

Big Walnut Local School District

Monthly Financial Report

for the month ended
December 31, 2020



Prepared By:
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Treasurer

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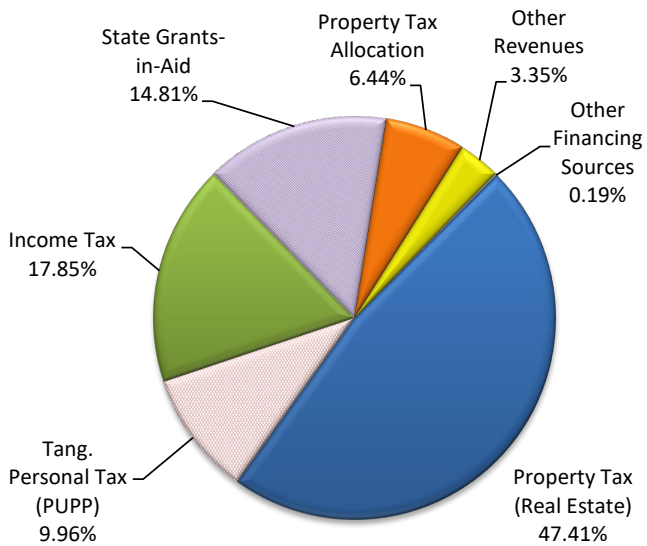
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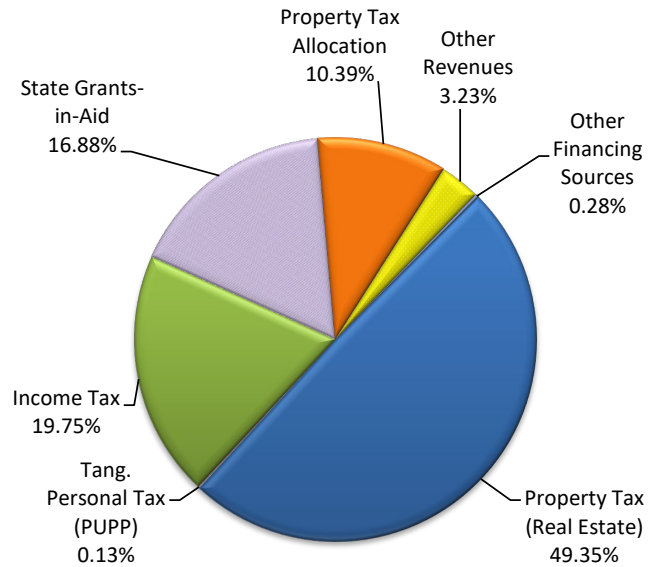
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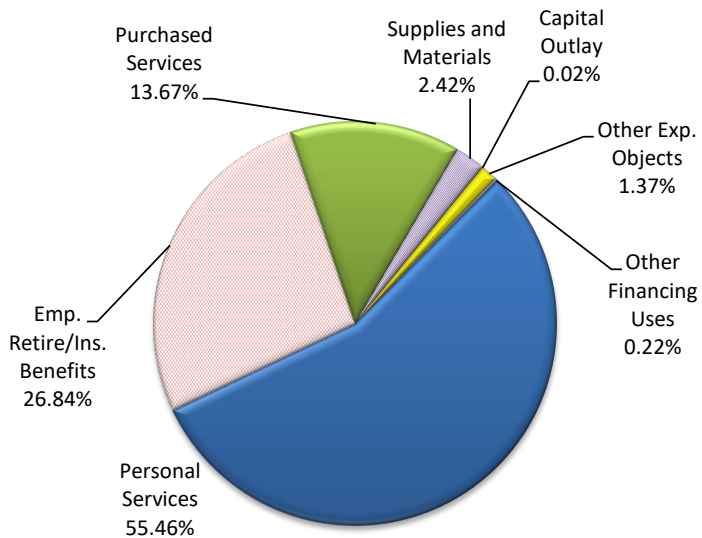
EST. GENERAL FUND REVENUE FY21
\$44,599,152



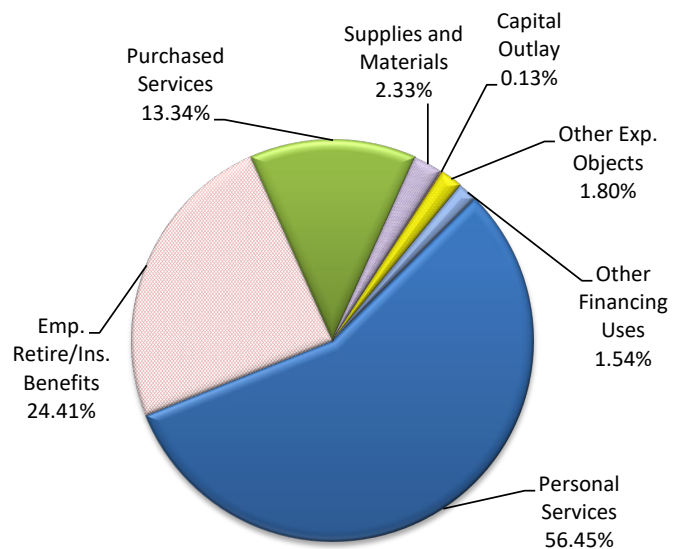
EST. GENERAL FUND REVENUE FY11
\$28,551,026



EST. GENERAL FUND EXPENDITURES FY21
\$45,494,560



EST. GENERAL FUND EXPENDITURES FY11
\$24,653,929



Note: Significant cuts were made for FY11 due to budget constraints and a levy failure in the previous fiscal year.

	<u>FY 2020</u>	<u>FY 2011</u>	<u>% Change</u>
Enrollment	4,035 as of 12/7/2020	2,994	34.77%

**COMPARISON OF FISCAL YEAR 2021 YEAR-TO-DATE ESTIMATED REVENUES AND
EXPENDITURES WITH FISCAL YEAR 2021 YEAR-TO-DATE ACTUALS
GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY**

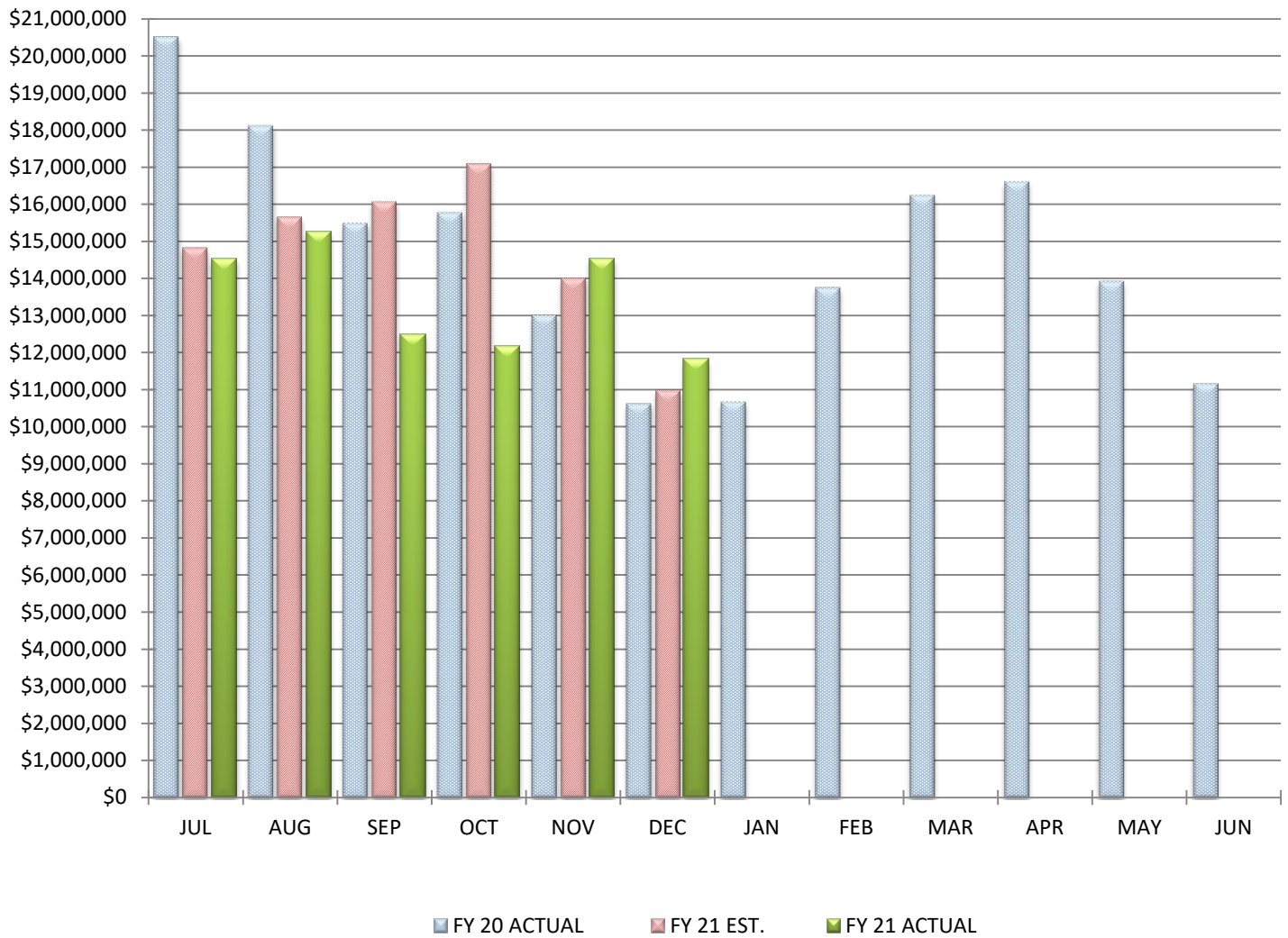
CATEGORY	FY 21 EST.	FY 21 ACTUAL	VARIANCE	PERCENTAGE
Revenues				
General Property Tax (Real Estate)	\$9,523,288	\$9,574,832	\$51,544	0.5%
Tangible Personal Property (PUPP)	2,255,792	2,255,830	38	0.0%
Income Tax	4,475,106	4,574,800	99,694	2.2%
Unrestricted State Grants-in-Aid	3,269,021	3,297,650	28,629	0.9%
Restricted State Grants-in-Aid	7,279	7,279	0	0.0%
Property Tax Allocation (Reimb.)	1,373,768	1,379,260	5,492	0.4%
All Other Revenues	772,327	810,728	38,401	5.0%
Total Revenues	21,676,581	21,900,378	223,797	1.0%
Other Financing Sources				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	77,421	249,950	172,529	222.8%
Total Other Financing Sources	77,421	249,950	172,529	222.8%
Total Revenues & Other Fin. Sources	\$21,754,002	\$22,150,328	\$396,326	1.8%
Expenditures				
Personal Services (Salaries & Wages)	\$12,381,019	\$12,257,430	(\$123,589)	-1.0%
Retirement/Insurance Benefits	5,932,368	5,768,501	(163,867)	-2.8%
Purchased Services	2,687,983	2,575,235	(112,748)	-4.2%
Supplies and Materials	642,045	604,520	(37,525)	-5.8%
Capital Outlay	5,000	2,771	(2,229)	-44.6%
Other Expenditure Objects	303,278	298,845	(4,433)	-1.5%
Total Expenditures	21,951,693	21,507,301	(444,392)	-2.0%
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	\$21,951,693	\$21,507,301	(\$444,392)	-2.0%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	(\$197,691)	\$643,027	\$840,718	-425.3%
Beginning Cash Balance July 1	\$11,167,332	\$11,167,332	\$0	0.0%
Ending Cash Balance	\$10,969,641	\$11,810,359	\$840,718	7.7%
Estimated Encumbrances	\$1,998,971	\$2,353,189	(\$354,218)	
Unreserved Fund Balance	\$8,970,670	\$9,457,170	\$486,500	



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VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



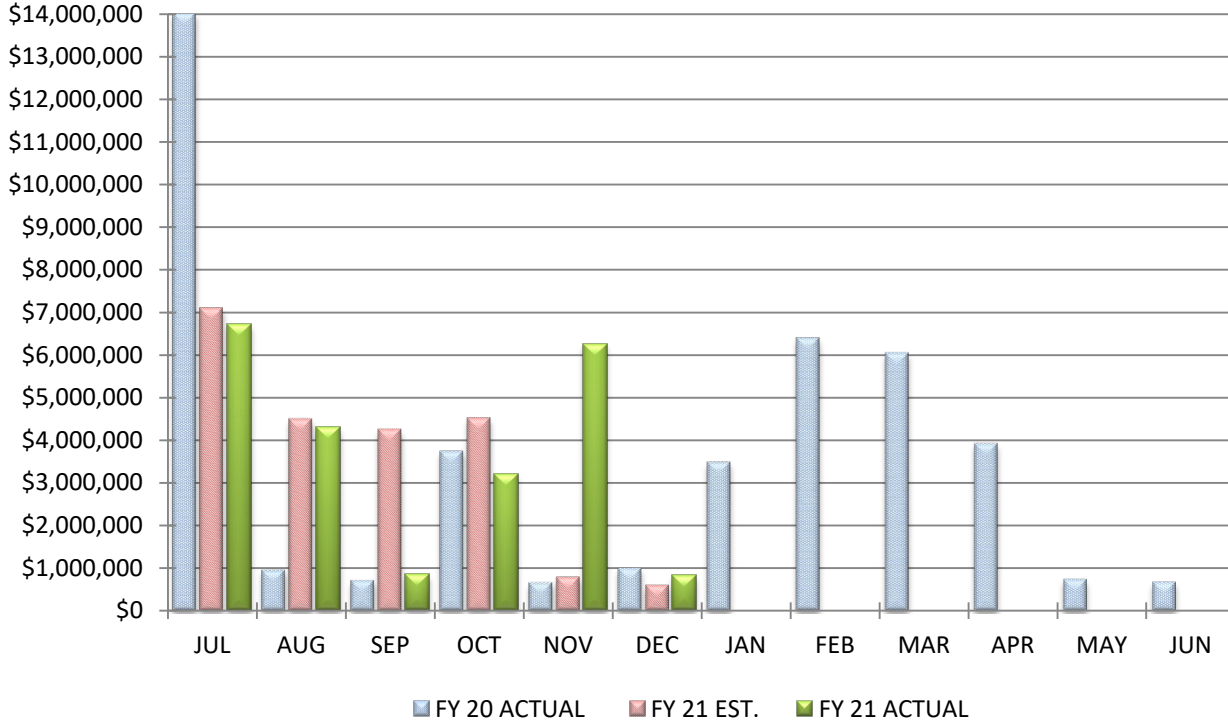
COMPARISON OF MONTHLY ENDING CASH BALANCES

December 31, 2020

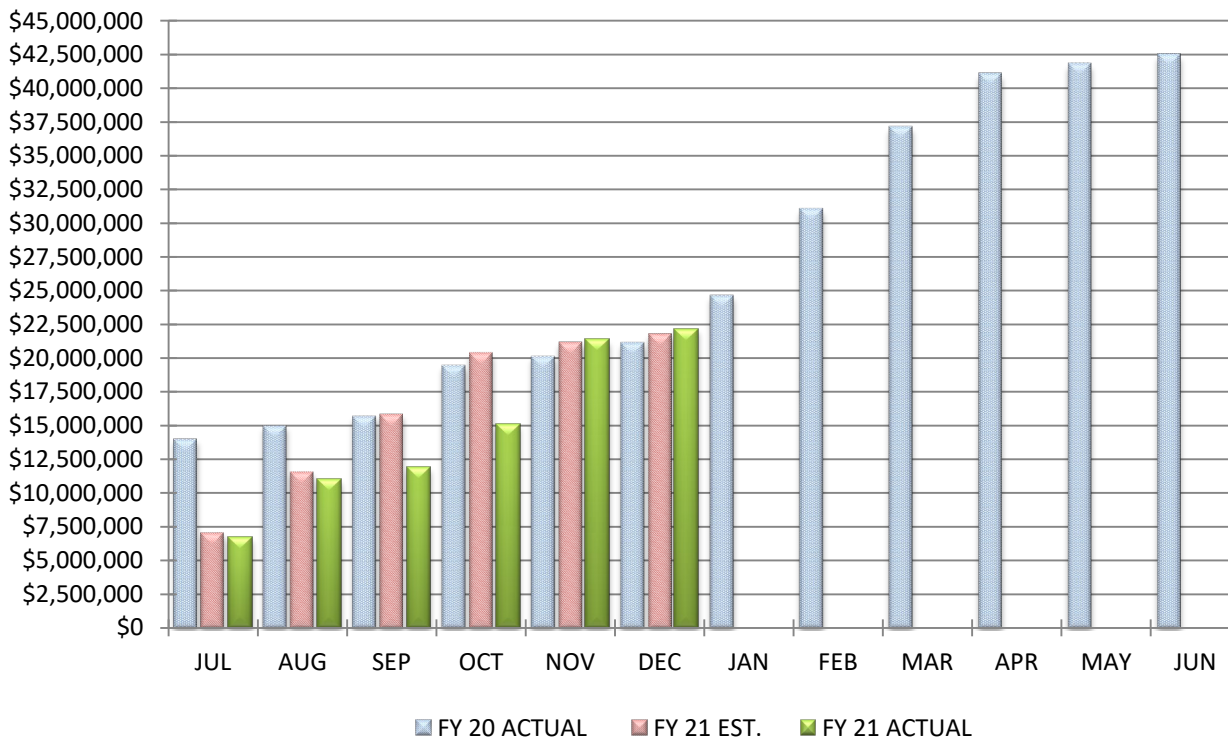
Actual Cash Balance		\$11,810,359
Estimated Cash Balance		\$10,969,641
Variance From Estimate	OVER	\$840,718
Percent Variance From Estimate	OVER	7.66%
Previous Year Cash Balance		\$10,626,314

COMMENTS: Our cash balances is above what we would have anticipated for the month of December. Our local tax revenues for the first half of the year have come in slightly better than expected, and we have been helped by the approximately \$331,000 received from the Bureau of Worker's Compensation rebate/dividends. In addition, expenditures have continued to trend slightly under estimated amounts. Further details will be provided in the proceeding pages.

COMPARISON OF TOTAL MONTHLY REVENUES & OTHER FINANCING SOURCES



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

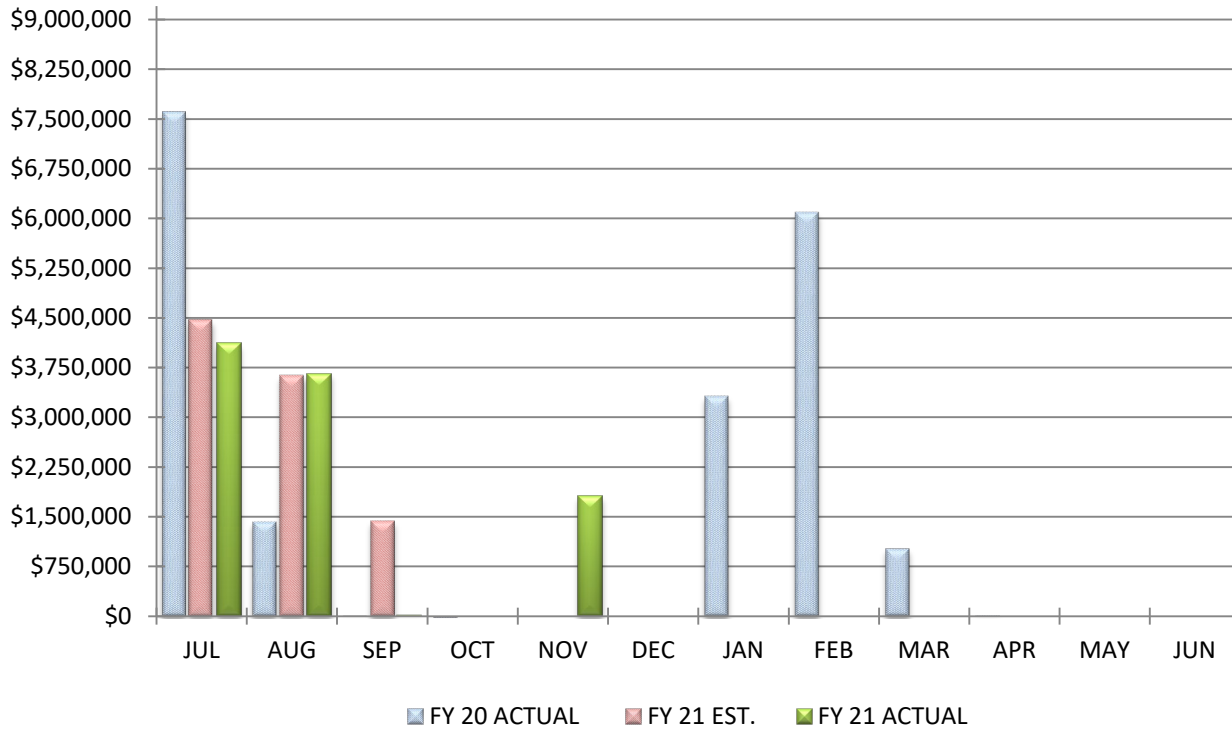


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

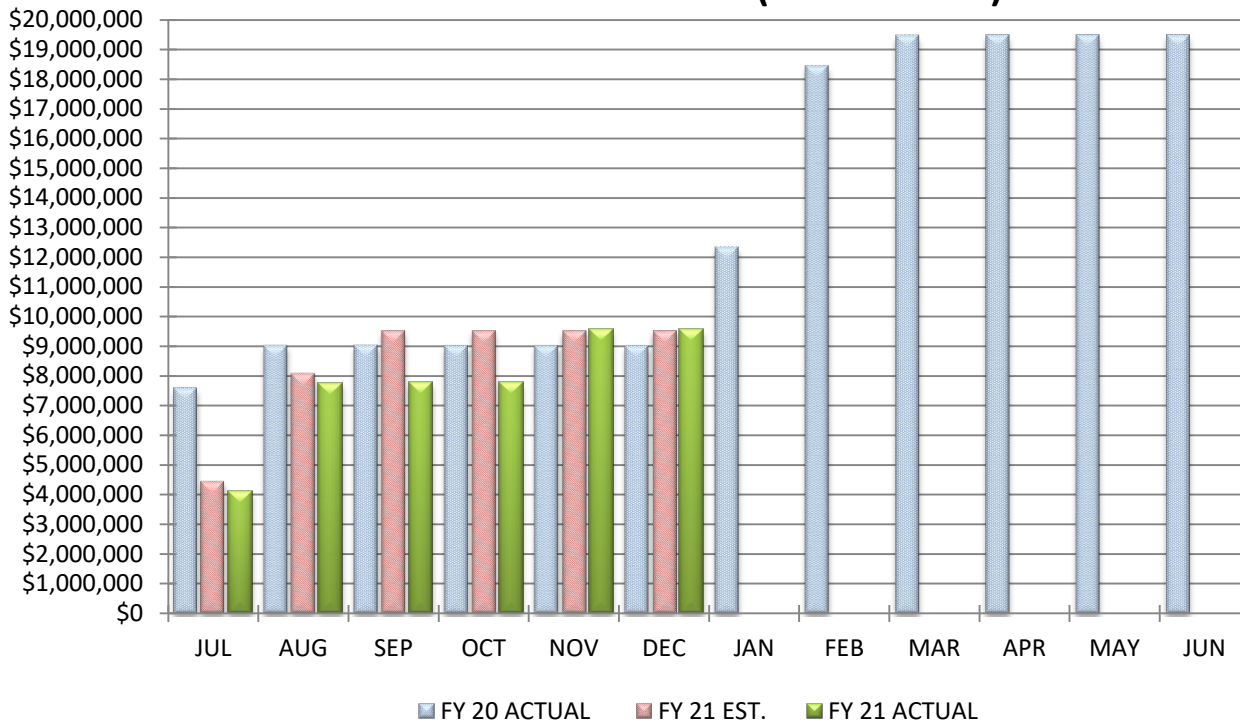
December 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Receipts		\$817,980		\$22,150,328
Estimated Receipts		\$610,195		\$21,754,002
Variance From Estimate	OVER	\$207,785	OVER	\$396,326
Variance From Estimate	OVER	34.05%	OVER	1.82%
Actual Prior Year		\$1,007,144		\$21,134,665
Total 2020-2021 Estimate				\$44,599,152
Percent Of Total Estimate Received				49.67%
Percent Of Budget Year Completed		6 Months		50.00%

COMMENTS: We have positive variances in our monthly and annual actual and estimated revenues due to receiving our BWC rebate/dividend payment in December. With the information we have available at this time, we believe that our estimates are reasonable but will continue to monitor all areas as new local, state, and national economic data becomes available.

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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



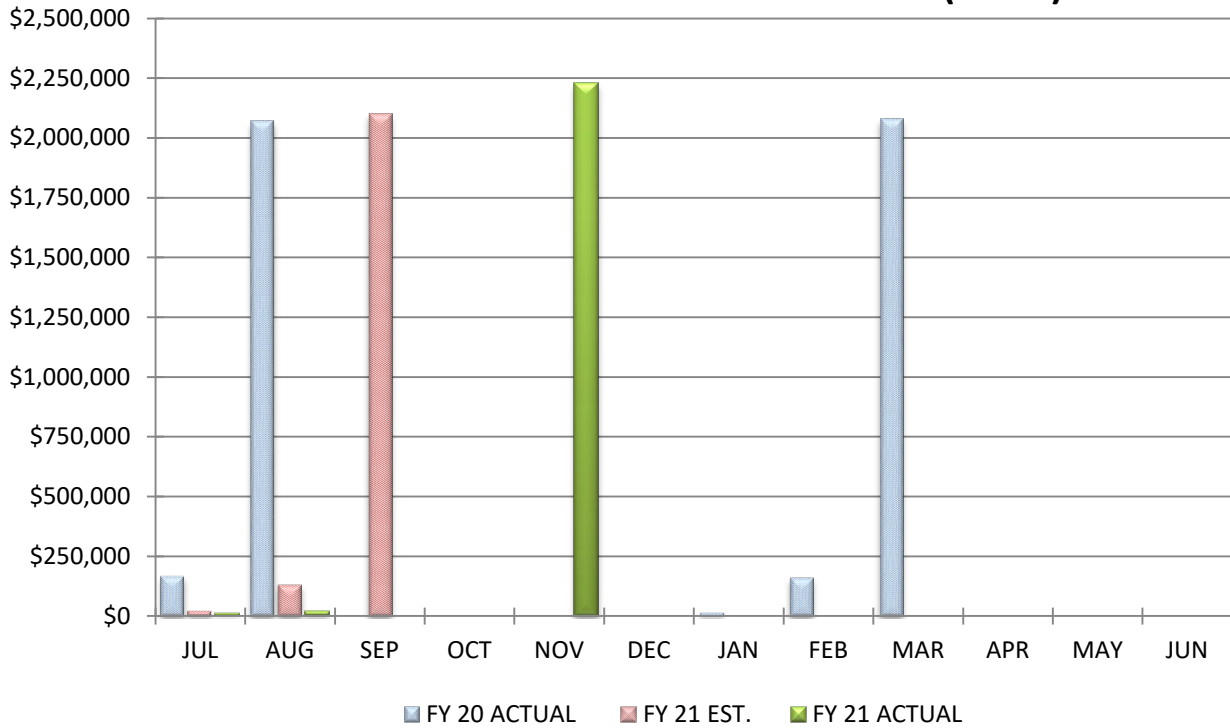
COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

December 31, 2020

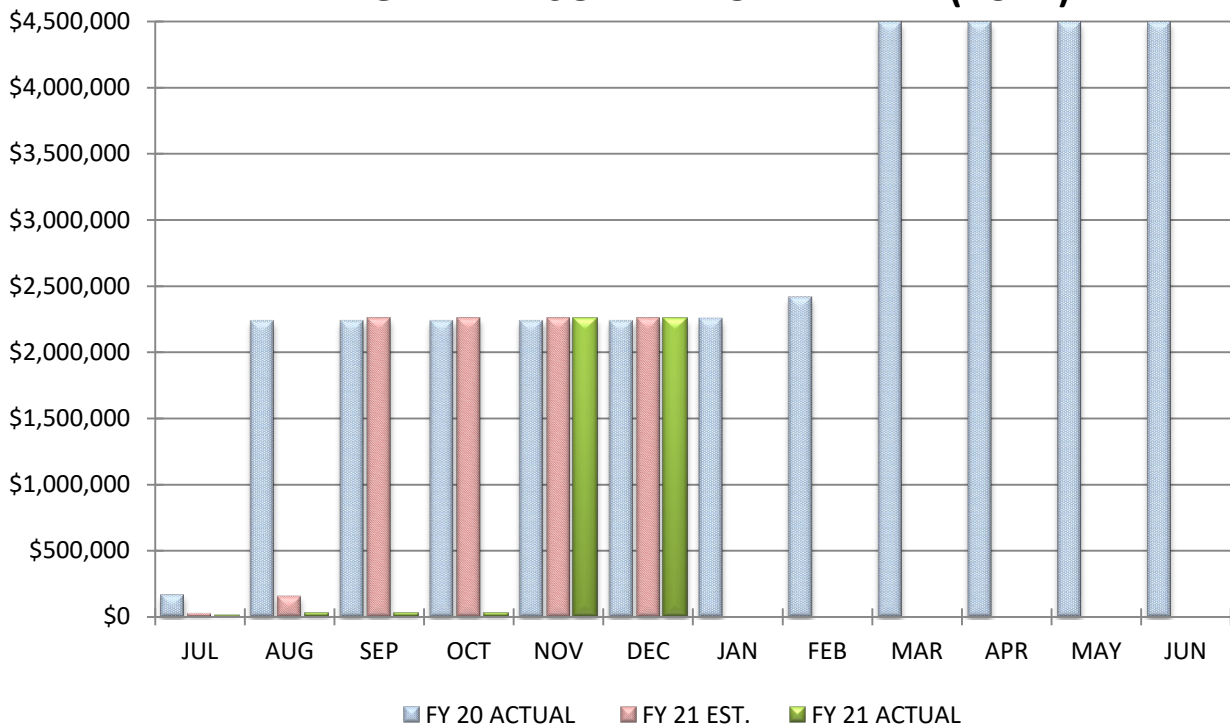
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts	\$0	\$9,574,832
Estimated Real Estate Tax Receipts	\$0	\$9,523,288
Variance From Estimate	\$0 OVER	\$51,544
Variance From Estimate	0.00% OVER	0.54%
Actual Prior Year	\$0	\$9,016,329
Total 2020-2021 Estimate		\$21,144,161
Percent Of Total Estimate Received		45.28%
Percent Of Budget Year Completed	6 months	50.00%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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



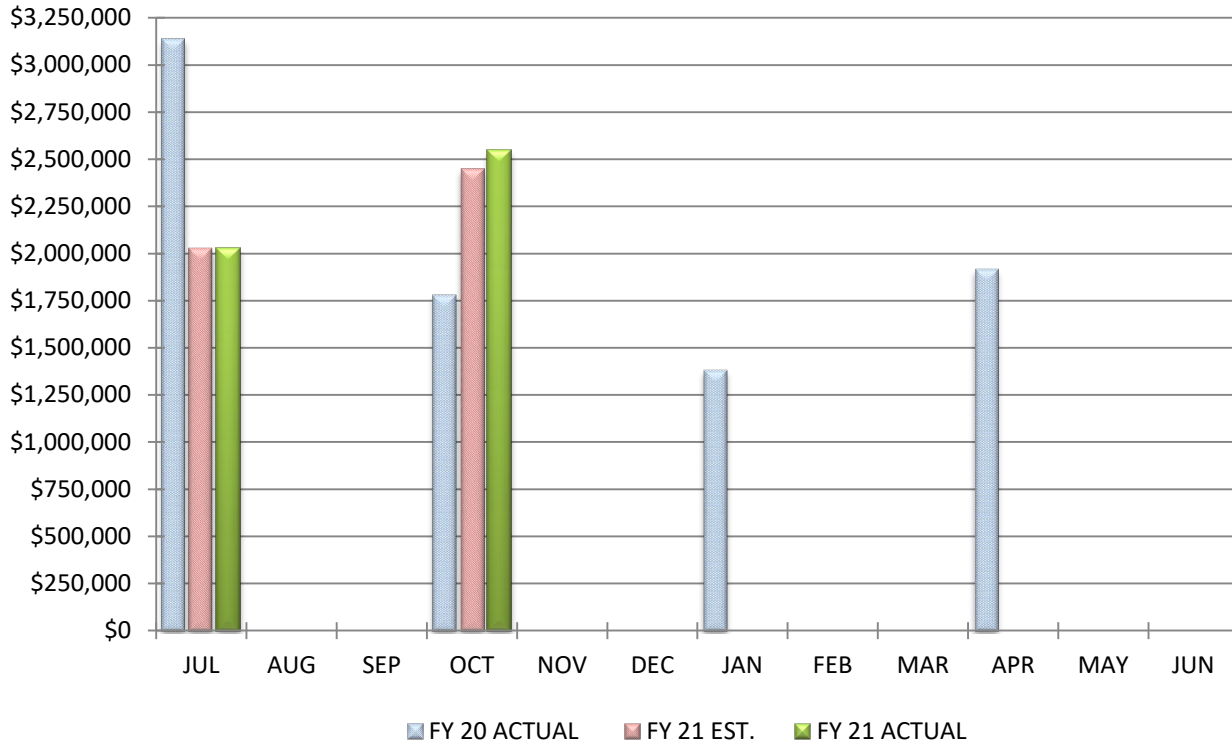
COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

December 31, 2020

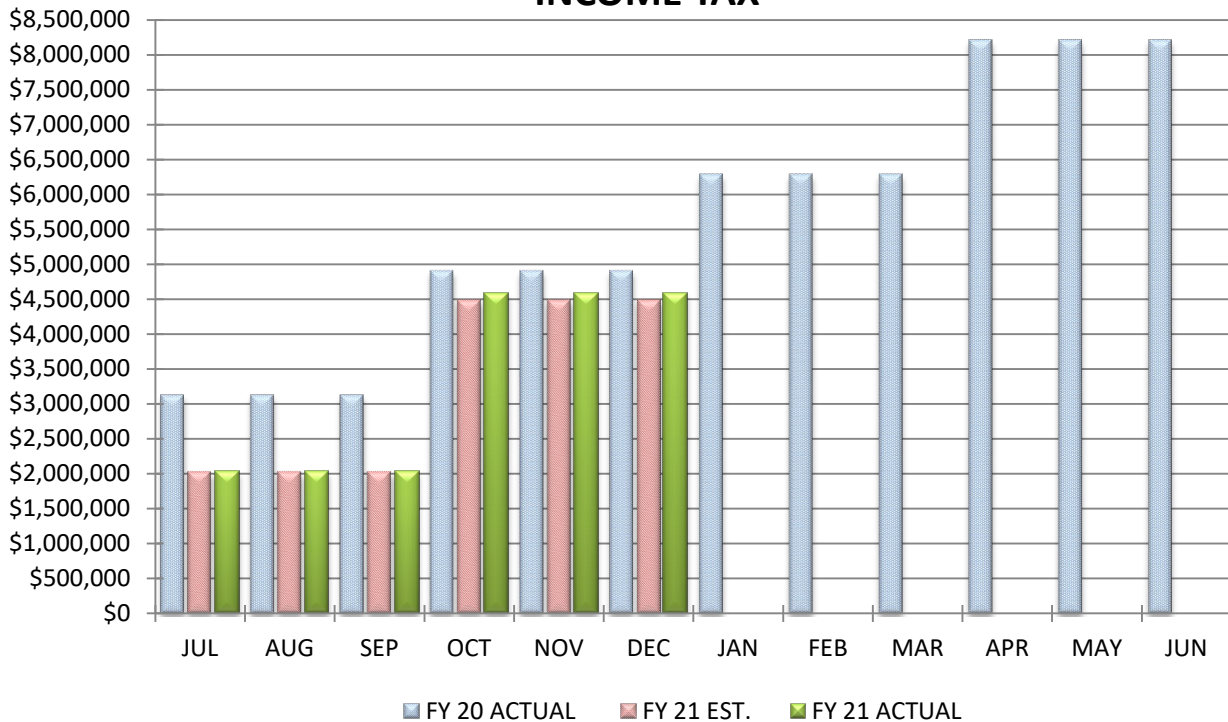
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts	\$0	\$2,255,830
Estimated PUPP Tax Receipts	\$0	\$2,255,792
Variance From Estimate	\$0 OVER	\$38
Variance From Estimate	0.00% OVER	0.00%
Actual Prior Year	\$0	\$2,236,812
Total 2020-2021 Estimate		\$4,441,538
Percent Of Total Estimate Received		50.79%
Percent Of Budget Year Completed	6 months	50.00%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



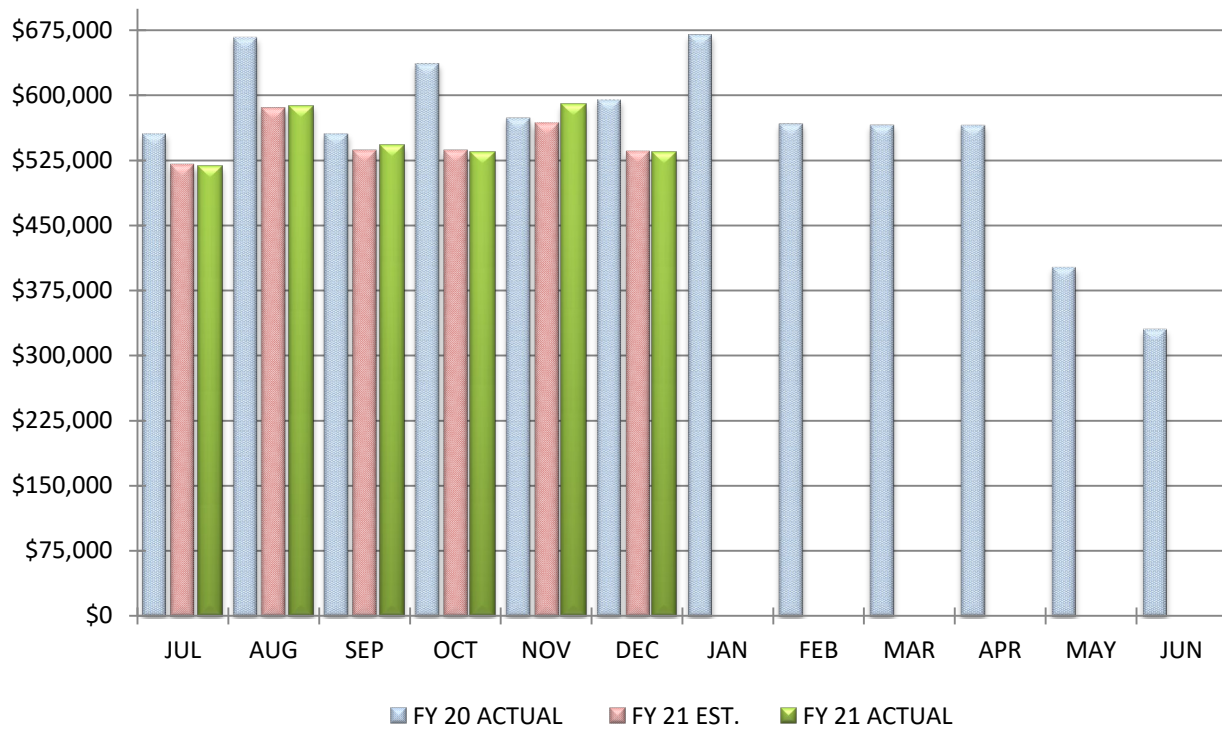
COMPARISON OF INCOME TAX

December 31, 2020

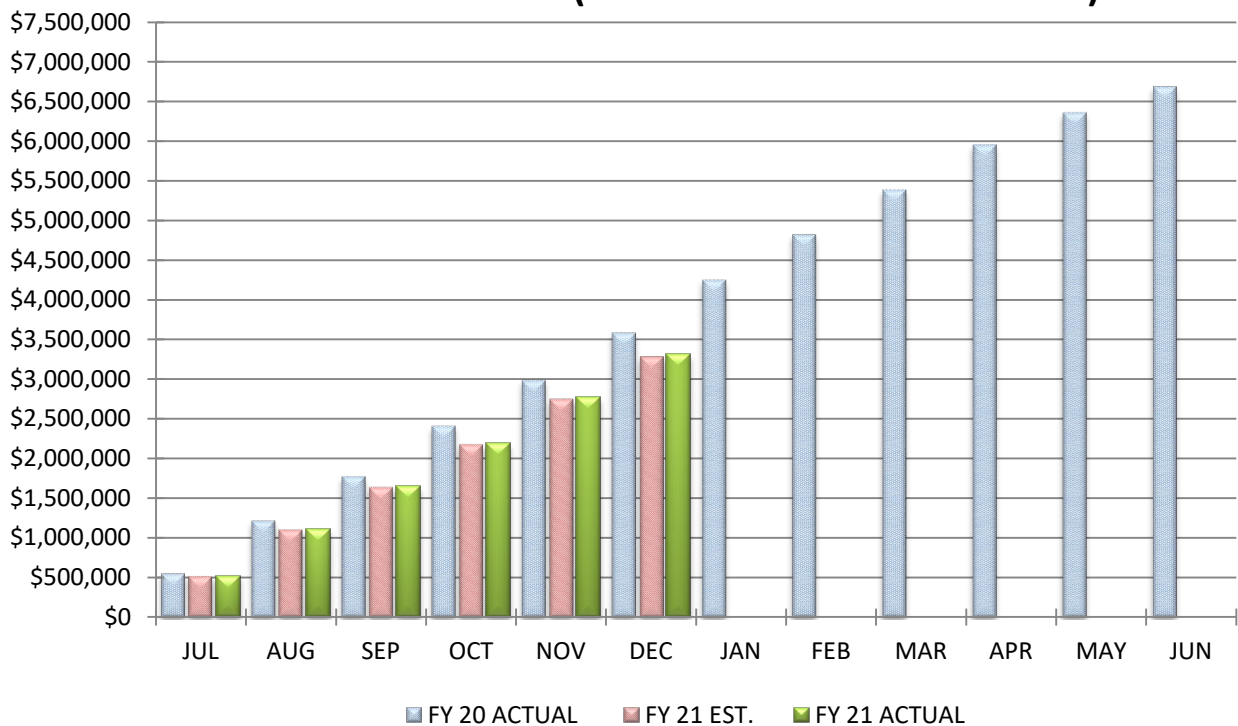
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0		\$4,574,800
Estimated State Receipts	\$0		\$4,475,106
Variance From Estimate	\$0	OVER	\$99,694
Variance From Estimate	0.00%	OVER	2.23%
Actual Prior Year	\$0		\$4,911,115
Total 2020-2021 Estimate			\$7,959,783
Percent Of Total Estimate Received			57.47%
Percent Of Budget Year Completed	6 months		50.00%

COMMENTS: We are in line and slightly over estimates for income taxes at this point in the year. Due to uncertain economic climate and disruptions in our normal trends for receiving income taxes, we have anticipate a reduction in overall income tax receipts for the fiscal year. We will continue to monitor local, state, and national economic indications to see if adjustments are necessary, but with current information available, we believe that our anticipated amount for the fiscal year is reasonable.

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



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

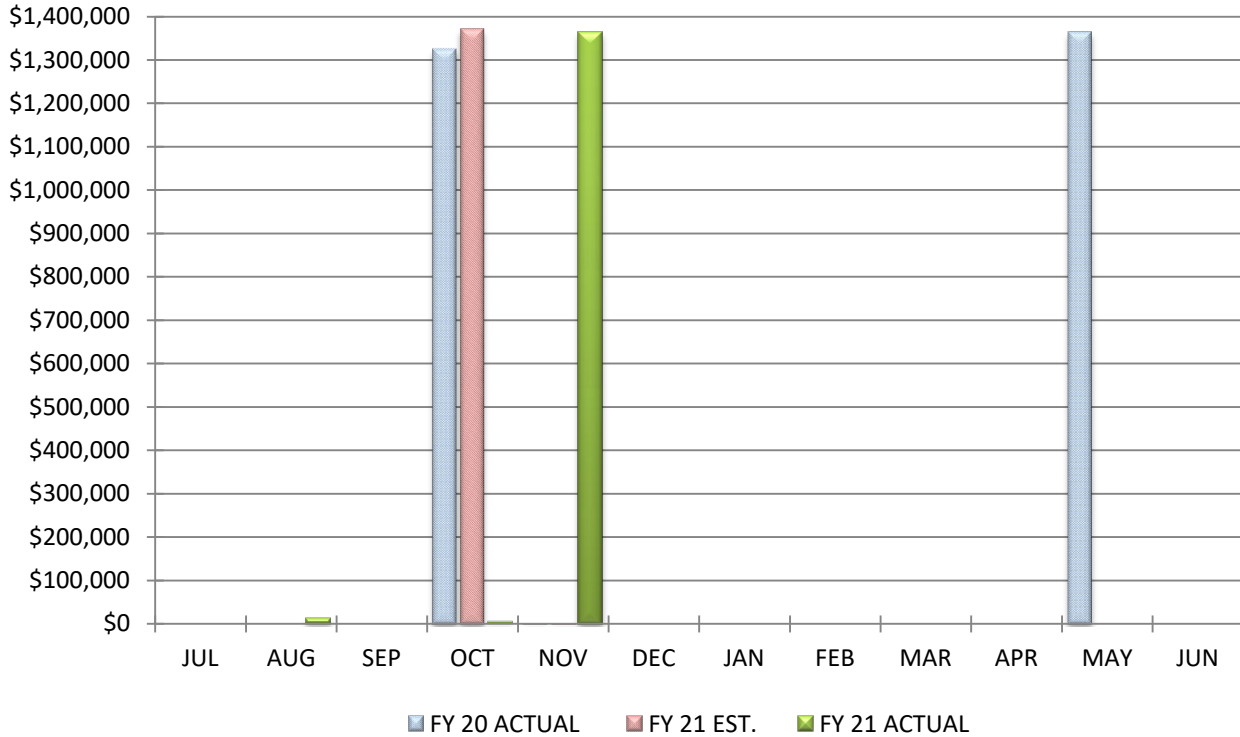


COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

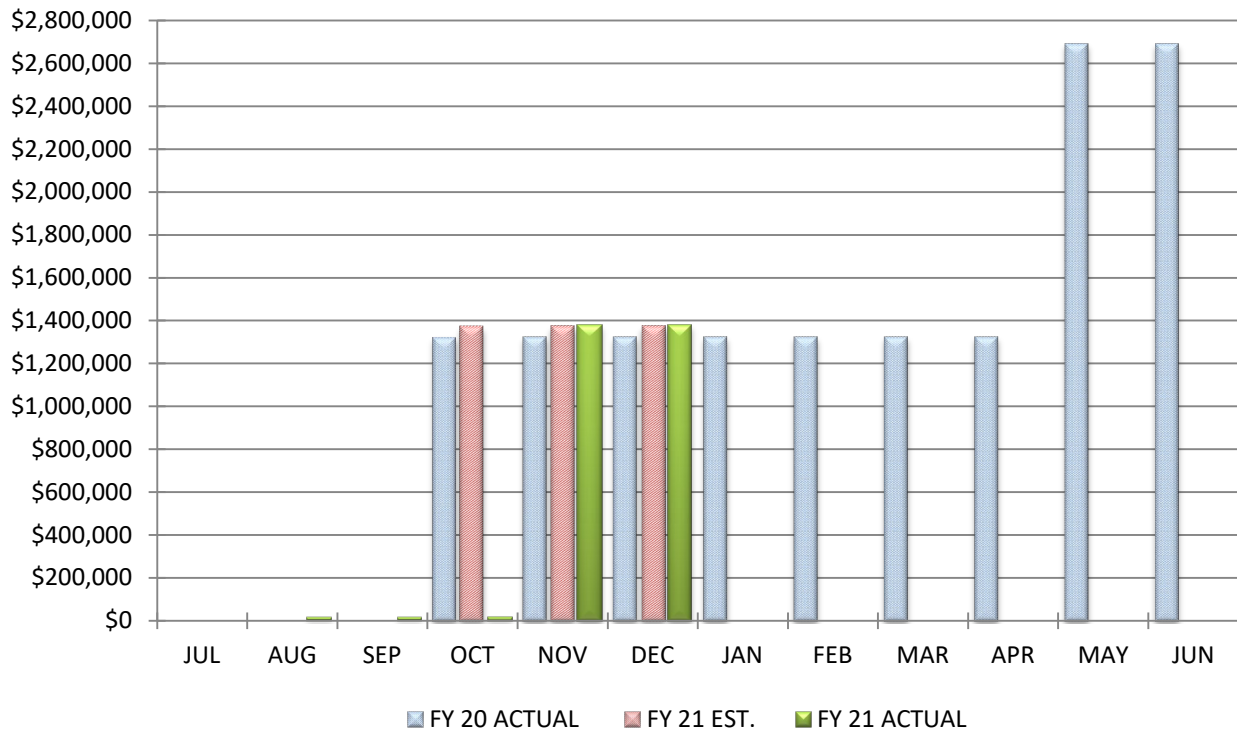
December 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$534,033		\$3,304,929
Estimated State Receipts		\$534,353		\$3,276,300
Variance From Estimate	UNDER	(\$320)	OVER	\$28,629
Variance From Estimate	UNDER	-0.06%	OVER	0.87%
Actual Prior Year		\$594,496		\$3,581,675
Total 2020-2021 Estimate				\$6,606,343
Percent Of Total Estimate Received				50.03%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: We are on target with annual estimates, but the impact of the state cuts received in May 2020 can be seen in the differences noted between current year receipts and prior year receipts for the same time period. We did receive and adjustment due to a reconciliation at the state level for enrollment, scholarship deductions, and community school deductions in November 2020 and anticipate net positive revenue flow from state excess cost report, which are anticipated to make our state revenues positive.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

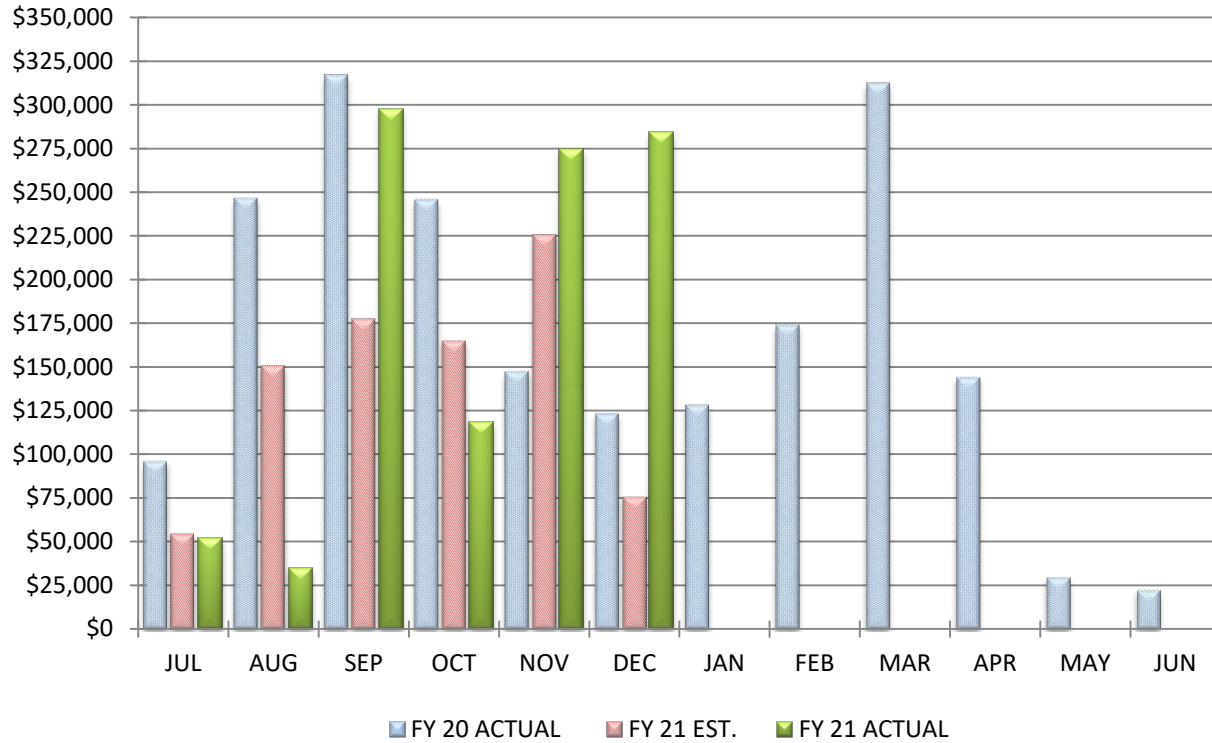


COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

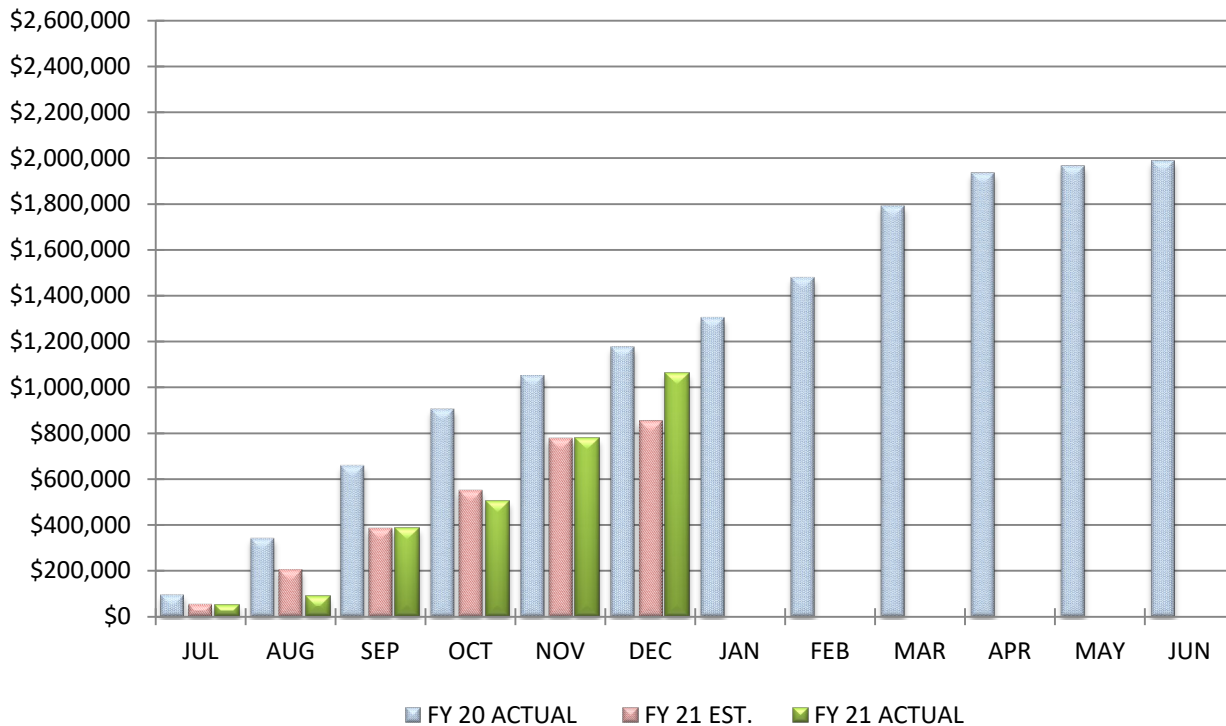
	December 31, 2020		
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0		\$1,379,260
Estimated Tax Allocation Receipts	\$0		\$1,373,768
Variance From Estimate	\$0	OVER	\$5,492
Variance From Estimate	0.00%	OVER	0.40%
Actual Prior Year	\$0		\$1,326,863
Total 2020-2021 Estimate			\$2,870,291
Percent Of Total Estimate Received			48.05%
Percent Of Budget Year Completed	6 months		50.00%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY OTHER REVENUES & OTHER FINANCING SOURCES



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



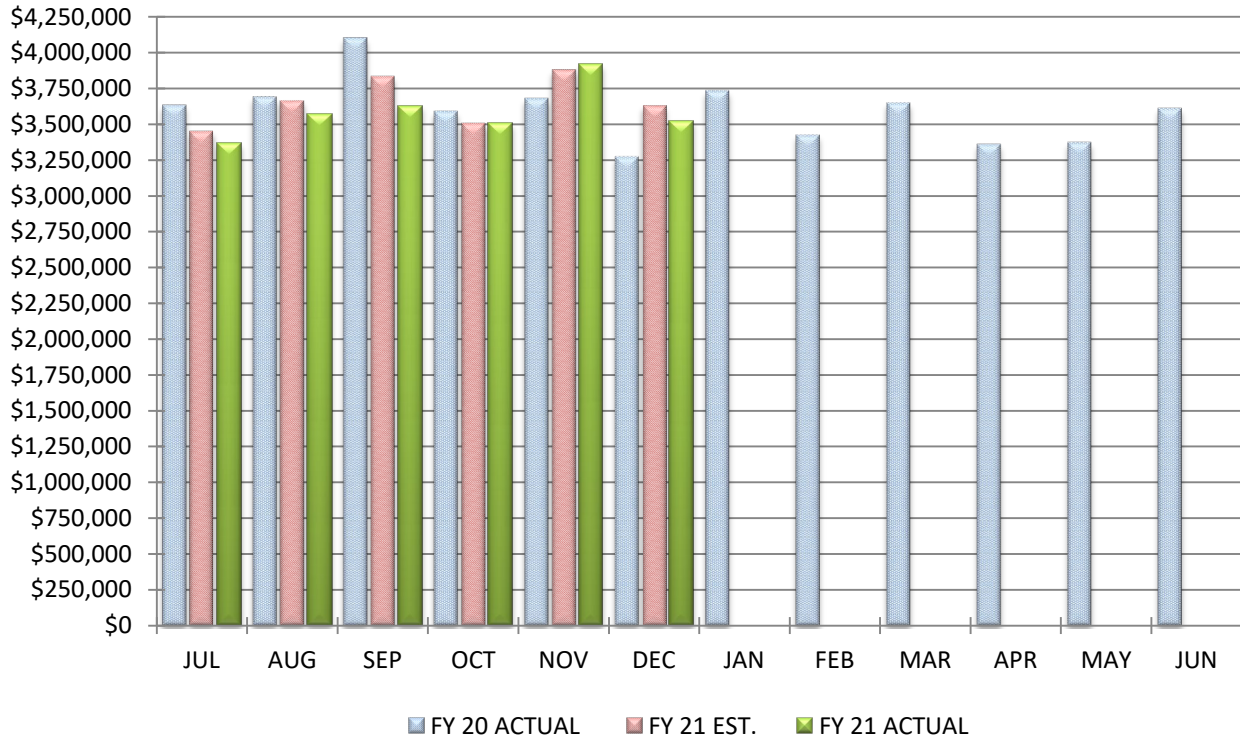
COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

December 31, 2020

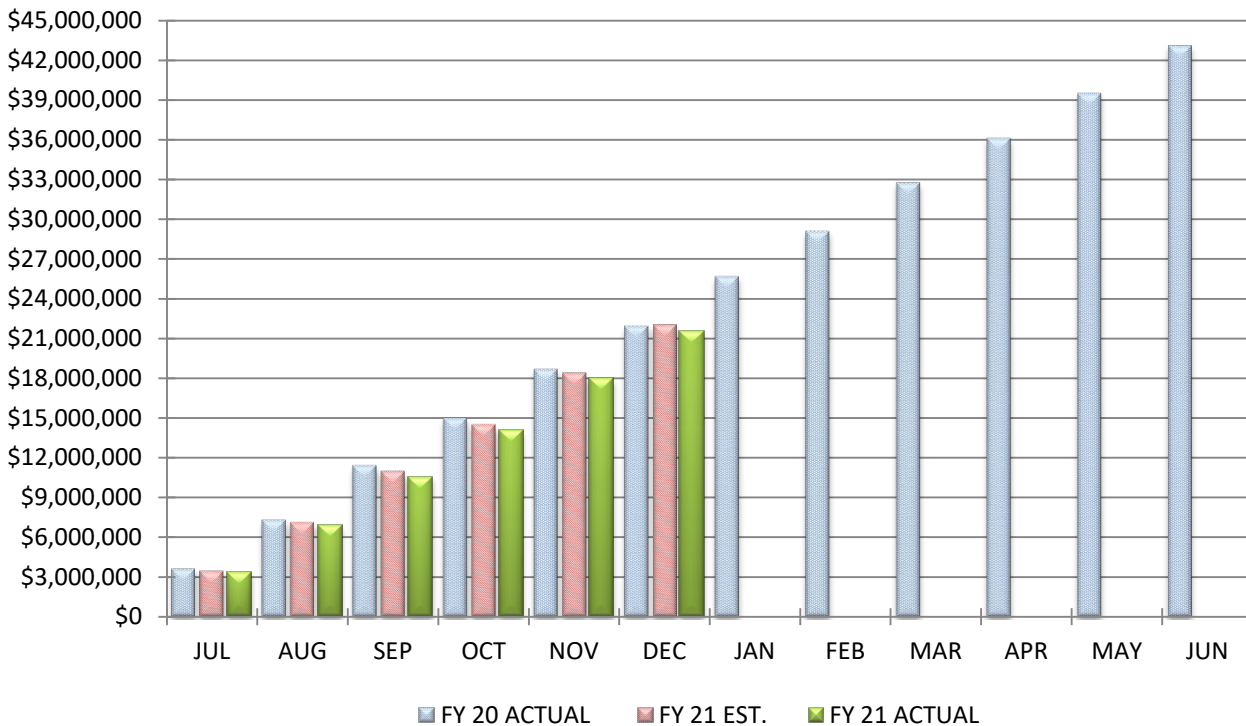
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$283,946		\$1,060,677
Estimated Other Receipts		\$75,842		\$849,748
Variance From Estimate	OVER	\$208,104	OVER	\$210,929
Variance From Estimate	OVER	274.39%	OVER	24.82%
Actual Prior Year		\$123,151		\$1,174,959
Total 2020-2021 Estimate				\$1,577,036
Percent Of Total Estimate Received				67.26%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: As noted above, we are over estimated receipts at the end of December. While we have seen a decline this year in tuition, open enrollment, rental, and investment earning receipts this year in the other revenues area, this revenue area has been helped significantly by two BWC rebate/dividend payments for an approximate gross amount of \$331,000. While the first payment amount was known as of the November five-year forecast update, the second payment was not know until afterward. These payments are the main reason for us being over at this time and will be accounted for in our May five-year

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

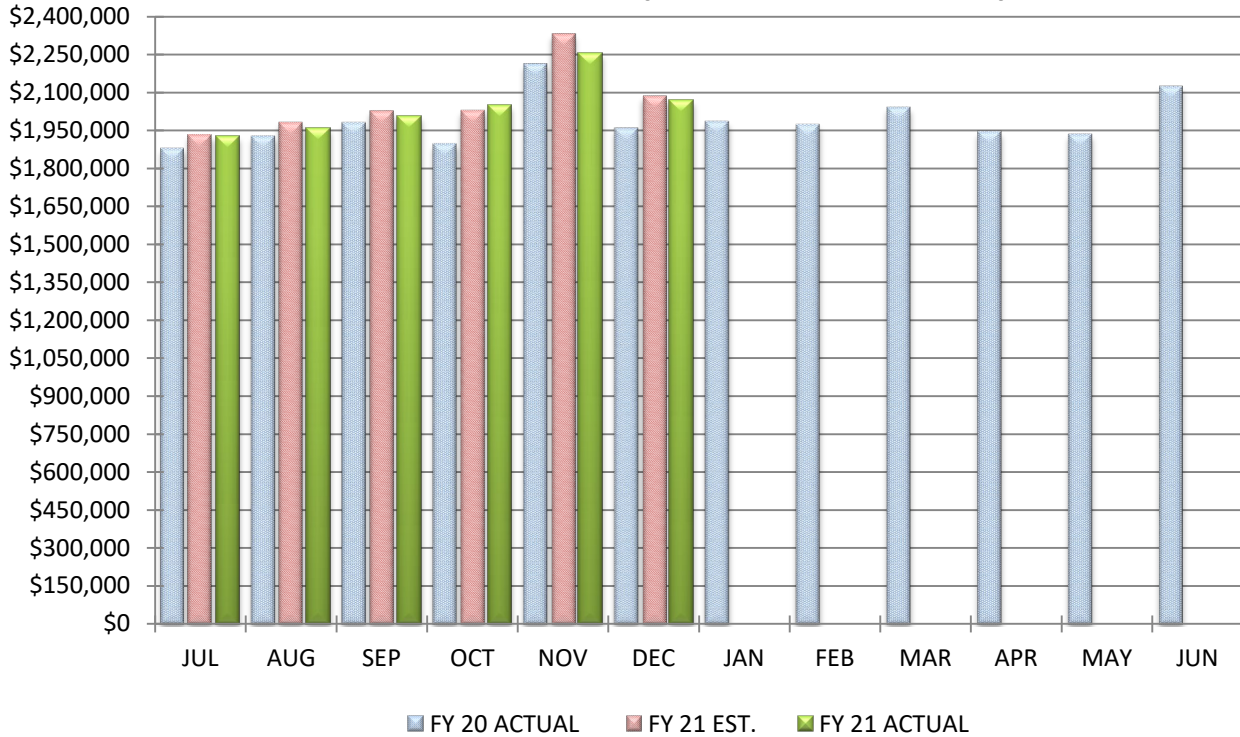


COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

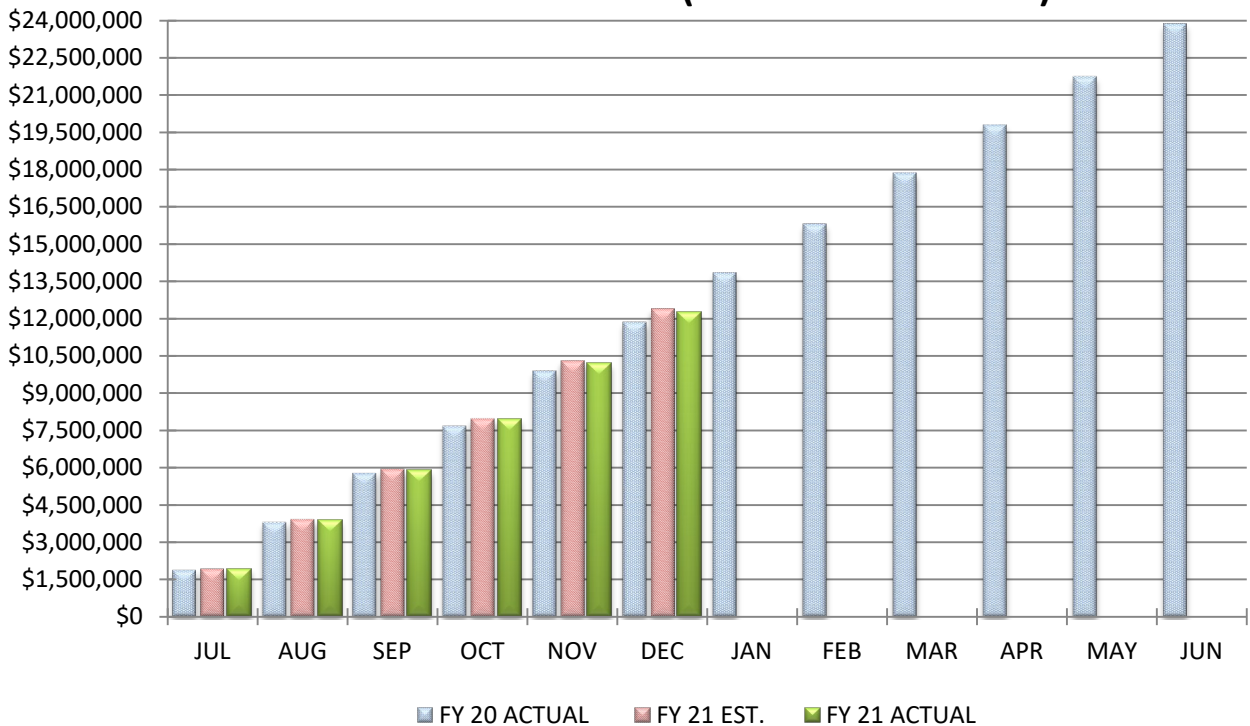
December 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$3,523,502		\$21,507,301
Estimated Expenditures		\$3,627,721		\$21,951,693
Variance From Estimate	UNDER	(\$104,219)	UNDER	(\$444,392)
Variance From Estimate	UNDER	-2.87%	UNDER	-2.02%
Actual Prior Year		\$3,269,412		\$21,949,258
Total 2020-2021 Estimate				\$45,494,560
Percent Of Total Estimate Spent				47.27%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: We have a positive variance for both the month and year as of the end of December. We are currently trending under in all budget areas due to vendor credits, cautious spending, and payment timing. We anticipate that actual expenditures will be in line with estimates as the year continues but will continue to monitor all areas.

COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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

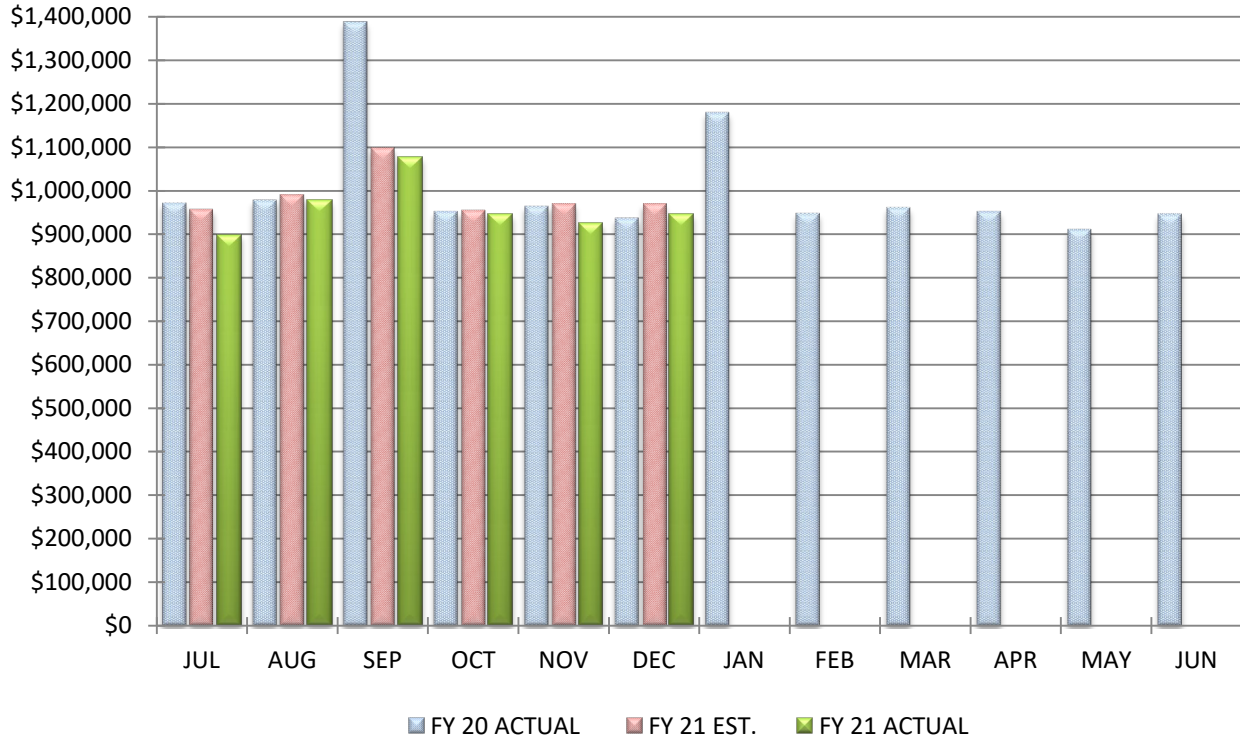


COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

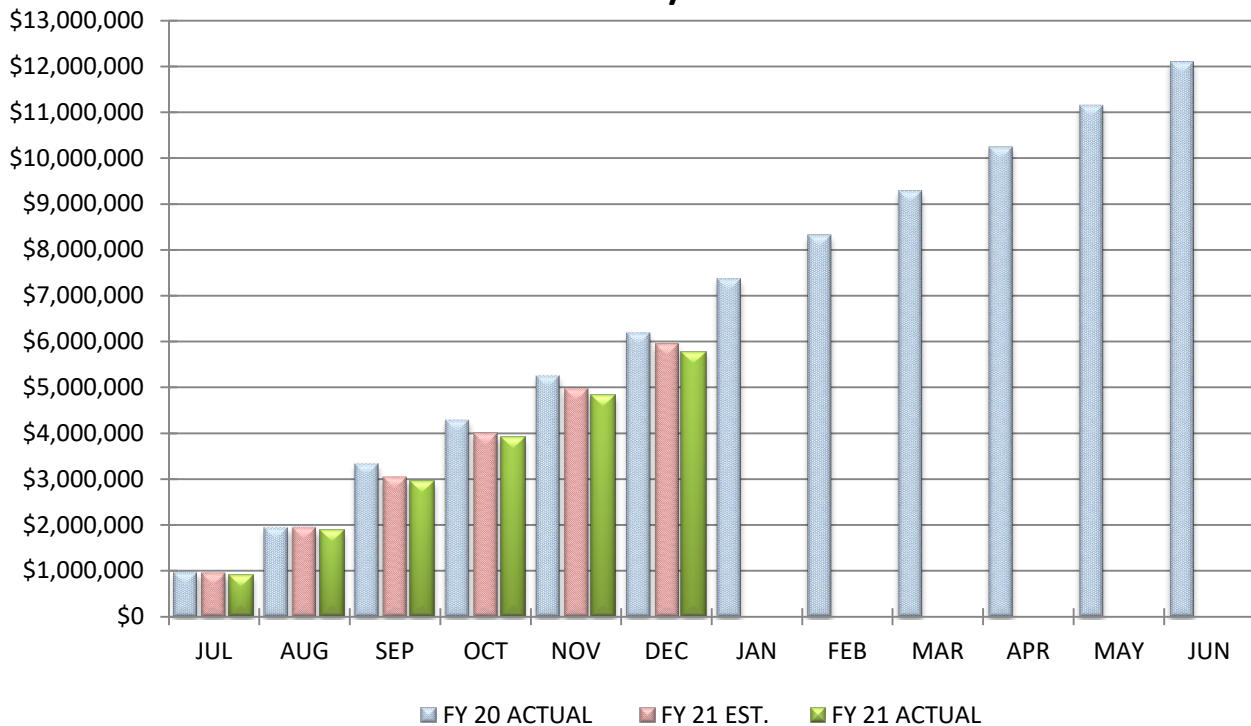
December 31, 2020				
		MONTH		YEAR-TO-DATE
Actual Wage Expenditures		\$2,067,029		\$12,257,430
Estimated Wage Expenditures		\$2,084,447		\$12,381,019
Variance From Estimate	UNDER	(\$17,418)	UNDER	(\$123,589)
Variance From Estimate	UNDER	-0.84%	UNDER	-1.00%
Actual Prior Year		\$1,957,026		\$11,839,948
Total 2020-2021 Estimate				\$25,230,318
Percent Of Total Estimate Spent				48.58%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY EMPLOYEES' RETIREMENT/INSURANCE BENEFITS



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

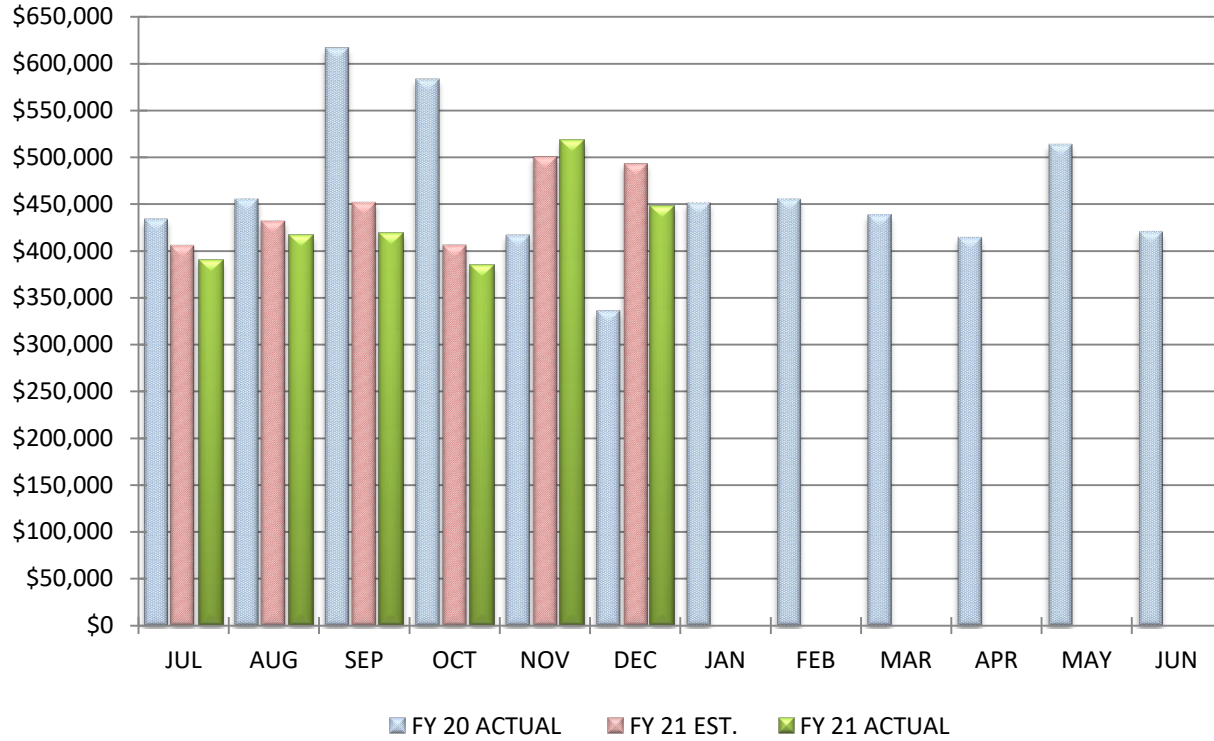


COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

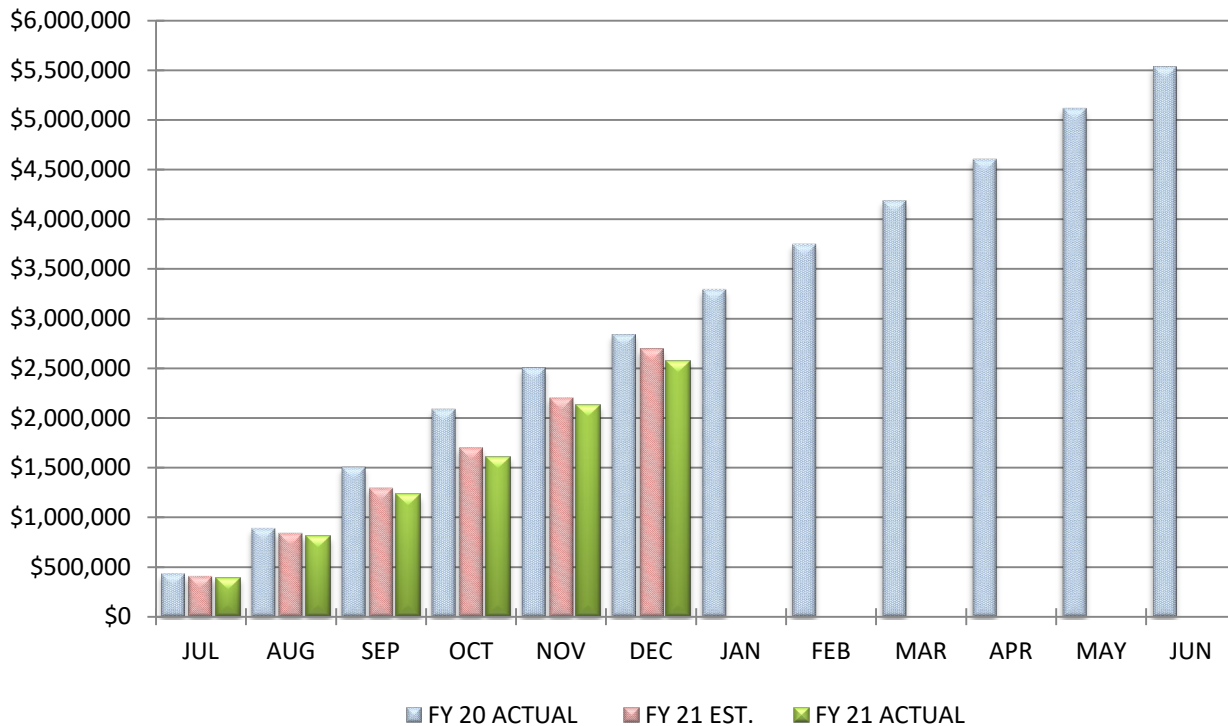
December 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$945,443		\$5,768,501
Estimated Fringe Benefit Expenditures		\$968,770		\$5,932,368
Variance From Estimate	UNDER	(\$23,327)	UNDER	(\$163,867)
Variance From Estimate	UNDER	-2.41%	UNDER	-2.76%
Actual Prior Year		\$936,690		\$6,188,161
Total 2020-2021 Estimate				\$12,210,482
Percent Of Total Estimate Spent				47.24%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: We are under estimates as of the end of December and for the year. While we are currently seeing a trending slightly under estimates, a big reason for our favorable variance is a \$60,674 COVID-19 credit, which was the portion of the total credit applied to offset United Healthcare July employer medical insurance premiums. Our Personal Services line is under estimates, which has caused lower wage-related benefit costs. In addition, we are seeing insurance costs a little under anticipated amounts. These noted reasons are lending to the overall favorable variance. We believe that as the year continues we should continue to stay on track in this expenditure area.

COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES

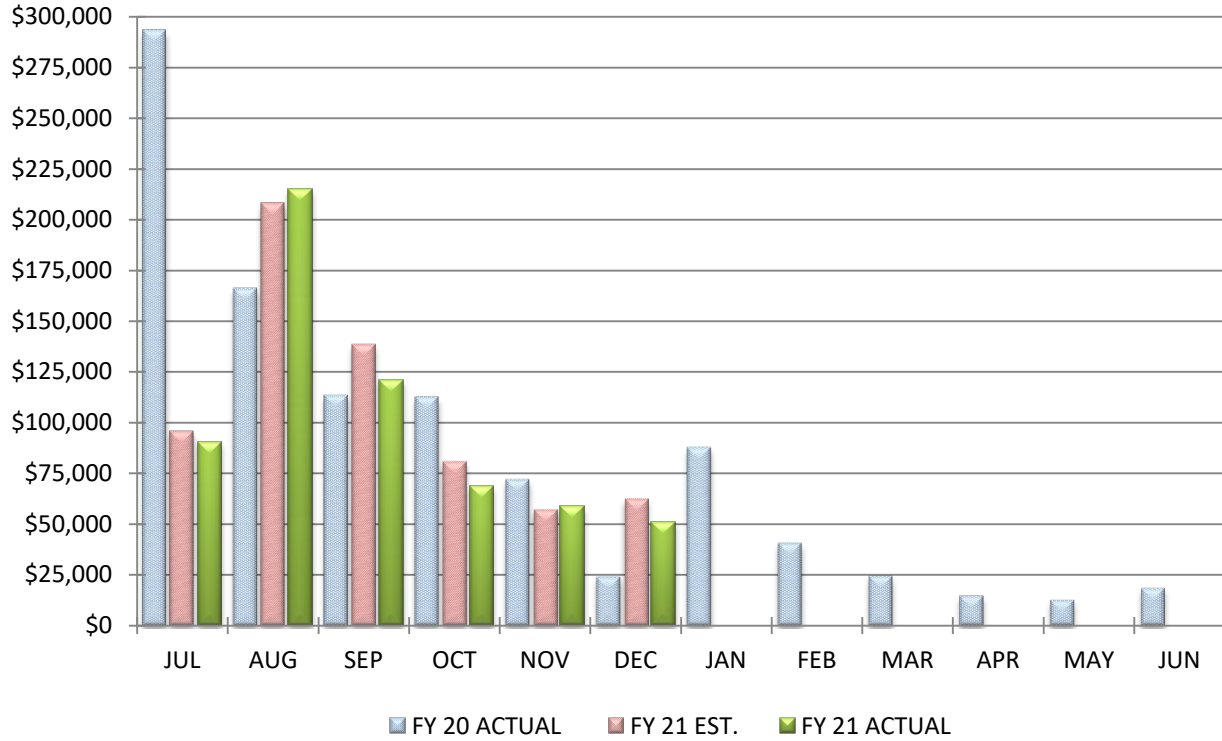


COMPARISON OF PURCHASED SERVICES

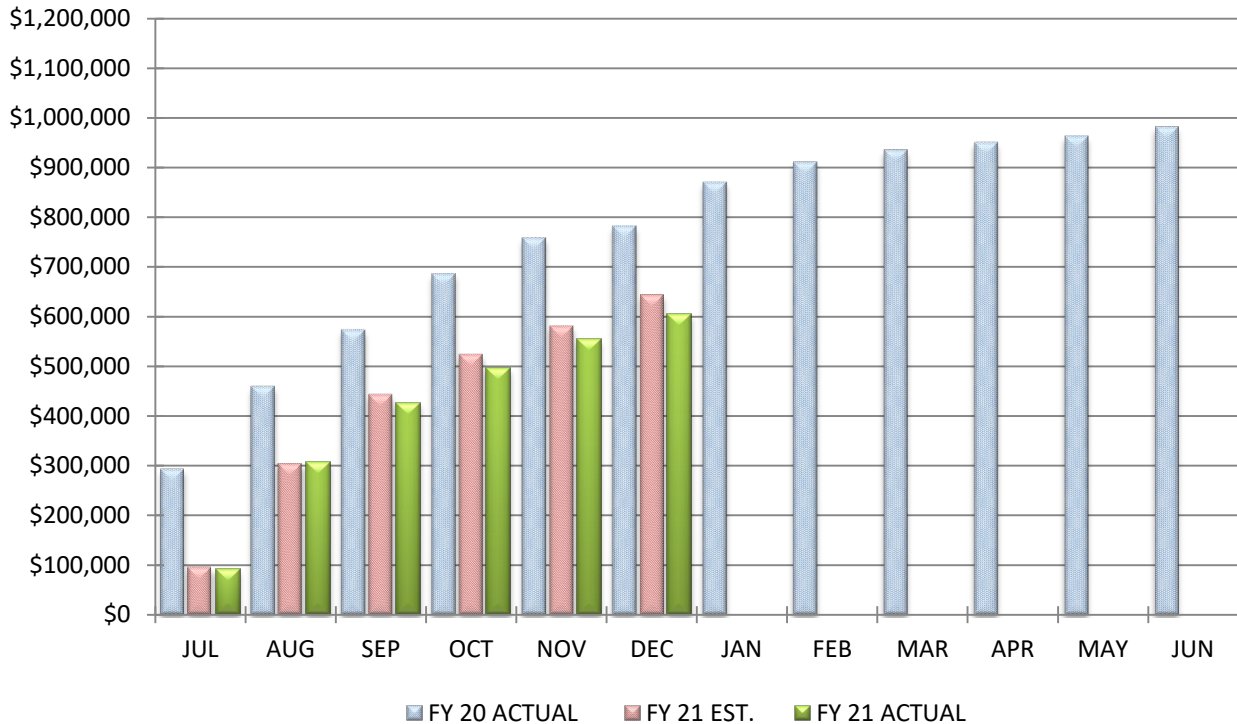
December 31, 2020				
		MONTH		YEAR-TO-DATE
Actual Service Expenditures		\$448,090		\$2,575,235
Estimated Service Expenditures		\$492,877		\$2,687,983
Variance From Estimate	UNDER	(\$44,787)	UNDER	(\$112,748)
Variance From Estimate	UNDER	-9.09%	UNDER	-4.19%
Actual Prior Year		\$335,932		\$2,839,186
Total 2020-2021 Estimate				\$6,217,453
Percent Of Total Estimate Spent				41.42%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: We are under estimates as of the end of December. Purchase services can fluctuate greatly due to timing of when invoices are received each year and when payment is required, which accounts for some of the month-to-month variance. Additionally, a contributing factor this year is that we have had challenges at getting substitutes and covering staff leaves, which has reduces this area slightly. We believe that as the year continues we will be in line with anticipated amounts.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS

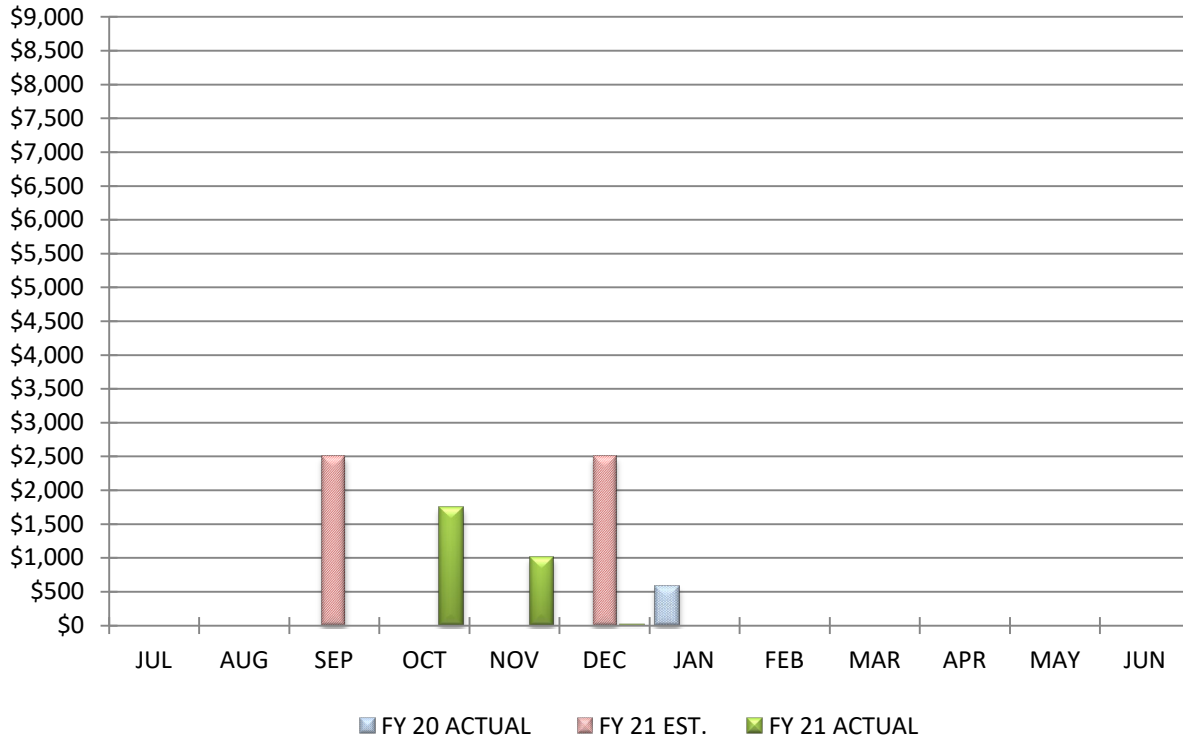


COMPARISON OF SUPPLIES AND MATERIALS

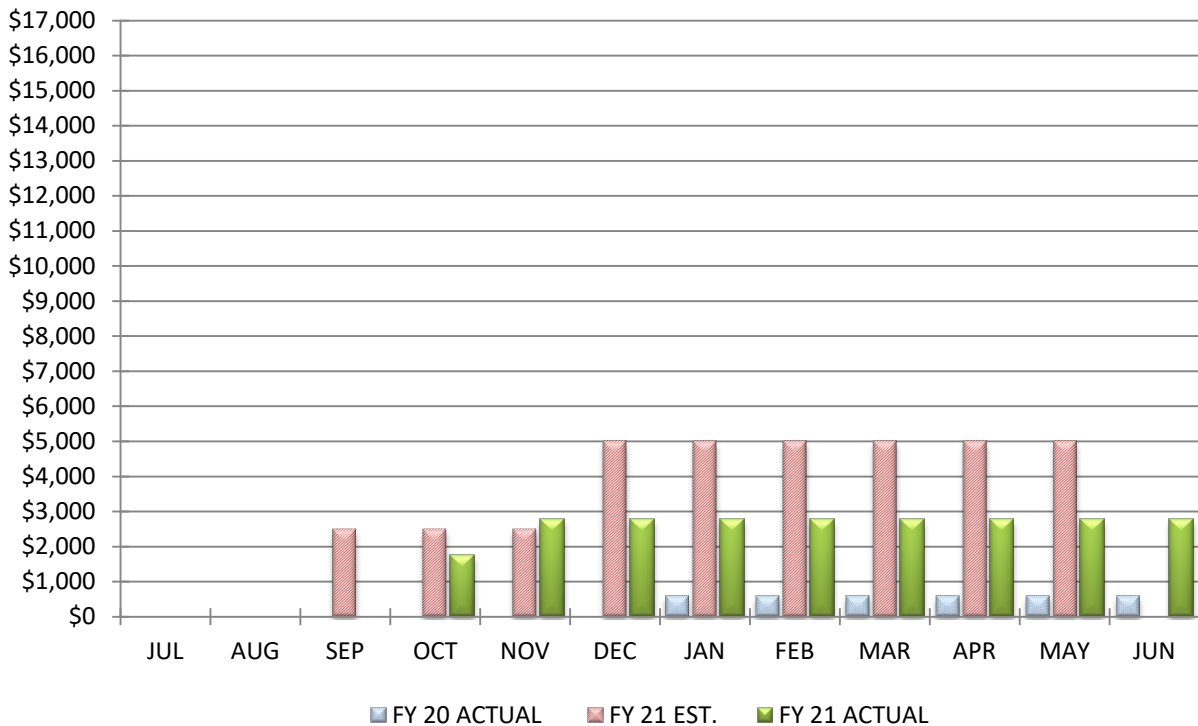
December 31, 2020				
		MONTH		YEAR-TO-DATE
Actual Material Expenditures		\$51,040		\$604,520
Estimated Material Expenditures		\$62,490		\$642,045
Variance From Estimate	UNDER	(\$11,450)	UNDER	(\$37,525)
Variance From Estimate	UNDER	-18.32%	UNDER	-5.84%
Actual Prior Year		\$23,998		\$781,559
Total 2020-2021 Estimate				\$1,101,464
Percent Of Total Estimate Spent				54.88%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: We have a favorable variance in this line at the end of December. Supplies and materials can fluctuate greatly due to timing of when invoices are received each year and when payment is required. We believe a contributing factor to the favorable annual may be due to less supplies being needed in the current year due to reserves left over from the prior year when students were out of the buildings for the fourth quarter. While we anticipate fluctuations in monthly actual and estimated amounts, we believe that as the year continues we will remain in line with anticipated amounts.

COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY



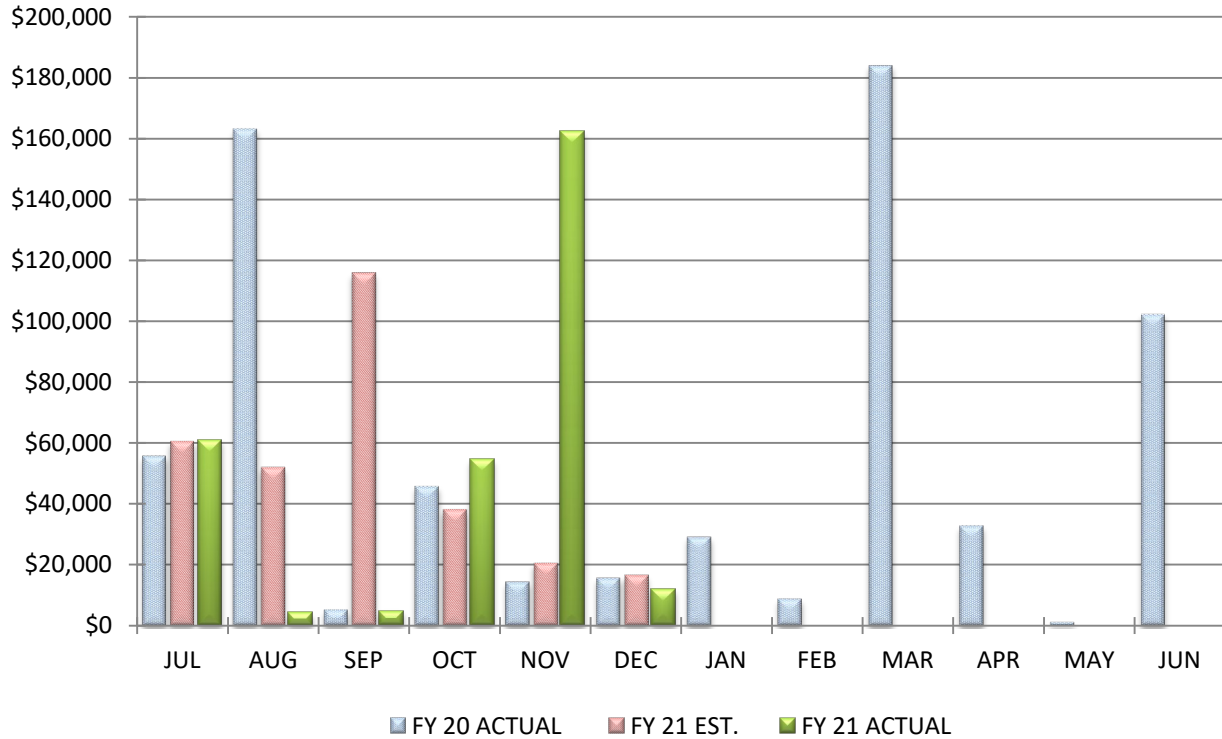
COMPARISON OF CAPITAL OUTLAY

December 31, 2020

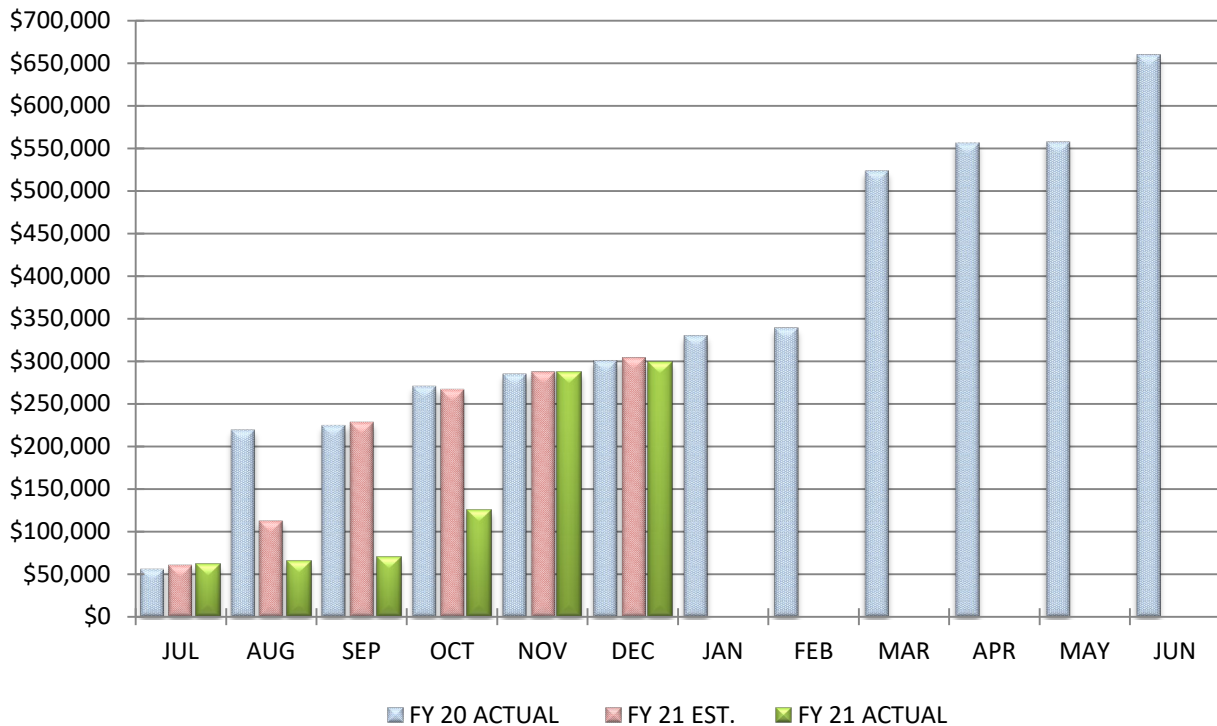
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures		\$16		\$2,771
Estimated Equipment Expenditures		\$2,500		\$5,000
Variance From Estimate	UNDER	(\$2,484)	UNDER	(\$2,229)
Variance From Estimate	UNDER	-99.34%	UNDER	-44.57%
Actual Prior Year		\$0		\$0
Total 2020-2021 Estimate				\$10,600
Percent Of Total Estimate Spent				26.15%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: We are on target with 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

December 31, 2020				
		MONTH		
		<hr/>	YEAR-TO-DATE	<hr/>
Actual Other Expenditures		\$11,883		\$298,845
Estimated Other Expenditures		\$16,637		\$303,278
Variance From Estimate	UNDER	(\$4,754)	UNDER	(\$4,433)
Variance From Estimate	UNDER	-28.58%	UNDER	-1.46%
Actual Prior Year		\$15,766		\$300,404
Total 2020-2021 Estimate				\$724,243
Percent Of Total Estimate Spent				41.26%
Percent Of Budget Year Completed		6 months		50.00%

COMMENTS: We are on target with annual estimates.



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

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

DECEMBER 2020 - RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

Code	Fund Description	FY Beginning Balance	MTD Actual Receipts	FYTD Actual Receipts	MTD Expended	FYTD Expended	Current Balance	FY Encumbrances	FYTD Unencumbered
001	GENERAL	\$11,603,384.92	\$817,979.76	\$22,150,327.96	\$3,523,502.17	\$21,507,300.53	\$12,246,412.35	\$2,353,189.18	\$9,893,223.17
002	BOND RETIREMENT	7,513,012.92	0.00	3,862,163.15	0.00	7,747,580.10	3,627,595.97	2,677,020.63	950,575.34
003	PERMANENT IMPROVEMENT	1,072,676.04	109,495.00	894,582.41	50,695.98	1,055,081.41	912,177.04	141,851.17	770,325.87
004	BUILDING	74,686,630.34	101,430.67	562,062.08	4,622,381.26	24,709,657.19	50,539,035.23	47,790,178.77	2,748,856.46
006	FOOD SERVICE	47,510.19	314,297.45	574,256.17	142,431.20	718,130.45	(96,364.09)	237,941.51	(334,305.60)
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	25,763.53	1,090.35	16,066.62	0.00	15,871.00	25,959.15	840.00	25,119.15
018	PUBLIC SCHOOL SUPPORT	99,215.17	8,136.86	22,821.35	1,075.29	16,817.41	105,219.11	24,843.88	80,375.23
019	OTHER GRANT	7,655.22	0.00	(98.97)	0.00	31.67	7,524.58	2,039.63	5,484.95
022	DISTRICT AGENCY	121,083.35	205.34	92,413.99	(1,456.50)	77,014.07	136,483.27	17,412.98	119,070.29
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
070	CAPITAL PROJECTS	130,408.51	0.00	26.36	0.00	0.00	130,434.87	19,453.11	110,981.76
200	STUDENT MANAGED ACTIVITY	133,197.05	3,506.94	30,713.75	2,185.09	9,427.58	154,483.22	42,547.83	111,935.39
300	DISTRICT MANAGED ACTIVITY	40,094.66	4,331.19	131,267.68	9,745.61	143,541.03	27,821.31	62,952.89	(35,131.58)
401	AUXILIARY SERVICES	169,063.26	111.76	134,750.08	14,569.83	137,027.34	166,786.00	19,652.37	147,133.63
451	DATA COMMUNICATION FUND	0.00	0.00	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00
467	STUDENT WELLNESS AND SUCCESS FUND	79,718.87	0.00	101,162.00	8,001.74	46,652.63	134,228.24	1,255.17	132,973.07
499	MISCELLANEOUS STATE GRANT FUND	19,658.05	28,075.38	91,803.92	6,456.61	91,051.12	20,410.85	8,198.88	12,211.97
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	0.00	7,419.00	7,419.00	(7,419.00)	1,056.96	(8,475.96)
510	CORONA VIRUS RELIEF FUND	0.00	91,551.73	168,965.61	46,877.40	203,617.31	(34,651.70)	3,425.43	(38,077.13)
516	IDEA PART B GRANTS	(54,474.26)	56,805.69	354,843.68	55,355.07	330,578.98	(30,209.56)	35,600.00	(65,809.56)
572	TITLE I DISADVANTAGED CHILDREN	(20,098.49)	16,239.29	101,294.94	16,239.29	97,435.74	(16,239.29)	0.00	(16,239.29)
587	IDEA PRESCHOOL-HANDICAPPED	0.00	2,847.22	15,530.26	2,847.22	16,953.87	(1,423.61)	0.00	(1,423.61)
590	IMPROVING TEACHER QUALITY	(87.90)	95.00	10,218.61	149.99	10,280.70	(149.99)	931.90	(1,081.89)
599	MISCELLANEOUS FED. GRANT FUND	(1,319.47)	550.00	2,577.08	707.61	1,965.22	(707.61)	0.00	(707.61)
Grand Total		\$95,678,004.34	\$1,556,749.63	\$29,324,048.73	\$8,509,183.86	\$56,943,434.35	\$68,058,618.72	\$53,440,392.29	\$14,618,226.43

Big Walnut Local Schools Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0 Electronic		900001	PNC Bank - Visa	12/14/2020	\$ 15,740.12		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900500	Payroll Account	12/16/2020	31,064.69		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		910000	STATE TEACHERS	12/16/2020	111,302.15		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		920000	SCHOOL EMPLOYEES	12/16/2020	35,739.37		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Check		300	Discount School Supply	12/16/2020	1,430.62		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900001	PNC Bank - Visa	12/21/2020	0.00		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic				12/30/2020	1,054,975.37		OUTSTANDING		PAYROLL
0 Electronic				12/30/2020	1,121,898.61		OUTSTANDING		PAYROLL
0 Electronic				12/30/2020	1,339.67		OUTSTANDING		PAYROLL
0 Check		791554	The Equipment Guys, Inc.	12/31/2020	0.00		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900500	Payroll Account	12/31/2020	31,955.50		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900800	Delta Dental Plan of Ohio, Inc	12/31/2020	12,126.21		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900600	United Health Care Insurance	12/31/2020	608,517.13		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		900025	Dearborn Life Insurance Co	12/31/2020	1,580.68		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		920000	SCHOOL EMPLOYEES	12/31/2020	50,466.63		OUTSTANDING		ACCOUNTS_PAYA BLE
0 Electronic		910000	STATE TEACHERS	12/31/2020	114,521.85		OUTSTANDING		ACCOUNTS_PAYA BLE
123617 Check		795555	Gilbane Building Company	12/10/2020	4,607,506.27		OUTSTANDING		ACCOUNTS_PAYA BLE
123618 Check		300	Discount School Supply	12/11/2020	116.82		OUTSTANDING		ACCOUNTS_PAYA BLE
123619 Check		565	STOOKSBURY, ANGIE	12/11/2020	53.82		VOID	12/11/2020	ACCOUNTS_PAYA BLE
123620 Check		737	School Health Corporation	12/11/2020	417.85		OUTSTANDING		ACCOUNTS_PAYA BLE
123621 Check		1008	Rumpke of Ohio, Inc.	12/11/2020	4,350.44		OUTSTANDING		ACCOUNTS_PAYA BLE
123622 Check		1046	KE-WA-PA SALES & SERVICE	12/11/2020	8,715.77		OUTSTANDING		ACCOUNTS_PAYA BLE
123623 Check		1064	Multi Ventures Limited	12/11/2020	23,535.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123624 Check		1115	Del-Co Water Co.	12/11/2020	3,547.12		OUTSTANDING		ACCOUNTS_PAYA BLE
123625 Check		1557	TruckPro, LLC	12/11/2020	514.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123626 Check		2038	Gordon Food Service	12/11/2020	25,960.91		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
123627	Check	2504	American Electric	12/11/2020	\$ 31,327.19		OUTSTANDING		ACCOUNTS_PAYA BLE
123628	Check	3036	NASCO	12/11/2020	2,164.72		OUTSTANDING		ACCOUNTS_PAYA BLE
123629	Check	3102	CAROLINA BIOLOGICAL SUPPLY	12/11/2020	167.88		OUTSTANDING		ACCOUNTS_PAYA BLE
123630	Check	3137	Tristar Transportation Co	12/11/2020	6,366.97		OUTSTANDING		ACCOUNTS_PAYA BLE
123631	Check	3303	DRAMATIC PUBLISHING CO	12/11/2020	423.11		OUTSTANDING		ACCOUNTS_PAYA BLE
123632	Check	4290	School Specialty, Inc.	12/11/2020	283.49		OUTSTANDING		ACCOUNTS_PAYA BLE
123633	Check	5171	Perma-Bound Books	12/11/2020	1,398.56		OUTSTANDING		ACCOUNTS_PAYA BLE
123634	Check	5237	ESC of Central Ohio	12/11/2020	23,420.40		OUTSTANDING		ACCOUNTS_PAYA BLE
123635	Check	5264	Ohio Department Of Commerce	12/11/2020	225.00		VOID	12/22/2020	ACCOUNTS_PAYA BLE
123636	Check	5529	POSTMASTER	12/11/2020	15,000.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123637	Check	5725	BRICKER & ECKLER LLP	12/11/2020	1,283.33		OUTSTANDING		ACCOUNTS_PAYA BLE
123638	Check	5831	STERLING PAPER COMPANY	12/11/2020	255.47		OUTSTANDING		ACCOUNTS_PAYA BLE
123639	Check	6330	T-Mobile USA Inc	12/11/2020	300.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123640	Check	6335	Verizon Wireless	12/11/2020	361.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123641	Check	6372	Cintas Corp. Location #003	12/11/2020	14,275.70		OUTSTANDING		ACCOUNTS_PAYA BLE
123642	Check	6471	Cardinal Bus Sales &	12/11/2020	186.16		OUTSTANDING		ACCOUNTS_PAYA BLE
123643	Check	6475	Parallel Technologies Inc.	12/11/2020	7,610.11		OUTSTANDING		ACCOUNTS_PAYA BLE
123644	Check	6894	Cox, Matthew J.	12/11/2020	15.30		OUTSTANDING		ACCOUNTS_PAYA BLE
123645	Check	70203	Music & Arts Center	12/11/2020	433.82		OUTSTANDING		ACCOUNTS_PAYA BLE
123646	Check	70914	MEDCO Sports Medicine	12/11/2020	634.17		OUTSTANDING		ACCOUNTS_PAYA BLE
123647	Check	75214	Pizza Hut	12/11/2020	2,016.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123648	Check	789783	Rockett, Rebecca	12/11/2020	46.25		OUTSTANDING		ACCOUNTS_PAYA BLE
123649	Check	790326	Friends Office	12/11/2020	2,004.51		OUTSTANDING		ACCOUNTS_PAYA BLE
123650	Check	791051	Auditor of State	12/11/2020	9,513.30		OUTSTANDING		ACCOUNTS_PAYA BLE
123651	Check	791495	Professional	12/11/2020	37,055.40		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
123652	Check	791693	Speech Services Ohio BCI & I	12/11/2020	\$ 337.25		OUTSTANDING		BLE ACCOUNTS_PAYA BLE
123653	Check	792178	Germann, Douglas	12/11/2020	56.58		OUTSTANDING		ACCOUNTS_PAYA BLE
123654	Check	792244	Castiglione, Kim	12/11/2020	21.90		OUTSTANDING		ACCOUNTS_PAYA BLE
123655	Check	792275	FRANK, ALAN	12/11/2020	165.60		OUTSTANDING		ACCOUNTS_PAYA BLE
123656	Check	792393	State Security, LLC	12/11/2020	85.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123657	Check	792443	Batteries Plus	12/11/2020	938.78		OUTSTANDING		ACCOUNTS_PAYA BLE
123658	Check	792468	Healthcare Billing Services	12/11/2020	413.25		OUTSTANDING		ACCOUNTS_PAYA BLE
123659	Check	792556	Consolidated Electric Coop Inc	12/11/2020	11,125.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123660	Check	792640	Beem's BP Distributing, Inc.	12/11/2020	14,716.58		OUTSTANDING		ACCOUNTS_PAYA BLE
123661	Check	792661	Skinner Diesel	12/11/2020	105.95		OUTSTANDING		ACCOUNTS_PAYA BLE
123662	Check	793092	WORKS, International, Inc.	12/11/2020	2,197.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123663	Check	793094	Johnson-Stuber, Christie	12/11/2020	46.69		OUTSTANDING		ACCOUNTS_PAYA BLE
123664	Check	793165	Wagoner, Timothy	12/11/2020	19.55		OUTSTANDING		ACCOUNTS_PAYA BLE
123665	Check	793193	City Electric Supply Company	12/11/2020	401.73		OUTSTANDING		ACCOUNTS_PAYA BLE
123666	Check	793465	Unifirst Corporation	12/11/2020	49.12		OUTSTANDING		ACCOUNTS_PAYA BLE
123667	Check	793546	Newman, Tim	12/11/2020	53.98		OUTSTANDING		ACCOUNTS_PAYA BLE
123668	Check	793710	Rush Truck Centers of Ohio, Inc.	12/11/2020	330.48		OUTSTANDING		ACCOUNTS_PAYA BLE
123669	Check	793733	Optima, Inc.	12/11/2020	64.22		OUTSTANDING		ACCOUNTS_PAYA BLE
123670	Check	793738	Washington Auto Parts Inc.	12/11/2020	79.94		OUTSTANDING		ACCOUNTS_PAYA BLE
123671	Check	793894	United Dairy, Inc.	12/11/2020	4,810.25		OUTSTANDING		ACCOUNTS_PAYA BLE
123672	Check	794068	Roger E. Howard	12/11/2020	999.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123673	Check	794194	ACCO Brands Corporation	12/11/2020	286.60		OUTSTANDING		ACCOUNTS_PAYA BLE
123674	Check	794374	Boehm, Dawn	12/11/2020	64.60		OUTSTANDING		ACCOUNTS_PAYA BLE
123675	Check	794556	Boundless Behavioral	12/11/2020	5,240.00		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
123676	Check	794588	HealthInc Lakes Golf & Country Club Inc.	12/11/2020	\$ 2,700.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123677	Check	794782	OhioGuidestone	12/11/2020	8,097.44		OUTSTANDING		ACCOUNTS_PAYA BLE
123678	Check	794792	Team Sports, Inc.	12/11/2020	58.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123679	Check	794833	Asset Genie, Inc.	12/11/2020	2,428.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123680	Check	794854	AhelioTech Services, LTD	12/11/2020	270.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123681	Check	795116	R & R Services Plus LLC	12/11/2020	4,725.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123682	Check	795140	Division 7 Roofing	12/11/2020	821.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123683	Check	795181	Time Warner/Spectrum Enterpris	12/11/2020	568.22		OUTSTANDING		ACCOUNTS_PAYA BLE
123684	Check	795250	AEP - Pole Rental only	12/11/2020	824.74		OUTSTANDING		ACCOUNTS_PAYA BLE
123685	Check	795260	Grace, Danielle	12/11/2020	170.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123686	Check	795283	PaySchools	12/11/2020	81.98		OUTSTANDING		ACCOUNTS_PAYA BLE
123687	Check	795342	Makerbot Industries, LLC	12/11/2020	226.10		OUTSTANDING		ACCOUNTS_PAYA BLE
123688	Check	795345	Access 2 Interpreters, LLC	12/11/2020	35.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123689	Check	795404	Northwest Evaluation Assoc	12/11/2020	50.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123690	Check	795436	PM Graphics Inc.	12/11/2020	1,523.55		OUTSTANDING		ACCOUNTS_PAYA BLE
123691	Check	795449	J & J Enterprises-Westerville	12/11/2020	1,490.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123692	Check	795548	Reach Educational Services	12/11/2020	7,210.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123693	Check	795558	Language Line Services, Inc.	12/11/2020	183.34		OUTSTANDING		ACCOUNTS_PAYA BLE
123694	Check	795600	Lee, Christopher A	12/11/2020	144.90		OUTSTANDING		ACCOUNTS_PAYA BLE
123695	Check	795667	Flourish Integrated Therapy, LLC	12/11/2020	3,840.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123696	Check	795857	Plummer, Justin A	12/11/2020	92.46		OUTSTANDING		ACCOUNTS_PAYA BLE
123697	Check	991538	TP Mechanical Contractors, Inc.	12/11/2020	1,813.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123698	Check	991558	Antalocy, Brian	12/14/2020	27.50		OUTSTANDING		REFUND
123699	Check	991561	Sanchez, Hugo	12/14/2020	130.00		OUTSTANDING		REFUND

Big Walnut Local Schools Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
123700	Check	1046	KE-WA-PA SALES & SERVICE	12/18/2020	\$ 3,680.78		OUTSTANDING		ACCOUNTS_PAYA BLE
123701	Check	1536	Transportation Accessories Co	12/18/2020	127.90		OUTSTANDING		ACCOUNTS_PAYA BLE
123702	Check	1576	Pickaway County ESC	12/18/2020	60.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123703	Check	2038	Gordon Food Service	12/18/2020	2,455.68		OUTSTANDING		ACCOUNTS_PAYA BLE
123704	Check	2038	Gordon Food Service	12/18/2020	18,884.35		VOID	12/18/2020	ACCOUNTS_PAYA BLE
123705	Check	2502	VILLAGE OF SUNBURY	12/18/2020	3,220.57		OUTSTANDING		ACCOUNTS_PAYA BLE
123706	Check	3036	NASCO	12/18/2020	10.92		OUTSTANDING		ACCOUNTS_PAYA BLE
123707	Check	3058	Stanton's Sheet Music, Inc.	12/18/2020	11.55		OUTSTANDING		ACCOUNTS_PAYA BLE
123708	Check	5237	ESC of Central Ohio	12/18/2020	13,289.91		OUTSTANDING		ACCOUNTS_PAYA BLE
123709	Check	5725	BRICKER & ECKLER LLP	12/18/2020	2,730.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123710	Check	5836	TIME FOR KIDS	12/18/2020	333.90		OUTSTANDING		ACCOUNTS_PAYA BLE
123711	Check	6372	Cintas Corp. Location #003	12/18/2020	38,820.70		OUTSTANDING		ACCOUNTS_PAYA BLE
123712	Check	6471	Cardinal Bus Sales &	12/18/2020	93.08		OUTSTANDING		ACCOUNTS_PAYA BLE
123713	Check	7483	Croton Craft LLC	12/18/2020	1,729.85		OUTSTANDING		ACCOUNTS_PAYA BLE
123714	Check	70181	UNITED ART & EDUCATION	12/18/2020	34.75		OUTSTANDING		ACCOUNTS_PAYA BLE
123715	Check	70257	AATG, INC.	12/18/2020	258.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123716	Check	75214	Pizza Hut	12/18/2020	1,701.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123717	Check	711070	Barnes & Noble	12/18/2020	612.95		OUTSTANDING		ACCOUNTS_PAYA BLE
123718	Check	711113	Read, Amy	12/18/2020	10.35		OUTSTANDING		ACCOUNTS_PAYA BLE
123719	Check	723780	Direct Energy Business, LLC	12/18/2020	2,542.17		OUTSTANDING		ACCOUNTS_PAYA BLE
123720	Check	725642	HEINEMANN PUBLISHING	12/18/2020	467.50		OUTSTANDING		ACCOUNTS_PAYA BLE
123721	Check	790326	Friends Office	12/18/2020	124.86		OUTSTANDING		ACCOUNTS_PAYA BLE
123722	Check	791554	The Equipment Guys, Inc.	12/18/2020	1,076.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123723	Check	792393	State Security, LLC	12/18/2020	340.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123724	Check	792556	Consolidated Electric Coop Inc	12/18/2020	2,445.00		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
123725	Check	792733	Larry Sargent	12/18/2020	\$ 2,421.90		OUTSTANDING		ACCOUNTS_PAYA BLE
123726	Check	793024	McGraw-Hill Education, Inc.	12/18/2020	661.44		OUTSTANDING		ACCOUNTS_PAYA BLE
123727	Check	793078	Truax, Megan (reimbursements)	12/18/2020	193.38		OUTSTANDING		ACCOUNTS_PAYA BLE
123728	Check	793117	Meacham, Christopher Allen	12/18/2020	114.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123729	Check	793326	Borror, Kendra	12/18/2020	125.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123730	Check	793465	Unifirst Corporation	12/18/2020	76.68		OUTSTANDING		ACCOUNTS_PAYA BLE
123731	Check	793546	Newman, Tim	12/18/2020	53.82		OUTSTANDING		ACCOUNTS_PAYA BLE
123732	Check	793635	Discovery Benefits, Inc.	12/18/2020	1,047.15		OUTSTANDING		ACCOUNTS_PAYA BLE
123733	Check	793738	Washington Auto Parts Inc.	12/18/2020	204.77		OUTSTANDING		ACCOUNTS_PAYA BLE
123734	Check	793894	United Dairy, Inc.	12/18/2020	2,265.45		OUTSTANDING		ACCOUNTS_PAYA BLE
123735	Check	794065	Reinhard K.M. Stegemann, DBA: Reinhard's Glass Service	12/18/2020	336.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123736	Check	794068	Roger E. Howard	12/18/2020	1,050.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123737	Check	794230	BC Technologies Company	12/18/2020	595.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123738	Check	794306	Otterbein University	12/18/2020	690.99		OUTSTANDING		ACCOUNTS_PAYA BLE
123739	Check	794645	Interpreting Plus LLC	12/18/2020	1,242.00		VOID	12/31/2020	ACCOUNTS_PAYA BLE
123740	Check	794973	De Lage Landen Public Finance	12/18/2020	36,893.72		OUTSTANDING		ACCOUNTS_PAYA BLE
123741	Check	795054	Columbus Kenworth Inc.	12/18/2020	181.79		OUTSTANDING		ACCOUNTS_PAYA BLE
123742	Check	795140	Division 7 Roofing	12/18/2020	4,328.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123743	Check	795345	Access 2 Interpreters, LLC	12/18/2020	90.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123744	Check	795553	Background InvestigationBure au	12/18/2020	14.45		OUTSTANDING		ACCOUNTS_PAYA BLE
123745	Check	991482	Savvas Learning Company, LLC	12/18/2020	240.59		OUTSTANDING		ACCOUNTS_PAYA BLE
123746	Check	991538	TP Mechanical Contractors, Inc.	12/18/2020	1,813.00		OUTSTANDING		ACCOUNTS_PAYA BLE
123747	Check	991547	The K Company, Inc.	12/18/2020	1,387.50		OUTSTANDING		ACCOUNTS_PAYA BLE
123748	Check	991551	Hulkenberg, John	12/18/2020	116.00		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
123749	Check	737	School Health Corporation	12/21/2020	\$ 48.00		OUTSTANDING		BLE ACCOUNTS_PAYA
123750	Check	2038	Gordon Food Service	12/21/2020	18,884.35		OUTSTANDING		BLE ACCOUNTS_PAYA
123751	Check	2503	Columbia Gas Of Ohio	12/21/2020	2,917.97		OUTSTANDING		BLE ACCOUNTS_PAYA
123752	Check	711929	Treetop Publishing	12/21/2020	1,001.64		OUTSTANDING		BLE ACCOUNTS_PAYA
123753	Check	794230	BC Technologies Company	12/21/2020	145.00		OUTSTANDING		BLE ACCOUNTS_PAYA
123754	Check	794665	Keating, Robin	12/21/2020	55.21		OUTSTANDING		BLE ACCOUNTS_PAYA
123755	Check	795685	US Bank National Association	12/22/2020	8,278.32		OUTSTANDING		BLE ACCOUNTS_PAYA
123756	Check	5264	Ohio Department Of Commerce	12/22/2020	68.25		OUTSTANDING		BLE ACCOUNTS_PAYA
Grand Total					\$ 8,286,866.86				



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

COMPARISON OF FISCAL YEAR 2020 YTD
APPROPRIATIONS WITH FISCAL YTD ACTUAL -
ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

Comparison of Fiscal Year 2021 YTD Appropriations with Fiscal Year YTD Actual Expenditures - All Funds

	BOE Approved Appropriation	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
002 - BOND RETIREMENT	10,493,015	-	10,493,015	7,747,580	2,677,021	68,414	1%
003 - PERMANENT IMPROVEMENT	1,633,156	481,784	2,114,939	1,055,081	141,851	918,007	43%
004 - BUILDING IMPROVEMENT	10,670,929	61,893,458	72,564,387	24,709,657	47,790,179	64,551	0%
006 - FOOD SERVICE	1,468,526	1,378	1,469,904	718,130	237,942	513,832	35%
014 - ROTARY-INTERNAL SERVICES	35,660	19,547	55,207	15,871	840	38,496	70%
018 - PUBLIC SCHOOL SUPPORT	123,650	638	124,288	16,817	24,844	82,627	66%
019 - OTHER GRANT	3,255	-	3,255	32	2,040	1,184	36%
022 - DISTRICT AGENCY	205,749	3,074	208,823	77,014	17,413	114,396	55%
070 - CAPITAL PROJECTS	130,400	-	130,400	-	19,453	110,947	85%
200 - STUDENT MANAGED ACTIVITY	118,407	3,783	122,190	9,428	42,548	70,215	57%
300 - DISTRICT MANAGED STUDENT ACTIVITY	304,937	2,774	307,711	143,541	62,953	101,217	33%
401 - AUXILIARY SERVICES	389,479	58,717	448,196	137,027	19,652	291,516	65%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	285,208	-	285,208	46,653	1,255	237,300	83%
499 - MISCELLANEOUS STATE GRANT FUND	111,051	43,460	154,512	91,051	8,199	55,262	0%
507 - ESSER FUND	179,127	-	179,127	7,419	1,057	170,651	0%
510 - CORONA VIRUS RELIEF FUND	207,255	-	207,255	203,617	3,425	212	0%
516 - IDEA PART-B GRANT	954,918	6,723	961,641	330,579	35,600	595,462	62%
551 LIMITED ENGLISH PROFICIENCY	7,170	-	7,170	-	-	7,170	100%
572 - TITLE I	239,295	-	239,295	97,436	-	141,860	59%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	25,625	6,092	31,716	16,954	-	14,763	47%
590 - TITLE II-A IMPROVING TEACHER QUALITY	84,069	80	84,149	10,281	932	72,937	87%
599 - MISCELLANEOUS FEDERAL GRANTS	25,234	-	25,234	1,965	-	23,269	92%
TOTAL ALL FUNDS	27,708,716	62,521,507	90,230,223	35,436,134	51,087,203	3,706,886	4%

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO**

December 31, 2020

<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>							
<i><u>Fifth Third Securities, Inc. - Investments</u></i>							
1) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	57	\$1,108.88
2) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	95	\$3,087.67
3) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	116	\$3,458.19
4) MUFG Bank LTD	Commercial Paper	\$2,296,219.06	12/22/2020	0.22%	9/17/2021	260	\$3,780.94
5) State Bk India New York	Certificate of Deposit	\$245,000.00	11/27/2019	1.85%	11/29/2021	333	\$4,569.76
6) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	697	\$8,892.48
Fifth Third Investment Total Subtotal		\$3,521,219.06					
<i><u>RedTree Investment Group - Investments</u></i>							
7) Toyota Motor Credit	Commercial Paper	\$249,212.50	6/8/2020	0.42%	3/5/2021	64	\$787.50
8) Natixis NY	Commercial Paper	\$249,287.50	6/8/2020	0.38%	3/9/2021	68	\$712.50
9) Royal Bank of Canada	Commercial Paper	\$249,385.83	6/8/2020	0.33%	3/12/2021	71	\$614.17
10) TD USA	Commercial Paper	\$224,860.94	12/23/2020	0.25%	3/22/2021	81	\$139.06
10) Toyota Motor Credit	Commercial Paper	\$109,713.39	7/29/2020	0.35%	4/23/2021	113	\$286.61
11) City of Brecksville	Municipal Bond	\$252,400.00	6/3/2020	1.03%	6/3/2021	154	\$2,000.00
12) Federal Home Ln Mtg	U.S. Gov't Agency Note	\$200,000.00	6/15/2020	0.35%	6/15/2022	531	\$1,050.00
13) Federal Farm Credit Bank	U.S. Gov't Agency Note	\$199,933.20	6/25/2020	0.28%	6/22/2022	538	\$780.00
14) Federal Home Ln Mtg	U.S. Gov't Agency Note	\$200,000.00	6/16/2020	0.50%	6/16/2023	897	\$2,500.00
15) Federal Natl Mtg Assoc	U.S. Gov't Agency Note	\$169,923.50	7/23/2020	0.42%	7/20/2023	931	\$2,040.00
16) Lorain County	Municipal Bond	\$175,000.00	12/30/2020	0.40%	12/1/2022	700	\$1,400.00
17) Bethel Local School District	Municipal Bond	\$217,154.25	7/28/2020	1.11%	11/1/2023	1035	\$7,845.75
Government Debt - Federal Agency Subtotal		\$2,496,871.11					
<i><u>Cash Accounts</u></i>							
1) First Commonwealth Bank	Checking - SM	\$100,093.87	12/31/2020	0.10%	1/1/2021	1	\$0.27
2) First Commonwealth Bank	Checking - Pub. Invest	\$2,198,232.50	12/31/2020	0.01%	1/1/2021	1	\$0.60
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	12/31/2020	0.01%	1/1/2021	1	\$0.27
4) Federated Govt Obligations Is	Money Market	\$12,988.29	12/31/2020	0.01%	1/1/2021	1	\$0.00
5) First American Obligations Fund	Money Market	\$4,402.56	12/31/2020	0.03%	1/1/2021	1	\$0.00
6) Star Ohio - General	Money Market	\$4,460,583.86	12/31/2020	0.12%	1/1/2021	1	\$14.66
Cash Account Subtotal		\$7,776,301.08					
Total Interim Funds		\$13,794,391.25					
<u>ACTIVE FUNDS - General Operating Funds</u>							
1) First Commonwealth Bank	Checking - General	\$23.95	12/31/2020	0.00%	1/1/2021	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$157,042.80	12/31/2020	0.00%	1/1/2021	1	\$0.00
Total Active Funds		\$157,066.75					
Total Active and Interim Funds - General Operating		\$13,951,458.00		0.38%		140	\$45,069.31

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
December 31, 2020**

<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>
December 2017 - Note/Bond Proceeds							
<u>Commercial Paper</u>							
1) BNP Paribas	Commercial Paper	\$344,332.23	7/29/2020	0.26%	4/23/2021	113	\$667.77
<u>Money Markets</u>							
1) First American Treasury Obligations Fund	Money Market	\$1,790.95	12/31/2020	0.03%	1/1/2021	1	\$0.00
Money Markets Subtotal		<u>\$1,790.95</u>					
Total December 2017 - Note/Bond Proceeds		<u>\$346,123.18</u>					
July 2018 - Bond Proceeds							
<u>Federal Government Obligations</u>							
1) U.S. Treasury Note	U.S. Treasury Note	\$1,987,500.00	12/19/2019	1.65%	2/28/2021	59	\$23,750.00
2) U.S. Treasury Note	U.S. Treasury Note	\$1,391,359.38	12/27/2019	1.66%	2/28/2021	59	\$16,515.62
3) Federal Farm Credit Disc. Note	Discount Note	\$1,491,635.40	3/17/2020	0.56%	3/17/2021	76	\$8,364.60
Federal Government Obligations Subtotal		<u>\$4,870,494.78</u>					
<u>Commercial Paper</u>							
4) BNP Paribas	Commercial Paper	\$997,840.00	7/15/2020	0.32%	3/15/2021	74	\$2,160.00
5) Natixis NY	Commercial Paper	\$1,416,166.00	7/9/2020	0.36%	4/5/2021	95	\$3,834.00
6) BNP Paribas	Commercial Paper	\$499,100.00	8/20/2020	0.24%	5/17/2021	137	\$900.00
7) Royal Bank of Canada (RBC)	Commercial Paper	\$519,190.10	9/28/2020	0.21%	6/22/2021	173	\$809.90
8) Toyota Motor Credit	Commercial Paper	\$598,830.00	11/6/2020	0.26%	8/3/2021	215	\$1,170.00
9) JP Morgan	Commercial Paper	\$998,200.00	11/12/2020	0.24%	8/9/2021	221	\$1,800.00
Commercial Paper Subtotal		<u>\$5,029,326.10</u>					
First American Treasury 7) Obligations Fund	Money Market	\$21,917.96	12/31/2020	0.03%	1/1/2021	1	\$0.02
Subtotal		<u>\$21,917.96</u>					
Total July 2018 - Bond Proceeds		<u>\$9,921,738.84</u>					
May 2019 - Bond Proceeds							
<u>Federal Government Obligations</u>							
1) U.S. Treasury Note	U.S. Treasury Note	\$4,234,726.56	12/3/2019	1.69%	1/31/2021	31	\$44,492.19
2) U.S. Treasury Note	U.S. Treasury Note	\$2,190,884.38	1/28/2020	1.56%	1/31/2021	31	\$19,206.25
3) U.S. Treasury Note	U.S. Treasury Note	\$4,001,821.47	10/24/2019	1.65%	2/28/2021	59	\$50,847.28
4) Federal Farm Credit Bank	U.S. Agency Note	\$999,710.00	4/28/2020	0.27%	7/27/2021	208	\$2,790.00
5) U.S. Treasury Note	U.S. Treasury Note	\$1,134,802.34	11/26/2019	1.66%	7/31/2021	212	\$23,078.92
6) U.S. Treasury Note	U.S. Treasury Note	\$5,408,812.50	12/10/2019	1.68%	8/31/2021	243	\$112,612.50
7) Federal Farm Credit Bank	U.S. Agency Note	\$774,728.75	6/29/2020	0.25%	12/23/2021	357	\$2,053.75
8) Federal Farm Credit Bank	U.S. Agency Note	\$1,499,425.50	5/6/2020	0.27%	5/6/2022	491	\$6,199.50
9) Federal Farm Credit Bank	U.S. Agency Note	\$618,822.00	5/18/2020	0.26%	5/18/2022	503	\$2,666.00
10) Federal Farm Credit Bank	U.S. Agency Note	\$1,377,585.00	5/21/2020	0.25%	5/18/2022	503	\$5,727.00
11) Federal Home Ln Mtg	U.S. Agency Note	\$2,000,000.00	6/15/2020	0.35%	6/15/2022	531	\$10,500.00
12) Federal Farm Credit Bank	U.S. Agency Note	\$2,499,165.00	6/25/2020	0.28%	6/22/2022	538	\$10,585.00
13) Federal Home Ln Mtg	U.S. Agency Note	\$900,000.00	7/20/2020	0.32%	10/20/2022	658	\$6,300.00
Federal Government Obligations Subtotal		<u>\$27,640,483.50</u>					

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
December 31, 2020**

<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>
<u>May 2019 - Bond Proceeds (Continued)</u>							
<u>Municipal Bonds</u>							
14) City of Strongsville	Municipal Bond	\$752,971.50	6/10/2020	0.92%	6/10/2021	161	\$6,928.50
15) City of Youngstown, OH	Municipal Bond	\$1,006,970.00	7/8/2020	0.30%	7/8/2021	189	\$3,030.00
16) City of Youngstown, OH	Municipal Bond	\$502,835.00	7/22/2020	0.43%	7/22/2021	203	\$2,165.00
17) City of Worthington, OH	Municipal Bond	\$337,154.05	9/17/2020	0.23%	9/17/2021	260	\$777.21
Municipal Bonds Subtotal		\$2,599,930.55					
<u>Certificates of Deposit</u>							
18) First County Bank, CT	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	1/15/2021	15	\$2,047.05
19) Opus Bank, CA	Certificate of Deposit	\$247,000.00	4/17/2020	1.15%	1/19/2021	19	\$2,155.67
20) Cadence Bank NA, AL	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	105	\$2,717.00
21) CresCom Bank, SC	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	105	\$2,717.00
22) Towne Bank, VA	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	105	\$2,717.00
23) Horatio State Bank, AR	Certificate of Deposit	\$249,000.00	4/20/2020	1.05%	4/19/2021	109	\$871.52
24) OceanFirst Bank, NJ	Certificate of Deposit	\$247,000.00	4/20/2020	1.15%	4/20/2021	110	\$2,832.72
25) Wex Bank, UT	Certificate of Deposit	\$245,852.40	5/6/2019	2.48%	5/3/2021	123	\$3,161.10
26) 1st Financial Bank USA, SD	Certificate of Deposit	\$249,000.00	5/11/2020	0.35%	5/11/2021	131	\$363.15
27) Bank of Hope, CA	Certificate of Deposit	\$249,000.00	4/15/2020	1.20%	5/17/2021	137	\$996.00
28) Beal Bank, NV	Certificate of Deposit	\$249,000.00	8/5/2020	0.20%	5/21/2021	141	\$207.50
29) Brookline Bank, MA	Certificate of Deposit	\$249,000.00	5/8/2020	0.70%	7/8/2021	189	\$726.25
30) Nicolet National Bank, WI	Certificate of Deposit	\$248,975.10	4/14/2020	1.16%	7/19/2021	200	\$979.42
31) Bank of Rhode Island, RI	Certificate of Deposit	\$248,962.65	5/8/2020	0.71%	8/9/2021	221	\$763.60
32) AvidBank, CA	Certificate of Deposit	\$248,975.10	5/7/2020	0.71%	11/8/2021	312	\$751.15
Certificate of Deposit Subtotal		\$3,719,765.25					
<u>Commercial Paper</u>							
33) Natixis NY	Commercial Paper	\$1,246,437.50	6/12/2020	0.38%	3/9/2021	68	\$3,562.50
34) BNP Paribas	Commercial Paper	\$997,840.00	7/15/2020	0.32%	3/15/2021	74	\$2,160.00
35) Natixis NY	Commercial Paper	\$798,320.00	8/7/2020	0.28%	5/4/2021	124	\$1,680.00
36) BNP Paribas	Commercial Paper	\$499,100.00	8/20/2020	0.24%	5/17/2021	137	\$900.00
37) Toyota Motor Credit	Commercial Paper	\$1,097,862.94	10/13/2020	0.26%	7/9/2021	190	\$2,137.06
38) Toyota Motor Credit	Commercial Paper	\$998,050.00	11/6/2020	0.26%	8/3/2021	215	\$1,950.00
39) JP Morgan	Commercial Paper	\$1,996,400.00	11/12/2020	0.24%	8/9/2021	221	\$3,600.00
40) Royal Bank of Canada (RBC)	Commercial Paper	\$1,497,422.09	11/13/2020	0.23%	8/9/2021	221	\$2,577.91
41) MUFG Bank	Commercial Paper	\$998,145.83	12/10/2020	0.25%	9/3/2021	246	\$1,854.17
42) MUFG Bank	Commercial Paper	\$124,777.50	12/17/2020	0.24%	9/10/2021	253	\$222.50
Commercial Paper Subtotal		\$10,254,355.86					
43) First American Treasury Obligations Fund	Money Market	\$8,514.68	12/31/2020	0.03%	1/1/2021	1	\$0.01
44) Star Ohio - Construction Fund	Money Market	\$475,714.98	12/31/2020	0.12%	1/1/2021	1	\$1.56
Subtotal		\$484,229.66					
Total May 2019 - Bond Proceeds		\$44,698,764.82					
Grand Total Construction Proceeds		\$54,966,626.84		0.83%		193	\$401,682.14

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
December 31, 2020**

Fund	Month to Date	Year to Date
General Fund (001)	\$12,128.82	\$68,101.87
Building Project Fund (004-9017)	\$101,430.67	\$456,121.40
Food Service Fund (006)	\$0.00	\$16.81
Sunbury Meadows CDA (022-9200)	\$5.34	\$25.19
Auxillary Services Fund (401)	\$111.76	\$534.84
Total All Funds	\$113,676.59	\$524,800.11

**Thank you for your review of the December 2020 Big Walnut
Local School District Financial Report.**



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