

# Big Walnut Local School District

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## Monthly Financial Report

*for the month ended*  
January 31, 2025

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Prepared By:  
Scott Gooding  
Treasurer



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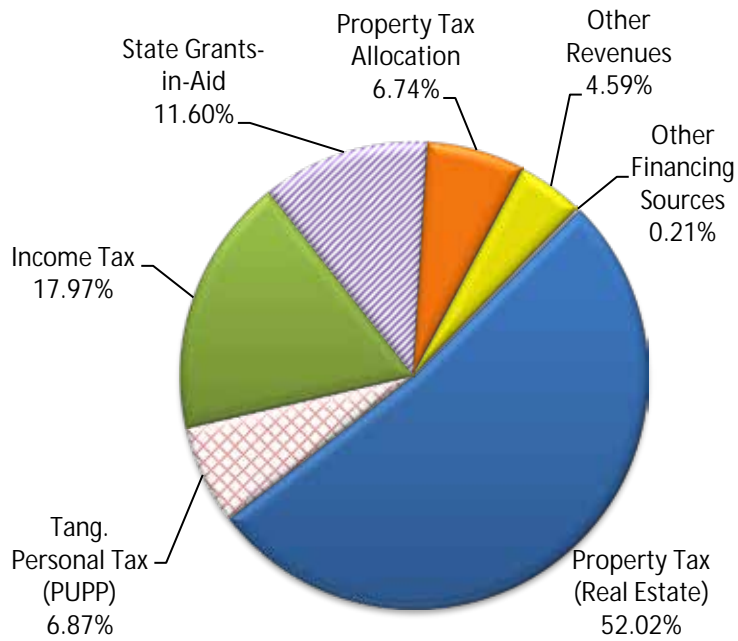
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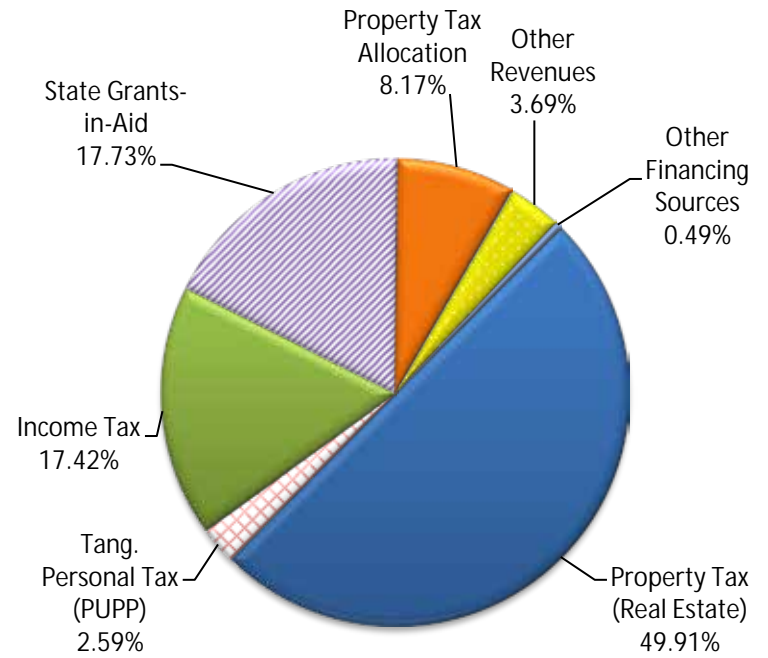
**EST. GENERAL FUND REVENUE FY25**

**\$57,196,300**



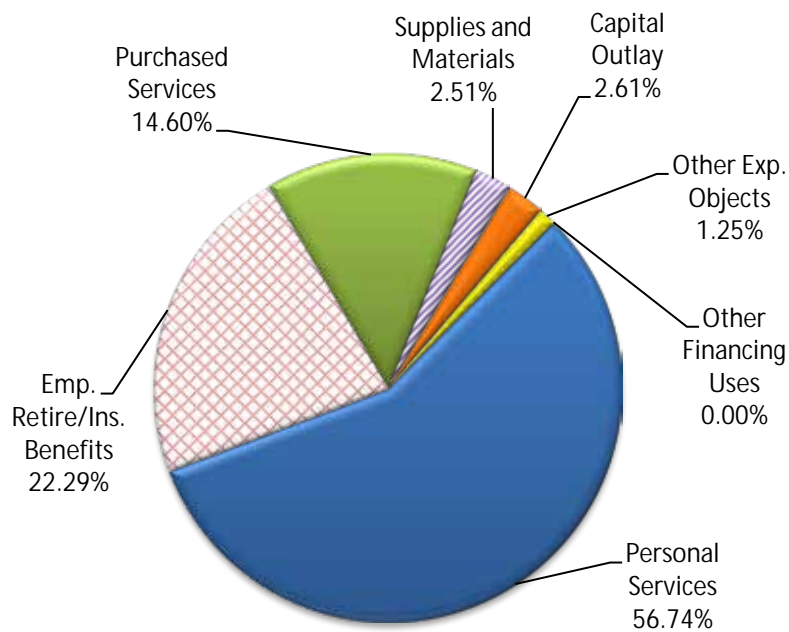
**EST. GENERAL FUND REVENUE FY15**

**\$30,203,662**



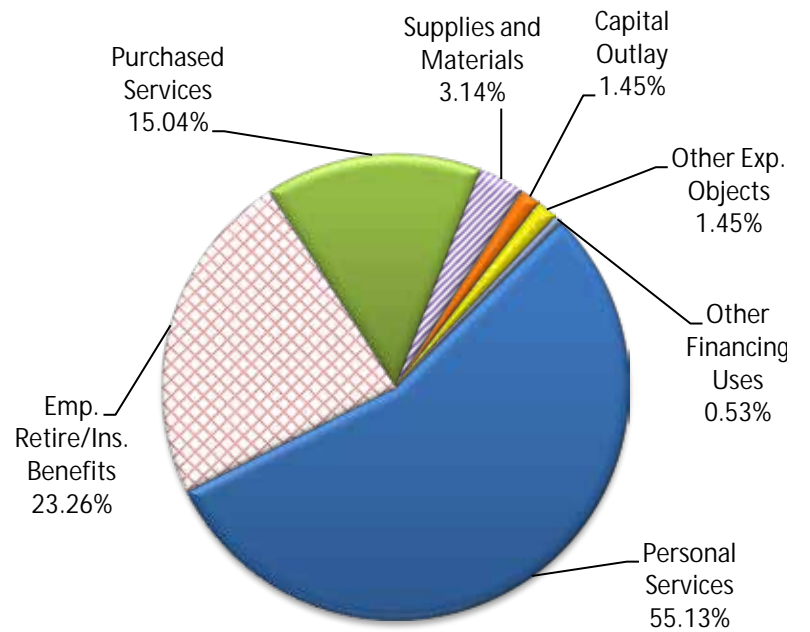
**EST. GENERAL FUND EXPENDITURES FY25**

**\$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%**

**Five Year Forecast (Nov 2024)**  
**Monthly Variance Report**  
**Friday, January 31, 2025**

ODE Line Number	Five Year Forecast (May 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	\$ 4,054,944.75	\$ 4,086,072.72	\$ 31,127.97	0.77%	
01.040 Restricted Grants-in-Aid	\$ 963,629.06	\$ 347,137.54	\$ 346,383.78	\$ (753.76)	-0.22%	
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	\$ 1,878,639.55	\$ 2,424,054.98	\$ 545,415.43	29.03%	1
<b>01.070 Total Revenue</b>	<b>\$ 64,351,853.21</b>	<b>\$ 34,516,187.04</b>	<b>\$ 35,910,631.69</b>	<b>\$ 1,394,444.65</b>	<b>4.04%</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	\$ 64,366.30	\$ 71,187.88	\$ 6,821.58	10.60%	
<b>02.070 Total Other Financing Sources</b>	<b>\$ 110,459.00</b>	<b>\$ 64,366.30</b>	<b>\$ 71,187.88</b>	<b>\$ 6,821.58</b>	<b>10.60%</b>	
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>\$ 64,462,312.21</b>	<b>\$ 34,580,553.35</b>	<b>\$ 35,981,819.57</b>	<b>\$ 1,401,266.22</b>	<b>4.05%</b>	
03.010 Personal Services	\$ 32,604,366.44	\$ 18,833,328.85	\$ 18,164,241.09	\$ (669,087.76)	-3.55%	
03.020 Employees' Retirement/Insurance Benefits	\$ 12,804,904.61	\$ 7,453,880.89	\$ 7,163,536.45	\$ (290,344.44)	-3.90%	
03.030 Purchased Services	\$ 8,703,739.15	\$ 4,957,972.31	\$ 4,904,249.68	\$ (53,722.63)	-1.08%	
03.040 Supplies and Materials	\$ 2,233,880.00	\$ 1,694,404.36	\$ 1,614,228.22	\$ (80,176.14)	-4.73%	
03.050 Capital Outlay	\$ 542,028.55	\$ 408,684.67	\$ 510,665.77	\$ 101,981.10	24.95%	
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	\$ 506,181.92	\$ 474,656.15	\$ (31,525.77)	-6.23%	
<b>04.500 Total Expenditures</b>	<b>\$ 57,732,516.78</b>	<b>\$ 33,854,453.00</b>	<b>\$ 32,831,577.36</b>	<b>\$ (1,022,875.64)</b>	<b>-3.02%</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>\$ 33,854,453.00</b>	<b>\$ 32,831,577.36</b>	<b>\$ (1,022,875.64)</b>	<b>-3.02%</b>	
06.010 Excess Rev & Other Financing Sources over (under) Exp & Other Financing Uses	\$ 6,729,795.43	\$ 726,100.35	\$ 3,150,242.21	\$ 2,424,141.86		
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 - January 31, 2025	\$ 40,963,298.04	\$ 34,959,602.96	\$ 37,383,744.82	\$ 2,424,141.86		
08.010 Encumbrances - January 31, 2025	\$ 953,642.00		\$ 2,599,773.46			
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	\$	1,575,377.99	

**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	4,096,239	4,379,831	283,592	6.9%
Restricted State Grants-in-Aid	221,338	52,625	(168,713)	-76.2%
Property Tax Allocation (Reimb.)	1,827,927	2,157,260	329,333	18.0%
All Other Revenues	2,036,697	2,490,369	453,672	22.3%
<b>Total Revenues</b>	<b>33,129,785</b>	<b>35,976,946</b>	<b>2,847,161</b>	<b>8.6%</b>
<b>Other Financing Sources</b>				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	8,800	4,874	(3,926)	-44.6%
<b>Total Other Financing Sources</b>	<b>8,800</b>	<b>4,874</b>	<b>(3,926)</b>	<b>-44.6%</b>
<b>Total Revenues &amp; Other Fin. Sources</b>	<b>\$33,138,585</b>	<b>\$35,981,820</b>	<b>\$2,843,234</b>	<b>8.6%</b>
<b>Expenditures</b>				
Personal Services (Salaries & Wages)	\$18,754,759	\$18,164,241	(\$590,518)	-3.1%
Retirement/Insurance Benefits	7,484,591	7,163,536	(321,054)	-4.3%
Purchased Services	4,866,305	4,904,250	37,944	0.8%
Supplies and Materials	1,564,891	1,614,228	49,337	3.2%
Capital Outlay	376,381	510,666	134,285	35.7%
Other Expenditure Objects	356,769	474,656	117,887	33.0%
<b>Total Expenditures</b>	<b>33,403,696</b>	<b>32,831,577</b>	<b>(572,118)</b>	<b>-1.7%</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>\$33,403,696</b>	<b>\$32,831,577</b>	<b>(\$572,118)</b>	<b>-1.7%</b>
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	(\$265,110)	\$3,150,242	\$3,415,353	-1288.3%
<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>\$33,968,392</b>	<b>\$37,383,745</b>	<b>\$3,415,353</b>	<b>10.1%</b>
Estimated Encumbrances	\$0	\$2,599,773	(\$2,599,773)	
<b>Unreserved Fund Balance</b>	<b>\$33,968,392</b>	<b>\$34,783,971</b>	<b>\$815,579</b>	



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

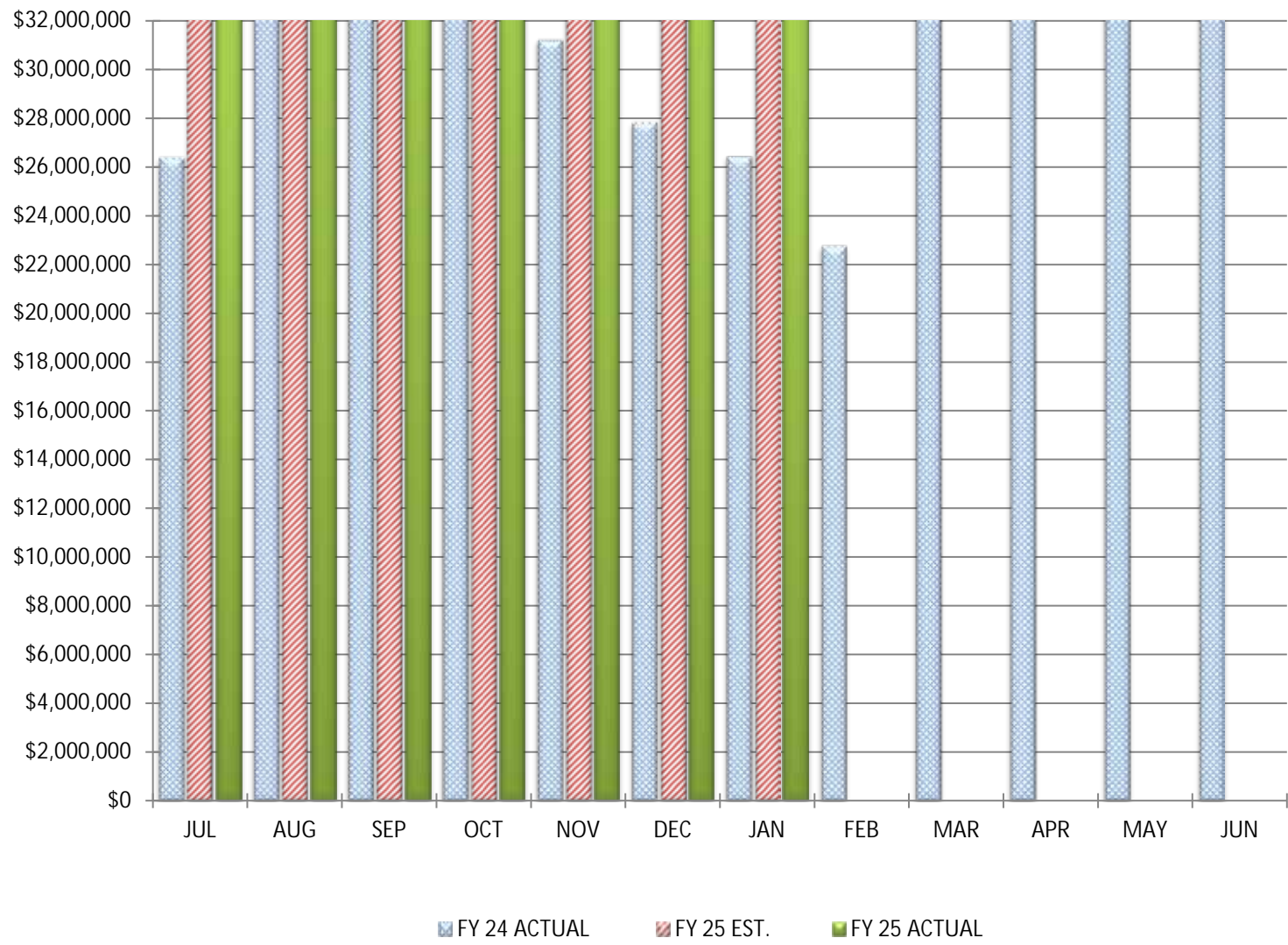
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## VARIANCE ANALYSIS - GENERAL FUND

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# COMPARISON OF MONTHLY ENDING CASH BALANCES



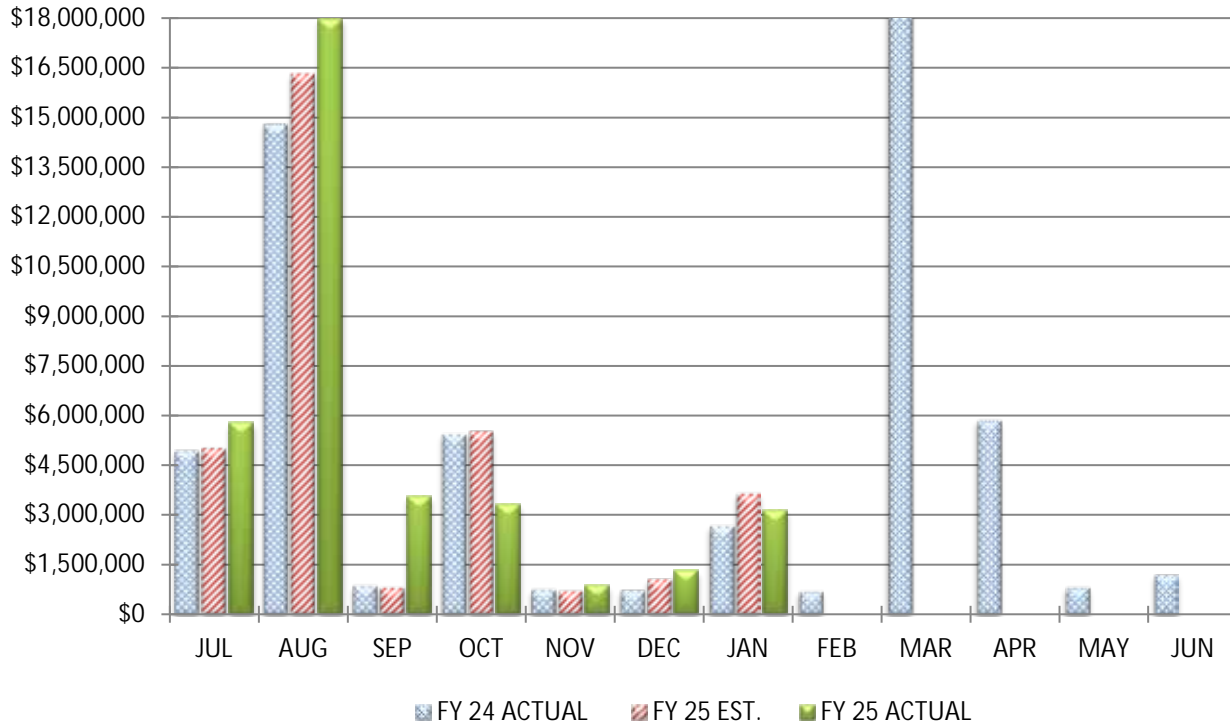
## COMPARISON OF MONTHLY ENDING CASH BALANCES

January 31, 2025

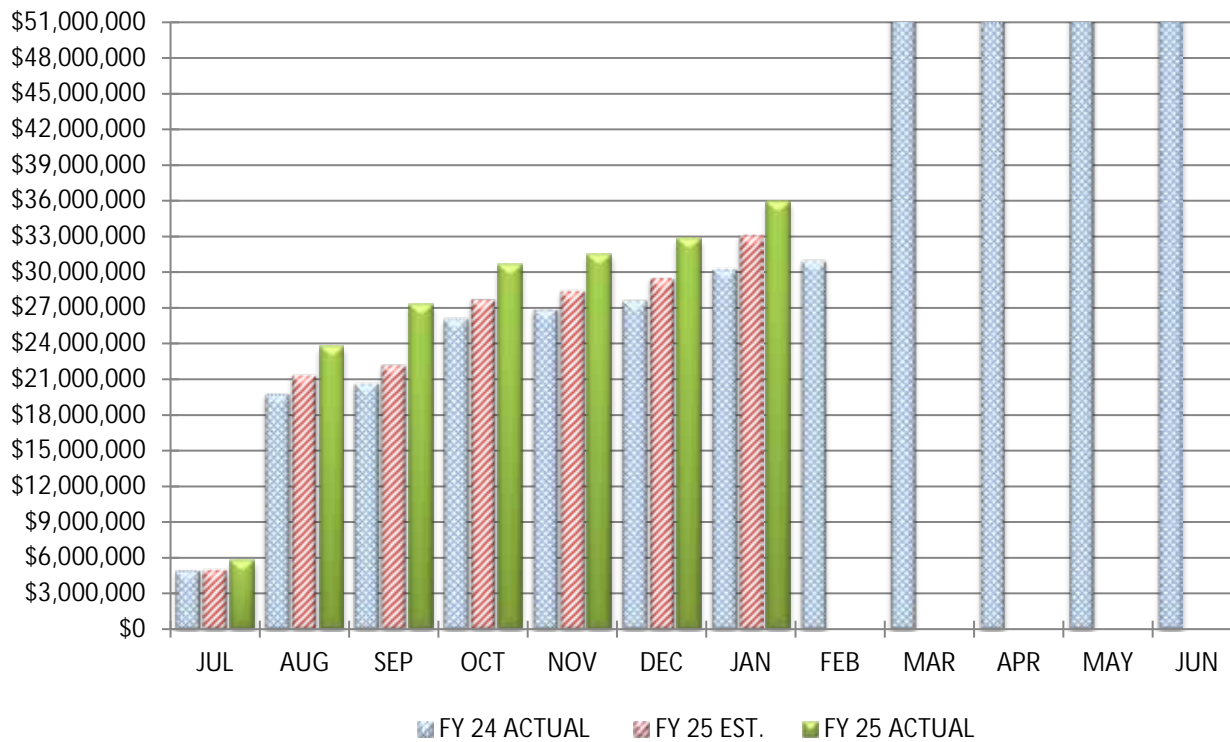
Actual Cash Balance		\$37,383,745
Estimated Cash Balance		\$33,968,392
Variance From Estimate	OVER	\$3,415,353
Percent Variance From Estimate	OVER	10.05%
Previous Year Cash Balance		\$26,441,285

**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

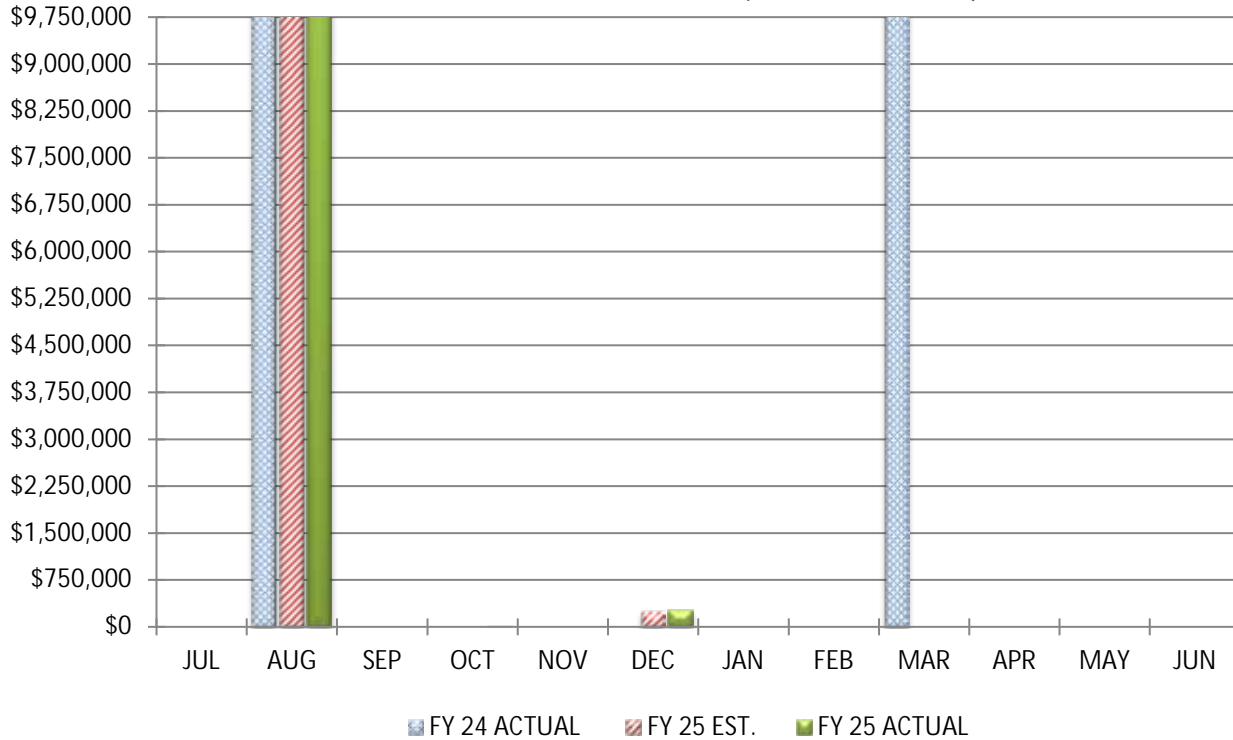


## COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

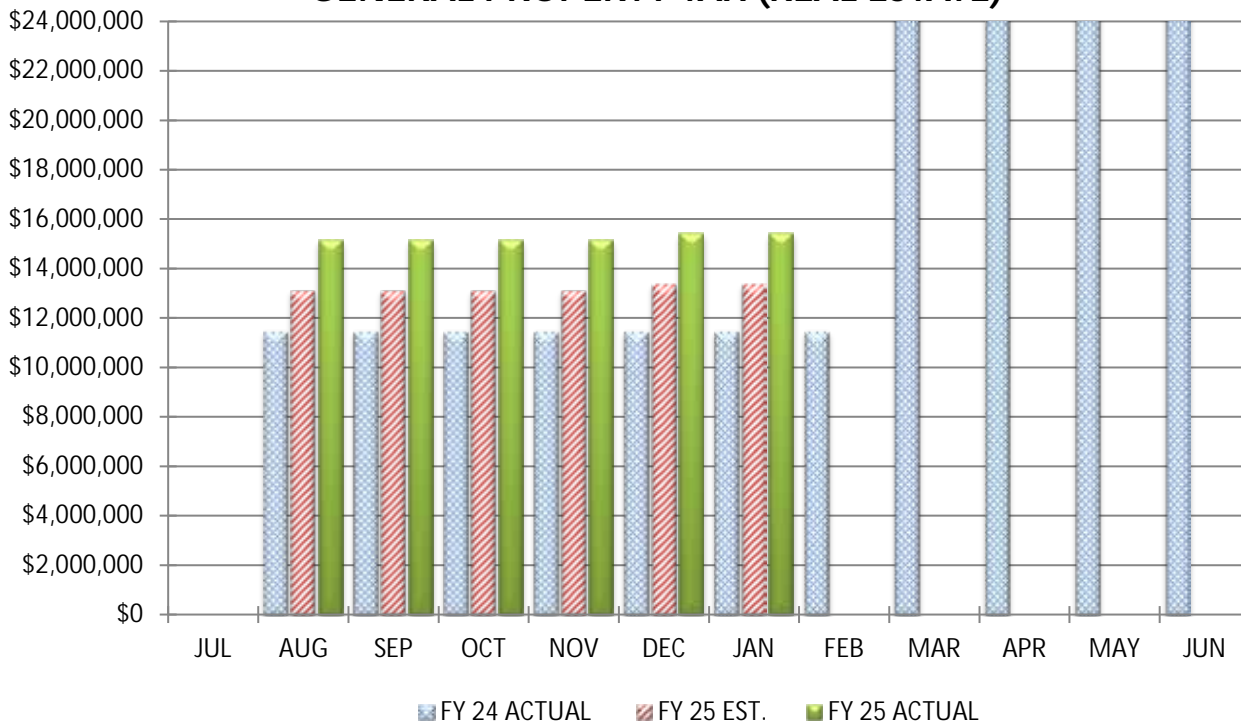
January 31, 2025				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Receipts		\$3,133,127		\$35,981,820
Estimated Receipts		\$3,648,677		\$33,138,585
Variance From Estimate	UNDER	(\$515,550)	OVER	\$2,843,234
Variance From Estimate	UNDER	-14.13%	OVER	8.58%
Actual Prior Year		\$2,671,744		\$30,287,693
Total 2024-2025 Estimate				\$63,224,545
Percent Of Total Estimate Received				56.91%
Percent Of Budget Year Completed			7 Months	58.33%

**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)



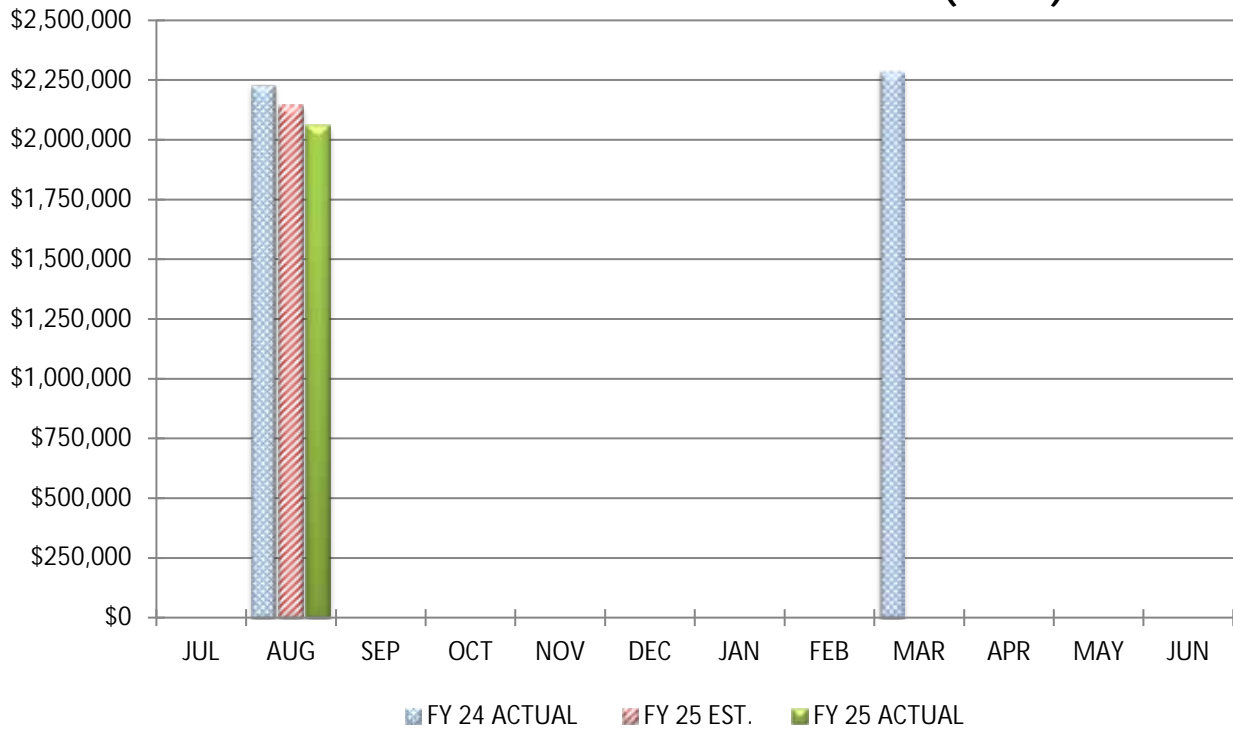
## COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

January 31, 2025

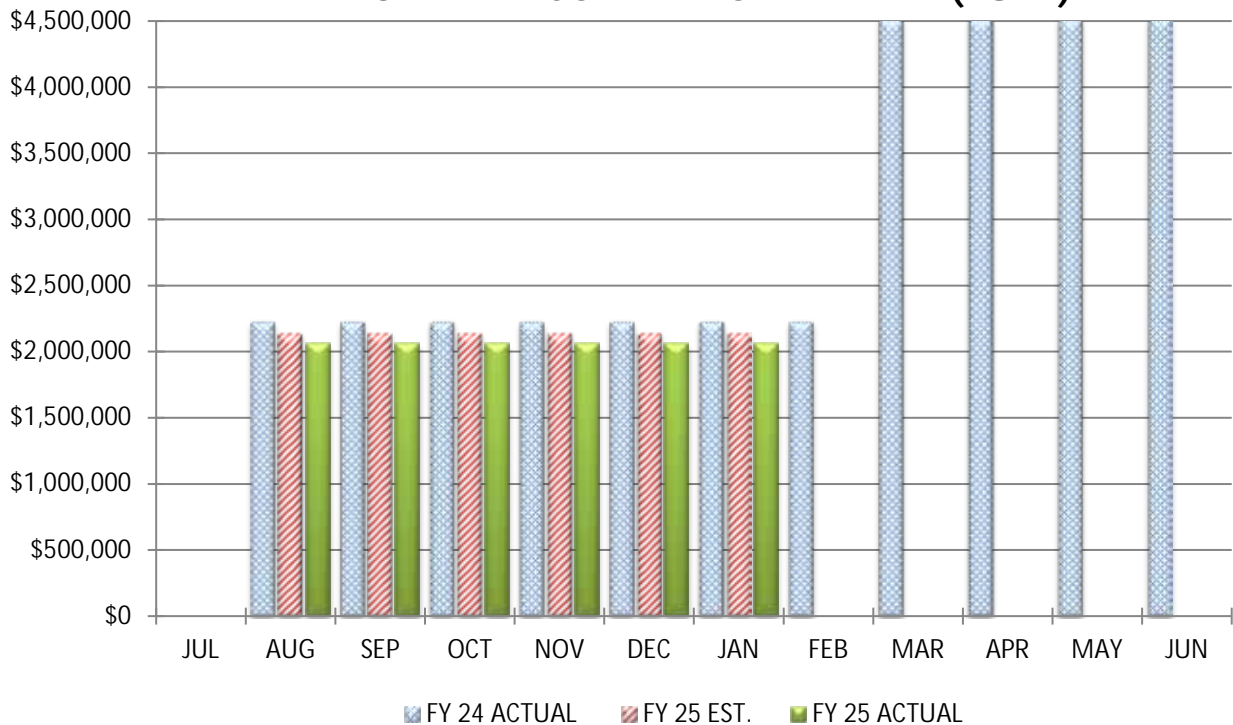
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts	\$0	\$15,431,904
Estimated Real Estate Tax Receipts	\$0	\$13,379,035
Variance From Estimate	\$0    OVER	\$2,052,869
Variance From Estimate	0.00%    OVER	15.34%
Actual Prior Year	\$0	\$11,481,688
Total 2024-2025 Estimate		\$32,889,810
Percent Of Total Estimate Received		46.92%
Percent Of Budget Year Completed	7 months	58.33%

**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)

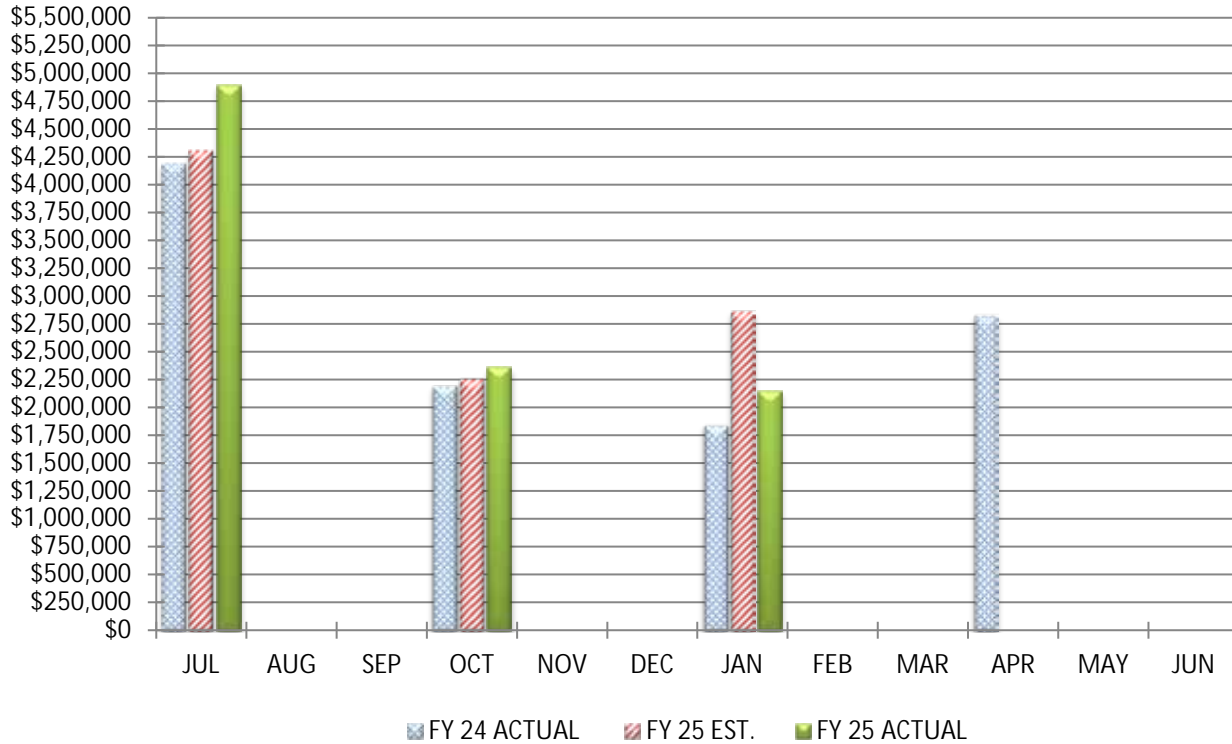
January 31, 2025

	<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	\$0	\$2,229,802
Total 2024-2025 Estimate		\$4,345,334
Percent Of Total Estimate Received		47.40%
Percent Of Budget Year Completed	7 months	58.33%

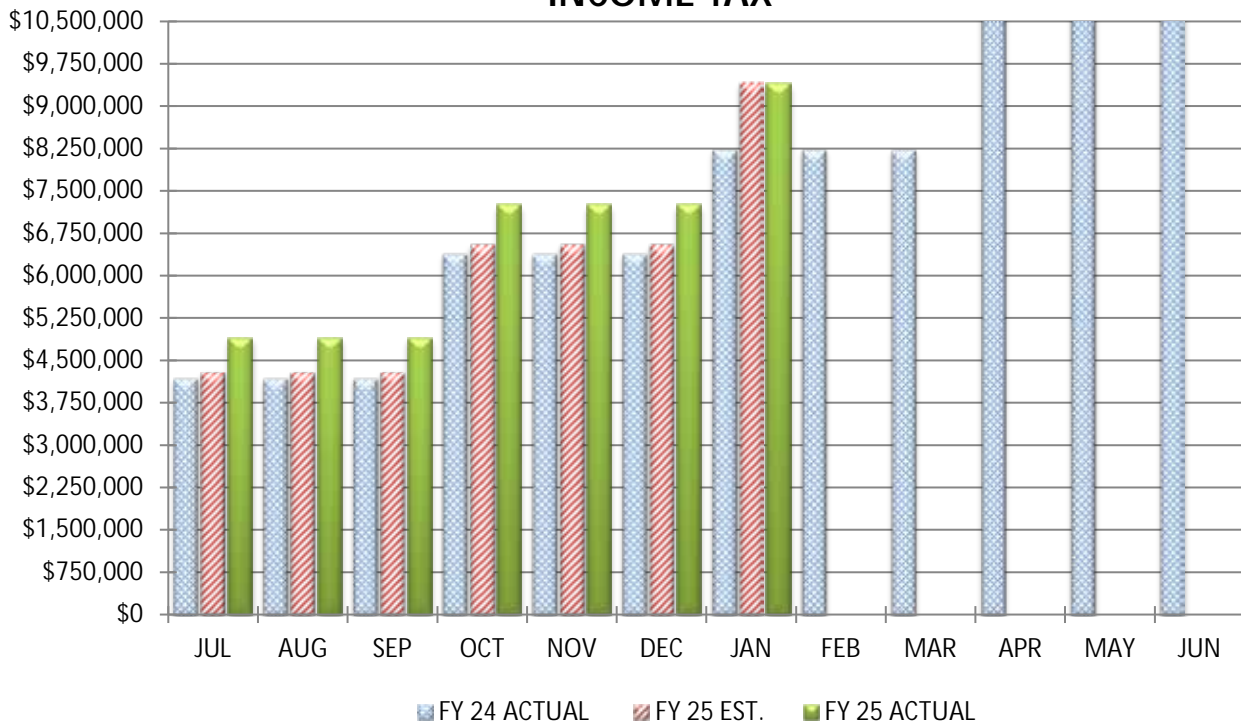
**COMMENTS:** We are on target with our annual estimates.



## COMPARISON OF TOTAL MONTHLY INCOME TAX



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



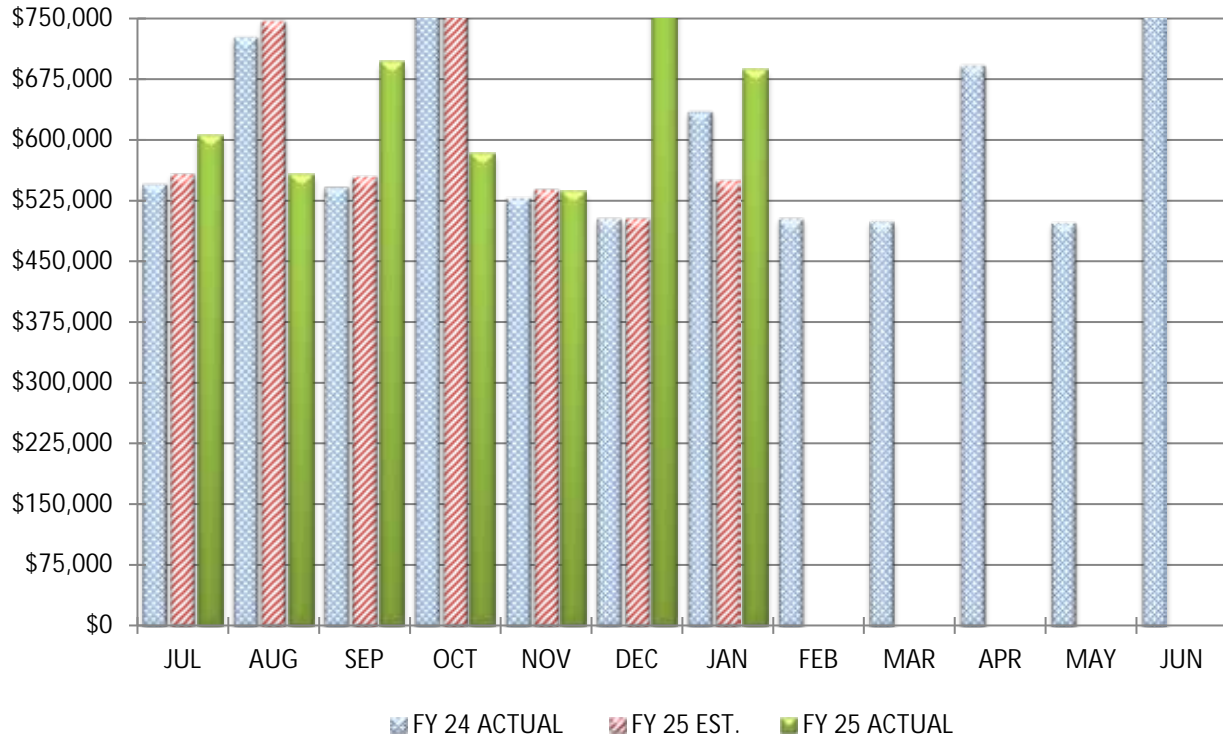
## COMPARISON OF INCOME TAX

January 31, 2025

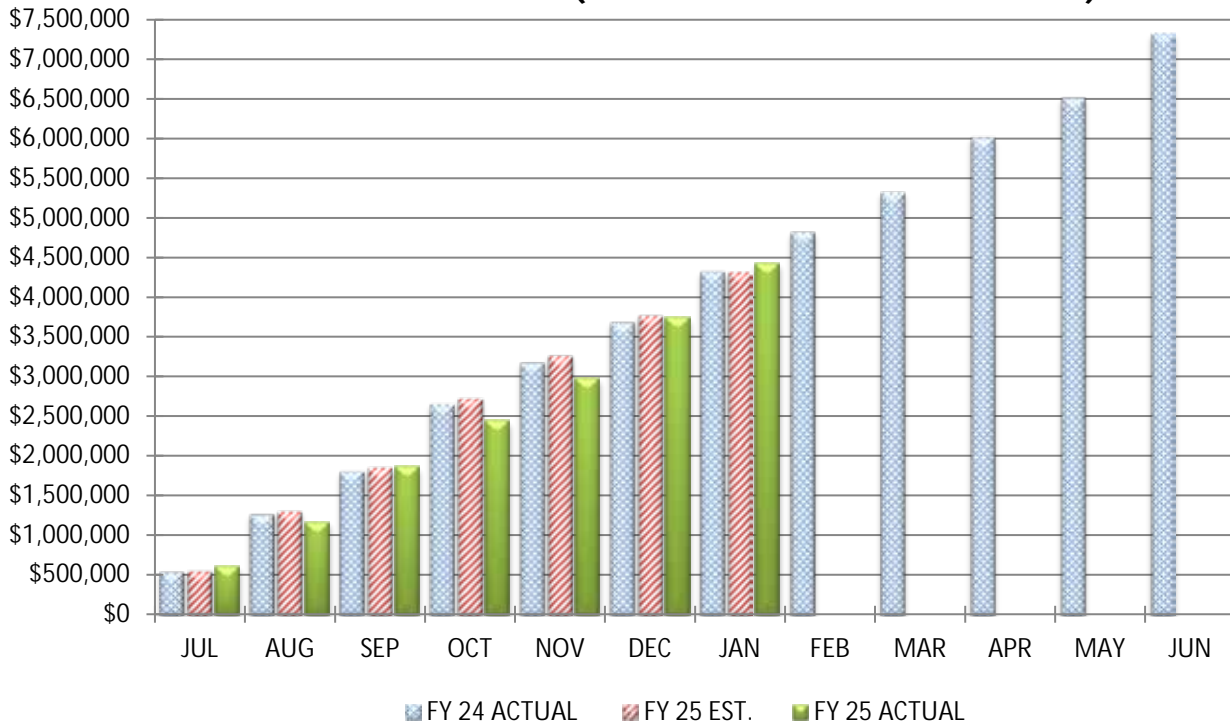
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$2,148,402		\$9,405,111
Estimated State Receipts		\$2,861,850		\$9,423,915
Variance From Estimate	UNDER	(\$713,448)	UNDER	(\$18,803)
Variance From Estimate	UNDER	-24.93%	UNDER	-0.20%
Actual Prior Year		\$1,842,932		\$8,233,134
Total 2024-2025 Estimate				\$11,360,147
Percent Of Total Estimate Received				82.79%
Percent Of Budget Year Completed			7 months	58.33%

**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)



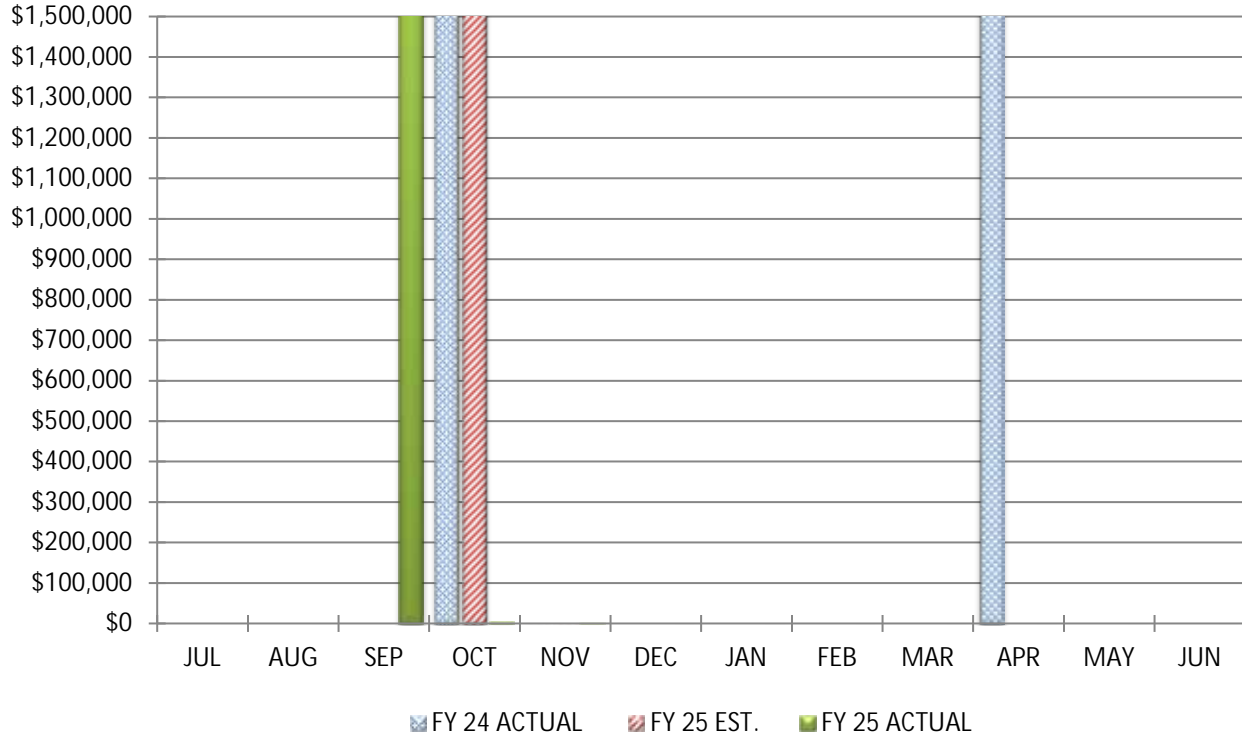
# COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

January 31, 2025

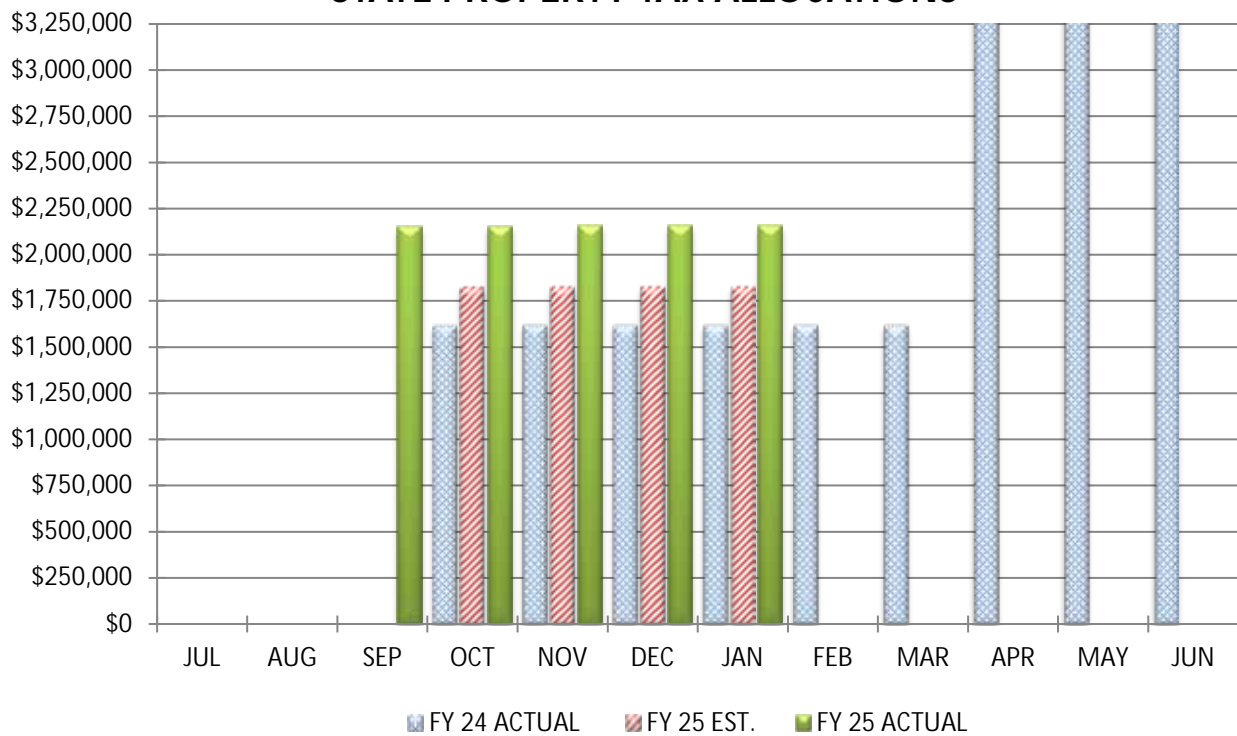
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$687,308		\$4,432,457
Estimated State Receipts		\$550,393		\$4,317,577
Variance From Estimate	OVER	\$136,915	OVER	\$114,879
Variance From Estimate	OVER	24.88%	OVER	2.66%
Actual Prior Year		\$635,273		\$4,327,533
Total 2024-2025 Estimate				\$7,335,907
Percent Of Total Estimate Received				60.42%
Percent Of Budget Year Completed			7 months	58.33%

**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

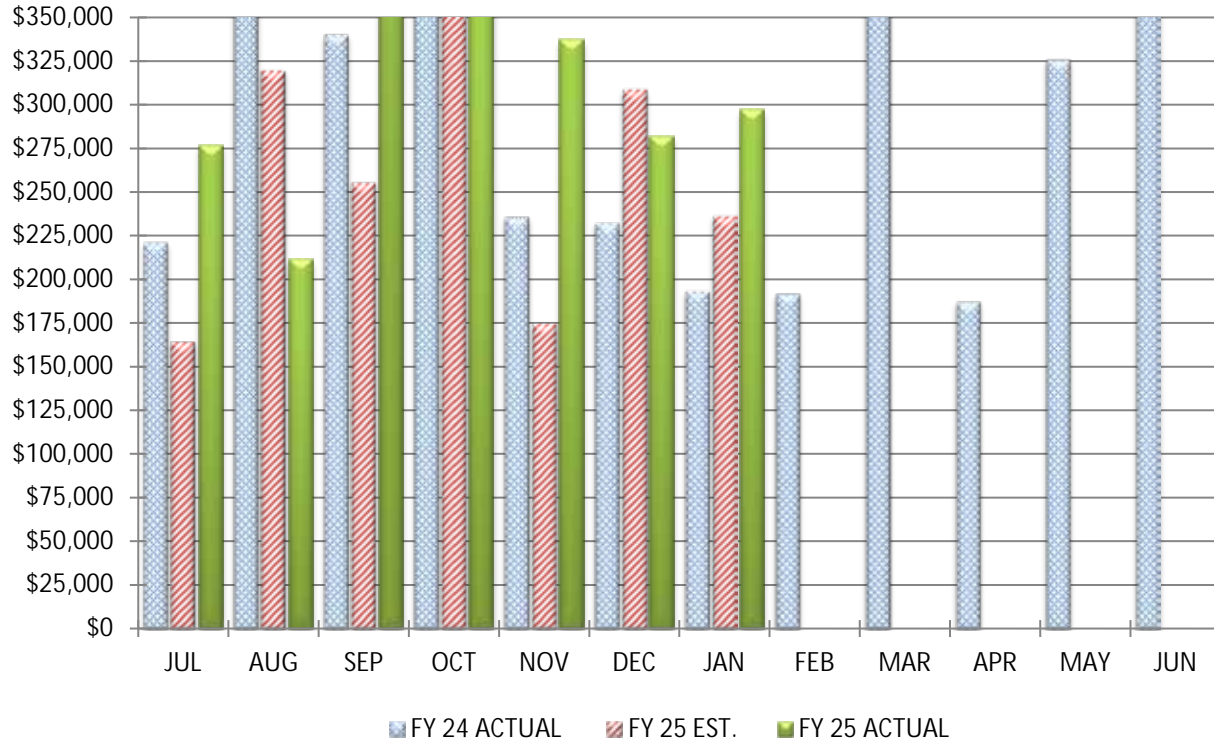
January 31, 2025

	<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	7 months	58.33%

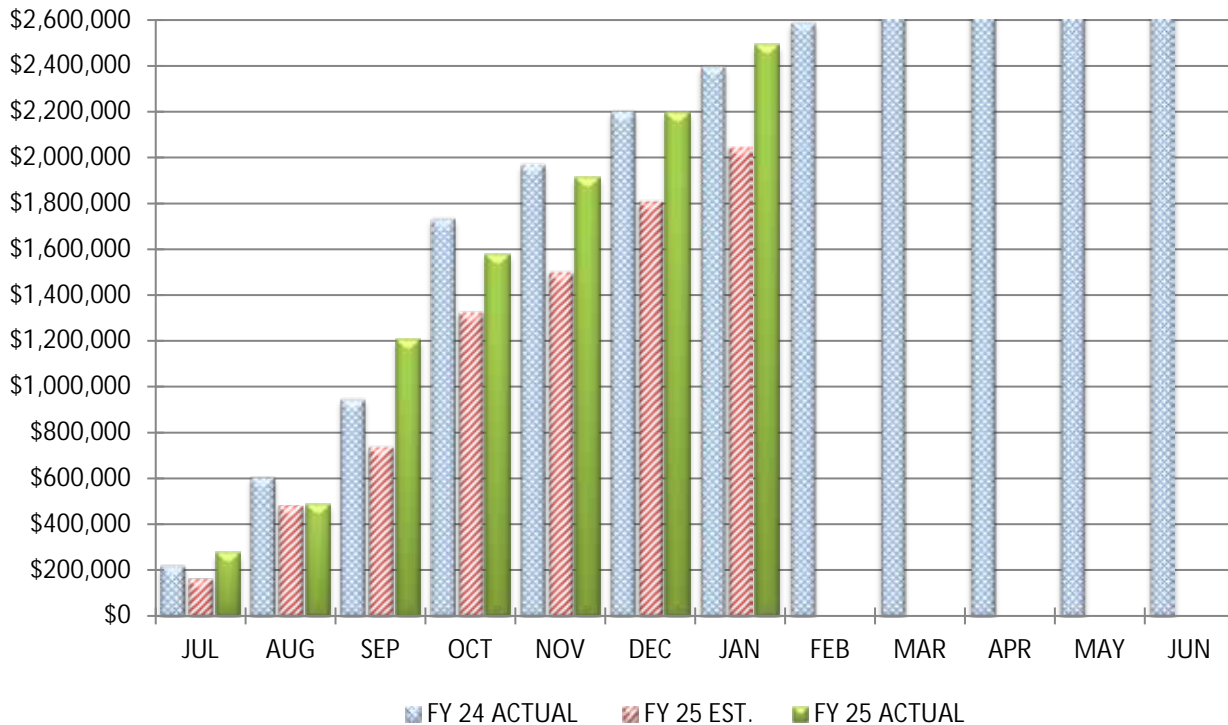
**COMMENTS:** We are on target with our annual estimates.



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



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



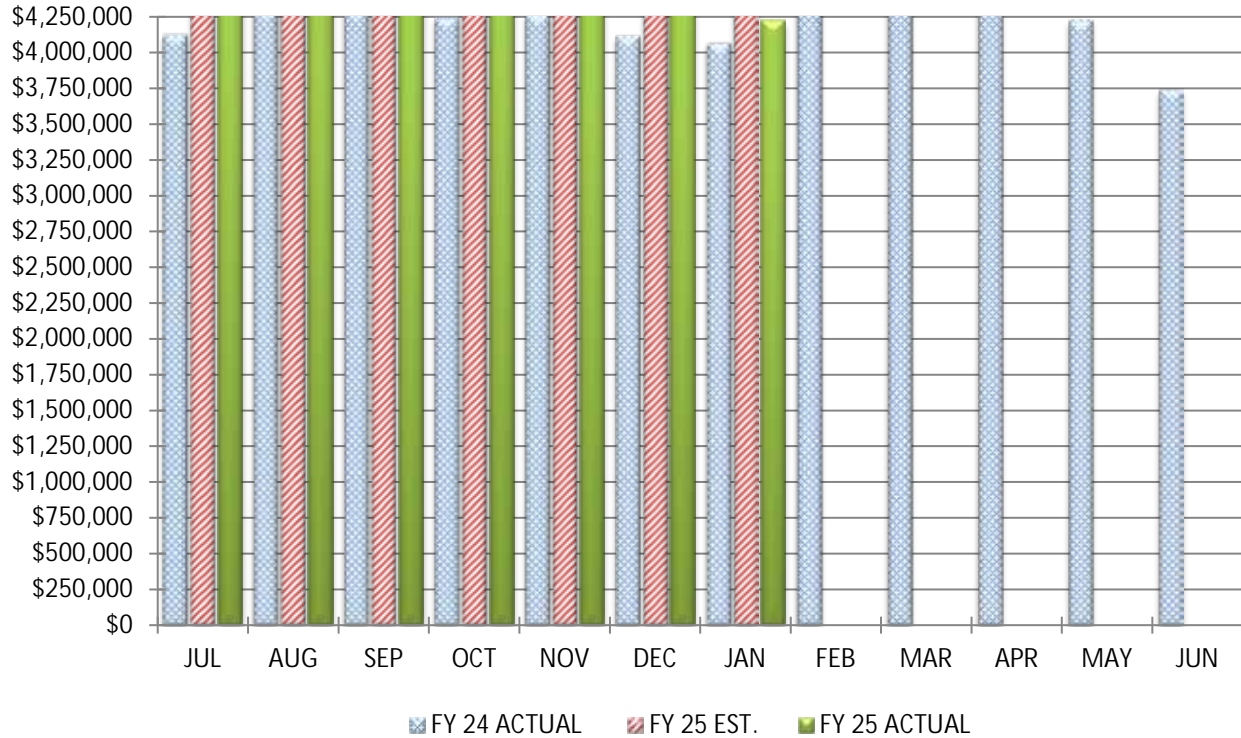
## COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

January 31, 2025				
		MONTH		
		<u>                    </u>		
			YEAR-TO-DATE	
			<u>                    </u>	
Actual Other Receipts		\$297,418		\$2,495,243
Estimated Other Receipts		\$236,434		\$2,045,497
Variance From Estimate	OVER	\$60,983	OVER	\$449,745
Variance From Estimate	OVER	25.79%	OVER	21.99%
Actual Prior Year		\$193,539		\$2,395,055
Total 2024-2025 Estimate				\$3,034,020
Percent Of Total Estimate Received				82.24%
Percent Of Budget Year Completed		7 months		58.33%

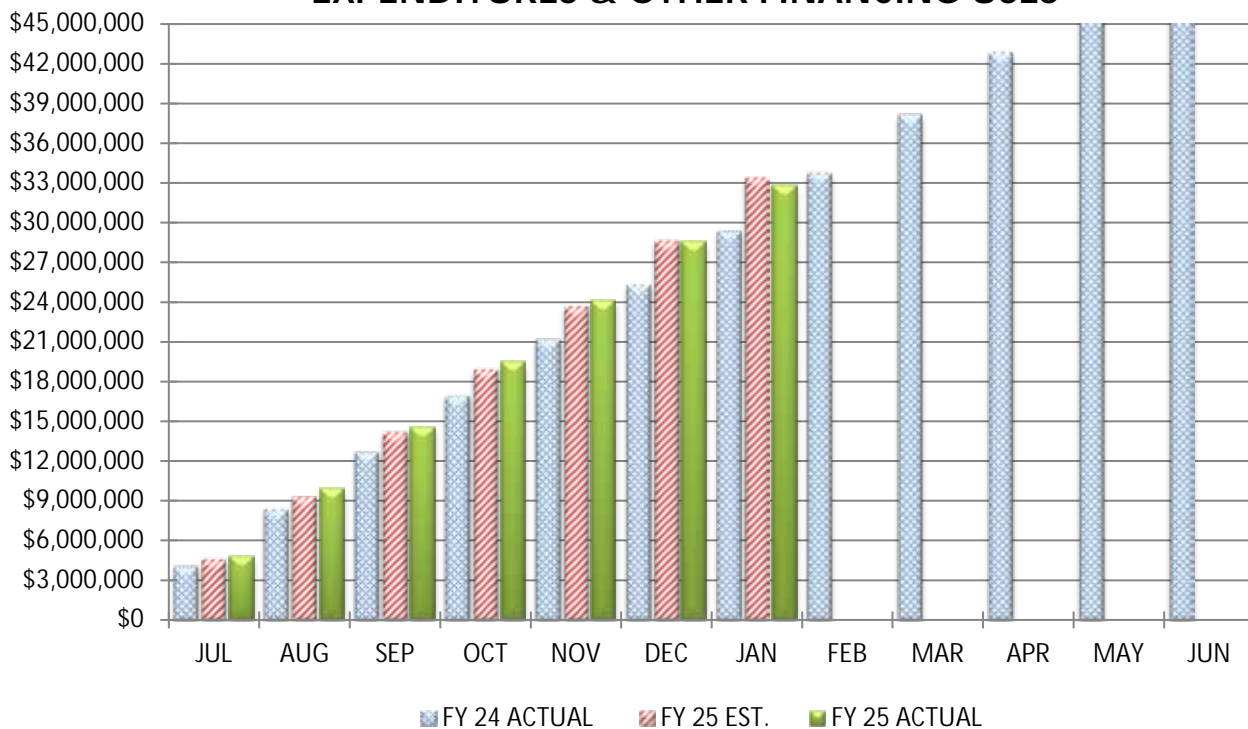
**COMMENTS:** We are on target with our annual estimates.



## COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

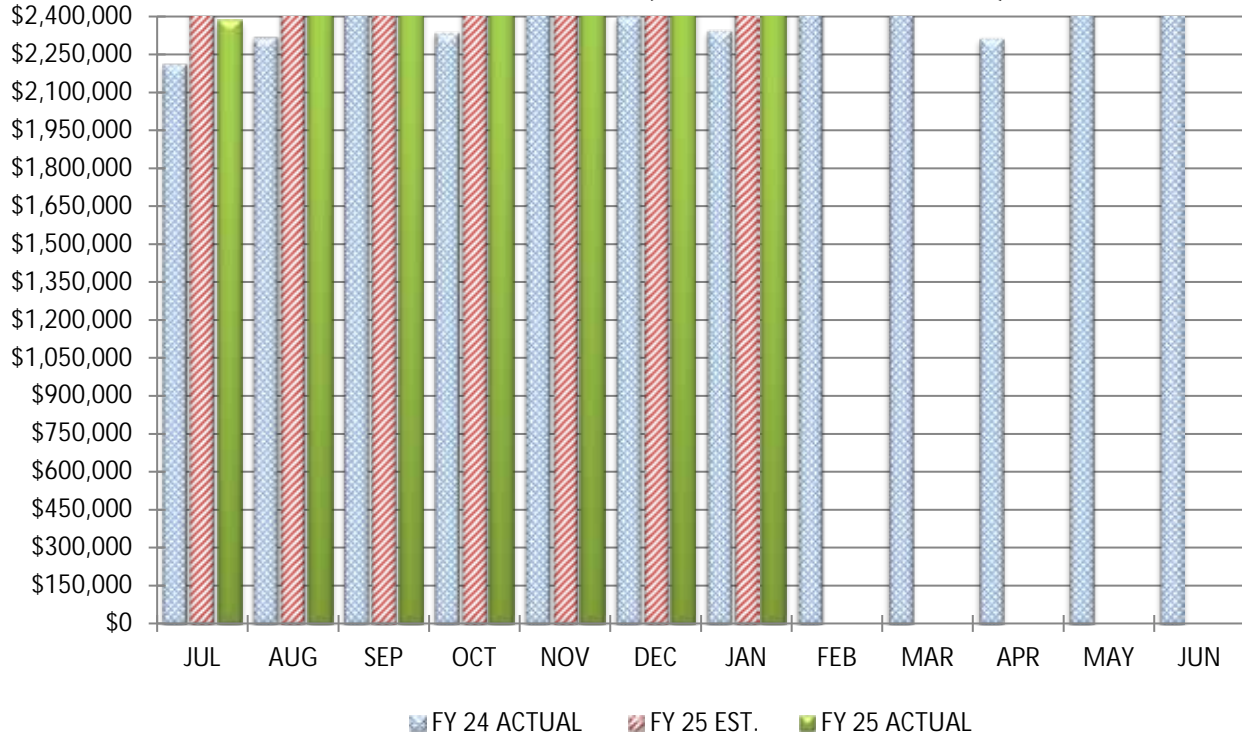


## COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

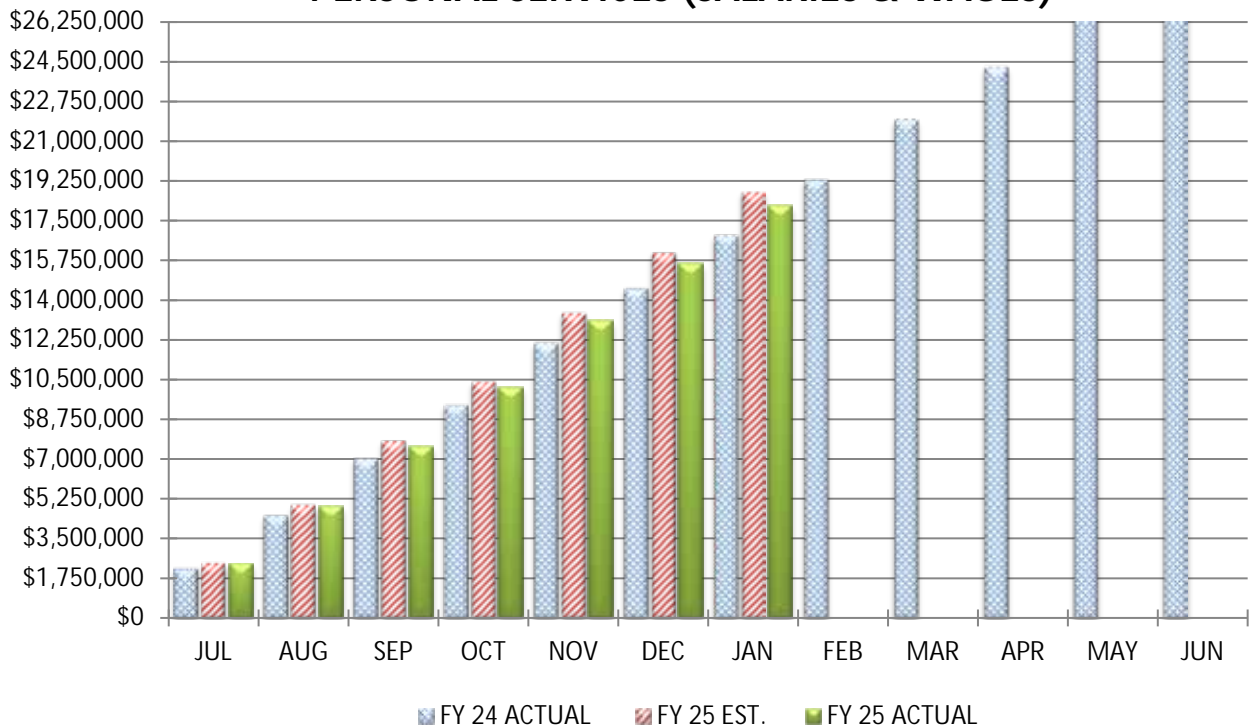
January 31, 2025				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$4,225,405		\$32,831,577
Estimated Expenditures		\$4,781,524		\$33,403,696
Variance From Estimate	UNDER	(\$556,119)	UNDER	(\$572,118)
Variance From Estimate	UNDER	-11.63%	UNDER	-1.71%
Actual Prior Year		\$4,068,892		\$29,412,730
Total 2024-2025 Estimate				\$57,207,384
Percent Of Total Estimate Spent				57.39%
Percent Of Budget Year Completed			7 months	58.33%

**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)



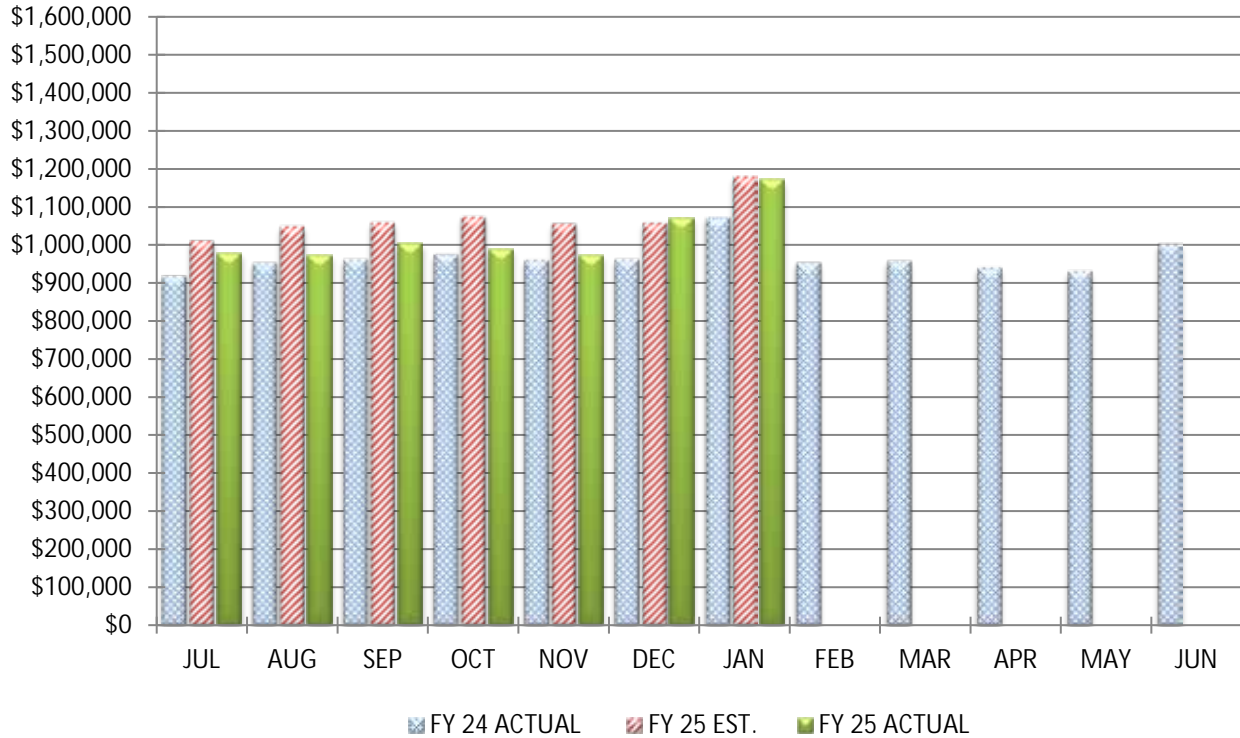
## COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

January 31, 2025

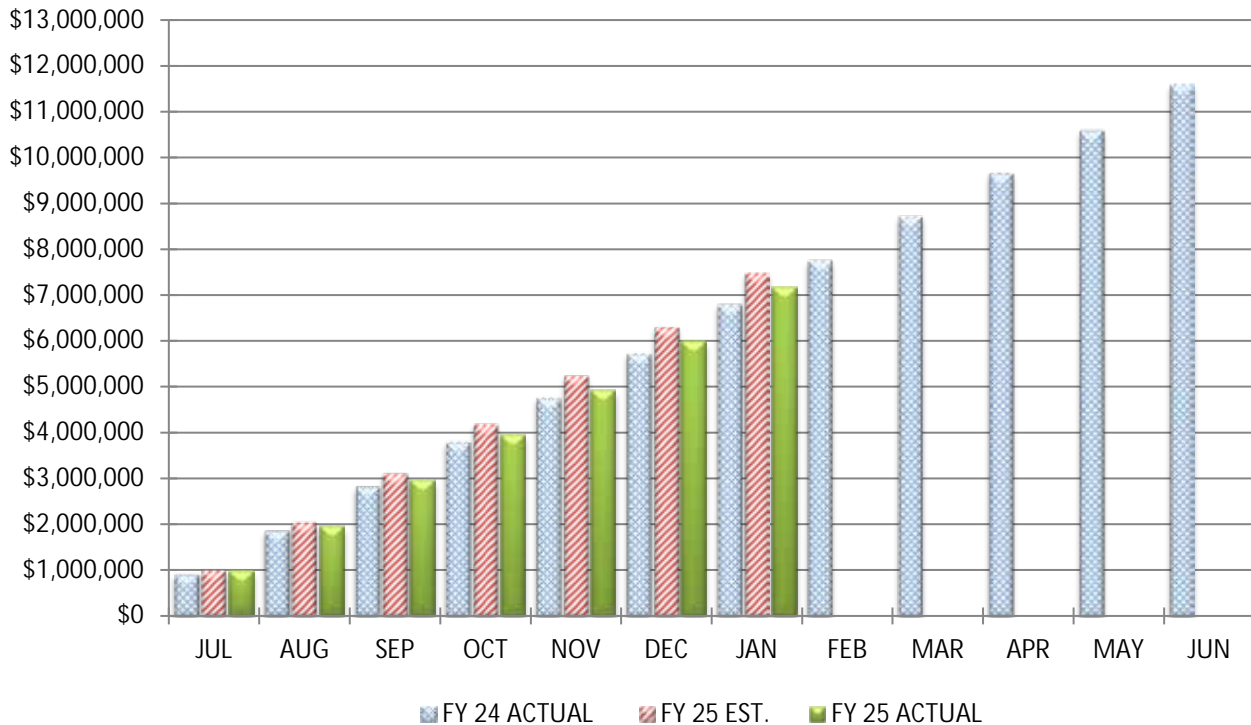
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,531,406		\$18,164,241
Estimated Wage Expenditures		\$2,666,614		\$18,754,759
Variance From Estimate	UNDER	(\$135,209)	UNDER	(\$590,518)
Variance From Estimate	UNDER	-5.07%	UNDER	-3.15%
Actual Prior Year		\$2,343,634		\$16,870,545
Total 2024-2025 Estimate				\$32,462,155
Percent Of Total Estimate Spent				55.96%
Percent Of Budget Year Completed			7 months	58.33%

**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

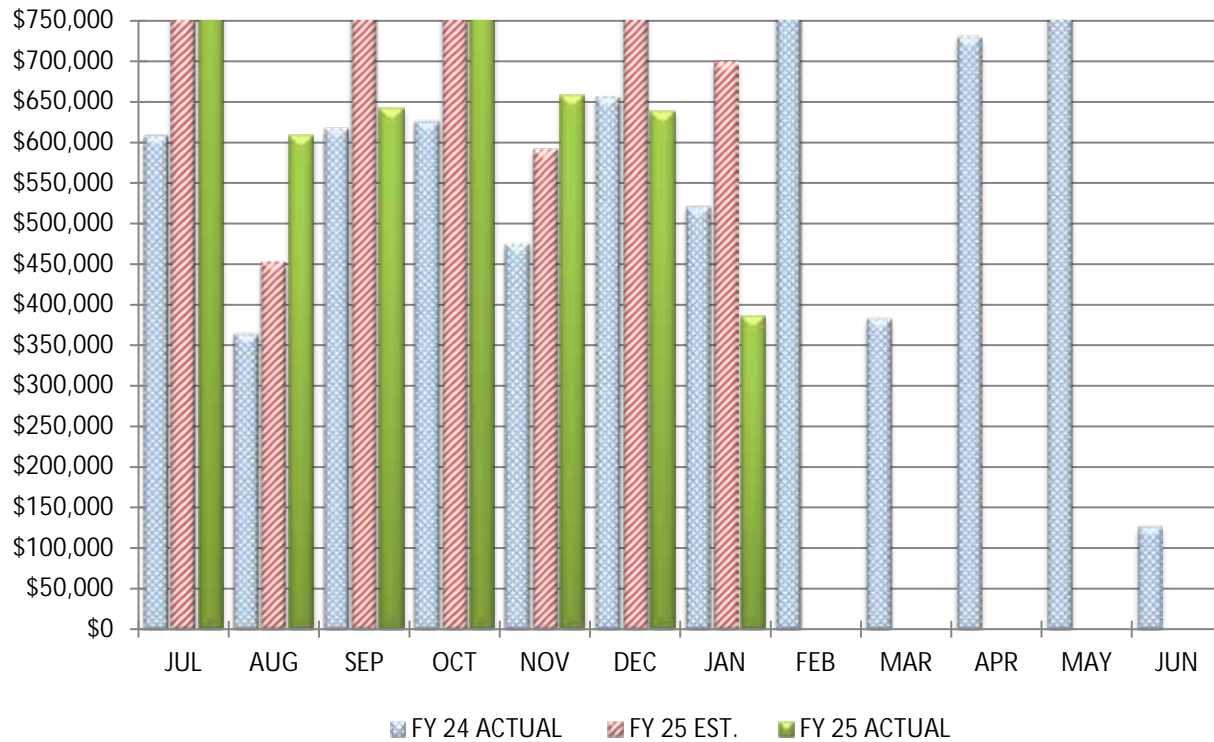
January 31, 2025

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$1,171,962		\$7,163,536
Estimated Fringe Benefit Expenditures		\$1,179,890		\$7,484,591
Variance From Estimate	UNDER	(\$7,928)	UNDER	(\$321,054)
Variance From Estimate	UNDER	-0.67%	UNDER	-4.29%
Actual Prior Year		\$1,072,102		\$6,800,836
Total 2024-2025 Estimate				\$12,748,792
Percent Of Total Estimate Spent				56.19%
Percent Of Budget Year Completed			7 months	58.33%

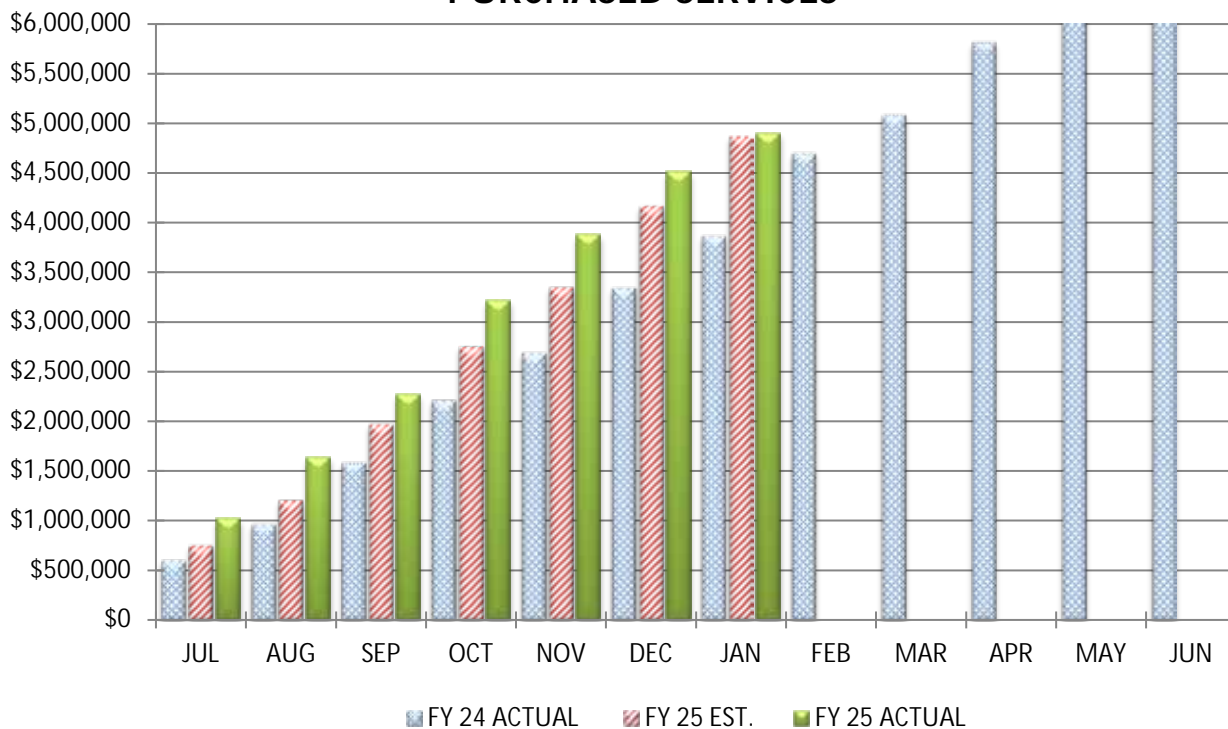
**COMMENTS:** We are on target with our annual estimates.



## COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



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



## COMPARISON OF PURCHASED SERVICES

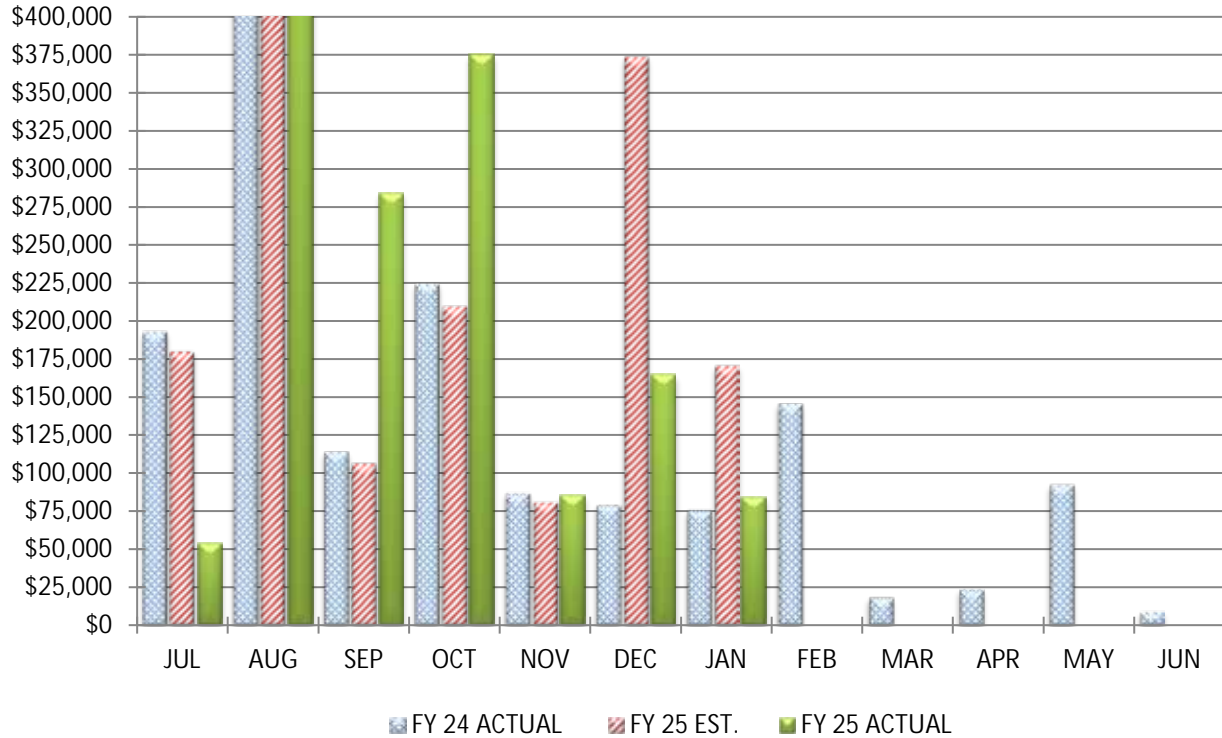
January 31, 2025

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Service Expenditures		\$386,201		\$4,904,250
Estimated Service Expenditures		\$700,145		\$4,866,305
Variance From Estimate	UNDER	(\$313,944)	OVER	\$37,944
Variance From Estimate	UNDER	-44.84%	OVER	0.78%
Actual Prior Year		\$520,834		\$3,868,658
Total 2024-2025 Estimate				\$8,351,717
Percent Of Total Estimate Spent				58.72%
Percent Of Budget Year Completed		7 months		58.33%

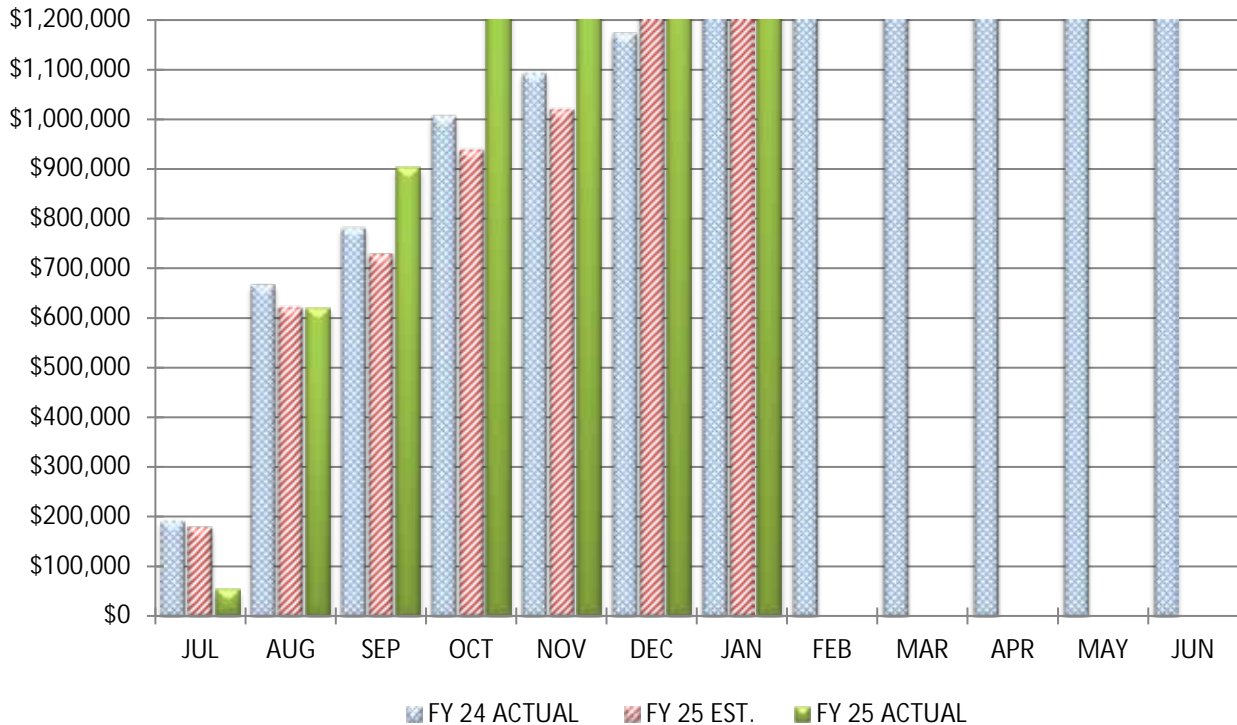
**COMMENTS:** We are on target with our annual estimates. We are noting significant increases compared to last year in this line due to increases in utilities and insurance costs for our additional buildings on top of general inflationary increases from most service providers. We have planned for increases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



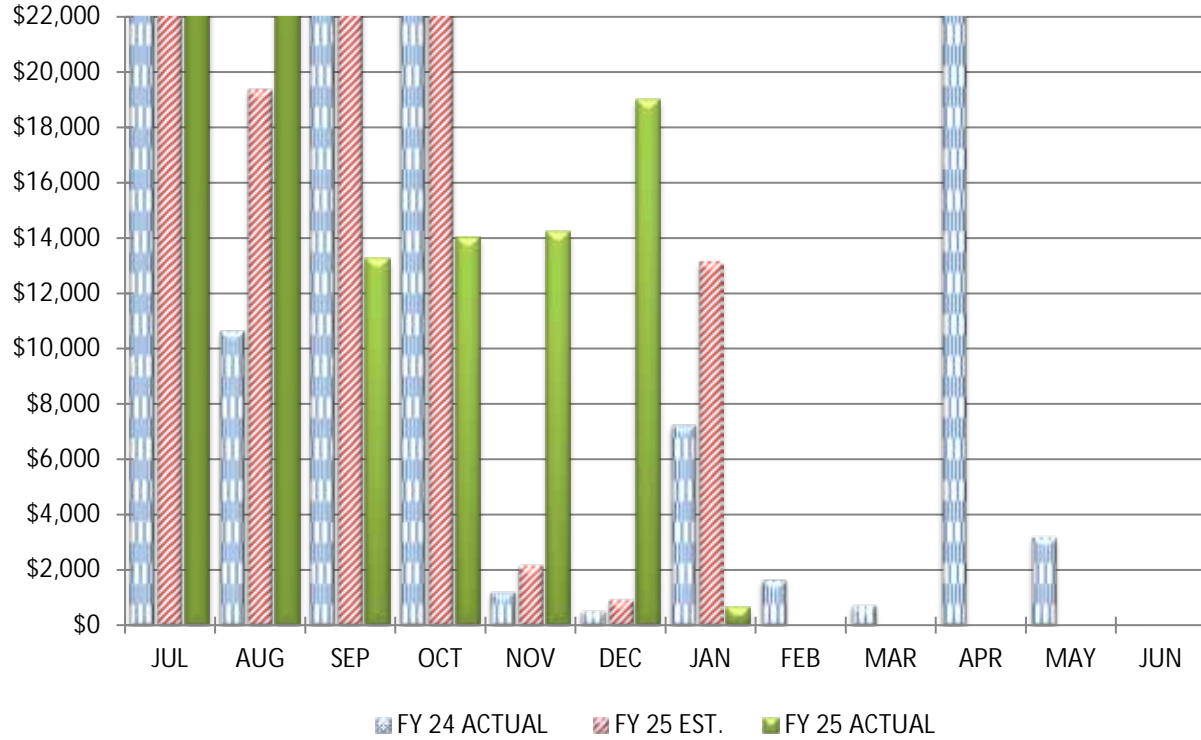
## COMPARISON OF SUPPLIES AND MATERIALS

January 31, 2025

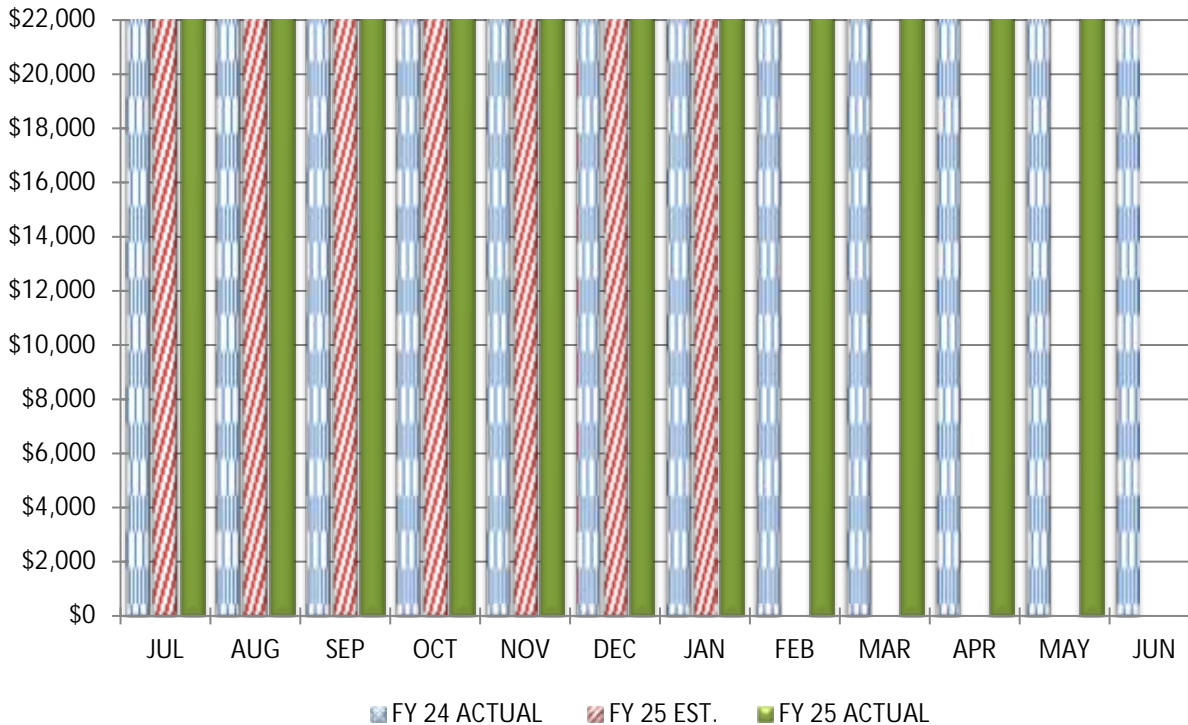
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$84,306		\$1,614,228
Estimated Material Expenditures		\$170,706		\$1,564,891
Variance From Estimate	UNDER	(\$86,400)	OVER	\$49,337
Variance From Estimate	UNDER	-50.61%	OVER	3.15%
Actual Prior Year		\$75,788		\$1,248,621
Total 2024-2025 Estimate				\$1,434,967
Percent Of Total Estimate Spent				112.49%
Percent Of Budget Year Completed		7 months		58.33%

**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



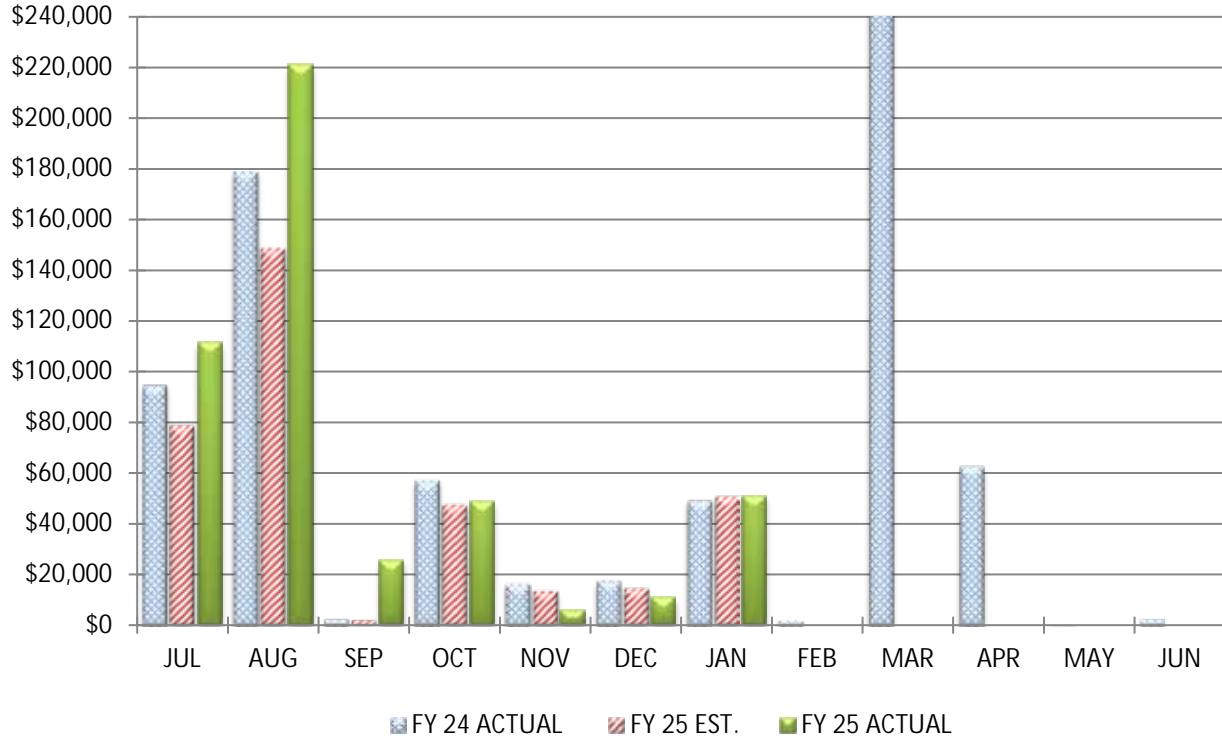
## COMPARISON OF CAPITAL OUTLAY

January 31, 2025

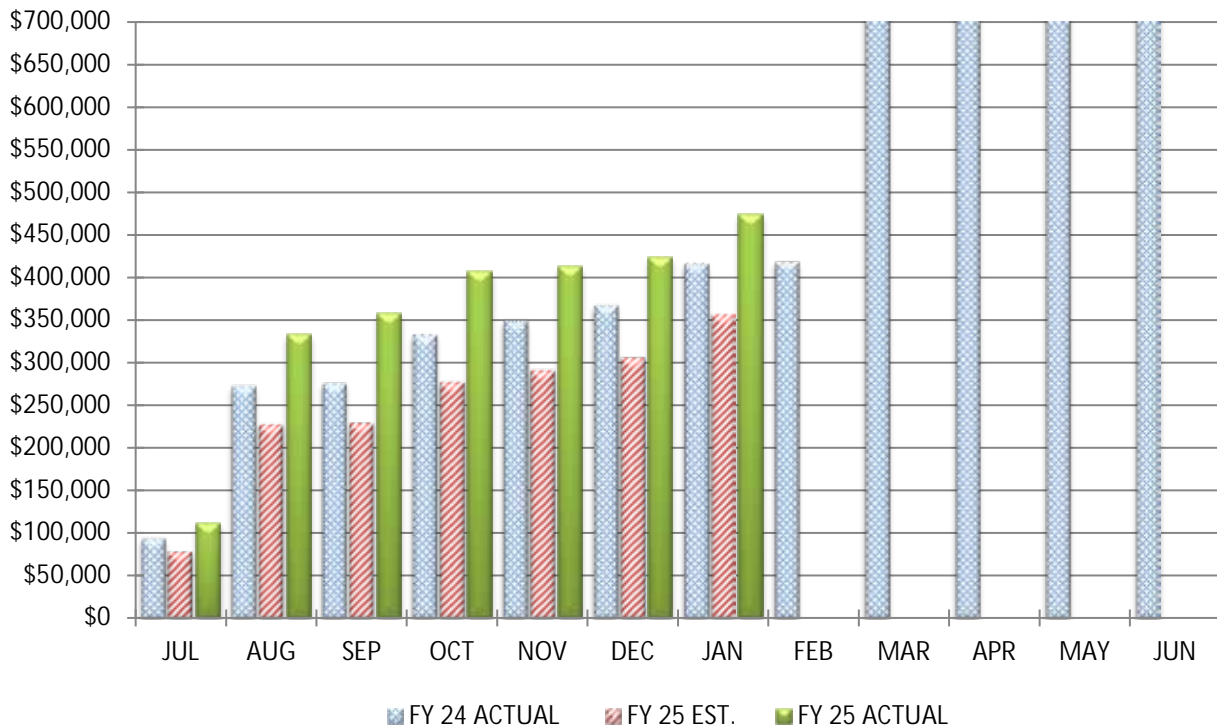
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$636		\$510,666
Estimated Equipment Expenditures		\$13,181		\$376,381
Variance From Estimate	UNDER	(\$12,545)	OVER	\$134,285
Variance From Estimate	UNDER	-95.18%	OVER	35.68%
Actual Prior Year		\$7,254		\$207,144
Total 2024-2025 Estimate				\$1,495,000
Percent Of Total Estimate Spent				34.16%
Percent Of Budget Year Completed		7 months		58.33%

**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

January 31, 2025				
		MONTH		YEAR-TO-DATE
Actual Other Expenditures		\$50,894		\$474,656
Estimated Other Expenditures		\$50,988		\$356,769
Variance From Estimate	UNDER	(\$93)	OVER	\$117,887
Variance From Estimate	UNDER	-0.18%	OVER	33.04%
Actual Prior Year		\$49,280		\$416,925
Total 2024-2025 Estimate				\$714,753
Percent Of Total Estimate Spent				66.41%
Percent Of Budget Year Completed			7 months	58.33%

**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 - January 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	\$ 3,133,127.08	\$ 35,981,819.57	\$ 4,225,404.84	\$ 32,831,577.36	\$ 37,383,744.82	\$ 2,599,773.46	\$ 34,783,971.36
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	27,147.33	1,044,267.75	1,700,648.09	1,570,544.95	130,103.14
004	BUILDING	763,265.92	1,725.49	18,043.07	0.00	426,187.61	355,121.38	68,205.08	286,916.30
006	FOOD SERVICE	1,131,331.19	234,641.13	1,160,672.06	88,249.31	1,025,303.44	1,266,699.81	405,659.27	861,040.54
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	1,710.00	18,977.50	0.00	23,160.62	22,741.30	18,067.38	4,673.92
018	PUBLIC SCHOOL SUPPORT	148,672.41	21,287.32	84,712.03	1,560.27	42,808.44	190,576.00	37,475.92	153,100.08
019	OTHER GRANT	7,566.96	(250.00)	775.00	1,326.14	(3,513.93)	11,855.89	2,932.89	8,923.00
022	DISTRICT CUSTODIAL	384,716.36	487.54	199,195.19	1,226.25	45,671.30	538,240.25	20,778.70	517,461.55
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	2,804.18	49,584.42	6,038.13	61,535.21	161,906.98	64,089.66	97,817.32
300	DISTRICT MANAGED ACTIVITY	155,255.50	32,719.69	335,325.91	32,102.48	316,856.89	173,724.52	75,147.26	98,577.26
401	AUXILIARY SERVICES	66,815.23	838.63	270,388.35	66,571.21	198,723.08	138,480.50	69,467.06	69,013.44
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)	138,787.47	605,715.50	78,514.27	657,244.61	(78,514.27)	156,650.57	(235,164.84)
551	LIMITED ENGLISH PROFICIENCY	0.00	538.70	4,282.64	66.30	4,348.94	(66.30)	2,402.51	(2,468.81)
572	TITLE I DISADVANTAGED CHILDREN	(13,349.09)	18,509.16	124,404.05	18,509.16	129,564.12	(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	15,163.24	3,027.54	15,137.70	(3,027.54)	0.00	(3,027.54)
590	IMPROVING TEACHER QUALITY	(61,766.90)	2,159.35	99,767.08	1,289.54	39,289.72	(1,289.54)	15,065.59	(16,355.13)
<b>Grand Total</b>		<b>\$ 45,784,543.07</b>	<b>\$ 3,592,113.28</b>	<b>\$ 44,431,777.07</b>	<b>\$ 4,551,032.77</b>	<b>\$ 43,787,314.37</b>	<b>\$ 46,429,005.77</b>	<b>\$ 7,471,895.43</b>	<b>\$ 38,957,110.34</b>



# Big Walnut Local Schools

## Disbursement Report-All-20250131

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
	0 Electronic	910000	STATE TEACHERS	1/27/2025	\$ 134,901.90	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	900500	Payroll Account	1/27/2025	36,805.95	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	920000	SCHOOL EMPLOYEES	1/27/2025	47,450.61	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	900001	PNC Bank - Visa	1/27/2025	7,694.79	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic			1/30/2025	1,342,283.35	1/31/2025	RECONCILED		PAYROLL
	0 Electronic			1/15/2025	1,302,199.61	1/31/2025	RECONCILED		PAYROLL
	0 Electronic	900025	Dearborn Life Insurance Co	1/30/2025	1,820.43	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	900015	PNC Bank Visa - BWC	1/15/2025	88,531.73	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	910000	STATE TEACHERS	1/31/2025	146,162.10	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	900500	Payroll Account	1/31/2025	37,345.46	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	900800	Delta Dental Plan of Ohio, Inc	1/31/2025	14,959.34	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	991739	Anthem Blue Cross Blue Shield	1/31/2025	606,322.25	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	920000	SCHOOL EMPLOYEES	1/31/2025	65,207.39	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	920001	CME Federal Credit Union	1/31/2025	2,050.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
	0 Electronic	920001	CME Federal Credit Union	1/31/2025	31,550.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134185	Check	863	Jonathan Alder High School	1/16/2025	400.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134186	Check	1008	Rumpke of Ohio, Inc.	1/16/2025	185.74	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134187	Check	2502	City of Sunbury	1/16/2025	4,448.45	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134188	Check	3036	NASCO	1/16/2025	35.84	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134189	Check	3137	Tristar Transportation Co	1/16/2025	3,453.97	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134190	Check	5725	BRICKER Graydon LLP	1/16/2025	11,760.30	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134191	Check	6457	Delaware County Sheriff's Offc	1/16/2025	13,494.34	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134192	Check	6961	LightSPEED Technologies	1/16/2025	169.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134193	Check	7374	National FFA Organization	1/16/2025	2,095.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134194	Check	7834	MT. VERNON HIGH SCHOOL	1/16/2025	250.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134195	Check	70203	Music & Arts Center	1/16/2025	5,250.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE

## Big Walnut Local Schools

### Disbursement Report-All-20250131

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134196	Check	70883	FLORIDA FARM BUREAU	1/16/2025	\$ 1,004.55	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134197	Check	711113	Read, Amy	1/16/2025	31.36	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134198	Check	790883	Pearson Assessment	1/16/2025	1,160.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134199	Check	791051	Auditor of State	1/16/2025	8,779.75	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134200	Check	792230	The Learning Spectrum, Ltd.	1/16/2025	1,200.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134201	Check	792393	State Security, LLC	1/16/2025	250.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134202	Check	792640	Beem's BP Distributing, Inc.	1/16/2025	451.28	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134203	Check	792895	BookPal	1/16/2025	201.30	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134204	Check	792938	Voss Bros. Sales & Rental	1/16/2025	98.86	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134205	Check	793649	Franklin Computer Srvs Group	1/16/2025	27,966.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134206	Check	793803	Decker Equipment/School fix	1/16/2025	155.30	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134207	Check	794306	Otterbein University	1/16/2025	1,200.00		OUTSTANDING		ACCOUNTS_PAYABLE
134208	Check	794951	Powell, Nicholas P.	1/16/2025	825.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134209	Check	795038	Columbus State Community	1/16/2025	950.98	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134210	Check	795326	Vasu Communications, Inc.	1/16/2025	97.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134211	Check	795349	A & T Workman Fence	1/16/2025	4,210.00		OUTSTANDING		ACCOUNTS_PAYABLE
134212	Check	795553	Background Investigation Bureau	1/16/2025	118.65	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134213	Check	795667	Flourish Integrated Therapy, LLC	1/16/2025	546.25	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134214	Check	991318	Quadient Leasing USA, Inc.	1/16/2025	998.10	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134215	Check	991553	JL Dimel LLC	1/16/2025	4,250.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134216	Check	991578	Rea & Associates, Inc.	1/16/2025	1,000.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134217	Check	991599	WEX Health, Inc.	1/16/2025	806.81	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134218	Check	991769	National	1/16/2025	115.68	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE

## Big Walnut Local Schools

### Disbursement Report-All-20250131

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			Automotive Parts Association						BLE
134219 Check		991856	Amergis Healthcare Staffing, Inc.	1/16/2025	\$ 4,506.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134220 Check		991872	Williams, Anthony B. DBA: Michaels Angels Transportation Services, LLC	1/16/2025	7,920.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134221 Check		992086	The Meeting Connection	1/16/2025	250.00		OUTSTANDING		ACCOUNTS_PAYABLE
134222 Check		992133	Roy, Matthew G.	1/16/2025	153.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134223 Check		992392	Amazon Capital Services, Inc.	1/16/2025	5,565.43	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134224 Check		992434	Greatmats.com Corporation	1/16/2025	4,715.20	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134225 Check		992461	KB Industries Inc. dba: American Button Machines	1/16/2025	510.48		OUTSTANDING		ACCOUNTS_PAYABLE
134226 Check		992477	Survivor Electric LLC	1/16/2025	730.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134227 Check		992478	Mushisky, Gabriell	1/16/2025	350.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134228 Check		791342	Paul, Claire	1/16/2025	60.85	1/31/2025	RECONCILED		REFUND
134229 Check		992482	Rockwell, Sharon	1/16/2025	121.55		OUTSTANDING		REFUND
134230 Check		822	Watkins Memorial High School	1/24/2025	275.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134231 Check		1008	Rumpke of Ohio, Inc.	1/24/2025	6,178.84	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134232 Check		2503	Columbia Gas Of Ohio	1/24/2025	9,171.61	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134233 Check		3058	Stanton's Sheet Music, Inc.	1/24/2025	519.19	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134234 Check		3075	Curriculum Associates LLC	1/24/2025	262.08	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134235 Check		5237	ESC of Central Ohio	1/24/2025	316.51	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134236 Check		5522	OSBA	1/24/2025	2,250.00		OUTSTANDING		ACCOUNTS_PAYABLE
134237 Check		5572	OMEA	1/24/2025	175.00		OUTSTANDING		ACCOUNTS_PAYABLE
134238 Check		5667	OASBO - Ohio Assoc. of School	1/24/2025	300.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134239 Check		5668	XEROX CORPORATION	1/24/2025	5,407.82	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134240 Check		5892	Vernier Software&TechnologyLLC	1/24/2025	969.28	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE

# Big Walnut Local Schools

## Disbursement Report-All-20250131

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134241	Check	6002	Olentangy Shanahan Middle	1/24/2025	\$ 200.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134242	Check	6372	Cintas Corp. Location #003	1/24/2025	166.98		OUTSTANDING		ACCOUNTS_PAYA BLE
134243	Check	6457	Delaware County Sheriff's Offc	1/24/2025	510.00		VOID	1/31/2025	ACCOUNTS_PAYA BLE
134244	Check	7483	Croton Craft LLC	1/24/2025	426.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134245	Check	8756	Columbus Clay Company	1/24/2025	120.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134246	Check	721532	Wilson, Robert	1/24/2025	270.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134247	Check	723780	Direct Energy Marketing Inc., DBA: NRG Business Marketing LLC	1/24/2025	15,234.99	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134248	Check	789765	Kimball Midwest	1/24/2025	133.80	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134249	Check	789852	Delaware County Treasurer	1/24/2025	1,589.78	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134250	Check	790256	Pepple & Waggoner, Ltd	1/24/2025	9,537.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134251	Check	790326	Friends Office	1/24/2025	149.59	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134252	Check	790585	Hylant Administrative Services	1/24/2025	492.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134253	Check	790883	Pearson Assessment	1/24/2025	786.24	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134254	Check	791495	Professional Speech Services	1/24/2025	49,833.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134255	Check	792116	Rich & Gillis Law Group, LLC	1/24/2025	771.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134256	Check	792230	The Learning Spectrum, Ltd.	1/24/2025	14,279.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134257	Check	792275	FRANK, ALAN	1/24/2025	54.67	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134258	Check	792468	Healthcare Billing Services	1/24/2025	875.22	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134259	Check	793094	Johnson-Stuber, Christie	1/24/2025	4.65	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134260	Check	793107	ComDoc, Inc.	1/24/2025	5,366.80	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134261	Check	793944	SC Strategic Solutions, LLC	1/24/2025	4,542.33	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134262	Check	794374	Boehm, Dawn	1/24/2025	11.06	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134263	Check	794700	Fry, Tammy	1/24/2025	121.81	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE

# Big Walnut Local Schools

## Disbursement Report-All-20250131

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134264	Check	795116	R & R Services Plus LLC	1/24/2025	\$ 190.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134265	Check	795149	Reall, Jack	1/24/2025	300.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134266	Check	795298	Big Walnut Apparel	1/24/2025	54.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134267	Check	795339	Whiteside, Justin	1/24/2025	776.25	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134268	Check	795449	J & J Enterprises-Westerville	1/24/2025	518.33	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134269	Check	795658	Gary L Baumgartner	1/24/2025	90.00		OUTSTANDING		ACCOUNTS_PAYABLE
134270	Check	795786	Delaware Speech and Hearing	1/24/2025	125.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134271	Check	795904	Bellefontaine City Schools	1/24/2025	300.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134272	Check	795905	CRH OHIO LTD	1/24/2025	34.95	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134273	Check	991615	Smith, Christopher L.	1/24/2025	135.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134274	Check	991690	Clark, Alyssa	1/24/2025	213.40	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134275	Check	991769	National Automotive Parts Association	1/24/2025	81.36	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134276	Check	991928	Quench USA, Inc.	1/24/2025	218.88	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134277	Check	991982	Hartzler Pianos, LLC	1/24/2025	192.60	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134278	Check	991984	Amplify Education, Inc.	1/24/2025	453.60		OUTSTANDING		ACCOUNTS_PAYABLE
134279	Check	992009	Moseley, Nicole	1/24/2025	295.94	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134280	Check	992086	The Meeting Connection	1/24/2025	540.00		OUTSTANDING		ACCOUNTS_PAYABLE
134281	Check	992133	Roy, Matthew G.	1/24/2025	510.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134282	Check	992137	Peterfy, Geoffrey B.	1/24/2025	72.83	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134283	Check	992271	Krajnyak, Thomasine Sue	1/24/2025	19.43		OUTSTANDING		ACCOUNTS_PAYABLE
134284	Check	992278	GCL Education Services	1/24/2025	2,520.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134285	Check	992318	BridgED, LLC	1/24/2025	5,055.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134286	Check	992392	Amazon Capital Services, Inc.	1/24/2025	162.42	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134287	Check	992436	Zaner-Bloser, Inc.	1/24/2025	25,608.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE
134288	Check	992484	Palmer, Ryan	1/24/2025	153.00	1/31/2025	RECONCILED		ACCOUNTS_PAYABLE

# Big Walnut Local Schools

## Disbursement Report-All-20250131

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134289 Check		992486	Hand2Mind, Inc.	1/24/2025	\$ 67.19		OUTSTANDING		BLE ACCOUNTS_PAYA
134290 Check		565	STOOKSBURY, ANGIE	1/30/2025	221.12	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134291 Check		1046	KE-WA-PA SALES & SERVICE	1/30/2025	4,624.76	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134292 Check		1064	Multi Ventures Limited	1/30/2025	32,262.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134293 Check		1508	DeLille Oxygen Company	1/30/2025	1,037.19		OUTSTANDING		BLE ACCOUNTS_PAYA
134294 Check		1536	Transportation Accessories Co	1/30/2025	208.74	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134295 Check		1557	TruckPro, LLC	1/30/2025	489.56		OUTSTANDING		BLE ACCOUNTS_PAYA
134296 Check		2502	City of Sunbury	1/30/2025	500.32		OUTSTANDING		BLE ACCOUNTS_PAYA
134297 Check		3036	NASCO	1/30/2025	50.00	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134298 Check		3058	Stanton's Sheet Music, Inc.	1/30/2025	144.00	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134299 Check		3137	Tristar Transportation Co	1/30/2025	3,852.86	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134300 Check		5534	META - Marion Office	1/30/2025	3,300.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134301 Check		6003	Delaware City School District	1/30/2025	250.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134302 Check		6360	Commercial Parts & Service Inc	1/30/2025	201.99	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134303 Check		6372	Cintas Corp. Location #003	1/30/2025	55.66		OUTSTANDING		BLE ACCOUNTS_PAYA
134304 Check		6471	Cardinal Bus Sales &	1/30/2025	471.57		OUTSTANDING		BLE ACCOUNTS_PAYA
134305 Check		7012	OCC Academic League	1/30/2025	300.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134306 Check		70312	Ohio FFA Association, Inc.	1/30/2025	100.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134307 Check		70820	Columbus Square Bowling Palace	1/30/2025	3,410.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134308 Check		711113	Read, Amy	1/30/2025	155.00	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134309 Check		789852	Delaware County Treasurer	1/30/2025	1,162.67		OUTSTANDING		BLE ACCOUNTS_PAYA
134310 Check		790584	Kotchounian, Keri	1/30/2025	29.79	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134311 Check		790734	Easton Telecom Services, LLC	1/30/2025	621.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134312 Check		792286	Britenstine Environmental	1/30/2025	997.90	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134313 Check		792640	Beem's BP	1/30/2025	361.76	1/31/2025	RECONCILED		ACCOUNTS_PAYA

# Big Walnut Local Schools

## Disbursement Report-All-20250131

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
134314	Check	793107	Distributing, Inc. ComDoc, Inc.	1/30/2025	\$ 3,147.42	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134315	Check	794503	Equiparts Corp	1/30/2025	156.79	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134316	Check	794517	Explain My Benefits, LLC	1/30/2025	19,792.20	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134317	Check	794663	OHSAA	1/30/2025	50.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134318	Check	794689	Brown Supply Co.	1/30/2025	38.62	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134319	Check	794948	Hudl	1/30/2025	3,771.00	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134320	Check	795140	Division 7 Roofing	1/30/2025	667.00	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134321	Check	795283	PaySchools	1/30/2025	184.22		OUTSTANDING		BLE ACCOUNTS_PAYA
134322	Check	795888	Grimco, Inc.	1/30/2025	1,894.38		OUTSTANDING		BLE ACCOUNTS_PAYA
134323	Check	991387	Hillard, John	1/30/2025	368.46		OUTSTANDING		BLE ACCOUNTS_PAYA
134324	Check	991769	National Automotive Parts Association	1/30/2025	39.02	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134325	Check	991856	Amergis Healthcare Staffing, Inc.	1/30/2025	3,340.80	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134326	Check	991926	Borgman Athletics Group LLC	1/30/2025	12,950.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134327	Check	991930	ACESDiving, LLC	1/30/2025	2,130.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134328	Check	991948	Transfinder Corporaion	1/30/2025	6,000.00	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134329	Check	991984	Amplify Education, Inc.	1/30/2025	24,176.96		OUTSTANDING		BLE ACCOUNTS_PAYA
134330	Check	992136	Royal American Links	1/30/2025	1,078.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134331	Check	992207	Level 3 Financing, Inc. DBA Lumen Technologies Company	1/30/2025	487.36		OUTSTANDING		BLE ACCOUNTS_PAYA
134332	Check	992281	National Alliance of Concurrent Enrollment Partnerships Inc.	1/30/2025	150.00		OUTSTANDING		BLE ACCOUNTS_PAYA
134333	Check	992392	Amazon Capital Services, Inc.	1/30/2025	687.07	1/31/2025	RECONCILED		BLE ACCOUNTS_PAYA
134334	Check	992440	Garmann/Miller & Associates, Inc.	1/30/2025	17,555.13		OUTSTANDING		BLE ACCOUNTS_PAYA
134335	Check	992489	Gahanna Lincoln	1/30/2025	250.00		OUTSTANDING		BLE ACCOUNTS_PAYA

Big Walnut Local Schools  
Disbursement Report-All-20250131

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			Athletic Boosters Inc.						BLE
134336	Check	992490	Findlay City Schools	1/30/2025	\$ 500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134337	Check	794119	The Ohio State University	1/30/2025	250.00		OUTSTANDING		REFUND
134338	Check	792834	Graven, Katherine	1/30/2025	75.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134339	Check	991238	Estep, Rachel R.	1/30/2025	1,057.50	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134340	Check	991793	Hoge, Leta Whitney	1/30/2025	202.50	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134341	Check	991806	Krasky, Meghan	1/30/2025	980.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134342	Check	991897	Van Arsdale, Jeffrey	1/30/2025	1,287.00		OUTSTANDING		ACCOUNTS_PAYA BLE
134343	Check	992258	Wolford, Cassidy	1/30/2025	742.50	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134344	Check	992262	Bryant, Megan	1/30/2025	705.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134345	Check	992313	Okoroski, Stephanie	1/30/2025	100.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134346	Check	992410	Lauren Greenspan	1/30/2025	238.50	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134347	Check	992416	Stalnaker, Whitney	1/30/2025	1,497.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
134348	Check	992417	Victoria Keller	1/30/2025	2,484.00	1/31/2025	RECONCILED		ACCOUNTS_PAYA BLE
Grand Total					\$ 4,321,956.68				





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	32,831,577	2,599,773	23,264,774	40%
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	1,044,268	1,570,545	1,084,346	29%
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	1,025,303	405,659	824,872	37%
014 - ROTARY-INTERNAL SERVICES		25,000	-	-	-	25,000	16,972	41,972	23,161	18,067	744	2%
018 - PUBLIC SCHOOL SUPPORT		122,300	7,000	2,025	(610)	130,715	4,768	135,483	42,808	37,476	55,199	41%
019 - OTHER GRANT		-	-	-	-	-	2,660	2,660	(3,514)	2,933	3,241	122%
022 - DISTRICT AGENCY		225,782	1,136	-	45,234	272,151	2,597	274,748	45,671	20,779	208,298	76%
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	61,535	64,090	73,155	37%
300 - DISTRICT MANAGED STUDENT ACTIVITY		522,907	197	-	959	524,063	4,823	528,886	316,857	75,147	136,881	26%
401 - AUXILLIARY SERVICES		500,968	-	-	-	500,968	29,049	530,017	198,723	69,467	261,826	49%
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	657,245	156,651	490,955	38%
551 LIMITED ENGLISH PROFICIENCY		17,342	461	-	-	17,803	1,324	19,127	4,349	2,403	12,375	65%
572 - TITLE I		154,886	118,591	-	-	273,477	-	273,477	129,564	-	143,913	53%
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	15,138	-	12,110	44%
590 - TITLE II-A IMPROVING TEACHER QUALITY		64,049	19,683	-	-	83,731	8,016	91,747	39,290	15,066	37,392	41%
599 - MISCELLANEOUS FEDERAL GRANTS		-	-	-	-	-	-	-	-	-	-	100%
TOTAL ALL FUNDS		17,290,191	623,841	2,025	37,957	17,954,015	1,917,771	19,871,785	10,955,737	4,872,122	4,043,926	20%
		74,497,575				75,686,532	2,881,378	78,567,910	43,787,314	7,471,895	27,308,700	
# - 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  
January 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><u>INTERIM FUNDS - General Operating Funds</u></b>							
<i><u>Fifth Third Securities, Inc. - Investments</u></i>							
U.S. Treasury Note	U.S. Treasurer	\$198,750.00	11/9/2023	4.63%	2/28/2025	28	\$9,250.00
U.S. Treasury Note	U.S. Treasurer	\$593,554.69	2/28/2024	3.88%	3/31/2025	59	
<b>Fifth Third Investment Total Subtotal</b>		<u>\$792,304.69</u>					
<i><u>RedTree Investment Group - Investments</u></i>							
Alma Bank, NY	Certificates of Deposit	\$248,751.00	9/27/2024	3.98%	9/28/2026	605	\$0.00
Preferred Bank, CA	Certificates of Deposit	\$248,751.00	9/27/2024	4.04%	9/28/2026	605	\$0.00
Ally Bank, UT	Certificates of Deposit	\$194,707.50	9/19/2024	3.95%	9/20/2027	962	\$0.00
DMB Community Bank	Certificates of Deposit	\$137,827.50	8/12/2024	3.97%	2/14/2028	1109	\$0.00
Celtic Bank, UT	Certificates of Deposit	\$248,377.50	9/26/2024	3.73%	9/26/2029	1699	\$0.00
MUFG Bank	Commercial Paper	\$385,560.89	6/28/2024	5.44%	3/3/2025	31	\$0.00
Toyota Motor Credit	Commercial Paper	\$481,655.56	6/25/2024	5.40%	3/6/2025	34	\$0.00
Bank of America	Commercial Paper	\$481,222.50	7/3/2024	5.42%	3/19/2025	47	\$0.00
TD USA	Commercial Paper	\$336,428.75	6/28/2024	5.38%	3/25/2025	53	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$134,046.50	9/30/2022	4.25%	9/30/2025	242	\$14,343.75
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$195,499.20	3/20/2024	4.66%	5/6/2027	825	\$0.00
Federal Home Loan Mtg	U.S. Gov't Agency Note	\$300,000.00	5/14/2024	6.00%	5/14/2027	833	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$298,137.00	3/30/2023	3.88%	3/30/2026	423	\$34,875.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$349,876.10	1/31/2025	4.26%	1/28/2028	1092	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$496,925.00	6/27/2024	4.41%	10/20/2028	1358	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$996,530.00	6/28/2024	4.44%	11/24/2028	1393	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$249,792.50	8/30/2024	3.77%	11/27/2028	1396	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$250,000.00	1/24/2025	5.15%	1/25/2029	1455	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$172,200.00	1/31/2024	4.17%	1/25/2029	1455	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$463,974.60	4/10/2024	4.42%	3/20/2029	1509	\$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	\$198,002.00	4/11/2024	4.60%	4/10/2029	1530	\$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	\$285,000.00	12/24/2024	4.75%	12/24/2029	1788	\$0.00
Federal Home Loan Bank	U.S. Agency Notes	\$307,536.90	9/27/2023	5.53%	3/25/2026	418	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$324,466.80	1/31/2024	4.20%	6/15/2026	500	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$399,187.50	4/30/2024	4.98%	4/30/2026	454	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$299,929.69	6/25/2024	4.25%	2/28/2029	1489	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$245,878.91	5/13/2024	4.50%	3/31/2029	1520	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$399,478.99	4/30/2024	4.65%	4/30/2029	1550	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$398,687.51	1/15/2025	4.58%	5/31/2029	1581	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$490,351.56	8/30/2024	3.69%	6/30/2029	1611	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$245,449.22	1/8/2025	4.44%	7/31/2029	1642	\$0.00
U.S. Treasury Note	U.S. Treasurer	\$348,742.19	9/5/2024	3.70%	8/31/2029	1673	\$0.00
<b>Government Debt - Federal Agency Subtotal</b>		<u>\$10,612,974.37</u>					
<i><u>Cash Accounts</u></i>							
1) First Commonwealth Bank	Checking - SM	\$486,146.57	1/31/2025	0.06%	2/1/2025	1	\$0.80
2) Federated Govt Obligations Is	Money Market	\$3,065,307.33	1/31/2025	2.10%	2/1/2025	1	\$176.36
3) First American Obligations Fund	Money Market	\$622,961.14	1/31/2025	2.10%	2/1/2025	1	\$35.84
4) Star Ohio - General	Money Market	\$21,335,926.12	1/31/2025	2.28%	2/1/2025	1	\$1,332.76
<b>Cash Account Subtotal</b>		<u>\$25,510,341.16</u>					
<b>Total Interim Funds</b>		<u>\$36,915,620.22</u>					
<b><u>ACTIVE FUNDS - General Operating Funds</u></b>							
1) First Commonwealth Bank	Checking - General	\$9,950,568.61	1/31/2025	0.02%	2/1/2025	1	\$5.45
2) First Commonwealth Bank	Checking - Payroll	\$527,908.03	1/31/2025	0.00%	2/1/2025	1	\$0.00
<b>Total Active Funds</b>		<u>\$10,478,476.64</u>					
<b>Total Active and Interim Funds - General Operating</b>		<u>\$47,394,096.86</u>		2.18%		233	\$4,779,848.63

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
January 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	\$365,391.19	1/31/2025	2.10%	2/1/2025	1	\$21.02
9) Star Ohio - Construction Fund	Money Market	\$93,187.29	1/31/2025	2.28%	2/1/2025	1	\$5.82
<b>Subtotal</b>		<u>\$458,578.48</u>					
<b>Total May 2019 - Bond Proceeds</b>		<u>\$458,578.48</u>					
<b>Grand Total Construction Proceeds</b>		<u>\$458,578.48</u>		2.14%		1	\$5,010,026.84

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

<b>Fund</b>	<b>Month to Date</b>	<b>Year to Date</b>
General Fund (001)	\$185,769.01	\$1,461,508.94
Building Project Fund (004-9017)	\$1,725.49	\$17,944.80
Food Service Fund (006)	\$4,600.71	\$30,994.08
Sunbury Meadows CDA (022-9200)	\$205.70	\$1,225.29
Auxillary Services Fund (401)	\$838.63	\$3,845.44
Total All Funds	\$193,139.54	\$1,515,518.55

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



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