Big Walnut Local School District

Monthly Financial Report

for the month ended

July 31, 2025

Prepared By:
Scott Gooding
Treasurer

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Five Year Forecast (June 2025)
Monthly Variance Report
Thursday, July 31, 2025

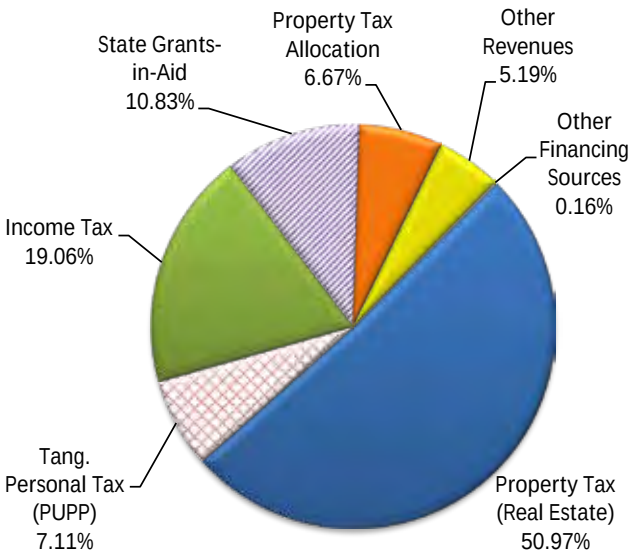
ODE Line Number	Five Year Forecast (June 2025)	FYTD Estimate	FYTD Actual	FYTD Difference	FYTD Difference (%)	Notes
01.010 General Property (Real Estate)	$ 34,319,255.58	$ 14,919,722.21	$ 14,919,722.21	$ -	0.00%	
01.020 Tangible Personal Property Tax	$ 4,787,325.79	$ 2,344,238.79	$ 2,344,238.79	$ -	0.00%	
01.030 Income Tax	$ 12,832,618.00	$ 4,725,300.43	$ 5,477,734.31	$ 752,433.88	15.92%	
01.035 Unrestricted Grants-in-Aid	$ 6,686,330.19	$ 522,203.07	$ 553,784.62	$ 31,581.55	6.05%	
01.040 Restricted Grants-in-Aid	$ 606,386.88	$ 50,532.24	$ 113,425.84	$ 62,893.60	124.46%	(1)
01.045 Restricted Federal Grants-in-Aid - SFSF	$ -	$ -	$ -	$ -	0.00%	
01.050 Property Tax Allocation	$ 4,488,014.65	$ -	$ -	$ -	0.00%	
01.060 All Other Operating Revenue	$ 3,496,143.33	$ 222,718.32	$ 243,453.41	$ 20,735.09	9.31%	
01.070 Total Revenue	$ 67,216,074.42	***$ 22,784,715.07***	***$ 23,652,359.18***	***$ 867,644.11***	***3.81%***	
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	$ 10,183.80	$ 6,474.98	$ (3,708.82)	-36.42%	
02.070 Total Other Financing Sources	$ 110,459.00	***$ 10,183.80***	***$ 6,474.98***	***$ (3,708.82)***	***-36.42%***	
02.080 Total Revenues and Other Financing Sources	***$ 67,326,533.42***	***$ 22,794,898.86***	***$ 23,658,834.16***	***$ 863,935.30***	***3.79%***	
03.010 Personal Services	$ 35,544,739.46	$ 2,727,735.12	$ 2,570,719.67	$ (157,015.45)	-5.76%	
03.020 Employees' Retirement/Insurance Benefits	$ 14,210,175.55	$ 1,125,402.43	$ 1,089,936.50	$ (35,465.93)	-3.15%	
03.030 Purchased Services	$ 9,220,269.24	$ 855,800.72	$ 871,449.14	$ 15,648.42	1.83%	
03.040 Supplies and Materials	$ 2,294,492.03	$ 355,723.47	$ 533,114.88	$ 177,391.41	49.87%	(2)
03.050 Capital Outlay	$ 719,027.01	$ 102,592.00	$ 420,875.00	$ 318,283.00	310.24%	(3)
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	$ 872,514.01	$ 130,432.35	$ 241,352.35	$ 110,920.00	85.04%	
04.500 Total Expenditures	$ 62,861,217.31	***$ 5,297,686.09***	***$ 5,727,447.54***	***$ 429,761.45***	***8.11%***	
05.010 Operational Transfers - Out	$ -	$ -	$ -	$ -	0.00%	
05.020 Advances - Out	$ -	$ -	$ -	$ -	0.00%	
05.030 All Other Financing Uses	$ -	$ -	$ -	$ -	0.00%	
05.040 Total Other Financing Uses	$ -	***$ -***	***$ -***	***$ -***	***0.00%***	
05.050 Total Expenditure and Other Financing Uses	***$ 62,861,217.31***	***$ 5,297,686.09***	***$ 5,727,447.54***	***$ 429,761.45***	***8.11%***	
06.010 Excess Rev & Other Financing Sources over (under) Exp & Other Financing Uses	$4,465,316	$ 17,497,212.77	$ 17,931,386.62	$ 434,173.85		
07.010 Cash Balance - July 1 - Excluding Proposed Renew/Replace & New Levies	$24,111,765	$24,111,765	$ 26,213,195.06	$ 2,101,429.61		
07.020 Cash Balance - July 31, 2025	$28,577,082	$ 41,608,978.22	$ 44,144,581.68	$ 2,535,603.46		
08.010 Encumbrances - July 31, 2025	$953,642		$ 7,764,163.85			
09.030 Budget Reserve	$ -					

Notes

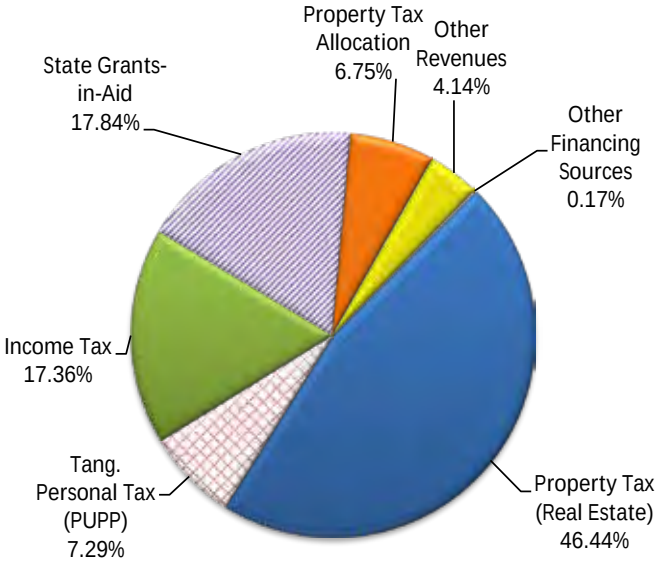
Monthly estimates are derived from 9 years of historical transactions by month.

(1) FY 25 Science of Reading Reimbursement	$ 90,974.60
(2) Textbooks - Additions/Expansions	$ 449,042.00
(3) Computers/Equipment - Technology	$ 400,030.00

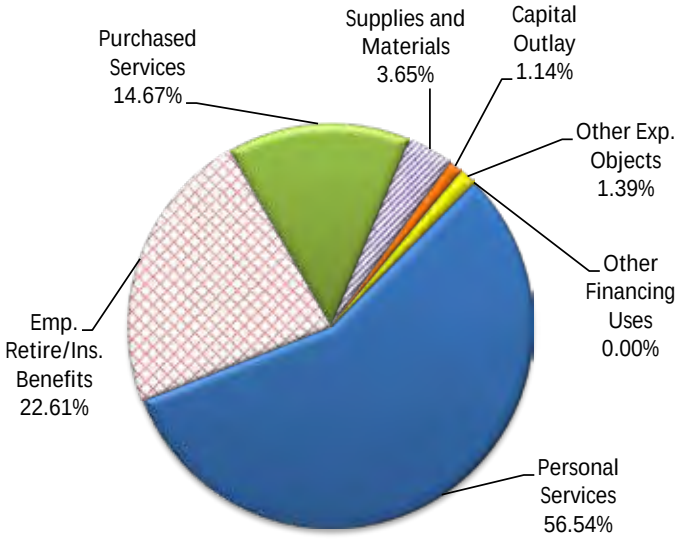
EST. GENERAL FUND REVENUE FY26
$57,196,300



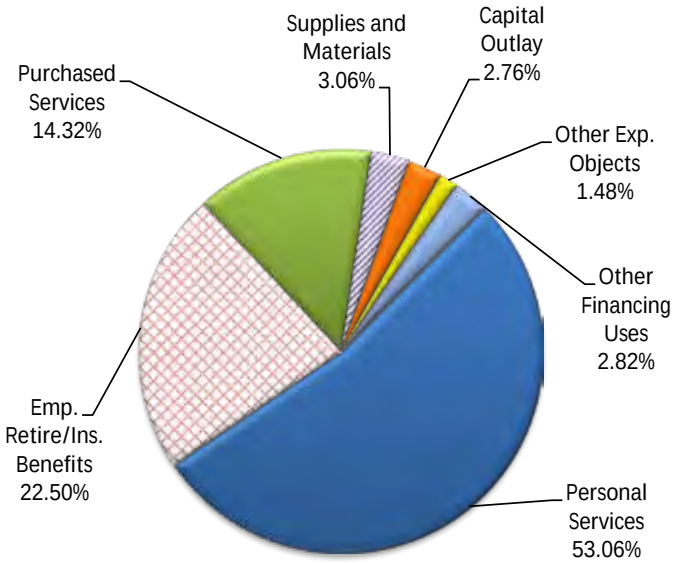
EST. GENERAL FUND REVENUE FY16
$30,203,662



EST. GENERAL FUND EXPENDITURES FY26
$51,522,171



EST. GENERAL FUND EXPENDITURES FY16
$29,020,690



	FY 2026	FY 2016	% Change
Enrollment	4,373	3,150	38.83%

as of 8/23/2024

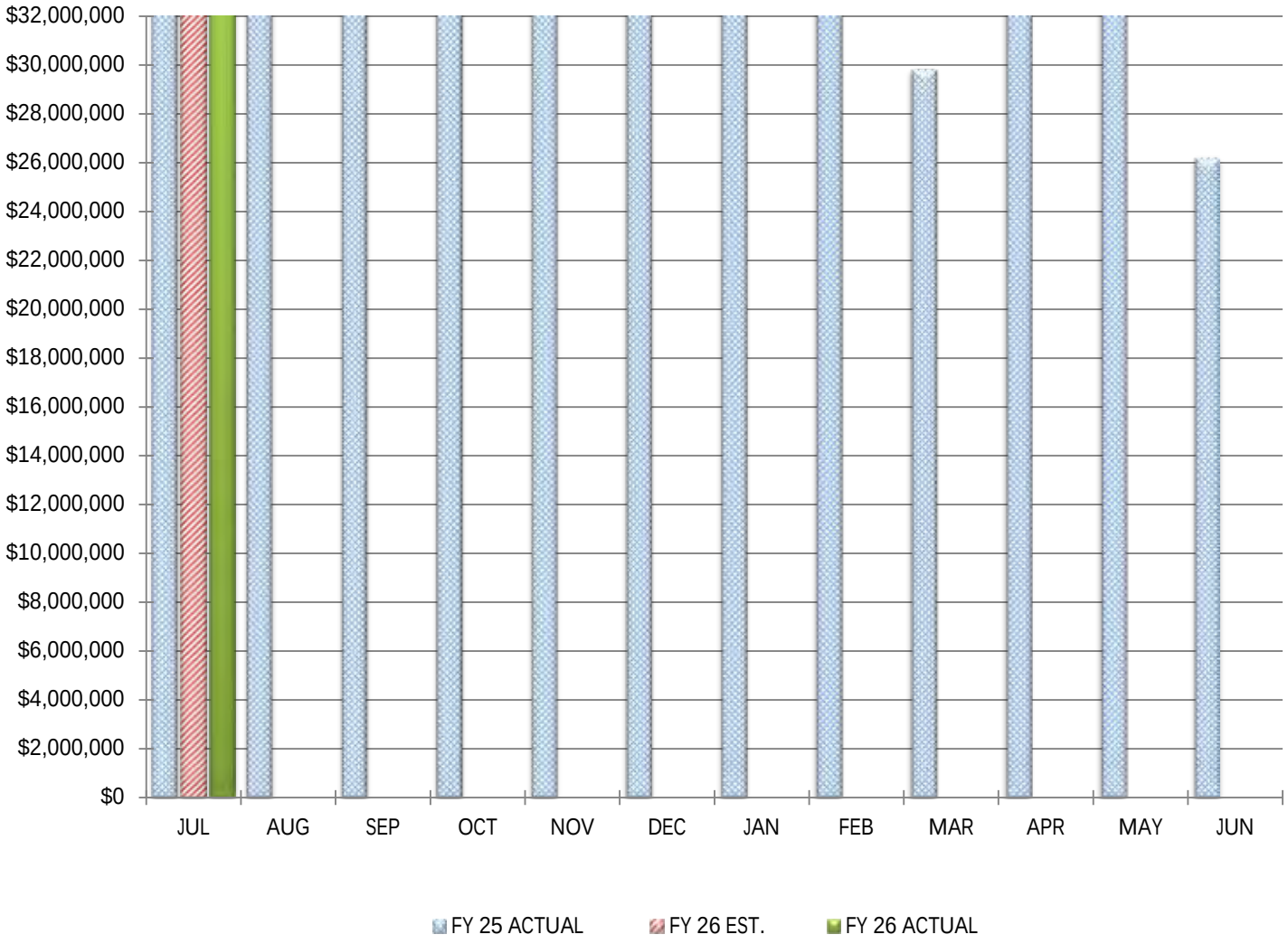
COMPARISON OF FISCAL YEAR 2026 YEAR-TO-DATE ESTIMATED REVENUES AND EXPENDITURES WITH FISCAL YEAR 2026 YEAR-TO-DATE ACTUALS GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY

CATEGORY	FY 26 EST.	FY 26 ACTUAL	VARIANCE	PERCENTAGE
Revenues				
General Property Tax (Real Estate)	$10,136,141	$14,919,722	$4,783,581	47.2%
Tangible Personal Property (PUPP)	905,144	2,344,239	1,439,094	159.0%
Income Tax	4,725,300	5,477,734	752,434	15.9%
Unrestricted State Grants-in-Aid	541,178	640,904	99,726	18.4%
Restricted State Grants-in-Aid	31,557	26,306	(5,251)	-16.6%
Property Tax Allocation (Reimb.)	0	0	0	0.0%
All Other Revenues	230,002	247,028	17,026	7.4%
Total Revenues	**16,569,323**	**23,655,934**	**7,086,610**	**42.8%**
Other Financing Sources				
Advances-In	$0	$0	$0	0.0%
All Other Financing Sources	2,900	2,900	0	0.0%
Total Other Financing Sources	**2,900**	**2,900**	**0**	**0.0%**
Total Revenues & Other Fin. Sources	**$16,572,224**	**$23,658,834**	**$7,086,610**	**42.8%**
Expenditures				
Personal Services (Salaries & Wages)	$2,727,735	$2,570,720	($157,015)	-5.8%
Retirement/Insurance Benefits	1,125,402	1,089,937	(35,466)	-3.2%
Purchased Services	855,801	871,449	15,648	1.8%
Supplies and Materials	355,723	533,115	177,391	49.9%
Capital Outlay	102,592	420,875	318,283	310.2%
Other Expenditure Objects	130,432	241,352	110,920	85.0%
Total Expenditures	**5,297,686**	**5,727,448**	**429,761**	**8.1%**
Other Financing Uses				
Operating Transfers-Out	$0	$0	$0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
Total Other Financing Uses	**$0**	**$0**	**$0**	**0.0%**
Total Expenditures & Other Fin. Uses	**$5,297,686**	**$5,727,448**	**$429,761**	**8.1%**
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	$11,274,538	$17,931,387	$6,656,849	59.0%
Beginning Cash Balance July 1	**$26,213,195**	**$26,213,195**	**$0**	**0.0%**
Ending Cash Balance	**$37,487,733**	**$44,144,581**	**$6,656,849**	**17.8%**
Estimated Encumbrances	$0	$7,764,164	($7,764,164)	
Unreserved Fund Balance	**$37,487,733**	**$36,380,418**	**($1,107,315)**	

BIG WALNUT LOCAL SCHOOLS | INSPIRE & GUIDE

VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



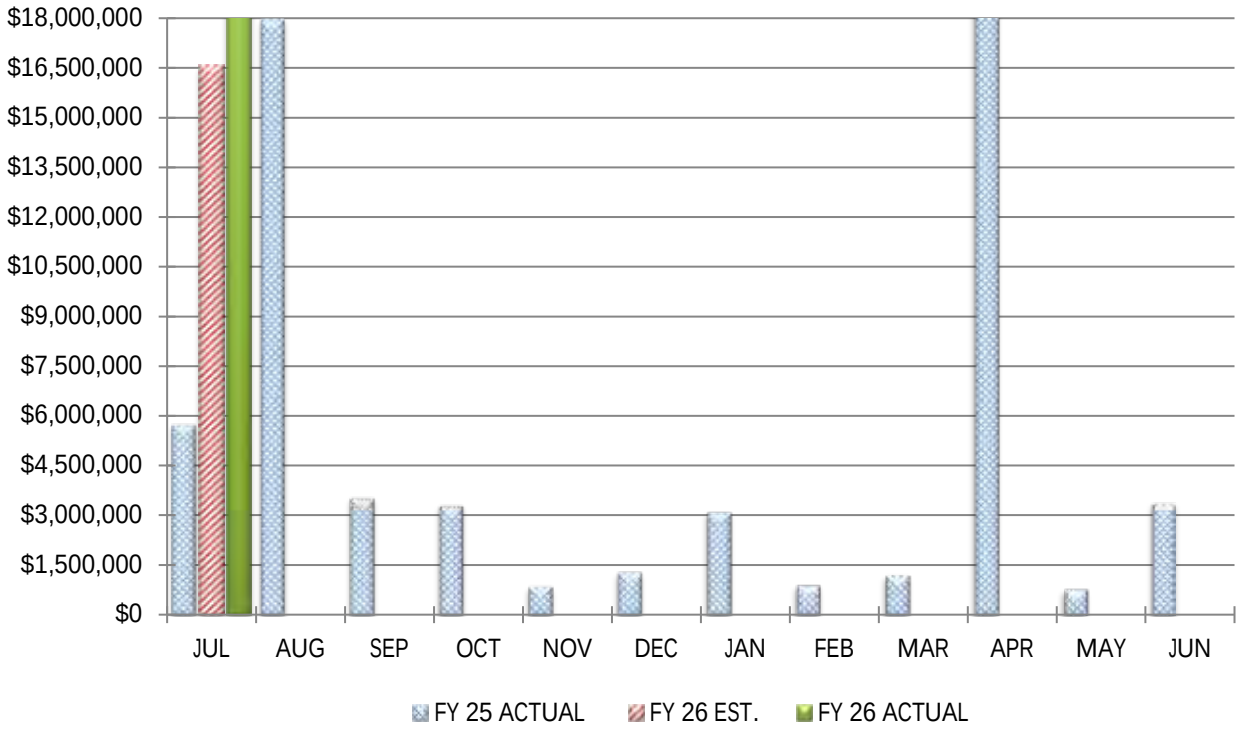
COMPARISON OF MONTHLY ENDING CASH BALANCES

July 31, 2025

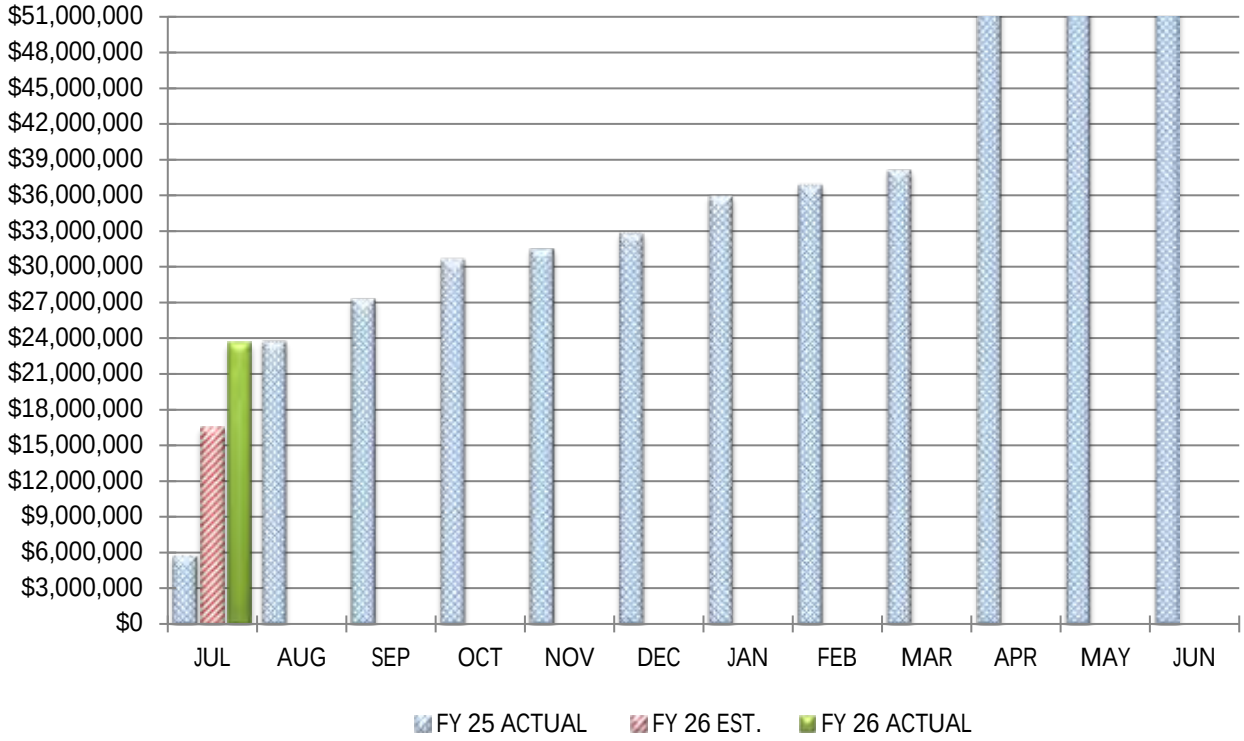
Actual Cash Balance		$44,144,581
Estimated Cash Balance		$37,487,733
Variance From Estimate	OVER	$6,656,849
Percent Variance From Estimate	OVER	17.76%
Previous Year Cash Balance		$35,167,556

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

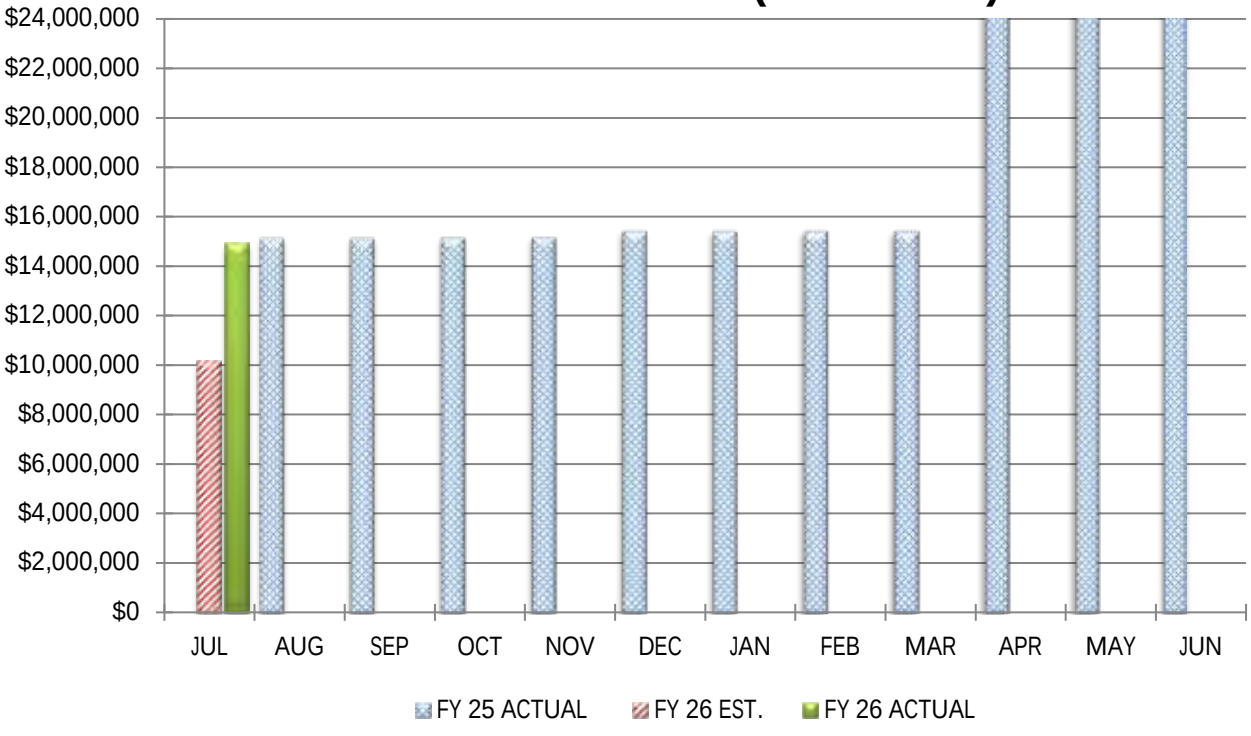
July 31, 2025

		MONTH		YEAR-TO-DATE
Actual Receipts		$23,658,834		$23,658,834
Estimated Receipts		$16,572,224		$16,572,224
Variance From Estimate	OVER	$7,086,610	OVER	$7,086,610
Variance From Estimate	OVER	42.76%	OVER	42.76%
Actual Prior Year		$5,778,449		$5,778,449
Total 2025-2026 Estimate				$67,326,533
Percent Of Total Estimate Received				35.14%
Percent Of Budget Year Completed		1 Months		8.33%

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)



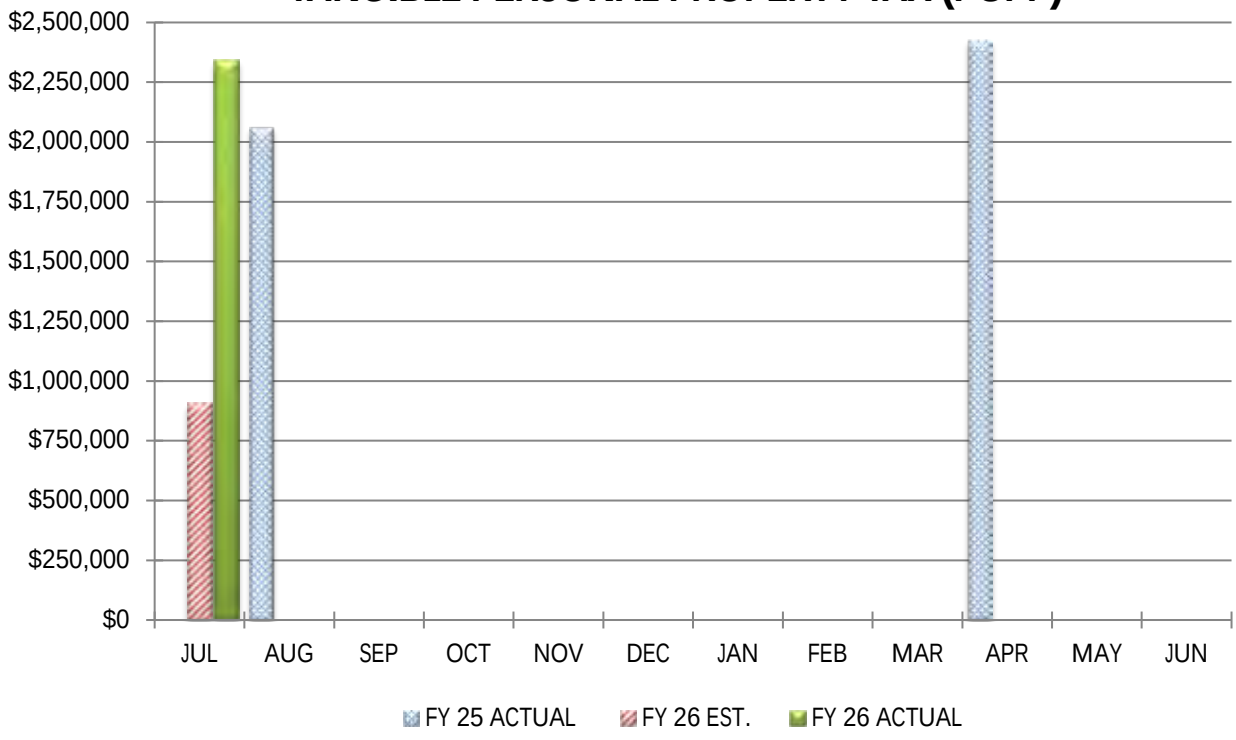
COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

July 31, 2025

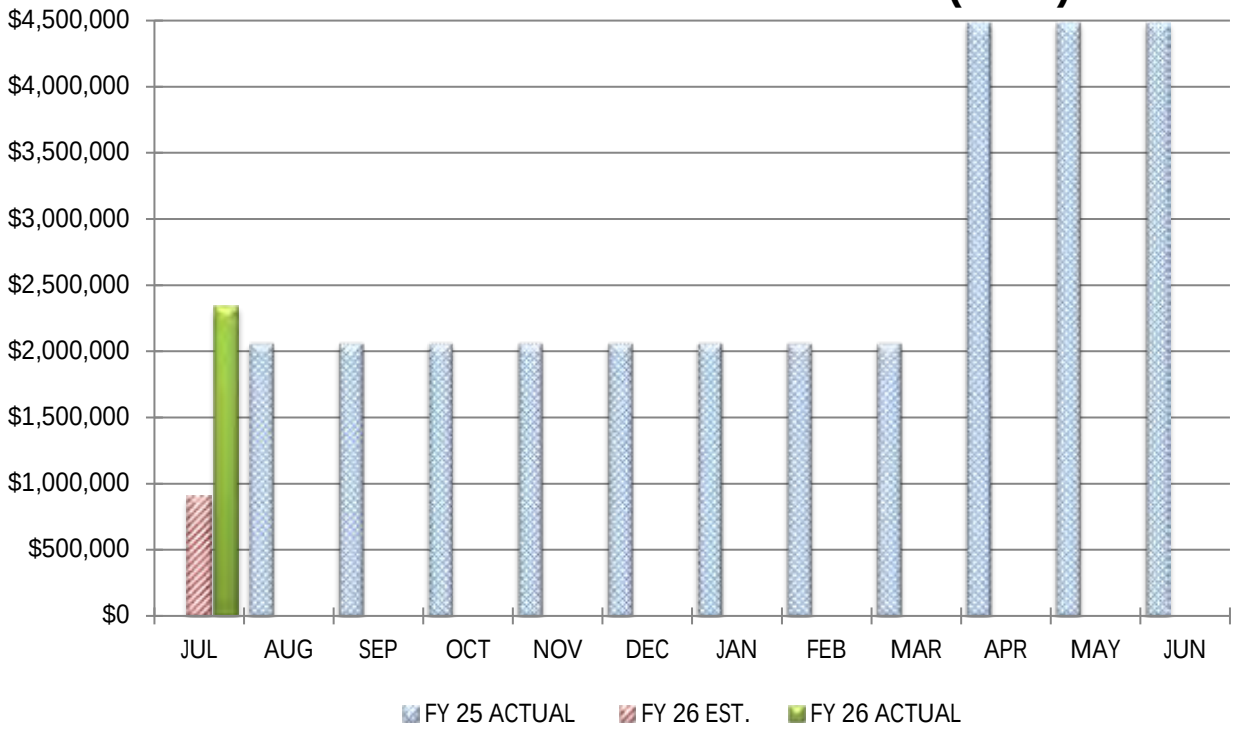
		MONTH		YEAR-TO-DATE
Actual Real Estate Tax Receipts		$14,919,722		$14,919,722
Estimated Real Estate Tax Receipts		$10,136,141		$10,136,141
Variance From Estimate	OVER	$4,783,581	OVER	$4,783,581
Variance From Estimate	OVER	47.19%	OVER	47.19%
Actual Prior Year		$0		$0
Total 2025-2026 Estimate				$34,319,256
Percent Of Total Estimate Received				43.47%
Percent Of Budget Year Completed		1 months		8.33%

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)



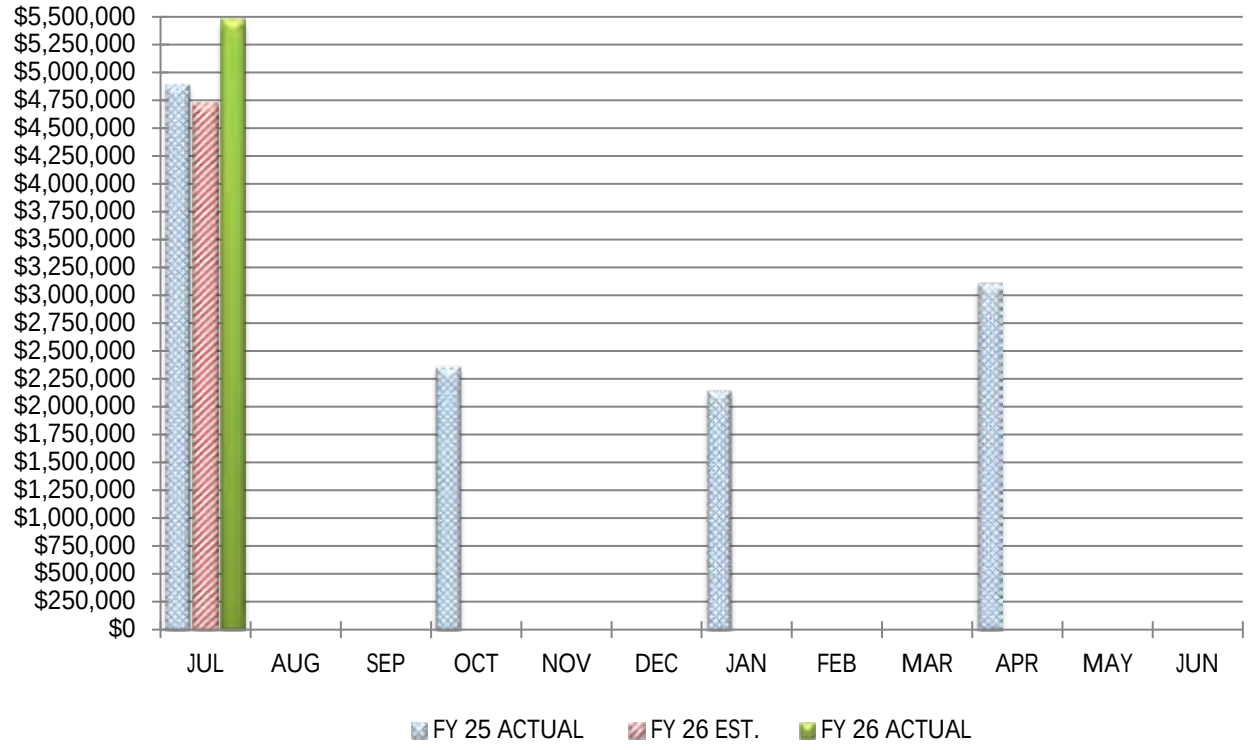
COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

July 31, 2025

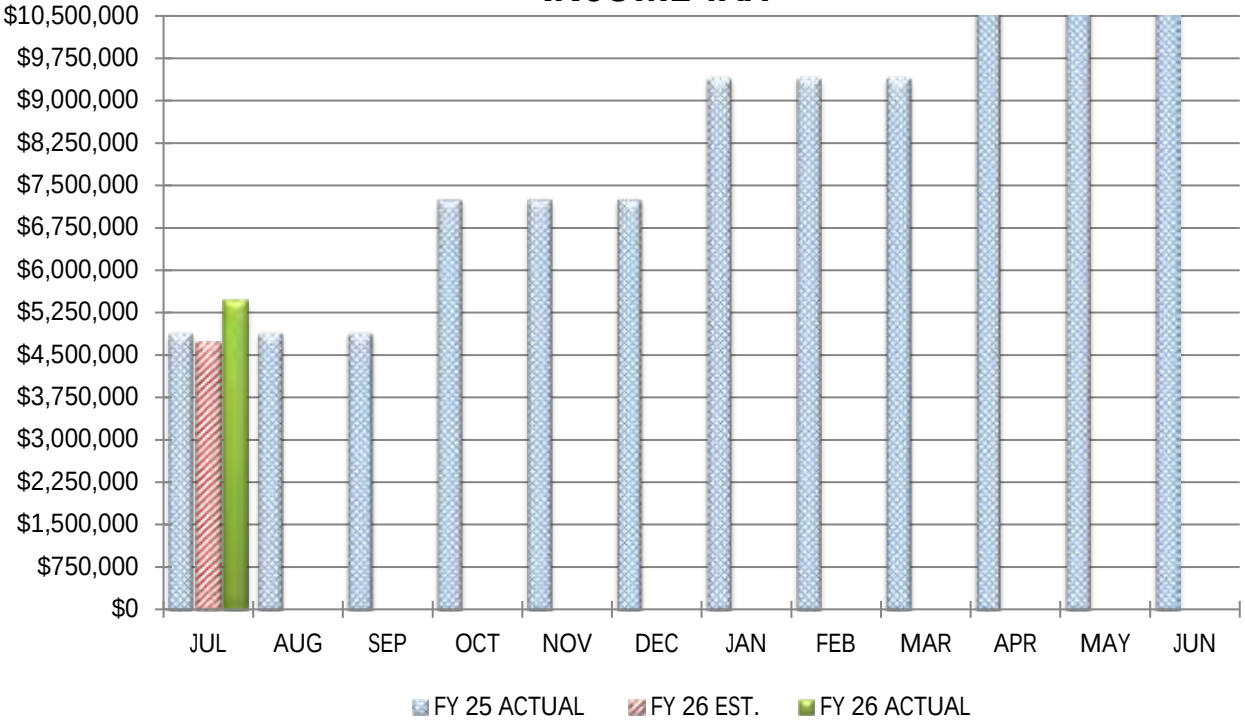
		MONTH		YEAR-TO-DATE
Actual PUPP Tax Receipts		$2,344,239		$2,344,239
Estimated PUPP Tax Receipts		$905,144		$905,144
Variance From Estimate	OVER	$1,439,094	OVER	$1,439,094
Variance From Estimate	OVER	158.99%	OVER	158.99%
Actual Prior Year		$0		$0
Total 2025-2026 Estimate				$4,787,326
Percent Of Total Estimate Received				48.97%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



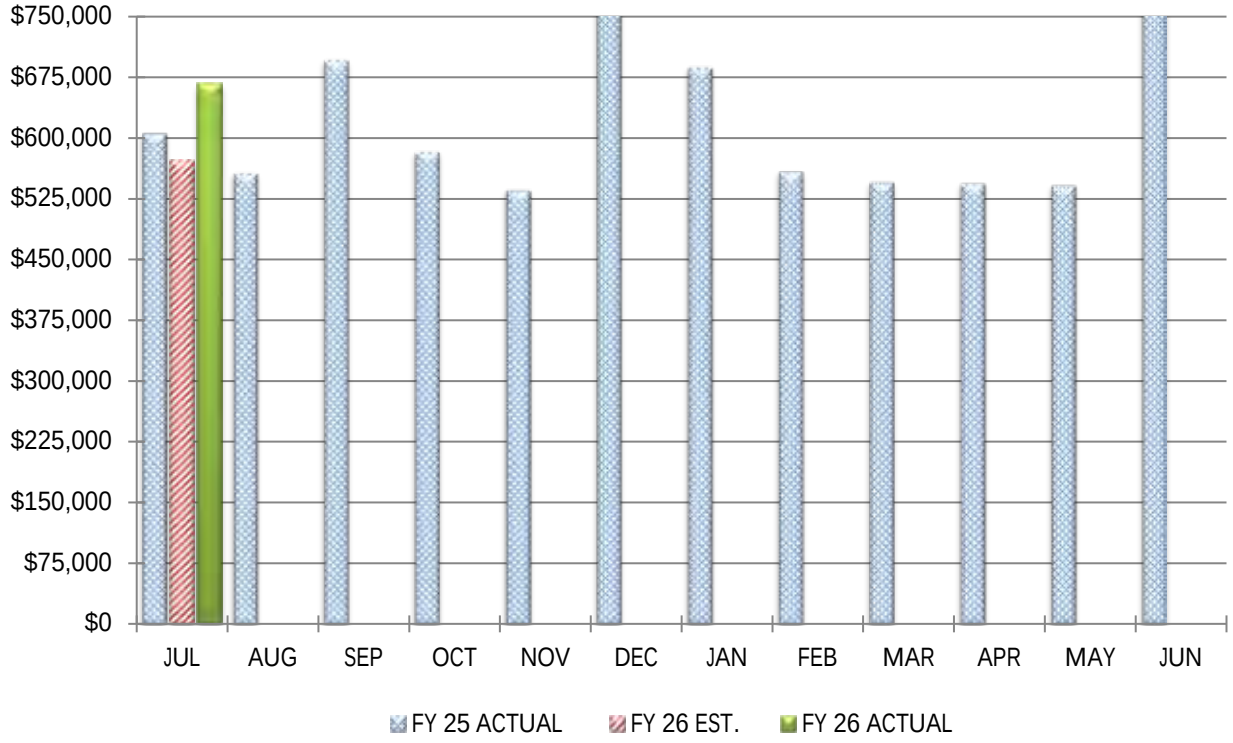
COMPARISON OF INCOME TAX

July 31, 2025

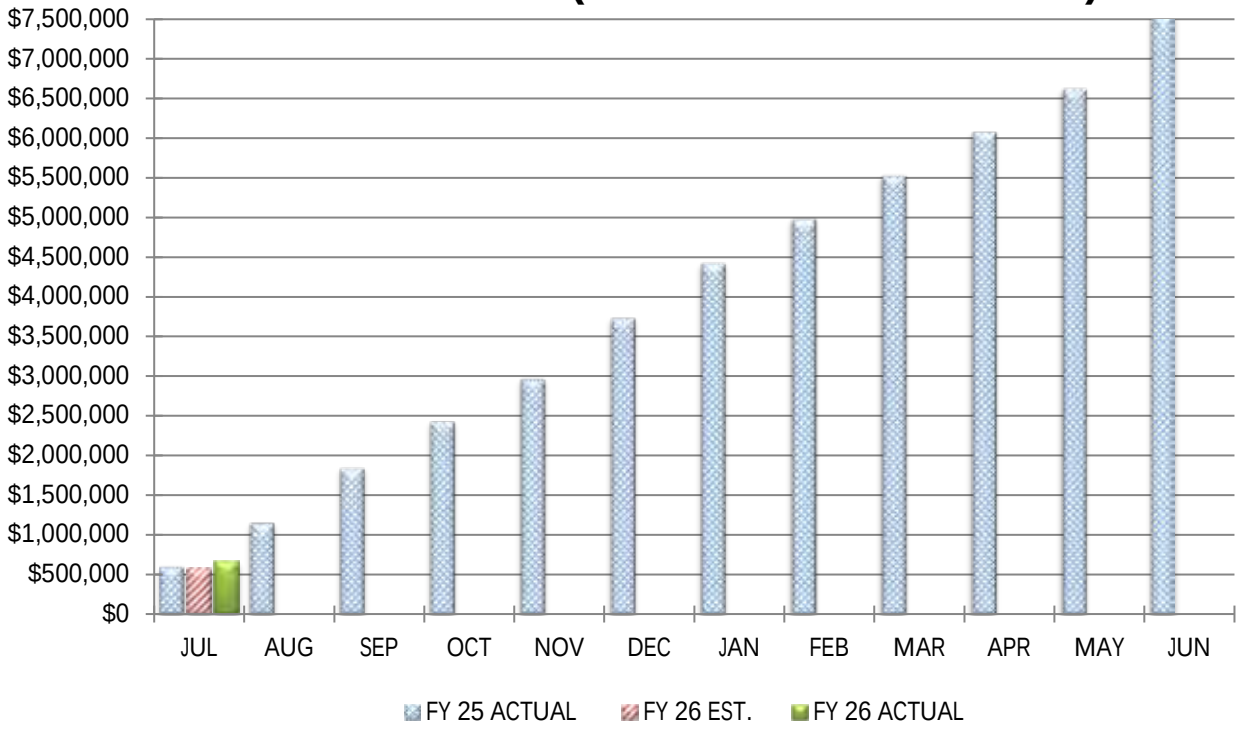
		MONTH		YEAR-TO-DATE
Actual State Receipts		$5,477,734		$5,477,734
Estimated State Receipts		$4,725,300		$4,725,300
Variance From Estimate	OVER	$752,434	OVER	$752,434
Variance From Estimate	OVER	15.92%	OVER	15.92%
Actual Prior Year		$4,895,160		$4,895,160
Total 2025-2026 Estimate				$12,832,618
Percent Of Total Estimate Received				42.69%
Percent Of Budget Year Completed		1 months		8.33%

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 (URESTRICTED & RESTRICTED)



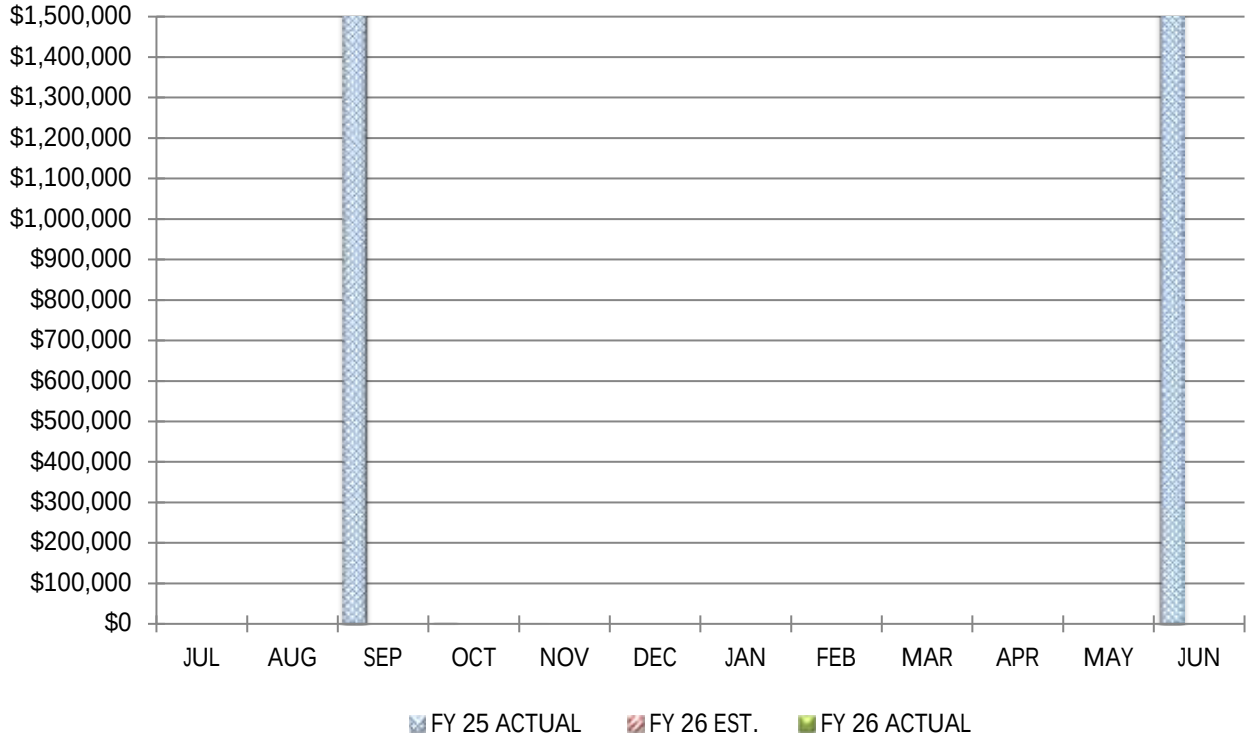
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

July 31, 2025

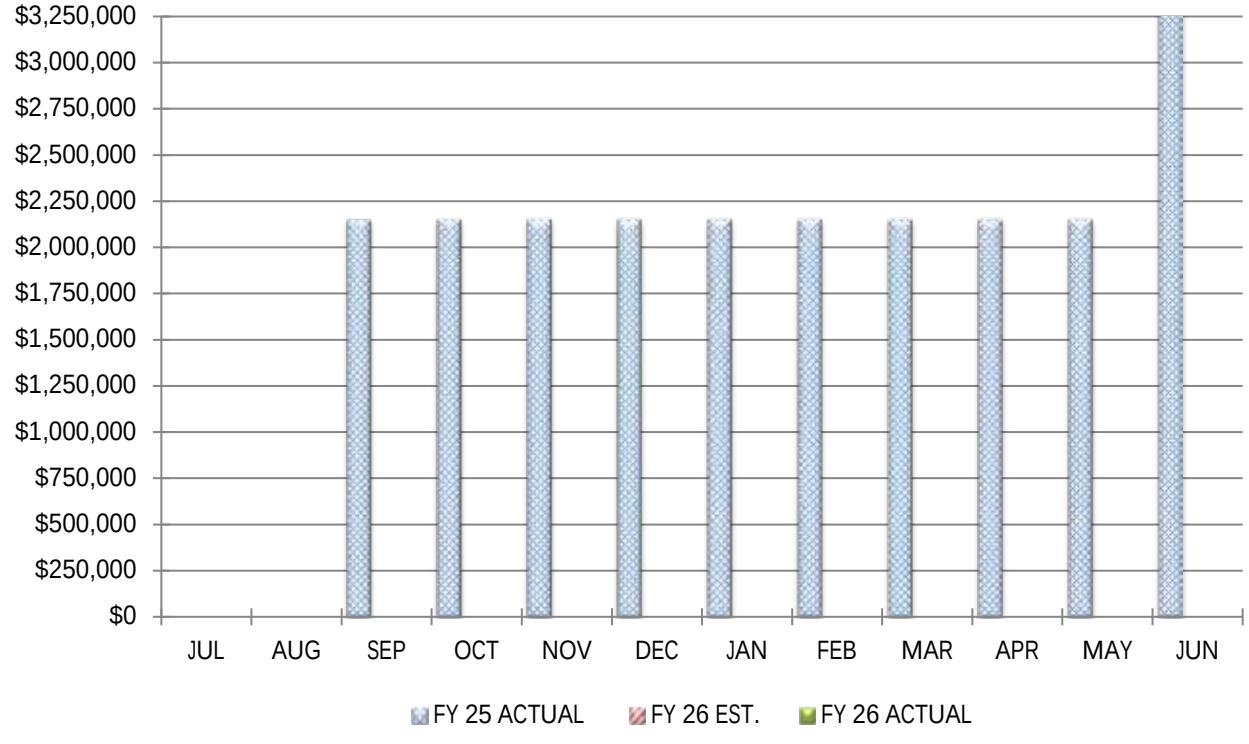
		MONTH		YEAR-TO-DATE
Actual State Receipts		$667,210		$667,210
Estimated State Receipts		$572,735		$572,735
Variance From Estimate	OVER	$94,475	OVER	$94,475
Variance From Estimate	OVER	16.50%	OVER	16.50%
Actual Prior Year		$606,255		$606,255
Total 2025-2026 Estimate				$7,292,717
Percent Of Total Estimate Received				9.15%
Percent Of Budget Year Completed		1 months		8.33%

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



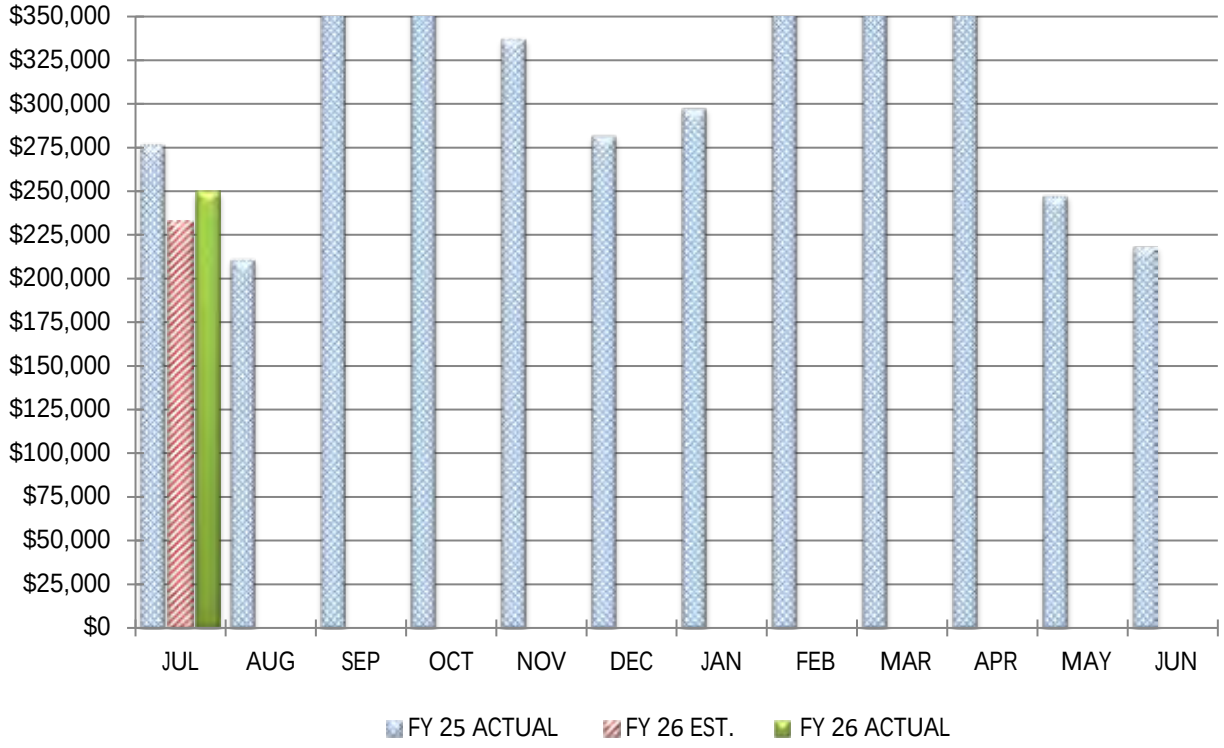
COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

July 31, 2025

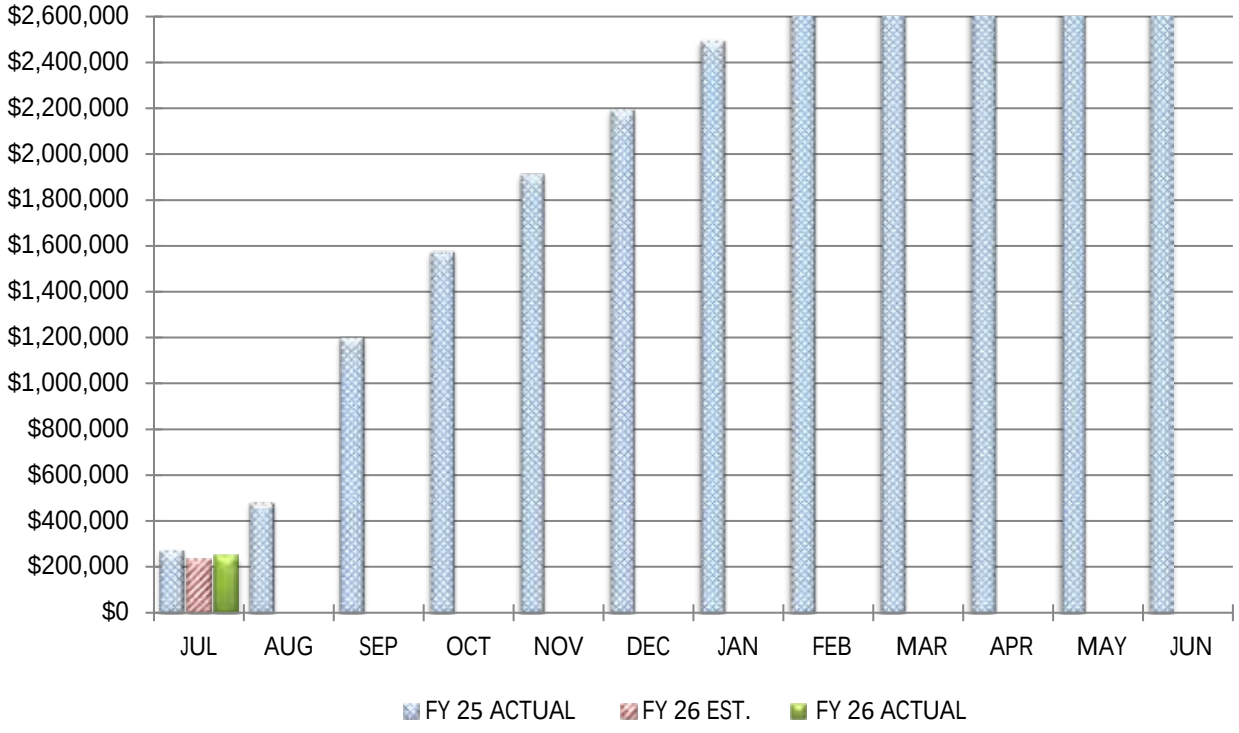
	MONTH		YEAR-TO-DATE
Actual Tax Allocation Receipts	$0		$0
Estimated Tax Allocation Receipts	$0		$0
Variance From Estimate	$0		$0
Variance From Estimate	0.00%		0.00%
Actual Prior Year	$0		$0
Total 2025-2026 Estimate			$4,488,015
Percent Of Total Estimate Received			0.00%
Percent Of Budget Year Completed	1	months	8.33%

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



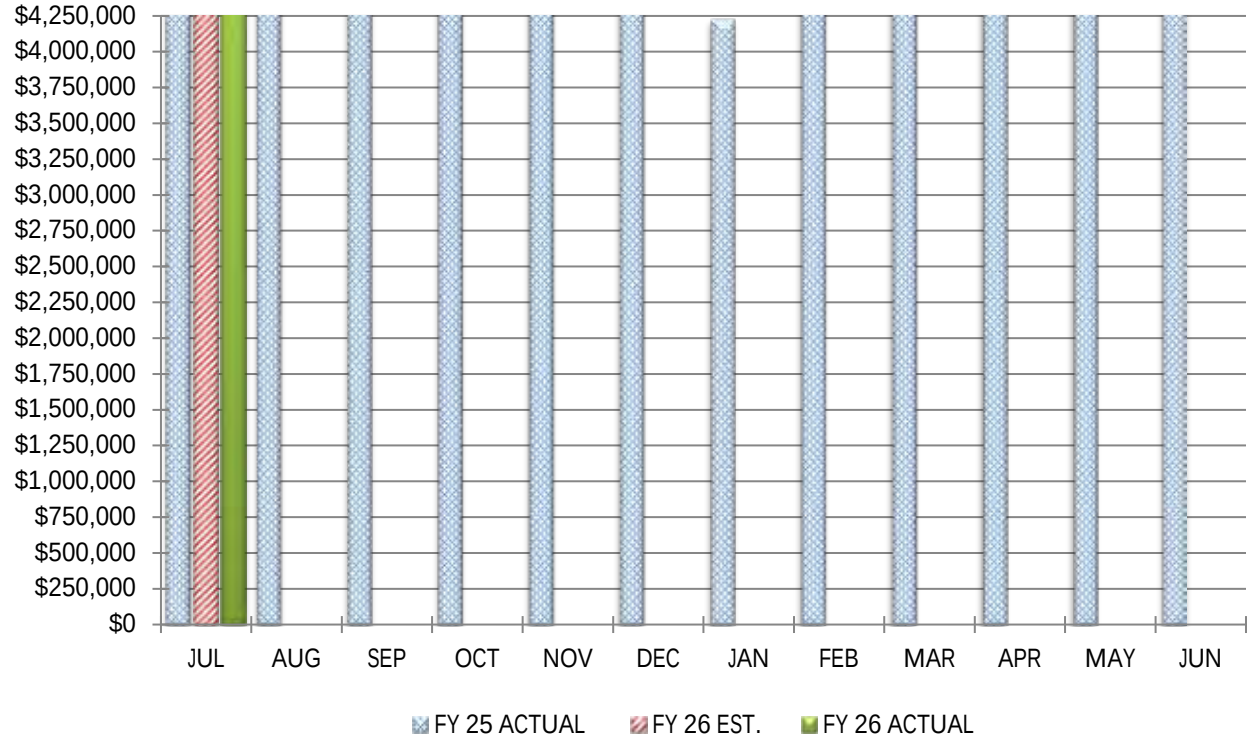
COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

July 31, 2025

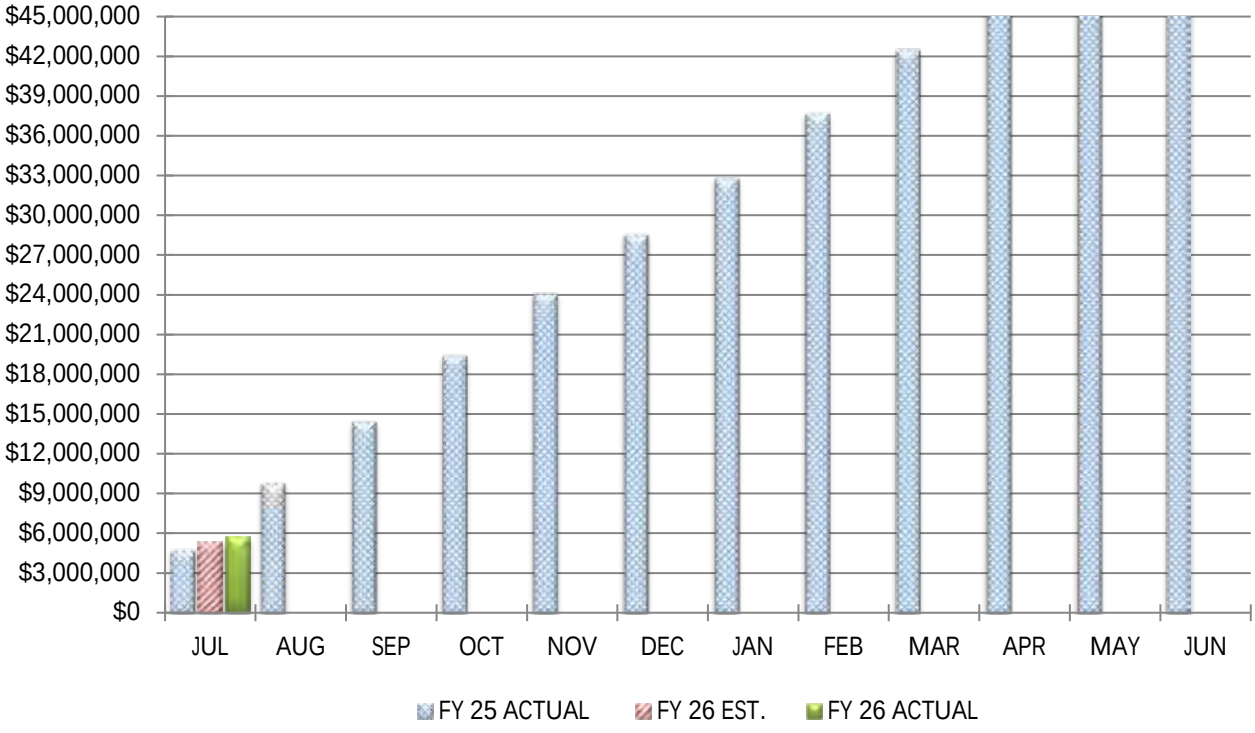
		MONTH		YEAR-TO-DATE
Actual Other Receipts		$249,928		$249,928
Estimated Other Receipts		$232,902		$232,902
Variance From Estimate	OVER	$17,026	OVER	$17,026
Variance From Estimate	OVER	7.31%	OVER	7.31%
Actual Prior Year		$277,034		$277,034
Total 2025-2026 Estimate				$3,606,602
Percent Of Total Estimate Received				6.93%
Percent Of Budget Year Completed		1 months		8.33%

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



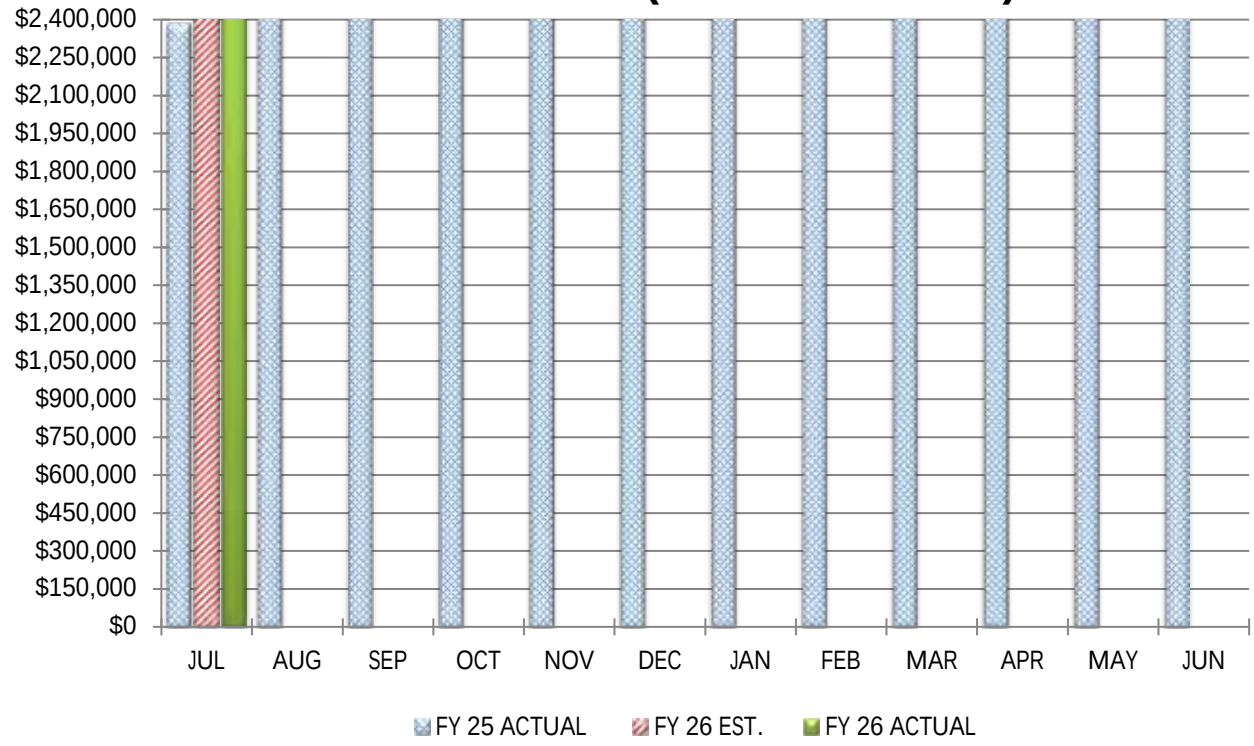
COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

July 31, 2025

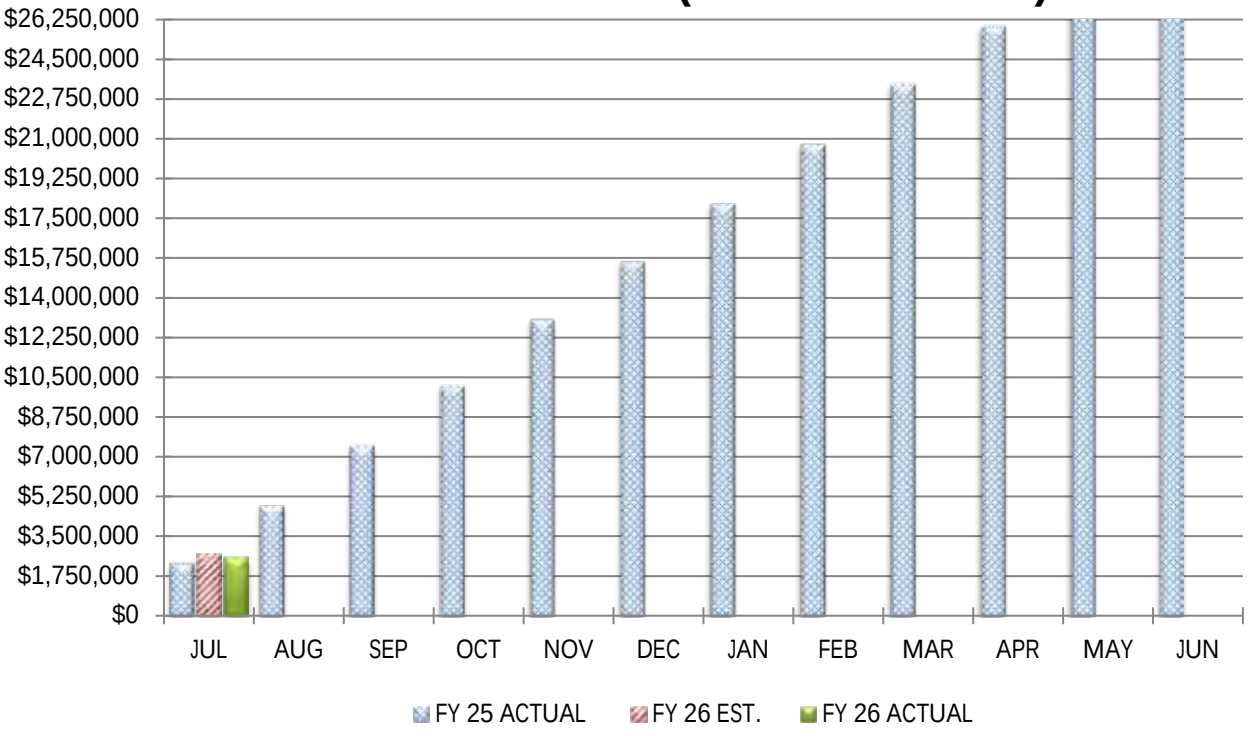
		MONTH		YEAR-TO-DATE
Actual Expenditures		$5,727,448		$5,727,448
Estimated Expenditures		$5,297,686		$5,297,686
Variance From Estimate	OVER	$429,761	OVER	$429,761
Variance From Estimate	OVER	8.11%	OVER	8.11%
Actual Prior Year		$4,844,396		$4,844,396
Total 2025-2026 Estimate				$62,861,217
Percent Of Total Estimate Spent				9.11%
Percent Of Budget Year Completed		1 months		8.33%

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)



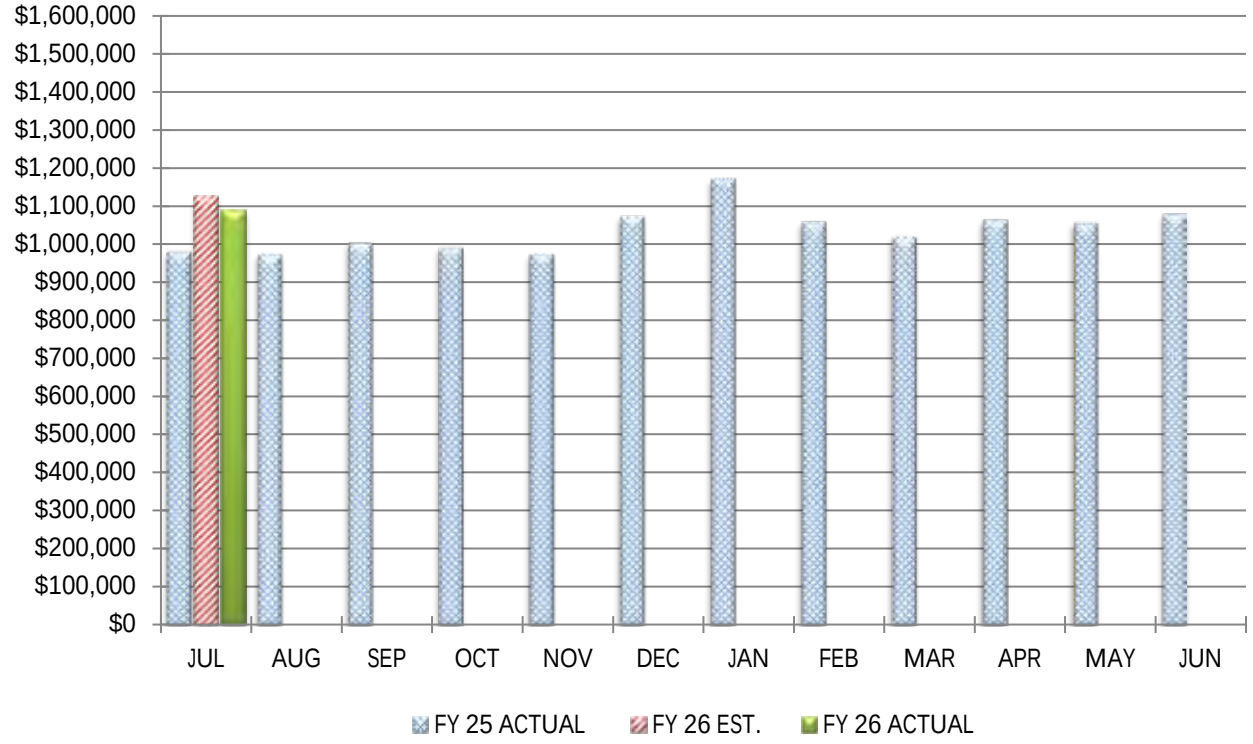
COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

July 31, 2025

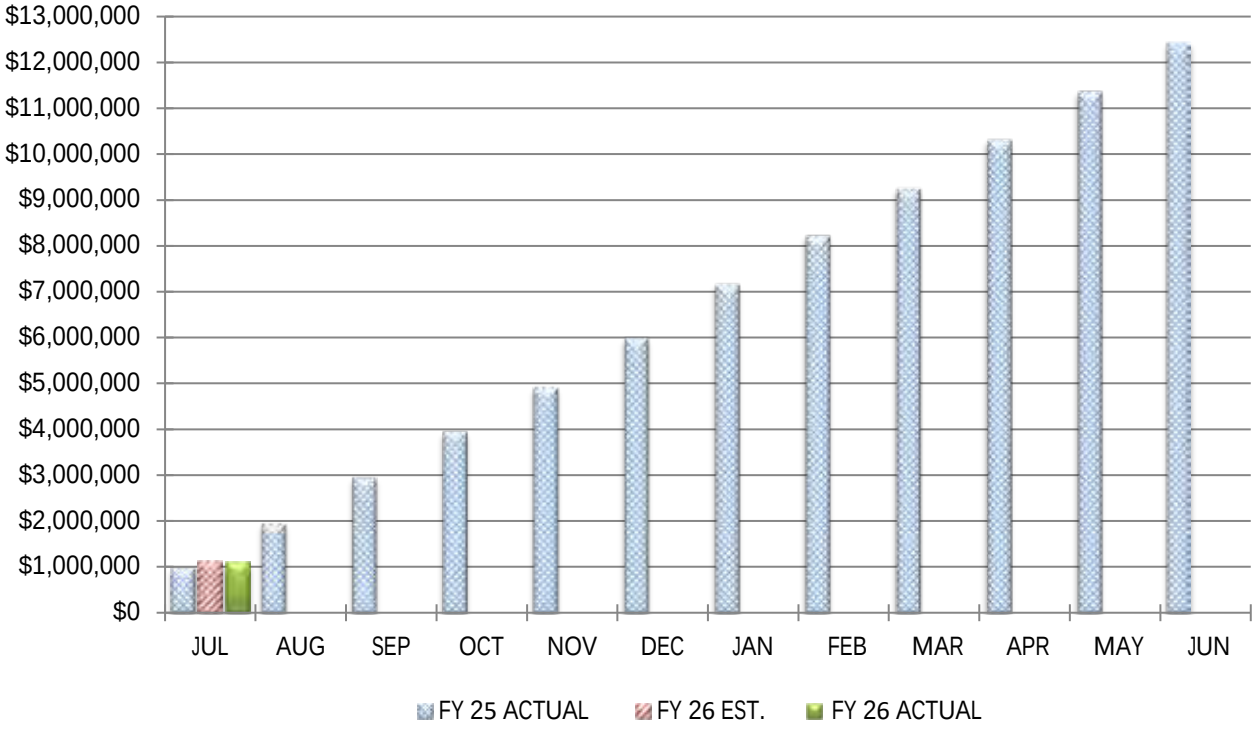
		MONTH		YEAR-TO-DATE
Actual Wage Expenditures		$2,570,720		$2,570,720
Estimated Wage Expenditures		$2,727,735		$2,727,735
Variance From Estimate	UNDER	($157,015)	UNDER	($157,015)
Variance From Estimate	UNDER	-5.76%	UNDER	-5.76%
Actual Prior Year		$2,385,419		$2,385,419
Total 2025-2026 Estimate				$35,544,739
Percent Of Total Estimate Spent				7.23%
Percent Of Budget Year Completed		1 months		8.33%

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



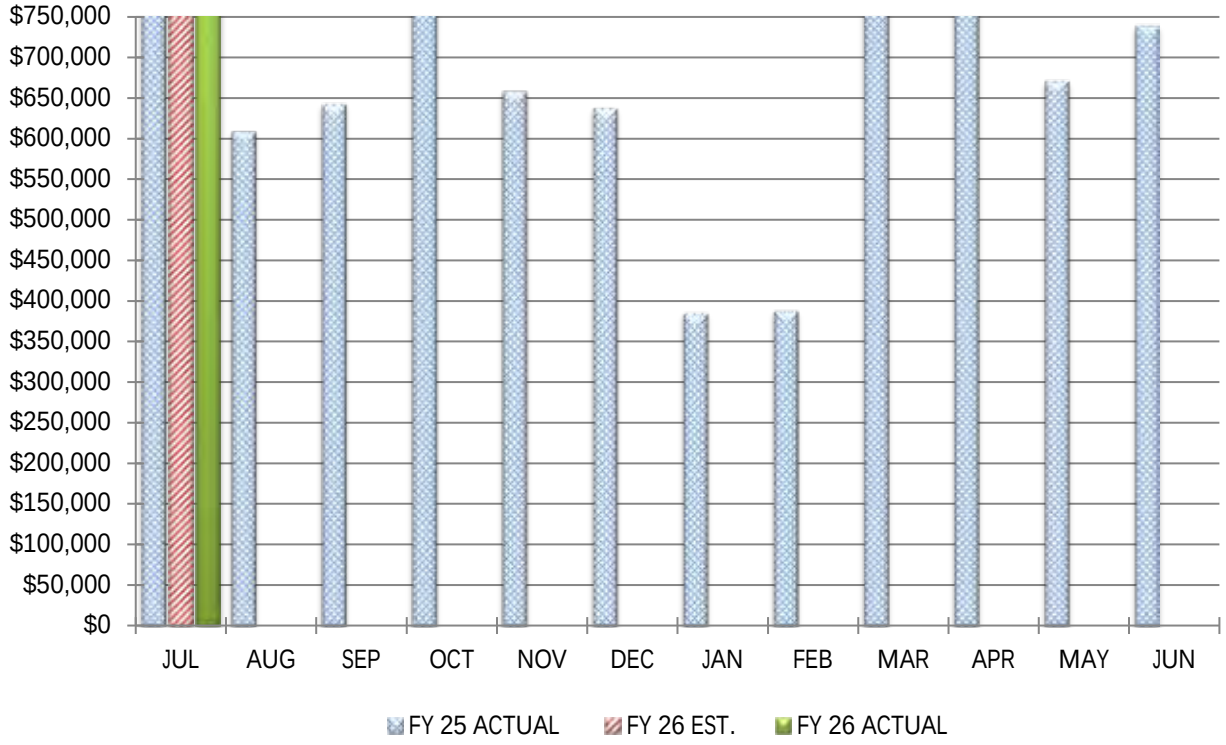
COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

July 31, 2025

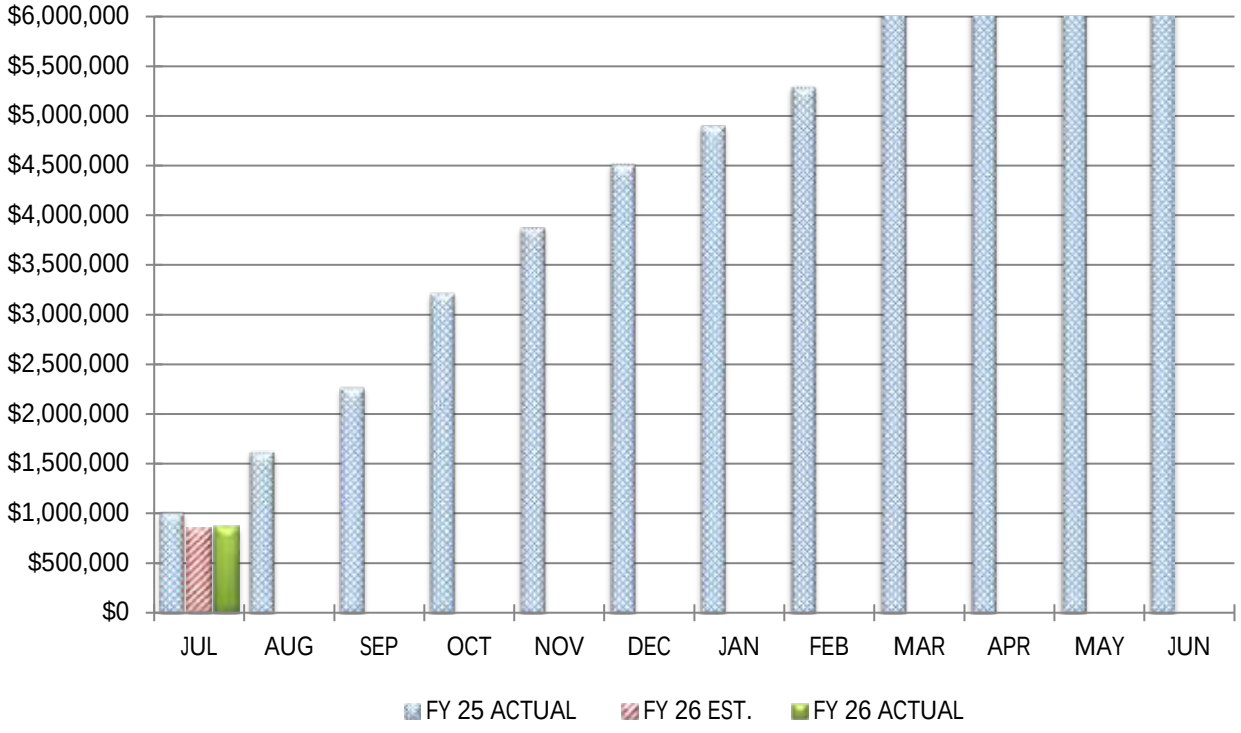
		MONTH		YEAR-TO-DATE
Actual Fringe Benefit Expenditures		$1,089,937		$1,089,937
Estimated Fringe Benefit Expenditures		$1,125,402		$1,125,402
Variance From Estimate	UNDER	($35,466)	UNDER	($35,466)
Variance From Estimate	UNDER	-3.15%	UNDER	-3.15%
Actual Prior Year		$979,131		$979,131
Total 2025-2026 Estimate				$14,210,176
Percent Of Total Estimate Spent				7.67%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES



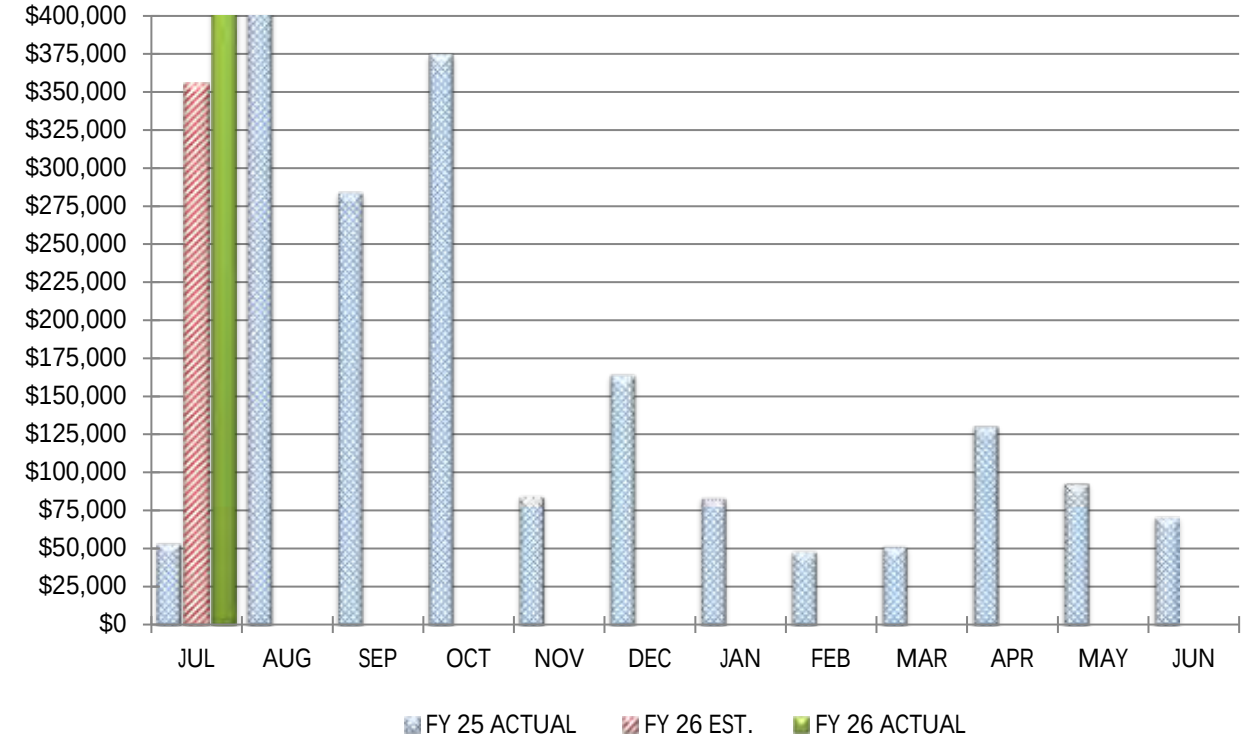
COMPARISON OF PURCHASED SERVICES

July 31, 2025

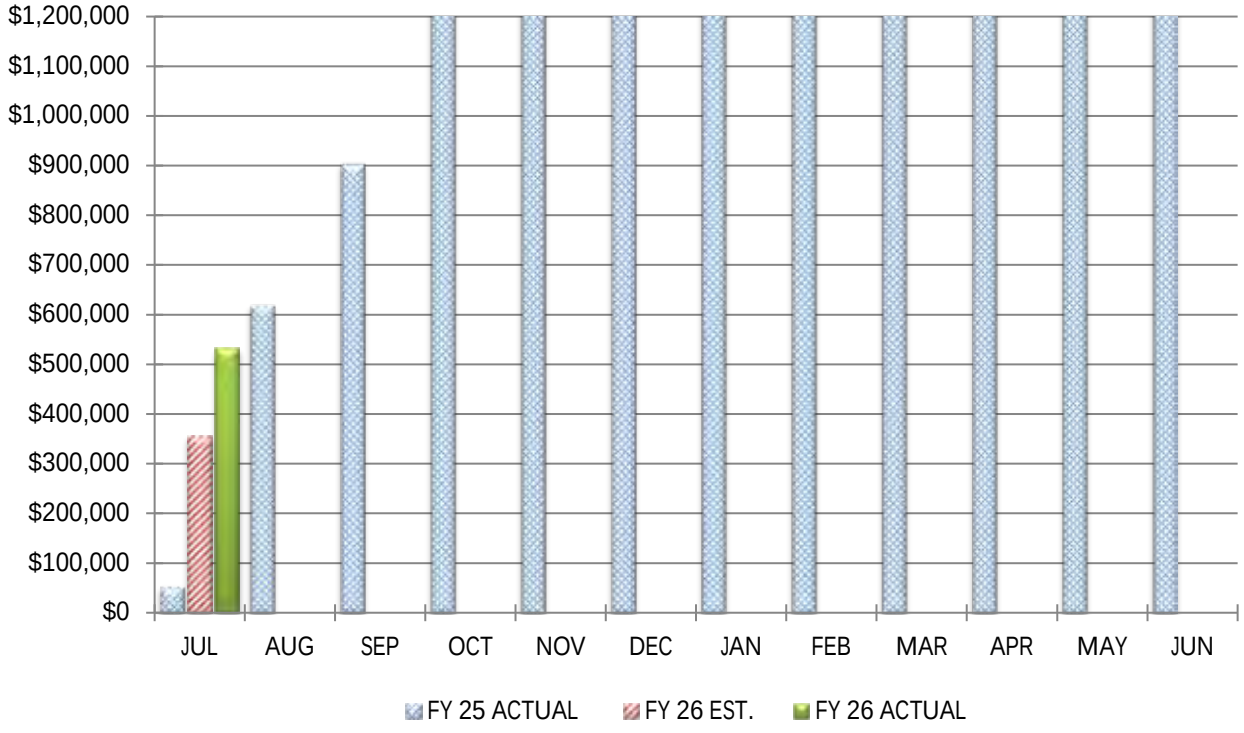
		MONTH		YEAR-TO-DATE
Actual Service Expenditures		$871,449		$871,449
Estimated Service Expenditures		$855,801		$855,801
Variance From Estimate	OVER	$15,648	OVER	$15,648
Variance From Estimate	OVER	1.83%	OVER	1.83%
Actual Prior Year		$1,024,750		$1,024,750
Total 2025-2026 Estimate				$9,220,269
Percent Of Total Estimate Spent				9.45%
Percent Of Budget Year Completed		1 months		8.33%

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



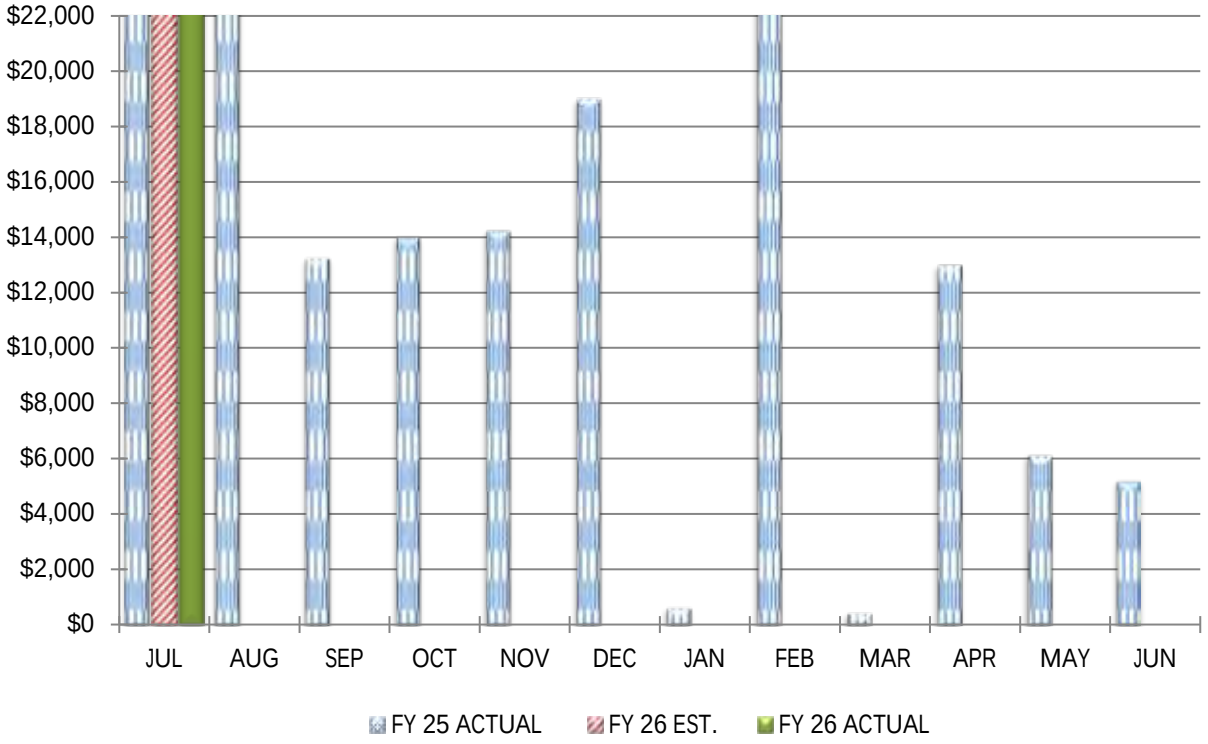
COMPARISON OF SUPPLIES AND MATERIALS

July 31, 2025

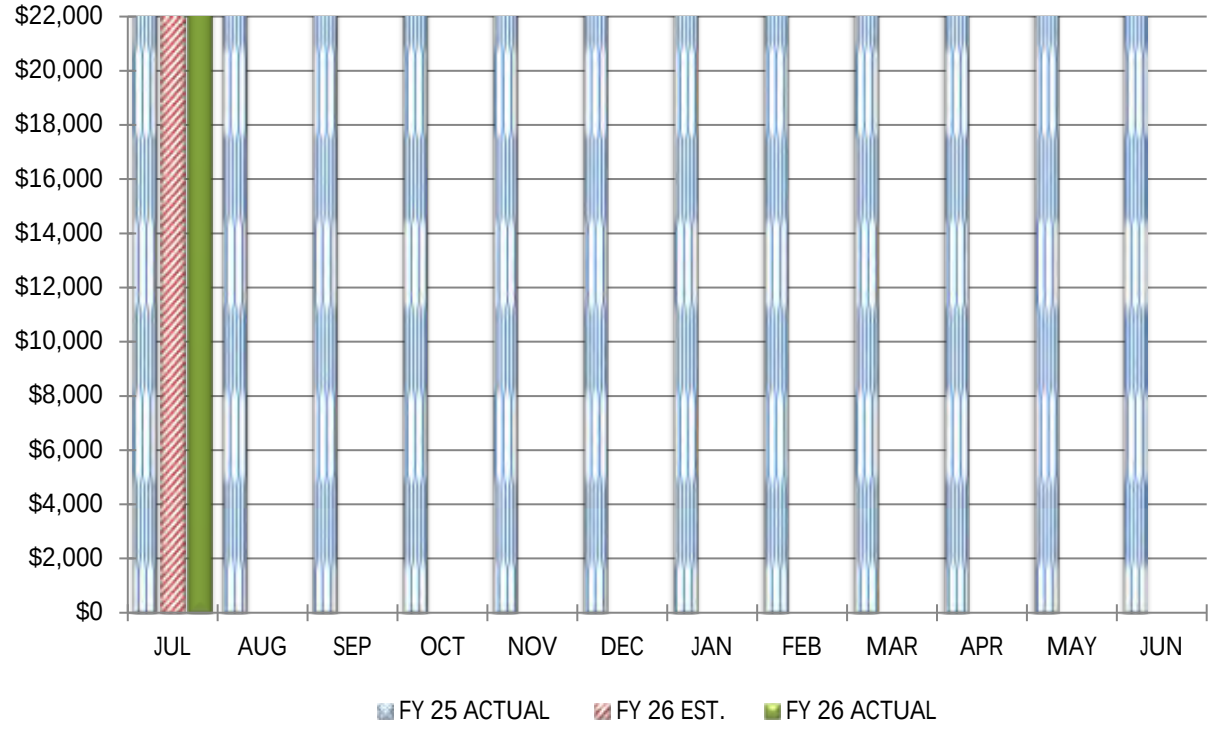
		MONTH		YEAR-TO-DATE
Actual Material Expenditures		$533,115		$533,115
Estimated Material Expenditures		$355,723		$355,723
Variance From Estimate	OVER	$177,391	OVER	$177,391
Variance From Estimate	OVER	49.87%	OVER	49.87%
Actual Prior Year		$54,095		$54,095
Total 2025-2026 Estimate				$2,294,492
Percent Of Total Estimate Spent				23.23%
Percent Of Budget Year Completed		1 months		8.33%

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



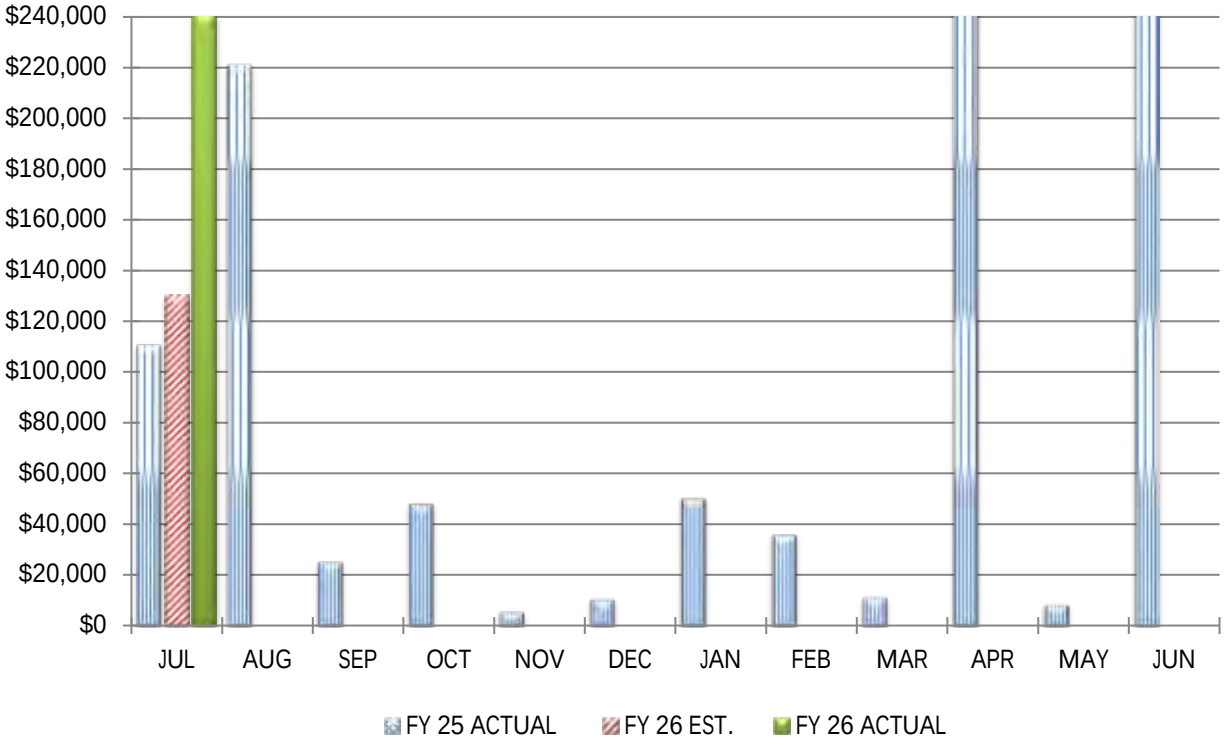
COMPARISON OF CAPITAL OUTLAY

July 31, 2025

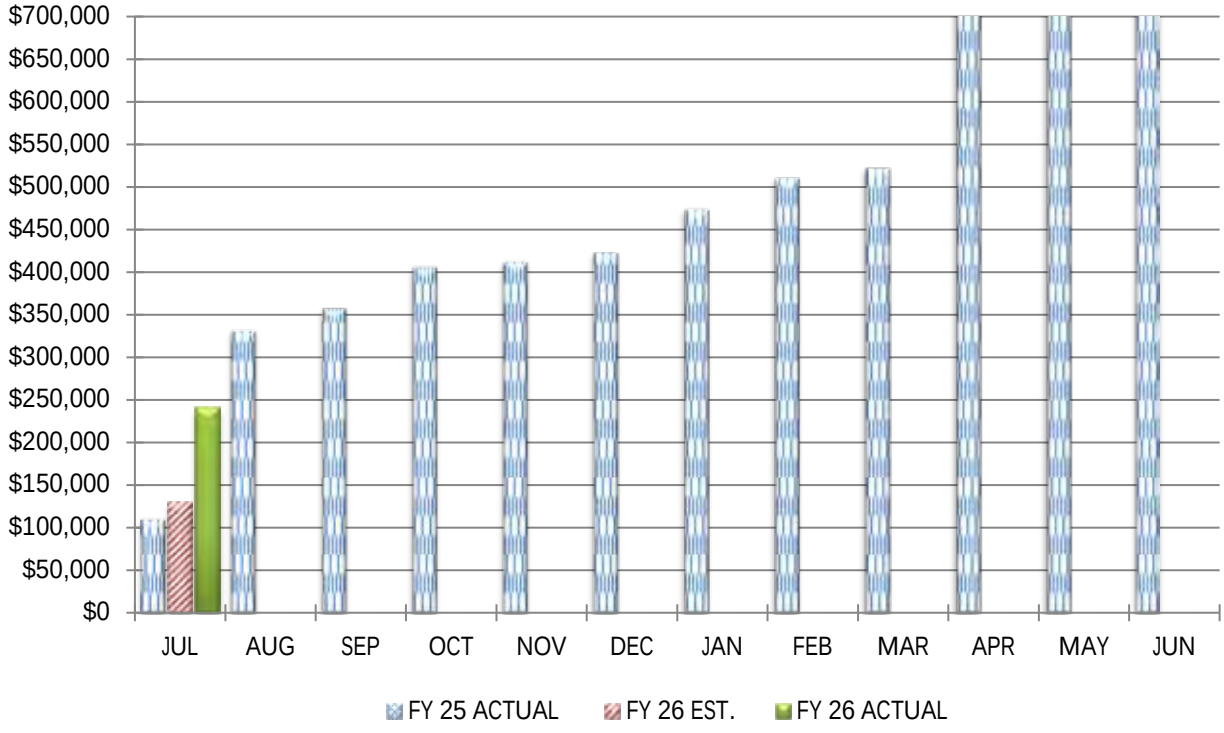
		MONTH		YEAR-TO-DATE
Actual Equipment Expenditures		$420,875		$420,875
Estimated Equipment Expenditures		$102,592		$102,592
Variance From Estimate	OVER	$318,283	OVER	$318,283
Variance From Estimate	OVER	310.24%	OVER	310.24%
Actual Prior Year		$289,580		$289,580
Total 2025-2026 Estimate				$719,027
Percent Of Total Estimate Spent				58.53%
Percent Of Budget Year Completed		1 months		8.33%

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

July 31, 2025

		MONTH		YEAR-TO-DATE
Actual Other Expenditures		$241,352		$241,352
Estimated Other Expenditures		$130,432		$130,432
Variance From Estimate	OVER	$110,920	OVER	$110,920
Variance From Estimate	OVER	85.04%	OVER	85.04%
Actual Prior Year		$111,421		$111,421
Total 2025-2026 Estimate				$872,514
Percent Of Total Estimate Spent				27.66%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are on target with our annual estimates.

BIG WALNUT LOCAL SCHOOLS | INSPIRE & GUIDE

RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

MONTHLY SUMMARY CHECK REGISTER

Big Walnut Local Schools

Fund Report - July 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	$ 26,213,195.06	$ 23,658,834.16	$ 23,658,834.16	$ 5,727,447.54	$ 5,727,447.54	$ 44,144,581.68	$ 7,764,163.85	$ 36,380,417.83
002	BOND RETIREMENT	6,845,756.80	3,906,666.00	3,906,666.00	30,237.00	30,237.00	10,722,185.80	8,930,420.01	1,791,765.79
003	PERMANENT IMPROVEMENT	2,320,102.99	615,186.00	615,186.00	92,101.03	92,101.03	2,843,187.96	1,177,700.17	1,665,487.79
004	BUILDING	187,591.79	345.88	345.88	0.00	0.00	187,937.67	180,684.08	7,253.59
006	FOOD SERVICE	1,241,144.88	7,414.11	7,414.11	96,852.91	96,852.91	1,151,706.08	544,332.59	607,373.49
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	7,697.80	137.00	137.00	0.00	0.00	7,834.80	44,580.00	(36,745.20)
018	PUBLIC SCHOOL SUPPORT	166,297.28	0.00	0.00	0.00	0.00	166,297.28	11,803.91	154,493.37
019	OTHER GRANT	7,589.39	0.00	0.00	0.00	0.00	7,589.39	0.00	7,589.39
022	DISTRICT CUSTODIAL	147,157.09	4,168.99	4,168.99	1,036.00	1,036.00	150,290.08	3,658.49	146,631.59
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
035	TERMINATION BENEFITS - HB426	158,546.00	0.00	0.00	0.00	0.00	158,546.00	0.00	158,546.00
070	CAPITAL PROJECTS	18,168,243.87	0.00	0.00	0.00	0.00	18,168,243.87	1,410,604.84	16,757,639.03
200	STUDENT MANAGED ACTIVITY	159,514.76	107.10	107.10	47.78	47.78	159,574.08	46,432.21	113,141.87
300	DISTRICT MANAGED ACTIVITY	194,392.90	21,509.92	21,509.92	53,319.48	53,319.48	162,583.34	227,951.01	(65,367.67)
401	AUXILIARY SERVICES	222,852.32	752.36	752.36	89,143.02	89,143.02	134,461.66	229,758.18	(95,296.52)
439	PUBLIC SCHOOL PRESCHOOL	(16,746.13)	16,746.13	16,746.13	16,746.93	16,746.93	(16,746.93)	10,000.00	(26,746.93)
499	MISCELLANEOUS STATE GRANT FUND	32,670.92	0.00	0.00	0.00	0.00	32,670.92	30,000.00	2,670.92
516	IDEA PART B GRANTS	(72,877.06)	72,877.06	72,877.06	73,780.03	73,780.03	(73,780.03)	12,048.17	(85,828.20)
551	LIMITED ENGLISH PROFICIENCY	0.00	0.00	0.00	226.01	226.01	(226.01)	1,603.74	(1,829.75)
572	TITLE I DISADVANTAGED CHILDREN	(7,612.46)	7,612.46	7,612.46	0.00	0.00	0.00	0.00	0.00
584	TITLE IV-A	(2,890.69)	2,890.69	2,890.69	0.00	0.00	0.00	0.00	0.00
590	IMPROVING TEACHER QUALITY	(29,707.24)	29,007.24	29,007.24	0.00	0.00	(700.00)	15,319.28	(16,019.28)
Grand Total		**$ 55,947,832.65**	**$ 28,344,255.10**	**$ 28,344,255.10**	**$ 6,180,937.73**	**$ 6,180,937.73**	**$ 78,111,150.02**	**$ 20,641,060.53**	**$ 57,470,089.49**

Big Walnut Local Schools

Disbursement Report-All-20250731

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0	Electronic			7/15/2025	$ 1,317,693.82		OUTSTANDING		PAYROLL
0	Electronic	900500	Payroll Account	7/22/2025	37,905.84		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	920000	SCHOOL EMPLOYEES	7/22/2025	49,177.08		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	910000	STATE TEACHERS	7/22/2025	134,953.39		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	900001	PNC Bank - Visa	7/24/2025	1,260.04		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	992061	DragonFly Athletics, LLC	7/25/2025	7,500.00		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic			7/30/2025	1,373,455.73		OUTSTANDING		PAYROLL
0	Electronic	900800	Delta Dental Plan of Ohio, Inc	7/31/2025	15,155.32		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	991739	Anthem Blue Cross Blue Shield	7/31/2025	625,995.97		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	900025	Dearborn Life Insurance Co	7/31/2025	2,276.19		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	992061	DragonFly Athletics, LLC	7/31/2025	19,700.00		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	900500	Payroll Account	7/31/2025	38,352.06		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	920000	SCHOOL EMPLOYEES	7/31/2025	72,570.92		OUTSTANDING		ACCOUNTS_PAYABLE
0	Electronic	910000	STATE TEACHERS	7/31/2025	159,222.61		OUTSTANDING		ACCOUNTS_PAYABLE
0	Check	794403	Freshworks, Inc	7/31/2025	4,800.00		VOID	7/31/2025	ACCOUNTS_PAYABLE
135533	Check	991997	Ohio Dept of Taxation - Sales Tax	7/17/2025	137.55		OUTSTANDING		REFUND
135534	Check	1008	Rumpke of Ohio, Inc.	7/17/2025	6,803.03		OUTSTANDING		ACCOUNTS_PAYABLE
135535	Check	1115	Del-Co Water Co.	7/17/2025	5,518.92		OUTSTANDING		ACCOUNTS_PAYABLE
135536	Check	2503	Columbia Gas Of Ohio	7/17/2025	70.68		OUTSTANDING		ACCOUNTS_PAYABLE
135537	Check	2504	American Electric	7/17/2025	25,949.03		OUTSTANDING		ACCOUNTS_PAYABLE
135538	Check	5237	ESC of Central Ohio	7/17/2025	12,121.77		OUTSTANDING		ACCOUNTS_PAYABLE
135539	Check	5534	META - Marion Office	7/17/2025	92,126.12		OUTSTANDING		ACCOUNTS_PAYABLE
135540	Check	9111	Pyrinex, Inc.	7/17/2025	528,342.00		OUTSTANDING		ACCOUNTS_PAYABLE
135541	Check	723780	Direct Energy Marketing Inc., DBA: NRG Business Marketing LLC	7/17/2025	4,570.48		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools

Disbursement Report-All-20250731

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
135542	Check	791291	The Ohio Floor Company	7/17/2025	$ 4,860.00		OUTSTANDING		ACCOUNTS_PAYABLE
135543	Check	791677	Lasting Impressions Event & Party Rentals, Inc.	7/17/2025	805.20		OUTSTANDING		ACCOUNTS_PAYABLE
135544	Check	792556	Consolidated Electric Coop Inc	7/17/2025	57,143.00		OUTSTANDING		ACCOUNTS_PAYABLE
135545	Check	793107	ComDoc, Inc.	7/17/2025	4,532.30		OUTSTANDING		ACCOUNTS_PAYABLE
135546	Check	794517	Explain My Benefits, LLC	7/17/2025	407.43		OUTSTANDING		ACCOUNTS_PAYABLE
135547	Check	795283	PaySchools	7/17/2025	223.52		OUTSTANDING		ACCOUNTS_PAYABLE
135548	Check	991318	Quadient Leasing USA, Inc.	7/17/2025	998.10		OUTSTANDING		ACCOUNTS_PAYABLE
135549	Check	991211	Reznor, Tamra	7/22/2025	130.00		OUTSTANDING		REFUND
135550	Check	991358	Clevenger, Amy	7/22/2025	100.00		OUTSTANDING		REFUND
135551	Check	992002	Elwell, Mariana	7/22/2025	65.00		OUTSTANDING		REFUND
135552	Check	992192	Peden, Hollie	7/22/2025	175.00		OUTSTANDING		REFUND
135553	Check	992600	Burt, Cassidy	7/21/2025	450.00		OUTSTANDING		REFUND
135554	Check	992601	Bird, Jennifer	7/22/2025	27.50		OUTSTANDING		REFUND
135555	Check	992605	Hillyer, Alison	7/22/2025	175.00		OUTSTANDING		REFUND
135556	Check	795456	Donohue, Koby D	7/22/2025	5,000.00		OUTSTANDING		ACCOUNTS_PAYABLE
135557	Check	1115	Del-Co Water Co.	7/24/2025	3,650.60		OUTSTANDING		ACCOUNTS_PAYABLE
135558	Check	2502	City of Sunbury	7/24/2025	6,256.30		OUTSTANDING		ACCOUNTS_PAYABLE
135559	Check	2503	Columbia Gas Of Ohio	7/24/2025	60.86		OUTSTANDING		ACCOUNTS_PAYABLE
135560	Check	3137	Tristar Transportation Co	7/24/2025	2,003.05		OUTSTANDING		ACCOUNTS_PAYABLE
135561	Check	4290	School Specialty LLC	7/24/2025	74.38		OUTSTANDING		ACCOUNTS_PAYABLE
135562	Check	5237	ESC of Central Ohio	7/24/2025	10,825.60		OUTSTANDING		ACCOUNTS_PAYABLE
135563	Check	5523	Ohio Dept Job & Family Service	7/24/2025	270.45		OUTSTANDING		ACCOUNTS_PAYABLE
135564	Check	5668	XEROX CORPORATION	7/24/2025	5,407.82		OUTSTANDING		ACCOUNTS_PAYABLE
135565	Check	5725	BRICKER Graydon LLP	7/24/2025	2,000.00		OUTSTANDING		ACCOUNTS_PAYABLE
135566	Check	6457	Delaware County Sheriff's Offc	7/24/2025	14,207.59		OUTSTANDING		ACCOUNTS_PAYABLE
135567	Check	70203	Music & Arts Center	7/24/2025	48.74		OUTSTANDING		ACCOUNTS_PAYABLE
135568	Check	723780	Direct Energy Marketing Inc.,	7/24/2025	4,957.31		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools

Disbursement Report-All-20250731

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			DBA: NRG Business Marketing LLC						
135569	Check	791051	Auditor of State	7/24/2025	$ 11,500.00		OUTSTANDING		ACCOUNTS_PAYABLE
135570	Check	792230	The Learning Spectrum, Ltd.	7/24/2025	6,124.50		OUTSTANDING		ACCOUNTS_PAYABLE
135571	Check	793078	Truax, Megan (reimbursements)	7/24/2025	135.86		OUTSTANDING		ACCOUNTS_PAYABLE
135572	Check	793935	Knight Sound & Lighting, Inc.	7/24/2025	1,860.00		OUTSTANDING		ACCOUNTS_PAYABLE
135573	Check	795345	Access 2 Interpreters, LLC	7/24/2025	226.01		OUTSTANDING		ACCOUNTS_PAYABLE
135574	Check	795553	Background Investigation Bureau	7/24/2025	67.80		OUTSTANDING		ACCOUNTS_PAYABLE
135575	Check	795799	Riverside Assessments, LLC DBA: Riverside Insights	7/24/2025	1,020.80		OUTSTANDING		ACCOUNTS_PAYABLE
135576	Check	795857	Plummer, Justin A	7/24/2025	384.72		OUTSTANDING		ACCOUNTS_PAYABLE
135577	Check	991769	National Automotive Parts Association	7/24/2025	397.52		OUTSTANDING		ACCOUNTS_PAYABLE
135578	Check	991948	Transfinder Corportaion	7/24/2025	1,990.00		OUTSTANDING		ACCOUNTS_PAYABLE
135579	Check	992088	Field Source LLC	7/24/2025	3,460.00		OUTSTANDING		ACCOUNTS_PAYABLE
135580	Check	992572	Belcher, Maiya Ariana	7/24/2025	180.00		OUTSTANDING		ACCOUNTS_PAYABLE
135581	Check	992588	Michael Franczak dba: Path Forward Dispute Resolution Services	7/24/2025	574.55		OUTSTANDING		ACCOUNTS_PAYABLE
135582	Check	7804	BIG WALNUT ATHLETIC BOOSTERS	7/28/2025	3,484.00		OUTSTANDING		REFUND
135583	Check	992608	Kerschner, Ashley	7/28/2025	225.00		OUTSTANDING		REFUND
135584	Check	992609	Patel, Nilam	7/28/2025	225.00		OUTSTANDING		REFUND
135585	Check	1008	Rumpke of Ohio, Inc.	7/31/2025	6,406.13		OUTSTANDING		ACCOUNTS_PAYABLE
135586	Check	1046	KE-WA-PA SALES & SERVICE	7/31/2025	36,027.65		OUTSTANDING		ACCOUNTS_PAYABLE
135587	Check	1064	Multi Ventures Limited	7/31/2025	32,262.00		OUTSTANDING		ACCOUNTS_PAYABLE
135588	Check	1266	TKE Elevator Corp.	7/31/2025	13,056.39		OUTSTANDING		ACCOUNTS_PAYABLE
135589	Check	2038	Gordon Food Service	7/31/2025	17,237.26		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools

Disbursement Report-All-20250731

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
135590	Check	2504	American Electric	7/31/2025	$ 34,792.95		OUTSTANDING		ACCOUNTS_PAYABLE
135591	Check	3137	Tristar Transportation Co	7/31/2025	4,006.10		OUTSTANDING		ACCOUNTS_PAYABLE
135592	Check	4154	GOPHER SPORT	7/31/2025	1,496.00		OUTSTANDING		ACCOUNTS_PAYABLE
135593	Check	5183	Apple Computer, Inc.	7/31/2025	35,550.00		OUTSTANDING		ACCOUNTS_PAYABLE
135594	Check	5503	BASA	7/31/2025	1,911.68		OUTSTANDING		ACCOUNTS_PAYABLE
135595	Check	5725	BRICKER Graydon LLP	7/31/2025	20,038.50		OUTSTANDING		ACCOUNTS_PAYABLE
135596	Check	6335	Verizon Wireless	7/31/2025	1,714.13		OUTSTANDING		ACCOUNTS_PAYABLE
135597	Check	6372	Cintas Corp. Location #003	7/31/2025	42.47		OUTSTANDING		ACCOUNTS_PAYABLE
135598	Check	6471	Cardinal Bus Sales &	7/31/2025	125.00		OUTSTANDING		ACCOUNTS_PAYABLE
135599	Check	7268	PJ's Family Restaurant	7/31/2025	396.50		OUTSTANDING		ACCOUNTS_PAYABLE
135600	Check	8566	Teacher's Discovery	7/31/2025	900.00		OUTSTANDING		ACCOUNTS_PAYABLE
135601	Check	8733	ASBO International	7/31/2025	699.00		OUTSTANDING		ACCOUNTS_PAYABLE
135602	Check	8756	Columbus Clay Company	7/31/2025	1,840.00		OUTSTANDING		ACCOUNTS_PAYABLE
135603	Check	70262	CDW LLC	7/31/2025	18,191.00		OUTSTANDING		ACCOUNTS_PAYABLE
135604	Check	70413	West Music	7/31/2025	1,635.00		OUTSTANDING		ACCOUNTS_PAYABLE
135605	Check	70722	Riddell All American	7/31/2025	14,275.57		OUTSTANDING		ACCOUNTS_PAYABLE
135606	Check	711179	Ohio Dept of Taxation	7/31/2025	742.01		OUTSTANDING		ACCOUNTS_PAYABLE
135607	Check	722174	Renaissance Learning, Inc.	7/31/2025	7,064.75		OUTSTANDING		ACCOUNTS_PAYABLE
135608	Check	725642	HEINEMANN PUBLISHING	7/31/2025	5,287.08		OUTSTANDING		ACCOUNTS_PAYABLE
135609	Check	790256	Pepple & Waggoner, Ltd	7/31/2025	16,956.00		OUTSTANDING		ACCOUNTS_PAYABLE
135610	Check	790367	Strategic Management Solutions	7/31/2025	7,541.24		OUTSTANDING		ACCOUNTS_PAYABLE
135611	Check	790723	Converse Electric, Inc.	7/31/2025	61,640.00		OUTSTANDING		ACCOUNTS_PAYABLE
135612	Check	791051	Auditor of State	7/31/2025	213.20		OUTSTANDING		ACCOUNTS_PAYABLE
135613	Check	791088	McGraw-Hill, LLC	7/31/2025	11,779.77		OUTSTANDING		ACCOUNTS_PAYABLE
135614	Check	791262	Blick Art Materials	7/31/2025	1,453.02		OUTSTANDING		ACCOUNTS_PAYA

Big Walnut Local Schools

Disbursement Report-All-20250731

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
									BLE
135615	Check	792116	Rich & Gillis Law Group, LLC	7/31/2025	$ 1,474.26		OUTSTANDING		ACCOUNTS_PAYABLE
135616	Check	792286	Britenstine Environmental	7/31/2025	1,151.93		OUTSTANDING		ACCOUNTS_PAYABLE
135617	Check	792468	Healthcare Billing Services	7/31/2025	676.21		OUTSTANDING		ACCOUNTS_PAYABLE
135618	Check	792556	Consolidated Electric Coop Inc	7/31/2025	61,106.00		OUTSTANDING		ACCOUNTS_PAYABLE
135619	Check	792577	Fire and Safety Services LLC	7/31/2025	5,724.00		OUTSTANDING		ACCOUNTS_PAYABLE
135620	Check	792640	Beem's BP Distributing, Inc.	7/31/2025	2,437.37		OUTSTANDING		ACCOUNTS_PAYABLE
135621	Check	793012	Smith - Feike - Minton, Inc.	7/31/2025	13,070.00		OUTSTANDING		ACCOUNTS_PAYABLE
135622	Check	793078	Truax, Megan (reimbursements)	7/31/2025	41.61		OUTSTANDING		ACCOUNTS_PAYABLE
135623	Check	793112	EMS Linq, Inc.	7/31/2025	1,116.42		OUTSTANDING		ACCOUNTS_PAYABLE
135624	Check	793376	Sherwin-Williams Store #1383	7/31/2025	231.85		OUTSTANDING		ACCOUNTS_PAYABLE
135625	Check	793435	Houghton Mifflin Harcourt	7/31/2025	11,363.55		OUTSTANDING		ACCOUNTS_PAYABLE
135626	Check	793909	Porta Kleen	7/31/2025	544.00		OUTSTANDING		ACCOUNTS_PAYABLE
135627	Check	794234	Kreager, Stephanie	7/31/2025	500.00		OUTSTANDING		ACCOUNTS_PAYABLE
135628	Check	794307	Liminex, Inc. dba: GoGuardian and Pear Deck Learning	7/31/2025	15,497.80		OUTSTANDING		ACCOUNTS_PAYABLE
135629	Check	794308	Discovery Education Inc dba: DreamBox Learning	7/31/2025	31,135.50		OUTSTANDING		ACCOUNTS_PAYABLE
135630	Check	795083	Ohio Schools Council	7/31/2025	3,835.00		OUTSTANDING		ACCOUNTS_PAYABLE
135631	Check	795084	PowerSchool Group, LLC	7/31/2025	8,070.48		OUTSTANDING		ACCOUNTS_PAYABLE
135632	Check	795140	Division 7 Roofing	7/31/2025	627.00		OUTSTANDING		ACCOUNTS_PAYABLE
135633	Check	795186	W.W.Williams Company LLC (The)	7/31/2025	2,700.00		OUTSTANDING		ACCOUNTS_PAYABLE
135634	Check	795283	PaySchools	7/31/2025	80.44		OUTSTANDING		ACCOUNTS_PAYABLE
135635	Check	795298	Big Walnut Apparel	7/31/2025	1,013.10		OUTSTANDING		ACCOUNTS_PAYABLE
135636	Check	795548	Reach Educational Services	7/31/2025	26,460.00		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools

Disbursement Report-All-20250731

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
135637	Check	795667	Flourish Integrated Therapy, LLC	7/31/2025	$ 142.50		OUTSTANDING		ACCOUNTS_PAYABLE
135638	Check	795723	Thoughtful Learning	7/31/2025	2,439.76		OUTSTANDING		ACCOUNTS_PAYABLE
135639	Check	795776	EMS LINQ INC	7/31/2025	1,955.32		OUTSTANDING		ACCOUNTS_PAYABLE
135640	Check	795905	CRH OHIO LTD	7/31/2025	17.98		OUTSTANDING		ACCOUNTS_PAYABLE
135641	Check	991538	TP Mechanical Contractors, Inc.	7/31/2025	6,685.44		OUTSTANDING		ACCOUNTS_PAYABLE
135642	Check	991564	Paladin Protective Systems, Inc.	7/31/2025	375.00		OUTSTANDING		ACCOUNTS_PAYABLE
135643	Check	991585	Sedgwick Claim Management Services, Inc.	7/31/2025	1,775.00		OUTSTANDING		ACCOUNTS_PAYABLE
135644	Check	991599	WEX Health, Inc.	7/31/2025	777.15		OUTSTANDING		ACCOUNTS_PAYABLE
135645	Check	991658	Chardon Laboratories, Inc.	7/31/2025	710.00		OUTSTANDING		ACCOUNTS_PAYABLE
135646	Check	991769	National Automotive Parts Association	7/31/2025	1,132.95		OUTSTANDING		ACCOUNTS_PAYABLE
135647	Check	991784	Morris, Douglas James	7/31/2025	2,513.28		OUTSTANDING		ACCOUNTS_PAYABLE
135648	Check	991849	United States Awards, Inc.	7/31/2025	3,718.71		OUTSTANDING		ACCOUNTS_PAYABLE
135649	Check	991928	Quench USA, Inc.	7/31/2025	224.70		OUTSTANDING		ACCOUNTS_PAYABLE
135650	Check	991951	Coaches' Tool Chest	7/31/2025	2,200.00		OUTSTANDING		ACCOUNTS_PAYABLE
135651	Check	991980	S&S Midwest Fire Protection LLC	7/31/2025	3,690.00		OUTSTANDING		ACCOUNTS_PAYABLE
135652	Check	991984	Amplify Education, Inc.	7/31/2025	449,042.00		OUTSTANDING		ACCOUNTS_PAYABLE
135653	Check	992095	Ohio Scholastic Soccer Coaches Association	7/31/2025	250.00		OUTSTANDING		ACCOUNTS_PAYABLE
135654	Check	992205	Andrews, Heather	7/31/2025	758.80		OUTSTANDING		ACCOUNTS_PAYABLE
135655	Check	992207	Level 3 Financing, Inc. DBA Lumen Technologies Company	7/31/2025	943.89		OUTSTANDING		ACCOUNTS_PAYABLE
135656	Check	992316	Gipper Media, Inc.	7/31/2025	3,000.00		OUTSTANDING		ACCOUNTS_PAYABLE
135657	Check	992392	Amazon Capital Services, Inc.	7/31/2025	2,871.99		OUTSTANDING		ACCOUNTS_PAYABLE
135658	Check	992419	Roquemore Enterprises, Inc. dba: Laserline	7/31/2025	14,102.90		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools

Disbursement Report-All-20250731

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
135659	Check	992440	Garmann/Miller & Associates, Inc.	7/31/2025	$ 22,966.87		OUTSTANDING		ACCOUNTS_PAYABLE
135660	Check	992520	Universal Sports Venture LLC dba: Big Teams LLC	7/31/2025	1,500.00		OUTSTANDING		ACCOUNTS_PAYABLE
135661	Check	992553	RonJon Plumbing LLC	7/31/2025	3,146.16		OUTSTANDING		ACCOUNTS_PAYABLE
135662	Check	992562	Visu-Sewer, LLC dba: Visu-Sewer of Ohio, LLC	7/31/2025	1,500.00		OUTSTANDING		ACCOUNTS_PAYABLE
Grand Total					**$ 5,764,946.38**				

BIG WALNUT LOCAL SCHOOLS | INSPIRE & GUIDE

COMPARISON OF FISCAL YEAR 2026 YTD APPROPRIATIONS WITH FISCAL YTD ACTUAL - ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

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

	Notes	BOE Temporary Appropriation	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
001 - GENERAL FUND		64,257,182	64,257,182	726,707	64,983,889	5,727,448	7,764,164	51,492,278	79%
002 - BOND RETIREMENT		9,038,987	9,038,987	-	9,038,987	30,237	8,930,420	78,330	1%
003 - PERMANENT IMPROVEMENT		1,771,467	1,771,467	1,182,326	2,953,794	92,101	1,177,700	1,683,993	57%
004 - BUILDING IMPROVEMENT		10,000	10,000	182,960	192,960	-	180,684	12,276	6%
006 - FOOD SERVICE		2,351,961	2,351,961	100,585	2,452,545	96,853	544,333	1,811,360	74%
012 -		-	-	-	-	-	-	-	
014 - ROTARY-INTERNAL SERVICES		44,580	44,580	-	44,580	-	44,580	-	0%
018 - PUBLIC SCHOOL SUPPORT		98,750	98,750	2,646	101,396	-	11,804	89,592	88%
019 - OTHER GRANT		1,575	1,575	-	1,575	-	-	1,575	100%
022 - DISTRICT AGENCY		463,222	463,222	4,565	467,787	1,036	3,658	463,092	99%
035 - TERMINATION BENEFITS		158,546	158,546	-	158,546	-	-	158,546	100%
070 - CAPITAL PROJECTS		4,507,500	4,507,500	-	4,507,500	-	1,410,605	3,096,895	69%
200 - STUDENT MANAGED ACTIVITY		122,853	122,853	21,480	144,333	48	46,432	97,853	68%
300 - DISTRICT MANAGED STUDENT ACTIVITY		546,894	546,894	24,375	571,269	53,319	227,951	289,998	51%
401 - AUXILLIARY SERVICES		555,918	555,918	210,509	766,427	89,143	229,758	447,526	58%
439 - EARLY CHILDHOOD EDUCATION		73,257	73,257	10,000	83,257	16,747	10,000	56,510	68%
451 - DATA COMMUNICATION FUND		13,938	13,938	-	13,938	-	-	13,938	100%
467 - STUDENT WELLNESS AND SUCCESS		-	-	-	-	-	-	-	
499 - MISCELLANEOUS STATE GRANT FUND		-	-	30,000	30,000	-	30,000	-	0%
507 - ESSER FUND		-	-	-	-	-	-	-	0%
516 - IDEA PART-B GRANT		1,072,563	1,072,563	18,001	1,090,564	73,780	12,048	1,004,736	92%
551 LIMITED ENGLISH PROFICIENCY		24,143	24,143	1,830	25,973	226	1,604	24,143	93%
572 - TITLE I		273,477	273,477	-	273,477	-	-	273,477	100%
584 - TITLE IV ACADEMIC ENRICHMENT		23,099	23,099	-	23,099	-	-	23,099	100%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT		27,248	27,248	-	27,248	-	-	27,248	100%
590 - TITLE II-A IMPROVING TEACHER QUALITY		84,206	84,206	12,010	96,216	-	15,319	80,897	84%
599 - MISCELLANEOUS FEDERAL GRANTS		-	-	-	-	-	-	-	100%
TOTAL ALL FUNDS		**21,264,183**	**21,264,183**	**1,801,287**	**23,065,470**	**453,490**	**12,876,897**	**9,735,083**	**42%**
		85,521,365	85,521,365	2,527,995	88,049,360	6,180,938	20,641,061	61,227,361	

- 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
July 31, 2025

Institution	Instrument Type	Cost Basis	Purchase Date	Yield Rate	Maturity Date	Days to Maturity	Est. Interest Remaining
INTERIM FUNDS - General Operating Funds							
RedTree Investment Group - Investments							
Alma Bank, NY	Certificates of Deposit	$248,751.00	9/27/2024	3.98%	9/28/2026	424	$0.00
Preferred Bank, CA	Certificates of Deposit	$248,751.00	9/27/2024	4.04%	9/28/2026	424	$0.00
Morgan Stanley Bank, UT	Certificates of Deposit	$243,756.00	2/12/2025	4.35%	2/12/2027	561	$0.00
Ally Bank, UT	Certificates of Deposit	$194,707.50	9/19/2024	3.95%	9/20/2027	781	$0.00
DMB Community Bank	Certificates of Deposit	$137,827.50	8/12/2024	3.97%	2/14/2028	928	$0.00
Celtic Bank, UT	Certificates of Deposit	$248,377.50	9/26/2024	3.73%	9/26/2029	1518	$0.00
CIBC Bank	Commercial Paper	$484,062.50	3/20/2025	4.39%	12/15/2025	137	$0.00
Bank of America	Commercial Paper	$338,738.75	7/31/2025	4.43%	4/27/2026	270	$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	$134,046.50	9/30/2022	4.25%	9/30/2025	61	$14,343.75
Federal Home Loan Mtg	U.S. Gov't Agency Note	$195,499.20	3/20/2024	4.66%	5/6/2027	644	$0.00
Federal Home Loan Mtg	U.S. Gov't Agency Note	$300,000.00	5/14/2024	6.00%	5/14/2027	652	$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	$298,137.00	3/30/2023	3.88%	3/30/2026	242	$34,875.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	$349,876.10	1/31/2025	4.26%	1/28/2028	911	$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	$496,925.00	6/27/2024	4.41%	10/20/2028	1177	$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	$996,530.00	6/28/2024	4.44%	11/24/2028	1212	$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	$249,792.50	8/30/2024	3.77%	11/27/2028	1215	$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	$172,200.00	1/31/2024	4.17%	1/25/2029	1274	$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	$463,974.60	4/10/2024	4.42%	3/20/2029	1328	$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	$198,002.00	4/11/2024	4.60%	4/10/2029	1349	$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	$285,000.00	12/24/2024	4.75%	12/24/2029	1607	$0.00
Federal Home Loan Mtg	U.S. Gov't Agency Note	$200,000.00	2/6/2025	5.01%	2/6/2030	1651	$0.00
Federal Farm Credit Bank	U.S. Gov't Agency Note	$248,452.25	3/19/2025	4.14%	3/18/2030	1691	$0.00
Federal Home Loan Bank	U.S. Gov't Agency Note	$250,000.00	4/17/2025	4.54%	4/17/2030	1721	$0.00
Federal Home Loan Bank	U.S. Agency Notes	$307,536.90	9/27/2023	5.53%	3/25/2026	237	$0.00
U.S. Treasury Note	U.S. Treasurer	$324,466.80	1/31/2024	4.20%	6/15/2026	319	$0.00
U.S. Treasury Note	U.S. Treasurer	$399,187.50	4/30/2024	4.98%	4/30/2026	273	$0.00
U.S. Treasury Note	U.S. Treasurer	$299,929.69	6/25/2024	4.25%	2/28/2029	1308	$0.00
U.S. Treasury Note	U.S. Treasurer	$245,878.91	5/13/2024	4.50%	3/31/2029	1339	$0.00
U.S. Treasury Note	U.S. Treasurer	$399,478.99	4/30/2024	4.65%	4/30/2029	1369	$0.00
U.S. Treasury Note	U.S. Treasurer	$398,687.51	1/15/2025	4.58%	5/31/2029	1400	$0.00
U.S. Treasury Note	U.S. Treasurer	$490,351.56	8/30/2024	3.69%	6/30/2029	1430	$0.00
U.S. Treasury Note	U.S. Treasurer	$245,449.22	1/8/2025	4.44%	7/31/2029	1461	$0.00
U.S. Treasury Note	U.S. Treasurer	$348,742.19	9/5/2024	3.70%	8/31/2029	1492	$0.00
U.S. Treasury Note	U.S. Treasurer	$145,652.34	1/8/2025	4.44%	7/31/2029	1461	$0.00
U.S. Treasury Note	U.S. Treasurer	$299,742.19	4/15/2025	4.15%	10/31/2029	1553	$0.00
U.S. Treasury Note	U.S. Treasurer	$298,417.97	3/31/2025	4.12%	3/31/2030	1704	$0.00
U.S. Treasury Note	U.S. Treasurer	$250,000.00	7/31/2025	4.00%	7/31/2030	1826	$0.00
Government Debt - Federal Agency Subtotal		$11,436,928.67					
Cash Accounts							
1) First Commonwealth Bank	Checking - SM	$720,854.12	7/31/2025	0.06%	8/1/2025	1	$1.18
2) Federated Govt Obligations Is	Money Market	$3,956,278.36	7/31/2025	2.10%	8/1/2025	1	$227.62
3) First American Obligations Fund	Money Market	$58,044.12	7/31/2025	2.10%	8/1/2025	1	$3.34
4) Star Ohio - General	Money Market	$21,812,773.65	7/31/2025	2.28%	8/1/2025	1	$1,362.55
Cash Account Subtotal		$26,547,950.25					
Total Interim Funds		$37,984,878.92					
ACTIVE FUNDS - General Operating Funds							
1) First Commonwealth Bank	Checking - General	$42,171,126.00	7/31/2025	0.02%	8/1/2025	1	$23.11
2) First Commonwealth Bank	Checking - Payroll	$209,069.17	7/31/2025	0.00%	8/1/2025	1	$0.00
Total Active Funds		$42,380,195.17					
Total Active and Interim Funds - General Operating		$80,365,074.09		1.36%		151	$4,779,915.22

BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
July 31, 2025

Institution	Instrument Type	Cost Basis	Purchase Date	Yield Rate	Maturity Date	Days to Maturity	Est. Earnings Remaining
May 2019 - Bond Proceeds							
8) First American Treasury Obligations Fund	Money Market	$0.00	7/31/2025	2.10%	8/1/2025	1	$0.00
9) Star Ohio - Construction Fund	Money Market	$95,269.99	7/31/2025	2.28%	8/1/2025	1	$5.95
Subtotal		$95,269.99					
Total May 2019 - Bond Proceeds		$95,269.99					
Grand Total Construction Proceeds		$95,269.99		2.28%		1	$5,010,005.95

BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
July 31, 2025

Fund	Month to Date	Year to Date
General Fund (001)	$182,342.64	$182,342.64
Building Project Fund (004-9017)	$345.88	$345.88
Food Service Fund (006)	$5,297.41	$5,297.41
Sunbury Meadows CDA (022-9200)	$295.99	$295.99
Auxillary Services Fund (401)	$312.86	$312.86
Total All Funds	$188,594.78	$188,594.78

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

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