of State	3/31/2025	100.00		OUTSTANDING		ACCOUNTS_PAYABLE
134719 Check		7268	PJ's Family Restaurant	3/31/2025	1,440.00		OUTSTANDING		ACCOUNTS_PAYABLE
134720 Check		711066	Ohio Association for Gifted	3/31/2025	990.00		OUTSTANDING		ACCOUNTS_PAYABLE
134721 Check		723780	Direct Energy Marketing Inc., DBA: NRG Business Marketing LLC	3/31/2025	19,141.67		OUTSTANDING		ACCOUNTS_PAYABLE
134722 Check		789693	Shelton, Brian	3/31/2025	479.64		OUTSTANDING		ACCOUNTS_PAYABLE
134723 Check		789994	Bridge, Heidi S.	3/31/2025	265.00		OUTSTANDING		ACCOUNTS_PAYABLE
134724 Check		791051	Auditor of State	3/31/2025	457.80		OUTSTANDING		ACCOUNTS_PAYABLE
134725 Check		791495	Professional Speech Services	3/31/2025	54,416.25		OUTSTANDING		ACCOUNTS_PAYABLE
134726 Check		792230	The Learning Spectrum, Ltd.	3/31/2025	22,023.00		OUTSTANDING		ACCOUNTS_PAYABLE
134727 Check		792286	Britenstine Environmental	3/31/2025	1,092.46		OUTSTANDING		ACCOUNTS_PAYABLE
134728 Check		793649	Franklin Computer Srvs Group	3/31/2025	33,635.25		OUTSTANDING		ACCOUNTS_PAYABLE
134729 Check		793732	Jet's Pizza	3/31/2025	3,810.00		OUTSTANDING		ACCOUNTS_PAYABLE
134730 Check		793894	United Dairy, Inc.	3/31/2025	1,442.42		OUTSTANDING		ACCOUNTS_PAYABLE
134731 Check		794374	Boehm, Dawn	3/31/2025	15.19		OUTSTANDING		ACCOUNTS_PAYABLE
134732 Check		795553	Background Investigation Bureau	3/31/2025	983.10		OUTSTANDING		ACCOUNTS_PAYABLE
134733 Check		795799	Riverside Assessments, LLC DBA: Riverside Insights	3/31/2025	1,534.80		OUTSTANDING		ACCOUNTS_PAYABLE
134734 Check		795902	Concord Theatricals Corp	3/31/2025	489.55		OUTSTANDING		ACCOUNTS_PAYABLE
134735 Check		991754	I Am Boundless, Inc.	3/31/2025	425.56		OUTSTANDING		ACCOUNTS_PAYABLE
134736 Check		991769	National Automotive Parts Association	3/31/2025	403.98		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools

Disbursement Report-All Checks-20250331

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134737	Check	991856	Amergis Healthcare Staffing, Inc.	3/31/2025	\$ 2,985.60		OUTSTANDING		ACCOUNTS_PAYABLE
134738	Check	991868	Baker, Julie	3/31/2025	51.21		OUTSTANDING		ACCOUNTS_PAYABLE
134739	Check	991893	White, Destiny Renee	3/31/2025	65.45		OUTSTANDING		ACCOUNTS_PAYABLE
134740	Check	991937	Dubose, Jennifer	3/31/2025	17.38		OUTSTANDING		ACCOUNTS_PAYABLE
134741	Check	991965	Rovo, LLC DBA: Palm Beach Bots	3/31/2025	323.97		OUTSTANDING		ACCOUNTS_PAYABLE
134742	Check	992009	Moseley, Nicole	3/31/2025	205.94		OUTSTANDING		ACCOUNTS_PAYABLE
134743	Check	992175	Citro, Amanda	3/31/2025	49.19		OUTSTANDING		ACCOUNTS_PAYABLE
134744	Check	992267	Smart Digital LLC	3/31/2025	1,703.77		OUTSTANDING		ACCOUNTS_PAYABLE
134745	Check	992271	Krajnyak, Thomasine Sue	3/31/2025	20.86		OUTSTANDING		ACCOUNTS_PAYABLE
134746	Check	992311	RTJ Restaurants LLC dba: Donatos Pizza	3/31/2025	461.48		OUTSTANDING		ACCOUNTS_PAYABLE
134747	Check	992318	BridgED, LLC	3/31/2025	5,055.00		OUTSTANDING		ACCOUNTS_PAYABLE
134748	Check	992384	Wonderland Tire Company Inc.	3/31/2025	4,441.19		OUTSTANDING		ACCOUNTS_PAYABLE
134749	Check	992392	Amazon Capital Services, Inc.	3/31/2025	1,212.27		OUTSTANDING		ACCOUNTS_PAYABLE
134750	Check	992397	Katelyn Mueller	3/31/2025	61.39		OUTSTANDING		ACCOUNTS_PAYABLE
134751	Check	992428	Menard, Inc.	3/31/2025	542.79		OUTSTANDING		ACCOUNTS_PAYABLE
134752	Check	992488	Hershey Creamery Co. dba: Hershey's Ice Cream	3/31/2025	1,269.36		OUTSTANDING		ACCOUNTS_PAYABLE
Grand Total					\$ 5,012,415.46				



**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	Fourth Amendment	Fifth Amendment	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
001 - GENERAL FUND	57,207,384	835,322	-	58,567,839	963,608	59,531,447	42,521,901	1,821,602	15,187,943	26%
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	1,222,416	1,441,653	1,035,089	28%
004 - BUILDING IMPROVEMENT	317,553	-	-	317,553	445,713	763,266	426,188	222,934	114,144	15%
006 - FOOD SERVICE	2,159,104	-	-	2,240,104	15,731	2,255,835	1,492,185	193,321	570,328	25%
014 - ROTARY-INTERNAL SERVICES	25,000	-	-	25,000	16,972	41,972	26,281	14,947	744	2%
018 - PUBLIC SCHOOL SUPPORT	122,300	24,889	-	155,604	4,768	160,372	57,002	29,205	74,165	46%
019 - OTHER GRANT	-	775	-	775	2,660	3,435	(2,096)	2,290	3,241	94%
022 - DISTRICT AGENCY	225,782	-	-	272,151	2,597	274,748	50,418	11,421	212,909	77%
070 - CAPITAL PROJECTS	7,500	-	-	7,500	3,227	10,727	3,227	-	7,500	70%
200 - STUDENT MANAGED ACTIVITY	136,446	4,897	-	185,484	18,193	203,677	83,503	82,814	37,359	18%
300 - DISTRICT MANAGED STUDENT ACTIVITY	522,907	-	-	524,063	4,823	528,886	380,589	60,504	87,793	17%
401 - AUXILLIARY SERVICES	500,968	79,886	-	580,854	29,049	609,903	259,878	115,732	234,293	38%
439 - EARLY CHILDHOOD EDUCATION	11,180	-	-	257,680	204,502	462,182	328,224	-	133,957	29%
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	(6,300)	-	56,270	-	56,270	26,270	-	30,000	53%
507 - ESSER FUND	100,922	-	-	99,676	-	99,676	99,676	-	-	0%
516 - IDEA PART-B GRANT	1,132,925	-	-	1,218,113	86,737	1,304,850	859,939	89,958	354,953	27%
551 LIMITED ENGLISH PROFICIENCY	17,342	-	-	17,803	1,324	19,127	5,405	1,898	11,824	62%
572 - TITLE I	154,886	-	-	273,477	-	273,477	166,582	-	106,895	39%
584 - TITLE IV ACADEMIC ENRICHMENT	21,713	-	-	20,797	1,775	22,572	8,835	-	13,737	61%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	27,116	-	-	27,248	-	27,248	21,193	-	6,055	22%
590 - TITLE II-A IMPROVING TEACHER QUALITY	64,049	-	-	83,731	8,016	91,747	43,034	13,721	34,992	38%
599 - MISCELLANEOUS FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	100%
<b>TOTAL ALL FUNDS</b>	<b>17,290,191</b>	<b>104,147</b>	<b>-</b>	<b>18,058,162</b>	<b>1,917,771</b>	<b>19,975,932</b>	<b>12,185,047</b>	<b>4,646,035</b>	<b>3,144,850</b>	<b>16%</b>

74,497,575

939,469

-

76,626,001

2,881,378

79,507,379

54,706,948

6,467,637

18,332,794

# - 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, 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	\$605,179.69 +	2/28/2024	3.88%	3/31/2025	0	
<b>Fifth Third Investment Total Subtotal</b>		<u>\$605,179.69</u>					
<i>RedTree Investment Group - Investments</i>							
Alma Bank, NY	Certificates of Deposit	\$248,751.00 +	9/27/2024	3.98%	9/28/2026	546	\$0.00
Preferred Bank, CA	Certificates of Deposit	\$248,751.00 +	9/27/2024	4.04%	9/28/2026	546	\$0.00
Morgan Stanley Bank, UT	Certificates of Deposit	\$243,756.00 +	2/12/2025	4.35%	2/12/2027	683	\$0.00
Ally Bank, UT	Certificates of Deposit	\$194,707.50 +	9/19/2024	3.95%	9/20/2027	903	\$0.00
DMB Community Bank	Certificates of Deposit	\$137,827.50 +	8/12/2024	3.97%	2/14/2028	1050	\$0.00
Celtic Bank, UT	Certificates of Deposit	\$248,377.50 +	9/26/2024	3.73%	9/26/2029	1640	\$0.00
CIBC Bank	Commercial Paper	\$484,062.50	3/20/2025	4.39%	12/15/2025	259	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$134,046.50 +	9/30/2022	4.25%	9/30/2025	183	\$14,343.75
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$195,499.20 +	3/20/2024	4.66%	5/6/2027	766	\$0.00
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$300,000.00 +	5/14/2024	6.00%	5/14/2027	774	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$298,137.00 +	3/30/2023	3.88%	3/30/2026	364	\$34,875.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$349,876.10 +	1/31/2025	4.26%	1/28/2028	1033	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$496,925.00 +	6/27/2024	4.41%	10/20/2028	1299	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$996,530.00 +	6/28/2024	4.44%	11/24/2028	1334	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$249,792.50 +	8/30/2024	3.77%	11/27/2028	1337	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$250,000.00 +	1/24/2025	5.15%	1/25/2029	1396	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$172,200.00 +	1/31/2024	4.17%	1/25/2029	1396	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$463,974.60 +	4/10/2024	4.42%	3/20/2029	1450	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$198,002.00 +	4/11/2024	4.60%	4/10/2029	1471	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$285,000.00 +	12/24/2024	4.75%	12/24/2029	1729	\$0.00
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$200,000.00 +	2/6/2025	5.01%	2/6/2030	1773	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$248,452.25 +	3/19/2025	4.14%	3/18/2030	1813	\$0.00
Federal Home Loan Bank	U.S. Agency Notes	\$307,536.90 +	9/27/2023	5.53%	3/25/2026	359	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$324,466.80 +	1/31/2024	4.20%	6/15/2026	441	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$399,187.50 +	4/30/2024	4.98%	4/30/2026	395	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$299,929.69 +	6/25/2024	4.25%	2/28/2029	1430	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$245,878.91 +	5/13/2024	4.50%	3/31/2029	1461	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$399,478.99 +	4/30/2024	4.65%	4/30/2029	1491	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$398,687.51 +	1/15/2025	4.58%	5/31/2029	1522	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$490,351.56 +	8/30/2024	3.69%	6/30/2029	1552	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$245,449.22 +	1/8/2025	4.44%	7/31/2029	1583	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$348,742.19 +	9/5/2024	3.70%	8/31/2029	1614	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$145,652.34 +	1/8/2025	4.44%	7/31/2029	1583	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$298,417.97 +	3/31/2025	4.12%	3/31/2030	1826	\$0.00
<b>Government Debt - Federal Agency Subtotal</b>		<u>\$10,548,447.73</u>					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$486,539.57 +	3/31/2025	0.06%	4/1/2025	1	\$0.80
2) Federated Govt Obligations Is	Money Market	\$3,289,841.34 +	3/31/2025	2.10%	4/1/2025	1	\$189.28
3) First American Obligations Fund	Money Market	\$808,577.35 +	3/31/2025	2.10%	4/1/2025	1	\$46.52
4) Star Ohio - General	Money Market	\$21,490,580.90 +	3/31/2025	2.28%	4/1/2025	1	\$1,342.43
<b>Cash Account Subtotal</b>		<u>\$26,075,539.16</u>					
<b>Total Interim Funds</b>		<u>\$37,229,166.58</u>					
<b>ACTIVE FUNDS - General Operating Funds</b>							
1) First Commonwealth Bank	Checking - General	\$1,550,239.65 +	3/31/2025	0.02%	4/1/2025	1	\$0.85
2) First Commonwealth Bank	Checking - Payroll	\$58,783.88 +	3/31/2025	0.00%	4/1/2025	1	\$0.00
<b>Total Active Funds</b>		<u>\$1,609,023.53</u>					
<b>Total Active and Interim Funds - General Operating</b>		<u>\$38,838,190.11</u>		<u>2.73%</u>		<u>314</u>	<u>\$4,779,877.30</u>

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
March 31, 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	\$367,909.24 +	3/31/2025	2.10%	4/1/2025	1	\$21.17
9) Star Ohio - Construction Fund	Money Market	\$93,862.77 +	3/31/2025	2.28%	4/1/2025	1	\$5.86
<b>Subtotal</b>		<u>\$461,772.01</u>					
<b>Total May 2019 - Bond Proceeds</b>		<u>\$461,772.01</u>					
<b>Grand Total Construction Proceeds</b>		<b>\$461,772.01</b>		<b>2.14%</b>		<b>1</b>	<b>\$5,010,027.03</b>

**BIG WALNUT LOCAL SCHOOL DISTRICT**  
**INVESTMENT EARNINGS REVENUE**  
**March 31, 2025**

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$127,840.53	\$1,747,578.98
Building Project Fund (004-9017)	\$1,645.11	\$21,323.36
Food Service Fund (006)	\$3,748.90	\$39,278.13
Sunbury Meadows CDA (022-9200)	\$186.47	\$1,618.12
Auxillary Services Fund (401)	\$1,237.38	\$5,578.62
Total All Funds	\$134,658.39	\$1,815,377.21

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





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