

Big Walnut Local School District

Monthly Financial Report

for the month ended
July 31, 2020



Prepared By:
Jeremy J. Buskirk
Treasurer

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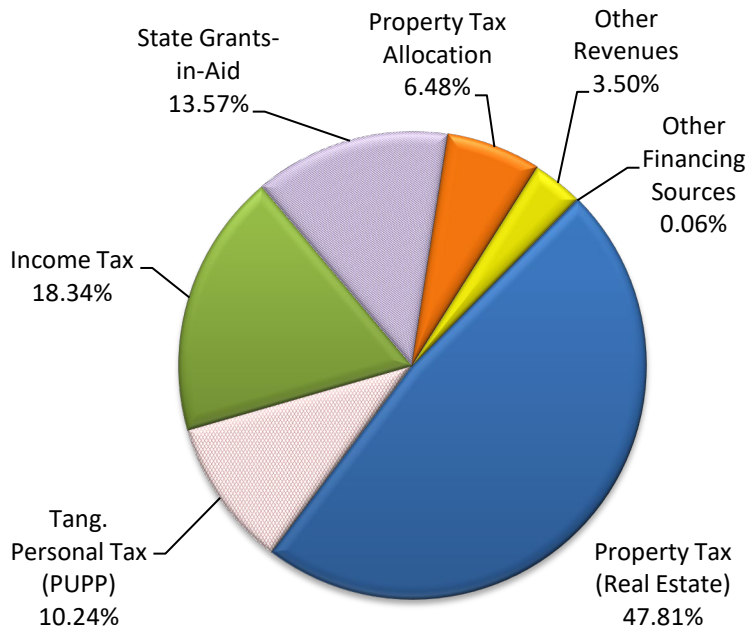
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All Funds Reports

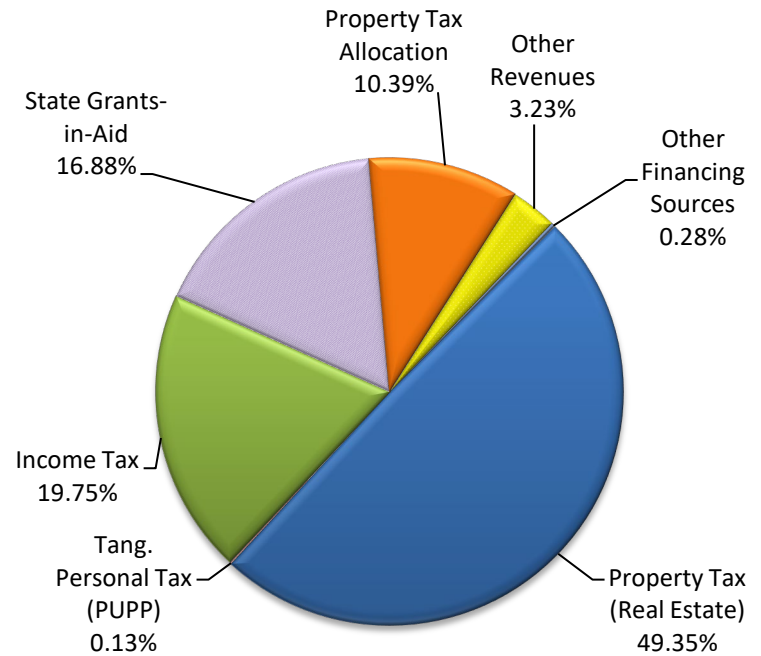
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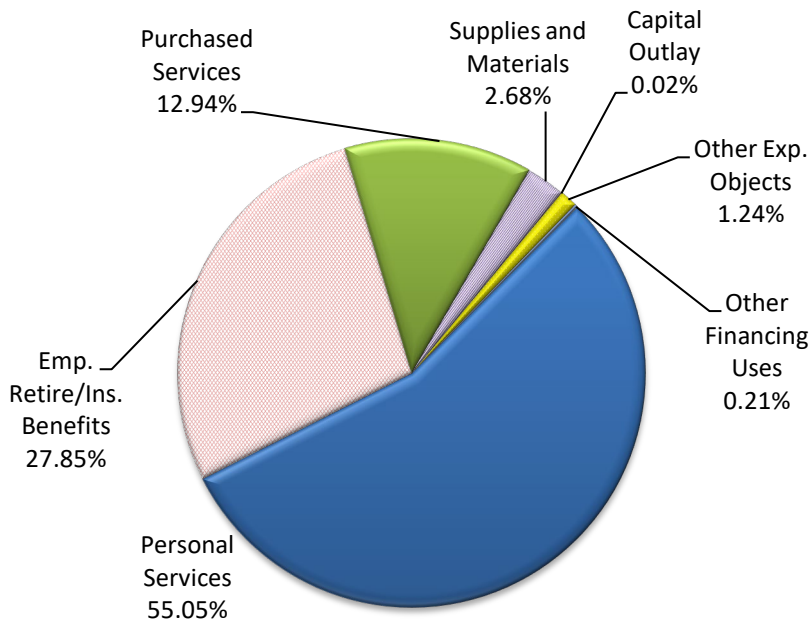
EST. GENERAL FUND REVENUE FY21
\$43,407,231



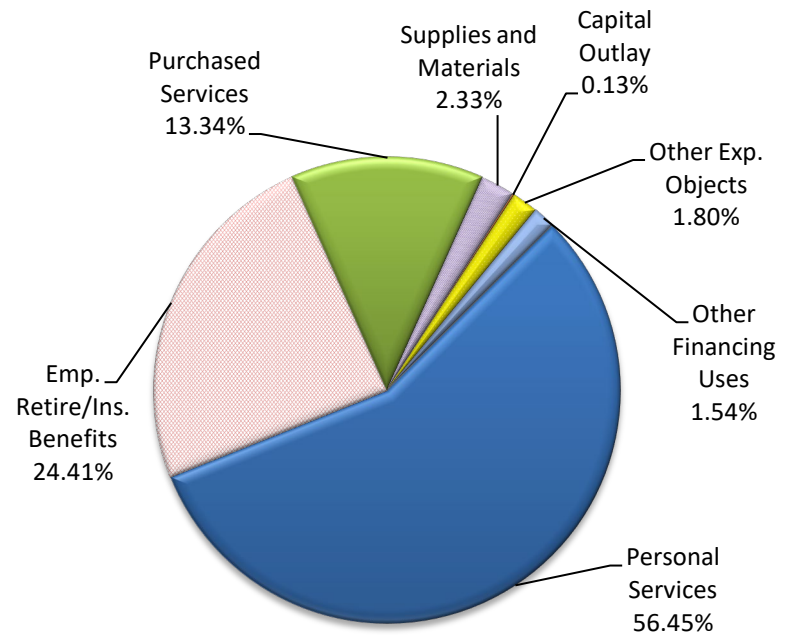
EST. GENERAL FUND REVENUE FY11
\$28,551,026



EST. GENERAL FUND EXPENDITURES FY21
\$46,592,104



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	4,032 as of 05/21/2020	2,994	34.67%

**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**

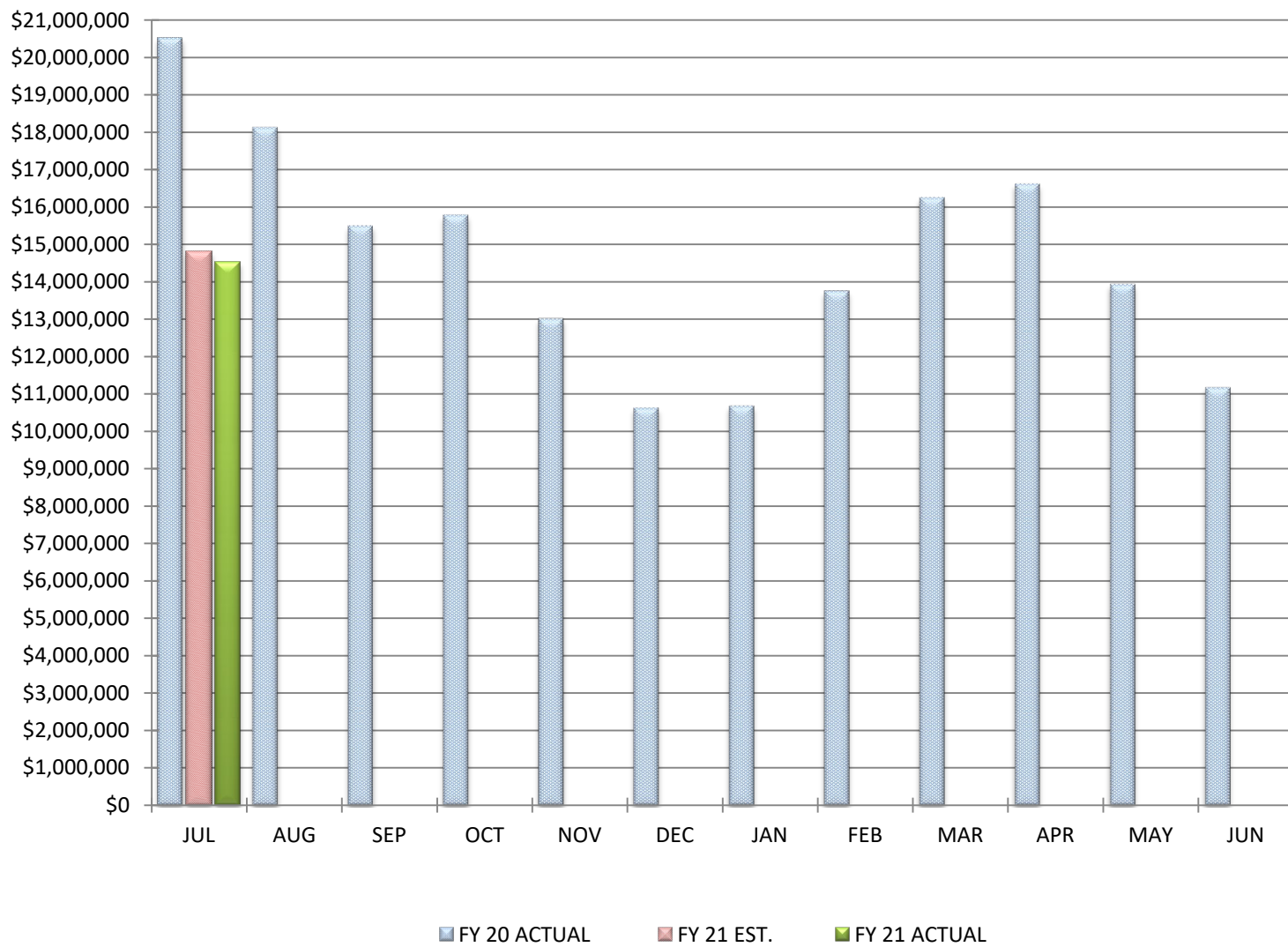
CATEGORY	FY 21 EST.	FY 21 ACTUAL	VARIANCE	PERCENTAGE
Revenues				
General Property Tax (Real Estate)	\$4,458,975	\$4,105,509	(\$353,466)	-7.9%
Tangible Personal Property (PUPP)	24,930	9,772	(15,158)	-60.8%
Income Tax	2,027,775	2,027,775	0	0.0%
Unrestricted State Grants-in-Aid	518,078	518,078	0	0.0%
Restricted State Grants-in-Aid	1,213	0	(1,213)	-100.0%
Property Tax Allocation (Reimb.)	0	0	0	0.0%
All Other Revenues	54,177	51,426	(2,751)	-5.1%
Total Revenues	7,085,148	6,712,561	(372,588)	-5.3%
Other Financing Sources				
Advances-In	\$0	\$0	\$0	0.0%
All Other Financing Sources	634	240	(394)	-62.1%
Total Other Financing Sources	634	240	(394)	-62.1%
Total Revenues & Other Fin. Sources	\$7,085,782	\$6,712,801	(\$372,982)	-5.3%
Expenditures				
Personal Services (Salaries & Wages)	\$1,931,947	\$1,927,019	(\$4,928)	-0.3%
Retirement/Insurance Benefits	955,720	898,519	(57,201)	-6.0%
Purchased Services	405,583	389,775	(15,808)	-3.9%
Supplies and Materials	95,706	90,634	(5,072)	-5.3%
Capital Outlay	0	0	0	0.0%
Other Expenditure Objects	60,462	61,041	579	1.0%
Total Expenditures	3,449,418	3,366,989	(82,429)	-2.4%
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	\$3,449,418	\$3,366,989	(\$82,429)	-2.4%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$3,636,364	\$3,345,812	(\$290,552)	-8.0%
Beginning Cash Balance July 1	\$11,167,332	\$11,167,332	\$0	0.0%
Ending Cash Balance	\$14,803,696	\$14,513,144	(\$290,552)	-2.0%
Estimated Encumbrances	\$3,808,020	\$3,814,411	(\$6,391)	
Unreserved Fund Balance	\$10,995,676	\$10,698,733	(\$296,943)	



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VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



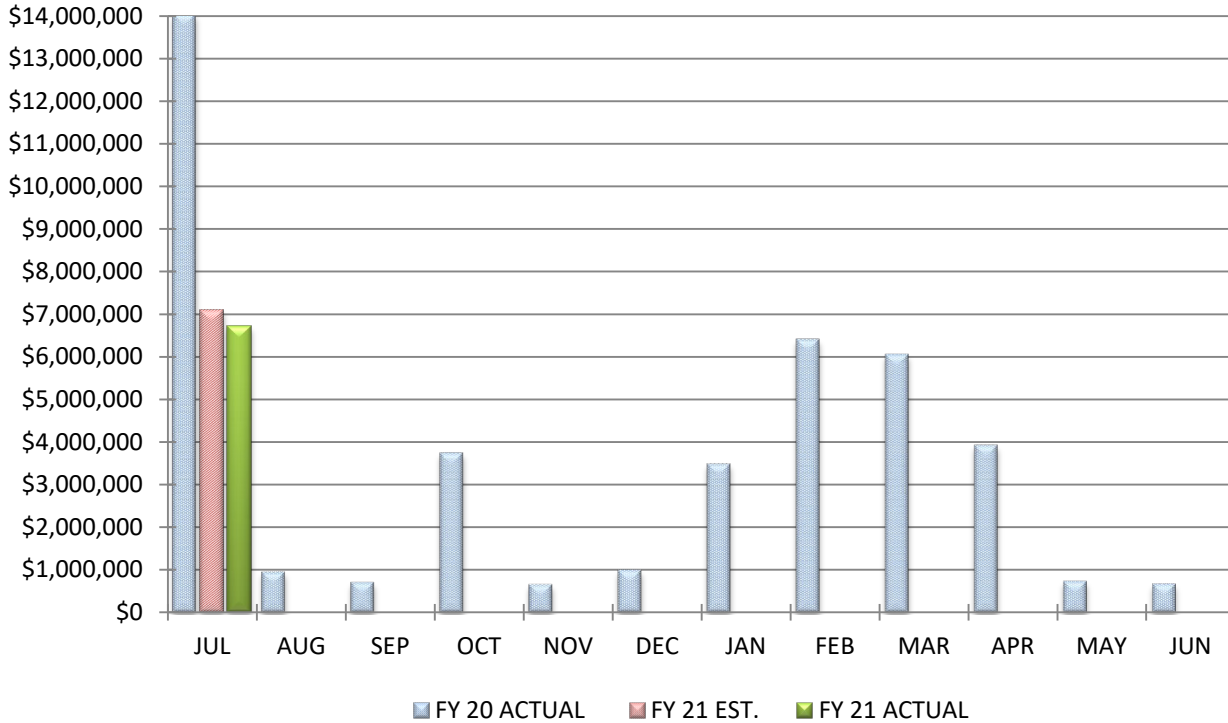
COMPARISON OF MONTHLY ENDING CASH BALANCES

July 31, 2020

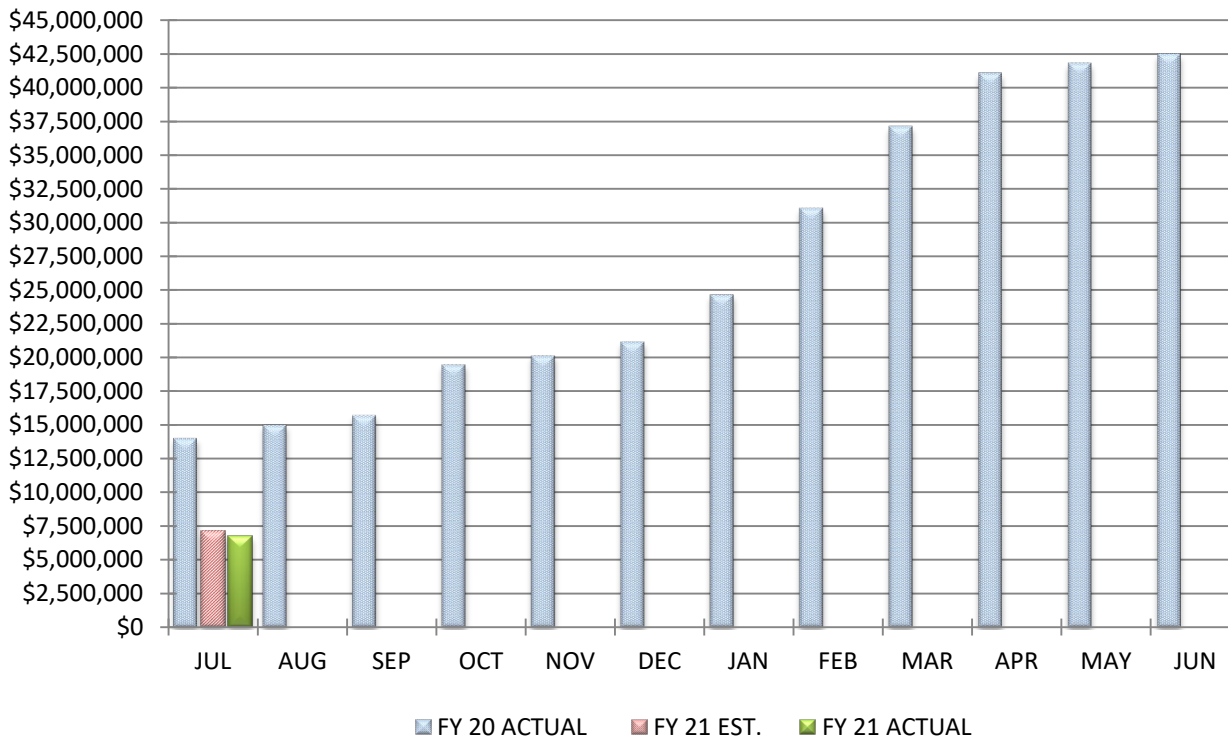
Actual Cash Balance		\$14,513,144
Estimated Cash Balance		\$14,803,696
Variance From Estimate	UNDER	(\$290,552)
Percent Variance From Estimate	UNDER	-1.96%
Previous Year Cash Balance		\$20,501,584

COMMENTS: We are slightly under annual estimates for the ending cash balance after the first month of the fiscal year. This fiscal year will be filled with many abnormalities both in academics and finances. We are under estimates for both revenues and expenditures in July, but the primary reason for being under is due to timing in major revenue areas. There is minimal historical trending to help know exactly how delaying income tax payment deadlines by three months and property tax payments by a month will impact the districts cash flow throughout the first half of the fiscal year. However, it is assumed that collections will vary significantly from prior years trends. Cash flow flow impacts where expected and planned for as the variance between estimated and previous year actual balances show. We will closely monitor revenues and expenditures to ensure that adequate liquidity is available. Further detail 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

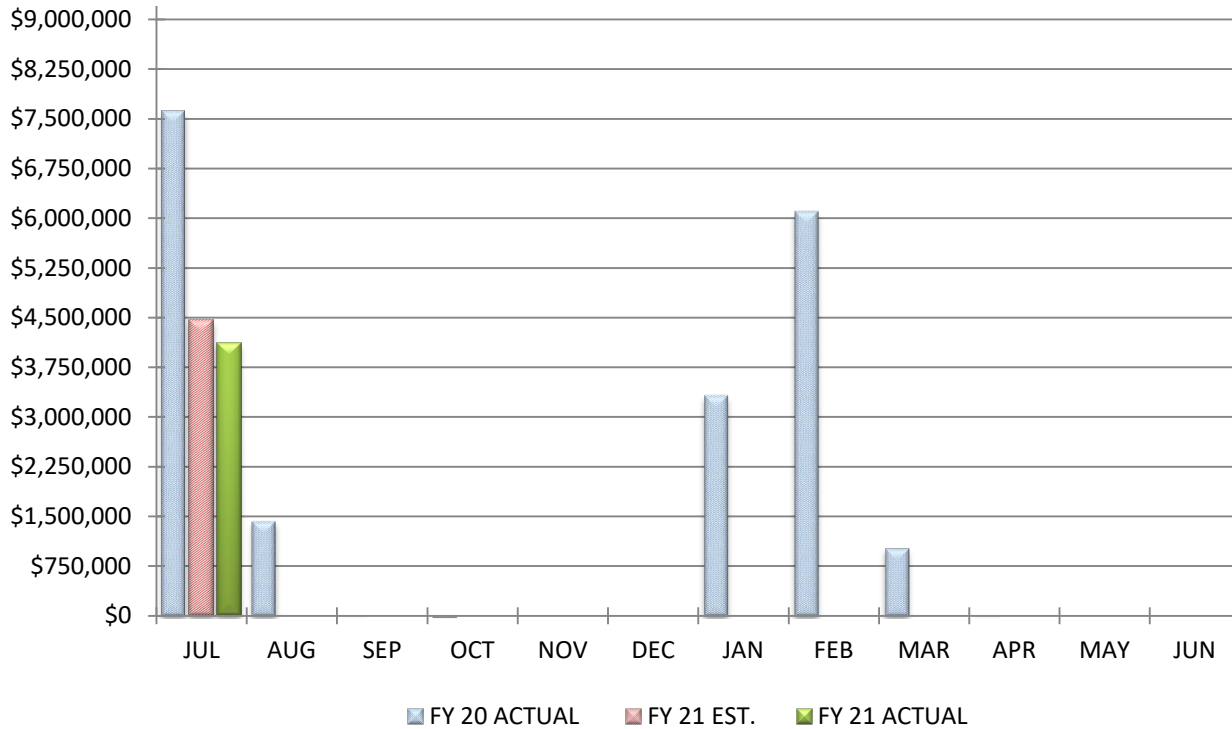


COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

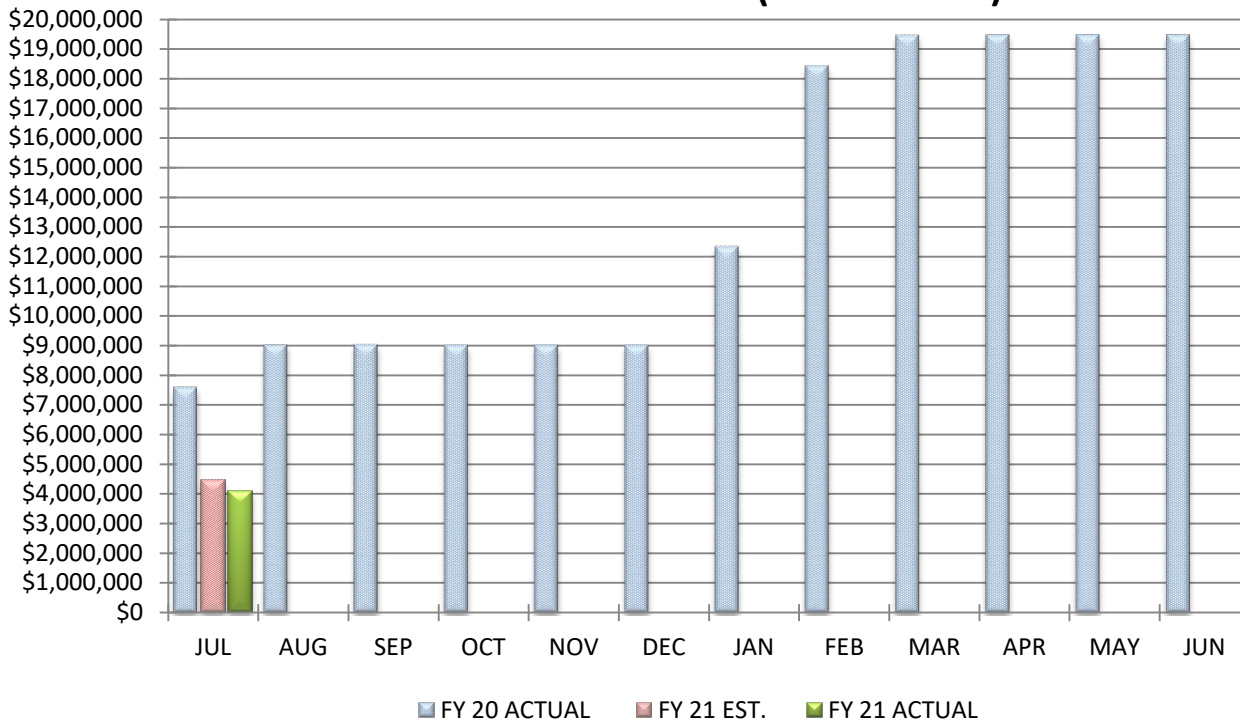
July 31, 2020				
		MONTH		YEAR-TO-DATE
Actual Receipts		\$6,712,801		\$6,712,801
Estimated Receipts		\$7,085,782		\$7,085,782
Variance From Estimate	UNDER	(\$372,982)	UNDER	(\$372,982)
Variance From Estimate	UNDER	-5.26%	UNDER	-5.26%
Actual Prior Year		\$14,025,512		\$14,025,512
Total 2020-2021 Estimate				\$43,407,231
Percent Of Total Estimate Received				15.46%
Percent Of Budget Year Completed		1 Months		8.33%

COMMENTS: We are slightly under estimates for revenue in July. The primary reason for this shortfall from estimates is due to delays in receiving general property tax and personal property tax payments. With Delaware County pushing the payment date for taxes back a month, it has caused cashflow fluctuations from historical trends. We will continue to closely monitor revenue collections and timing of payments. However at this time, we believe estimate revenues for the year are reasonable and should come in line with projections as the year continues.

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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

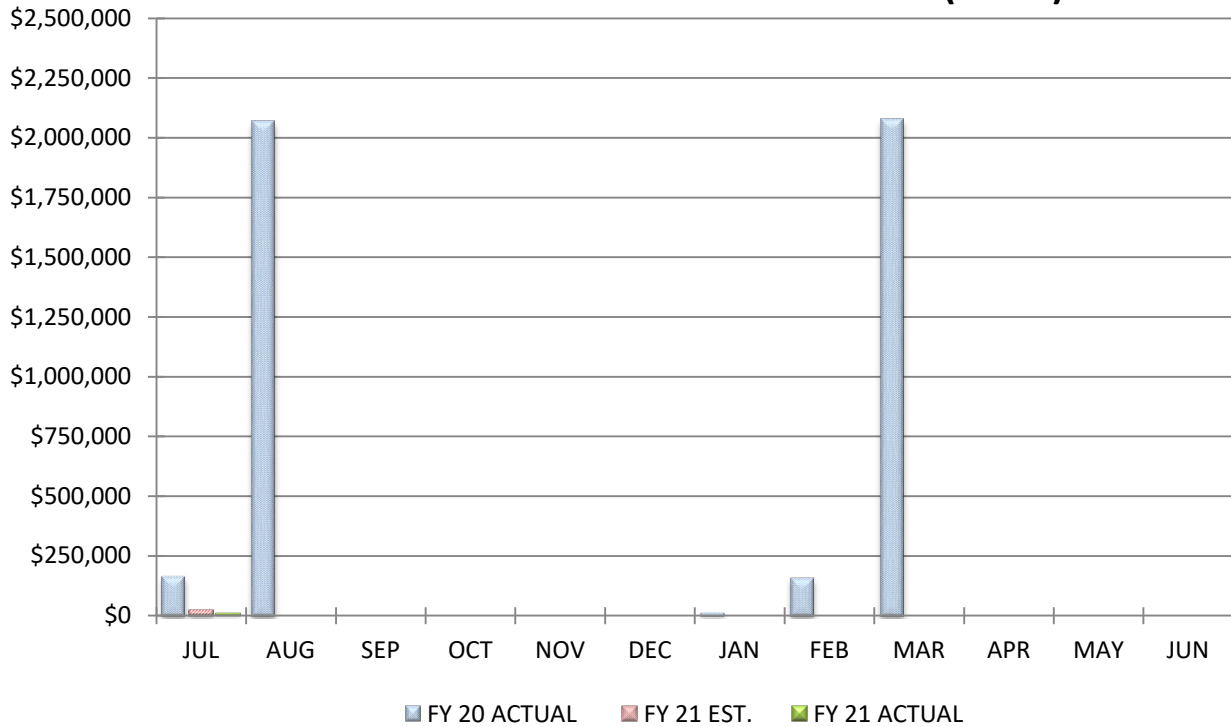


COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

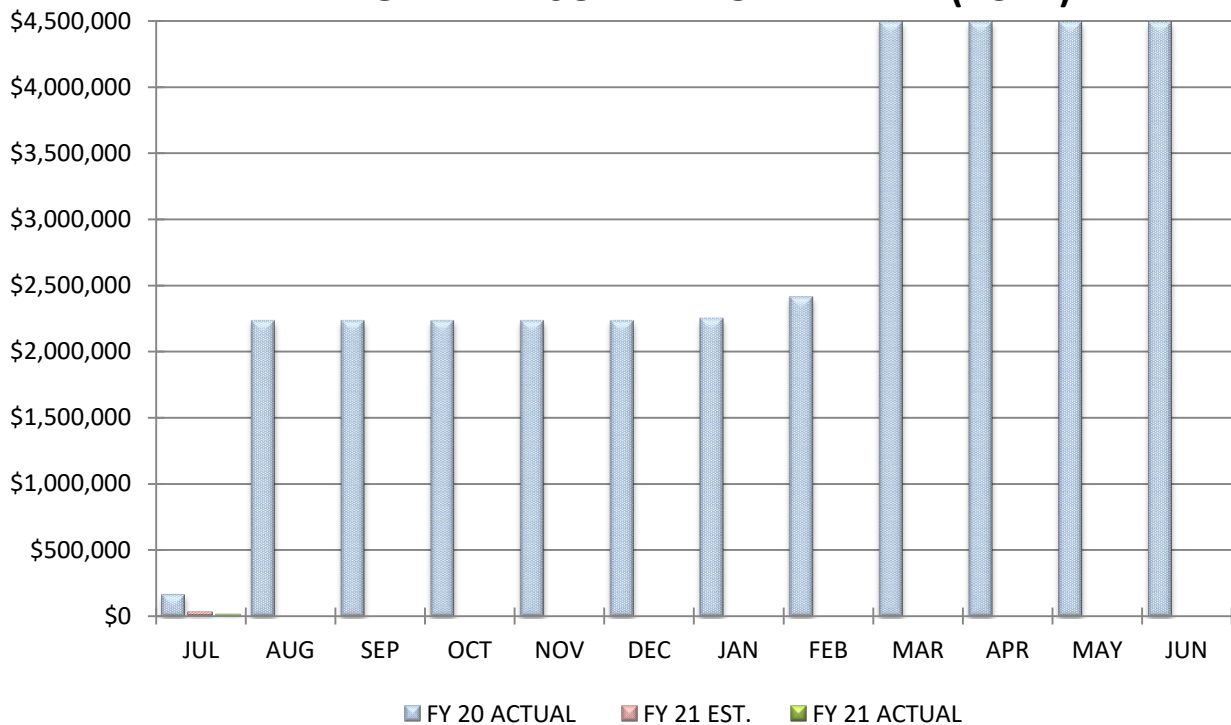
July 31, 2020				
		MONTH		
		<hr/>	YEAR-TO-DATE	<hr/>
Actual Real Estate Tax Receipts		\$4,105,509		\$4,105,509
Estimated Real Estate Tax Receipts		\$4,458,975		\$4,458,975
Variance From Estimate	UNDER	(\$353,466)	UNDER	(\$353,466)
Variance From Estimate	UNDER	-7.93%	UNDER	-7.93%
Actual Prior Year		\$7,600,759		\$7,600,759
Total 2020-2021 Estimate				\$20,751,124
Percent Of Total Estimate Received				19.78%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are under estimates for property taxes in July. As noted we anticipate this is primary due to delays in receiving general property tax payments. With Delaware County pushing the payment date for taxes back a month, it has caused cash flow fluctuations from historical trends. We will have to also watch to see if delinquency rates increase from previous trends due unemployment in our community from COVID-19, which would cause furthering timing delays in tax revenues. We believe estimated revenues for the year are reasonable and should come in line with projections as the year continues.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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

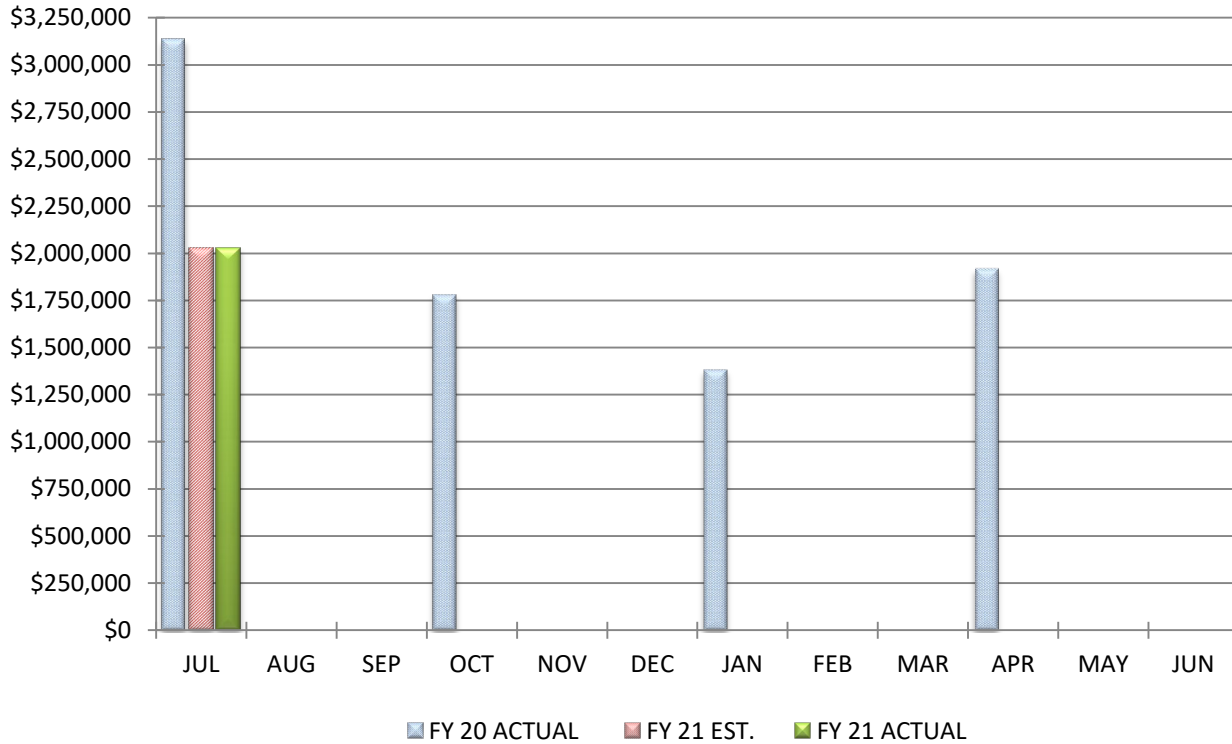


COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

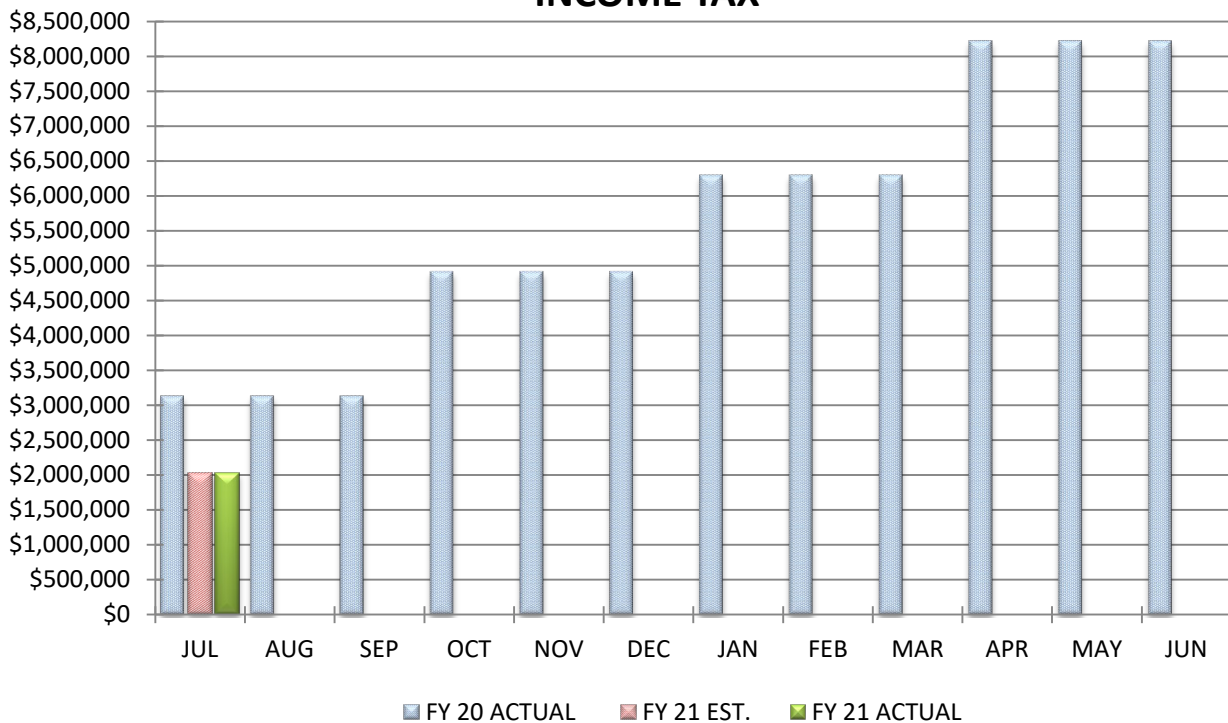
July 31, 2020				
		MONTH		
		<hr/>	YEAR-TO-DATE	<hr/>
Actual PUPP Tax Receipts		\$9,772		\$9,772
Estimated PUPP Tax Receipts		\$24,930		\$24,930
Variance From Estimate	UNDER	(\$15,158)	UNDER	(\$15,158)
Variance From Estimate	UNDER	-60.80%	UNDER	-60.80%
Actual Prior Year		\$168,726		\$168,726
Total 2020-2021 Estimate				\$4,445,760
Percent Of Total Estimate Received				0.22%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are under estimates for personal property taxes in July. With Delaware County pushing the payment date for taxes back a month, it has caused cash flow fluctuations from historical trends. We believe this revenue should be in line with estimates with final settlement of taxes anticipated to occur in September. We believe estimated revenues for the year are reasonable and should come in line with projections as the year continues.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX

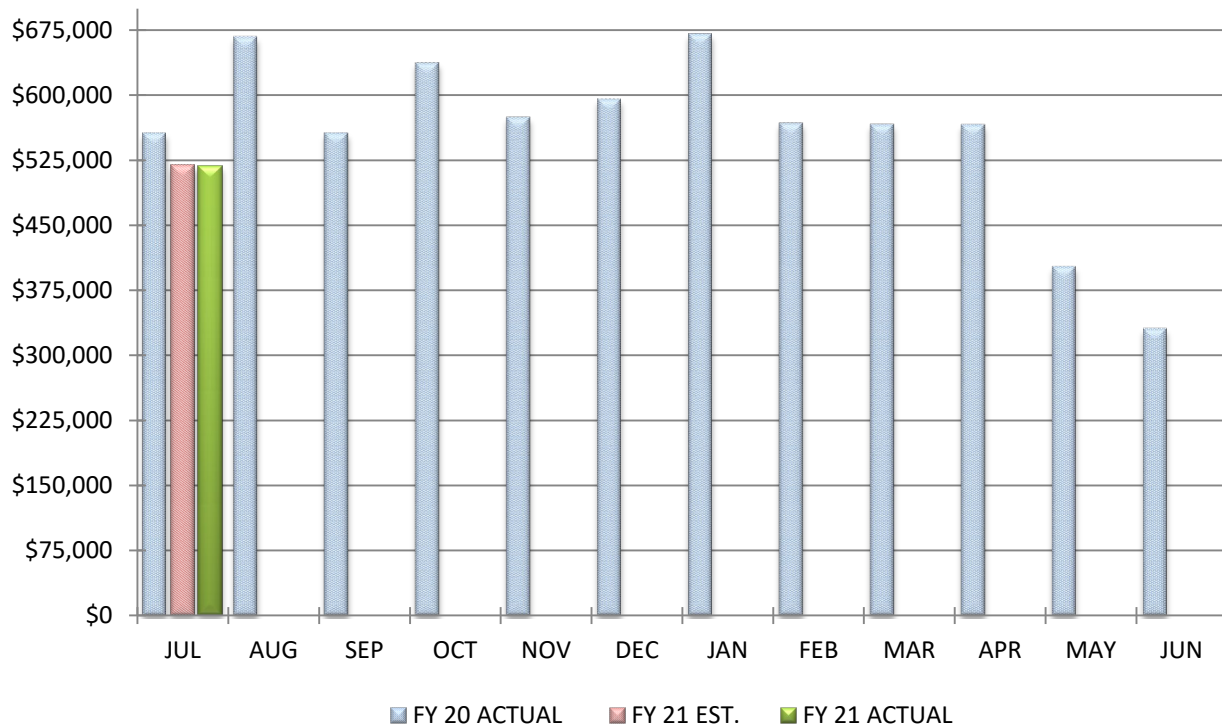


COMPARISON OF INCOME TAX

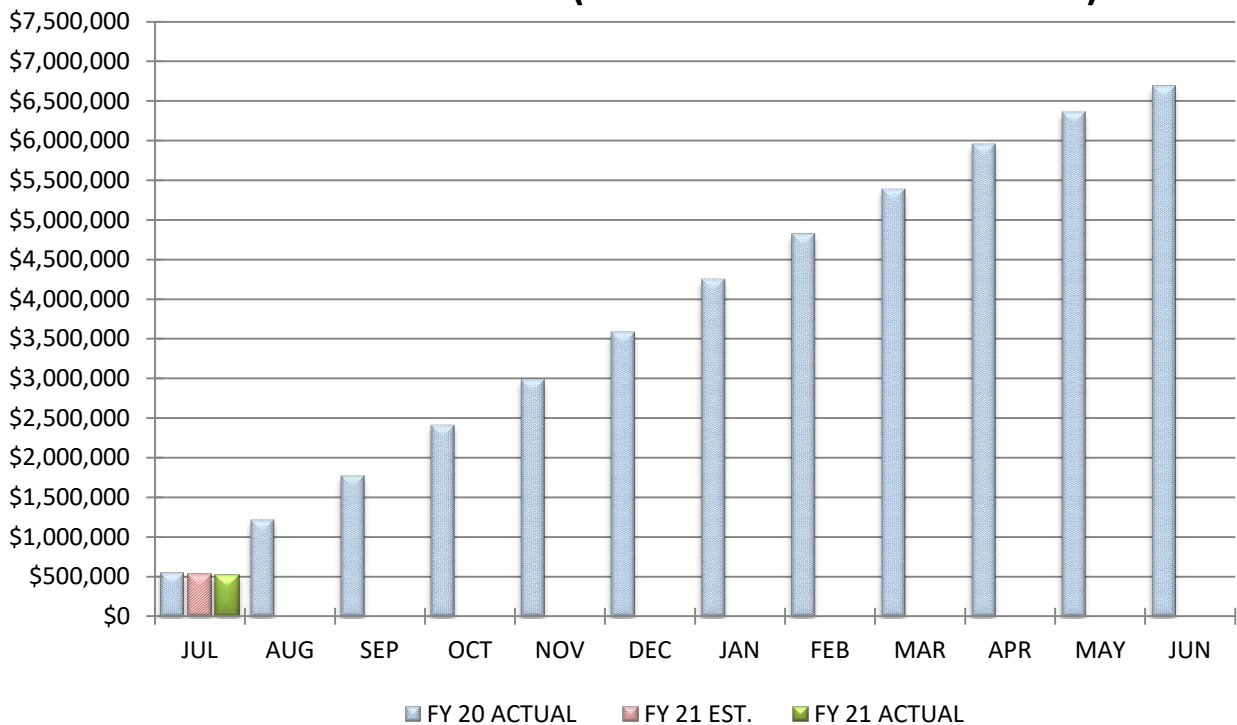
	July 31, 2020	
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual State Receipts	\$2,027,775	\$2,027,775
Estimated State Receipts	\$2,027,775	\$2,027,775
Variance From Estimate	\$0	\$0
Variance From Estimate	0.00%	0.00%
Actual Prior Year	\$3,132,371	\$3,132,371
Total 2020-2021 Estimate		\$7,959,783
Percent Of Total Estimate Received		25.48%
Percent Of Budget Year Completed	1 months	8.33%

COMMENTS: The impact of the income tax payment and filing deadline being pushed back to July 15th can be noted in the large variance from the amount received in the prior year. This payment changed has caused fluctuations in our historical trends and would anticipate that revenue normally received in July will likely be received in October. We are on target with annual estimates and 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)

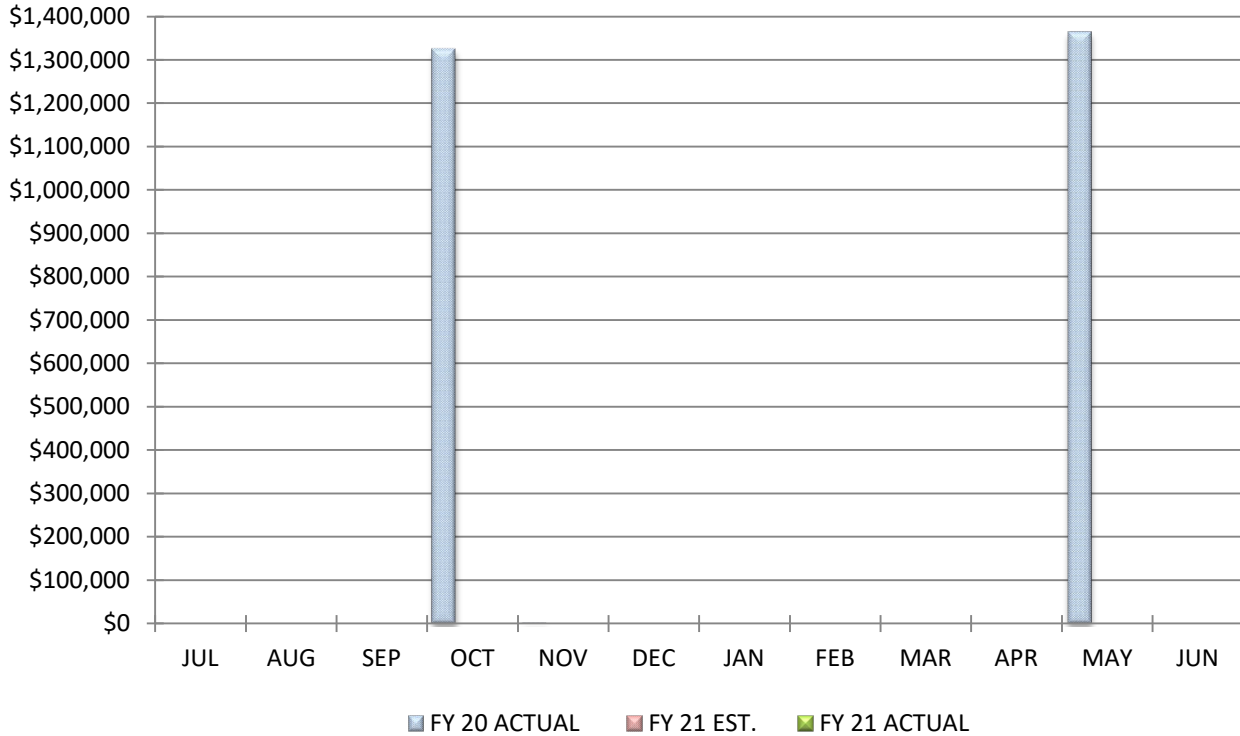


COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

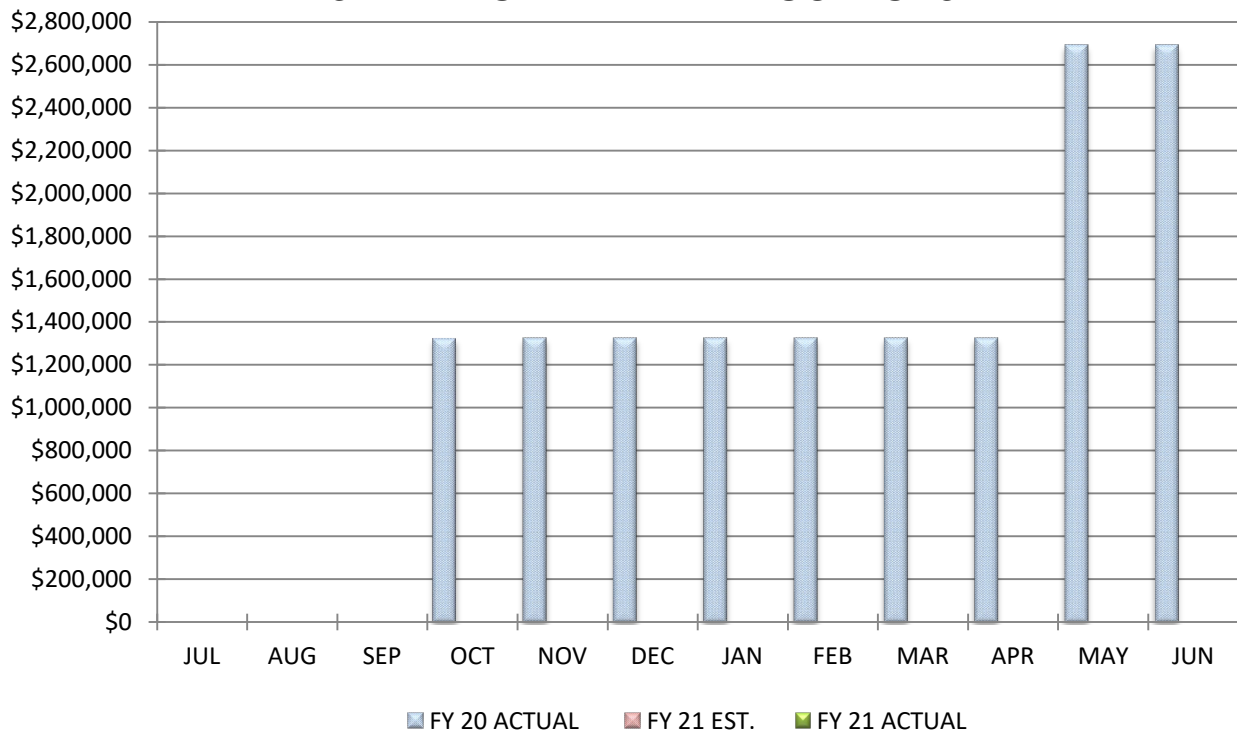
July 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$518,078		\$518,078
Estimated State Receipts		\$519,291		\$519,291
Variance From Estimate	UNDER	(\$1,213)	UNDER	(\$1,213)
Variance From Estimate	UNDER	-0.23%	UNDER	-0.23%
Actual Prior Year		\$555,509		\$555,509
Total 2020-2021 Estimate				\$5,889,839
Percent Of Total Estimate Received				8.80%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

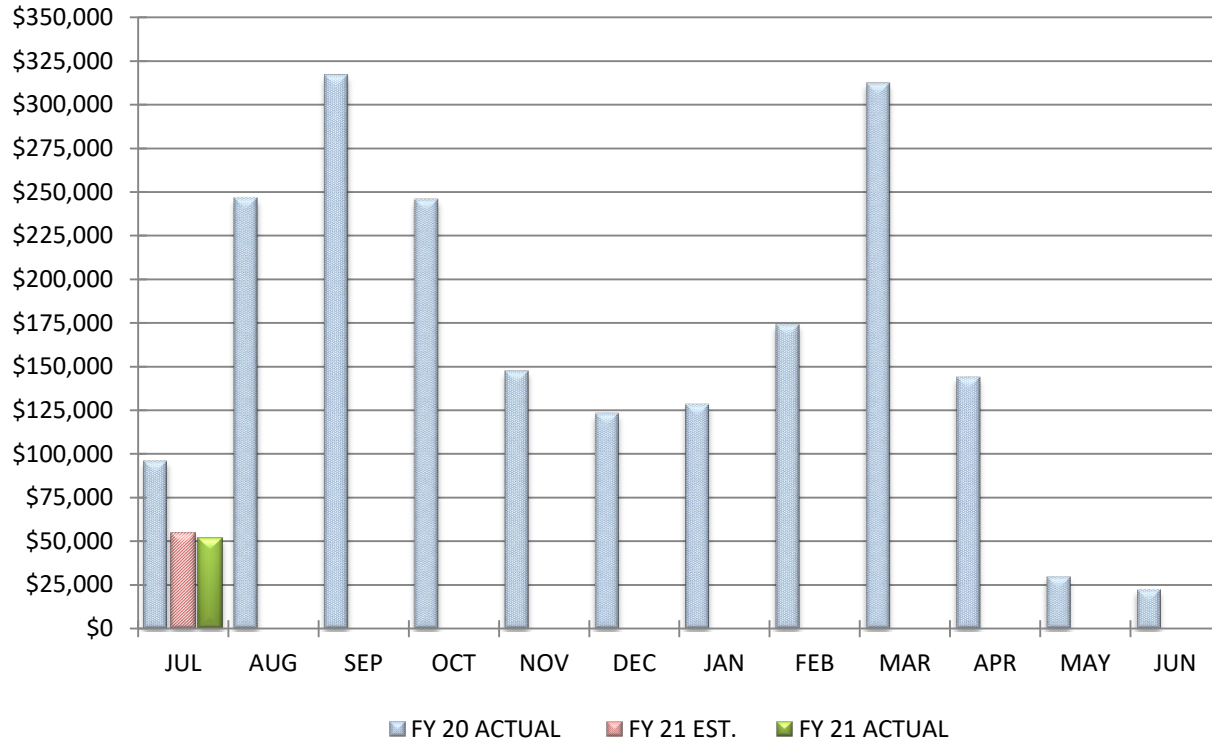


COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

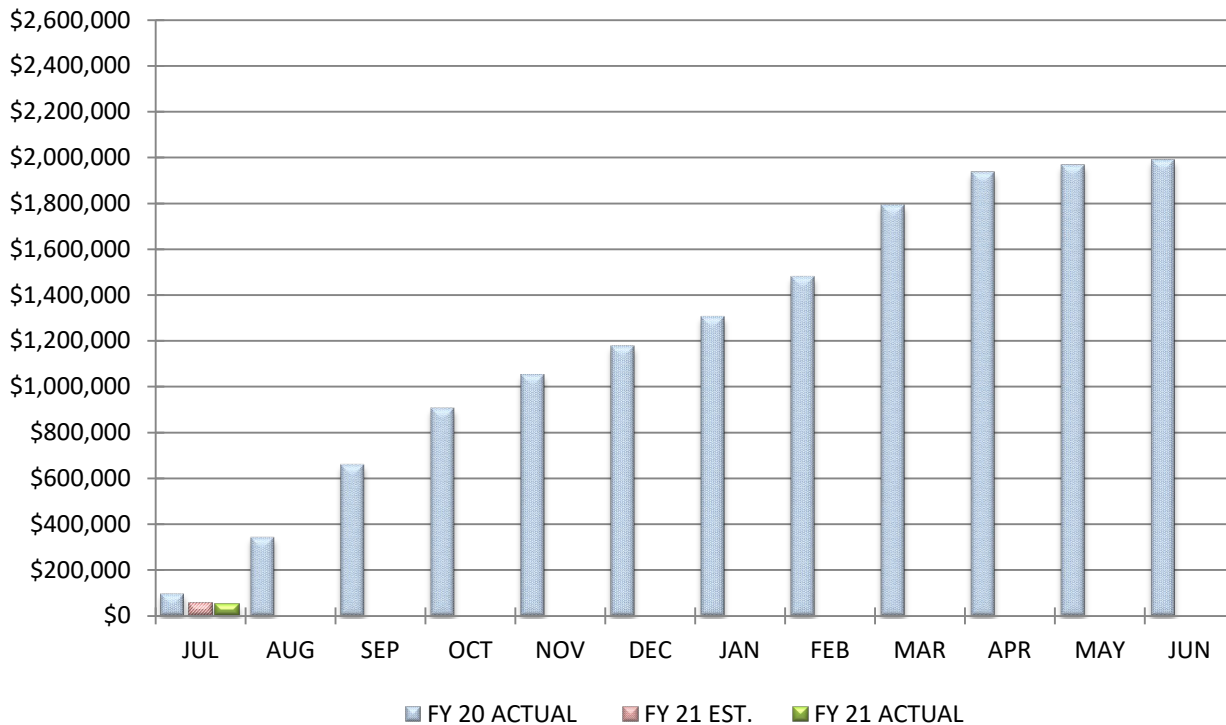
	July 31, 2020	
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0	\$0
Estimated Tax Allocation Receipts	\$0	\$0
Variance From Estimate	\$0	\$0
Variance From Estimate	0.00%	0.00%
Actual Prior Year	\$0	\$0
Total 2020-2021 Estimate		\$2,813,290
Percent Of Total Estimate Received		0.00%
Percent Of Budget Year Completed	1 months	8.33%

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

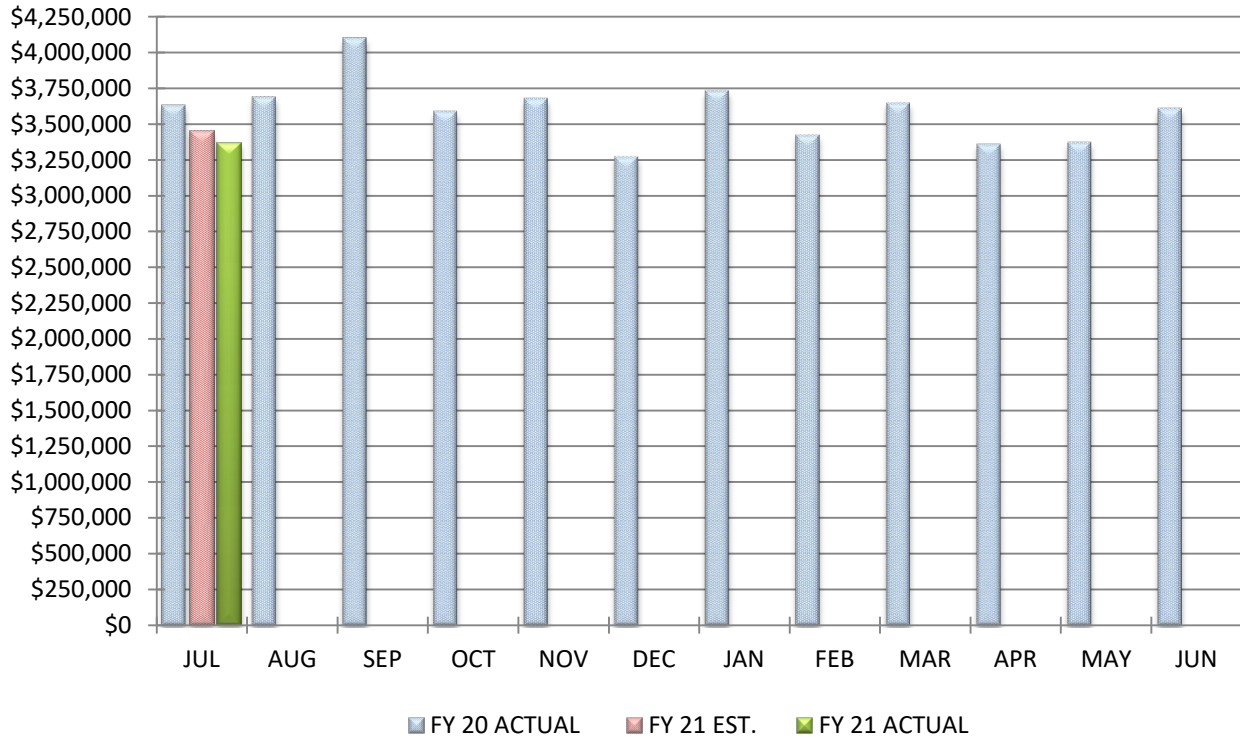


COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

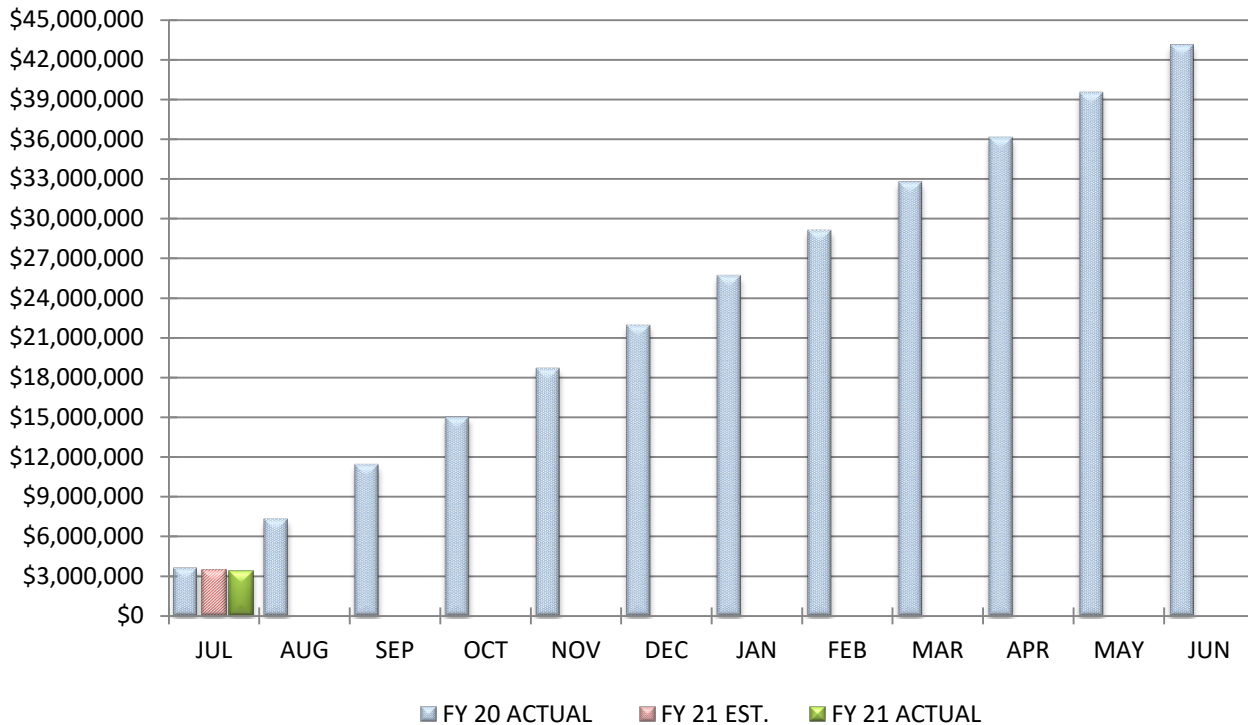
July 31, 2020				
		MONTH		
		<hr/>		
			YEAR-TO-DATE	
			<hr/>	
Actual Other Receipts		\$51,666		\$51,666
Estimated Other Receipts		\$54,811		\$54,811
Variance From Estimate	UNDER	(\$3,145)	UNDER	(\$3,145)
Variance From Estimate	UNDER	-5.74%	UNDER	-5.74%
Actual Prior Year		\$96,141		\$96,141
Total 2020-2021 Estimate				\$1,547,435
Percent Of Total Estimate Received				3.34%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are on target with annual estimates.

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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

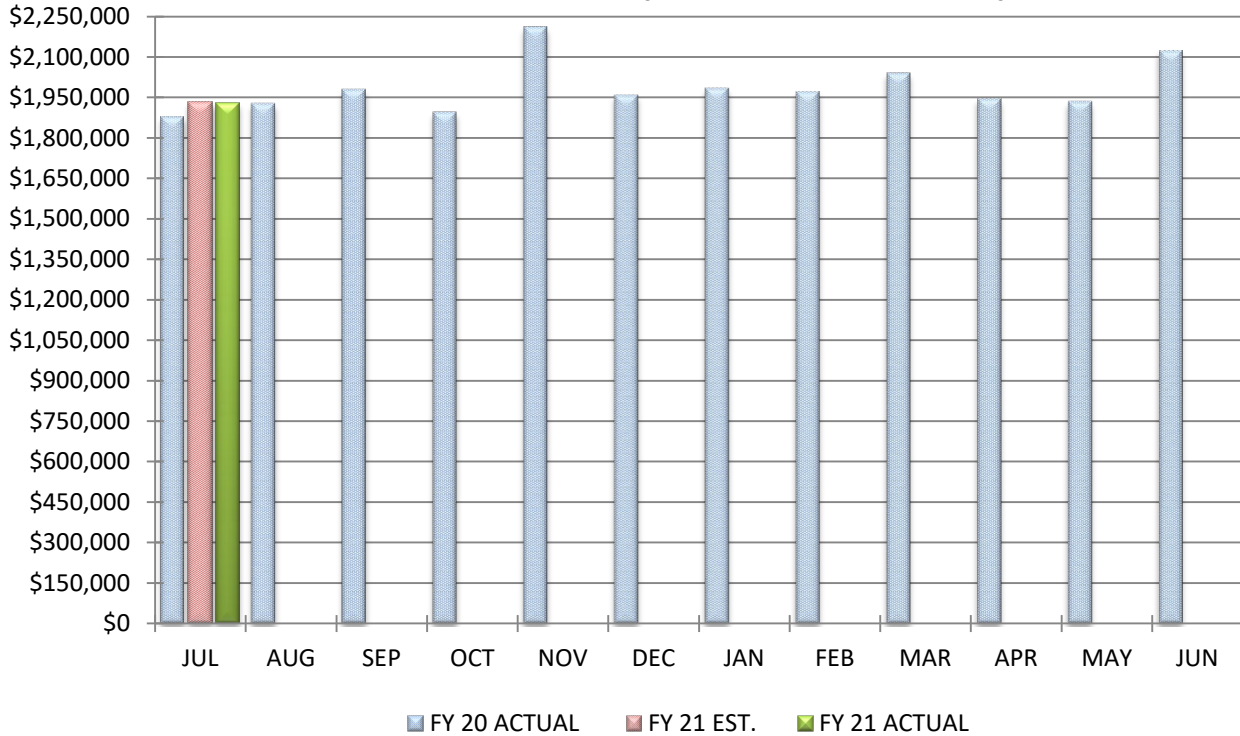


COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

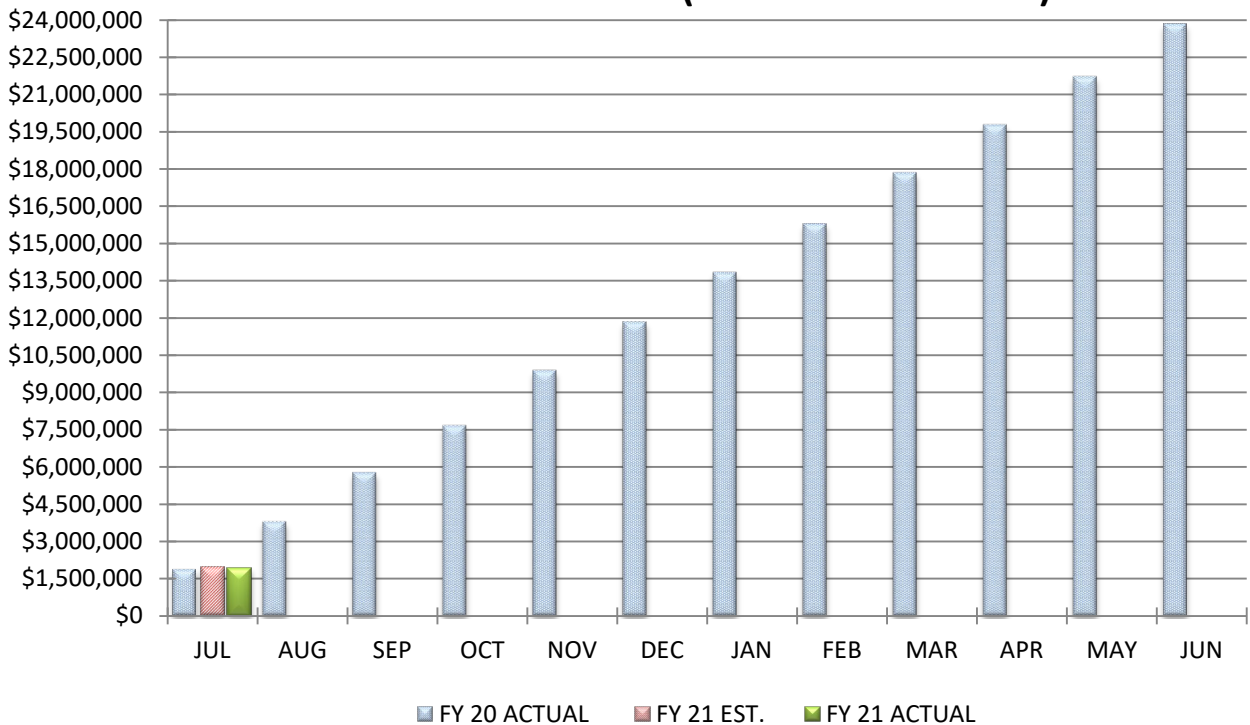
July 31, 2020				
		MONTH		YEAR-TO-DATE
Actual Expenditures		\$3,366,989		\$3,366,989
Estimated Expenditures		\$3,449,418		\$3,449,418
Variance From Estimate	UNDER	(\$82,429)	UNDER	(\$82,429)
Variance From Estimate	UNDER	-2.39%	UNDER	-2.39%
Actual Prior Year		\$3,630,538		\$3,630,538
Total 2020-2021 Estimate				\$46,592,104
Percent Of Total Estimate Spent				7.23%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We were on target with annual estimates. The variance under is primarily due to our Employees' Retirement/Insurance Benefits line being under. We received a COVID-19 credit from United Healthcare for our medical insurance that was taken in July causing the amount to be well under projected amounts. Future months are anticipated to be in line with projected amounts.

COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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

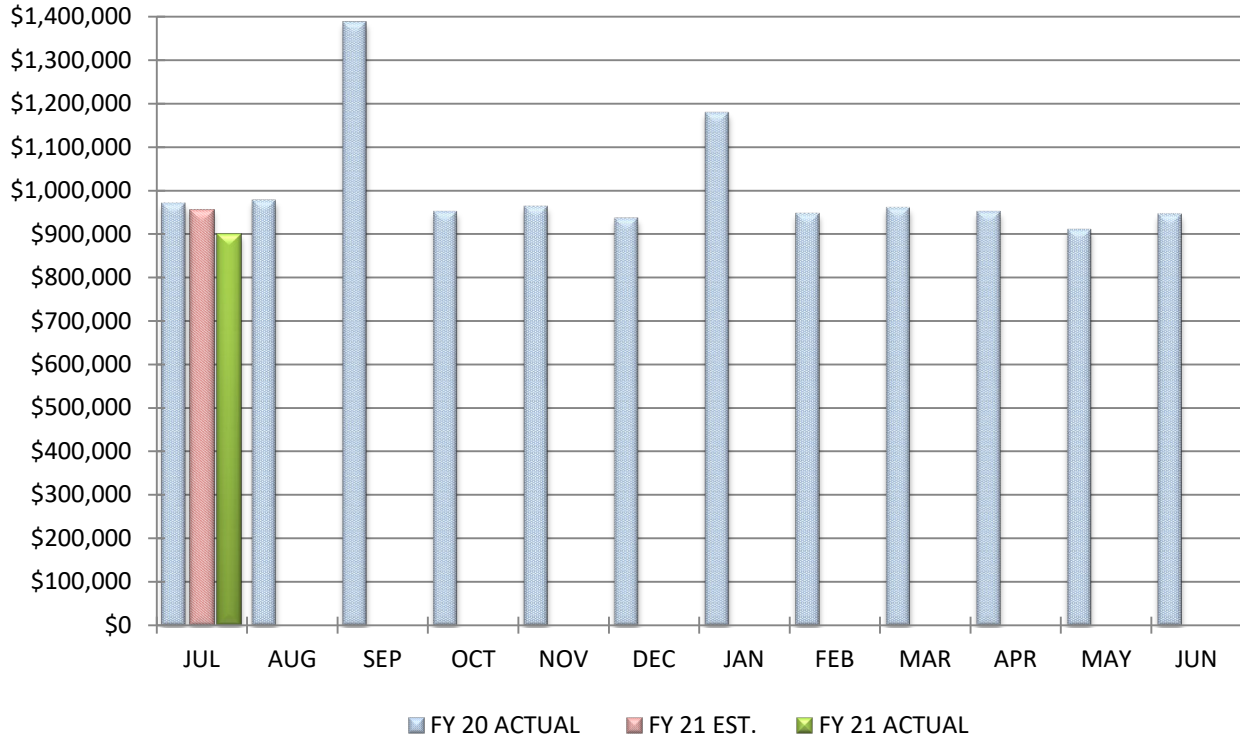


COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

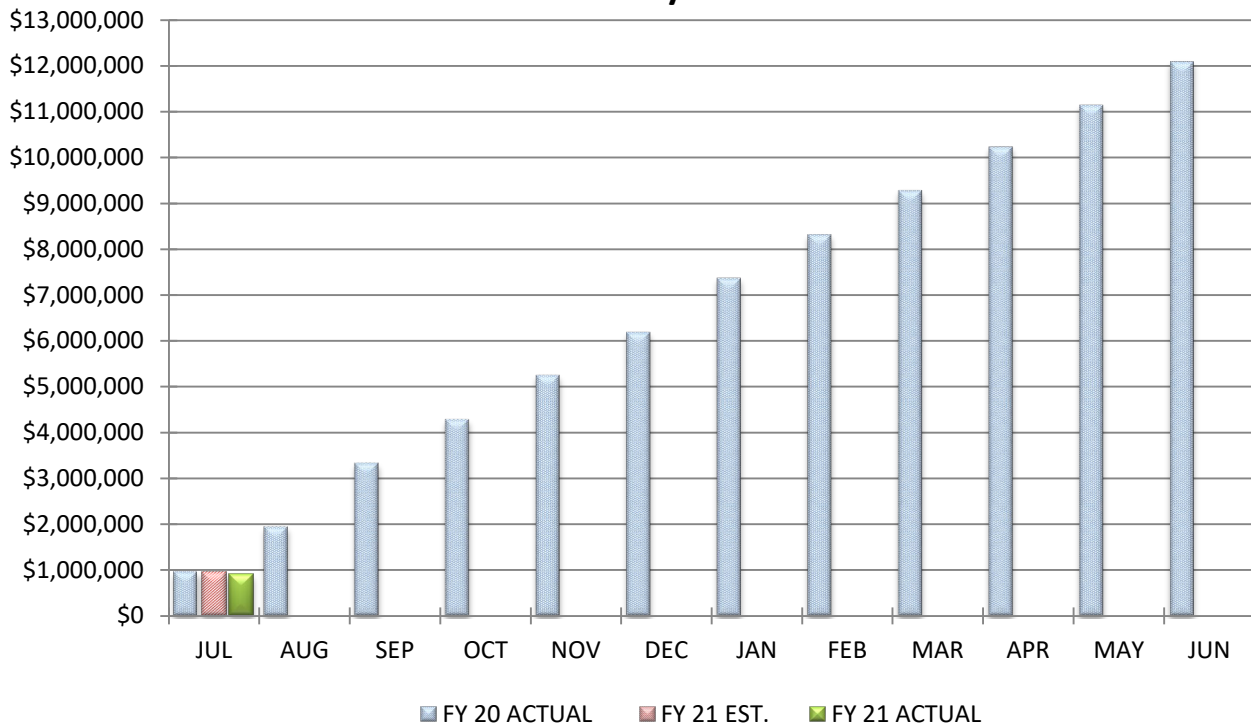
July 31, 2020				
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$1,927,019		\$1,927,019
Estimated Wage Expenditures		\$1,931,947		\$1,931,947
Variance From Estimate	UNDER	(\$4,928)	UNDER	(\$4,928)
Variance From Estimate	UNDER	-0.26%	UNDER	-0.26%
Actual Prior Year		\$1,877,182		\$1,877,182
Total 2020-2021 Estimate				\$25,647,908
Percent Of Total Estimate Spent				7.51%
Percent Of Budget Year Completed		1 months		8.33%

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

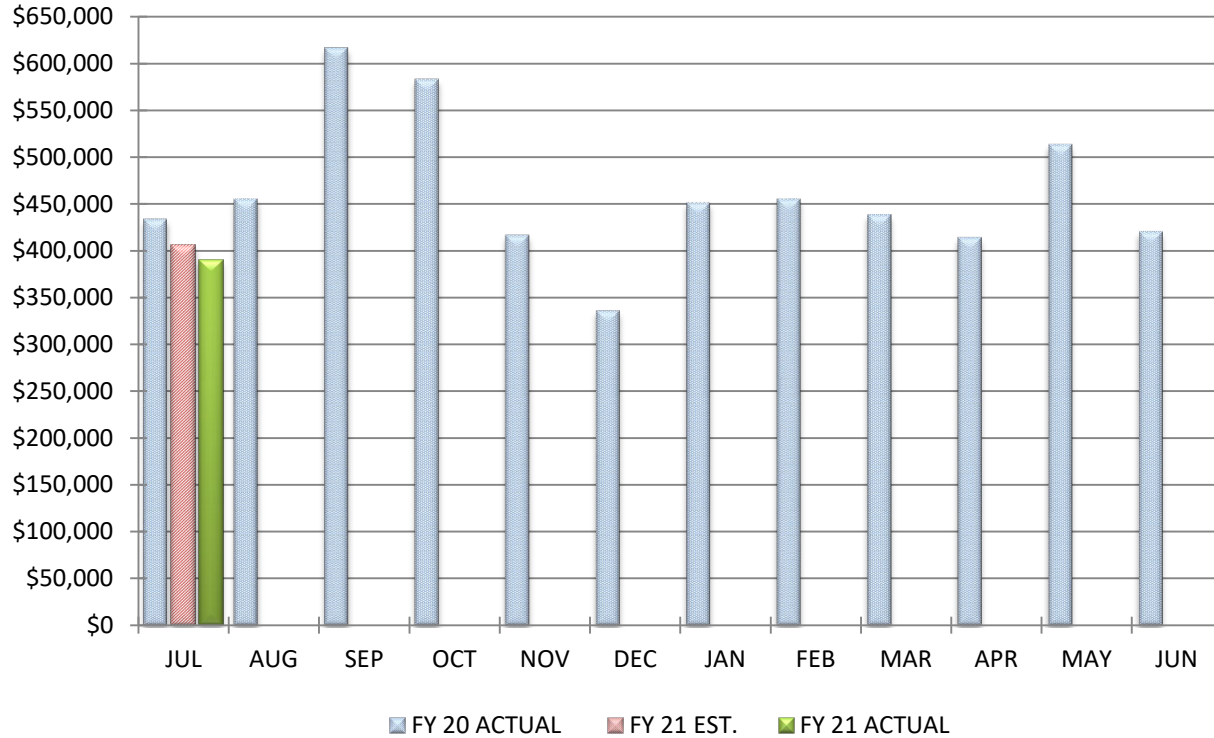


COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

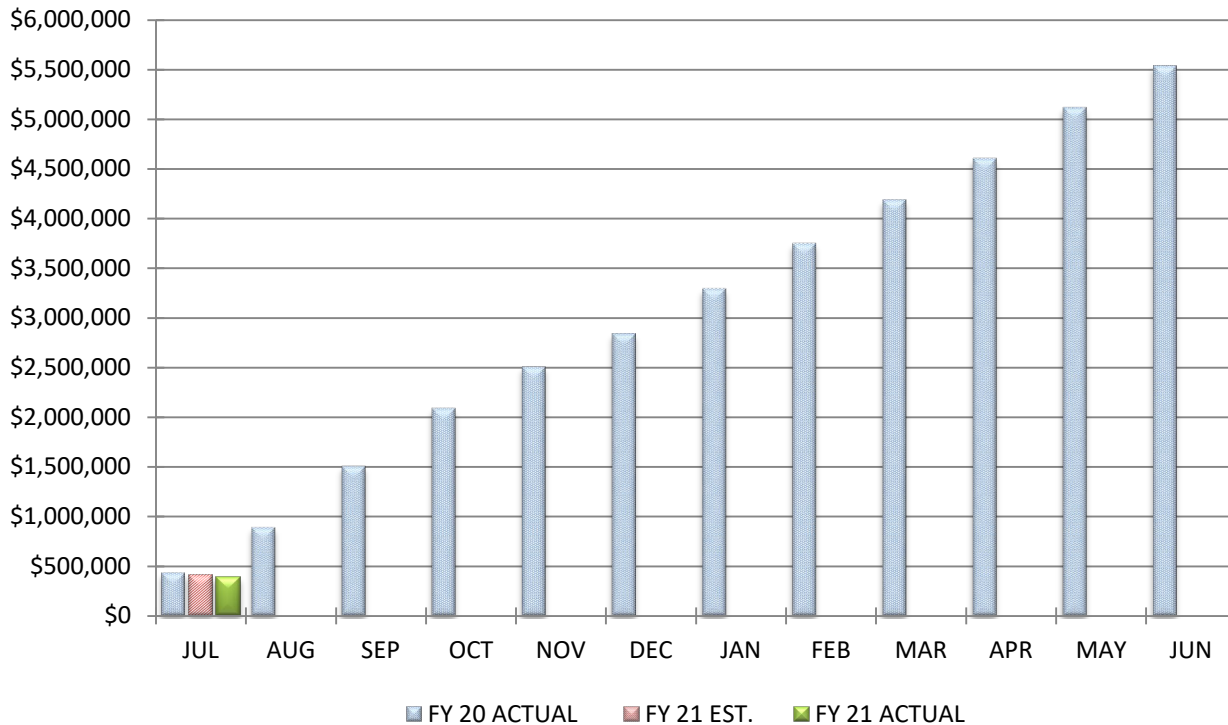
July 31, 2020				
		MONTH		
		<hr/>		
			YEAR-TO-DATE	
			<hr/>	
Actual Fringe Benefit Expenditures		\$898,519		\$898,519
Estimated Fringe Benefit Expenditures		\$955,720		\$955,720
Variance From Estimate	UNDER	(\$57,201)	UNDER	(\$57,201)
Variance From Estimate	UNDER	-5.99%	UNDER	-5.99%
Actual Prior Year		\$971,121		\$971,121
Total 2020-2021 Estimate				\$12,978,173
Percent Of Total Estimate Spent				6.92%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are under estimates as of the end of July. We received a COVID-19 credit from United Healthcare to apply to our July medical insurance premiums causing the amount to be well under projected amounts. Future months are anticipated to be in line with projected amounts.

COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES

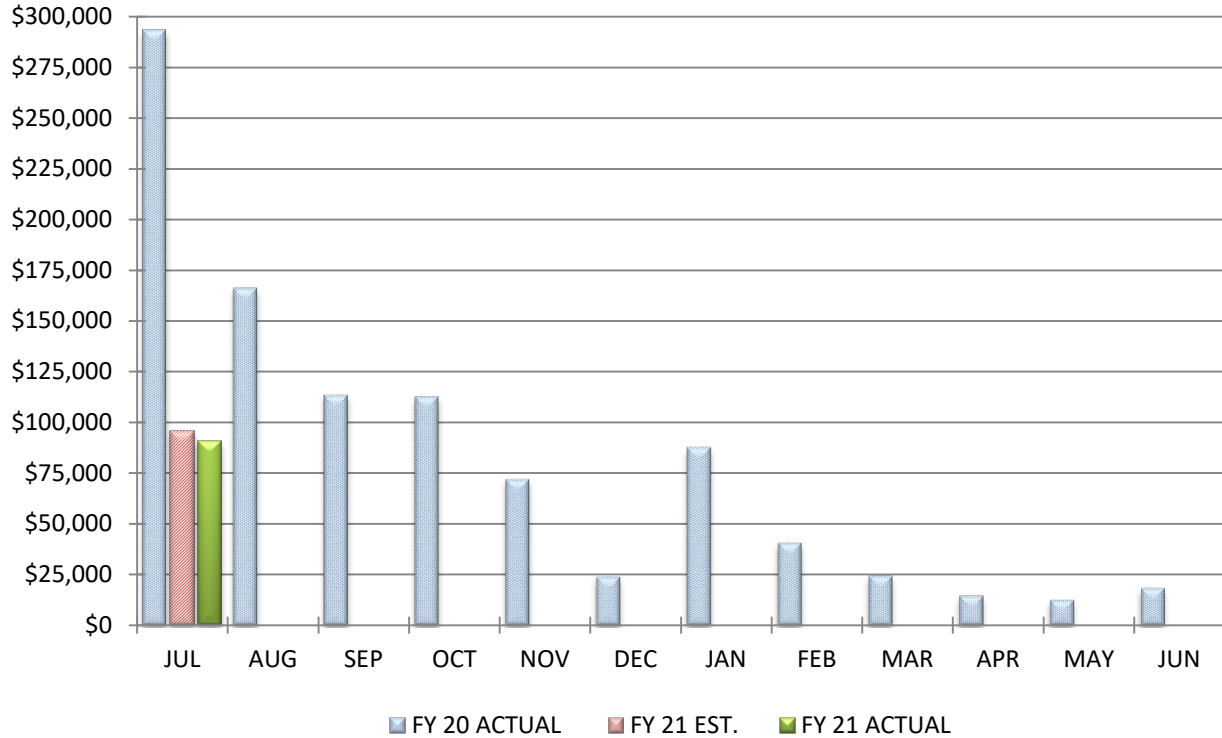


COMPARISON OF PURCHASED SERVICES

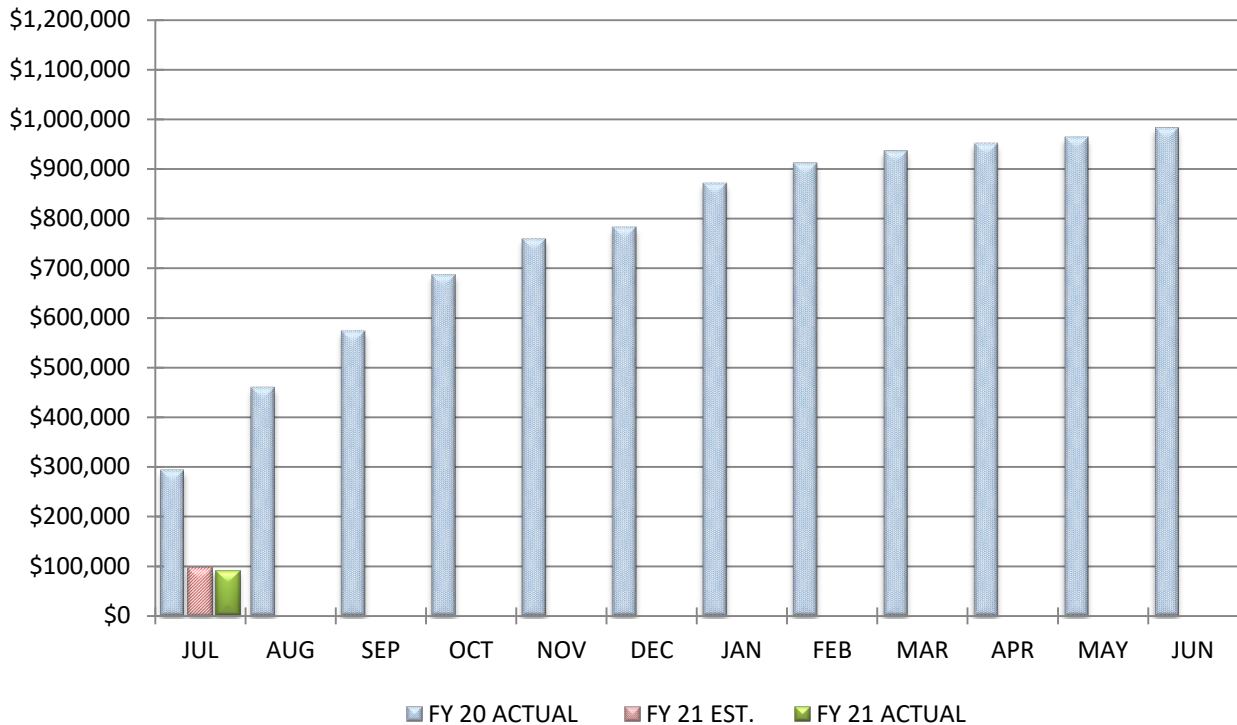
July 31, 2020				
		MONTH		
		<hr/>		
				YEAR-TO-DATE
				<hr/>
Actual Service Expenditures		\$389,775		\$389,775
Estimated Service Expenditures		\$405,583		\$405,583
Variance From Estimate	UNDER	(\$15,808)	UNDER	(\$15,808)
Variance From Estimate	UNDER	-3.90%	UNDER	-3.90%
Actual Prior Year		\$433,351		\$433,351
Total 2020-2021 Estimate				\$6,031,268
Percent Of Total Estimate Spent				6.46%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are under estimates as of the end of July. Purchase services can fluctuate greatly due to timing of when invoices are received each year and when payment is required. We believe that as the year continues we will remain in line with anticipated amounts.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS

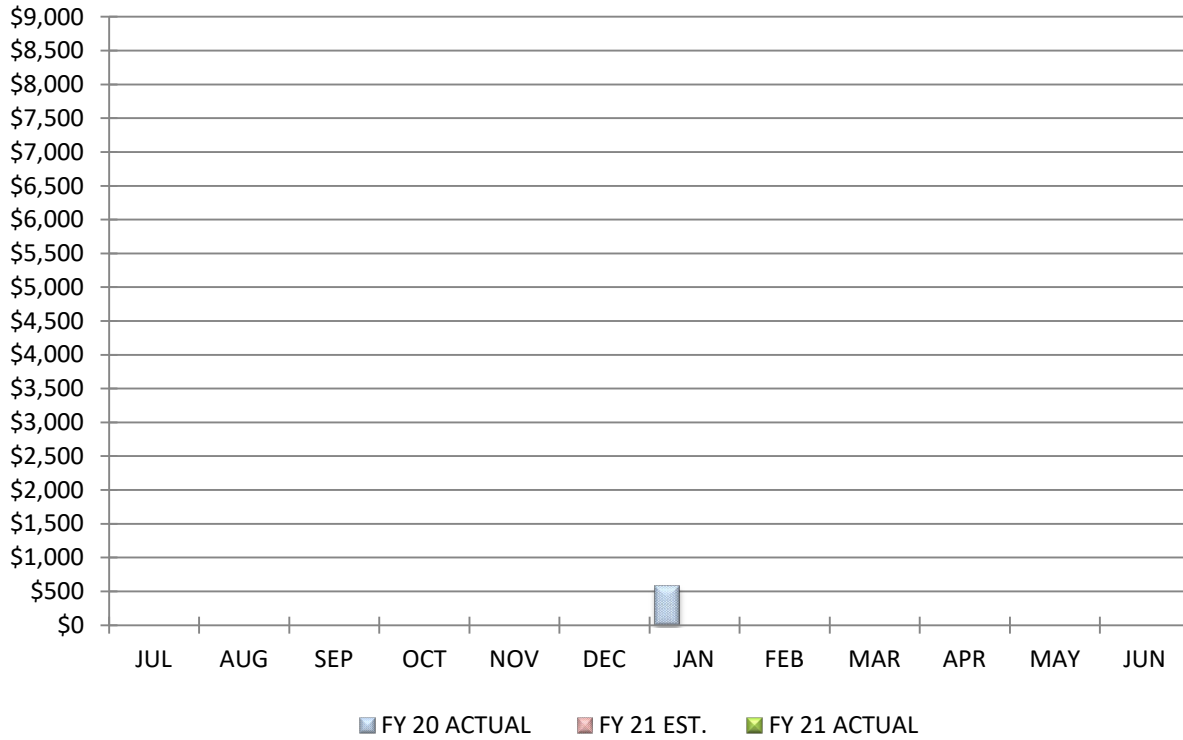


COMPARISON OF SUPPLIES AND MATERIALS

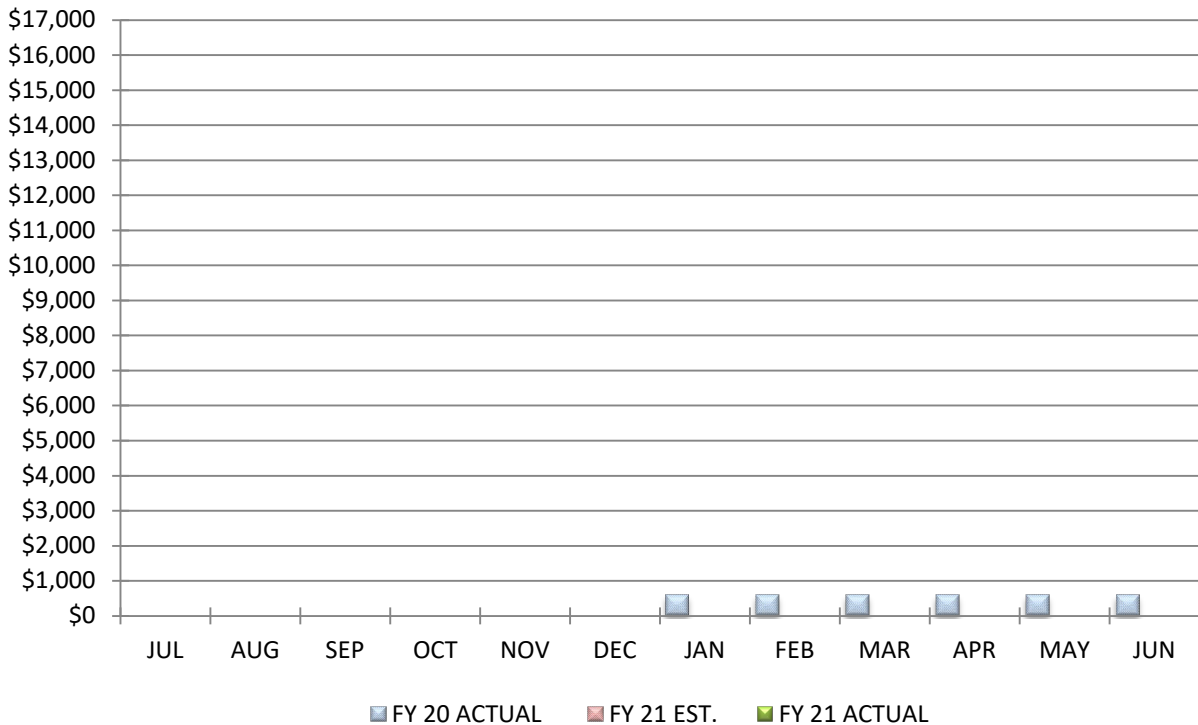
July 31, 2020				
		MONTH		
		<hr/>		
				YEAR-TO-DATE
				<hr/>
Actual Material Expenditures		\$90,634		\$90,634
Estimated Material Expenditures		\$95,706		\$95,706
Variance From Estimate	UNDER	(\$5,072)	UNDER	(\$5,072)
Variance From Estimate	UNDER	-5.30%	UNDER	-5.30%
Actual Prior Year		\$293,067		\$293,067
Total 2020-2021 Estimate				\$1,248,730
Percent Of Total Estimate Spent				7.26%
Percent Of Budget Year Completed		1 months		8.33%

COMMENTS: We are under estimates as of the end of July. Supplies and materials can fluctuate greatly due to timing of when invoices are received each year and when payment is required. This has especially been the case as we prepare for the start of the 2020-21 school year because of the late guidance provided by the State of Ohio to schools. With the uncertainty around opening schools, we believed it was prudent to hold on beginning of the year supply and material orders until there was more clarity on what we would be allowed to do. This delay in orders has caused a variance from prior year trends. 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

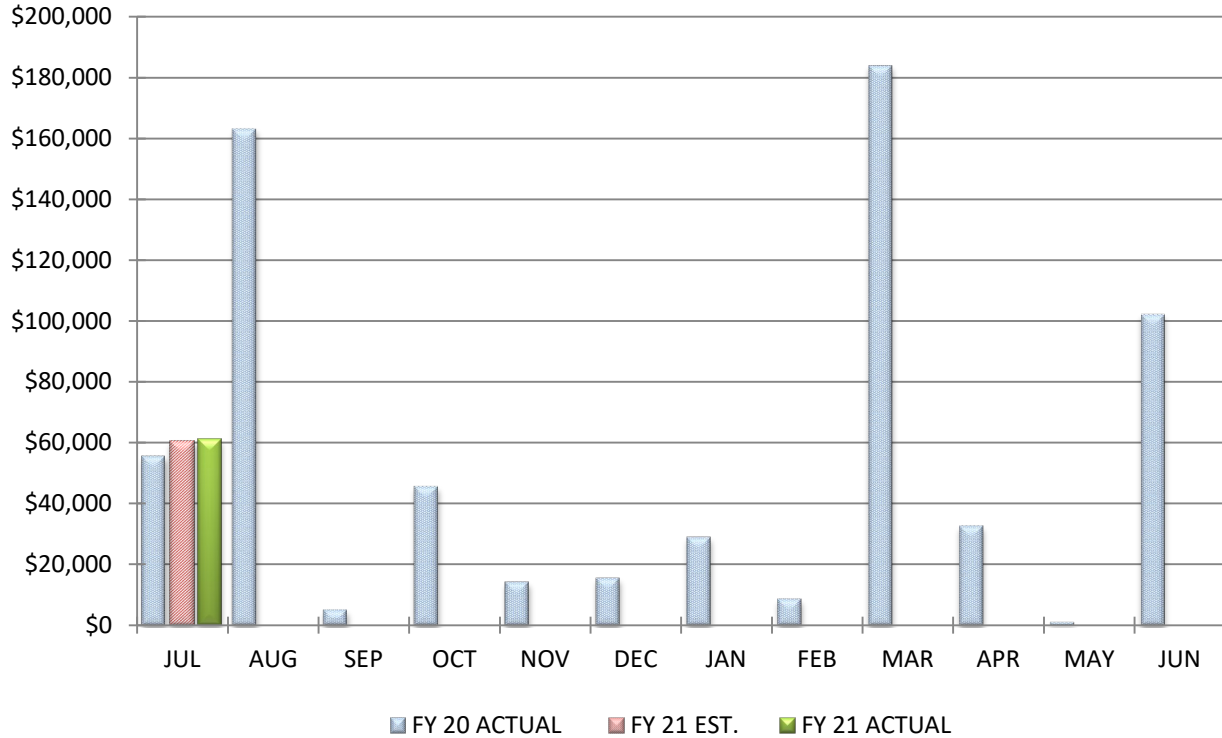


COMPARISON OF CAPITAL OUTLAY

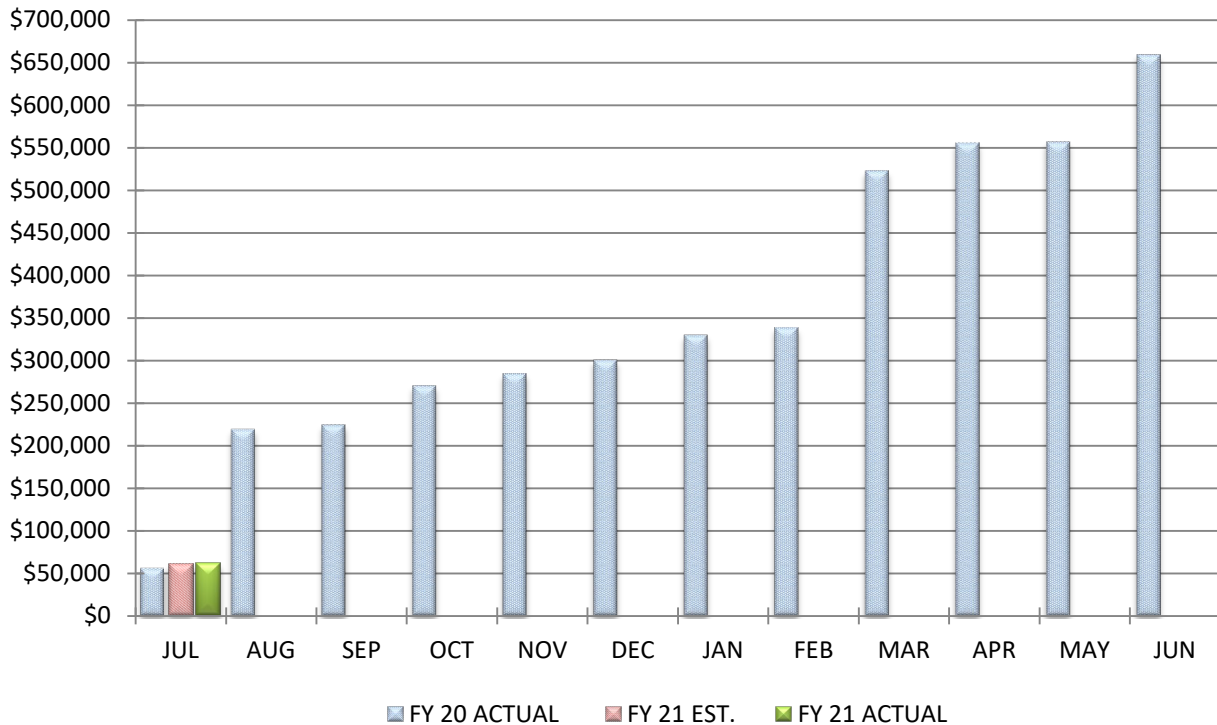
	July 31, 2020	
	MONTH	YEAR-TO-DATE
Actual Equipment Expenditures	\$0	\$0
Estimated Equipment Expenditures	\$0	\$0
Variance From Estimate	\$0	\$0
Variance From Estimate	0.00%	0.00%
Actual Prior Year	\$0	\$0
Total 2020-2021 Estimate		\$10,000
Percent Of Total Estimate Spent		0.00%
Percent Of Budget Year Completed	1 months	8.33%

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

July 31, 2020				
		MONTH		
			YEAR-TO-DATE	
Actual Other Expenditures		\$61,041		\$61,041
Estimated Other Expenditures		\$60,462		\$60,462
Variance From Estimate	OVER	\$579	OVER	\$579
Variance From Estimate	OVER	0.96%	OVER	0.96%
Actual Prior Year		\$55,817		\$55,817
Total 2020-2021 Estimate				\$676,025
Percent Of Total Estimate Spent				9.03%
Percent Of Budget Year Completed		1 months		8.33%

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

JULY 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	\$ 6,712,800.72	\$ 6,712,800.72	\$ 3,366,988.84	\$ 3,366,988.84	\$ 14,949,196.80	\$ 3,814,410.87	\$ 11,134,785.93
002	BOND RETIREMENT	7,513,012.92	1,479,467.00	1,479,467.00	0.00	0.00	8,992,479.92	10,381,505.01	(1,389,025.09)
003	PERMANENT IMPROVEMENT	1,072,676.04	347,585.00	347,585.00	156,385.50	156,385.50	1,263,875.54	941,457.12	322,418.42
004	BUILDING	74,686,630.34	71,592.73	71,592.73	7,929,843.88	7,929,843.88	66,828,379.19	55,462,859.32	11,365,519.87
006	FOOD SERVICE	47,510.19	(443.64)	(443.64)	81,530.22	81,530.22	(34,463.67)	318,325.01	(352,788.66)
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	(1,074.00)	(1,074.00)	16,660.00	16,660.00	8,029.53	2,887.00	5,142.53
018	PUBLIC SCHOOL SUPPORT	99,215.17	(75.00)	(75.00)	5,695.00	5,695.00	93,445.17	9,278.32	84,166.85
019	OTHER GRANT	7,655.22	0.00	0.00	0.00	0.00	7,655.22	2,019.79	5,635.43
022	DISTRICT AGENCY	121,083.35	10.42	10.42	70,531.50	70,531.50	50,562.27	7,018.50	43,543.77
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	0.00	0.00	0.00	130,408.51	0.00	130,408.51
200	STUDENT MANAGED ACTIVITY	133,197.05	1,060.52	1,060.52	5.00	5.00	134,252.57	43,015.71	91,236.86
300	DISTRICT MANAGED ACTIVITY	40,094.66	(80.00)	(80.00)	11,160.45	11,160.45	28,854.21	108,261.27	(79,407.06)
401	AUXILIARY SERVICES	169,063.26	139.37	139.37	59,485.92	59,485.92	109,716.71	30,388.01	79,328.70
467	Student Wellness and Success Fund	79,718.87	0.00	0.00	7,651.30	7,651.30	72,067.57	2,000.00	70,067.57
499	MISCELLANEOUS STATE GRANT FUND	19,658.05	0.00	0.00	0.00	0.00	19,658.05	43,607.26	(23,949.21)
510	CORONA VIRUS RELIEF FUND	0.00	0.00	0.00	0.00	0.00	0.00	9,674.90	(9,674.90)
516	IDEA PART B GRANTS	(54,474.26)	0.00	0.00	51,418.38	51,418.38	(105,892.64)	36,973.78	(142,866.42)
572	TITLE I DISADVANTAGED CHILDREN	(20,098.49)	0.00	0.00	16,239.29	16,239.29	(36,337.78)	0.00	(36,337.78)
587	IDEA PRESCHOOL-HANDICAPPED	0.00	0.00	0.00	0.00	0.00	0.00	6,091.56	(6,091.56)
590	IMPROVING TEACHER QUALITY	(87.90)	0.00	0.00	6,923.01	6,923.01	(7,010.91)	3,574.00	(10,584.91)
599	MISCELLANEOUS FED. GRANT FUND	(1,319.47)	0.00	0.00	0.00	0.00	(1,319.47)	550.00	(1,869.47)
Grand Total		\$ 95,678,004.34	\$ 8,610,983.12	\$ 8,610,983.12	\$ 11,780,518.29	\$ 11,780,518.29	\$ 92,508,469.17	\$ 71,223,897.43	\$ 21,284,571.74

Reporting Period: July 2020 (FY 2021)

Start Date: 07/01/2020

End Date: 07/31/2020

Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30329	0 ACCOUNTS_PAYA BLE		7/13/2020	United Health Care Ins. (HRA)	900601	VOID		7/13/2020	\$ 960.30
30403	0 PAYROLL		7/15/2020	Big Walnut Local Schools		OUTSTANDING			998,149.55
30435	0 PAYROLL		7/30/2020	Big Walnut Local Schools		OUTSTANDING			1,027,980.01
30478	0 ACCOUNTS_PAYA BLE		7/31/2020	Dearborn Life Insurance Co	900025	OUTSTANDING			6,433.73
30479	0 ACCOUNTS_PAYA BLE		7/31/2020	STATE TEACHERS	910000	OUTSTANDING			225,824.00
30480	0 ACCOUNTS_PAYA BLE		7/31/2020	United Health Care Insurance	900600	OUTSTANDING			554,392.03
30481	0 ACCOUNTS_PAYA BLE		7/31/2020	Payroll Account	900500	OUTSTANDING			60,892.27
30482	0 ACCOUNTS_PAYA BLE		7/31/2020	SCHOOL EMPLOYEES	920000	OUTSTANDING			86,206.00
30483	0 ACCOUNTS_PAYA BLE		7/31/2020	Delta Dental Plan of Ohio, Inc	900800	OUTSTANDING			12,686.20
30484	0 ACCOUNTS_PAYA BLE		7/31/2020	PNC Bank - Visa	900001	OUTSTANDING			5,831.97
30328	122543 ACCOUNTS_PAYA BLE		7/1/2020	Gilbane Building Company	795555	RECONCILED	7/31/2020		4,721,298.86
30376	122544 ACCOUNTS_PAYA BLE		7/16/2020	School Health Corporation	737	RECONCILED	7/31/2020		1,909.65
30341	122545 ACCOUNTS_PAYA BLE		7/16/2020	Rumpke	1008	RECONCILED	7/31/2020		837.41
30342	122546 ACCOUNTS_PAYA BLE		7/16/2020	KE-WA-PA SALES & SERVICE	1046	RECONCILED	7/31/2020		5,819.83
30336	122547 ACCOUNTS_PAYA BLE		7/16/2020	Del-Co Water Co Inc	1115	RECONCILED	7/31/2020		3,975.92
30340	122548 ACCOUNTS_PAYA BLE		7/16/2020	Transportation Accessories Co	1536	RECONCILED	7/31/2020		55.32
30339	122549 ACCOUNTS_PAYA BLE		7/16/2020	VILLAGE OF SUNBURY	2502	RECONCILED	7/31/2020		3,018.07
30350	122550 ACCOUNTS_PAYA BLE		7/16/2020	American ElectricPower	2504	RECONCILED	7/31/2020		24,395.07
30383	122551 ACCOUNTS_PAYA BLE		7/16/2020	Tristar Transportation Co	3137	RECONCILED	7/31/2020		1,989.00
30334	122552 ACCOUNTS_PAYA BLE		7/16/2020	Gopher Sports Equipment	4154	RECONCILED	7/31/2020		1,854.43
30389	122553 ACCOUNTS_PAYA BLE		7/16/2020	OASSA	5565	RECONCILED	7/31/2020		3,815.00
30346	122554 ACCOUNTS_PAYA BLE		7/16/2020	BRICKER & ECKLER LLP	5725	RECONCILED	7/31/2020		5,674.50
30381	122555 ACCOUNTS_PAYA BLE		7/16/2020	Sunbury-Galena Rotary	5879	OUTSTANDING			390.00
30402	122556 ACCOUNTS_PAYA BLE		7/16/2020	T-Mobile USA Inc	6330	OUTSTANDING			187.00

Reporting Period: July 2020 (FY 2021)

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Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30362	122557	ACCOUNTS_PAYA BLE	7/16/2020	Verizon Wireless	6335	OUTSTANDING			\$ 433.52
30377	122558	ACCOUNTS_PAYA BLE	7/16/2020	Ohio Middle Level Association	6417	OUTSTANDING			30.00
30375	122559	ACCOUNTS_PAYA BLE	7/16/2020	Delaware County Sheriff's Offc	6457	RECONCILED	7/31/2020		4,892.87
30392	122560	ACCOUNTS_PAYA BLE	7/16/2020	Cardinal Bus Sales & Office Depot	6471	RECONCILED	7/31/2020		181.58
30351	122561	ACCOUNTS_PAYA BLE	7/16/2020		8898	RECONCILED	7/31/2020		123.22
30349	122562	ACCOUNTS_PAYA BLE	7/16/2020	Pyrinex, Inc.	9111	RECONCILED	7/31/2020		59,769.00
30384	122563	ACCOUNTS_PAYA BLE	7/16/2020	George Kaitsa	789852	RECONCILED	7/31/2020		794.89
30352	122564	ACCOUNTS_PAYA BLE	7/16/2020	Friends Offices	790326	RECONCILED	7/31/2020		70.26
30345	122565	ACCOUNTS_PAYA BLE	7/16/2020	Hylant Administrative Services	790585	RECONCILED	7/31/2020		117,216.00
30378	122566	ACCOUNTS_PAYA BLE	7/16/2020	NCS Pearson, Inc.	791090	RECONCILED	7/31/2020		305.50
30355	122567	ACCOUNTS_PAYA BLE	7/16/2020	Cengage Learning	791406	RECONCILED	7/31/2020		41,875.60
30385	122568	ACCOUNTS_PAYA BLE	7/16/2020	Jostens, Inc.	791599	RECONCILED	7/31/2020		56.45
30382	122569	ACCOUNTS_PAYA BLE	7/16/2020	Great America Leasing Corp	792107	RECONCILED	7/31/2020		367.61
30366	122570	ACCOUNTS_PAYA BLE	7/16/2020	Britenstine Environmental	792286	RECONCILED	7/31/2020		1,720.00
30335	122571	ACCOUNTS_PAYA BLE	7/16/2020	State Security	792393	RECONCILED	7/31/2020		2,145.00
30388	122572	ACCOUNTS_PAYA BLE	7/16/2020	Ohio CAT	792509	RECONCILED	7/31/2020		1,363.07
30356	122573	ACCOUNTS_PAYA BLE	7/16/2020	Consolidated Electric Coop	792556	RECONCILED	7/31/2020		2,147.00
30347	122574	ACCOUNTS_PAYA BLE	7/16/2020	Hamrick Fire Systems LLC	792576	RECONCILED	7/31/2020		935.00
30333	122575	ACCOUNTS_PAYA BLE	7/16/2020	Fire and Safety Services LLC	792577	RECONCILED	7/31/2020		6,826.00
30374	122576	ACCOUNTS_PAYA BLE	7/16/2020	Beem's BP Distributing, Inc.	792640	RECONCILED	7/31/2020		11,166.31
30370	122577	ACCOUNTS_PAYA BLE	7/16/2020	OAESA	792650	RECONCILED	7/31/2020		3,060.00
30337	122578	ACCOUNTS_PAYA BLE	7/16/2020	LS IT Consulting Ltd.	792733	RECONCILED	7/31/2020		1,899.52
30368	122579	ACCOUNTS_PAYA BLE	7/16/2020	McGraw-Hill Education, Inc.	793024	RECONCILED	7/31/2020		5,994.31
30364	122580	ACCOUNTS_PAYA BLE	7/16/2020	Brain Pop, LLC	793083	RECONCILED	7/31/2020		10,620.00

Big Walnut Local Schools
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30361	122581	ACCOUNTS_PAYA BLE	7/16/2020	Irrigation Construction	793254	RECONCILED	7/31/2020		\$ 450.00
30354	122582	ACCOUNTS_PAYA BLE	7/16/2020	Unifirst Corporation	793465	RECONCILED	7/31/2020		97.34
30357	122583	ACCOUNTS_PAYA BLE	7/16/2020	Discovery Benefits, Inc.	793635	RECONCILED	7/31/2020		1,065.15
30400	122584	ACCOUNTS_PAYA BLE	7/16/2020	Interstate Billing Service	793710	RECONCILED	7/31/2020		123.32
30344	122585	ACCOUNTS_PAYA BLE	7/16/2020	Washington Auto Parts	793738	RECONCILED	7/31/2020		128.19
30380	122586	ACCOUNTS_PAYA BLE	7/16/2020	AMLE	793839	RECONCILED	7/31/2020		199.96
30387	122587	ACCOUNTS_PAYA BLE	7/16/2020	SpellingCity.com	794492	OUTSTANDING			378.00
30397	122588	ACCOUNTS_PAYA BLE	7/16/2020	CED	794534	RECONCILED	7/31/2020		56.00
30401	122589	ACCOUNTS_PAYA BLE	7/16/2020	The College Board	794587	RECONCILED	7/31/2020		16,660.00
30398	122590	ACCOUNTS_PAYA BLE	7/16/2020	OhioGuidestone	794782	RECONCILED	7/31/2020		292.74
30338	122591	ACCOUNTS_PAYA BLE	7/16/2020	Trugreen Limited Partnership	795072	RECONCILED	7/31/2020		4,333.00
30379	122592	ACCOUNTS_PAYA BLE	7/16/2020	Amplified IT LLC	795079	RECONCILED	7/31/2020		500.00
30394	122593	ACCOUNTS_PAYA BLE	7/16/2020	Ohio Schools Council	795083	RECONCILED	7/31/2020		3,617.00
30371	122594	ACCOUNTS_PAYA BLE	7/16/2020	PowerSchool Group, LLC	795084	RECONCILED	7/31/2020		4,480.00
30367	122595	ACCOUNTS_PAYA BLE	7/16/2020	Division 7 Roofing	795140	RECONCILED	7/31/2020		704.00
30372	122596	ACCOUNTS_PAYA BLE	7/16/2020	The W.W.Williams Company LLC	795186	RECONCILED	7/31/2020		266.00
30393	122597	ACCOUNTS_PAYA BLE	7/16/2020	PaySchools	795283	RECONCILED	7/31/2020		321.20
30391	122598	ACCOUNTS_PAYA BLE	7/16/2020	Liminex, Inc.	795316	RECONCILED	7/31/2020		12,328.00
30399	122599	ACCOUNTS_PAYA BLE	7/16/2020	Vasu Communications, Inc.	795326	RECONCILED	7/31/2020		631.40
30395	122600	ACCOUNTS_PAYA BLE	7/16/2020	Thomas Wimbish	795332	RECONCILED	7/31/2020		47.44
30360	122601	ACCOUNTS_PAYA BLE	7/16/2020	A & T Workman Fence	795349	RECONCILED	7/31/2020		13,932.00
30365	122602	ACCOUNTS_PAYA BLE	7/16/2020	Waterlogic USA Inc.	795379	RECONCILED	7/31/2020		328.44
30386	122603	ACCOUNTS_PAYA BLE	7/16/2020	PM Graphics Inc.	795436	RECONCILED	7/31/2020		1,504.40

Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30348	122604	BLE ACCOUNTS_PAYA	7/16/2020	VSWC Architects, Inc.	795494	RECONCILED	7/31/2020		\$ 154,557.00
30390	122605	BLE ACCOUNTS_PAYA	7/16/2020	Gilbane Building Company	795555	RECONCILED	7/31/2020		4,180.00
30353	122606	BLE ACCOUNTS_PAYA	7/16/2020	Flourish Integrated Therapy,LLC	795667	OUTSTANDING			360.00
30363	122607	BLE ACCOUNTS_PAYA	7/16/2020	Cedarville University	795675	RECONCILED	7/31/2020		89.48
30396	122608	BLE ACCOUNTS_PAYA	7/16/2020	Hard Eight LLC	795712	RECONCILED	7/31/2020		280.00
30358	122609	BLE ACCOUNTS_PAYA	7/16/2020	Sebranek Inc	795723	RECONCILED	7/31/2020		1,287.94
30373	122610	BLE ACCOUNTS_PAYA	7/16/2020	Schoology, Inc.	795755	OUTSTANDING			35,574.00
30359	122611	BLE ACCOUNTS_PAYA	7/16/2020	Proformance Fields and	795852	RECONCILED	7/31/2020		2,500.00
30369	122612	BLE ACCOUNTS_PAYA	7/16/2020	Roger D. Fields Associates,Inc	795886	RECONCILED	7/31/2020		800.00
30343	122613	BLE ACCOUNTS_PAYA	7/16/2020	EZ Flex Sports Mats	991001	RECONCILED	7/31/2020		6,000.00
30429	122614	BLE ACCOUNTS_PAYA	7/23/2020	Gilbane Building Company	795555	RECONCILED	7/31/2020		3,035,109.78
30405	122615	REFUND	7/21/2020	Delaware City School District	6003	RECONCILED	7/31/2020		150.00
30411	122616	REFUND	7/21/2020	Kelly Kerns	790702	OUTSTANDING			60.20
30427	122617	REFUND	7/21/2020	Christina Wiggers	792892	RECONCILED	7/31/2020		94.00
30410	122618	REFUND	7/21/2020	Shawn A. Hubbard	793854	OUTSTANDING			10.25
30414	122619	REFUND	7/21/2020	Kay Thode	794088	RECONCILED	7/31/2020		51.40
30408	122620	REFUND	7/21/2020	Michele Brammer	794752	OUTSTANDING			36.75
30406	122621	REFUND	7/21/2020	Kathy Hurtt	794768	RECONCILED	7/31/2020		183.50
30423	122622	REFUND	7/21/2020	April Ruffing	794826	RECONCILED	7/31/2020		94.00
30417	122623	REFUND	7/21/2020	Michelle Hayes	794897	RECONCILED	7/31/2020		40.00
30413	122624	REFUND	7/21/2020	John Swert	795210	OUTSTANDING			20.41
30419	122625	REFUND	7/21/2020	Rebecca A Jaeger	795380	OUTSTANDING			94.00
30425	122626	REFUND	7/21/2020	Lee Ann Lander	795730	RECONCILED	7/31/2020		94.00
30432	122627	REFUND	7/23/2020	KELLY WHITE	991233	RECONCILED	7/31/2020		200.00
30428	122628	REFUND	7/21/2020	Rachel Ranck	991456	RECONCILED	7/31/2020		75.00
30407	122629	REFUND	7/21/2020	Scott Kline	991457	RECONCILED	7/31/2020		68.70
30404	122630	REFUND	7/21/2020	Sarah Spaulding	991458	RECONCILED	7/31/2020		200.00
30409	122631	REFUND	7/21/2020	Ryan Dunlap	991459	RECONCILED	7/31/2020		61.95
30412	122632	REFUND	7/21/2020	Keith Lang	991460	RECONCILED	7/31/2020		105.70
30415	122633	REFUND	7/21/2020	Autumn Colarich	991461	OUTSTANDING			94.00

Reporting Period: July 2020 (FY 2021)

Start Date: 07/01/2020

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Big Walnut Local Schools Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30416	122634	REFUND	7/21/2020	Ashlee Livingston	991462	RECONCILED	7/31/2020		\$ 200.00
30418	122635	REFUND	7/21/2020	Holli Hoyles	991463	RECONCILED	7/31/2020		94.00
30420	122636	REFUND	7/21/2020	Tracie Jebour	991464	RECONCILED	7/31/2020		94.00
30421	122637	REFUND	7/21/2020	Stephanie McGrath	991465	OUTSTANDING			94.00
30422	122638	REFUND	7/21/2020	Kristy Pope	991466	OUTSTANDING			75.00
30424	122639	REFUND	7/21/2020	Jacqueline Sellers	991467	OUTSTANDING			94.00
30426	122640	REFUND	7/21/2020	Rhoda Vanscoy	991468	OUTSTANDING			94.00
30430	122641	REFUND	7/23/2020	Shelley McDaniel	991469	RECONCILED	7/31/2020		180.00
30431	122642	REFUND	7/23/2020	Rhiannon Kaltenbach	991470	RECONCILED	7/31/2020		200.00
30433	122643	REFUND	7/23/2020	Jessica Miller	991471	RECONCILED	7/31/2020		200.00
30434	122644	REFUND	7/23/2020	Kristi Daraban	991472	RECONCILED	7/31/2020		200.00
30444	122645	ACCOUNTS_PAYA BLE	7/30/2020	Rumpke	1008	OUTSTANDING			837.41
30469	122646	ACCOUNTS_PAYA BLE	7/30/2020	KE-WA-PA SALES & SERVICE	1046	RECONCILED	7/31/2020		63.96
30463	122647	ACCOUNTS_PAYA BLE	7/30/2020	Gopher Sports Equipment	4154	RECONCILED	7/31/2020		64.29
30452	122648	ACCOUNTS_PAYA BLE	7/30/2020	BRICKER & ECKLER LLP	5725	RECONCILED	7/31/2020		214.00
30449	122649	ACCOUNTS_PAYA BLE	7/30/2020	Sterling Distribution	5831	RECONCILED	7/31/2020		209.13
30442	122650	ACCOUNTS_PAYA BLE	7/30/2020	Delaware County Sheriff's Offc	6457	RECONCILED	7/31/2020		4,892.87
30437	122651	ACCOUNTS_PAYA BLE	7/30/2020	Toledo Physical Education	711889	RECONCILED	7/31/2020		390.89
30441	122652	ACCOUNTS_PAYA BLE	7/30/2020	Direct Energy Business	723780	OUTSTANDING			339.18
30467	122653	ACCOUNTS_PAYA BLE	7/30/2020	Central Ohio Youth Center	789604	OUTSTANDING			1,700.00
30465	122654	ACCOUNTS_PAYA BLE	7/30/2020	Stephen P. Alexander	789714	OUTSTANDING			114.00
30468	122655	ACCOUNTS_PAYA BLE	7/30/2020	Easton Telecom Services, LLC	790734	OUTSTANDING			1,219.77
30438	122656	ACCOUNTS_PAYA BLE	7/30/2020	Great America Leasing Corp	792107	OUTSTANDING			479.51
30456	122657	ACCOUNTS_PAYA BLE	7/30/2020	Learning A-Z	792344	RECONCILED	7/31/2020		461.80
30464	122658	ACCOUNTS_PAYA BLE	7/30/2020	Ohio CAT	792509	OUTSTANDING			1,900.71
30436	122659	ACCOUNTS_PAYA BLE	7/30/2020	Smith - Feike - Minton, Inc.	793012	OUTSTANDING			378.00
30458	122660	ACCOUNTS_PAYA BLE	7/30/2020	Christopher A. Meacham	793117	RECONCILED	7/31/2020		114.00
30466	122661	ACCOUNTS_PAYA	7/30/2020	Kennedy Cottrell	793421	RECONCILED	7/31/2020		675.00

Big Walnut Local Schools
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30461	122662	BLE ACCOUNTS_PAYA	7/30/2020	Richards, LLC	793470	RECONCILED	7/31/2020		\$ 24.02
30443	122663	BLE ACCOUNTS_PAYA	7/30/2020	Fastenal Company	793808	RECONCILED	7/31/2020		4,250.00
30445	122664	BLE ACCOUNTS_PAYA	7/30/2020	Naviance, Inc.	794037	RECONCILED	7/31/2020		4,500.00
30459	122665	BLE ACCOUNTS_PAYA	7/30/2020	Syscloud Inc.	794132	OUTSTANDING			285.00
30448	122666	BLE ACCOUNTS_PAYA	7/30/2020	K12 Book Services	794403	RECONCILED	7/31/2020		3,840.00
30450	122667	BLE ACCOUNTS_PAYA	7/30/2020	Freshworks, Inc	794554	OUTSTANDING			602.99
30446	122668	BLE ACCOUNTS_PAYA	7/30/2020	Teaching Synergy LLC	794718	RECONCILED	7/31/2020		114.00
30462	122669	BLE ACCOUNTS_PAYA	7/30/2020	Matthew Bowman	795141	RECONCILED	7/31/2020		114.00
30470	122670	BLE ACCOUNTS_PAYA	7/30/2020	Alison Castrilla	795283	RECONCILED	7/31/2020		70.42
30454	122671	BLE ACCOUNTS_PAYA	7/30/2020	PaySchools	795339	OUTSTANDING			114.00
30440	122672	BLE ACCOUNTS_PAYA	7/30/2020	Justin Whiteside	795661	OUTSTANDING			5,625.00
30457	122673	BLE ACCOUNTS_PAYA	7/30/2020	Learn21:A Flexible Learning	795712	RECONCILED	7/31/2020		1,265.00
30451	122674	BLE ACCOUNTS_PAYA	7/30/2020	Hard Eight LLC	795776	OUTSTANDING			10,961.56
30453	122675	BLE ACCOUNTS_PAYA	7/30/2020	EMS LINQ INC	795837	OUTSTANDING			114.00
30460	122676	BLE ACCOUNTS_PAYA	7/30/2020	Zachary Swick	795876	OUTSTANDING			1,875.00
30447	122677	BLE ACCOUNTS_PAYA	7/30/2020	Robert D. Erney	795888	OUTSTANDING			5,695.00
30439	122678	BLE ACCOUNTS_PAYA	7/30/2020	Grimco, Inc.	991227	RECONCILED	7/31/2020		79,216.00
30455	122679	BLE ACCOUNTS_PAYA	7/30/2020	The C.D. Whitefiled Company, LLC	991474	OUTSTANDING			100.00
30475	122680	BLE ACCOUNTS_PAYA	7/30/2020	Jessica Day	1046	RECONCILED	7/31/2020		63.96
30473	122681	BLE ACCOUNTS_PAYA	7/30/2020	KE-WA-PA SALES & SERVICE	5264	OUTSTANDING			1,654.50
30476	122682	BLE ACCOUNTS_PAYA	7/30/2020	Treasurer, State of Ohio	793465	RECONCILED	7/31/2020		71.52
30474	122683	BLE ACCOUNTS_PAYA	7/30/2020	Unifirst Corporation	795283	RECONCILED	7/31/2020		7,890.00
30471	122684	BLE ACCOUNTS_PAYA	7/30/2020	PaySchools	795449	RECONCILED	7/31/2020		565.00

Reporting Period: July 2020 (FY 2021)
Start Date: 07/01/2020
End Date: 07/31/2020

Big Walnut Local Schools
Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
30472	122685	BLE ACCOUNTS_PAYA	7/30/2020	Supply Water Walkers, Inc.	795572	OUTSTANDING			\$ 3,888.00
30477	122686	BLE ACCOUNTS_PAYA	7/30/2020	US Bank Equipment Finance	795685	OUTSTANDING			4,150.63
30485	122687	BLE ACCOUNTS_PAYA	7/31/2020	Columbia Gas of Ohio	2503	OUTSTANDING			1,449.67
Grand Total									\$ 11,487,563.26



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

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

	BOE Approved Appropriation	Board Approved Advances	Prior FY Encumbrance	FYTD Expendable	FYTD Expenditures	Current Encumbrances	Unencumbered Balance	Unencumbered Percent
001 - GENERAL FUND	46,592,104.00	-	364,730	46,956,834	3,366,989	3,814,411	39,775,435	85%
002 - BOND RETIREMENT	10,493,015.00	-	-	10,493,015	-	10,381,505	111,510	1%
003 - PERMANENT IMPROVEMENT	1,633,155.63	-	481,784	2,114,939	156,386	941,457	1,017,097	48%
004 - BUILDING IMPROVEMENT	9,590,913.76	-	61,893,458	71,484,372	7,929,844	55,462,859	8,091,669	11%
006 - FOOD SERVICE	1,468,525.98	-	1,378	1,469,904	81,530	318,325	1,070,048	73%
014 - ROTARY-INTERNAL SERVICES	35,660.00	-	19,547	55,207	16,660	2,887	35,660	65%
018 - PUBLIC SCHOOL SUPPORT	122,650.00	-	638	123,288	5,695	9,278	108,315	88%
019 - OTHER GRANT	3,255.22	-	-	3,255	-	2,020	1,235	38%
022 - DISTRICT AGENCY	206,004.28	-	3,074	209,078	70,532	7,019	131,528	63%
070 - CAPITAL PROJECTS	130,400.00	-	-	130,400	-	-	130,400	100%
200 - STUDENT MANAGED ACTIVITY	117,917.11	-	3,783	121,700	5	43,016	78,680	65%
300 - DISTRICT MANAGED STUDENT ACTIVITY	304,937.00	-	2,774	307,711	11,160	108,261	188,289	61%
401 - AUXILIARY SERVICES	389,478.53	-	58,717	448,196	59,486	30,388	358,322	80%
451 - DATA COMMUNICATION FUND	12,600.00	-	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	285,207.87	-	-	285,208	7,651	2,000	275,557	97%
499 - MISCELLANEOUS STATE GRANT FUND	43,225.24	-	43,460	86,685	-	43,607	43,078	0%
507 - ESSER FUND	179,126.90	-	-	179,127	-	-	179,127	0%
510 - CORONA VIRUS RELIEF FUND	-	-	-	-	-	9,675	(9,675) @	0%
516 - IDEA PART-B GRANT	915,863.79	-	6,723	922,587	51,418	36,974	834,195	90%
551 LIMITED ENGLISH PROFICIENCY	4,771.13	-	-	4,771	-	-	4,771	100%
572 - TITLE I	247,492.75	-	-	247,493	16,239	-	231,253	93%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	25,460.26	-	6,092	31,552	-	6,092	25,460	81%
590 - TITLE II-A IMPROVING TEACHER QUALITY	91,007.14	-	80	91,087	6,923	3,574	80,590	88%
599 - MISCELLANEOUS FEDERAL GRANTS	23,027.27	-	-	23,027	-	550	22,477	98%
TOTAL ALL FUNDS	26,323,694.86	-	62,521,507	88,845,202	8,413,529	67,409,487	13,022,186	15%

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO
July 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) Morgan Stanley Private Bank	Certificate of Deposit	\$245,000.00	8/30/2018	2.80%	8/31/2020	31	\$3,458.19
2) Discover Bank	Certificate of Deposit	\$245,000.00	9/6/2018	2.75%	9/8/2020	39	\$3,341.06
3) American Express Centrn	Certificate of Deposit	\$248,000.00	9/23/2015	2.30%	9/23/2020	54	\$2,875.44
4) Barclays Bk Del	Certificate of Deposit	\$248,000.00	9/23/2015	2.20%	9/23/2020	54	\$2,750.42
5) MB Financial Bank N.A.	Certificate of Deposit	\$205,000.00	11/27/2017	2.00%	11/27/2020	119	\$1,370.42
6) BMW Bk North Amer Salt Lake	Certificate of Deposit	\$205,000.00	11/29/2017	2.05%	11/30/2020	122	\$2,130.03
7) Connectone Bk Englewood	Certificate of Deposit	\$205,000.00	11/29/2017	2.00%	11/30/2020	122	\$1,370.42
8) Wells Fargo Bank Natl Assn	Certificate of Deposit	\$210,000.00	12/14/2018	3.10%	12/14/2020	136	\$2,728.84
9) Great North Bank	Certificate of Deposit	\$245,000.00	8/31/2018	2.80%	2/26/2021	210	\$3,984.45
10) Sallie Mae Bank	Certificate of Deposit	\$245,000.00	4/3/2019	2.50%	4/5/2021	248	\$6,175.34
11) Patriot Bank, NA	Certificate of Deposit	\$245,000.00	8/24/2018	2.80%	4/26/2021	269	\$6,916.38
12) State Bk India New York	Certificate of Deposit	\$245,000.00	11/27/2019	1.85%	11/29/2021	486	\$6,854.64
13) Citibank N.A.	Certificate of Deposit	\$245,000.00	11/4/2019	1.89%	11/4/2022	826	\$11,671.40
14) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	850	\$11,115.60
Fifth Third Investment Total Subtotal		\$3,281,000.00					
<i><u>RedTree Investment Group - Investments</u></i>							
15) Kent City School District	Municipal Bond	\$200,744.00	6/25/2020	0.39%	12/1/2020	123	\$1,250.00
16) Toyota Motor Credit	Commercial Paper	\$249,212.50	6/8/2020	0.42%	3/5/2021	217	\$787.50
17) Natixis NY	Commercial Paper	\$249,287.50	6/8/2020	0.38%	3/9/2021	221	\$712.50
18) Royal Bank of Canada	Commercial Paper	\$249,385.83	6/8/2020	0.33%	3/12/2021	224	\$614.17
19) Toyota Motor Credit	Commercial Paper	\$109,713.39	7/29/2020	0.35%	4/23/2021	266	\$286.61
20) City of Brecksville	Municipal Bond	\$252,400.00	6/3/2020	1.03%	6/3/2021	307	\$4,000.00
21) Federal Home Ln Mtg	U.S. Gov't Agency Note	\$200,000.00	6/3/2020	0.35%	6/3/2022	672	\$1,400.00
22) Federal Home Ln Mtg	U.S. Gov't Agency Note	\$200,000.00	6/15/2020	0.35%	6/15/2022	684	\$1,400.00
23) Federal Farm Credit Bank	U.S. Gov't Agency Note	\$199,933.20	6/25/2020	0.28%	6/22/2022	691	\$1,040.00
24) Federal Home Ln Mtg	U.S. Gov't Agency Note	\$200,000.00	6/16/2020	0.50%	6/16/2023	1050	\$3,000.00
25) Federal Natl Mtg Assoc	U.S. Gov't Agency Note	\$169,923.50	7/23/2020	0.42%	7/20/2023	1084	\$2,040.00
26) Bethel Local School District	Municipal Bond	\$217,154.25	7/28/2020	1.09%	11/1/2023	1188	\$7,845.75
Government Debt - Federal Agency Subtotal		\$2,497,754.17					
<i><u>Cash Accounts</u></i>							
1) First Commonwealth Bank	Checking - SM	\$15,851.64	7/31/2020	0.14%	8/1/2020	1	\$0.06
2) First Commonwealth Bank	Checking - Pub. Invest	\$2,852,776.98	7/31/2020	0.01%	8/1/2020	1	\$0.78
3) First Commonwealth Bank	Checking - Sweep	\$1,000,000.00	7/31/2020	0.01%	8/1/2020	1	\$0.27
4) Federated Govt Obligations Is	Money Market	\$216,767.62	7/31/2020	0.06%	8/1/2020	1	\$0.36
5) First American Obligations Fund	Money Market	\$2,237.40	7/31/2020	0.06%	8/1/2020	1	\$0.00
6) Star Ohio - General	Money Market	\$8,666,222.54	7/31/2020	0.36%	8/1/2020	1	\$85.48
Cash Account Subtotal		\$12,753,856.18					
Total Interim Funds		\$18,532,610.35					
<u>ACTIVE FUNDS - General Operating Funds</u>							
1) First Commonwealth Bank	Checking - General	\$31.16	7/31/2020	0.00%	8/1/2020	1	\$0.00
2) First Commonwealth Bank	Checking - Payroll	\$153,389.82	7/31/2020	0.00%	8/1/2020	1	\$0.00
Total Active Funds		\$153,420.98					
Total Active and Interim Funds - General Operating		\$18,686,031.33		0.65%		119	\$91,206.11

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
July 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>December 2017 - Note/Bond Proceeds</u>							
<u>Commercial Paper</u>							
1) BNP Paribas	Commercial Paper	\$344,332.23	7/29/2020	0.26%	4/23/2021	266	\$667.77
Commercial Paper Subtotal		\$344,332.23					
<u>Money Markets</u>							
1) First American Treasury Obligations Fund	Money Market	\$1,858.12	7/31/2020	0.06%	8/1/2020	1	\$0.00
2) Star Ohio-Construction Fund	Money Market	\$51,682.24	7/31/2020	0.36%	8/1/2020	1	\$0.51
Money Markets Subtotal		\$53,540.36					
Total December 2017 - Note/Bond Proceeds		\$397,872.59					
<u>July 2018 - Bond Proceeds</u>							
<u>Federal Government Obligations</u>							
1) Federal Home Loan Bank	Discount Note	\$1,899,970.44	7/30/2020	0.07%	8/7/2020	7	\$29.56
2) U.S. Treasury Note	U.S. Treasury Note	\$2,494,140.63	12/17/2019	1.65%	10/31/2020	92	\$23,046.87
3) U.S. Treasury Note	U.S. Treasury Note	\$1,987,500.00	12/19/2019	1.65%	2/28/2021	212	\$35,000.00
4) U.S. Treasury Note	U.S. Treasury Note	\$1,391,359.38	12/27/2019	1.66%	2/28/2021	212	\$24,390.62
5) Federal Farm Credit Disc. Note	Discount Note	\$1,491,635.40	3/17/2020	0.56%	3/17/2021	229	\$8,364.60
Federal Government Obligations Subtotal		\$9,264,605.85					
<u>Commercial Paper</u>							
6) TD USA	Commercial Paper	\$1,479,637.50	11/21/2019	1.83%	8/17/2020	17	\$20,362.50
7) MUFG Bank	Commercial Paper	\$986,600.00	1/15/2020	1.82%	10/9/2020	70	\$13,400.00
8) Coco Cola Company	Commercial Paper	\$494,123.33	1/29/2020	1.66%	10/13/2020	74	\$5,876.67
9) Coco Cola Company	Commercial Paper	\$1,975,550.00	2/13/2020	1.65%	11/9/2020	101	\$24,450.00
10) Toyota Motor Credit	Commercial Paper	\$987,775.00	2/14/2020	1.65%	11/10/2020	102	\$12,225.00
11) BNP Paribas	Commercial Paper	\$997,840.00	7/15/2020	0.32%	3/15/2021	227	\$2,160.00
12) Natixis NY	Commercial Paper	\$1,416,166.00	7/9/2020	0.36%	4/5/2021	248	\$3,834.00
Commercial Paper Subtotal		\$8,337,691.83					
<u>Banker's Acceptance</u>							
13) US Bank	Banker's Acceptance	\$159,827.84	5/13/2020	0.27%	8/7/2020	7	\$103.16
14) US Bank	Banker's Acceptance	\$386,177.05	5/13/2020	0.27%	8/10/2020	10	\$257.95
15) US Bank	Banker's Acceptance	\$999,133.33	5/13/2020	0.30%	8/25/2020	25	\$866.67
Banker's Acceptance Subtotal		\$1,545,138.22					
16) First American Treasury Obligations Fund	Money Market	\$19,131.27	7/31/2020	0.06%	8/1/2020	1	\$0.03
Subtotal		\$19,131.27					
Total July 2018 - Bond Proceeds		\$19,166,567.17					
<u>May 2019 - Bond Proceeds</u>							
<u>Federal Government Obligations</u>							
1) Federal Home Ln Bank	U.S. Agency Disc. Note	\$1,499,976.66	7/30/2020	0.07%	8/7/2020	7	\$23.34
2) U.S. Treasury Note	U.S. Treasury Note	\$4,234,726.56	12/3/2019	1.69%	1/31/2021	184	\$44,492.19
3) U.S. Treasury Note	U.S. Treasury Note	\$2,190,884.38	1/28/2020	1.56%	1/31/2021	184	\$19,206.25
4) U.S. Treasury Note	U.S. Treasury Note	\$4,001,821.47	10/24/2019	1.65%	2/28/2021	212	\$73,516.03
5) Federal Farm Credit Bank	U.S. Agency Disc. Note	\$1,996,157.80	6/2/2020	0.19%	6/1/2021	305	\$3,842.20
6) Federal Farm Credit Bank	U.S. Agency Note	\$999,710.00	4/28/2020	0.27%	7/27/2021	361	\$2,790.00
7) U.S. Treasury Note	U.S. Treasury Note	\$1,134,802.34	11/26/2019	1.66%	7/31/2021	365	\$23,078.92
8) U.S. Treasury Note	U.S. Treasury Note	\$5,408,812.50	12/10/2019	1.68%	8/31/2021	396	\$143,325.00
9) Federal Farm Credit Bank	U.S. Agency Note	\$774,728.75	6/29/2020	0.25%	12/23/2021	510	\$2,945.00
10) Federal Farm Credit Bank	U.S. Agency Note	\$1,499,425.50	5/6/2020	0.27%	5/6/2022	644	\$8,074.50
11) Federal Home Ln Mtg	U.S. Agency Note	\$3,000,000.00	5/14/2020	0.35%	5/13/2022	651	\$21,000.00
12) Federal Farm Credit Bank	U.S. Agency Note	\$618,822.00	5/18/2020	0.26%	5/18/2022	656	\$3,162.00
13) Federal Farm Credit Bank	U.S. Agency Note	\$1,377,585.00	5/21/2020	0.25%	5/18/2022	656	\$6,831.00
14) Federal Home Ln Mtg	U.S. Agency Note	\$2,000,000.00	6/15/2020	0.35%	6/15/2022	684	\$14,000.00
15) Federal Farm Credit Bank	U.S. Agency Note	\$2,499,165.00	6/25/2020	0.28%	6/22/2022	691	\$13,835.00
16) Federal Home Ln Mtg	U.S. Agency Note	\$900,000.00	7/20/2020	0.32%	10/20/2022	811	\$7,105.00
Federal Government Obligations Subtotal		\$34,136,617.96					

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
July 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>							
17) City of Strongsville	Municipal Bond	\$752,971.50	6/10/2020	0.92%	6/10/2021	314	\$6,928.50
18) City of Youngstown, OH	Municipal Bond	\$1,006,970.00	7/8/2020	0.30%	7/8/2021	342	\$3,030.00
19) City of Youngstown, OH	Municipal Bond	\$502,835.00	7/22/2020	0.43%	7/22/2021	356	\$2,165.00
Municipal Bonds Subtotal		\$2,262,776.50					
<u>Certificates of Deposit</u>							
20) Merchants Bank, IN	Certificate of Deposit	\$248,000.00	4/17/2020	1.00%	10/16/2020	77	\$1,236.60
21) First County Bank, CT	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	1/15/2021	168	\$2,047.05
22) Opus Bank, CA	Certificate of Deposit	\$247,000.00	4/17/2020	1.15%	1/19/2021	172	\$2,155.67
23) Cadence Bank NA, AL	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	258	\$2,717.00
24) CrsCom Bank, SC	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	258	\$2,717.00
25) Towne Bank, VA	Certificate of Deposit	\$247,000.00	4/15/2020	1.10%	4/15/2021	258	\$2,717.00
26) Horatio State Bank, AR	Certificate of Deposit	\$249,000.00	4/20/2020	1.05%	4/19/2021	262	\$1,960.92
27) OceanFirst Bank, NJ	Certificate of Deposit	\$247,000.00	4/20/2020	1.15%	4/20/2021	263	\$2,832.72
28) Wex Bank, UT	Certificate of Deposit	\$245,852.40	5/6/2019	2.48%	5/3/2021	276	\$6,174.60
29) 1st Financial Bank USA, SD	Certificate of Deposit	\$249,000.00	5/11/2020	0.35%	5/11/2021	284	\$726.30
30) Bank of Hope, CA	Certificate of Deposit	\$249,000.00	4/15/2020	1.20%	5/17/2021	290	\$2,241.00
31) Brookline Bank, MA	Certificate of Deposit	\$249,000.00	5/8/2020	0.70%	7/8/2021	342	\$1,452.50
32) Nicolet National Bank, WI	Certificate of Deposit	\$248,975.10	4/14/2020	1.16%	7/19/2021	353	\$2,172.57
33) Bank of Rhode Island, RI	Certificate of Deposit	\$248,962.65	5/8/2020	0.71%	8/9/2021	374	\$1,489.85
34) AvidBank, CA	Certificate of Deposit	\$248,975.10	5/7/2020	0.71%	11/8/2021	465	\$1,477.40
Certificate of Deposit Subtotal		\$3,718,765.25					
<u>Commercial Paper</u>							
35) Citigroup	Commercial Paper	\$848,251.20	11/14/2019	1.90%	8/3/2020	3	\$11,748.80
36) TD USA	Commercial Paper	\$2,466,062.50	11/21/2019	1.83%	8/17/2020	17	\$33,937.50
37) JP Morgan	Commercial Paper	\$1,973,398.88	1/10/2020	1.80%	10/5/2020	66	\$26,601.12
38) MUFG Bank	Commercial Paper	\$789,280.00	1/15/2020	1.82%	10/9/2020	70	\$10,720.00
39) Toyota Motor Credit	Commercial Paper	\$798,577.78	5/22/2020	0.40%	10/29/2020	90	\$1,422.22
40) MUFG Bank	Commercial Paper	\$3,258,820.59	2/11/2020	1.69%	11/6/2020	98	\$41,179.41
41) Toyota Motor Credit	Commercial Paper	\$987,775.00	2/14/2020	1.65%	11/10/2020	102	\$12,225.00
42) Natixis NY	Commercial Paper	\$1,246,437.50	6/12/2020	0.38%	3/9/2021	221	\$3,562.50
43) BNP Paribas	Commercial Paper	\$997,840.00	7/15/2020	0.32%	3/15/2021	227	\$2,160.00
Commercial Paper Subtotal		\$13,366,443.45					
<u>Banker's Acceptance</u>							
44) US Bank	Banker's Acceptance	\$999,133.33	5/13/2020	0.30%	8/25/2020	25	\$866.67
45) US Bank	Banker's Acceptance	\$241,289.69	5/13/2020	0.30%	10/9/2020	70	\$342.31
46) US Bank	Banker's Acceptance	\$373,086.57	5/13/2020	0.30%	10/13/2020	74	\$559.43
Certificate of Deposit Subtotal		\$1,613,509.59					
47) First American Treasury Obligations Fund	Money Market	\$60,203.61	7/31/2020	0.06%	8/1/2020	1	\$0.10
Subtotal		\$60,203.61					
Total May 2019 - Bond Proceeds		\$55,158,316.36					
Grand Total Construction Proceeds		\$74,722,756.12		1.06%		251	\$741,705.58

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

Fund	Month to Date	Year to Date
General Fund (001)	\$19,569.93	\$19,569.93
Building Project Fund (004-9017)	\$71,592.73	\$71,592.73
Food Service Fund (006)	\$39.17	\$39.17
Sunbury Meadows CDA (022-9200)	\$10.42	\$10.42
Auxillary Services Fund (401)	\$139.37	\$139.37
Total All Funds	\$91,351.62	\$91,351.62

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**Thank you for your review of the July 2019 Big Walnut Local
School District Financial Report.**



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