

Big Walnut Local School District

Monthly Financial Report

for the month ended
June 30, 2024



Prepared By:
Scott Gooding
Treasurer

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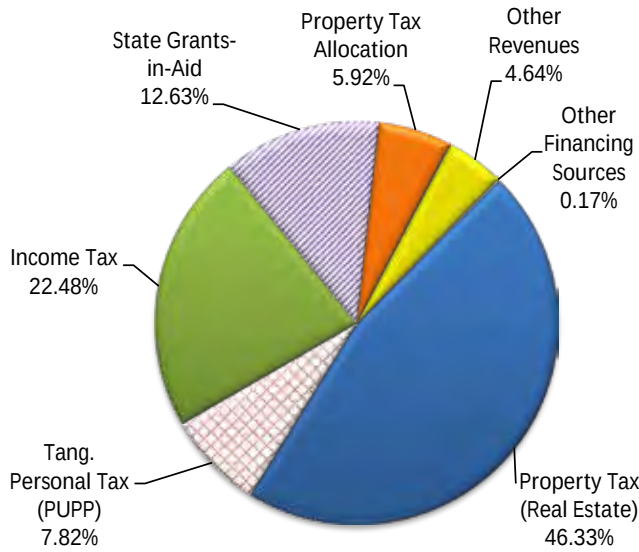
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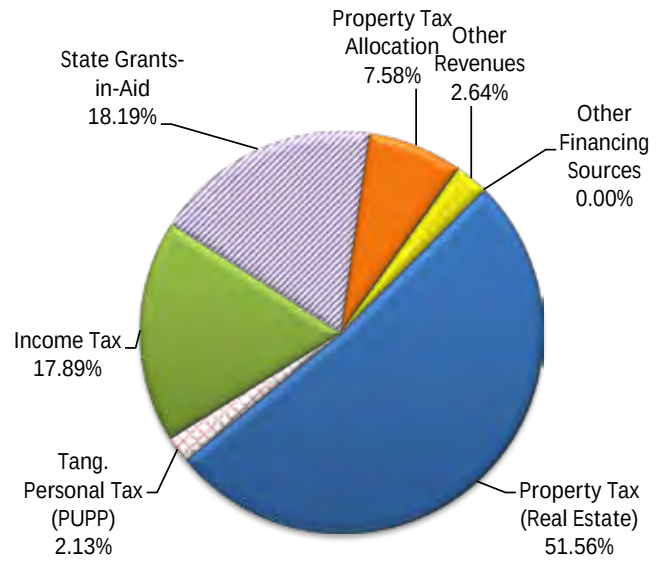
EST. GENERAL FUND REVENUE FY24

\$57,196,300



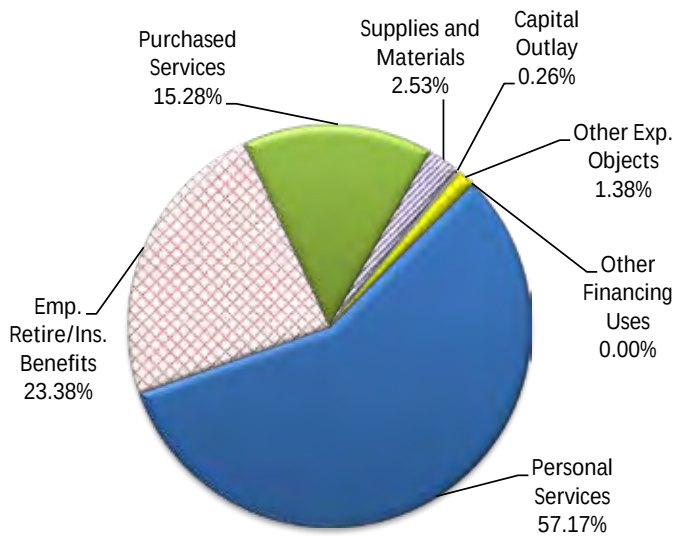
EST. GENERAL FUND REVENUE FY14

\$30,203,662



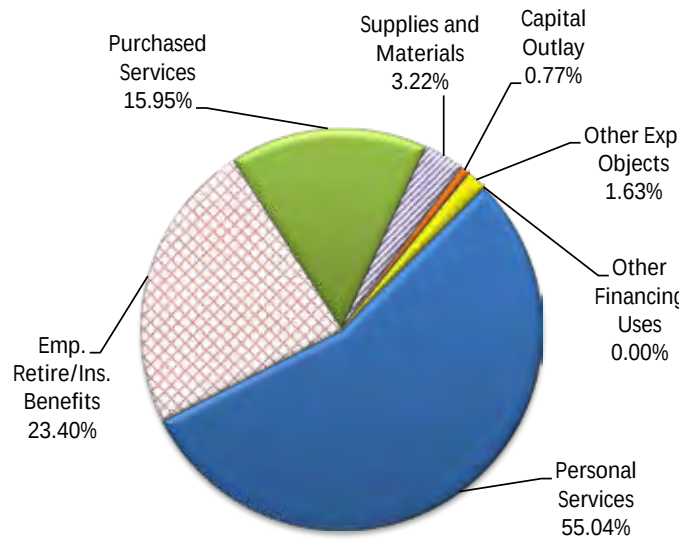
EST. GENERAL FUND EXPENDITURES FY24

\$51,522,171



EST. GENERAL FUND EXPENDITURES FY14

\$29,020,690



Enrollment

FY 2024

4,304

as of 7/3/2024

FY 2014

3,150

% Change

35.90%

**COMPARISON OF FISCAL YEAR 2024 YEAR-TO-DATE ESTIMATED REVENUES AND
EXPENDITURES WITH FISCAL YEAR 2024 YEAR-TO-DATE ACTUALS
GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY**

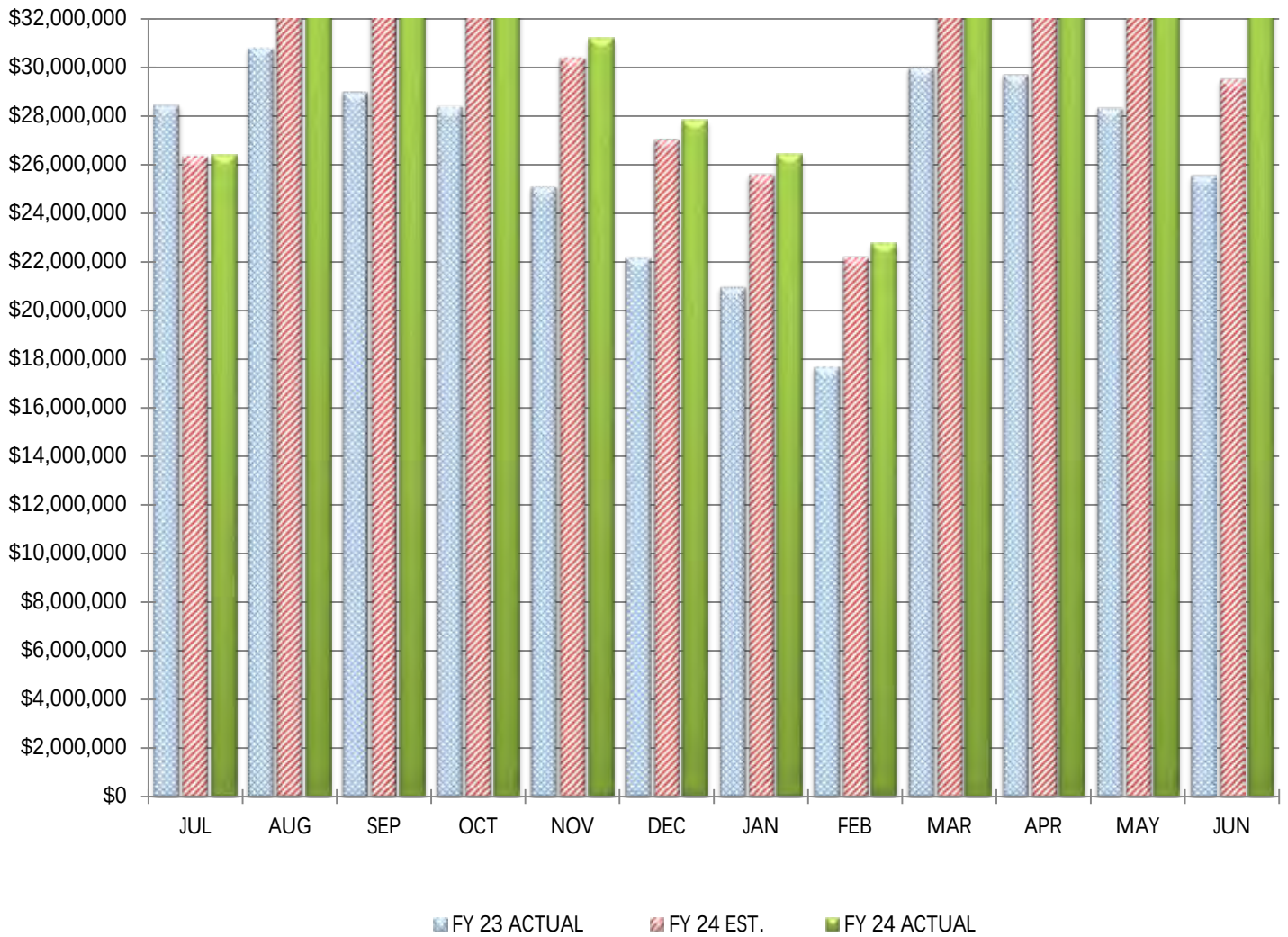
CATEGORY	FY 24 EST.	FY 24 ACTUAL	VARIANCE	PERCENTAGE
Revenues				
General Property Tax (Real Estate)	\$27,674,599	\$28,784,931	\$1,110,332	4.0%
Tangible Personal Property (PUPP)	4,431,621	4,517,899	86,278	1.9%
Income Tax	10,527,170	11,062,620	535,450	5.1%
Unrestricted State Grants-in-Aid	6,668,221	7,276,729	608,508	9.1%
Restricted State Grants-in-Aid	607,255	52,625	(554,630)	-91.3%
Property Tax Allocation (Reimb.)	3,609,602	3,775,949	166,347	4.6%
All Other Revenues	2,895,312	4,019,114	1,123,802	38.8%
Total Revenues	56,413,780	59,489,867	3,076,087	5.5%
Other Financing Sources				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	13,346	4,874	(8,472)	-63.5%
Total Other Financing Sources	13,346	4,874	(8,472)	-63.5%
Total Revenues & Other Fin. Sources	\$56,427,126	\$59,494,742	\$3,067,616	5.4%
Expenditures				
Personal Services (Salaries & Wages)	\$29,574,794	\$29,311,946	(\$262,848)	-0.9%
Retirement/Insurance Benefits	11,528,449	11,584,127	55,678	0.5%
Purchased Services	7,647,758	6,711,235	(936,523)	-12.2%
Supplies and Materials	1,693,340	1,538,110	(155,230)	-9.2%
Capital Outlay	1,350,027	822,784	(527,243)	-39.1%
Other Expenditure Objects	687,626	859,358	171,732	25.0%
Total Expenditures	52,481,994	50,827,561	(1,654,433)	-3.2%
Other Financing Uses				
Operating Transfers-Out	\$0	\$0	\$0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
Total Other Financing Uses	\$0	\$0	\$0	0.0%
Total Expenditures & Other Fin. Uses	\$52,481,994	\$50,827,561	(\$1,654,433)	-3.2%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$3,945,132	\$8,667,181	\$4,722,049	119.7%
Beginning Cash Balance July 1	\$25,566,322	\$25,566,322	\$0	0.0%
Ending Cash Balance	\$29,511,454	\$34,233,503	\$4,722,049	16.0%
Estimated Encumbrances	\$0	\$0	\$0	
Unreserved Fund Balance	\$29,511,454	\$34,233,503	\$4,722,049	



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VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



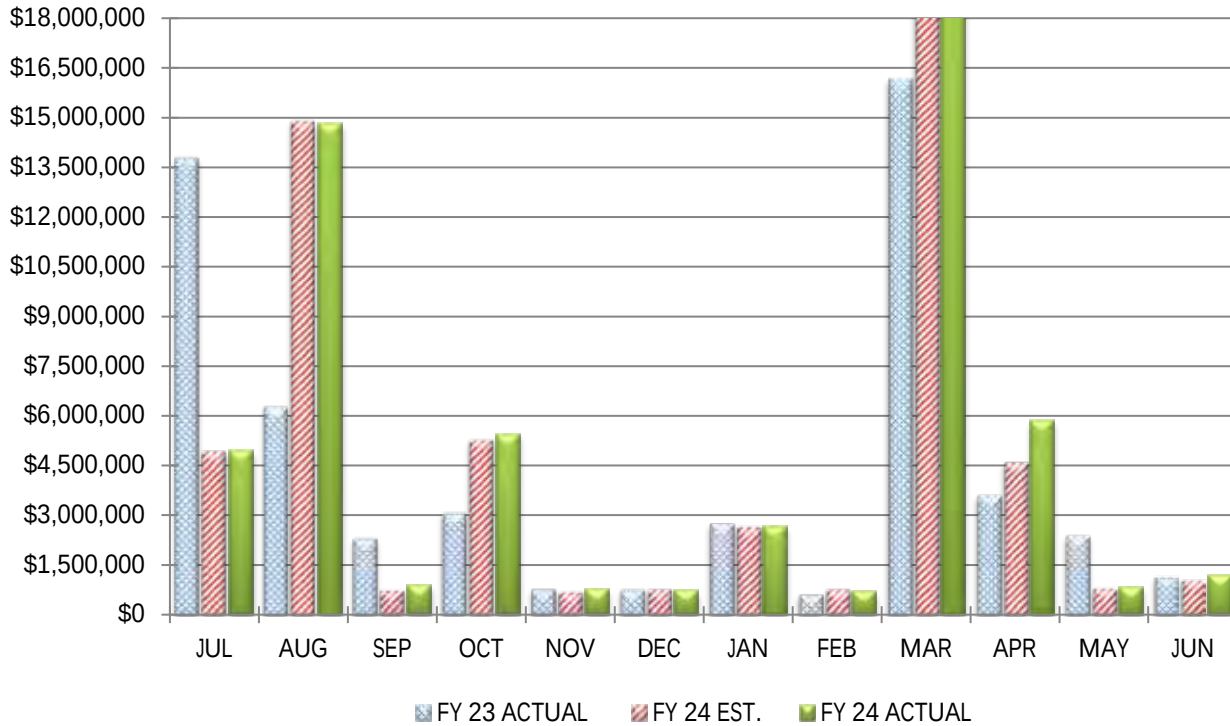
COMPARISON OF MONTHLY ENDING CASH BALANCES

June 30, 2024

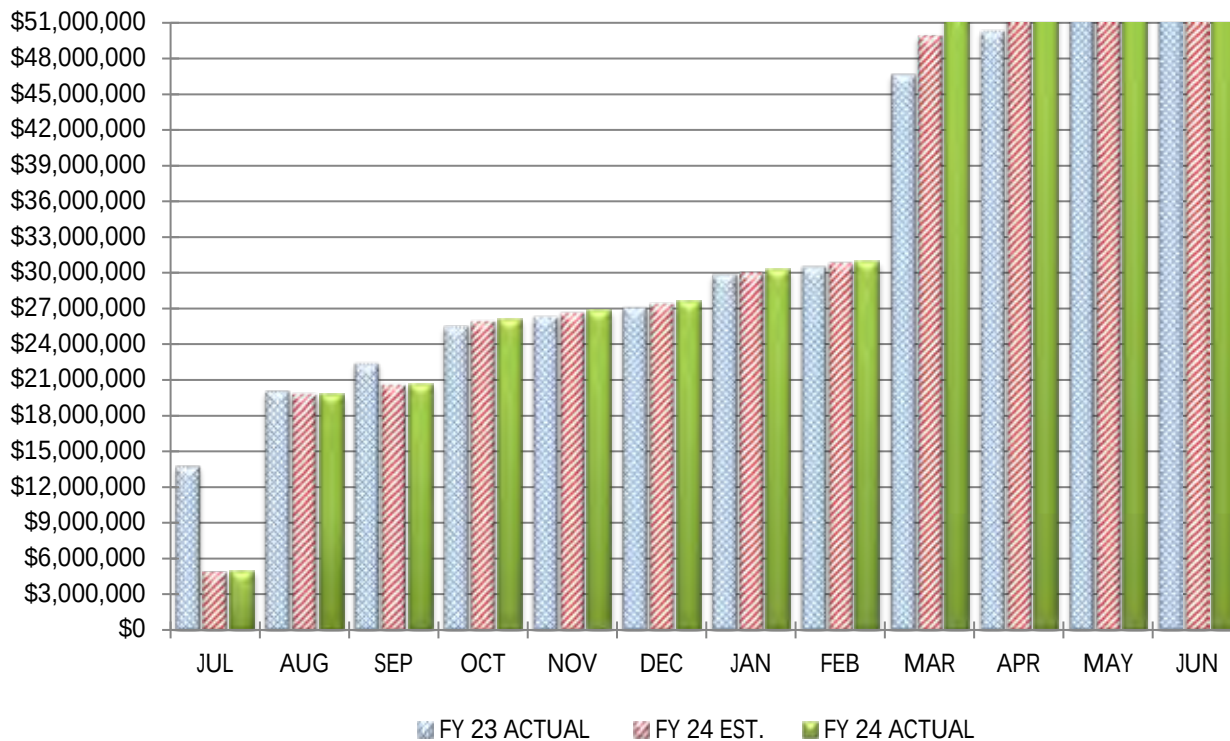
Actual Cash Balance		\$34,233,503
Estimated Cash Balance		\$29,511,454
Variance From Estimate	OVER	\$4,722,049
Percent Variance From Estimate	OVER	16.00%
Previous Year Cash Balance		\$25,566,322

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

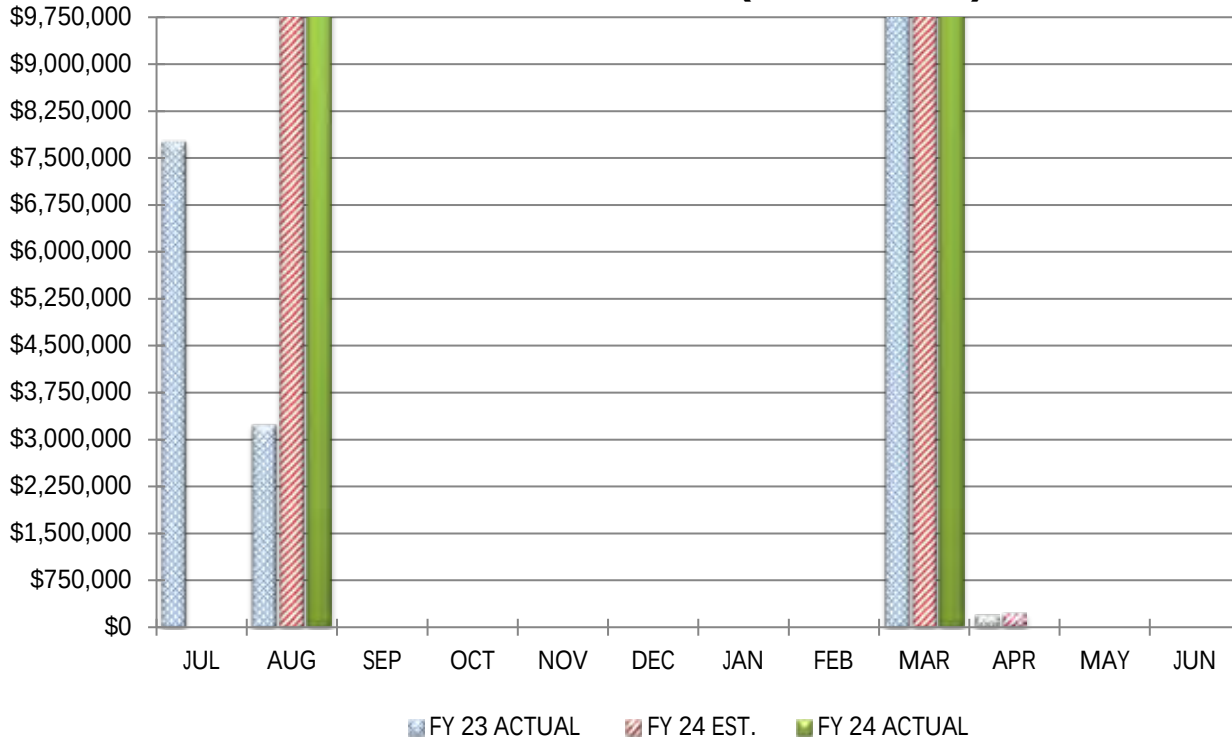


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

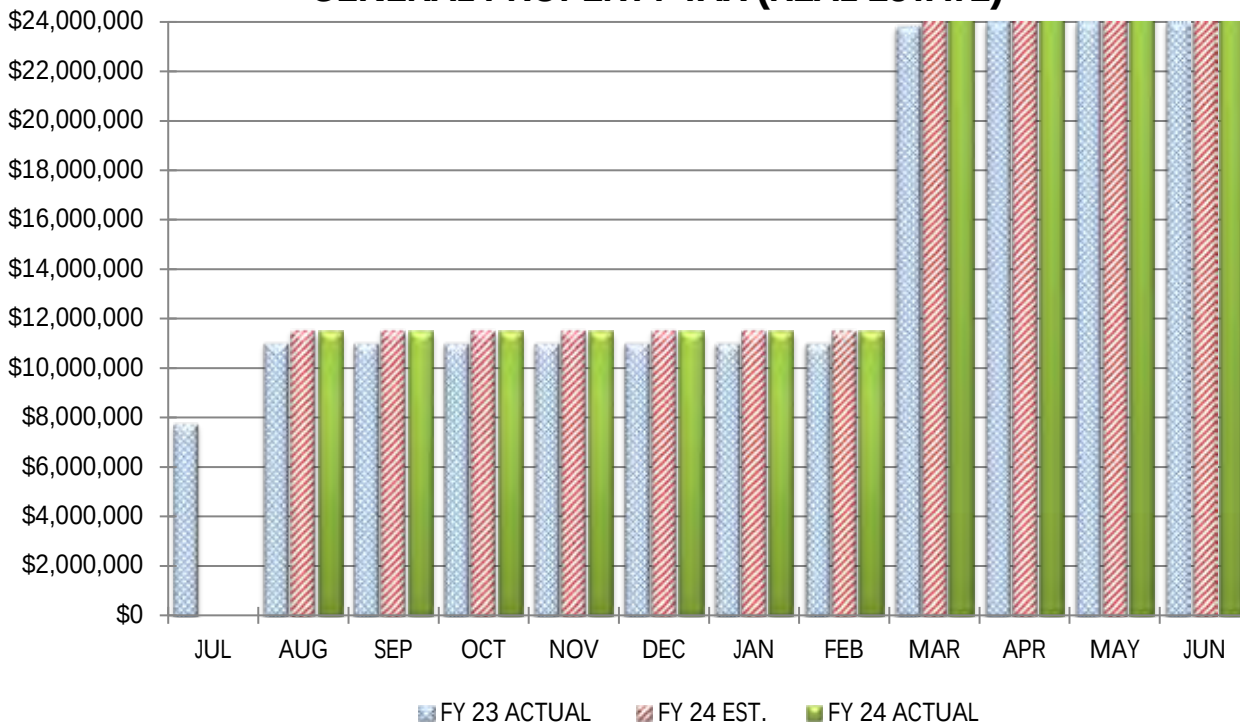
June 30, 2024				
		MONTH	YEAR-TO-DATE	
Actual Receipts		\$1,198,814	\$59,494,742	
Estimated Receipts		\$1,062,909	\$56,427,126	
Variance From Estimate	OVER	\$135,905	OVER	\$3,067,616
Variance From Estimate	OVER	12.79%	OVER	5.44%
Actual Prior Year		\$1,171,759	\$53,889,289	
Total 2023-2024 Estimate			\$57,196,300	
Percent Of Total Estimate Received			104.02%	
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)



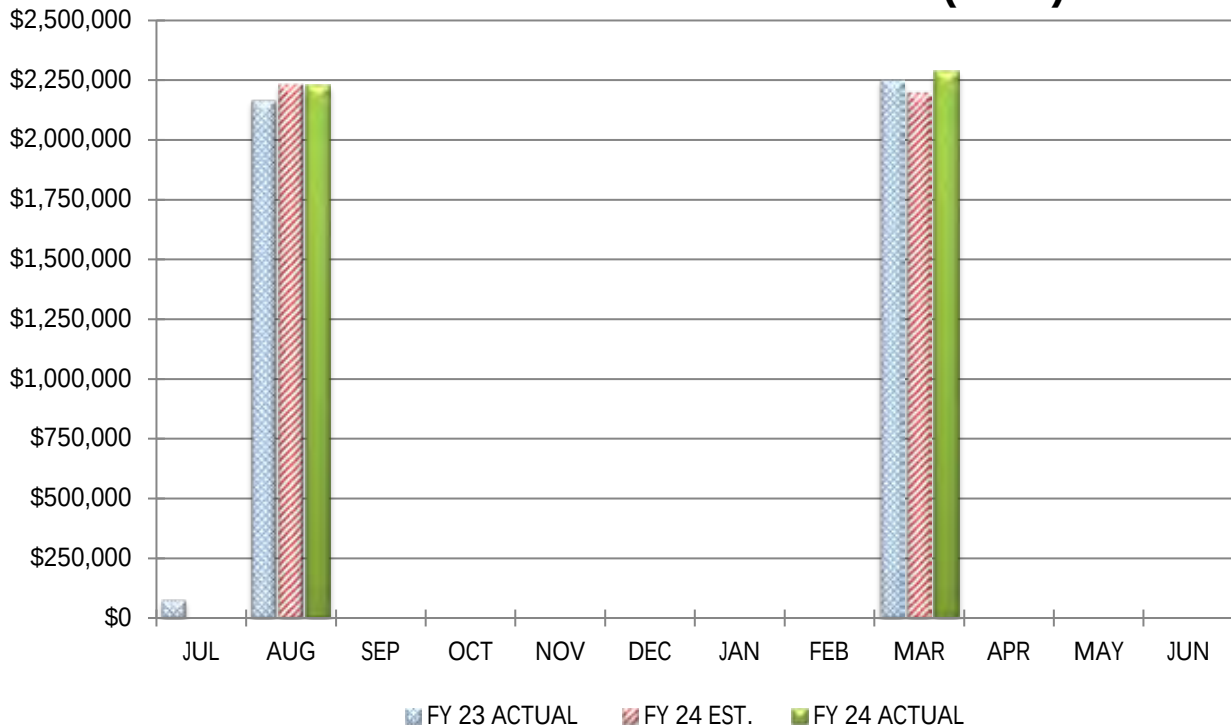
COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

June 30, 2024

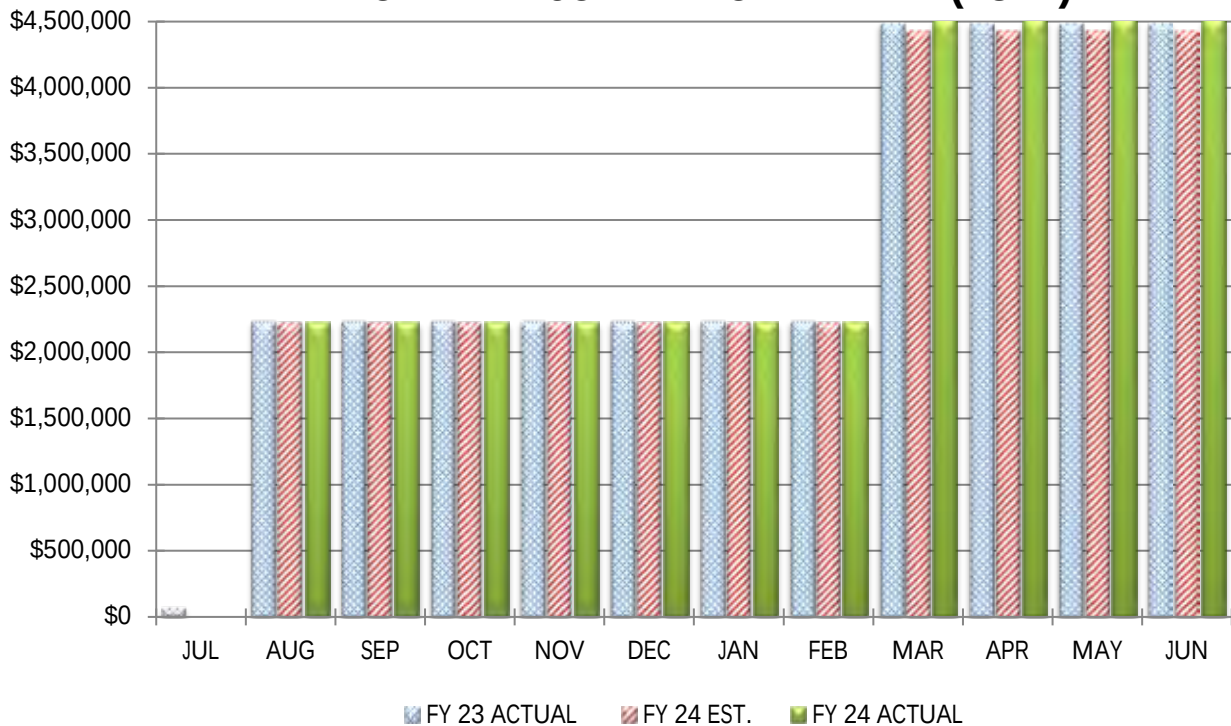
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts	\$0	\$28,784,931
Estimated Real Estate Tax Receipts	\$0	\$27,674,599
Variance From Estimate	\$0 OVER	\$1,110,332
Variance From Estimate	0.00% OVER	4.01%
Actual Prior Year	\$0	\$24,022,638
Total 2023-2024 Estimate		\$26,501,573
Percent Of Total Estimate Received		108.62%
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)



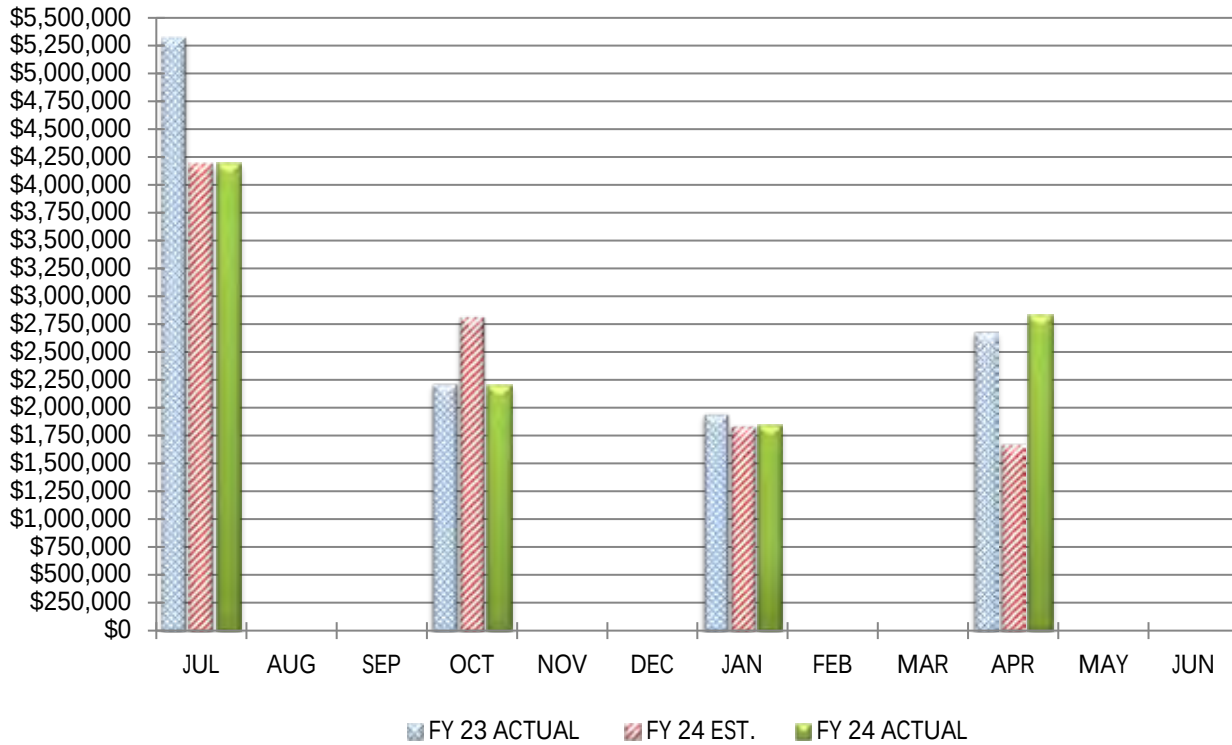
COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

June 30, 2024

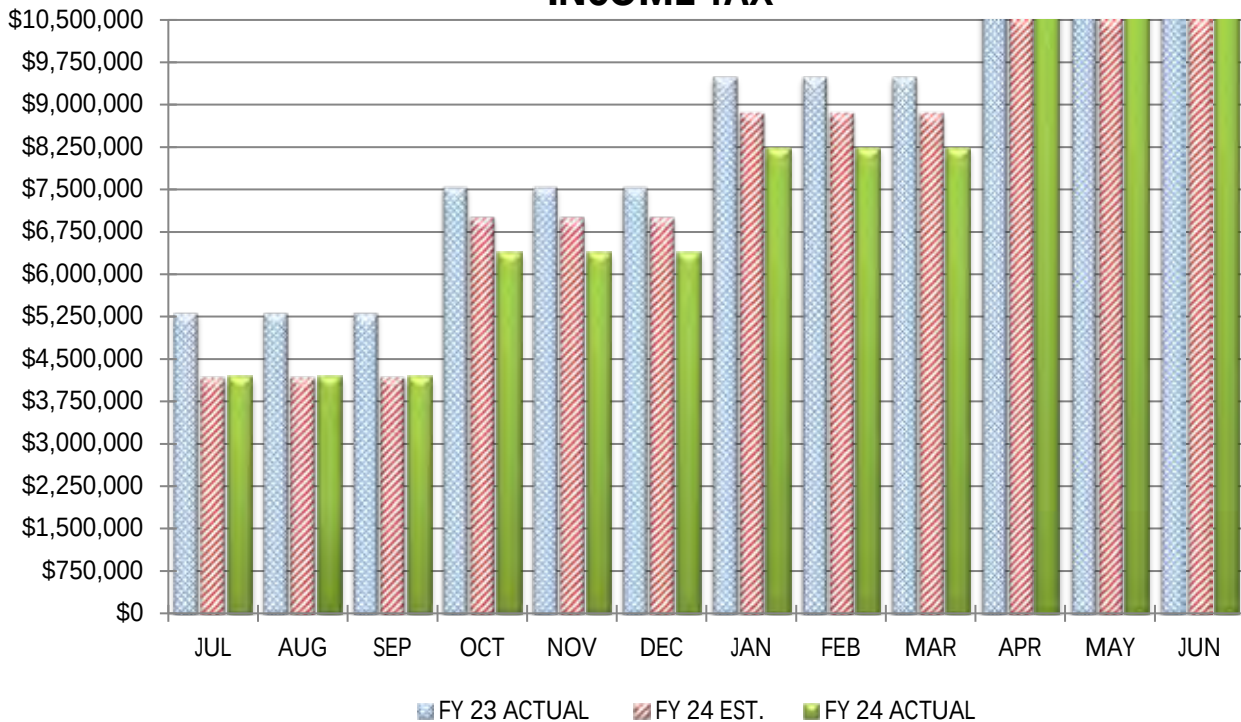
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts	\$0	\$4,517,899
Estimated PUPP Tax Receipts	\$0	\$4,431,621
Variance From Estimate	\$0 OVER	\$86,278
Variance From Estimate	0.00% OVER	1.95%
Actual Prior Year	\$0	\$4,492,050
Total 2023-2024 Estimate		\$4,474,344
Percent Of Total Estimate Received		100.97%
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



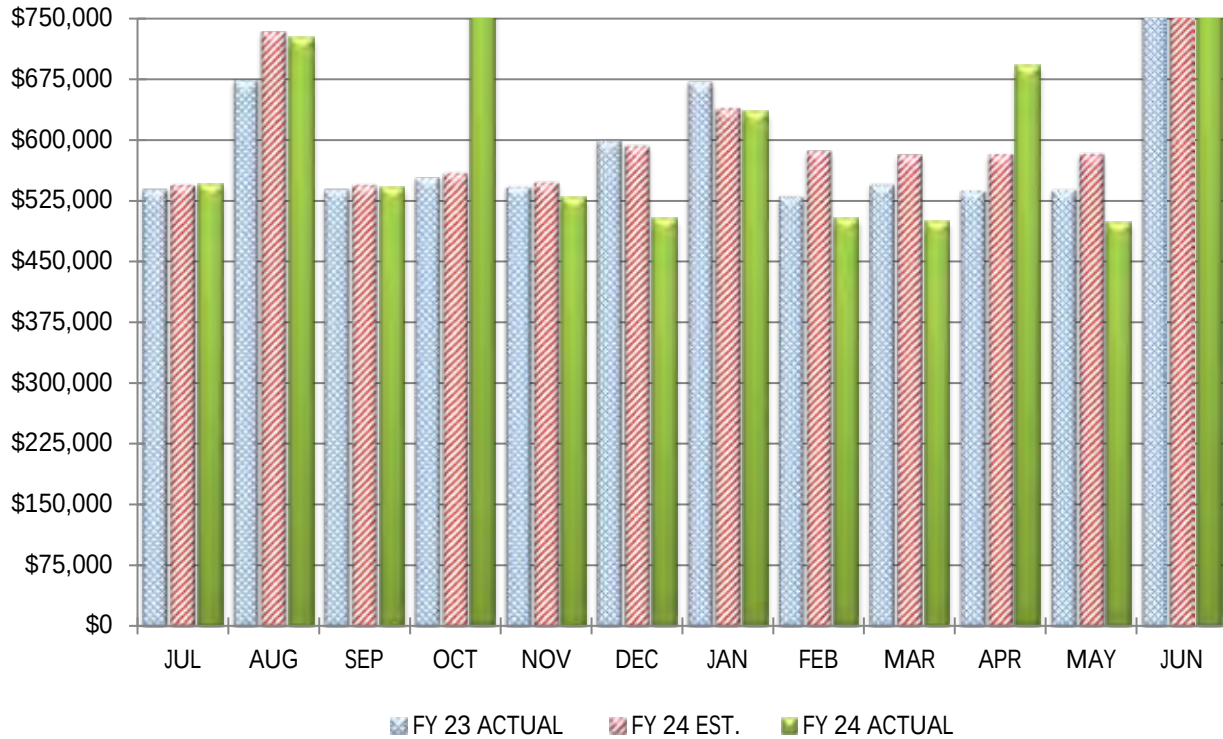
COMPARISON OF INCOME TAX

June 30, 2024

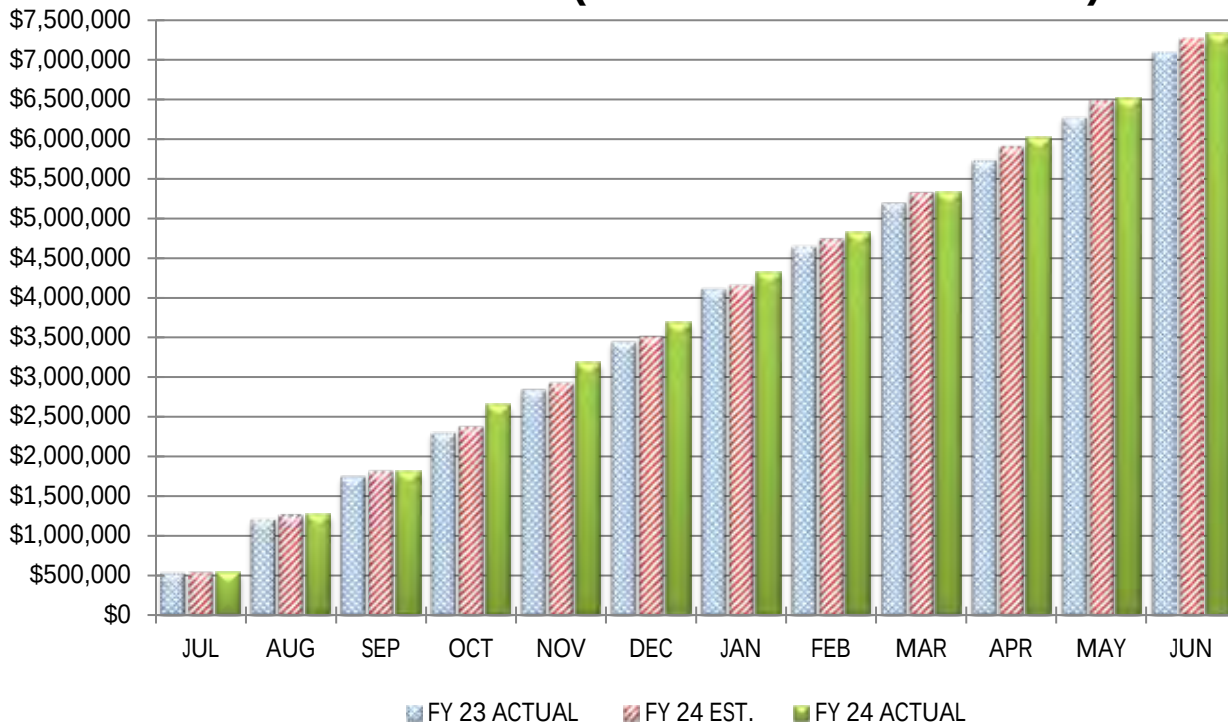
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0		\$11,062,620
Estimated State Receipts	\$0		\$10,527,170
Variance From Estimate	\$0	OVER	\$535,450
Variance From Estimate	0.00%	OVER	5.09%
Actual Prior Year	\$0		\$12,175,411
Total 2023-2024 Estimate			\$12,860,456
Percent Of Total Estimate Received			86.02%
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)



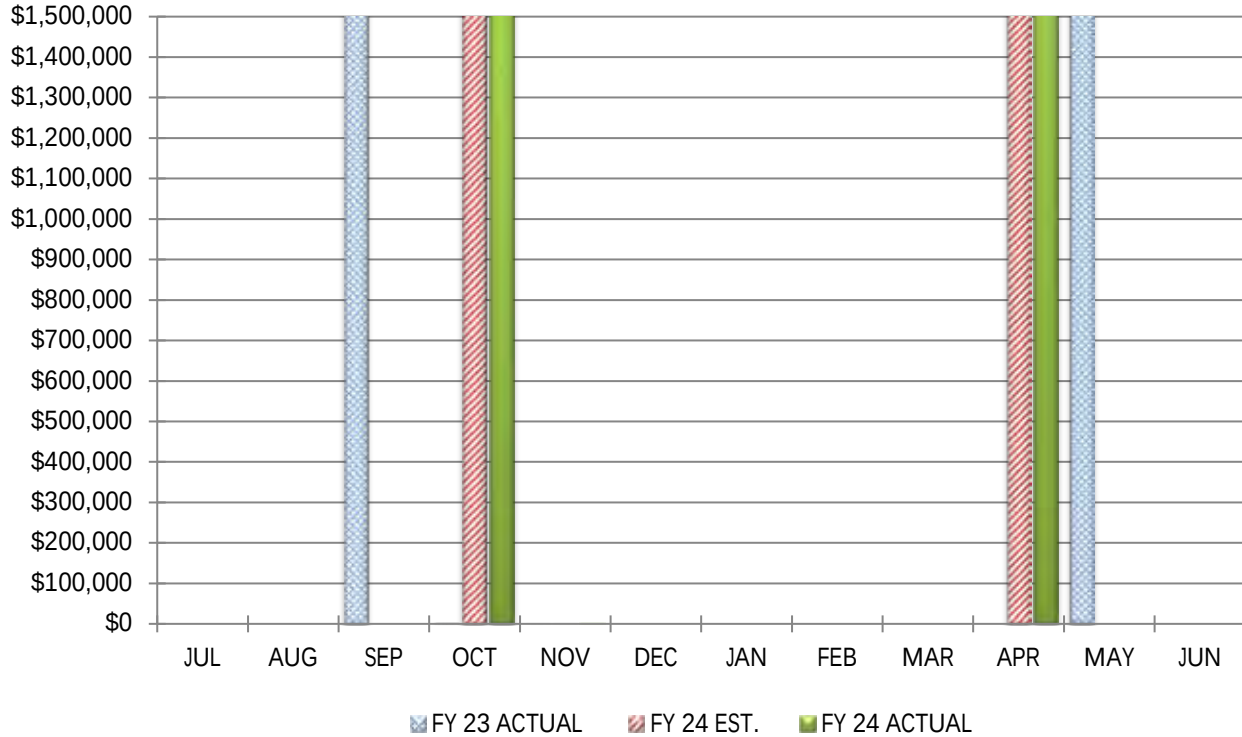
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

June 30, 2024

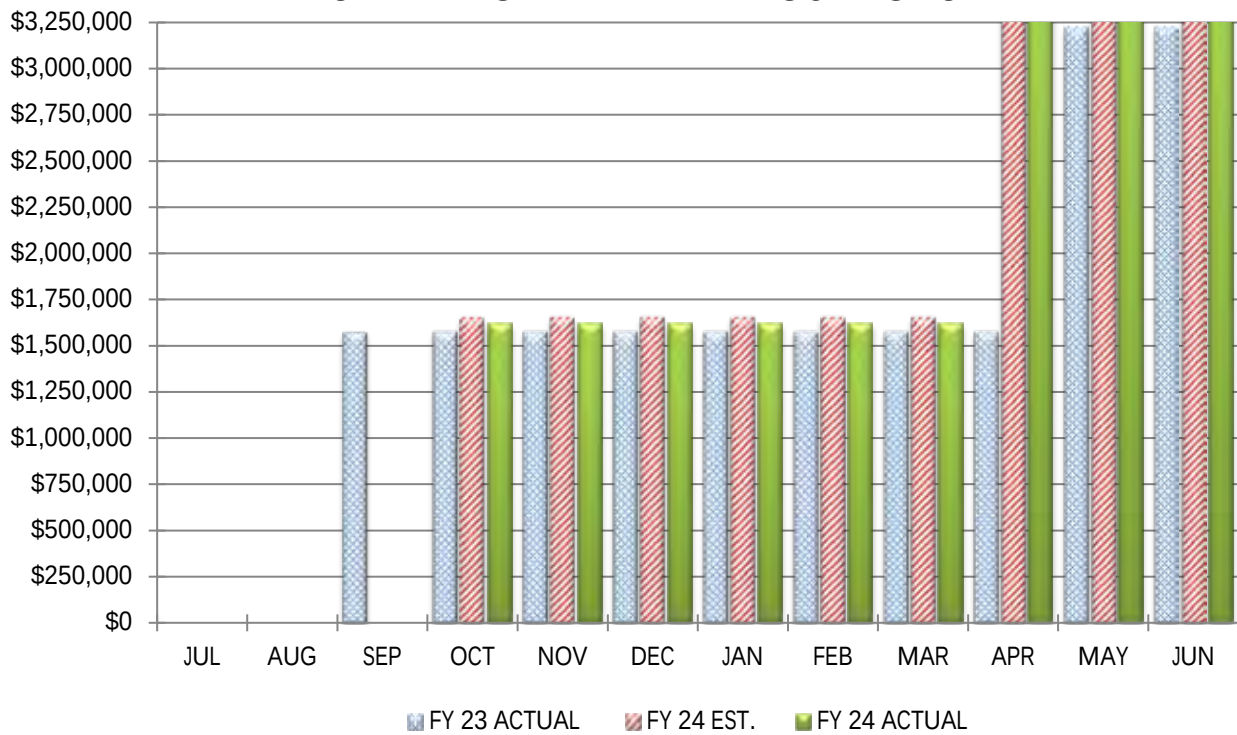
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$808,464		\$7,329,355
Estimated State Receipts		\$776,640		\$7,275,476
Variance From Estimate	OVER	\$31,824	OVER	\$53,879
Variance From Estimate	OVER	4.10%	OVER	0.74%
Actual Prior Year		\$824,360		\$7,098,013
Total 2023-2024 Estimate				\$7,223,917
Percent Of Total Estimate Received				101.46%
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



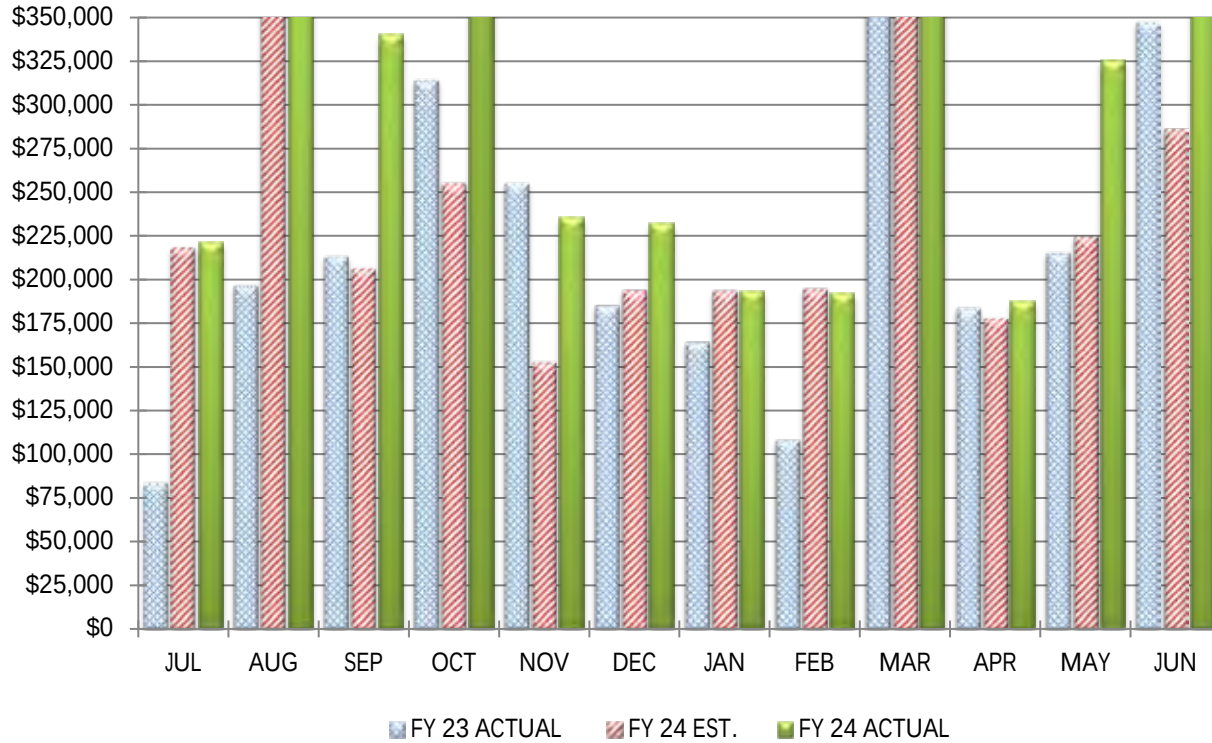
COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

June 30, 2024

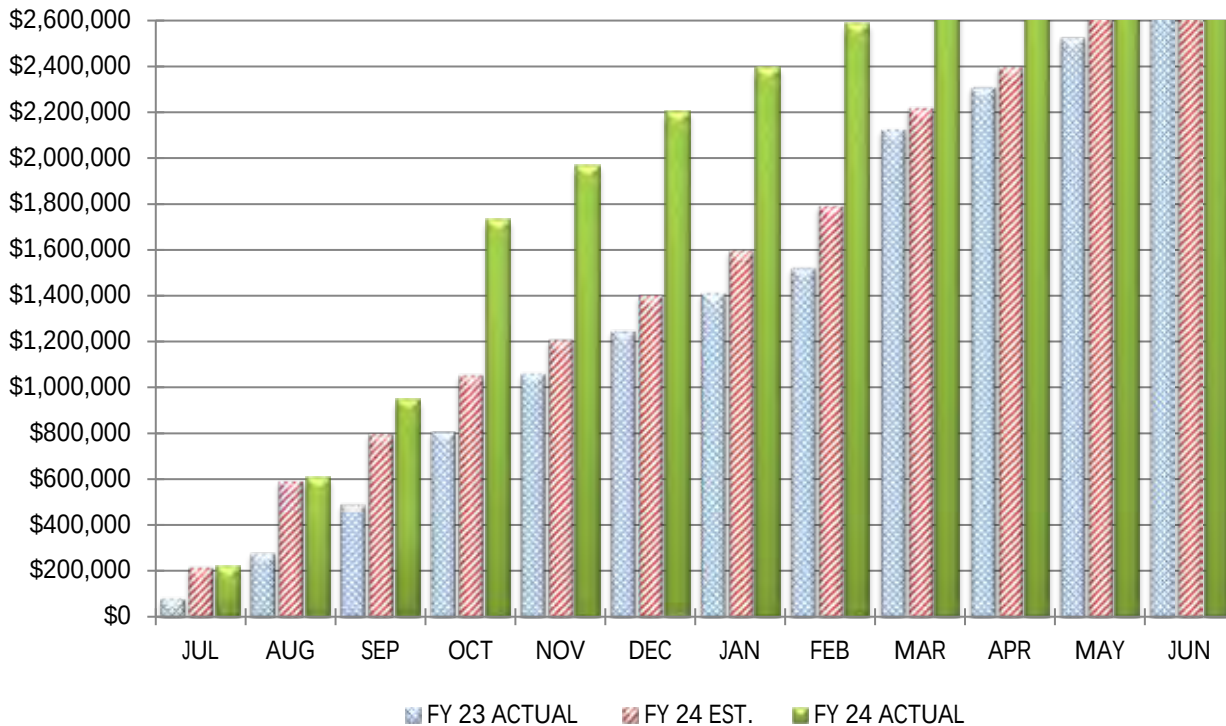
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0	\$3,775,949
Estimated Tax Allocation Receipts	\$0	\$3,609,602
Variance From Estimate	\$0 OVER	\$166,347
Variance From Estimate	0.00% OVER	4.61%
Actual Prior Year	\$0	\$3,229,244
Total 2023-2024 Estimate		\$3,387,624
Percent Of Total Estimate Received		111.46%
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

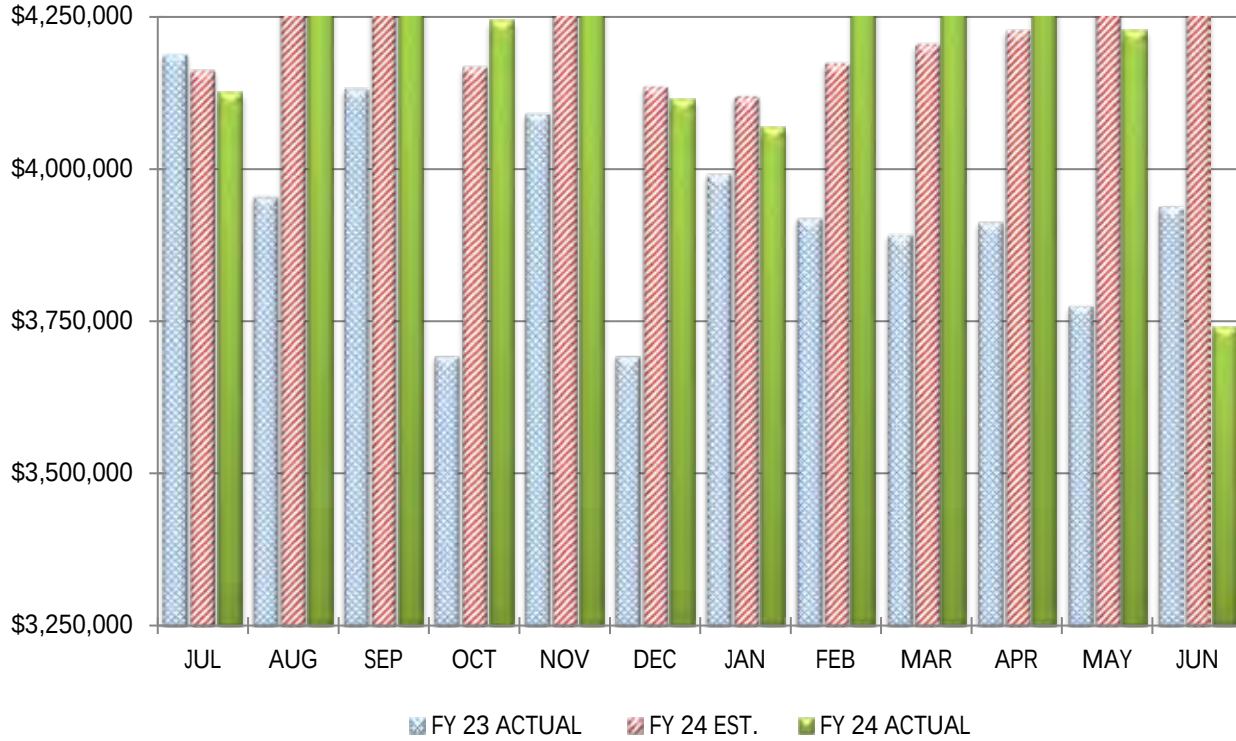


COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

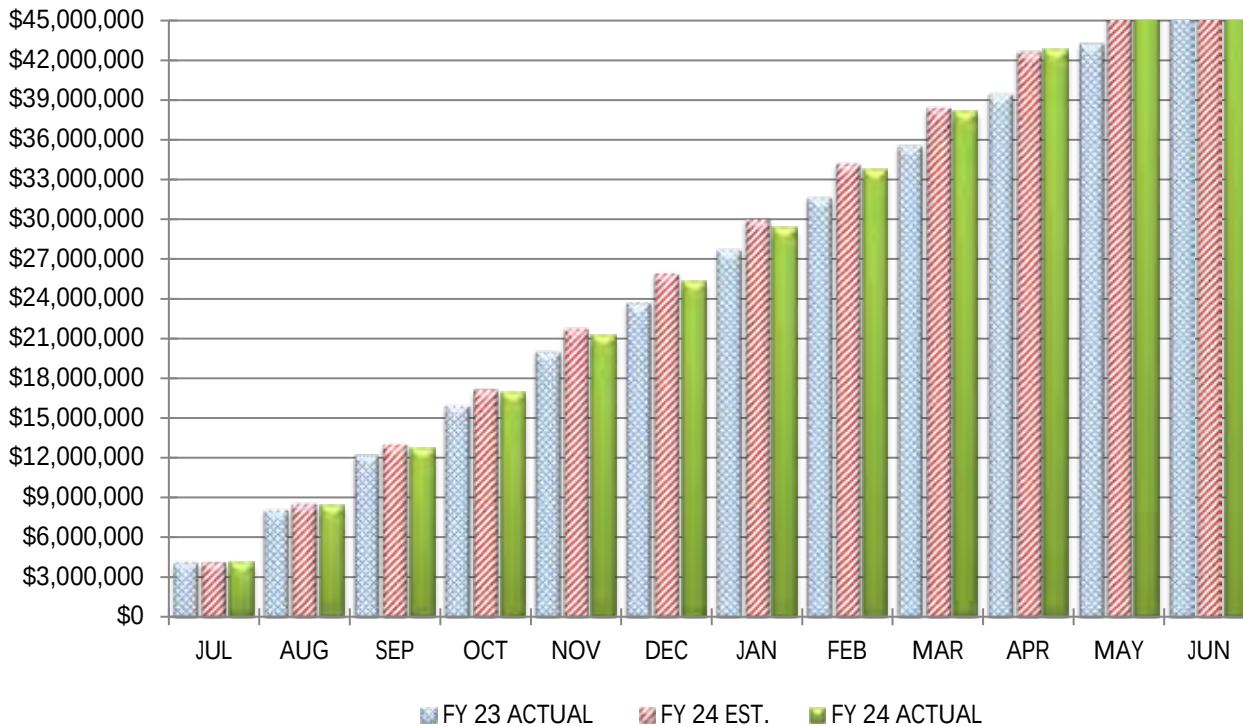
June 30, 2024				
		<u>MONTH</u>		
			<u>YEAR-TO-DATE</u>	
Actual Other Receipts		\$390,350		\$4,023,988
Estimated Other Receipts		\$286,269		\$2,908,658
Variance From Estimate	OVER	\$104,081	OVER	\$1,115,330
Variance From Estimate	OVER	36.36%	OVER	38.35%
Actual Prior Year		\$347,400		\$2,871,933
Total 2023-2024 Estimate				\$2,748,386
Percent Of Total Estimate Received				146.41%
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

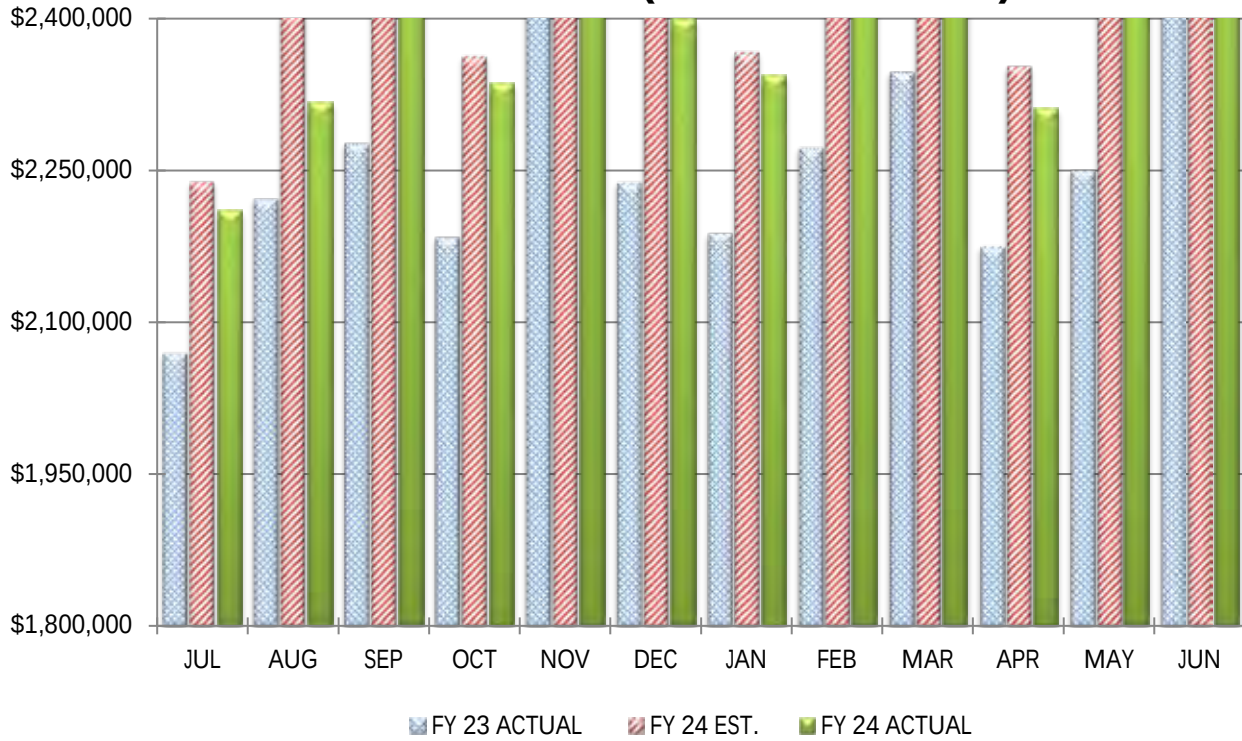


COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

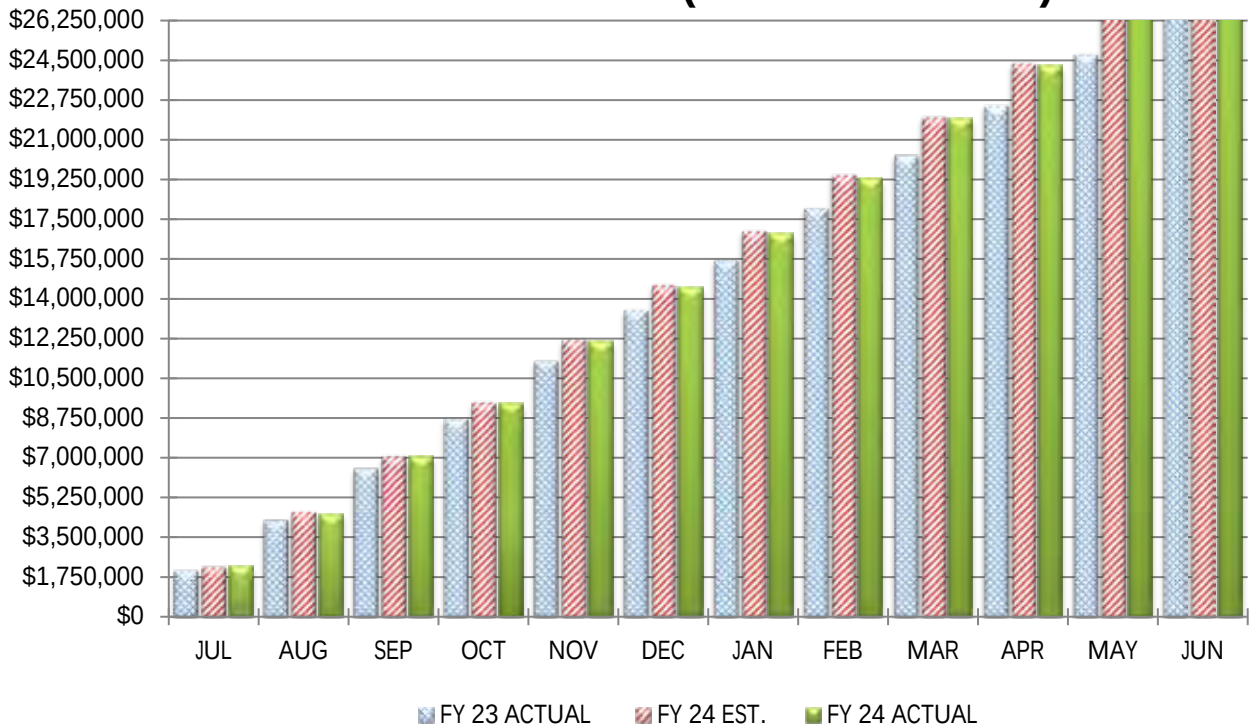
June 30, 2024				
		MONTH		YEAR-TO-DATE
Actual Expenditures		\$3,740,982		\$50,827,561
Estimated Expenditures		\$5,538,229		\$52,481,994
Variance From Estimate	UNDER	(\$1,797,247)	UNDER	(\$1,654,433)
Variance From Estimate	UNDER	-32.45%	UNDER	-3.15%
Actual Prior Year		\$3,939,026		\$47,181,440
Total 2023-2024 Estimate				\$51,522,171
Percent Of Total Estimate Spent				98.65%
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)



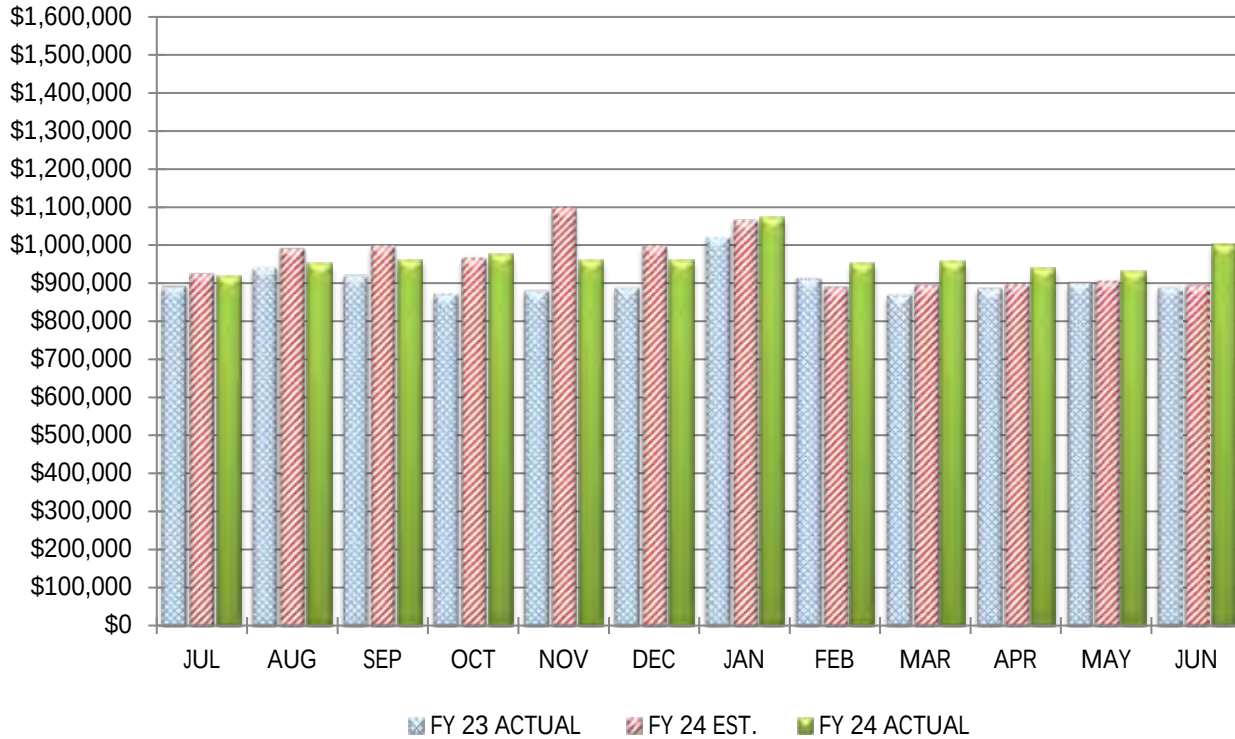
COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

June 30, 2024

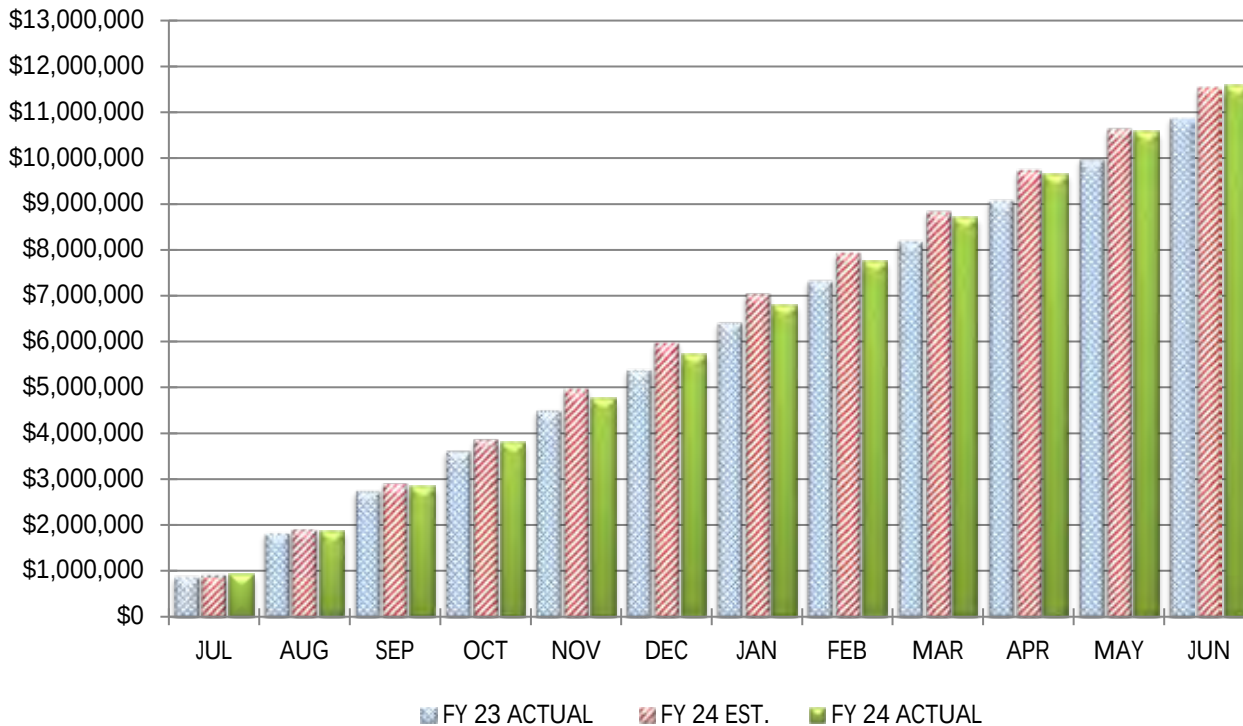
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,600,018		\$29,311,946
Estimated Wage Expenditures		\$2,790,553		\$29,574,794
Variance From Estimate	UNDER	(\$190,535)	UNDER	(\$262,848)
Variance From Estimate	UNDER	-6.83%	UNDER	-0.89%
Actual Prior Year		\$2,467,697		\$27,230,536
Total 2023-2024 Estimate				\$29,453,373
Percent Of Total Estimate Spent				99.52%
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

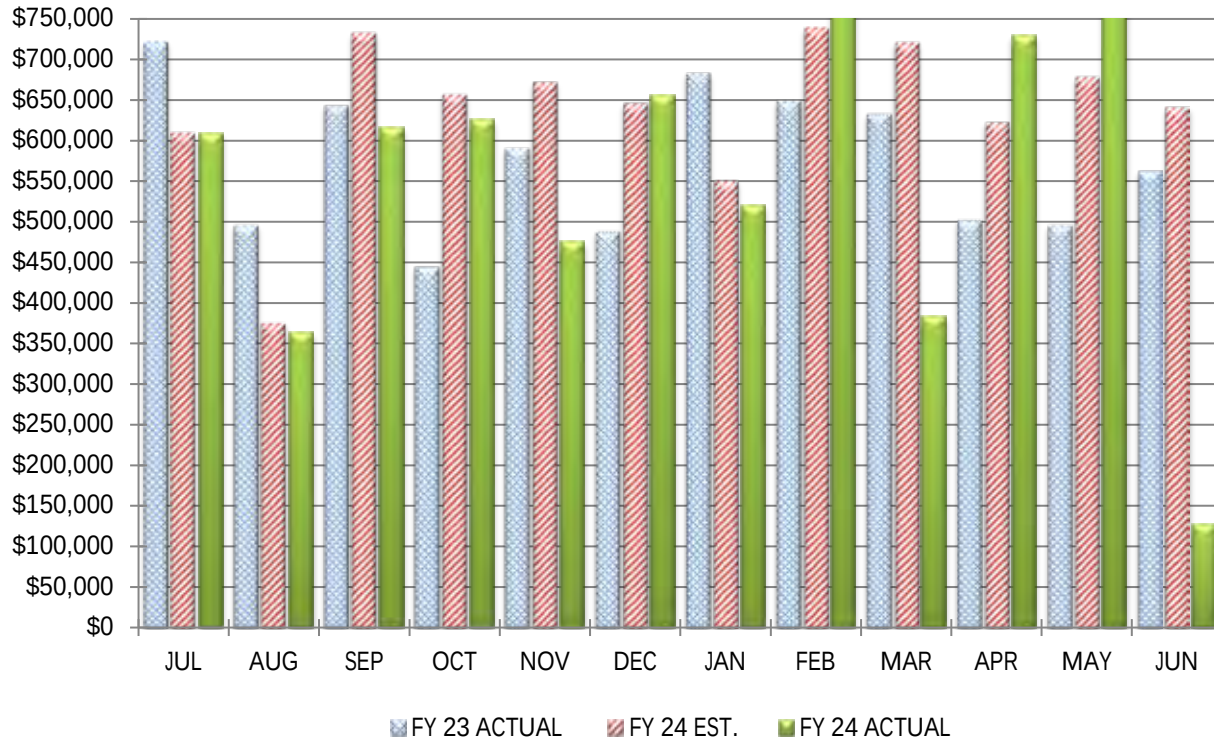


COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

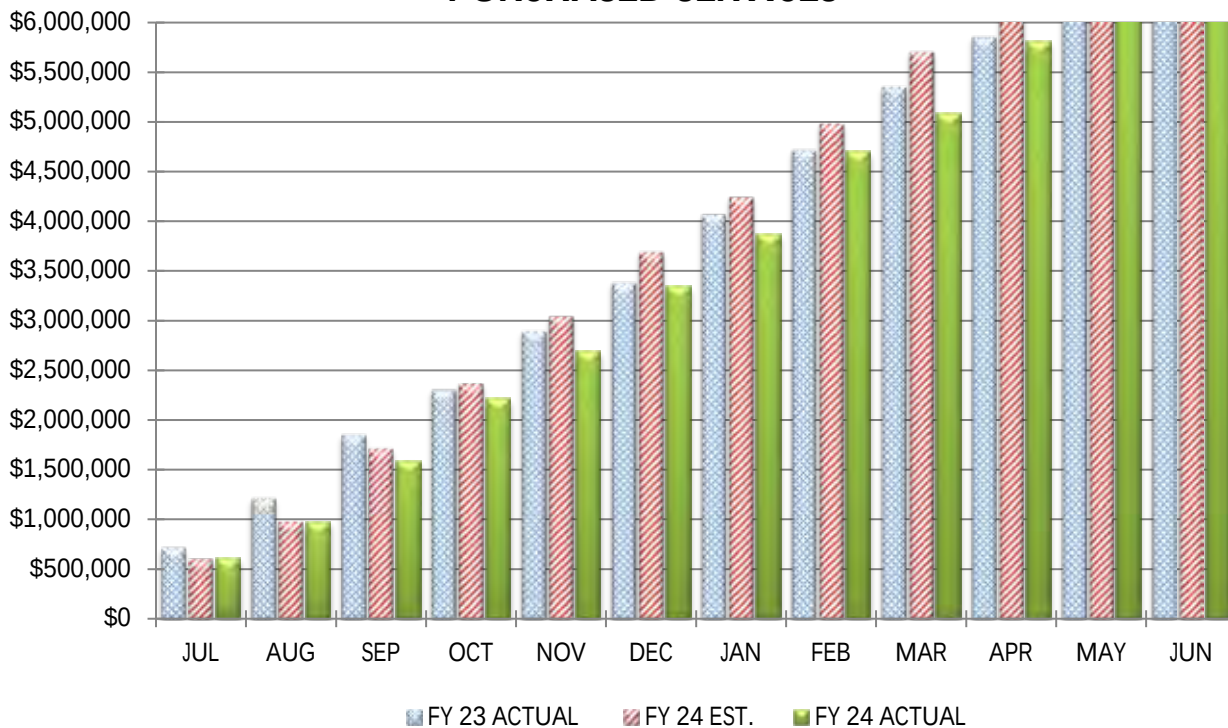
June 30, 2024				
		MONTH		
		<hr/>		
				YEAR-TO-DATE
				<hr/>
Actual Fringe Benefit Expenditures		\$1,002,213		\$11,584,127
Estimated Fringe Benefit Expenditures		\$895,000		\$11,528,449
Variance From Estimate	OVER	\$107,213	OVER	\$55,678
Variance From Estimate	OVER	11.98%	OVER	0.48%
Actual Prior Year		\$889,023		\$10,872,537
Total 2023-2024 Estimate				\$12,044,992
Percent Of Total Estimate Spent				96.17%
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



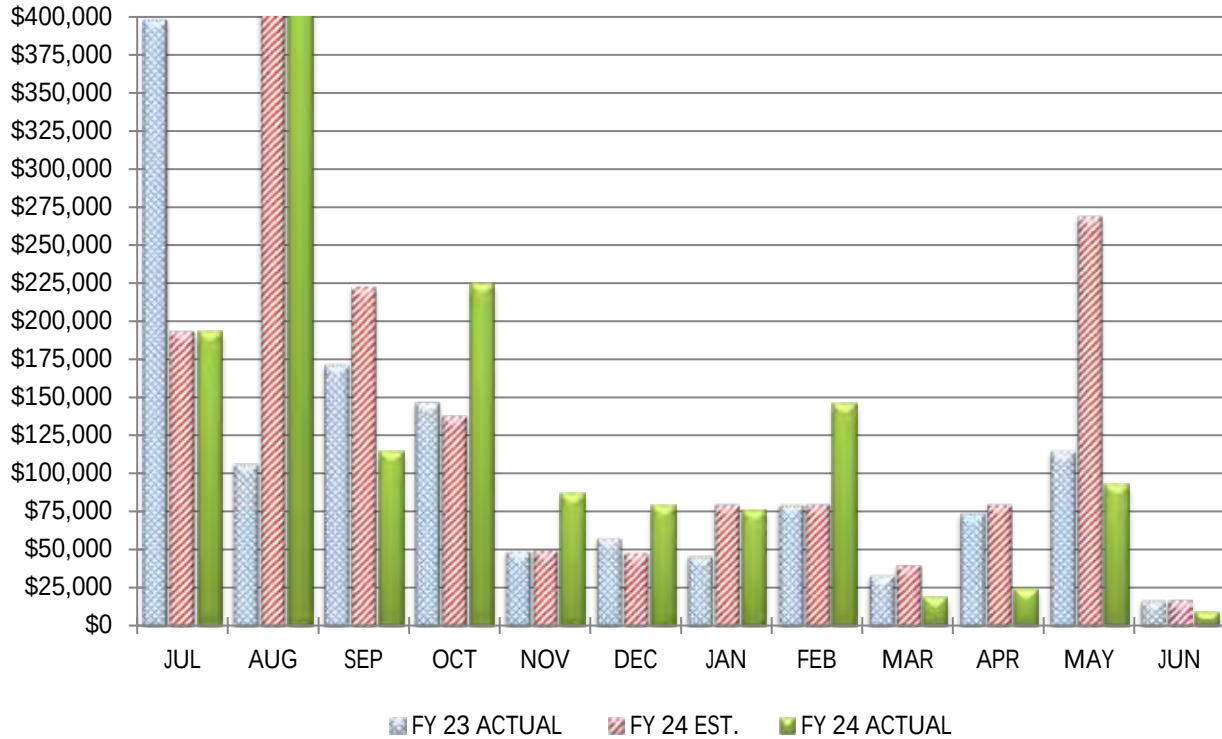
COMPARISON OF PURCHASED SERVICES

June 30, 2024

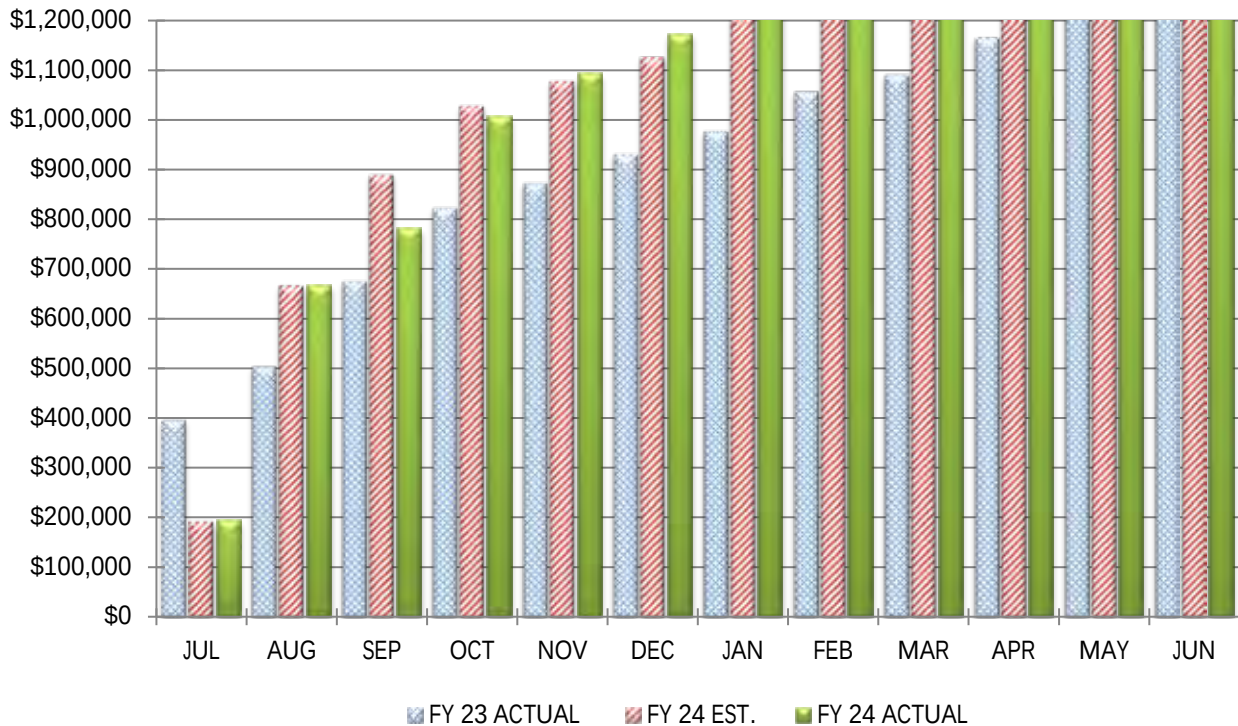
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Service Expenditures		\$127,491		\$6,711,235
Estimated Service Expenditures		\$641,248		\$7,647,758
Variance From Estimate	UNDER	(\$513,757)	UNDER	(\$936,523)
Variance From Estimate	UNDER	-80.12%	UNDER	-12.25%
Actual Prior Year		\$563,174		\$6,916,076
Total 2023-2024 Estimate				\$7,874,942
Percent Of Total Estimate Spent				85.22%
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 2024 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



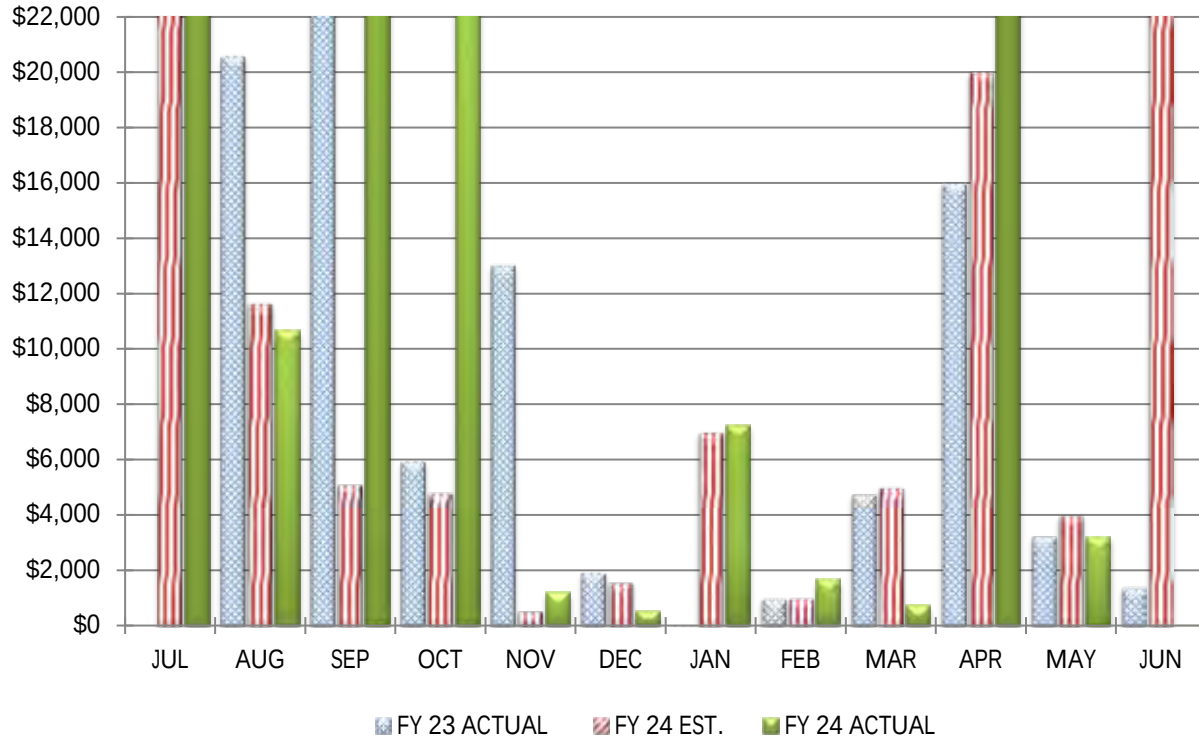
COMPARISON OF SUPPLIES AND MATERIALS

June 30, 2024

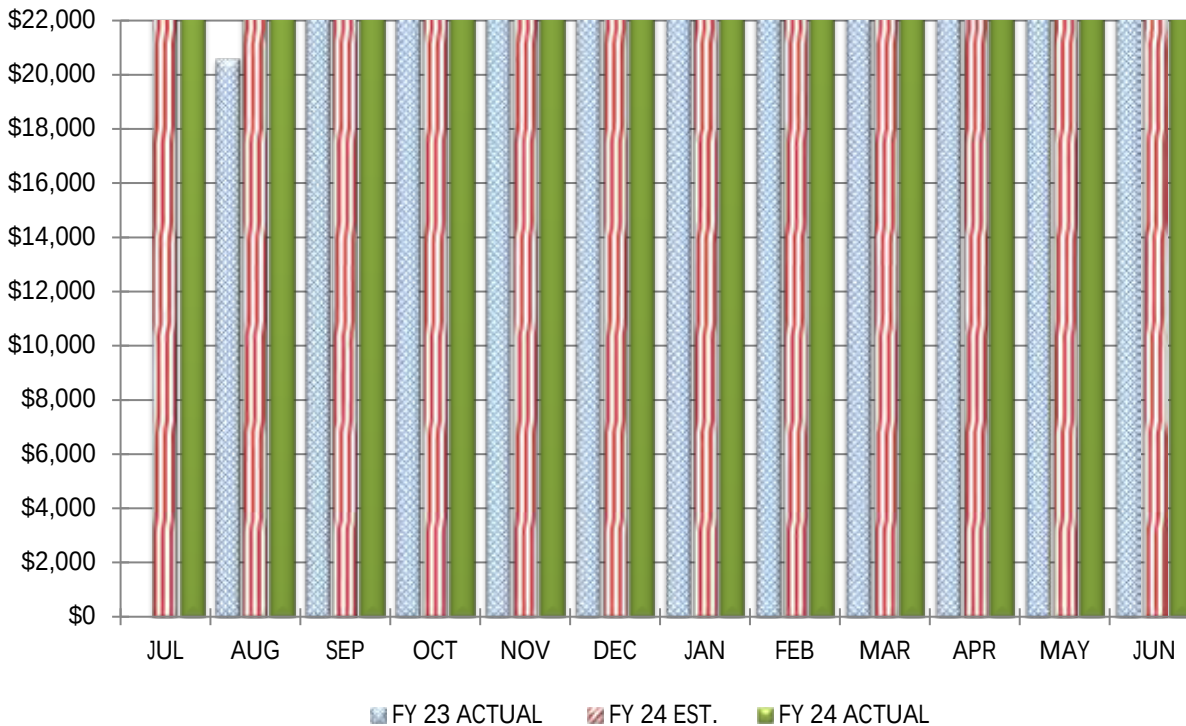
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$8,869		\$1,538,110
Estimated Material Expenditures		\$17,090		\$1,693,340
Variance From Estimate	UNDER	(\$8,221)	UNDER	(\$155,230)
Variance From Estimate	UNDER	-48.10%	UNDER	-9.17%
Actual Prior Year		\$16,994		\$1,297,155
Total 2023-2024 Estimate				\$1,304,913
Percent Of Total Estimate Spent				117.87%
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 2024 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



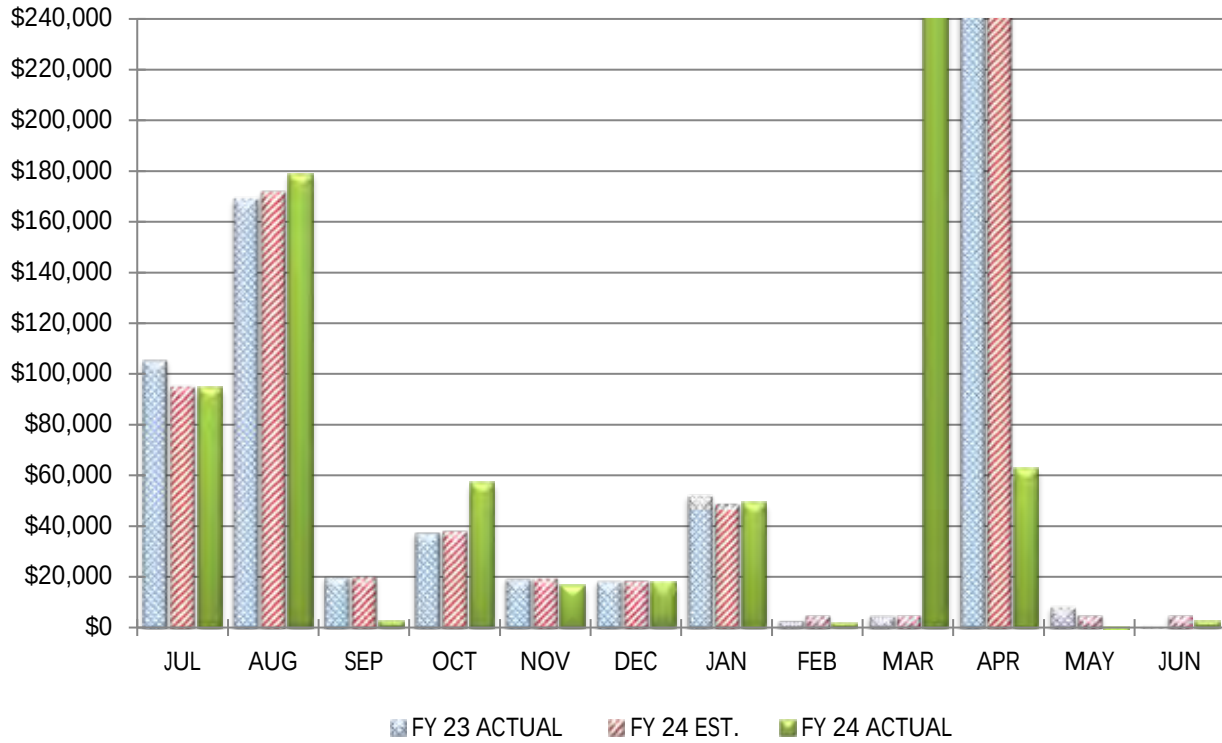
COMPARISON OF CAPITAL OUTLAY

June 30, 2024

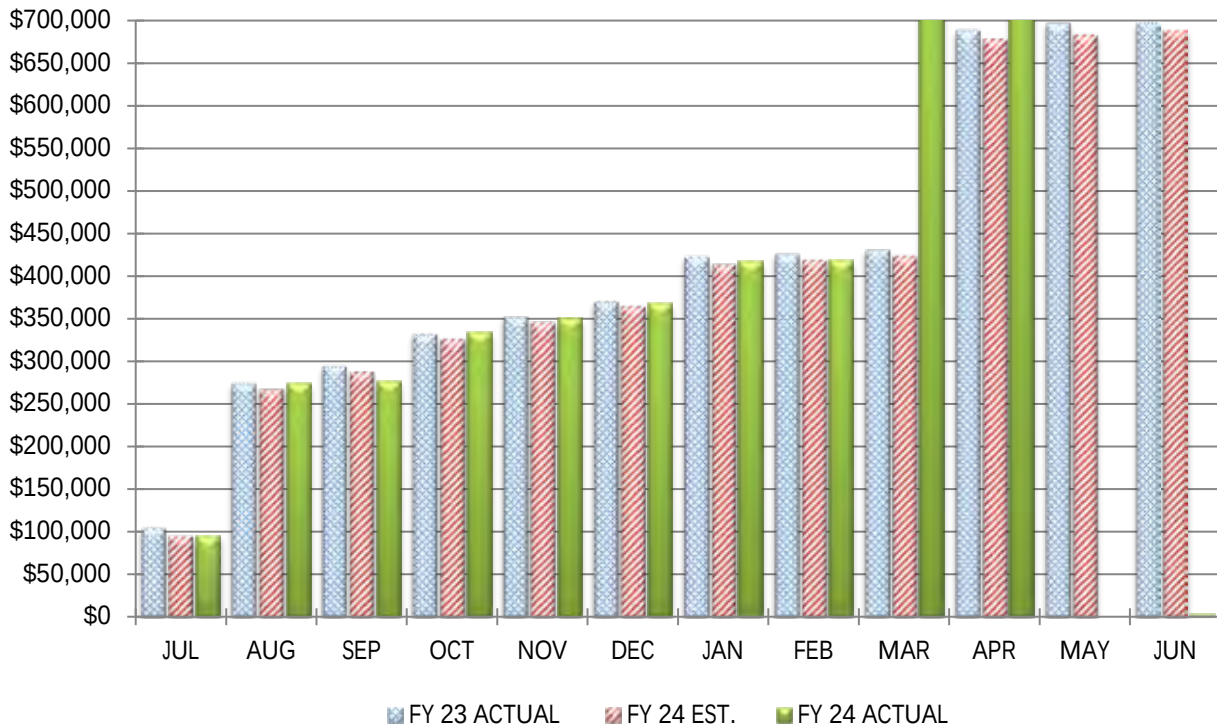
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$13		\$822,784
Estimated Equipment Expenditures		\$1,189,338		\$1,350,027
Variance From Estimate	UNDER	(\$1,189,325)	UNDER	(\$527,243)
Variance From Estimate	UNDER	-100.00%	UNDER	-39.05%
Actual Prior Year		\$1,411		\$167,017
Total 2023-2024 Estimate				\$135,090
Percent Of Total Estimate Spent				609.06%
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, 2024				
		MONTH		

			YEAR-TO-DATE	

Actual Other Expenditures		\$2,378		\$2,378
Estimated Other Expenditures		\$5,000		\$687,626
Variance From Estimate	UNDER	(\$2,622)	UNDER	(\$685,248)
Variance From Estimate	UNDER	-52.45%	UNDER	-99.65%
Actual Prior Year		\$728		\$698,119
Total 2023-2024 Estimate				\$708,861
Percent Of Total Estimate Spent				0.34%
Percent Of Budget Year Completed		12 months		100.00%

COMMENTS: We are on target with our annual estimates.



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

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

Big Walnut Local Schools

Fund Report - June 30, 2024

Code	Fund Description	FY Beginning Balance	MTD Actual Receipts	FYTD Actual Receipts	MTD Expended	FYTD Expended	Current Balance	FY Encumbrances	FYTD Unencumbered
001	GENERAL	\$ 25,566,321.85	\$ 1,198,814.12	\$ 59,494,741.51	\$ 3,740,981.78	\$ 50,827,560.75	\$ 34,233,502.61	\$ 963,407.54	\$ 33,270,095.07
002	BOND RETIREMENT	6,196,558.56	0.00	9,431,163.13	0.00	8,901,071.50	6,726,650.19	0.00	6,726,650.19
003	PERMANENT IMPROVEMENT	1,473,097.26	100,000.00	2,002,155.64	0.00	1,427,886.09	2,047,366.81	1,071,684.34	975,682.47
004	BUILDING	1,306,979.59	4,469.48	76,086.84	0.00	619,800.51	763,265.92	445,712.69	317,553.23
006	FOOD SERVICE	965,247.84	147,881.26	2,009,114.40	63,649.20	1,843,031.05	1,131,331.19	15,730.65	1,115,600.54
012	ADULT EDUCATION	4,019.80	0.00	0.00	0.00	0.00	4,019.80	0.00	4,019.80
014	ROTARY-INTERNAL SERVICES	9,184.92	0.00	23,077.05	0.00	5,337.55	26,924.42	16,972.45	9,951.97
018	PUBLIC SCHOOL SUPPORT	138,321.47	83.00	126,645.88	2,149.28	116,294.94	148,672.41	4,768.14	143,904.27
019	OTHER GRANT	6,408.95	250.00	7,375.00	(2.20)	6,216.99	7,566.96	2,660.42	4,906.54
022	DISTRICT CUSTODIAL	189,363.54	(2,010.83)	346,442.85	(4,461.54)	151,090.03	384,716.36	2,596.50	382,119.86
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
070	CAPITAL PROJECTS	58,861.22	(8,856.96)	2,143.04	0.00	0.00	61,004.26	3,227.00	57,777.26
200	STUDENT MANAGED ACTIVITY	166,341.40	943.23	126,319.21	802.55	118,802.84	173,857.77	18,193.09	155,664.68
300	DISTRICT MANAGED ACTIVITY	173,444.71	2,199.17	473,997.98	(7,465.19)	492,187.19	155,255.50	4,822.85	150,432.65
401	AUXILIARY SERVICES	166,807.36	398.22	466,005.41	30,431.19	565,997.54	66,815.23	29,048.53	37,766.70
439	PUBLIC SCHOOL PRESCHOOL	0.00	58,854.16	58,854.16	(16,071.75)	60,568.17	(1,714.01)	204,501.78	(206,215.79)
451	DATA COMMUNICATION FUND	0.00	0.00	13,982.71	13,982.71	13,982.71	0.00	0.00	0.00
499	MISCELLANEOUS STATE GRANT FUND	350,317.73	48,219.82	48,219.82	0.00	347,646.81	50,890.74	0.00	50,890.74
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	(125,403.89)	280,225.06	1,348,036.10	120,352.82	1,313,251.39	(90,619.18)	0.00	(90,619.18)
516	IDEA PART B GRANTS	(58,732.57)	193,547.15	943,664.09	49,061.90	911,916.68	(26,985.16)	86,736.93	(113,722.09)
551	LIMITED ENGLISH PROFICIENCY	0.00	0.00	7,671.09	0.00	7,671.09	0.00	1,323.89	(1,323.89)
572	TITLE I DISADVANTAGED CHILDREN	0.00	34,540.80	152,681.16	13,349.09	166,030.25	(13,349.09)	0.00	(13,349.09)
584	DRUG FREE SCHOOL GRANT FUND	(6,603.73)	5,216.27	27,522.48	702.26	21,621.01	(702.26)	1,775.31	(2,477.57)
587	IDEA PRESCHOOL-HANDICAPPED	0.00	4,519.29	24,102.88	40.41	27,155.96	(3,053.08)	0.00	(3,053.08)
590	IMPROVING TEACHER QUALITY	(31,889.39)	9,074.11	69,271.52	61,766.90	99,149.03	(61,766.90)	8,016.00	(69,782.90)
Grand Total		\$ 36,549,539.20	\$ 2,078,367.35	\$ 77,279,273.95	\$ 4,069,269.41	\$ 68,044,270.08	\$ 45,784,543.07	\$ 2,881,178.11	\$ 42,903,364.96

Big Walnut Local Schools

Disbursement Report-All-20240630

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
	0 Electronic			6/14/2024	\$ 1,470,383.95		OUTSTANDING		PAYROLL
	0 Electronic			6/14/2024	42,150.00		OUTSTANDING		PAYROLL
	0 Electronic	900001	PNC Bank - Visa	6/17/2024	17,860.45		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	920000	SCHOOL EMPLOYEES	6/19/2024	57,382.33		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900500	Payroll Account	6/19/2024	38,872.51		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	910000	STATE TEACHERS	6/19/2024	147,847.29		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic			6/28/2024	1,221,808.84		OUTSTANDING		PAYROLL
	0 Electronic			6/28/2024	2,433.66		OUTSTANDING		PAYROLL
	0 Electronic	991739	Anthem Blue Cross Blue Sheild	6/25/2024	558,582.94		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	920000	SCHOOL EMPLOYEES	6/25/2024	46,667.67		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900800	Delta Dental Plan of Ohio, Inc	6/25/2024	14,823.31		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900025	Dearborn Life Insurance Co	6/25/2024	1,736.64		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	910000	STATE TEACHERS	6/25/2024	117,494.71		OUTSTANDING		ACCOUNTS_PAYA BLE
	0 Electronic	900500	Payroll Account	6/25/2024	34,679.79		OUTSTANDING		ACCOUNTS_PAYA BLE
132609	Check	793732	Jet's Pizza	6/20/2024	3,087.00		OUTSTANDING		ACCOUNTS_PAYA BLE
132610	Check	992245	Spinks-Rowe, Shelley A.	6/25/2024	28.03		OUTSTANDING		ACCOUNTS_PAYA BLE
132611	Check	992295	Roberto, Lou	6/25/2024	399.98		OUTSTANDING		ACCOUNTS_PAYA BLE
Grand Total					\$ 3,776,239.10				



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

COMPARISON OF FISCAL YEAR 2024 YTD
APPROPRIATIONS WITH FISCAL YTD ACTUAL -
ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

Comparison of Fiscal Year 2024 YTD Appropriations with Fiscal Year YTD Actual Expenditures - All Funds

	Notes	BOE Temporary Appropriation	Third Amendment	Fourth Amendment	Fifth Amendment	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
001 - GENERAL FUND		51,874,312	-	-	-	52,481,994	612,827	53,094,821	50,827,561	963,408	1,303,853	2%
002 - BOND RETIREMENT		8,790,314	-	-	-	8,905,931	-	8,905,931	8,901,072	-	4,860	0%
003 - PERMANENT IMPROVEMENT		2,810,835	(871,300)	-	-	2,281,480	277,011	2,558,491	1,427,886	1,071,684	58,920	2%
004 - BUILDING IMPROVEMENT		609,000	(324,000)	-	-	285,000	796,505	1,081,505	619,801	445,713	15,991	1%
006 - FOOD SERVICE		2,142,793	(262,000)	-	-	1,880,793	18,387	1,899,180	1,843,031	15,731	40,419	2%
014 - ROTARY-INTERNAL SERVICES		25,000	(2,000)	-	-	23,000	-	23,000	5,338	16,972	690	3%
018 - PUBLIC SCHOOL SUPPORT		128,700	(52,774)	-	-	118,239	7,662	125,901	116,295	4,768	4,838	4%
019 - OTHER GRANT		6,267	(4,400)	-	-	9,122	-	9,122	6,217	2,660	245	3%
022 - DISTRICT AGENCY		233,527	(125,146)	-	-	158,282	3,630	161,912	151,090	2,597	8,225	5%
070 - CAPITAL PROJECTS		52,316	(49,000)	-	-	3,316	-	3,316	-	3,227	89	3%
200 - STUDENT MANAGED ACTIVITY		135,781	(7,251)	-	-	128,518	14,082	142,600	118,803	18,193	5,604	4%
300 - DISTRICT MANAGED STUDENT ACTIVITY		524,191	(20,100)	-	-	506,392	7,223	513,614	492,187	4,823	16,604	3%
401 - AUXILIARY SERVICES		451,182	24,040	-	-	475,268	157,545	632,813	565,998	29,049	37,767	6%
439 - EARLY CHILDHOOD EDUCATION			(11,180)	-	-	265,070	-	265,070	60,568	204,502	-	0%
451 - DATA COMMUNICATION FUND		12,600	1,060	-	-	13,983	-	13,983	13,983	-	-	0%
467 - STUDENT WELLNESS AND SUCCESS		-	-	-	-	-	-	-	-	-	-	
499 - MISCELLANEOUS STATE GRANT FUND		349,758	(6,300)	-	-	343,458	6,860	350,318	347,647	-	2,671	1%
507 - ESSER FUND		1,172,062	(111,804)	-	-	1,060,257	252,994	1,313,251	1,313,251	-	-	0%
516 - IDEA PART-B GRANT		1,090,302	(239,417)	-	-	919,672	78,981	998,654	911,917	86,737	-	0%
551 LIMITED ENGLISH PROFICIENCY		10,791	(3,231)	-	-	8,995	-	8,995	7,671	1,324	-	0%
572 - TITLE I		165,297	8,004	-	-	166,030	-	166,030	166,030	-	-	0%
584 - TITLE IV ACADEMIC ENRICHMENT		26,630	(6,914)	-	-	23,396	-	23,396	21,621	1,775	-	0%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT		26,592	40	-	-	27,156	-	27,156	27,156	-	-	0%
590 - TITLE II-A IMPROVING TEACHER QUALITY		88,034	1,790	-	-	95,334	11,831	107,165	99,149	8,016	-	0%
599 - MISCELLANEOUS FEDERAL GRANTS		-	-	-	-	-	-	-	-	-	-	100%
TOTAL ALL FUNDS		18,851,973	(2,061,882)	-	-	17,698,692	1,632,711	19,331,404	17,216,709	1,917,771	196,924	1%

70,726,284

70,180,686

2,245,538

72,426,225

68,044,270

2,881,178

1,500,776

- 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, 2024

	<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>
<u>INTERIM FUNDS - General Operating Funds</u>								
<u>Fifth Third Securities, Inc. - Investments</u>								
	6) U.S. Treasury Note	U.S. Treasurer	\$511,816.41	12/15/2021	0.81%	6/30/2024	0	\$7,652.99
	7) U.S. Treasury Note	U.S. Treasurer	\$394,556.25	12/15/2021	0.88%	9/15/2024	77	\$9,193.75
	U.S. Treasury Note	U.S. Treasurer	\$496,210.94	11/9/2023	4.38%	10/31/2024	123	\$21,875.00
	U.S. Treasury Note	U.S. Treasurer	\$496,425.78	11/9/2023	4.50%	11/30/2024	153	\$22,500.00
	U.S. Treasury Note	U.S. Treasurer	\$494,726.56	11/9/2023	4.25%	12/31/2024	184	\$21,250.00
	U.S. Treasury Note	U.S. Treasurer	\$494,238.28	11/9/2023	4.13%	1/31/2025	215	\$20,625.00
	U.S. Treasury Note	U.S. Treasurer	\$198,750.00	11/9/2023	4.63%	2/28/2025	243	\$9,250.00
	U.S. Treasury Note	U.S. Treasurer	\$593,554.69	2/28/2024	3.88%	3/31/2025	274	
	Fifth Third Investment Total Subtotal		\$3,680,278.91					
<u>RedTree Investment Group - Investments</u>								
	City National Bank	Certificates of Deposit	\$243,756.00	11/23/2022	4.85%	11/25/2024	148	\$23,654.55
	Univest Bank & Trust Co	Certificates of Deposit	\$248,751.00	12/29/2022	4.40%	12/30/2024	183	\$19,173.00
	Natixis NY	Commercial Paper	\$240,488.06	11/2/2023	5.88%	7/1/2024	1	\$0.00
	Bank of America	Commercial Paper	\$344,747.70	10/17/2023	5.92%	7/12/2024	12	\$0.00
	Bank of America	Commercial Paper	\$479,637.50	11/30/2023	5.66%	8/26/2024	57	\$0.00
	Royal Bank of Canada (RBC)	Commercial Paper	\$541,589.97	2/29/2024	5.37%	8/13/2024	44	\$0.00
	Natixis NY	Commercial Paper	\$486,381.95	6/25/2024	5.45%	12/27/2024	180	\$0.00
	Citigroup	Commercial Paper	\$240,006.25	4/26/2024	5.55%	1/21/2025	205	\$0.00
	TD USA	Commercial Paper	\$384,188.78	4/30/2024	5.51%	1/24/2025	208	\$0.00
	MUFG Bank	Commercial Paper	\$385,560.00	6/28/2024	5.44%	3/3/2025	246	\$0.00
	Toyota Motor Credit	Commercial Paper	\$481,655.56	6/25/2024	5.40%	3/6/2025	249	\$0.00
	TD USA	Commercial Paper	\$336,428.75	6/28/2024	5.38%	3/25/2025	268	\$0.00
	Federal Farm Credit Bank	U.S. Gov't Agency Note	\$229,650.40 +	7/26/2023	5.39%	9/26/2024	88	\$0.00
4)	Federal Home Loan Bank	U.S. Gov't Agency Note	\$260,000.00 +	8/26/2021	0.54%	8/26/2024	57	\$2,782.00
	Federal Farm Credit Bank	U.S. Gov't Agency Note	\$134,046.50 +	9/30/2022	4.25%	9/30/2025	457	\$14,343.75
	Federal Home Loan Bank	U.S. Gov't Agency Note	\$198,055.60 +	2/20/2024	4.47%	1/25/2029	1670	\$0.00
	Federal Home Loan Bank	U.S. Gov't Agency Note	\$0.00	3/28/2024	5.72%	9/26/2026	818	\$0.00
	Federal Home Loan Mtg	U.S. Gov't Agency Note	\$195,499.20 +	3/20/2024	4.66%	5/6/2027	1040	\$0.00
	Federal Home Loan Mtg	U.S. Gov't Agency Note	\$300,000.00 +	5/14/2024	6.00%	5/14/2027	1048	\$0.00
	Federal Home Loan Mtg	U.S. Gov't Agency Note	\$299,850.00 +	6/26/2024	5.53%	1/26/2026	575	\$0.00
	Federal Home Loan Mtg	U.S. Gov't Agency Note	\$0.00	4/23/2024	5.70%	3/6/2026	614	\$0.00
	Federal Farm Credit Bank	U.S. Gov't Agency Note	\$298,137.00 +	3/30/2023	3.88%	3/30/2026	638	\$34,875.00
	Federal Farm Credit Bank	U.S. Gov't Agency Note	\$0.00	4/12/2024	4.50%	4/12/2028	1382	\$0.00
	Federal Farm Credit Bank	U.S. Gov't Agency Note	\$496,925.00 +	6/27/2024	4.41%	10/20/2028	1573	\$0.00
	Federal Home Loan Bank	U.S. Gov't Agency Note	\$996,530.00 +	6/28/2024	4.44%	11/24/2028	1608	\$0.00
	Federal Home Loan Bank	U.S. Gov't Agency Note	\$172,200.00 +	1/31/2024	4.17%	1/25/2029	1670	\$0.00
	Federal Farm Credit Bank	U.S. Gov't Agency Note	\$463,974.60 +	4/10/2024	4.42%	3/20/2029	1724	\$0.00
	Federal Farm Credit Bank	U.S. Gov't Agency Note	\$198,002.00 +	4/11/2024	4.60%	4/10/2029	1745	\$0.00
	Federal Home Loan Bank	U.S. Gov't Agency Note	\$300,000.00 +	6/12/2024	6.00%	6/5/2029	1801	\$0.00
	Federal Home Loan Bank	U.S. Agency Notes	\$307,536.90	9/27/2023	5.53%	3/25/2026	633	\$0.00
	U.S. Treasury Note	U.S. Treasurer	\$324,466.80	1/31/2024	4.20%	6/15/2026	715	\$0.00
	U.S. Treasury Note	U.S. Treasurer	\$399,187.50	4/30/2024	4.98%	4/30/2026	669	\$0.00
	U.S. Treasury Note	U.S. Treasurer	\$299,929.69	6/25/2024	4.25%	2/28/2029	1704	\$0.00
	U.S. Treasury Note	U.S. Treasurer	\$245,878.91	5/13/2024	4.50%	3/31/2029	1735	\$0.00
	U.S. Treasury Note	U.S. Treasurer	\$399,478.99	4/30/2024	4.65%	4/30/2029	1765	\$0.00
	Government Debt - Federal Agency Subtotal		\$10,932,540.61					
<u>Cash Accounts</u>								
	1) First Commonwealth Bank	Checking - SM	\$312,439.91	6/30/2024	0.06%	7/1/2024	1	\$0.51
	2) Federated Govt Obligations Is	Money Market	\$43,866.88	6/30/2024	2.10%	7/1/2024	1	\$2.52
	3) First American Obligations Fund	Money Market	\$27,647.76	6/30/2024	2.10%	7/1/2024	1	\$1.59
	4) Star Ohio - General	Money Market	\$10,778,515.77	6/30/2024	2.28%	7/1/2024	1	\$673.29
	Cash Account Subtotal		\$11,162,470.32					
Total Interim Funds			\$25,775,289.84					
<u>ACTIVE FUNDS - General Operating Funds</u>								
	1) First Commonwealth Bank	Checking - General	\$19,982,375.26	6/30/2024	0.02%	7/1/2024	1	\$10.95
	2) First Commonwealth Bank	Checking - Payroll	\$188,716.10	6/30/2024	0.00%	7/1/2024	1	\$0.00
Total Active Funds			\$20,171,091.36					
Total Active and Interim Funds - General Operating			\$45,946,381.20		1.89%		197	\$4,790,962.03

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
June 30, 2024**

<u>Institution</u>	<u>Instrument Type</u>	<u>Cost Basis</u>	<u>Purchase Date</u>	<u>Yield Rate</u>	<u>Maturity Date</u>	<u>Days to Maturity</u>	<u>Est. Earnings Remaining</u>
May 2019 - Bond Proceeds							
8) First American Treasury Obligations Fund	Money Market	\$353,055.08 +	6/30/2024	2.10%	7/1/2024	1	\$20.31
9) Star Ohio - Construction Fund	Money Market	\$90,468.74 +	6/30/2024	2.28%	7/1/2024	1	\$5.65
Subtotal		<u>\$443,523.82</u>					
Total May 2019 - Bond Proceeds		<u>\$443,523.82</u>					
Grand Total Construction Proceeds		\$443,523.82		2.14%		1	\$5,010,025.96

BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
June 30, 2024

Fund	Month to Date	Year to Date
General Fund (001)	\$187,362.04	\$1,653,592.20
Building Project Fund (004-9017)	\$4,469.48	\$76,086.84
Food Service Fund (006)	\$4,305.46	\$37,783.53
Sunbury Meadows CDA (022-9200)	\$132.21	\$1,048.45
Auxillary Services Fund (401)	\$398.22	\$4,804.01
Total All Funds	\$196,667.41	\$1,773,315.03

**Thank you for your review of the June 2024 Big Walnut Local
School District Financial Report.**



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