

# **Big Walnut Local School District**

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## **Monthly Financial Report**

*for the month ended*  
**June 30, 2025**

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Prepared By:  
Scott Gooding  
Treasurer



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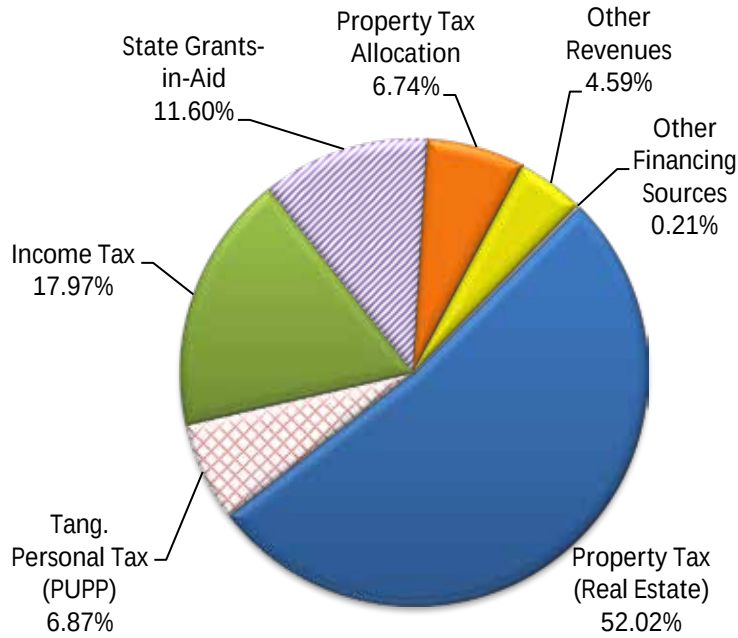
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| Five Year Forecast (June 2025)<br>Monthly Variance Report<br>Monday, June 30, 2025                        |                                  |                    |                   |                   |                     |       |
|-----------------------------------------------------------------------------------------------------------|----------------------------------|--------------------|-------------------|-------------------|---------------------|-------|
| ODE Line Number                                                                                           | Five Year Forecast<br>(May 2025) | FYTD Estimate      | FYTD Actual       | FYTD Difference   | FYTD Difference (%) | Notes |
| 01.010 General Property (Real Estate)                                                                     | \$ 33,355,416.98                 | \$ 33,355,416.98   | \$ 33,623,933.11  | \$ 268,516.13     | 0.81%               |       |
| 01.020 Tangible Personal Property Tax                                                                     | \$ 4,482,997.04                  | \$ 4,482,977.04    | \$ 4,482,997.04   | \$ 20.00          | 0.00%               |       |
| 01.030 Income Tax                                                                                         | \$ 12,582,493.48                 | \$ 12,582,493.48   | \$ 12,513,778.48  | \$ (68,715.00)    | -0.55%              |       |
| 01.035 Unrestricted Grants-in-Aid                                                                         | \$ 6,673,624.61                  | \$ 6,773,838.85    | \$ 6,694,483.90   | \$ (79,354.95)    | -1.17%              |       |
| 01.040 Restricted Grants-in-Aid                                                                           | \$ 959,404.64                    | \$ 963,629.06      | \$ 865,856.76     | \$ (97,772.30)    | -10.15%             | 1     |
| 01.045 Restricted Federal Grants-in-Aid - SFSF                                                            | \$ -                             | \$ -               | \$ -              | \$ -              | 0.00%               |       |
| 01.050 Property Tax Allocation                                                                            | \$ 4,405,635.58                  | \$ 4,326,061.62    | \$ 4,405,635.58   | \$ 79,573.96      | 1.84%               |       |
| 01.060 All Other Operating Revenue                                                                        | \$ 3,568,755.53                  | \$ 3,568,755.53    | \$ 4,327,222.25   | \$ 758,466.72     | 21.25%              | 2     |
| 01.070 Total Revenue                                                                                      | \$ 66,028,327.86                 | \$ 66,053,172.57   | \$ 66,913,907.12  | \$ 860,734.55     | 1.30%               |       |
| 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                                                                                        | \$ -                             | \$ -               | \$ 3,750.00       | \$ 3,750.00       | 0.00%               |       |
| 02.060 All Other Financial Sources                                                                        | \$ 110,459.00                    | \$ 110,459.00      | \$ 77,255.20      | \$ (33,203.80)    | -30.06%             |       |
| 02.070 Total Other Financing Sources                                                                      | \$ 110,459.00                    | \$ 110,459.00      | \$ 81,005.20      | \$ (29,453.80)    | -26.66%             |       |
| 02.080 Total Revenues and Other Financing Sources                                                         | \$ 66,138,786.86                 | \$ 66,163,631.57   | \$ 66,994,912.32  | \$ 831,280.75     | 1.26%               |       |
| 03.010 Personal Services                                                                                  | \$ 32,604,366.44                 | \$ 32,604,366.44   | \$ 31,434,401.73  | \$ (1,169,964.71) | -3.59%              |       |
| 03.020 Employees' Retirement/Insurance Benefits                                                           | \$ 12,804,904.61                 | \$ 12,804,904.61   | \$ 12,434,714.40  | \$ (370,190.21)   | -2.89%              |       |
| 03.030 Purchased Services                                                                                 | \$ 8,703,739.15                  | \$ 8,703,739.15    | \$ 8,716,249.22   | \$ 12,510.07      | 0.14%               |       |
| 03.040 Supplies and Materials                                                                             | \$ 2,233,880.00                  | \$ 2,233,880.00    | \$ 2,012,431.91   | \$ (221,448.09)   | -9.91%              |       |
| 03.050 Capital Outlay                                                                                     | \$ 794,110.55                    | \$ 794,110.55      | \$ 1,267,533.69   | \$ 473,423.14     | 59.62%              | 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                                                                                      | \$ 850,852.66                    | \$ 850,013.06      | \$ 873,717.80     | \$ 23,704.74      | 2.79%               |       |
| 04.500 Total Expenditures                                                                                 | \$ 57,991,853.41                 | \$ 57,991,013.81   | \$ 56,739,048.75  | \$ (1,251,965.06) | -2.16%              |       |
| 05.010 Operational Transfers - Out                                                                        | \$ 18,268,671.00                 | \$ 18,268,671.00   | \$ 18,272,421.12  | \$ 3,750.12       | 0.02%               |       |
| 05.020 Advances - Out                                                                                     | \$ -                             | \$ -               | \$ 3,750.00       | \$ 3,750.00       | 0.00%               |       |
| 05.030 All Other Financing Uses                                                                           | \$ -                             | \$ -               | \$ -              | \$ -              | 0.00%               |       |
| 05.040 Total Other Financing Uses                                                                         | \$ 18,268,671.00                 | \$ 18,268,671.00   | \$ 18,276,171.12  | \$ 7,500.12       | 0.04%               |       |
| 05.050 Total Expenditure and Other Financing Uses                                                         | \$ 76,260,524.41                 | \$ 76,259,684.81   | \$ 75,015,219.87  | \$ (1,244,464.94) | -1.63%              |       |
| 06.010 Excess Rev & Other Financing Sources over (under) Exp & Other Financing Uses                       | \$ (10,121,737.55)               | \$ (10,096,053.24) | \$ (8,020,307.55) | \$ 2,075,745.69   |                     |       |
| 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 - June 30, 2025                                                                       | \$ 24,111,765.06                 | \$ 24,137,449.37   | \$ 26,213,195.06  | \$ 2,075,745.69   |                     |       |
| 08.010 Encumbrances - June 30, 2025                                                                       | \$ 953,642.00                    |                    | \$ 726,707.40     |                   |                     |       |
| 09.030 Budget Reserve                                                                                     | \$ -                             |                    |                   |                   |                     |       |
| Notes                                                                                                     |                                  |                    |                   |                   |                     |       |
| Monthly estimates are derived from 8 years of historical transactions by month.                           |                                  |                    |                   |                   |                     |       |
| (1) - Science of Reading stipend reimbursements not yet received from Department of Education & Workforce | \$ 134,320.00                    |                    |                   |                   |                     |       |
| (1) - Increased Threshold Cost Reimbursement                                                              | \$ 87,534.76                     |                    |                   |                   |                     |       |
| (2) - Interest correction - 09/27/24 for July 2024 (posted to 022-9200)                                   | \$ 182,242.95                    |                    |                   |                   |                     |       |
| Interest estimated revenue                                                                                | \$ 960,000.00                    |                    |                   |                   |                     |       |
| FYTD received                                                                                             | \$ 2,274,738.31                  |                    |                   |                   |                     |       |
| (3) Bus purchases                                                                                         |                                  |                    |                   |                   |                     |       |

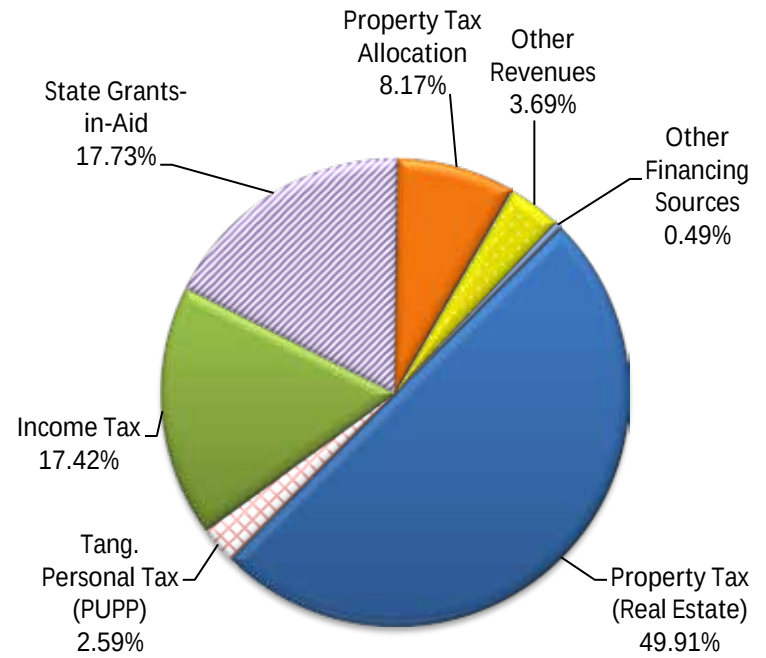
**EST. GENERAL FUND REVENUE FY25**

**\$57,196,300**



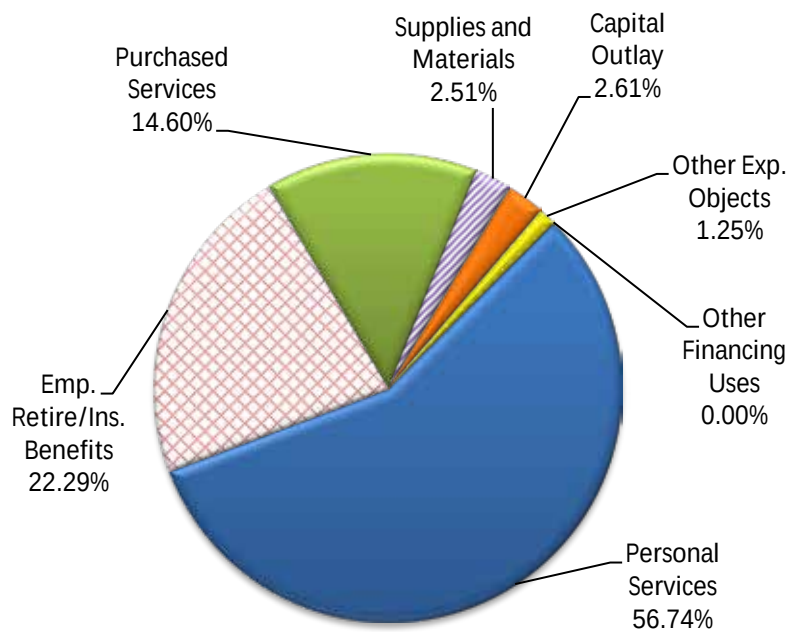
**EST. GENERAL FUND REVENUE FY15**

**\$30,203,662**



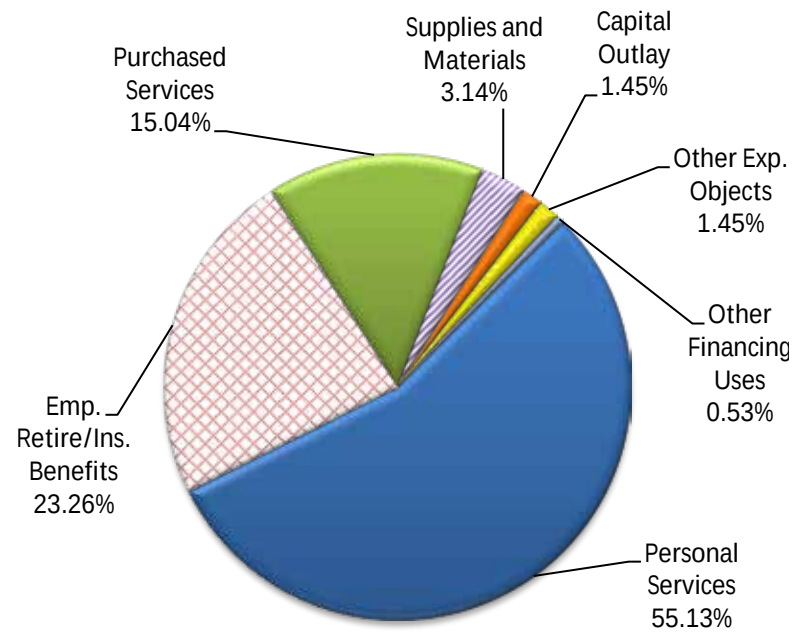
**EST. GENERAL FUND EXPENDITURES FY25**

**\$51,522,171**



**EST. GENERAL FUND EXPENDITURES FY15**

**\$29,020,690**



**Enrollment**

**FY 2025**

**4,373**

as of 8/23/2024

**FY 2015**

**3,150**

**% Change**

**38.83%**

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

| <b>CATEGORY</b>                                                                           | <b>FY 25 EST.</b>   | <b>FY 25 ACTUAL</b> | <b>VARIANCE</b>     | <b>PERCENTAGE</b> |
|-------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------|
| <b>Revenues</b>                                                                           |                     |                     |                     |                   |
| General Property Tax (Real Estate)                                                        | \$32,766,813        | \$33,623,933        | \$857,120           | 2.6%              |
| Tangible Personal Property (PUPP)                                                         | 4,356,410           | 4,482,997           | 126,587             | 2.9%              |
| Income Tax                                                                                | 12,098,852          | 12,513,778          | 414,926             | 3.4%              |
| Unrestricted State Grants-in-Aid                                                          | 6,878,753           | 7,507,715           | 628,962             | 9.1%              |
| Restricted State Grants-in-Aid                                                            | 607,255             | 52,625              | (554,630)           | -91.3%            |
| Property Tax Allocation (Reimb.)                                                          | 4,332,328           | 4,405,636           | 73,307              | 1.7%              |
| All Other Revenues                                                                        | 3,408,555           | 4,403,353           | 994,798             | 29.2%             |
| <b>Total Revenues</b>                                                                     | <b>64,448,967</b>   | <b>66,990,038</b>   | <b>2,541,071</b>    | <b>3.9%</b>       |
| <b>Other Financing Sources</b>                                                            |                     |                     |                     |                   |
| Advances-In                                                                               | \$0                 | \$0                 | \$0                 | 0.0%              |
| All Other Financing Sources                                                               | 13,346              | 4,874               | (8,472)             | -63.5%            |
| <b>Total Other Financing Sources</b>                                                      | <b>13,346</b>       | <b>4,874</b>        | <b>(8,472)</b>      | <b>-63.5%</b>     |
| <b>Total Revenues &amp; Other Fin. Sources</b>                                            | <b>\$64,462,313</b> | <b>\$66,994,912</b> | <b>\$2,532,599</b>  | <b>3.9%</b>       |
| <b>Expenditures</b>                                                                       |                     |                     |                     |                   |
| Personal Services (Salaries & Wages)                                                      | \$32,604,366        | \$31,434,402        | (\$1,169,964)       | -3.6%             |
| Retirement/Insurance Benefits                                                             | 12,804,905          | 12,434,714          | (370,191)           | -2.9%             |
| Purchased Services                                                                        | 8,703,739           | 8,716,249           | 12,510              | 0.1%              |
| Supplies and Materials                                                                    | 2,233,880           | 2,012,432           | (221,448)           | -9.9%             |
| Capital Outlay                                                                            | 542,029             | 1,267,534           | 725,505             | 133.8%            |
| Other Expenditure Objects                                                                 | 843,598             | 19,149,889          | 18,306,291          | 2170.0%           |
| <b>Total Expenditures</b>                                                                 | <b>57,732,517</b>   | <b>75,015,220</b>   | <b>17,282,703</b>   | <b>29.9%</b>      |
| <b>Other Financing Uses</b>                                                               |                     |                     |                     |                   |
| Operating Transfers-Out                                                                   | \$0                 | \$0                 | \$0                 | 0.0%              |
| Advances-Out                                                                              | 0                   | 0                   | 0                   | 0.0%              |
| All Other Financing Uses                                                                  | 0                   | 0                   | 0                   | 0.0%              |
| <b>Total Other Financing Uses</b>                                                         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          | <b>0.0%</b>       |
| <b>Total Expenditures &amp; Other Fin. Uses</b>                                           | <b>\$57,732,517</b> | <b>\$75,015,220</b> | <b>\$17,282,703</b> | <b>29.9%</b>      |
| Excess of Revenues & Other Fin.<br>Sources over (under) Expenditures &<br>Other Fin. Uses | \$6,729,796         | (\$8,020,308)       | #####               | -219.2%           |
| <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>\$40,963,298</b> | <b>\$26,213,195</b> | <b>#####</b>        | <b>-36.0%</b>     |
| Estimated Encumbrances                                                                    | \$0                 | \$726,707           | (\$726,707)         |                   |
| <b>Unreserved Fund Balance</b>                                                            | <b>\$40,963,298</b> | <b>\$25,486,487</b> | <b>#####</b>        |                   |



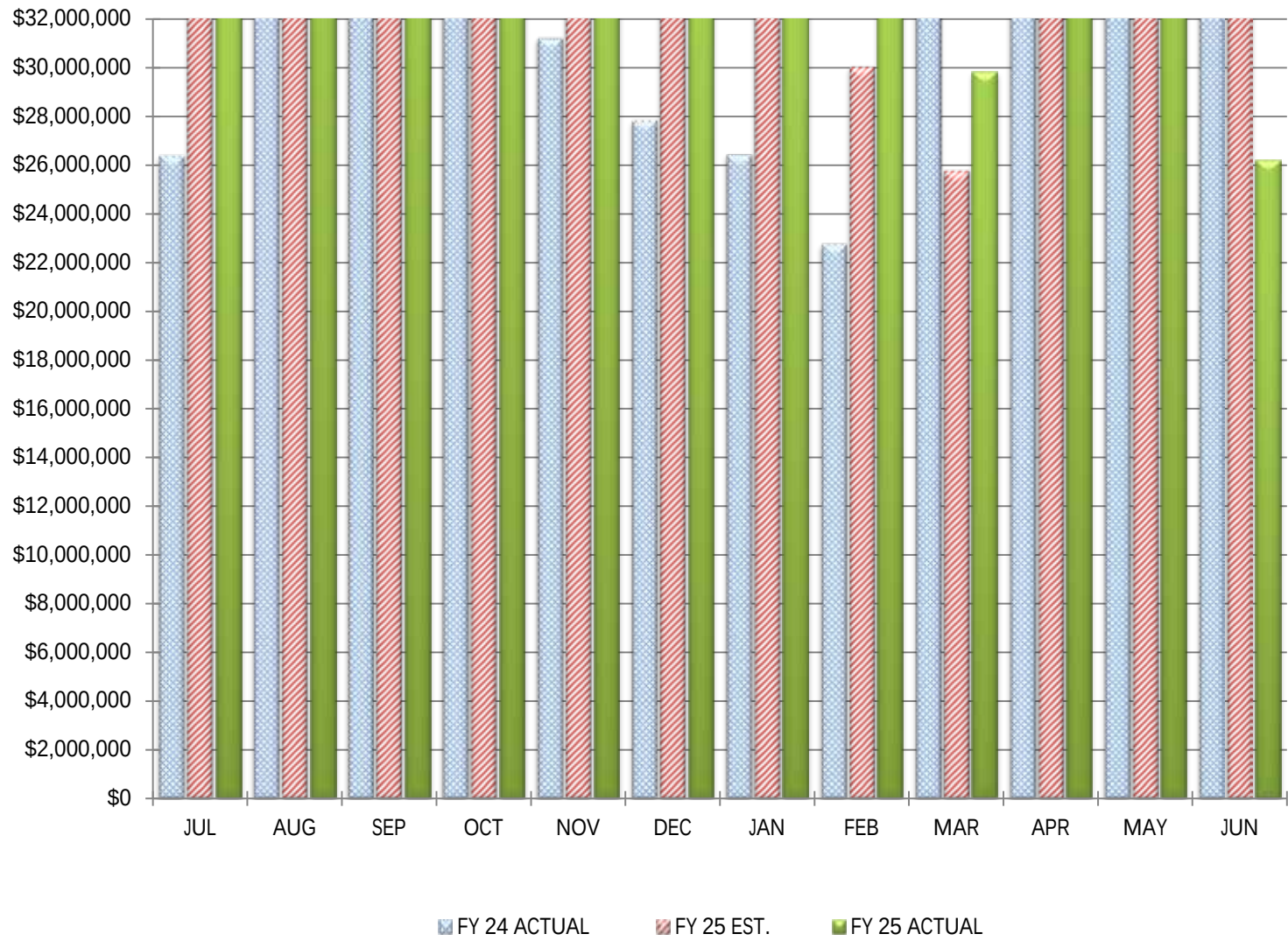
**BIG WALNUT** | **INSPIRE**  
**LOCAL SCHOOLS** | **& GUIDE**

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## VARIANCE ANALYSIS - GENERAL FUND

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# COMPARISON OF MONTHLY ENDING CASH BALANCES



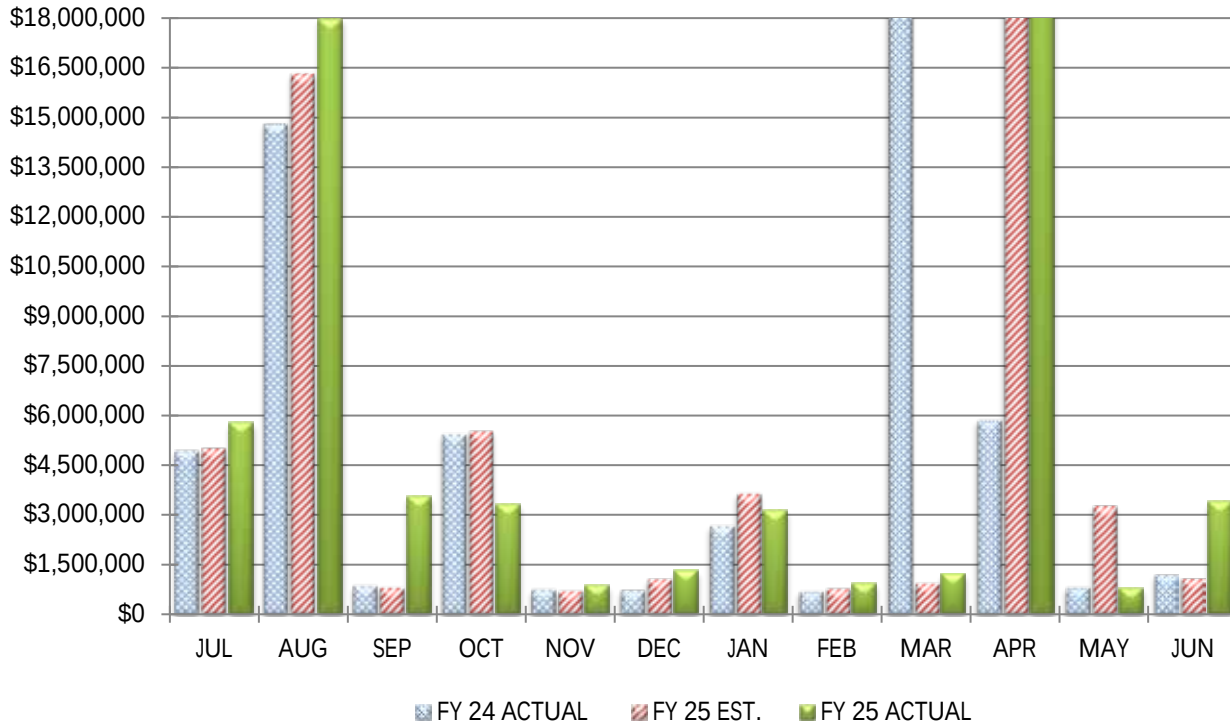
## COMPARISON OF MONTHLY ENDING CASH BALANCES

June 30, 2025

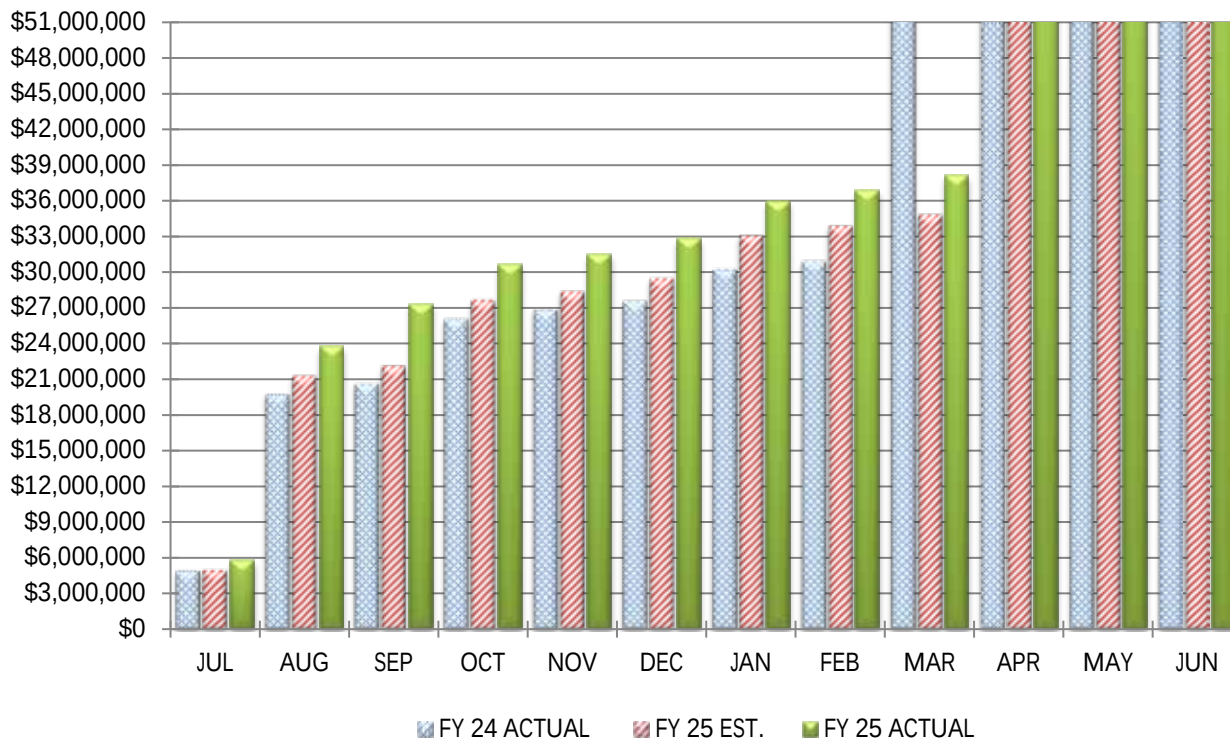
|                                |       |                |
|--------------------------------|-------|----------------|
| Actual Cash Balance            |       | \$26,213,195   |
| Estimated Cash Balance         |       | \$40,963,298   |
| Variance From Estimate         | UNDER | (\$14,750,103) |
| Percent Variance From Estimate | UNDER | -36.01%        |
| Previous Year Cash Balance     |       | \$34,233,503   |

**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

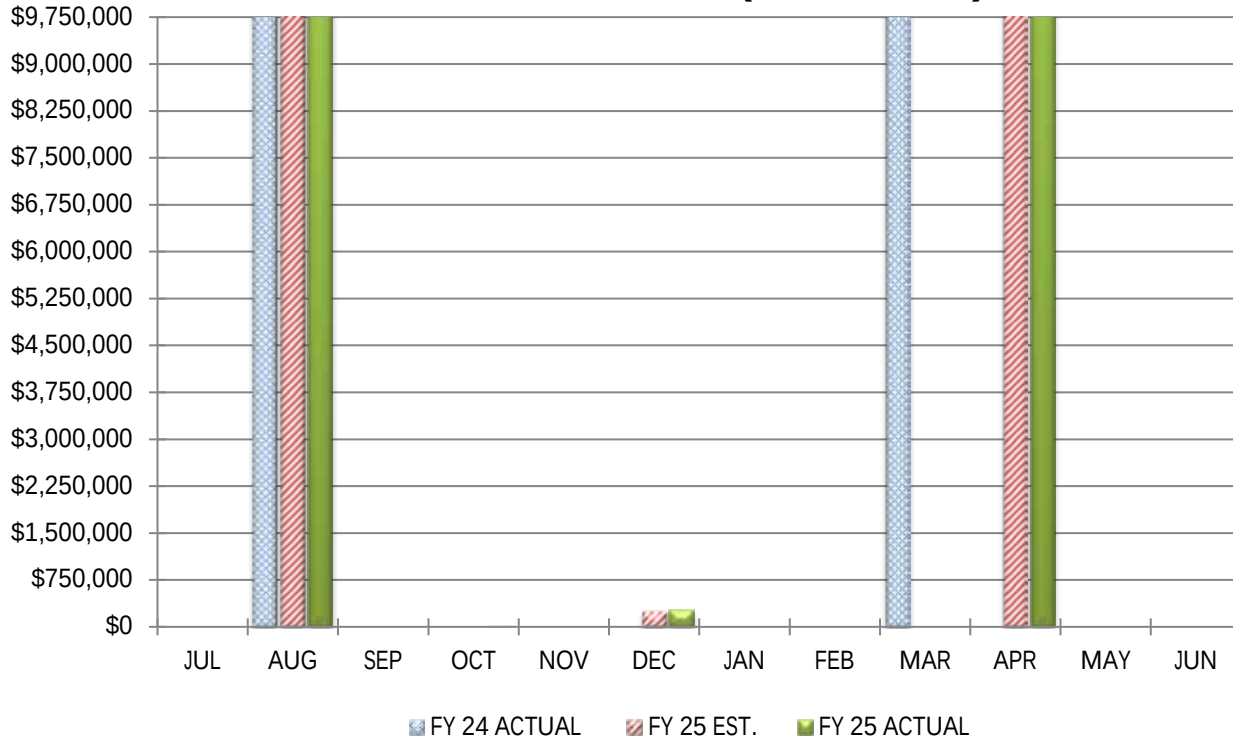


## COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

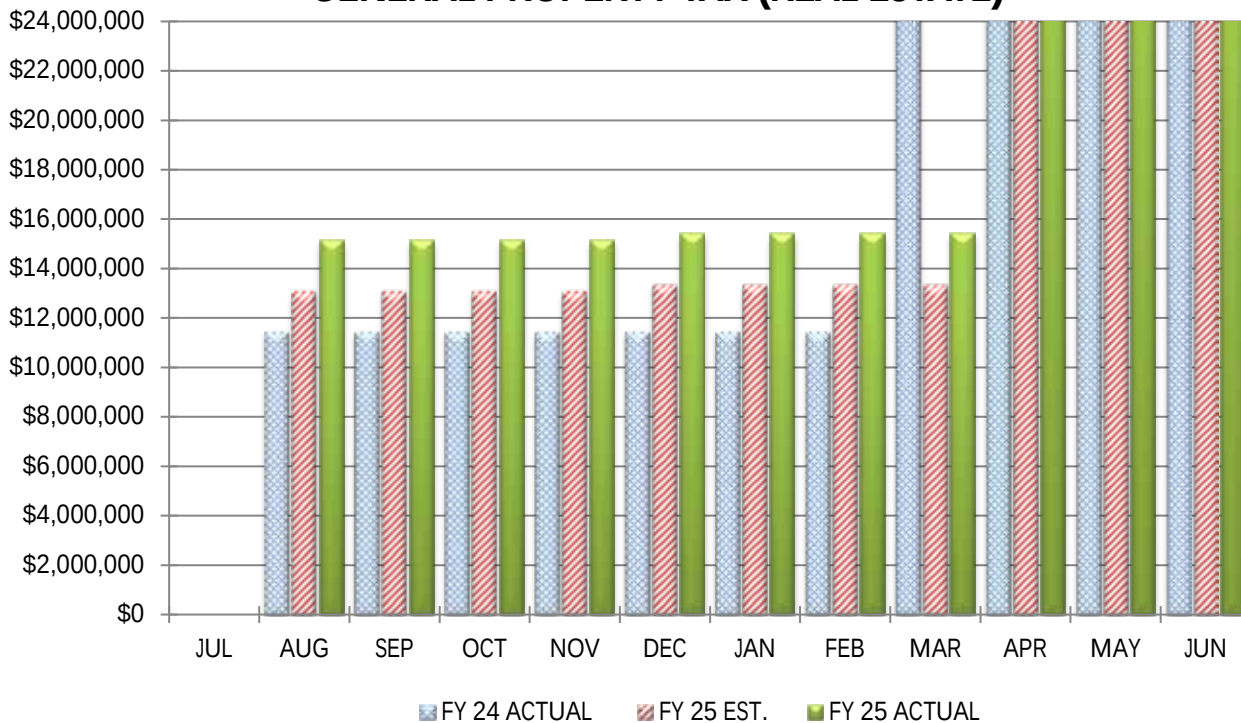
| June 30, 2025                      |      |             |              |              |
|------------------------------------|------|-------------|--------------|--------------|
|                                    |      | MONTH       |              |              |
|                                    |      |             | YEAR-TO-DATE |              |
| Actual Receipts                    |      | \$3,402,326 |              | \$66,994,912 |
| Estimated Receipts                 |      | \$1,079,408 |              | \$64,462,313 |
| Variance From Estimate             | OVER | \$2,322,919 | OVER         | \$2,532,599  |
| Variance From Estimate             | OVER | 215.20%     | OVER         | 3.93%        |
| Actual Prior Year                  |      | \$1,198,814 |              | \$59,494,742 |
| Total 2024-2025 Estimate           |      |             |              | \$63,224,545 |
| Percent Of Total Estimate Received |      |             |              | 105.96%      |
| Percent Of Budget Year Completed   |      | 12 Months   |              | 100.00%      |

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

## COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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



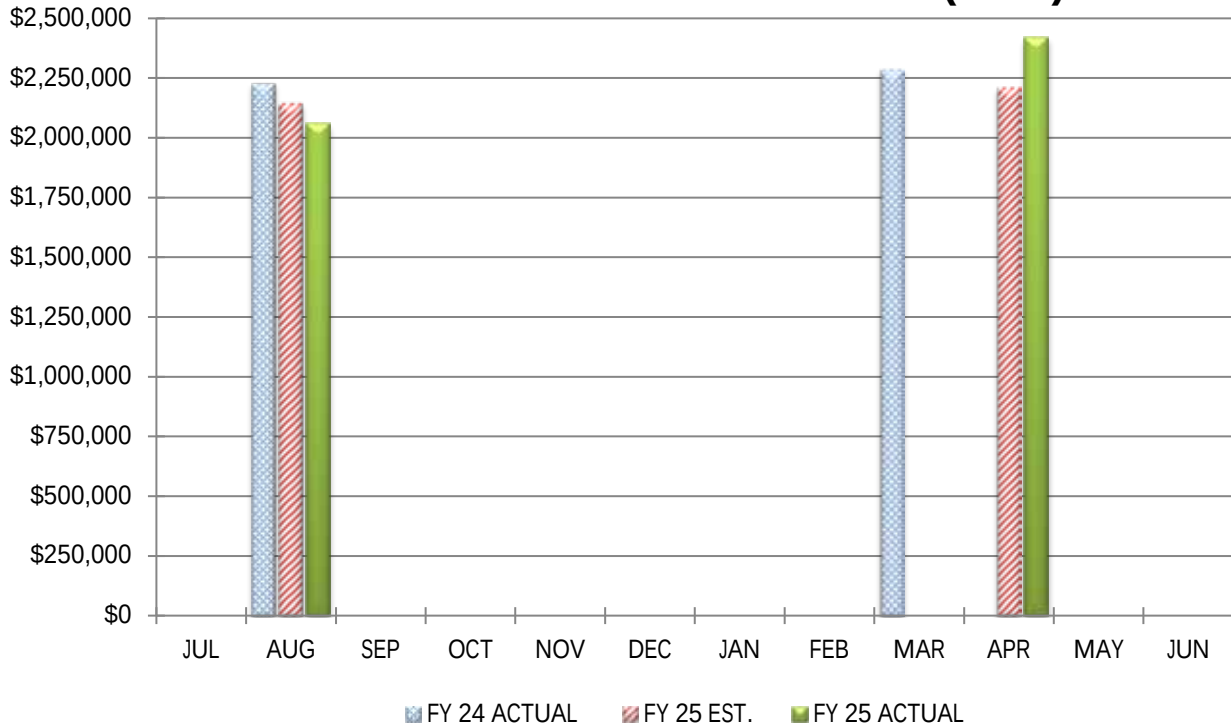
## COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

**June 30, 2025**

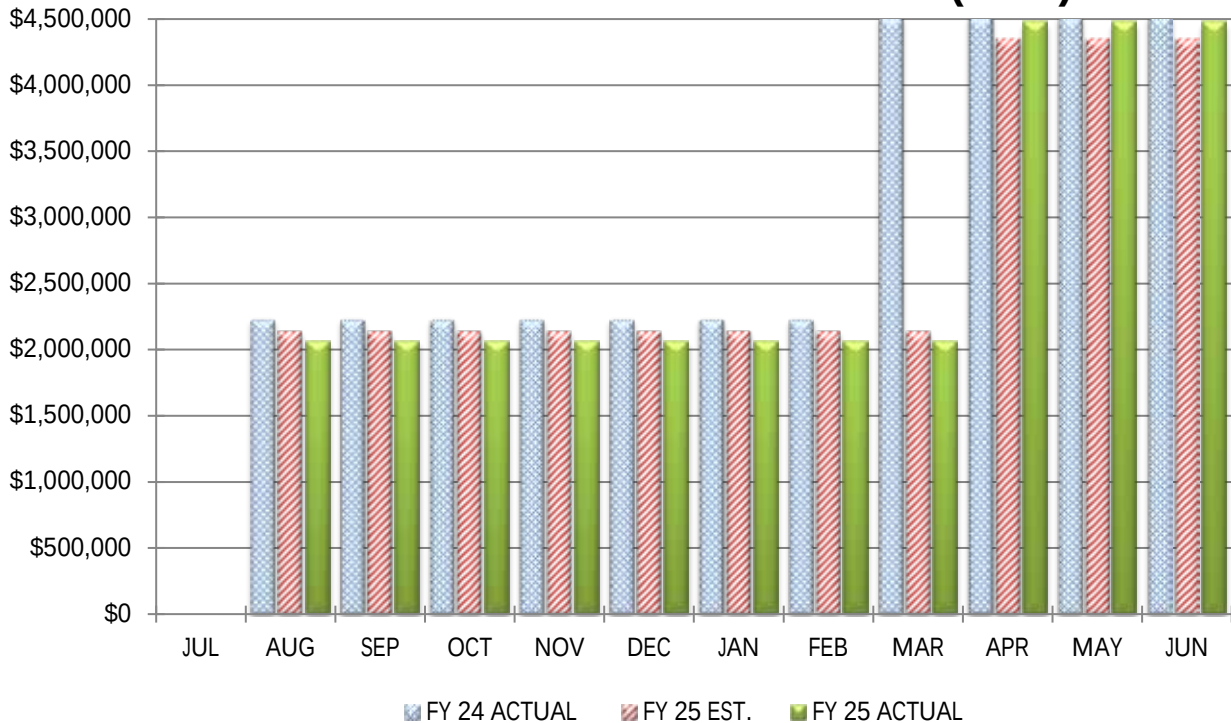
|                                    | <u>MONTH</u>  | <u>YEAR-TO-DATE</u> |
|------------------------------------|---------------|---------------------|
| Actual Real Estate Tax Receipts    | \$0           | \$33,623,933        |
| Estimated Real Estate Tax Receipts | \$0           | \$32,766,813        |
| Variance From Estimate             | \$0    OVER   | \$857,120           |
| Variance From Estimate             | 0.00%    OVER | 2.62%               |
| Actual Prior Year                  | \$0           | \$28,784,931        |
| Total 2024-2025 Estimate           |               | \$32,889,810        |
| Percent Of Total Estimate Received |               | 102.23%             |
| Percent Of Budget Year Completed   | 12 months     | 100.00%             |

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

# **COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)**



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

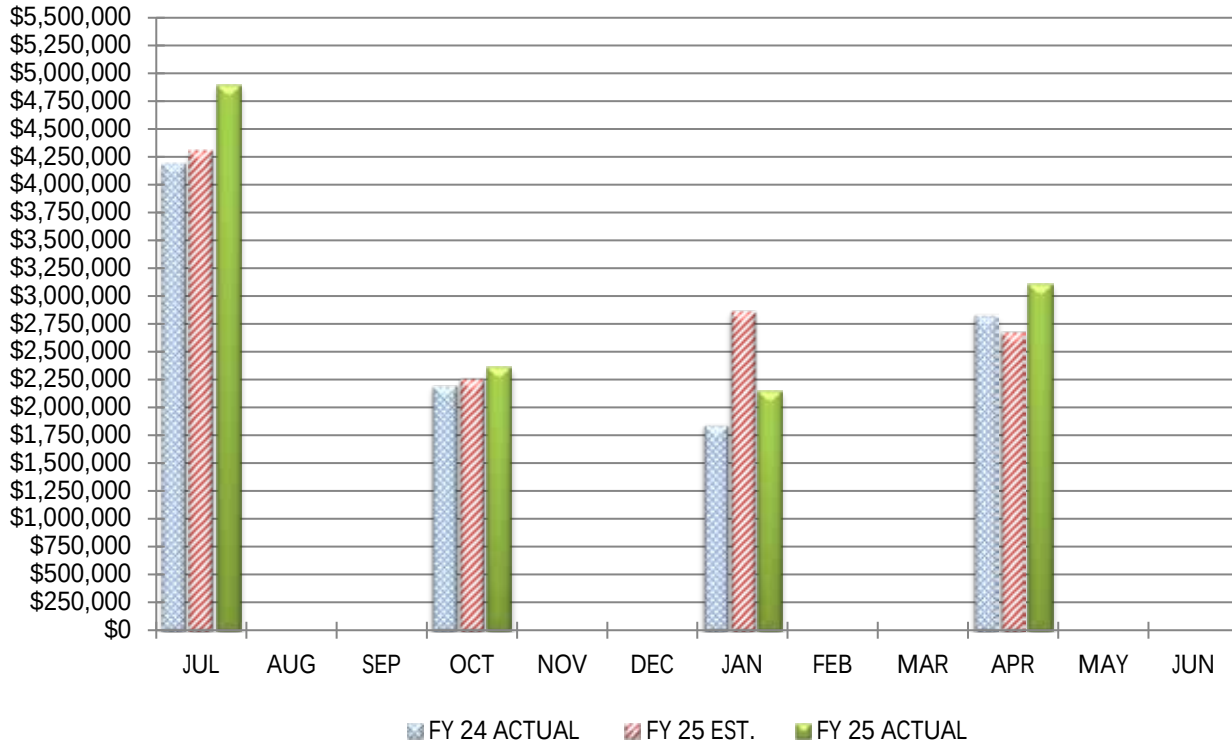


## COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

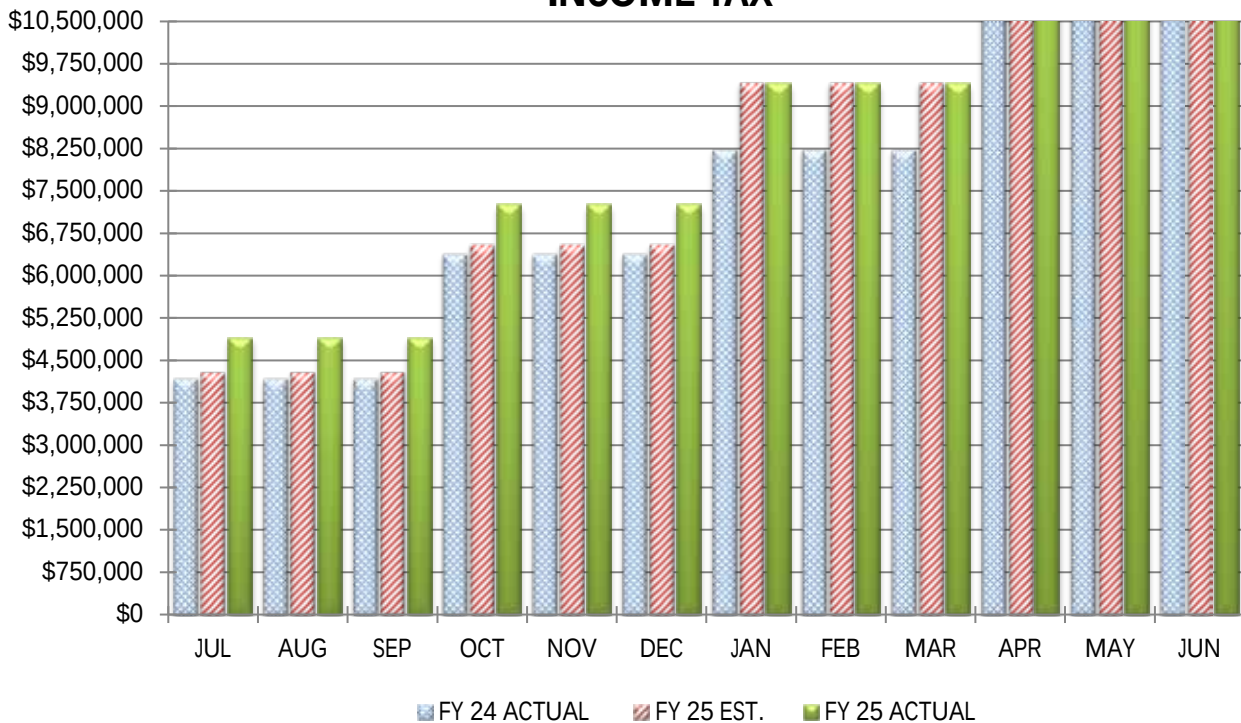
|                                    | June 30, 2025 |              |
|------------------------------------|---------------|--------------|
|                                    | MONTH         | YEAR-TO-DATE |
| Actual PUPP Tax Receipts           | \$0           | \$4,482,997  |
| Estimated PUPP Tax Receipts        | \$0           | \$4,356,410  |
| Variance From Estimate             | \$0 OVER      | \$126,587    |
| Variance From Estimate             | 0.00% OVER    | 2.91%        |
| Actual Prior Year                  | \$0           | \$4,517,899  |
| Total 2024-2025 Estimate           |               | \$4,345,334  |
| Percent Of Total Estimate Received |               | 103.17%      |
| Percent Of Budget Year Completed   | 12 months     | 100.00%      |

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

## COMPARISON OF TOTAL MONTHLY INCOME TAX



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



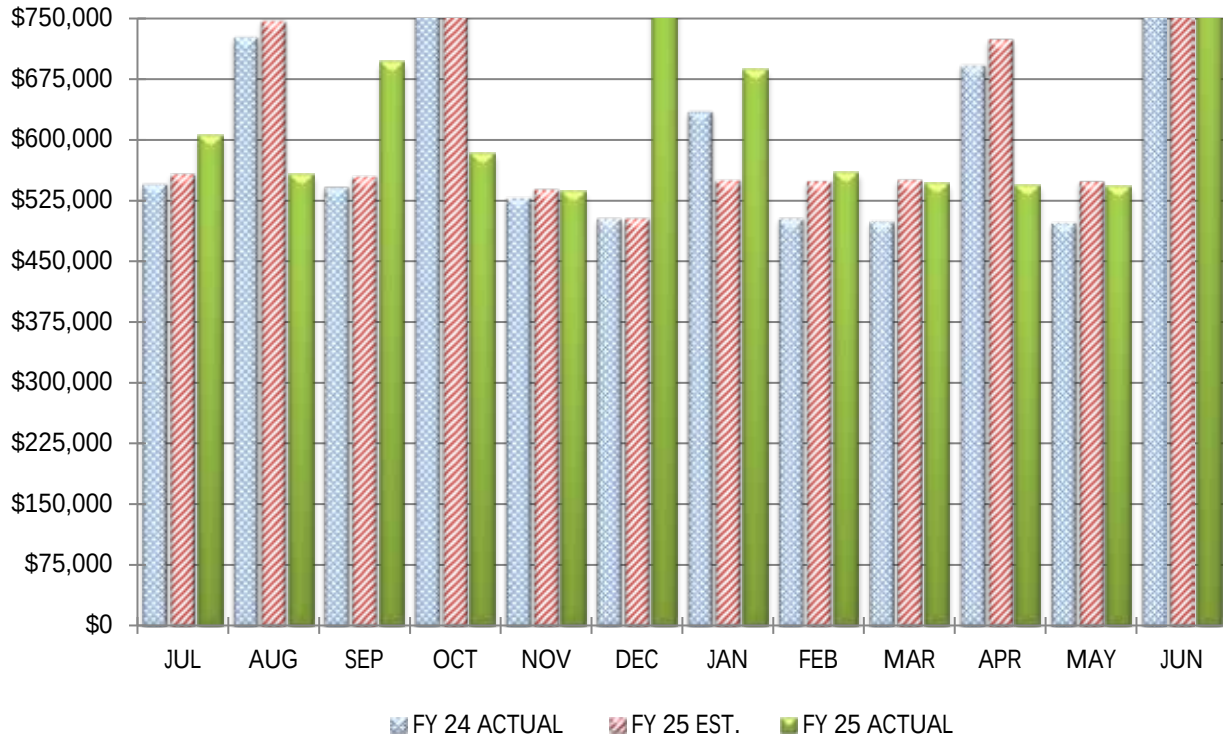
## COMPARISON OF INCOME TAX

June 30, 2025

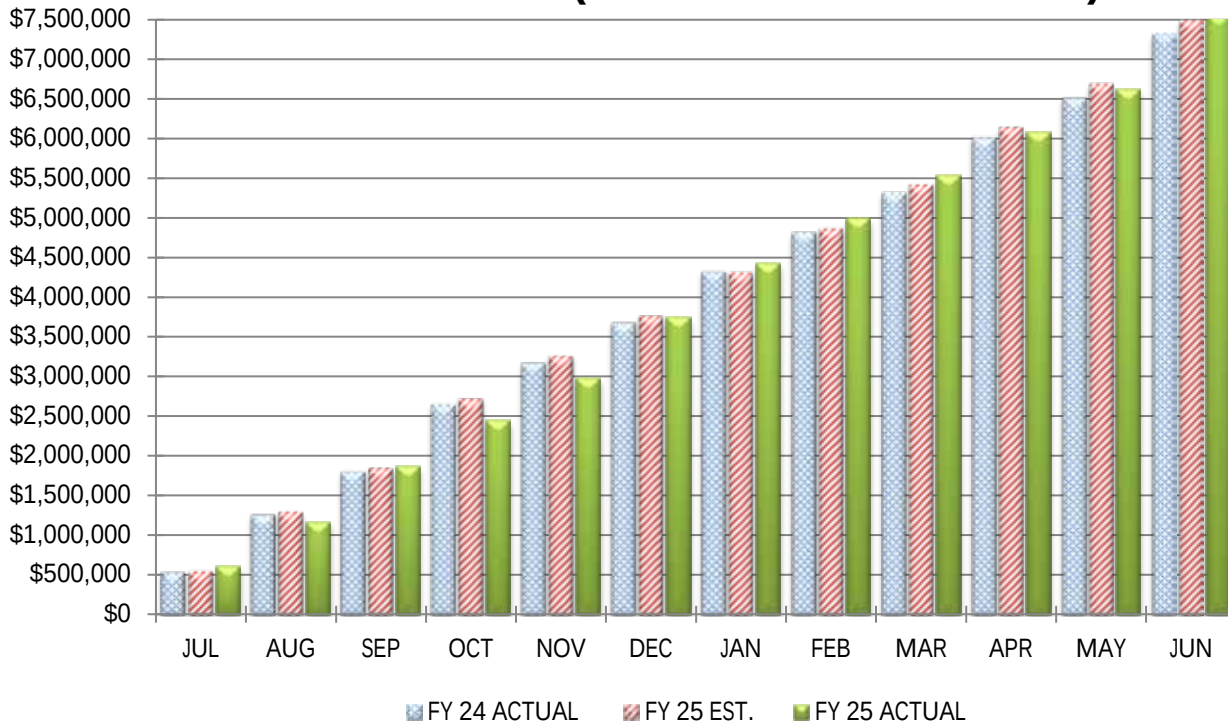
|                                    | <u>MONTH</u> |      | <u>YEAR-TO-DATE</u> |
|------------------------------------|--------------|------|---------------------|
| Actual State Receipts              | \$0          |      | \$12,513,778        |
| Estimated State Receipts           | \$0          |      | \$12,098,852        |
| Variance From Estimate             | \$0          | OVER | \$414,926           |
| Variance From Estimate             | 0.00%        | OVER | 3.43%               |
| Actual Prior Year                  | \$0          |      | \$11,062,620        |
| Total 2024-2025 Estimate           |              |      | \$11,360,147        |
| Percent Of Total Estimate Received |              |      | 110.16%             |
| Percent Of Budget Year Completed   | 12 months    |      | 100.00%             |

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

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



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

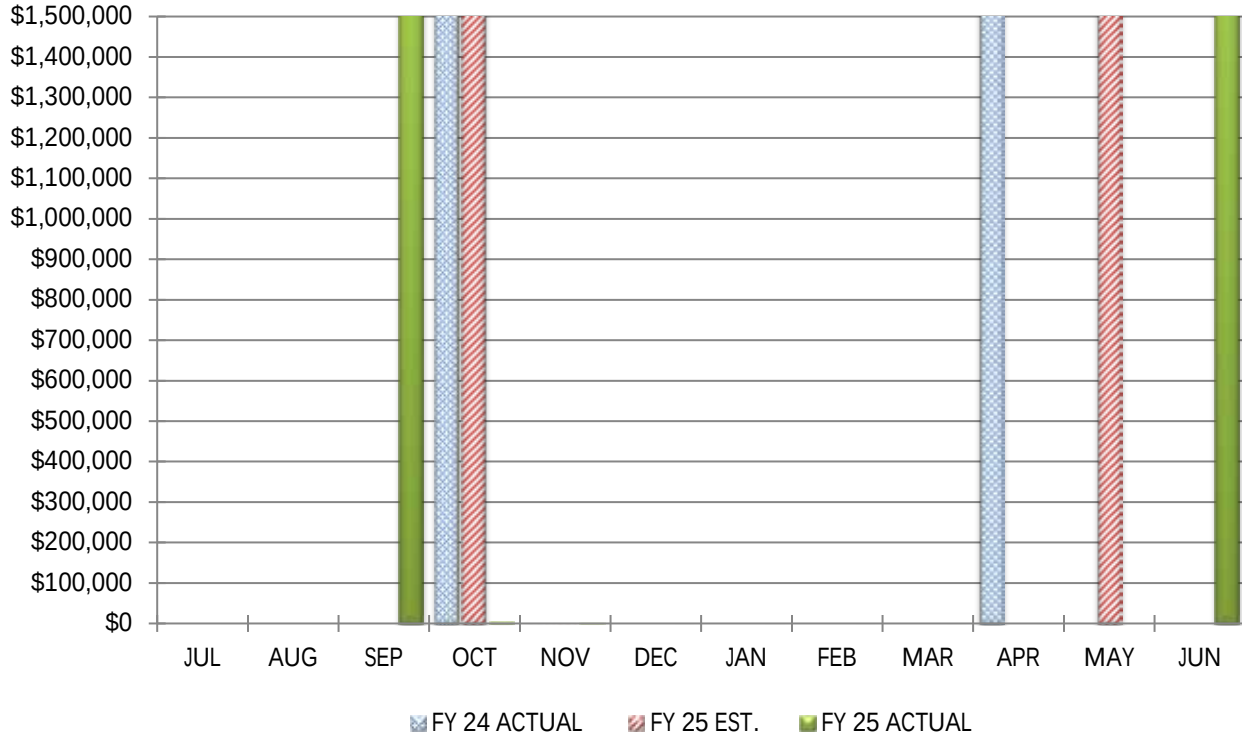


## COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

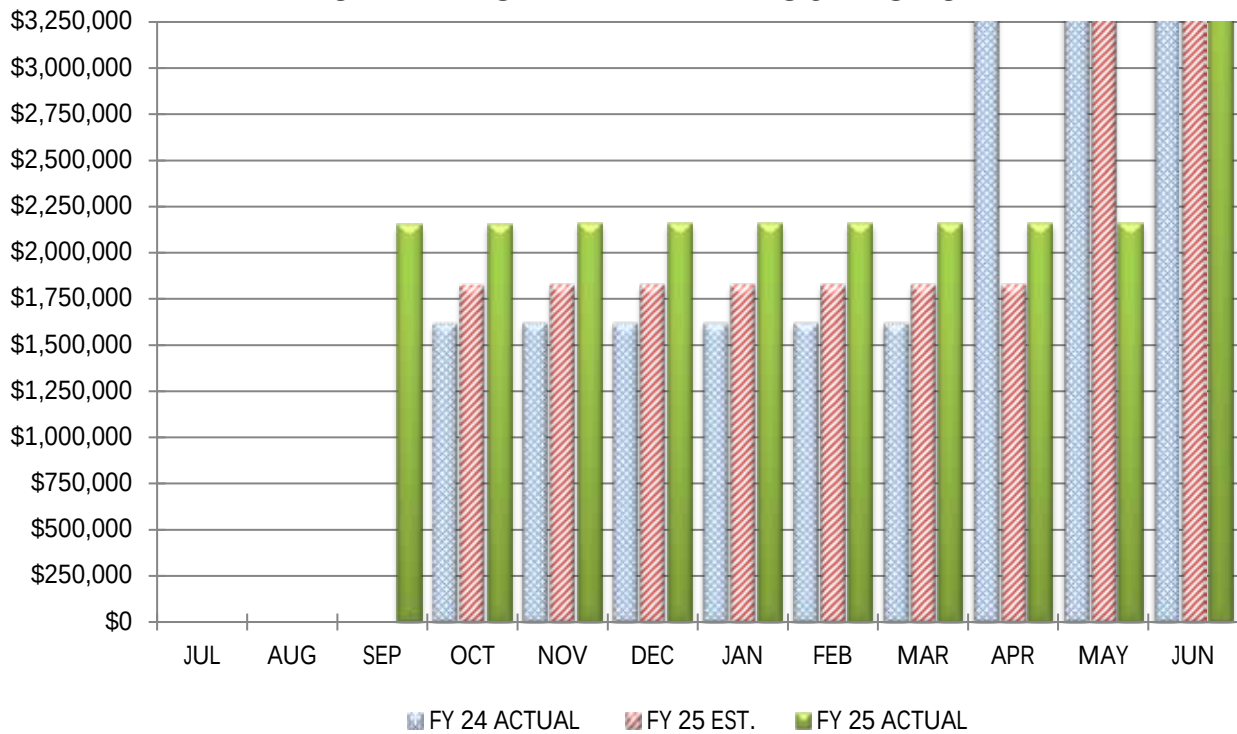
| June 30, 2025                      |      |           |              |             |
|------------------------------------|------|-----------|--------------|-------------|
|                                    |      | MONTH     |              |             |
|                                    |      |           | YEAR-TO-DATE |             |
| Actual State Receipts              |      | \$935,547 |              | \$7,560,341 |
| Estimated State Receipts           |      | \$794,924 |              | \$7,486,008 |
| Variance From Estimate             | OVER | \$140,623 | OVER         | \$74,333    |
| Variance From Estimate             | OVER | 17.69%    | OVER         | 0.99%       |
| Actual Prior Year                  |      | \$808,464 |              | \$7,329,355 |
| Total 2024-2025 Estimate           |      |           |              | \$7,335,907 |
| Percent Of Total Estimate Received |      |           |              | 103.06%     |
| Percent Of Budget Year Completed   |      | 12 months |              | 100.00%     |

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

## COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

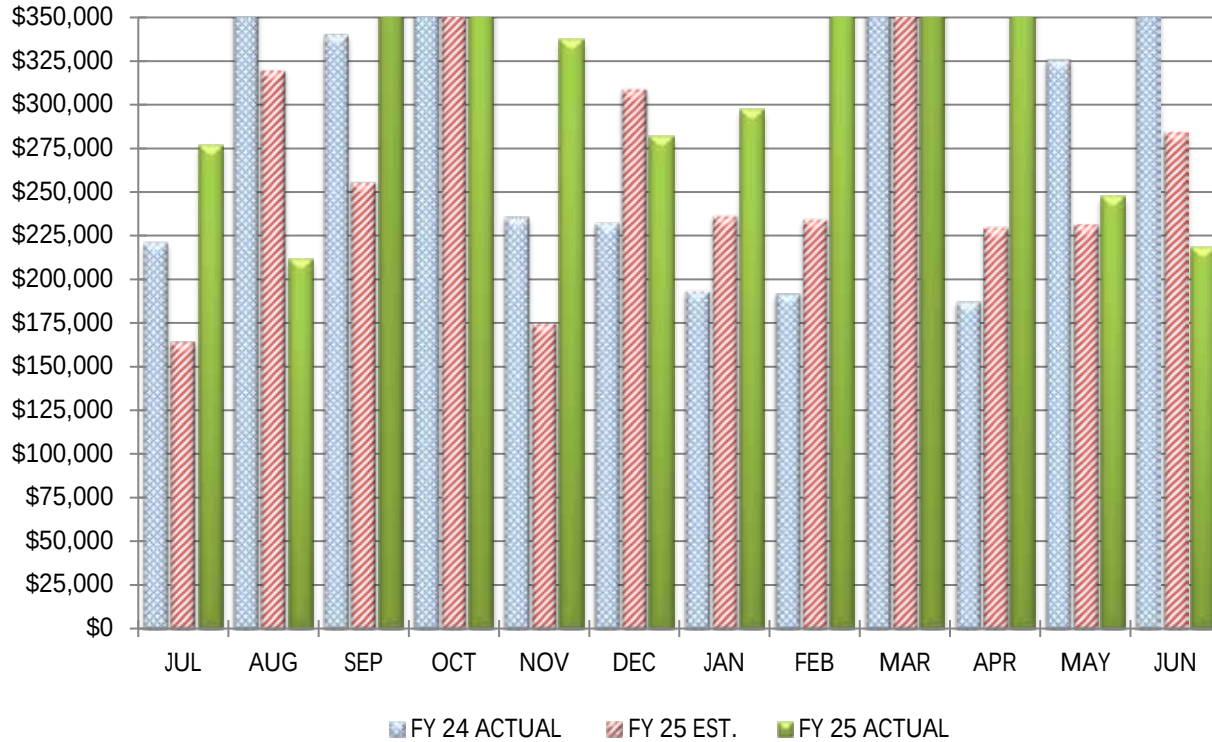


## COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

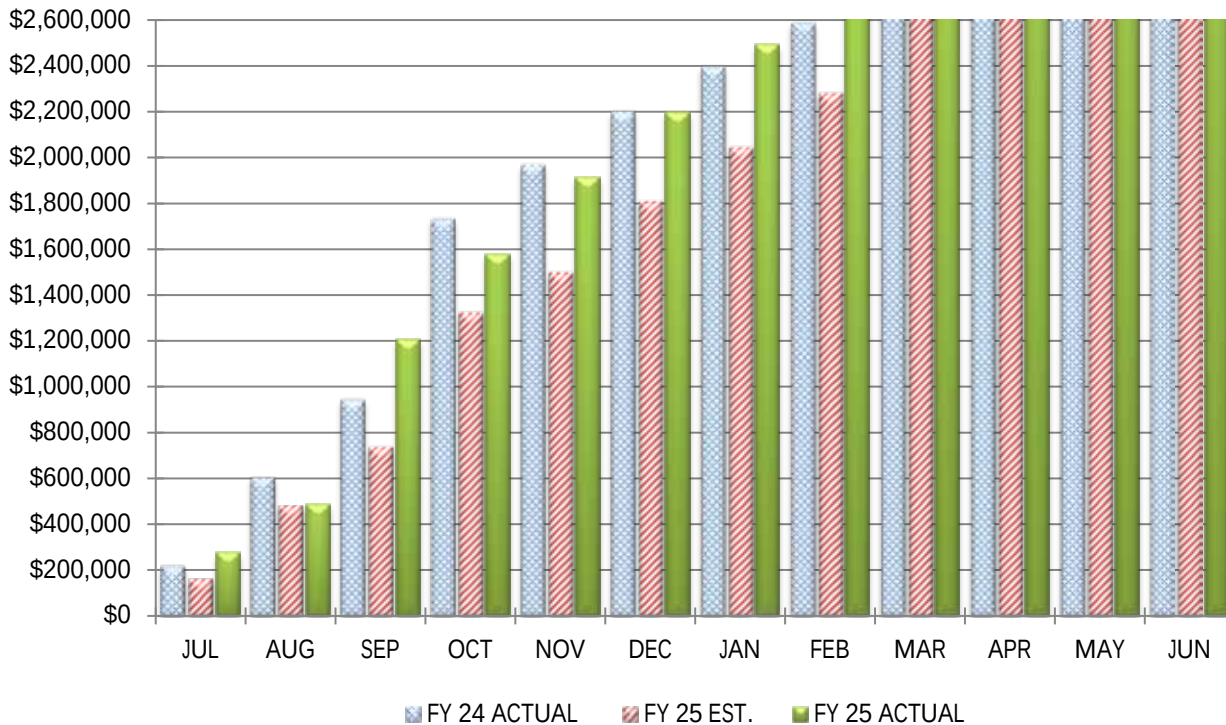
| June 30, 2025                      |      |             |      |              |
|------------------------------------|------|-------------|------|--------------|
|                                    |      | MONTH       |      | YEAR-TO-DATE |
| Actual Tax Allocation Receipts     |      | \$2,248,376 |      | \$4,405,636  |
| Estimated Tax Allocation Receipts  |      | \$0         |      | \$4,332,328  |
| Variance From Estimate             | OVER | \$2,248,376 | OVER | \$73,307     |
| Variance From Estimate             | OVER | 0.00%       | OVER | 1.69%        |
| Actual Prior Year                  |      | \$0         |      | \$3,775,949  |
| Total 2024-2025 Estimate           |      |             |      | \$4,259,327  |
| Percent Of Total Estimate Received |      |             |      | 103.44%      |
| Percent Of Budget Year Completed   |      | 12 months   |      | 100.00%      |

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

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



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

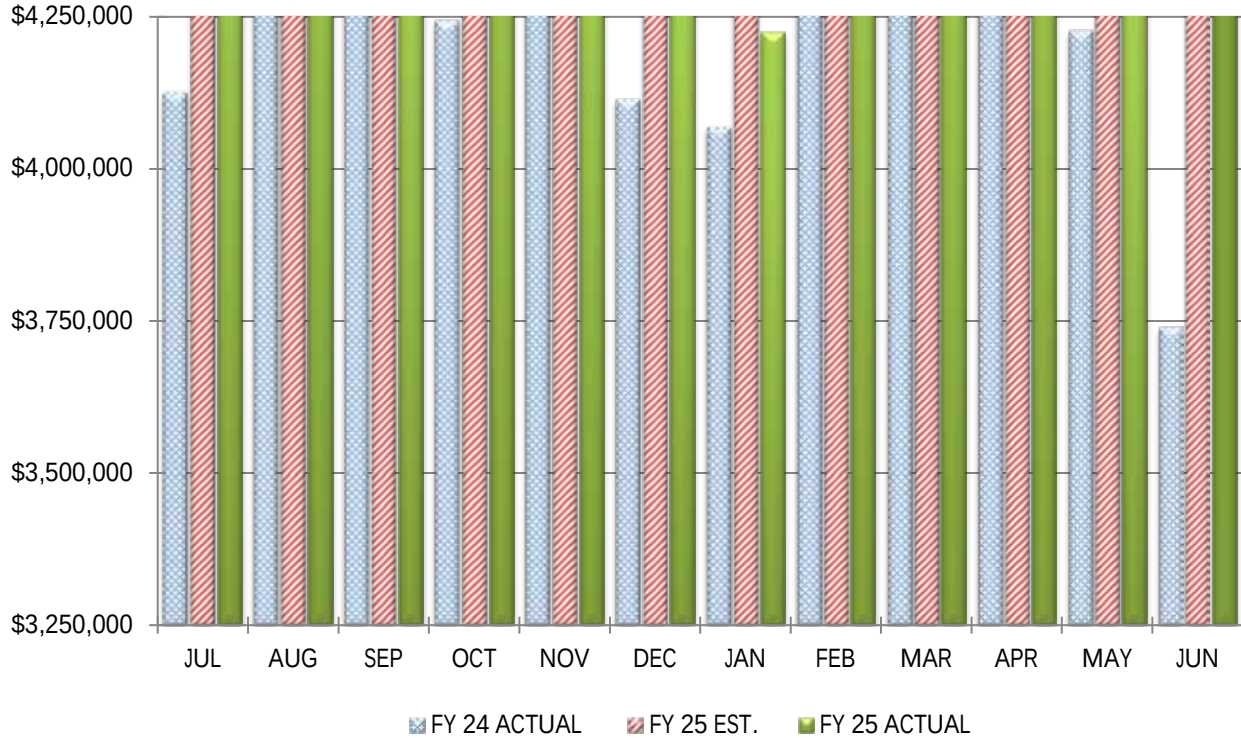


## COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

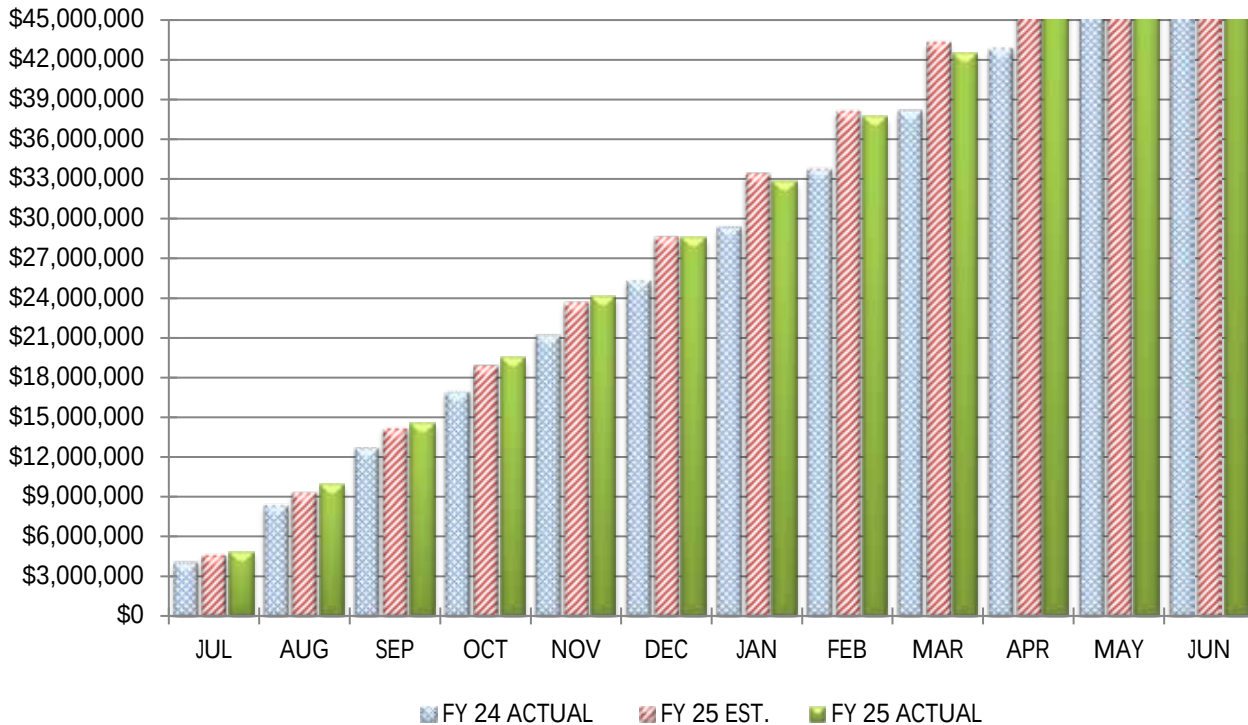
| June 30, 2025                      |       |            |      |              |
|------------------------------------|-------|------------|------|--------------|
|                                    |       | MONTH      |      | YEAR-TO-DATE |
| Actual Other Receipts              |       | \$218,403  |      | \$4,408,227  |
| Estimated Other Receipts           |       | \$284,484  |      | \$3,421,901  |
| Variance From Estimate             | UNDER | (\$66,080) | OVER | \$986,326    |
| Variance From Estimate             | UNDER | -23.23%    | OVER | 28.82%       |
| Actual Prior Year                  |       | \$390,350  |      | \$4,023,988  |
| Total 2024-2025 Estimate           |       |            |      | \$3,034,020  |
| Percent Of Total Estimate Received |       |            |      | 145.29%      |
| Percent Of Budget Year Completed   |       | 12 months  |      | 100.00%      |

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

## COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

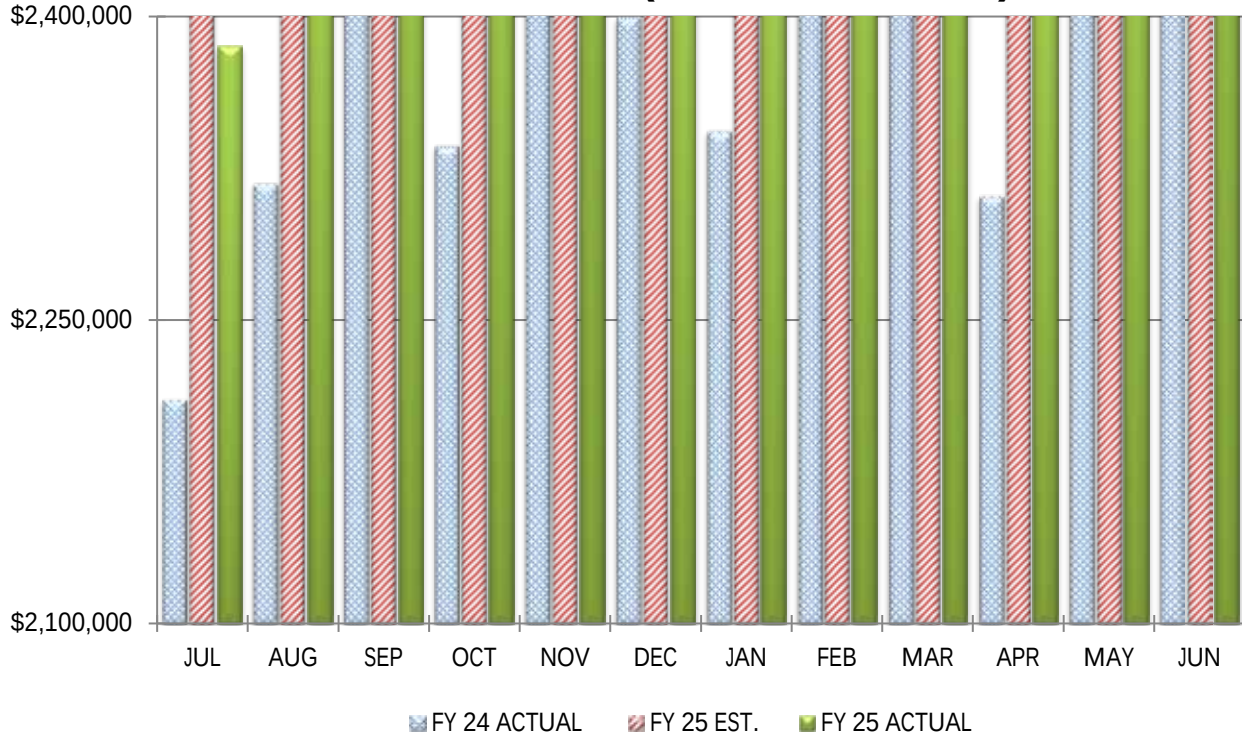


## COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

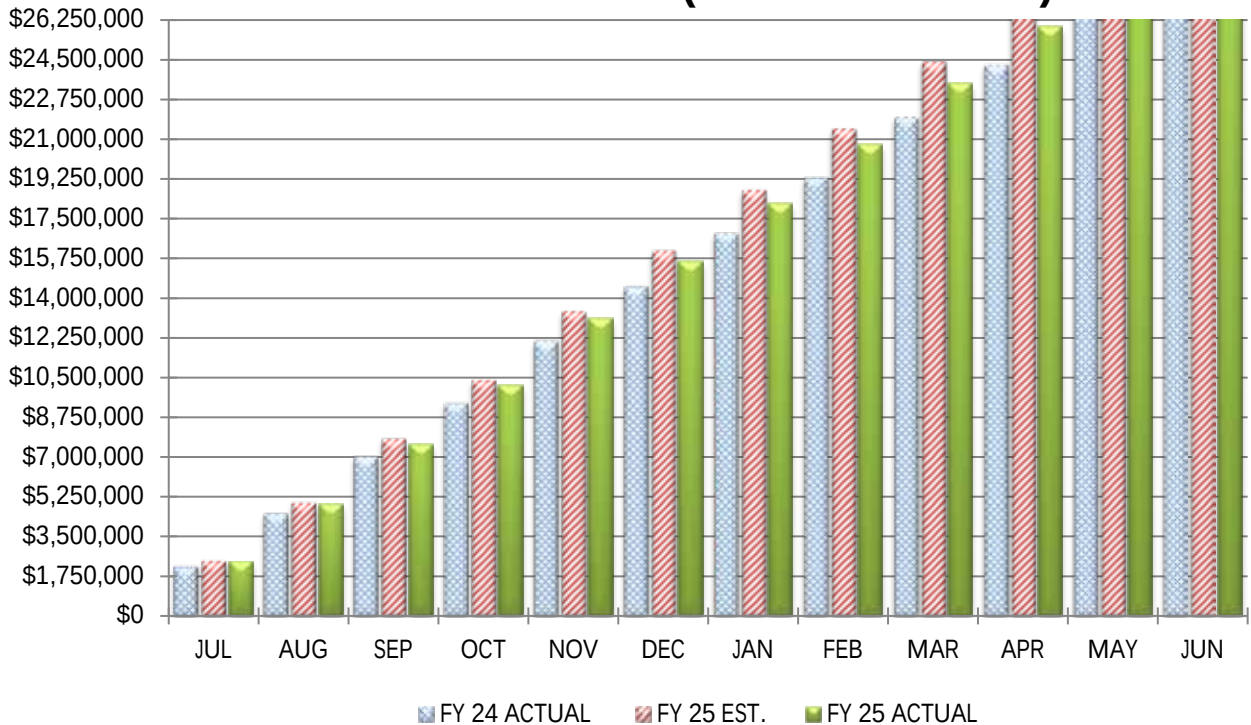
| June 30, 2025                    |      |              |      |                     |
|----------------------------------|------|--------------|------|---------------------|
|                                  |      | <u>MONTH</u> |      | <u>YEAR-TO-DATE</u> |
| Actual Expenditures              |      | \$23,044,658 |      | \$75,015,220        |
| Estimated Expenditures           |      | \$4,575,487  |      | \$57,732,517        |
| Variance From Estimate           | OVER | \$18,469,170 | OVER | \$17,282,703        |
| Variance From Estimate           | OVER | 403.65%      | OVER | 29.94%              |
| Actual Prior Year                |      | \$3,740,982  |      | \$50,827,561        |
| Total 2024-2025 Estimate         |      |              |      | \$57,207,384        |
| Percent Of Total Estimate Spent  |      |              |      | 131.13%             |
| Percent Of Budget Year Completed |      | 12 months    |      | 100.00%             |

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

## COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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



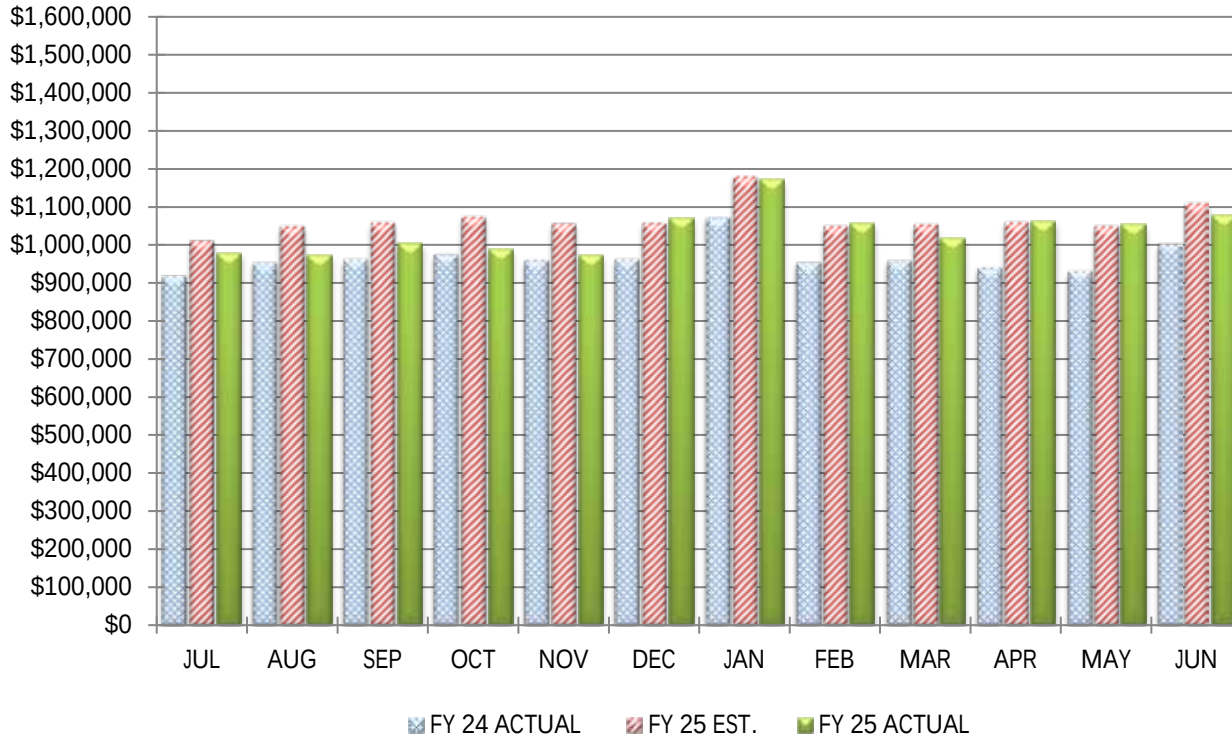
## COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

**June 30, 2025**

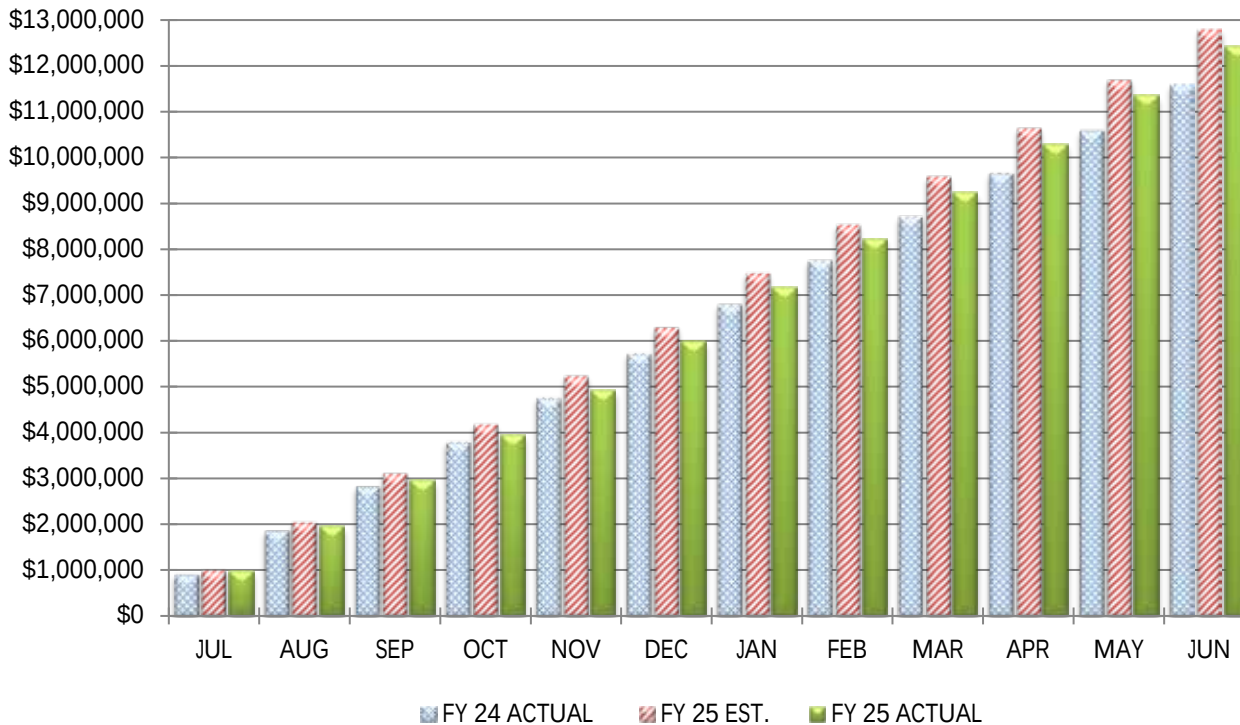
|                                  |       | <u>MONTH</u> |       | <u>YEAR-TO-DATE</u> |
|----------------------------------|-------|--------------|-------|---------------------|
| Actual Wage Expenditures         |       | \$2,869,863  |       | \$31,434,402        |
| Estimated Wage Expenditures      |       | \$2,879,447  |       | \$32,604,366        |
| Variance From Estimate           | UNDER | (\$9,584)    | UNDER | (\$1,169,964)       |
| Variance From Estimate           | UNDER | -0.33%       | UNDER | -3.59%              |
| Actual Prior Year                |       | \$2,600,018  |       | \$29,311,946        |
| Total 2024-2025 Estimate         |       |              |       | \$32,462,155        |
| Percent Of Total Estimate Spent  |       |              |       | 96.83%              |
| Percent Of Budget Year Completed |       | 12 months    |       | 100.00%             |

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

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



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

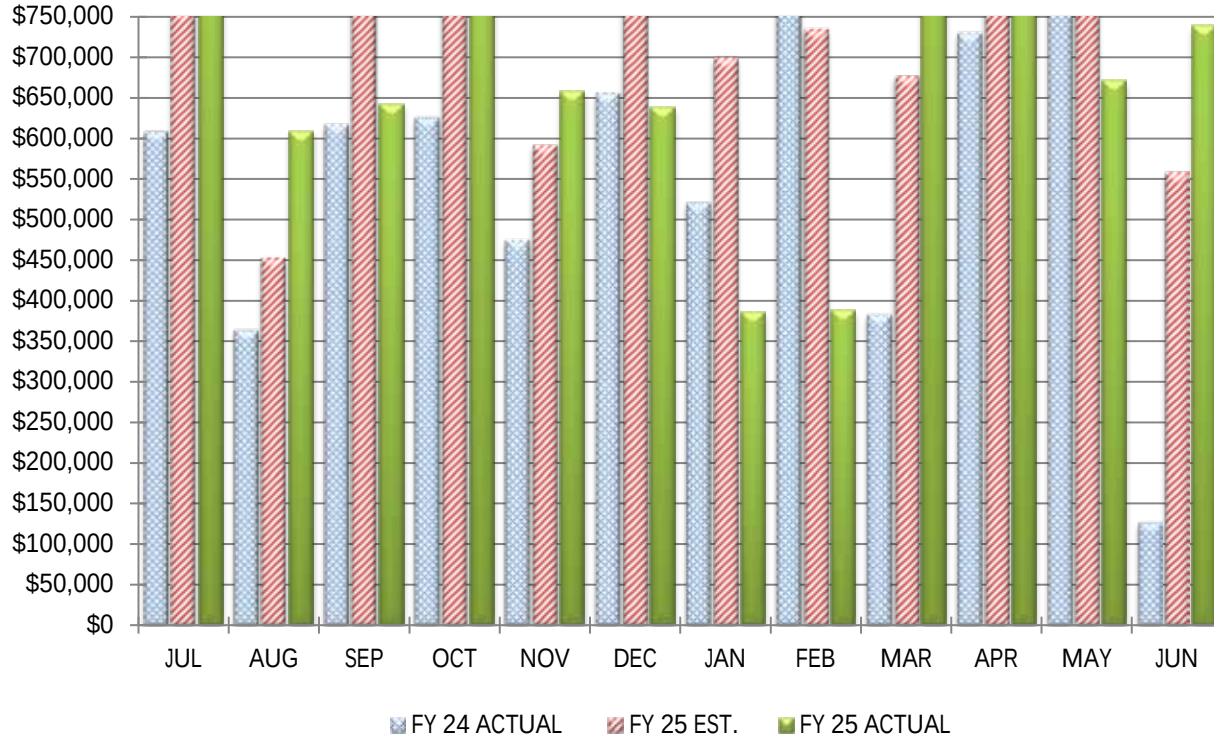


## COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

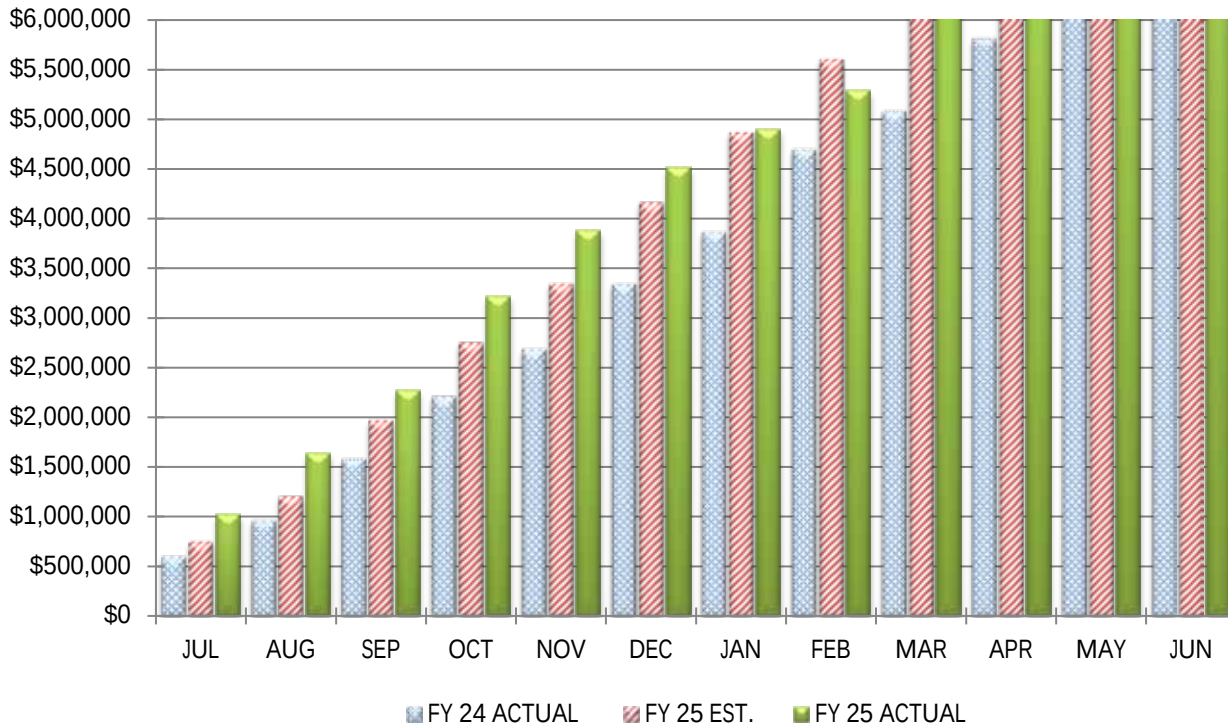
| June 30, 2025                         |       |             |              |              |
|---------------------------------------|-------|-------------|--------------|--------------|
|                                       |       | MONTH       |              |              |
|                                       |       | <hr/>       |              |              |
|                                       |       |             | YEAR-TO-DATE |              |
|                                       |       |             | <hr/>        |              |
| Actual Fringe Benefit Expenditures    |       | \$1,078,115 |              | \$12,434,714 |
| Estimated Fringe Benefit Expenditures |       | \$1,109,088 |              | \$12,804,905 |
|                                       |       |             |              |              |
| Variance From Estimate                | UNDER | (\$30,973)  | UNDER        | (\$370,191)  |
| Variance From Estimate                | UNDER | -2.79%      | UNDER        | -2.89%       |
|                                       |       |             |              |              |
| Actual Prior Year                     |       | \$1,002,213 |              | \$11,584,127 |
|                                       |       |             |              |              |
| Total 2024-2025 Estimate              |       |             |              | \$12,748,792 |
| Percent Of Total Estimate Spent       |       |             |              | 97.54%       |
| Percent Of Budget Year Completed      |       | 12 months   |              | 100.00%      |

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

## COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



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



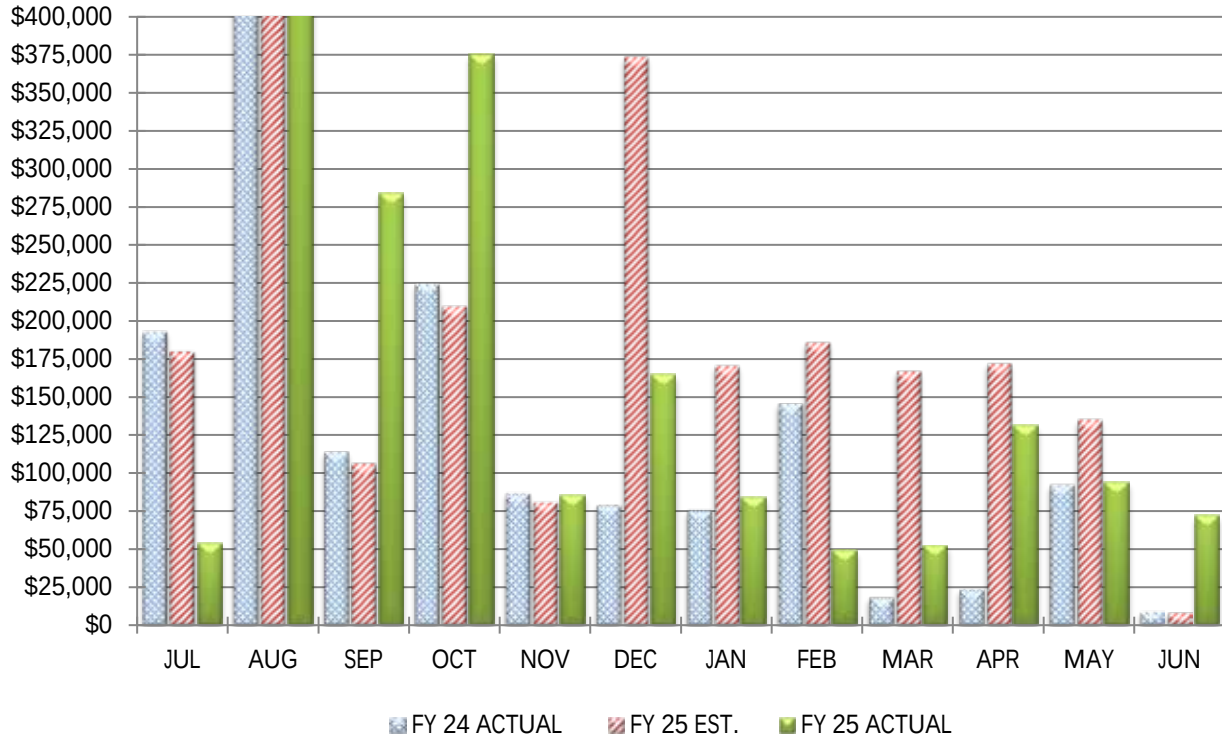
## COMPARISON OF PURCHASED SERVICES

**June 30, 2025**

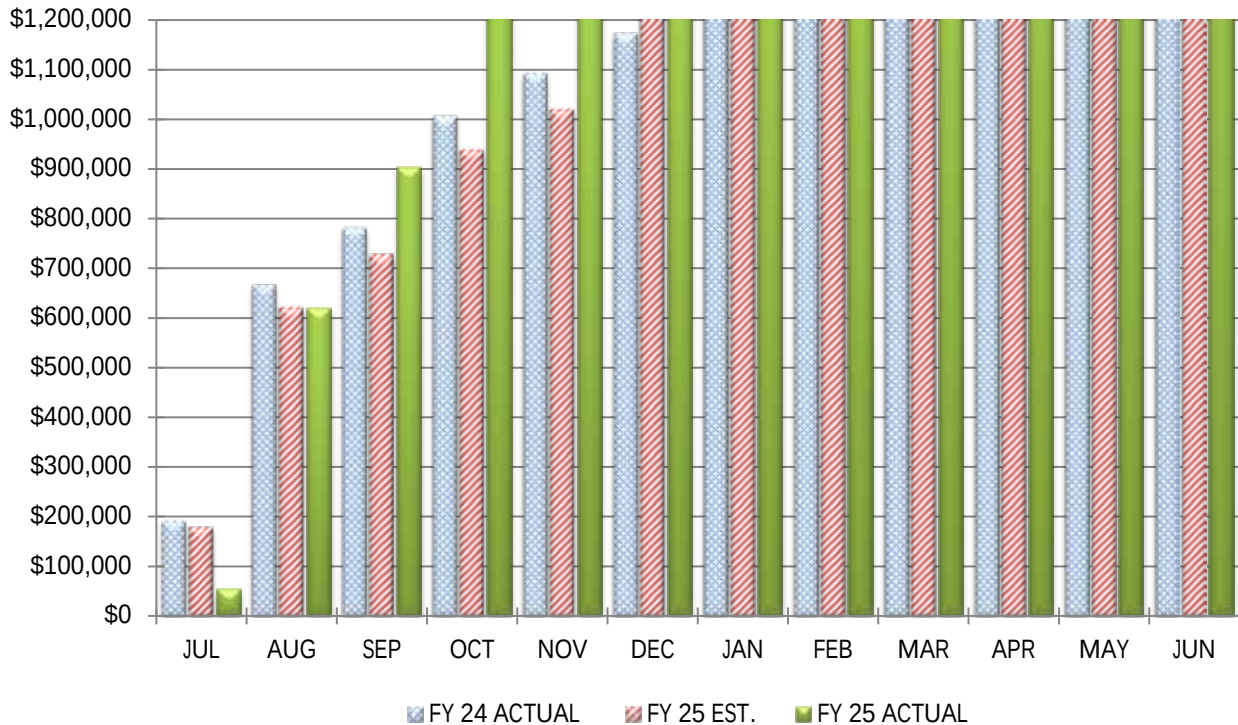
|                                  |      | <u>MONTH</u> |      | <u>YEAR-TO-DATE</u> |
|----------------------------------|------|--------------|------|---------------------|
| Actual Service Expenditures      |      | \$739,676    |      | \$8,716,249         |
| Estimated Service Expenditures   |      | \$558,677    |      | \$8,703,739         |
| Variance From Estimate           | OVER | \$181,000    | OVER | \$12,510            |
| Variance From Estimate           | OVER | 32.40%       | OVER | 0.14%               |
| Actual Prior Year                |      | \$127,491    |      | \$6,711,235         |
| Total 2024-2025 Estimate         |      |              |      | \$8,351,717         |
| Percent Of Total Estimate Spent  |      |              |      | 104.36%             |
| Percent Of Budget Year Completed |      | 12 months    |      | 100.00%             |

**COMMENTS:** We are on target with our annual estimates. We are noting significant increases compared to last year in this line due to increases in utilities and insurance costs for our additional buildings on top of general inflationary increases from most service providers. We have planned for increases in these areas in our fiscal year 2025 budget, but we will have to watch this cost area throughout the year.

## COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



## COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS



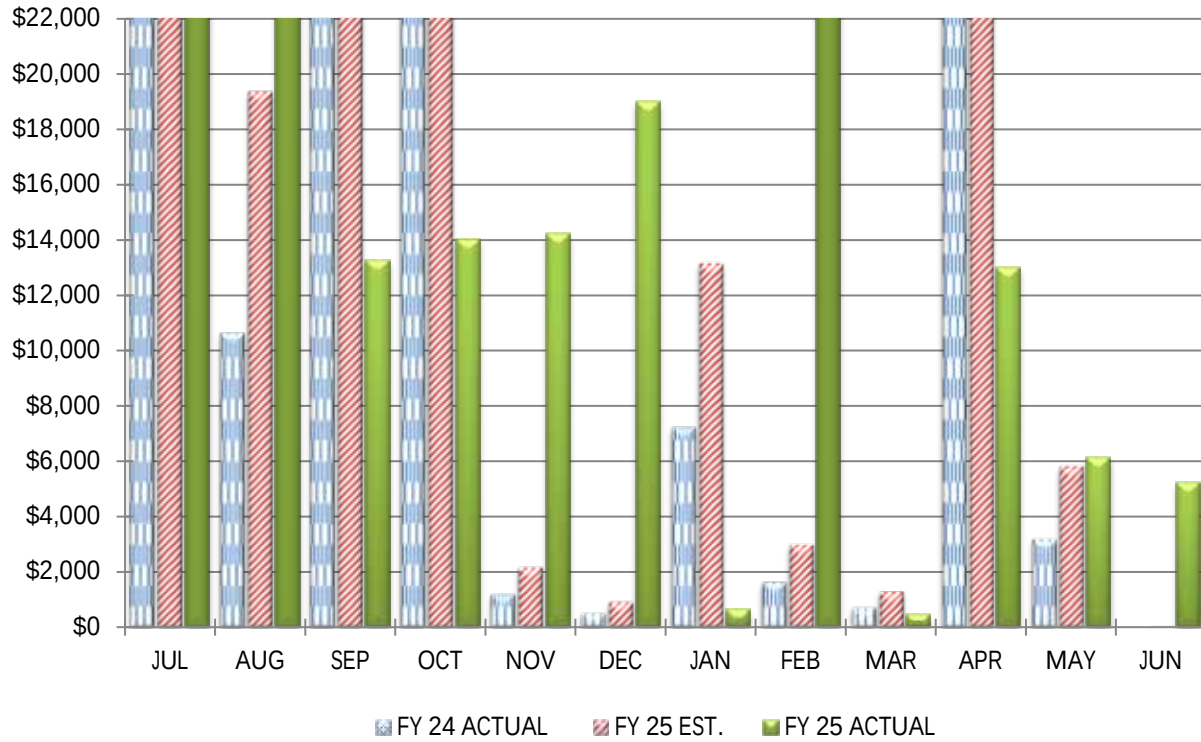
## COMPARISON OF SUPPLIES AND MATERIALS

**June 30, 2025**

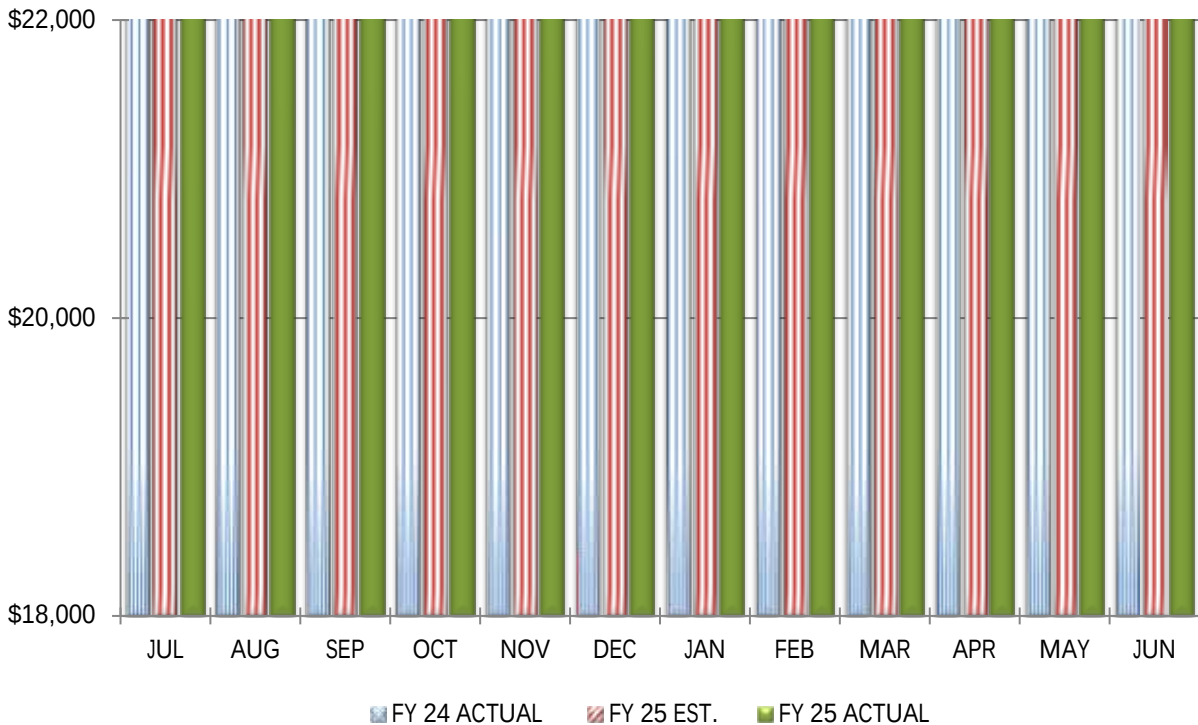
|                                  |      | <u>MONTH</u> |       | <u>YEAR-TO-DATE</u> |
|----------------------------------|------|--------------|-------|---------------------|
| Actual Material Expenditures     |      | \$71,863     |       | \$2,012,432         |
| Estimated Material Expenditures  |      | \$8,274      |       | \$2,233,880         |
| Variance From Estimate           | OVER | \$63,589     | UNDER | (\$221,448)         |
| Variance From Estimate           | OVER | 768.52%      | UNDER | -9.91%              |
| Actual Prior Year                |      | \$8,869      |       | \$1,538,110         |
| Total 2024-2025 Estimate         |      |              |       | \$1,434,967         |
| Percent Of Total Estimate Spent  |      |              |       | 140.24%             |
| Percent Of Budget Year Completed |      | 12 months    |       | 100.00%             |

**COMMENTS:** We are on target with our annual estimates. We are noting significant increases compared to last year in this line specifically due to bus fuel and our software subscriptions on top of general inflationary increases for many supply and material items. We have planned for increases in these areas in our fiscal year 2025 budget, but we will have to watch this cost area throughout the year.

## COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



## COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY



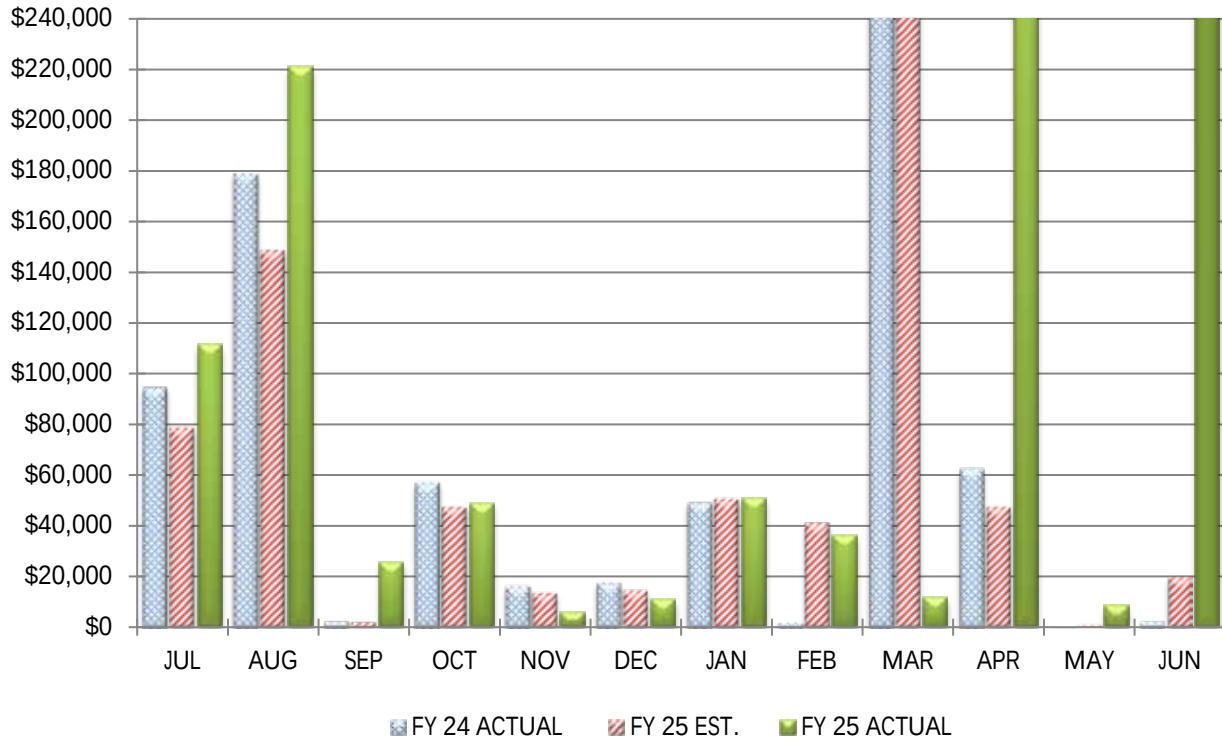
## COMPARISON OF CAPITAL OUTLAY

**June 30, 2025**

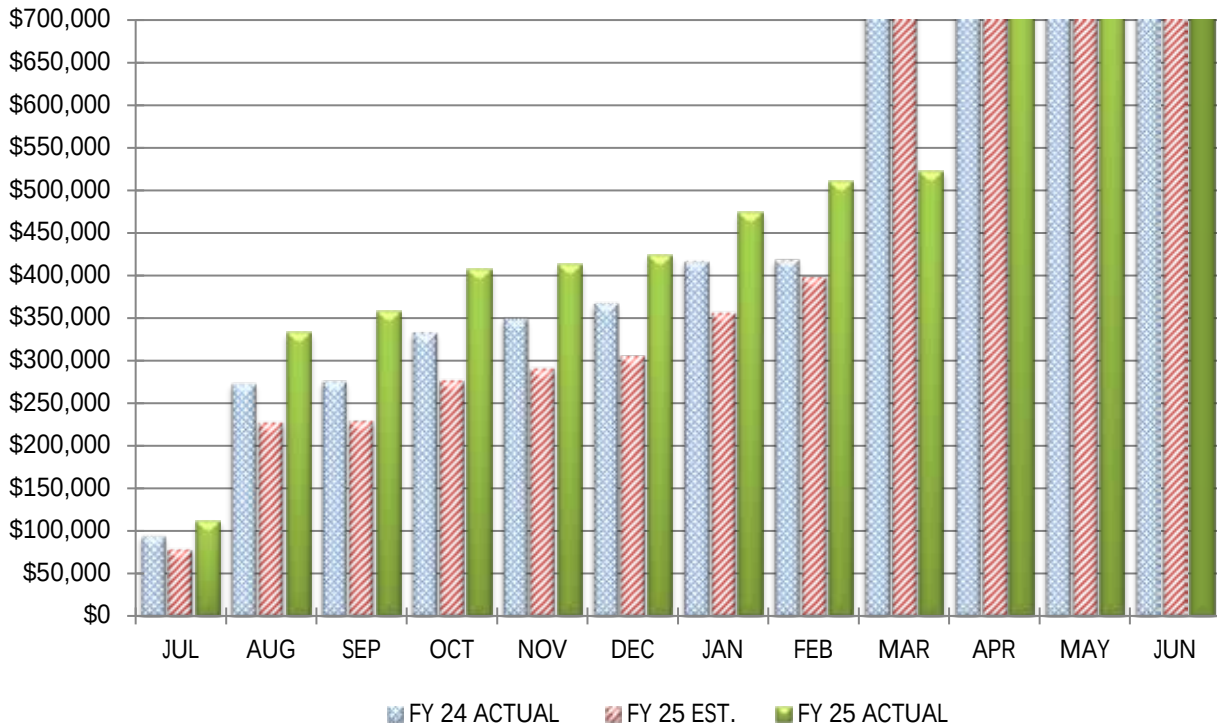
|                                  |      | <u>MONTH</u> |      | <u>YEAR-TO-DATE</u> |
|----------------------------------|------|--------------|------|---------------------|
| Actual Equipment Expenditures    |      | \$5,250      |      | \$1,267,534         |
| Estimated Equipment Expenditures |      | \$24         |      | \$542,029           |
| Variance From Estimate           | OVER | \$5,226      | OVER | \$725,505           |
| Variance From Estimate           | OVER | 22079.72%    | OVER | 133.85%             |
| Actual Prior Year                |      | \$13         |      | \$822,784           |
| Total 2024-2025 Estimate         |      |              |      | \$1,495,000         |
| Percent Of Total Estimate Spent  |      |              |      | 84.78%              |
| Percent Of Budget Year Completed |      | 12 months    |      | 100.00%             |

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

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



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



## COMPARISON OF OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES

| June 30, 2025                    |      |              |              |              |
|----------------------------------|------|--------------|--------------|--------------|
|                                  |      | MONTH        |              |              |
|                                  |      |              | YEAR-TO-DATE |              |
| Actual Other Expenditures        |      | \$18,279,890 |              | \$19,149,889 |
| Estimated Other Expenditures     |      | \$19,978     |              | \$843,598    |
| Variance From Estimate           | OVER | \$18,259,913 | OVER         | \$18,306,291 |
| Variance From Estimate           | OVER | 91402.16%    | OVER         | 2170.03%     |
| Actual Prior Year                |      | \$2,378      |              | \$859,358    |
| Total 2024-2025 Estimate         |      |              |              | \$714,753    |
| Percent Of Total Estimate Spent  |      |              |              | 2679.23%     |
| Percent Of Budget Year Completed |      | 12 months    |              | 100.00%      |

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



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

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

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## Big Walnut Local Schools

### Fund Report - June 30, 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        | \$ 3,402,326.27         | \$ 66,994,912.32         | \$ 23,044,657.59        | \$ 75,015,219.87        | \$ 26,213,195.06        | \$ 726,707.40          | \$ 25,486,487.66        |
| 002                | BOND RETIREMENT                                       | 6,726,650.19            | 189,331.49              | 9,171,835.69             | 485.06                  | 9,052,729.08            | 6,845,756.80            | 0.00                   | 6,845,756.80            |
| 003                | PERMANENT IMPROVEMENT                                 | 2,047,366.81            | 720,065.16              | 2,225,755.10             | 58,539.38               | 1,953,018.92            | 2,320,102.99            | 1,182,326.48           | 1,137,776.51            |
| 004                | BUILDING                                              | 763,265.92              | 1,631.71                | 26,164.49                | 0.00                    | 601,838.62              | 187,591.79              | 182,960.08             | 4,631.71                |
| 006                | FOOD SERVICE                                          | 1,131,331.19            | 145,479.30              | 2,097,953.09             | 88,222.09               | 1,988,139.40            | 1,241,144.88            | 100,584.84             | 1,140,560.04            |
| 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               | 0.00                    | 29,394.00                | 0.00                    | 48,620.62               | 7,697.80                | 0.00                   | 7,697.80                |
| 018                | PUBLIC SCHOOL SUPPORT                                 | 148,672.41              | 0.00                    | 128,513.93               | 1,708.19                | 110,889.06              | 166,297.28              | 2,646.22               | 163,651.06              |
| 019                | OTHER GRANT                                           | 7,566.96                | 0.00                    | 775.00                   | 92.86                   | 752.57                  | 7,589.39                | 0.00                   | 7,589.39                |
| 022                | DISTRICT CUSTODIAL                                    | 384,716.36              | 1,286.69                | 443,536.89               | 626,844.45              | 681,096.16              | 147,157.09              | 4,564.96               | 142,592.13              |
| 028                | SPECIAL EDUCATION FUND                                | 892.58                  | 0.00                    | 0.00                     | 0.00                    | 0.00                    | 892.58                  | 0.00                   | 892.58                  |
| 035                | TERMINATION BENEFITS - HB426                          | 0.00                    | 158,546.00              | 158,546.00               | 0.00                    | 0.00                    | 158,546.00              | 0.00                   | 158,546.00              |
| 070                | CAPITAL PROJECTS                                      | 61,004.26               | 18,110,466.61           | 18,110,466.61            | 0.00                    | 3,227.00                | 18,168,243.87           | 0.00                   | 18,168,243.87           |
| 200                | STUDENT MANAGED ACTIVITY                              | 173,857.77              | 219.79                  | 121,209.96               | 2,224.00                | 135,552.97              | 159,514.76              | 21,479.99              | 138,034.77              |
| 300                | DISTRICT MANAGED ACTIVITY                             | 155,255.50              | 9,066.40                | 476,800.71               | 490.13                  | 437,663.31              | 194,392.90              | 24,375.05              | 170,017.85              |
| 401                | AUXILIARY SERVICES                                    | 66,815.23               | 920.45                  | 543,653.09               | 30,413.95               | 387,616.00              | 222,852.32              | 210,508.99             | 12,343.33               |
| 439                | PUBLIC SCHOOL PRESCHOOL                               | (1,714.01)              | 17,202.32               | 363,892.48               | 16,746.13               | 378,924.60              | (16,746.13)             | 10,000.00              | (26,746.13)             |
| 451                | DATA COMMUNICATION FUND                               | 0.00                    | 0.00                    | 13,937.98                | 0.00                    | 13,937.98               | 0.00                    | 0.00                   | 0.00                    |
| 499                | MISCELLANEOUS STATE GRANT FUND                        | 50,890.74               | 0.00                    | 8,050.00                 | 0.00                    | 26,269.82               | 32,670.92               | 30,000.00              | 2,670.92                |
| 507                | ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND | (90,619.18)             | 0.00                    | 190,294.68               | 0.00                    | 99,675.50               | 0.00                    | 0.00                   | 0.00                    |
| 516                | IDEA PART B GRANTS                                    | (26,985.16)             | 99,326.05               | 1,091,683.14             | 72,877.06               | 1,137,575.04            | (72,877.06)             | 18,000.60              | (90,877.66)             |
| 551                | LIMITED ENGLISH PROFICIENCY                           | 0.00                    | 445.30                  | 6,501.13                 | 0.00                    | 6,501.13                | 0.00                    | 1,829.75               | (1,829.75)              |
| 572                | TITLE I DISADVANTAGED CHILDREN                        | (13,349.09)             | 81,100.00               | 279,540.69               | 7,612.46                | 273,804.06              | (7,612.46)              | 0.00                   | (7,612.46)              |
| 584                | TITLE IV-A                                            | (702.26)                | 0.00                    | 9,537.53                 | 2,890.69                | 11,725.96               | (2,890.69)              | 0.00                   | (2,890.69)              |
| 587                | IDEA PRESCHOOL-HANDICAPPED                            | (3,053.08)              | 3,104.79                | 30,378.19                | 0.00                    | 27,325.11               | 0.00                    | 0.00                   | 0.00                    |
| 590                | IMPROVING TEACHER QUALITY                             | (61,766.90)             | 0.00                    | 106,650.18               | 700.00                  | 74,590.52               | (29,707.24)             | 12,010.28              | (41,717.52)             |
| <b>Grand Total</b> |                                                       | <b>\$ 45,784,543.07</b> | <b>\$ 22,940,518.33</b> | <b>\$ 102,629,982.88</b> | <b>\$ 23,954,504.04</b> | <b>\$ 92,466,693.30</b> | <b>\$ 55,947,832.65</b> | <b>\$ 2,527,994.64</b> | <b>\$ 53,419,838.01</b> |

## Big Walnut Local Schools

### Disbursement Report-All-20250630

| Check # | Check Type | Vendor # | Primary Name                      | Date      | Amount       | Reconcile Date | Status      | Void Date | Type             |
|---------|------------|----------|-----------------------------------|-----------|--------------|----------------|-------------|-----------|------------------|
| 0       | Electronic | 991739   | Anthem Blue<br>Cross Blue Shield  | 6/12/2025 | \$ 2,328.48  |                | VOID        | 6/16/2025 | ACCOUNTS_PAYABLE |
| 0       | Electronic |          |                                   | 6/13/2025 | 1,591,598.58 | 6/30/2025      | RECONCILED  |           | PAYROLL          |
| 0       | Electronic |          |                                   | 6/30/2025 | 1,344,892.94 | 6/30/2025      | RECONCILED  |           | PAYROLL          |
| 0       | Electronic |          |                                   | 6/30/2025 | 58,025.00    | 6/30/2025      | RECONCILED  |           | PAYROLL          |
| 0       | Electronic |          |                                   | 6/16/2025 | 1,329.88     | 6/30/2025      | RECONCILED  |           | PAYROLL          |
| 0       | Electronic | 900500   | Payroll Account                   | 6/23/2025 | 40,941.28    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 910000   | STATE<br>TEACHERS                 | 6/23/2025 | 157,133.99   | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 920000   | SCHOOL<br>EMPLOYEES               | 6/23/2025 | 64,464.10    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 900025   | Dearborn Life<br>Insurance Co     | 6/24/2025 | 1,841.04     | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 900001   | PNC Bank - Visa                   | 6/25/2025 | 9,387.93     | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 900500   | Payroll Account                   | 6/30/2025 | 38,224.46    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 920000   | SCHOOL<br>EMPLOYEES               | 6/30/2025 | 48,193.90    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 991739   | Anthem Blue<br>Cross Blue Shield  | 6/30/2025 | 620,983.35   | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 910000   | STATE<br>TEACHERS                 | 6/30/2025 | 123,930.01   | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 900800   | Delta Dental Plan<br>of Ohio, Inc | 6/30/2025 | 15,547.33    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 0       | Electronic | 920001   | CME Federal<br>Credit Union       | 6/30/2025 | 850.00       | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 13407   | Check      | 992578   | Lawhun, Jennifer                  | 6/13/2025 | 14.20        | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135391  | Check      | 795442   | Fetter, Gail                      | 6/13/2025 | 67.70        | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135392  | Check      | 795683   | Anderson, Patty                   | 6/13/2025 | 19.46        | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135393  | Check      | 991293   | Nash, Christy                     | 6/13/2025 | 3.00         | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135394  | Check      | 992073   | Drake, Amy                        | 6/13/2025 | 20.25        |                | OUTSTANDING |           | REFUND           |
| 135395  | Check      | 992204   | Osborne, Michelle                 | 6/13/2025 | 26.25        | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135396  | Check      | 992341   | Brown, George                     | 6/13/2025 | 11.70        | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135397  | Check      | 992550   | Graham, Amy                       | 6/13/2025 | 235.00       | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135398  | Check      | 992573   | Branzel, Lisa                     | 6/13/2025 | 86.35        | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135399  | Check      | 992574   | Robbins Worth,<br>Arica           | 6/13/2025 | 31.75        | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135400  | Check      | 992575   | Lowe, Jason                       | 6/13/2025 | 6.55         | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135401  | Check      | 992576   | Kreager, Gillian                  | 6/13/2025 | 10.00        |                | OUTSTANDING |           | REFUND           |
| 135402  | Check      | 992577   | Curran, Lori                      | 6/13/2025 | 2.00         | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135403  | Check      | 992577   | Curran, Lori                      | 6/13/2025 | 14.20        |                | VOID        | 6/13/2025 | REFUND           |
| 135404  | Check      | 992578   | Lawhun, Jennifer                  | 6/13/2025 | 27.25        | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135405  | Check      | 992579   | Bladen, Abigail                   | 6/13/2025 | 1.75         |                | OUTSTANDING |           | REFUND           |
| 135406  | Check      | 992579   | Bladen, Abigail                   | 6/13/2025 | 1.50         |                | OUTSTANDING |           | REFUND           |

## Big Walnut Local Schools

### Disbursement Report-All-20250630

| Check # | Check Type | Vendor # | Primary Name                      | Date      | Amount      | Reconcile Date | Status     | Void Date | Type             |
|---------|------------|----------|-----------------------------------|-----------|-------------|----------------|------------|-----------|------------------|
| 135407  | Check      | 991739   | Anthem Blue<br>Cross Blue Shield  | 6/16/2025 | \$ 2,328.48 | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135408  | Check      | 795490   | Everitt, Megan                    | 6/16/2025 | 2.25        |                | VOID       | 6/17/2025 | REFUND           |
| 135409  | Check      | 991731   | Malicki, Jessie                   | 6/16/2025 | 18.10       | 6/30/2025      | RECONCILED |           | REFUND           |
| 135410  | Check      | 992074   | Ghering,<br>Catherine             | 6/16/2025 | 10.35       | 6/30/2025      | RECONCILED |           | REFUND           |
| 135411  | Check      | 992580   | Globeck, Kelly                    | 6/16/2025 | 105.20      | 6/30/2025      | RECONCILED |           | REFUND           |
| 135412  | Check      | 992581   | Kish, Kyle                        | 6/16/2025 | 129.25      | 6/30/2025      | RECONCILED |           | REFUND           |
| 135413  | Check      | 992582   | Varvel, Greg                      | 6/16/2025 | 51.30       | 6/30/2025      | RECONCILED |           | REFUND           |
| 135414  | Check      | 992583   | Senanefes,<br>Michael             | 6/16/2025 | 18.00       | 6/30/2025      | RECONCILED |           | REFUND           |
| 135415  | Check      | 992584   | Barron, Joshua                    | 6/16/2025 | 18.44       | 6/30/2025      | RECONCILED |           | REFUND           |
| 135416  | Check      | 1046     | KE-WA-PA SALES<br>& SERVICE       | 6/12/2025 | 22,593.25   | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135417  | Check      | 1064     | Multi Ventures<br>Limited         | 6/12/2025 | 33,873.00   | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135418  | Check      | 1115     | Del-Co Water Co.                  | 6/12/2025 | 11,110.68   | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135419  | Check      | 1536     | Transportation<br>Accessories Co  | 6/12/2025 | 1,925.68    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135420  | Check      | 1557     | TruckPro, LLC                     | 6/12/2025 | 340.25      | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135421  | Check      | 2504     | American Electric                 | 6/12/2025 | 3,585.11    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135422  | Check      | 3137     | Tristar<br>Transportation Co      | 6/12/2025 | 8,481.44    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135423  | Check      | 5003     | Delaware Gazette                  | 6/12/2025 | 284.42      | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135424  | Check      | 5237     | ESC of Central<br>Ohio            | 6/12/2025 | 187,752.12  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135425  | Check      | 5264     | Ohio Department<br>Of Commerce    | 6/12/2025 | 136.50      | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135426  | Check      | 5725     | BRICKER Graydon<br>LLP            | 6/12/2025 | 10,465.50   | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135427  | Check      | 6335     | Verizon Wireless                  | 6/12/2025 | 1,715.12    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135428  | Check      | 6372     | Cintas Corp.<br>Location #003     | 6/12/2025 | 100.54      | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135429  | Check      | 6457     | Delaware County<br>Sheriff's Offc | 6/12/2025 | 13,494.34   | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135430  | Check      | 6471     | Cardinal Bus Sales<br>&           | 6/12/2025 | 2,092.54    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135431  | Check      | 6475     | Parallel<br>Technologies Inc.     | 6/12/2025 | 6,999.94    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135432  | Check      | 8158     | Thompson, Wayne                   | 6/12/2025 | 551.98      | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135433  | Check      | 790256   | Pepple &<br>Waggoner, Ltd         | 6/12/2025 | 30,604.00   | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135434  | Check      | 790585   | Hylant                            | 6/12/2025 | 2,500.00    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |

## Big Walnut Local Schools

### Disbursement Report-All-20250630

| Check #      | Check Type | Vendor # | Primary Name                                                              | Date      | Amount       | Reconcile Date | Status     | Void Date | Type              |
|--------------|------------|----------|---------------------------------------------------------------------------|-----------|--------------|----------------|------------|-----------|-------------------|
|              |            |          | Administrative Services                                                   |           |              |                |            |           | BLE               |
| 135435 Check |            | 790723   | Converse Electric, Inc.                                                   | 6/12/2025 | \$ 30,660.03 | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135436 Check |            | 790857   | WorkHealth                                                                | 6/12/2025 | 73.00        | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135437 Check |            | 791051   | Auditor of State                                                          | 6/12/2025 | 676.50       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135438 Check |            | 791343   | Lee, Tamera                                                               | 6/12/2025 | 50.00        | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135439 Check |            | 791495   | Professional Speech Services                                              | 6/12/2025 | 51,518.25    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135440 Check |            | 791693   | Ohio BCI & I                                                              | 6/12/2025 | 392.00       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135441 Check |            | 792116   | Rich & Gillis Law Group, LLC                                              | 6/12/2025 | 2,513.95     | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135442 Check |            | 792286   | Britenstine Environmental                                                 | 6/12/2025 | 1,412.72     | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135443 Check |            | 792316   | Unity School Bus Parts, Inc.                                              | 6/12/2025 | 660.89       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135444 Check |            | 792556   | Consolidated Electric Coop Inc                                            | 6/12/2025 | 59,092.00    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135445 Check |            | 792640   | Beem's BP Distributing, Inc.                                              | 6/12/2025 | 1,083.72     | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135446 Check |            | 793649   | Franklin Computer Srvs Group                                              | 6/12/2025 | 19,128.75    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135447 Check |            | 793894   | United Dairy, Inc.                                                        | 6/12/2025 | 853.31       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135448 Check |            | 794150   | Schilling Propane Service                                                 | 6/12/2025 | 34,102.24    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135449 Check |            | 795195   | Social Thinking Publishing                                                | 6/12/2025 | 198.70       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135450 Check |            | 795333   | Asian American Community Srvs                                             | 6/12/2025 | 180.00       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135451 Check |            | 795553   | Background Investigation Bureau                                           | 6/12/2025 | 372.90       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135452 Check |            | 795667   | Flourish Integrated Therapy, LLC                                          | 6/12/2025 | 451.25       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135453 Check |            | 795712   | Hard Eight LLC                                                            | 6/12/2025 | 1,727.50     | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135454 Check |            | 795905   | CRH OHIO LTD                                                              | 6/12/2025 | 33.96        | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |
| 135455 Check |            | 991562   | Stat Integrated Technologies, Inc. DBA: Aqua Doc Lake And Pond Management | 6/12/2025 | 825.00       | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYA BLE |

## Big Walnut Local Schools

### Disbursement Report-All-20250630

| Check # | Check Type | Vendor # | Primary Name                                                           | Date      | Amount    | Reconcile Date | Status     | Void Date | Type             |
|---------|------------|----------|------------------------------------------------------------------------|-----------|-----------|----------------|------------|-----------|------------------|
| 135456  | Check      | 991599   | WEX Health, Inc.                                                       | 6/12/2025 | \$ 781.65 | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135457  | Check      | 991769   | National Automotive Parts Association                                  | 6/12/2025 | 1,542.97  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135458  | Check      | 991784   | Morris, Douglas James                                                  | 6/12/2025 | 1,979.58  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135459  | Check      | 991800   | EI US, LLC.; dba LearnWell                                             | 6/12/2025 | 135.66    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135460  | Check      | 991829   | Mansfield City Schools                                                 | 6/12/2025 | 204.38    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135461  | Check      | 991833   | The Chillicothe Telephone Company, dba: Horizon Telcom                 | 6/12/2025 | 750.00    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135462  | Check      | 991856   | Amergis Healthcare Staffing, Inc.                                      | 6/12/2025 | 1,705.80  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135463  | Check      | 991872   | Williams, Anthony B. DBA: Michaels Angels Transportation Services, LLC | 6/12/2025 | 11,560.00 | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135464  | Check      | 992137   | Peterfy, Geoffrey B.                                                   | 6/12/2025 | 148.12    | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135465  | Check      | 992180   | RJP Interpreting LLC                                                   | 6/12/2025 | 1,085.00  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135466  | Check      | 992278   | GCL Education Services                                                 | 6/12/2025 | 3,420.00  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135467  | Check      | 992392   | Amazon Capital Services, Inc.                                          | 6/12/2025 | 77.97     | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135468  | Check      | 992440   | Garmann/Miller & Associates, Inc.                                      | 6/12/2025 | 1,950.00  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135469  | Check      | 992536   | Matheny Motor Truck Co. dba: Matheny International Trucks              | 6/12/2025 | 49.99     | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135470  | Check      | 992563   | Hart, Bert                                                             | 6/12/2025 | 2,000.00  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135471  | Check      | 790444   | Danne, Lisa                                                            | 6/17/2025 | 21.50     | 6/30/2025      | RECONCILED |           | REFUND           |
| 135472  | Check      | 795490   | Everitt, Megan                                                         | 6/17/2025 | 2.25      | 6/30/2025      | RECONCILED |           | REFUND           |
| 135473  | Check      | 991762   | Szucs, Nicholas                                                        | 6/17/2025 | 170.00    | 6/30/2025      | RECONCILED |           | REFUND           |
| 135474  | Check      | 992525   | Bergman, Hanna                                                         | 6/17/2025 | 590.00    | 6/30/2025      | RECONCILED |           | REFUND           |
| 135475  | Check      | 2038     | Gordon Food Service                                                    | 6/24/2025 | 6,177.16  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135476  | Check      | 2502     | City of Sunbury                                                        | 6/24/2025 | 5,850.57  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |
| 135477  | Check      | 2503     | Columbia Gas Of Ohio                                                   | 6/24/2025 | 3,856.66  | 6/30/2025      | RECONCILED |           | ACCOUNTS_PAYABLE |

## Big Walnut Local Schools

### Disbursement Report-All-20250630

| Check # | Check Type | Vendor # | Primary Name                          | Date      | Amount    | Reconcile Date | Status      | Void Date | Type             |
|---------|------------|----------|---------------------------------------|-----------|-----------|----------------|-------------|-----------|------------------|
| 135478  | Check      | 3058     | Stanton's Sheet Music, Inc.           | 6/24/2025 | \$ 745.80 | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135479  | Check      | 5237     | ESC of Central Ohio                   | 6/24/2025 | 32,538.25 | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135480  | Check      | 5668     | XEROX CORPORATION                     | 6/24/2025 | 5,407.82  |                | OUTSTANDING |           | ACCOUNTS_PAYABLE |
| 135481  | Check      | 6471     | Cardinal Bus Sales &                  | 6/24/2025 | 1,722.37  | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135482  | Check      | 721532   | Wilson, Robert                        | 6/24/2025 | 180.00    |                | OUTSTANDING |           | ACCOUNTS_PAYABLE |
| 135483  | Check      | 723702   | Donatos Pizzeria LLC                  | 6/24/2025 | 335.28    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135484  | Check      | 789716   | Thomas Door                           | 6/24/2025 | 18,641.00 | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135485  | Check      | 790101   | MEAD, MARK                            | 6/24/2025 | 247.50    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135486  | Check      | 792230   | The Learning Spectrum, Ltd.           | 6/24/2025 | 6,900.00  | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135487  | Check      | 792468   | Healthcare Billing Services           | 6/24/2025 | 497.24    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135488  | Check      | 792640   | Beem's BP Distributing, Inc.          | 6/24/2025 | 610.89    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135489  | Check      | 793003   | Dayton Precision Testing LLC          | 6/24/2025 | 805.40    |                | OUTSTANDING |           | ACCOUNTS_PAYABLE |
| 135490  | Check      | 793376   | Sherwin-Williams Store #1383          | 6/24/2025 | 179.55    |                | OUTSTANDING |           | ACCOUNTS_PAYABLE |
| 135491  | Check      | 793732   | Jet's Pizza                           | 6/24/2025 | 2,530.00  |                | OUTSTANDING |           | ACCOUNTS_PAYABLE |
| 135492  | Check      | 793894   | United Dairy, Inc.                    | 6/24/2025 | 2,815.03  | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135493  | Check      | 794374   | Boehm, Dawn                           | 6/24/2025 | 12.18     | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135494  | Check      | 795037   | Mt Vernon Nazarene University         | 6/24/2025 | 200.00    |                | OUTSTANDING |           | ACCOUNTS_PAYABLE |
| 135495  | Check      | 795298   | Big Walnut Apparel                    | 6/24/2025 | 719.00    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135496  | Check      | 795339   | Whiteside, Justin                     | 6/24/2025 | 225.00    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135497  | Check      | 795558   | Language Line Services, Inc.          | 6/24/2025 | 5.00      | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135498  | Check      | 991547   | The K Company, Inc.                   | 6/24/2025 | 3,986.00  | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135499  | Check      | 991615   | Smith, Christopher L.                 | 6/24/2025 | 360.00    | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135500  | Check      | 991769   | National Automotive Parts Association | 6/24/2025 | 1,225.63  | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135501  | Check      | 991800   | EI US, LLC.; dba LearnWell            | 6/24/2025 | 1,152.00  | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |

# Big Walnut Local Schools

## Disbursement Report-All-20250630

| Check # | Check Type | Vendor # | Primary Name                           | Date      | Amount      | Reconcile Date | Status      | Void Date | Type             |
|---------|------------|----------|----------------------------------------|-----------|-------------|----------------|-------------|-----------|------------------|
| 135502  | Check      | 991856   | Amergis Healthcare Staffing, Inc.      | 6/24/2025 | \$ 1,290.60 | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135503  | Check      | 991965   | Rovo, LLC DBA: Palm Beach Bots         | 6/24/2025 | 366.36      | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135504  | Check      | 991982   | Hartzler Pianos, LLC                   | 6/24/2025 | 160.00      | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135505  | Check      | 992311   | RTJ Restaurants LLC dba: Donatos Pizza | 6/24/2025 | 4,663.35    |                | OUTSTANDING |           | ACCOUNTS_PAYABLE |
| 135506  | Check      | 992440   | Garmann/Miller & Associates, Inc.      | 6/24/2025 | 6,994.00    |                | OUTSTANDING |           | ACCOUNTS_PAYABLE |
| 135507  | Check      | 992566   | Molter, Adam                           | 6/24/2025 | 360.00      | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135508  | Check      | 793801   | Center for Responsive Schools          | 6/25/2025 | 870.00      | 6/30/2025      | RECONCILED  |           | ACCOUNTS_PAYABLE |
| 135509  | Check      | 795339   | Whiteside, Justin                      | 6/25/2025 | 99.00       | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135510  | Check      | 707      | Yum-ee Donuts, Inc.                    | 6/26/2025 | 152.00      |                | OUTSTANDING |           | REFUND           |
| 135511  | Check      | 707      | Yum-ee Donuts, Inc.                    | 6/26/2025 | 323.00      |                | OUTSTANDING |           | REFUND           |
| 135512  | Check      | 707      | Yum-ee Donuts, Inc.                    | 6/26/2025 | 247.00      |                | OUTSTANDING |           | REFUND           |
| 135513  | Check      | 707      | Yum-ee Donuts, Inc.                    | 6/26/2025 | 66.50       |                | OUTSTANDING |           | REFUND           |
| 135514  | Check      | 7596     | Central District Track & CCC           | 6/26/2025 | 300.00      |                | OUTSTANDING |           | REFUND           |
| 135515  | Check      | 7804     | BIG WALNUT ATHLETIC BOOSTERS           | 6/26/2025 | 900.00      |                | OUTSTANDING |           | REFUND           |
| 135516  | Check      | 790333   | Newark City Schools                    | 6/26/2025 | 400.00      |                | OUTSTANDING |           | REFUND           |
| 135517  | Check      | 791939   | Burwell, Mike                          | 6/26/2025 | 320.00      |                | OUTSTANDING |           | REFUND           |
| 135518  | Check      | 793732   | Jet's Pizza                            | 6/26/2025 | 2,487.00    |                | OUTSTANDING |           | REFUND           |
| 135519  | Check      | 793842   | McLane, Ryan                           | 6/26/2025 | 390.88      | 6/30/2025      | RECONCILED  |           | REFUND           |
| 135520  | Check      | 795696   | MacGill & Co.                          | 6/26/2025 | 731.00      |                | VOID        | 6/30/2025 | REFUND           |
| 135521  | Check      | 795884   | Moroz, Madelyn                         | 6/26/2025 | 400.00      |                | OUTSTANDING |           | REFUND           |
| 135522  | Check      | 991759   | Lyles, Kohen                           | 6/26/2025 | 19.77       |                | OUTSTANDING |           | REFUND           |
| 135523  | Check      | 991842   | Smith, Angela                          | 6/26/2025 | 29.70       |                | OUTSTANDING |           | REFUND           |
| 135524  | Check      | 991862   | Mitchell, Roman                        | 6/26/2025 | 150.00      |                | OUTSTANDING |           | REFUND           |
| 135525  | Check      | 991917   | Moore, Brooke                          | 6/26/2025 | 55.08       |                | OUTSTANDING |           | REFUND           |
| 135526  | Check      | 991934   | Ratcliff, Judy                         | 6/26/2025 | 25.00       |                | OUTSTANDING |           | REFUND           |
| 135527  | Check      | 991947   | Smith, Grace                           | 6/26/2025 | 174.04      |                | OUTSTANDING |           | REFUND           |
| 135528  | Check      | 992115   | Koehler, Jennifer                      | 6/26/2025 | 200.00      |                | OUTSTANDING |           | REFUND           |
| 135529  | Check      | 992129   | Pearson, Bethany                       | 6/26/2025 | 574.76      |                | OUTSTANDING |           | REFUND           |
| 135530  | Check      | 992166   | Hall, Rebecca                          | 6/26/2025 | 270.00      |                | OUTSTANDING |           | REFUND           |

Big Walnut Local Schools  
Disbursement Report-All-20250630

| Check #     | Check Type | Vendor # | Primary Name               | Date      | Amount          | Reconcile Date | Status      | Void Date | Type   |
|-------------|------------|----------|----------------------------|-----------|-----------------|----------------|-------------|-----------|--------|
| 135531      | Check      | 992215   | SanFillipo, Cooper Anthony | 6/26/2025 | \$ 44.96        |                | OUTSTANDING |           | REFUND |
| 135532      | Check      | 992245   | Spinks-Rowe, Shelley A.    | 6/26/2025 | 28.03           |                | OUTSTANDING |           | REFUND |
| Grand Total |            |          |                            |           | \$ 4,816,737.86 |                |             |           |        |



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<br>Appropriation | Fourth<br>Amendment | Fifth<br>Amendment | BOE Approved<br>Appropriation | Prior FY<br>Encumbrance | FYTD<br>Expendable | FYTD<br>Expenditures | Current<br>Encumbrances | Unencumbered<br>Balance | Unencumbered<br>Percent |
|-----------------------------------------------|-------|--------------------------------|---------------------|--------------------|-------------------------------|-------------------------|--------------------|----------------------|-------------------------|-------------------------|-------------------------|
| 001 - GENERAL FUND                            |       | 57,207,384                     | 835,322             | 18,271,421         | 76,839,260                    | 963,608                 | 77,802,868         | 75,015,220           | 726,707                 | 2,060,940               | 3%                      |
| 002 - BOND RETIREMENT                         |       | 9,054,205                      | -                   | -                  | 9,054,205                     | -                       | 9,054,205          | 9,052,729            | -                       | 1,476                   | 0%                      |
| 003 - PERMANENT IMPROVEMENT                   |       | 2,627,474                      | -                   | (466,000)          | 2,161,474                     | 1,071,684               | 3,233,158          | 1,953,019            | 1,182,326               | 97,813                  | 3%                      |
| 004 - BUILDING IMPROVEMENT                    |       | 317,553                        | -                   | 24,533             | 342,086                       | 445,713                 | 787,799            | 601,839              | 182,960                 | 3,000                   | 0%                      |
| 006 - FOOD SERVICE                            |       | 2,159,104                      | -                   | (70,000)           | 2,170,104                     | 15,731                  | 2,185,835          | 1,988,139            | 100,585                 | 97,111                  | 4%                      |
| 014 - ROTARY-INTERNAL SERVICES                |       | 25,000                         | -                   | 7,709              | 32,709                        | 16,972                  | 49,681             | 48,621               | -                       | 1,061                   | 2%                      |
| 018 - PUBLIC SCHOOL SUPPORT                   |       | 122,300                        | 24,889              | (41,739)           | 113,865                       | 4,768                   | 118,633            | 110,889              | 2,646                   | 5,098                   | 4%                      |
| 019 - OTHER GRANT                             |       | -                              | 775                 | -                  | 775                           | 2,660                   | 3,435              | 753                  | -                       | 2,683                   | 78%                     |
| 022 - DISTRICT AGENCY                         |       | 225,782                        | -                   | 412,695            | 684,846                       | 2,597                   | 687,443            | 681,096              | 4,565                   | 1,782                   | 0%                      |
| 070 - CAPITAL PROJECTS                        |       | 7,500                          | -                   | (7,500)            | -                             | 3,227                   | 3,227              | 3,227                | -                       | -                       | 0%                      |
| 200 - STUDENT MANAGED ACTIVITY                |       | 136,446                        | 4,897               | (41,258)           | 144,226                       | 18,193                  | 162,419            | 135,553              | 21,480                  | 5,386                   | 3%                      |
| 300 - DISTRICT MANAGED STUDENT ACTIVITY       |       | 522,907                        | -                   | (43,510)           | 480,552                       | 4,823                   | 485,375            | 437,663              | 24,375                  | 23,337                  | 5%                      |
| 401 - AUXILLIARY SERVICES                     |       | 500,968                        | 79,886              | 1,366              | 582,220                       | 29,049                  | 611,268            | 387,616              | 210,509                 | 13,143                  | 2%                      |
| 439 - EARLY CHILDHOOD EDUCATION               |       | 11,180                         | -                   | (73,257)           | 184,423                       | 204,502                 | 388,925            | 378,925              | 10,000                  | -                       | 0%                      |
| 451 - DATA COMMUNICATION FUND                 |       | 12,600                         | -                   | 1,338              | 13,938                        | -                       | 13,938             | 13,938               | -                       | -                       | 0%                      |
| 467 - STUDENT WELLNESS AND SUCCESS            |       | -                              | -                   | -                  | -                             | -                       | -                  | -                    | -                       | -                       |                         |
| 499 - MISCELLANEOUS STATE GRANT FUND          |       | 48,220                         | (6,300)             | -                  | 56,270                        | -                       | 56,270             | 26,270               | 30,000                  | -                       | 0%                      |
| 507 - ESSER FUND                              |       | 100,922                        | -                   | -                  | 99,676                        | -                       | 99,676             | 99,676               | -                       | -                       | 0%                      |
| 516 - IDEA PART-B GRANT                       |       | 1,132,925                      | -                   | (149,274)          | 1,068,839                     | 86,737                  | 1,155,576          | 1,137,575            | 18,001                  | -                       | 0%                      |
| 551 LIMITED ENGLISH PROFICIENCY               |       | 17,342                         | -                   | (10,796)           | 7,007                         | 1,324                   | 8,331              | 6,501                | 1,830                   | -                       | 0%                      |
| 572 - TITLE I                                 |       | 154,886                        | -                   | 327                | 273,804                       | -                       | 273,804            | 273,804              | -                       | -                       | 0%                      |
| 584 - TITLE IV ACADEMIC ENRICHMENT            |       | 21,713                         | -                   | (10,846)           | 9,951                         | 1,775                   | 11,726             | 11,726               | -                       | -                       | 0%                      |
| 587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT |       | 27,116                         | -                   | 78                 | 27,325                        | -                       | 27,325             | 27,325               | -                       | -                       | 0%                      |
| 590 - TITLE II-A IMPROVING TEACHER QUALITY    |       | 64,049                         | -                   | (5,146)            | 78,585                        | 8,016                   | 86,601             | 74,591               | 12,010                  | -                       | 0%                      |
| 599 - MISCELLANEOUS FEDERAL GRANTS            |       | -                              | -                   | -                  | -                             | -                       | -                  | -                    | -                       | -                       | 100%                    |
| TOTAL ALL FUNDS                               |       | 17,290,191                     | 104,147             | (471,283)          | 17,586,879                    | 1,917,771               | 19,504,649         | 17,451,473           | 1,801,287               | 251,889                 | 1%                      |

74,497,575939,46917,800,13894,426,1392,881,37897,307,51792,466,6932,527,9952,312,829

# - 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  
June 30, 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>RedTree Investment Group - Investments</i>             |                         |                        |                      |                   |                      |                         |                                |
| Alma Bank, NY                                             | Certificates of Deposit | \$248,751.00           | 9/27/2024            | 3.98%             | 9/28/2026            | 455                     | \$0.00                         |
| Preferred Bank, CA                                        | Certificates of Deposit | \$248,751.00           | 9/27/2024            | 4.04%             | 9/28/2026            | 455                     | \$0.00                         |
| Morgan Stanley Bank, UT                                   | Certificates of Deposit | \$243,756.00           | 2/12/2025            | 4.35%             | 2/12/2027            | 592                     | \$0.00                         |
| Ally Bank, UT                                             | Certificates of Deposit | \$194,707.50           | 9/19/2024            | 3.95%             | 9/20/2027            | 812                     | \$0.00                         |
| DMB Community Bank                                        | Certificates of Deposit | \$137,827.50           | 8/12/2024            | 3.97%             | 2/14/2028            | 959                     | \$0.00                         |
| Celtic Bank, UT                                           | Certificates of Deposit | \$248,377.50           | 9/26/2024            | 3.73%             | 9/26/2029            | 1549                    | \$0.00                         |
| CIBC Bank                                                 | Commercial Paper        | \$484,062.50           | 3/20/2025            | 4.39%             | 12/15/2025           | 168                     | \$0.00                         |
| National Bank CDA                                         | Commercial Paper        | \$494,550.00           | 4/30/2025            | 4.41%             | 7/29/2025            | 29                      | \$0.00                         |
| Federal Farm Credit Bank                                  | U.S. Gov't Agency Note  | \$134,046.50           | 9/30/2022            | 4.25%             | 9/30/2025            | 92                      | \$14,343.75                    |
| Federal Home Loan Mtg                                     | U.S. Gov't Agency Note  | \$195,499.20           | 3/20/2024            | 4.66%             | 5/6/2027             | 675                     | \$0.00                         |
| Federal Home Loan Mtg                                     | U.S. Gov't Agency Note  | \$300,000.00           | 5/14/2024            | 6.00%             | 5/14/2027            | 683                     | \$0.00                         |
| Federal Farm Credit Bank                                  | U.S. Gov't Agency Note  | \$298,137.00           | 3/30/2023            | 3.88%             | 3/30/2026            | 273                     | \$34,875.00                    |
| Federal Farm Credit Bank                                  | U.S. Gov't Agency Note  | \$349,876.10           | 1/31/2025            | 4.26%             | 1/28/2028            | 942                     | \$0.00                         |
| Federal Farm Credit Bank                                  | U.S. Gov't Agency Note  | \$496,925.00           | 6/27/2024            | 4.41%             | 10/20/2028           | 1208                    | \$0.00                         |
| Federal Home Loan Bank                                    | U.S. Gov't Agency Note  | \$996,530.00           | 6/28/2024            | 4.44%             | 11/24/2028           | 1243                    | \$0.00                         |
| Federal Home Loan Bank                                    | U.S. Gov't Agency Note  | \$249,792.50           | 8/30/2024            | 3.77%             | 11/27/2028           | 1246                    | \$0.00                         |
| Federal Home Loan Bank                                    | U.S. Gov't Agency Note  | \$172,200.00           | 1/31/2024            | 4.17%             | 1/25/2029            | 1305                    | \$0.00                         |
| Federal Farm Credit Bank                                  | U.S. Gov't Agency Note  | \$463,974.60           | 4/10/2024            | 4.42%             | 3/20/2029            | 1359                    | \$0.00                         |
| Federal Farm Credit Bank                                  | U.S. Gov't Agency Note  | \$198,002.00           | 4/11/2024            | 4.60%             | 4/10/2029            | 1380                    | \$0.00                         |
| Federal Home Loan Bank                                    | U.S. Gov't Agency Note  | \$285,000.00           | 12/24/2024           | 4.75%             | 12/24/2029           | 1638                    | \$0.00                         |
| Federal Home Loan Mtg                                     | U.S. Gov't Agency Note  | \$200,000.00           | 2/6/2025             | 5.01%             | 2/6/2030             | 1682                    | \$0.00                         |
| Federal Farm Credit Bank                                  | U.S. Gov't Agency Note  | \$248,452.25           | 3/19/2025            | 4.14%             | 3/18/2030            | 1722                    | \$0.00                         |
| Federal Home Loan Bank                                    | U.S. Gov't Agency Note  | \$250,000.00           | 4/17/2025            | 4.54%             | 4/17/2030            | 1752                    | \$0.00                         |
| Federal Home Loan Bank                                    | U.S. Agency Notes       | \$307,536.90           | 9/27/2023            | 5.53%             | 3/25/2026            | 268                     | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$324,466.80           | 1/31/2024            | 4.20%             | 6/15/2026            | 350                     | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$399,187.50           | 4/30/2024            | 4.98%             | 4/30/2026            | 304                     | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$299,929.69           | 6/25/2024            | 4.25%             | 2/28/2029            | 1339                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$245,878.91           | 5/13/2024            | 4.50%             | 3/31/2029            | 1370                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$399,478.99           | 4/30/2024            | 4.65%             | 4/30/2029            | 1400                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$398,687.51           | 1/15/2025            | 4.58%             | 5/31/2029            | 1431                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$490,351.56           | 8/30/2024            | 3.69%             | 6/30/2029            | 1461                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$245,449.22           | 1/8/2025             | 4.44%             | 7/31/2029            | 1492                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$348,742.19           | 9/5/2024             | 3.70%             | 8/31/2029            | 1523                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$145,652.34           | 1/8/2025             | 4.44%             | 7/31/2029            | 1492                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$299,742.19           | 4/15/2025            | 4.15%             | 10/31/2029           | 1584                    | \$0.00                         |
| U.S. Treasury Note                                        | U.S. Treasurer          | \$298,417.97           | 3/31/2025            | 4.12%             | 3/31/2030            | 1735                    | \$0.00                         |
| <b>Government Debt - Federal Agency Subtotal</b>          |                         | <u>\$11,342,739.92</u> |                      |                   |                      |                         |                                |
| <i>Cash Accounts</i>                                      |                         |                        |                      |                   |                      |                         |                                |
| 1) First Commonwealth Bank                                | Checking - SM           | \$720,548.13           | 6/30/2025            | 0.06%             | 7/1/2025             | 1                       | \$1.18                         |
| 2) Federated Govt Obligations Is                          | Money Market            | \$3,942,285.17         | 6/30/2025            | 2.10%             | 7/1/2025             | 1                       | \$226.82                       |
| 3) First American Obligations Fund                        | Money Market            | \$128,046.18           | 6/30/2025            | 2.10%             | 7/1/2025             | 1                       | \$7.37                         |
| 4) Star Ohio - General                                    | Money Market            | \$21,730,477.51        | 6/30/2025            | 2.28%             | 7/1/2025             | 1                       | \$1,357.41                     |
| <b>Cash Account Subtotal</b>                              |                         | <u>\$26,521,356.99</u> |                      |                   |                      |                         |                                |
| <b>Total Interim Funds</b>                                |                         | <u>\$37,864,096.91</u> |                      |                   |                      |                         |                                |
| <b><u>ACTIVE FUNDS - General Operating Funds</u></b>      |                         |                        |                      |                   |                      |                         |                                |
| 1) First Commonwealth Bank                                | Checking - General      | \$18,418,259.91        | 6/30/2025            | 0.02%             | 7/1/2025             | 1                       | \$10.09                        |
| 2) First Commonwealth Bank                                | Checking - Payroll      | \$209,069.17           | 6/30/2025            | 0.00%             | 7/1/2025             | 1                       | \$0.00                         |
| <b>Total Active Funds</b>                                 |                         | <u>\$18,627,329.08</u> |                      |                   |                      |                         |                                |
| <b>Total Active and Interim Funds - General Operating</b> |                         | \$56,491,425.99        |                      | 1.89%             |                      | 211                     | \$4,779,900.29                 |

**BIG WALNUT LOCAL SCHOOL DISTRICT  
CONSTRUCTION - INVESTMENT PORTFOLIO  
June 30, 2025**

| <u>Institution</u>                             | <u>Instrument Type</u> | <u>Cost Basis</u>  | <u>Purchase<br/>Date</u> | <u>Yield<br/>Rate</u> | <u>Maturity<br/>Date</u> | <u>Days to<br/>Maturity</u> | <u>Est. Earnings<br/>Remaining</u> |
|------------------------------------------------|------------------------|--------------------|--------------------------|-----------------------|--------------------------|-----------------------------|------------------------------------|
| <b><u>May 2019 - Bond Proceeds</u></b>         |                        |                    |                          |                       |                          |                             |                                    |
| 8) First American Treasury<br>Obligations Fund | Money Market           | \$0.00             | 6/30/2025                | 2.10%                 | 7/1/2025                 | 1                           | \$0.00                             |
| 9) Star Ohio - Construction Fund               | Money Market           | \$94,910.55        | 6/30/2025                | 2.28%                 | 7/1/2025                 | 1                           | \$5.93                             |
| <b>Subtotal</b>                                |                        | <u>\$94,910.55</u> |                          |                       |                          |                             |                                    |
| <b>Total May 2019 - Bond Proceeds</b>          |                        | <u>\$94,910.55</u> |                          |                       |                          |                             |                                    |
| <b>Grand Total Construction Proceeds</b>       |                        | \$94,910.55        |                          | 2.28%                 |                          | 1                           | \$5,010,005.93                     |

**BIG WALNUT LOCAL SCHOOL DISTRICT**  
**INVESTMENT EARNINGS REVENUE**  
**June 30, 2025**

| <b>Fund</b>                      | <b>Month to Date</b> | <b>Year to Date</b> |
|----------------------------------|----------------------|---------------------|
| General Fund (001)               | \$199,287.98         | \$2,369,962.09      |
| Building Project Fund (004-9017) | \$1,631.71           | \$26,164.49         |
| Food Service Fund (006)          | \$4,318.32           | \$54,581.34         |
| Sunbury Meadows CDA (022-9200)   | \$305.73             | \$2,422.93          |
| Auxillary Services Fund (401)    | \$920.45             | \$9,565.64          |
| Total All Funds                  | \$206,464.19         | \$2,462,696.49      |

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



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