Big Walnut Local School District

Monthly Financial Report

for the month ended

March 31, 2021

Prepared By:
Jeremy J. Buskirk
Treasurer

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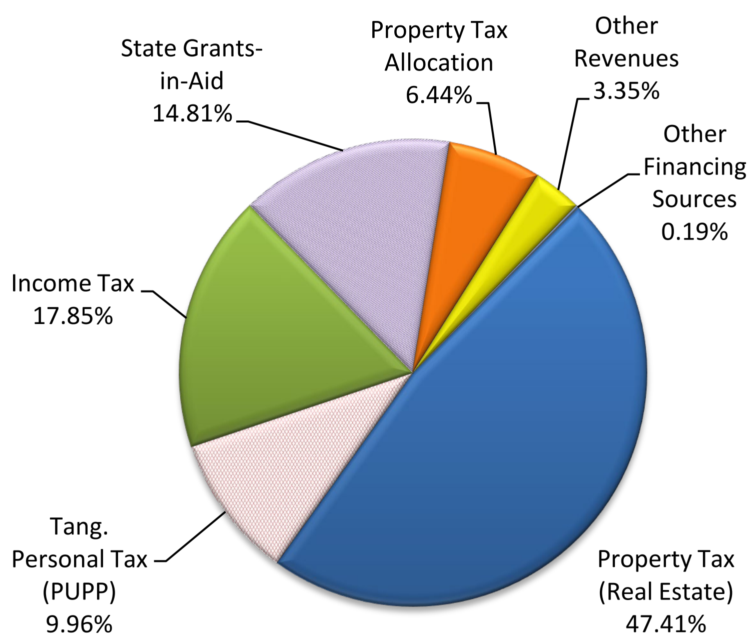
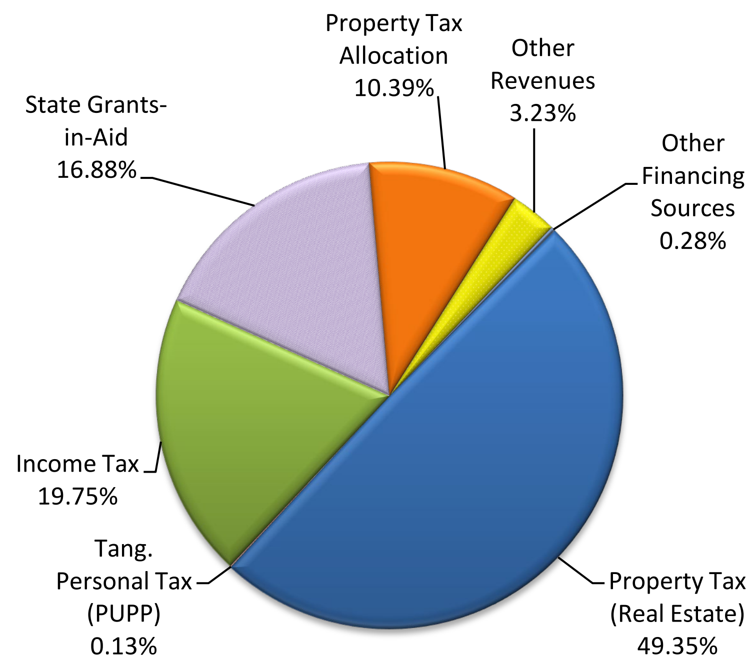
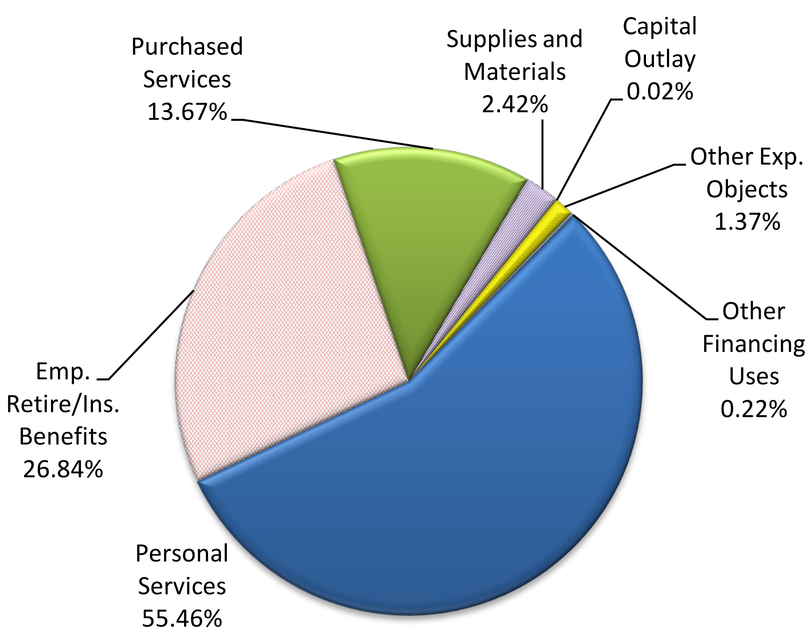
EST. GENERAL FUND REVENUE FY21
$44,599,152



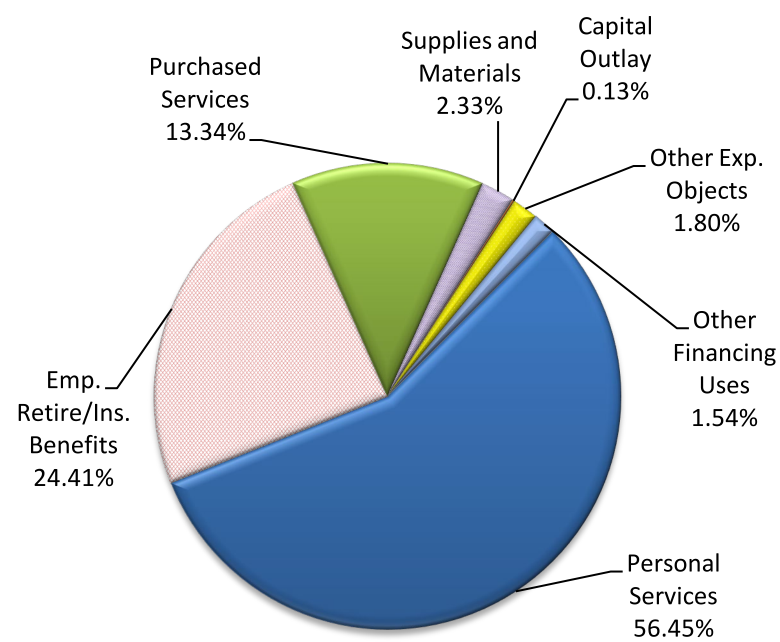
EST. GENERAL FUND REVENUE FY11
$28,551,026



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 constraits and a levy failure in the previous fiscal year.

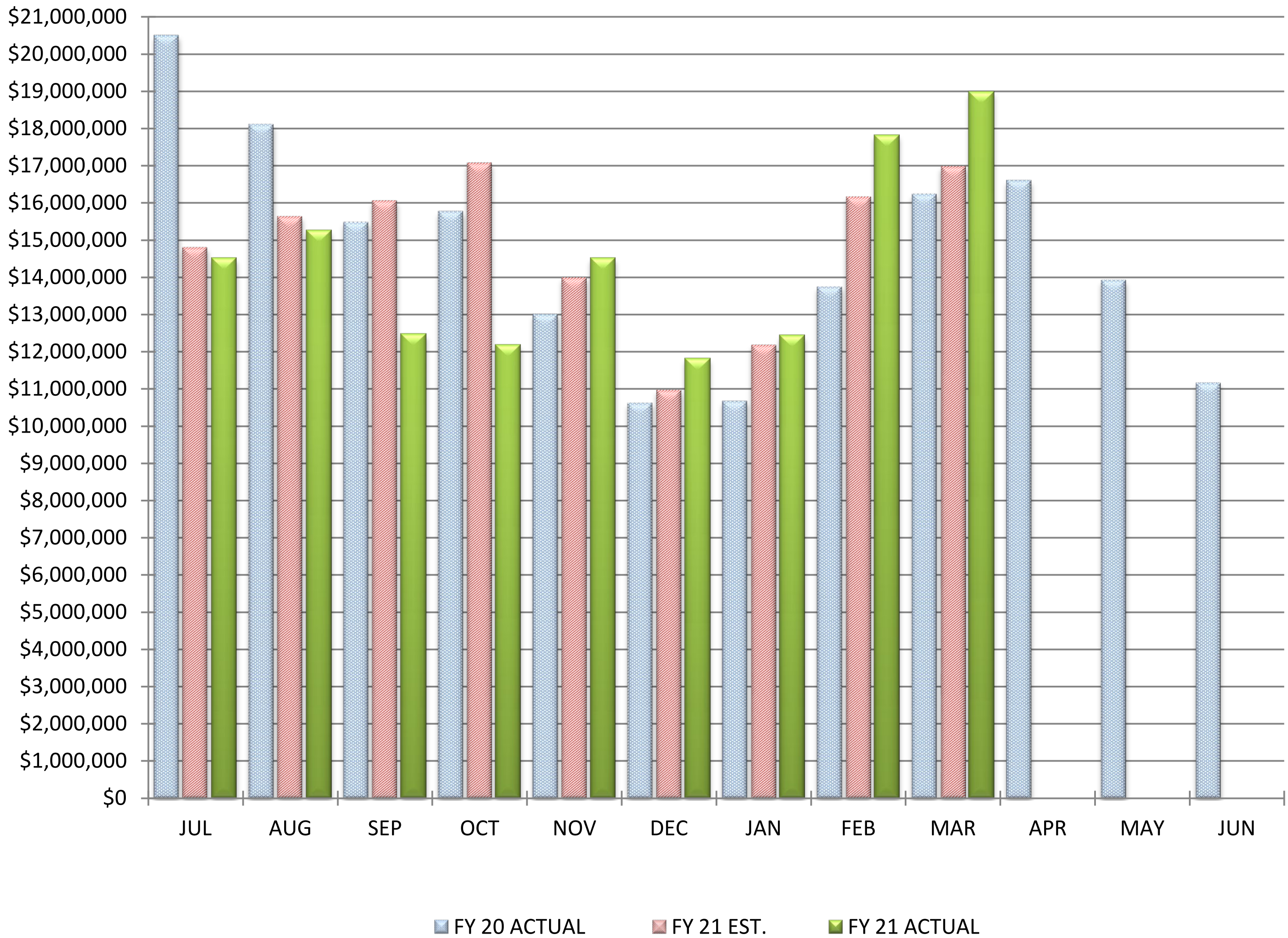
	FY 2021	FY 2011	% Change
Enrollment	4,101 as of 3/24/2021	2,994	36.97%

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)	$21,134,036	$20,941,428	($192,608)	-0.9%
Tangible Personal Property (PUPP)	4,441,538	4,471,439	29,901	0.7%
Income Tax	6,037,768	6,168,177	130,409	2.2%
Unrestricted State Grants-in-Aid	4,927,367	5,242,713	315,346	6.4%
Restricted State Grants-in-Aid	10,918	10,919	1	0.0%
Property Tax Allocation (Reimb.)	1,373,768	1,379,260	5,492	0.4%
All Other Revenues	1,293,073	1,387,353	94,280	7.3%
Total Revenues	**39,218,468**	**39,601,290**	**382,821**	**1.0%**
Other Financing Sources				
Advances-In	$0	$0	$0	0.0%
All Other Financing Sources	82,600	342,818	260,218	315.0%
Total Other Financing Sources	**82,600**	**342,818**	**260,218**	**315.0%**
Total Revenues & Other Fin. Sources	**$39,301,068**	**$39,944,108**	**$643,040**	**1.6%**
Expenditures				
Personal Services (Salaries & Wages)	$18,704,275	$18,456,413	($247,862)	-1.3%
Retirement/Insurance Benefits	9,093,668	8,243,051	(850,617)	-9.4%
Purchased Services	4,293,465	4,127,990	(165,475)	-3.9%
Supplies and Materials	831,617	756,582	(75,035)	-9.0%
Capital Outlay	7,500	6,240	(1,260)	-16.8%
Other Expenditure Objects	561,396	528,988	(32,408)	-5.8%
Total Expenditures	**33,491,921**	**32,119,264**	**(1,372,657)**	**-4.1%**
Other Financing Uses				
Operating Transfers-Out	$0	$0	$0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
Total Other Financing Uses	**$0**	**$0**	**$0**	**0.0%**
Total Expenditures & Other Fin. Uses	**$33,491,921**	**$32,119,264**	**($1,372,657)**	**-4.1%**
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	$5,809,147	$7,824,844	$2,015,697	34.7%
Beginning Cash Balance July 1	**$11,167,332**	**$11,167,332**	**$0**	**0.0%**
Ending Cash Balance	**$16,976,479**	**$18,992,176**	**$2,015,697**	**11.9%**
Estimated Encumbrances	$1,432,891	$2,312,308	($879,417)	
Unreserved Fund Balance	**$15,543,588**	**$16,679,868**	**$1,136,280**	

VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES

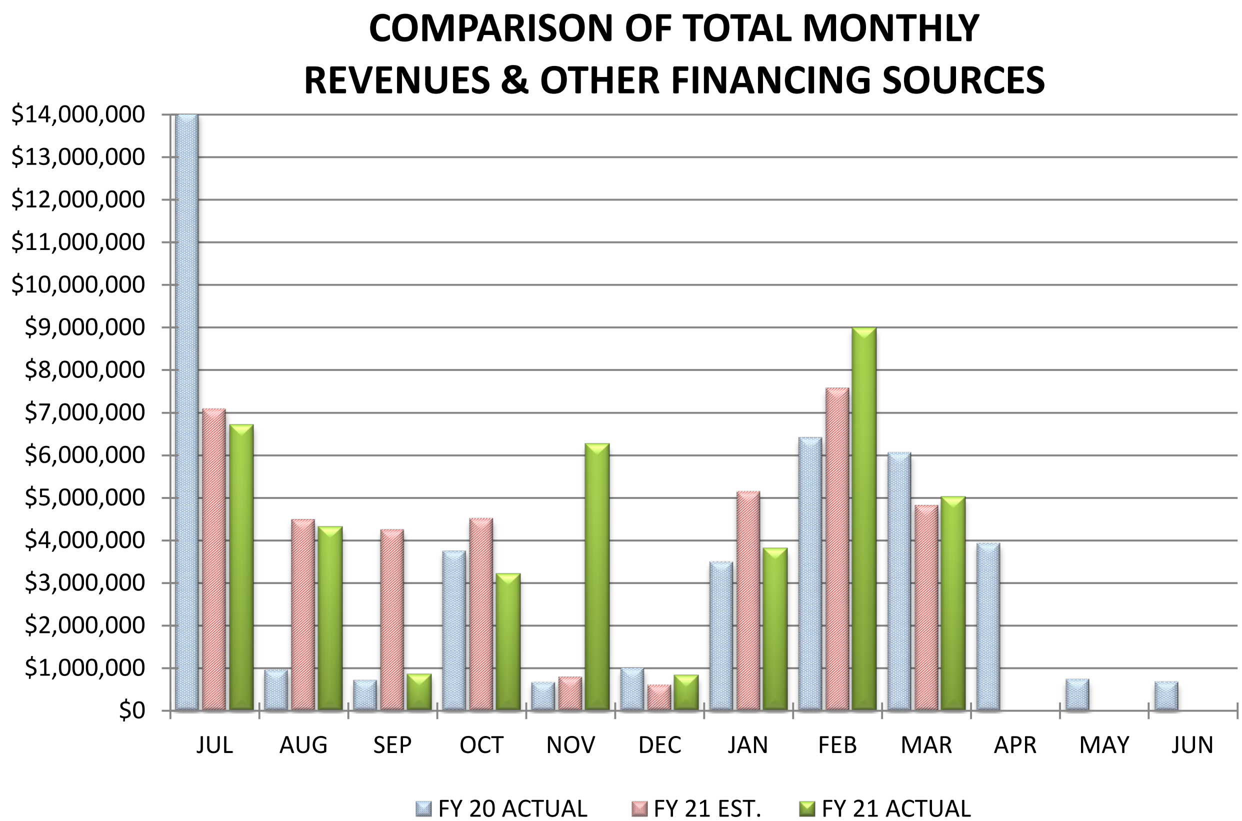


COMPARISON OF MONTHLY ENDING CASH BALANCES

March 31, 2021

Actual Cash Balance		$18,992,176
Estimated Cash Balance		$16,976,479
Variance From Estimate	OVER	$2,015,697
Percent Variance From Estimate	OVER	11.87%
Previous Year Cash Balance		$16,237,596

COMMENTS: Our cash balances is above what we would have anticipated for the month of March. Total revenues continue to provide a positive variance as a whole and we have been helped by a couple of Worker's Compensation dividend/rebate paymetns as well as the Governor releasing back to our District a portion of the prior year budget reductions. We continue maintain a favorable variance in overall expenditures, however, a portion of this is still due to a large outstanding invoice for January insurance premiums for which we a waiting on vendor corrections prior to payment. Further details will be provided in the proceeding pages.


COMPARISON OF TOTAL MONTHLY
REVENUES & OTHER FINANCING SOURCES
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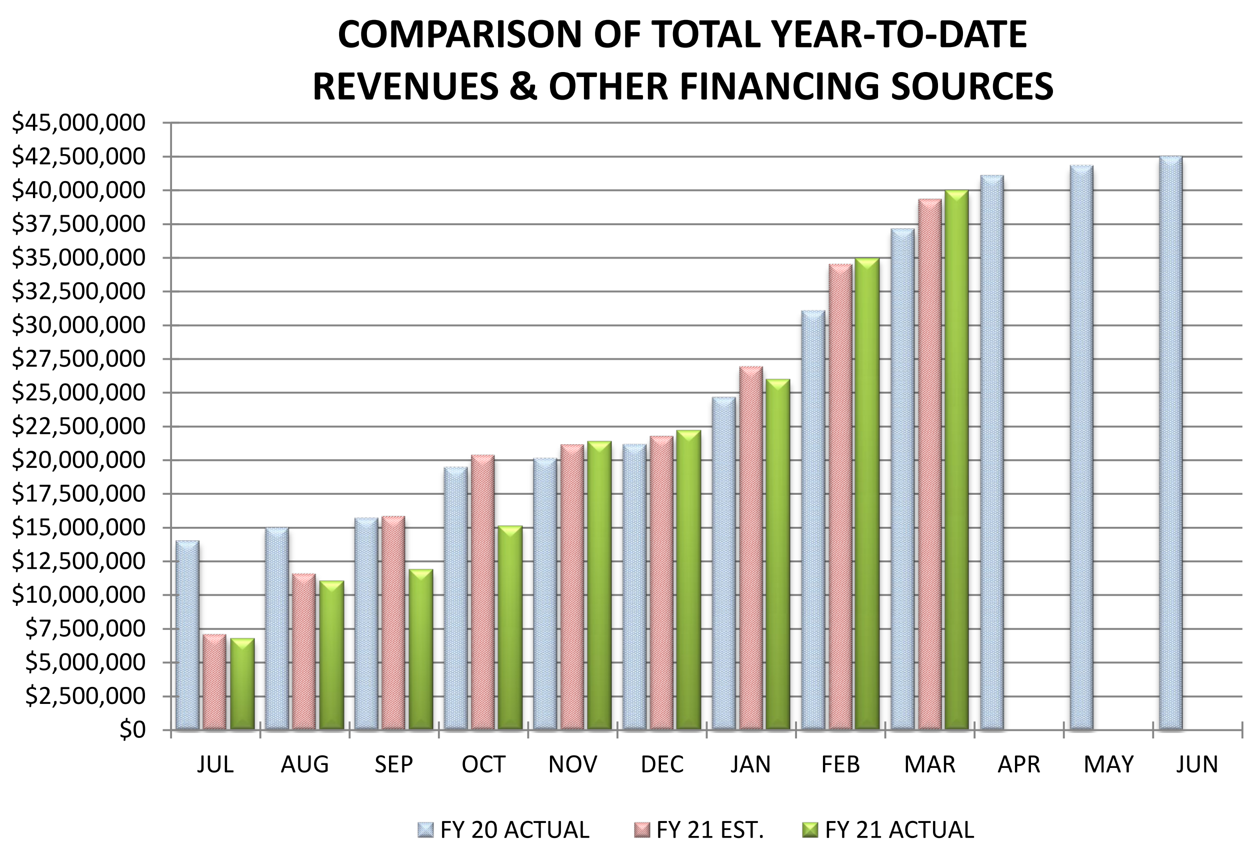
COMPARISON OF TOTAL YEAR-TO-DATE
REVENUES & OTHER FINANCING SOURCES
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$42,500,000
$40,000,000
$37,500,000
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$32,500,000
$30,000,000
$27,500,000
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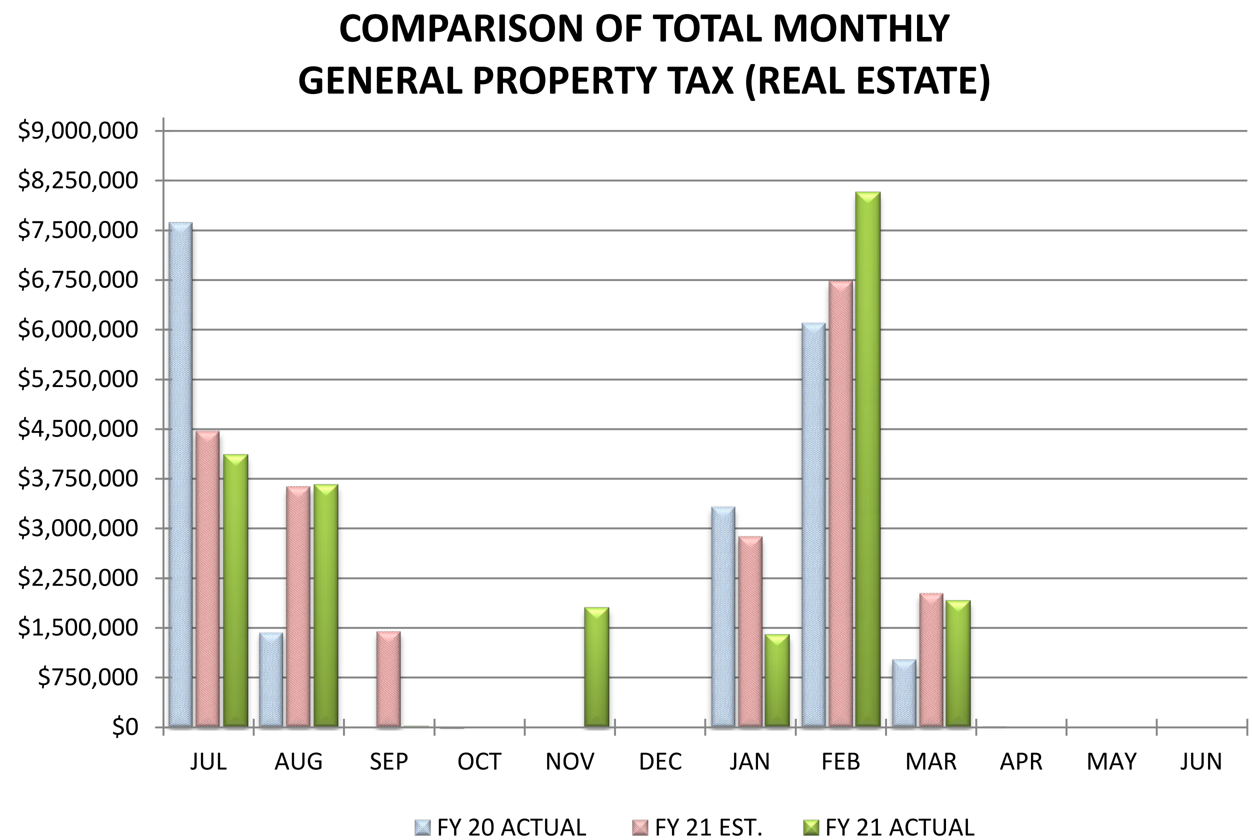
COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Receipts		$5,006,952		$39,944,108
Estimated Receipts		$4,825,658		$39,301,068
Variance From Estimate	OVER	$181,294	OVER	$643,040
Variance From Estimate	OVER	3.76%	OVER	1.64%
Actual Prior Year		$6,053,640		$37,091,331
Total 2020-2021 Estimate				$44,599,152
Percent Of Total Estimate Received				89.56%
Percent Of Budget Year Completed			9 Months	75.00%

COMMENTS: We are on target with total revenues at the end of March. While our March property tax settlement did provide slightly less revenue than we had anticipated other positive variances state unrestricted grants-in-aid and Other financing sources (two worker's compensation dividend/rebate payments) should continue to be sufficient to offset this variance. We continue to be cautiously optimistic during this unique and challenging year that actual revenue will be higher than anticipated due to taking a cautious approach to revenue projects in the uncertainty from the pandemic. We 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)
$9,000,000
$8,250,000
$7,500,000
$6,750,000
$6,000,000
$5,250,000
$4,500,000
$3,750,000
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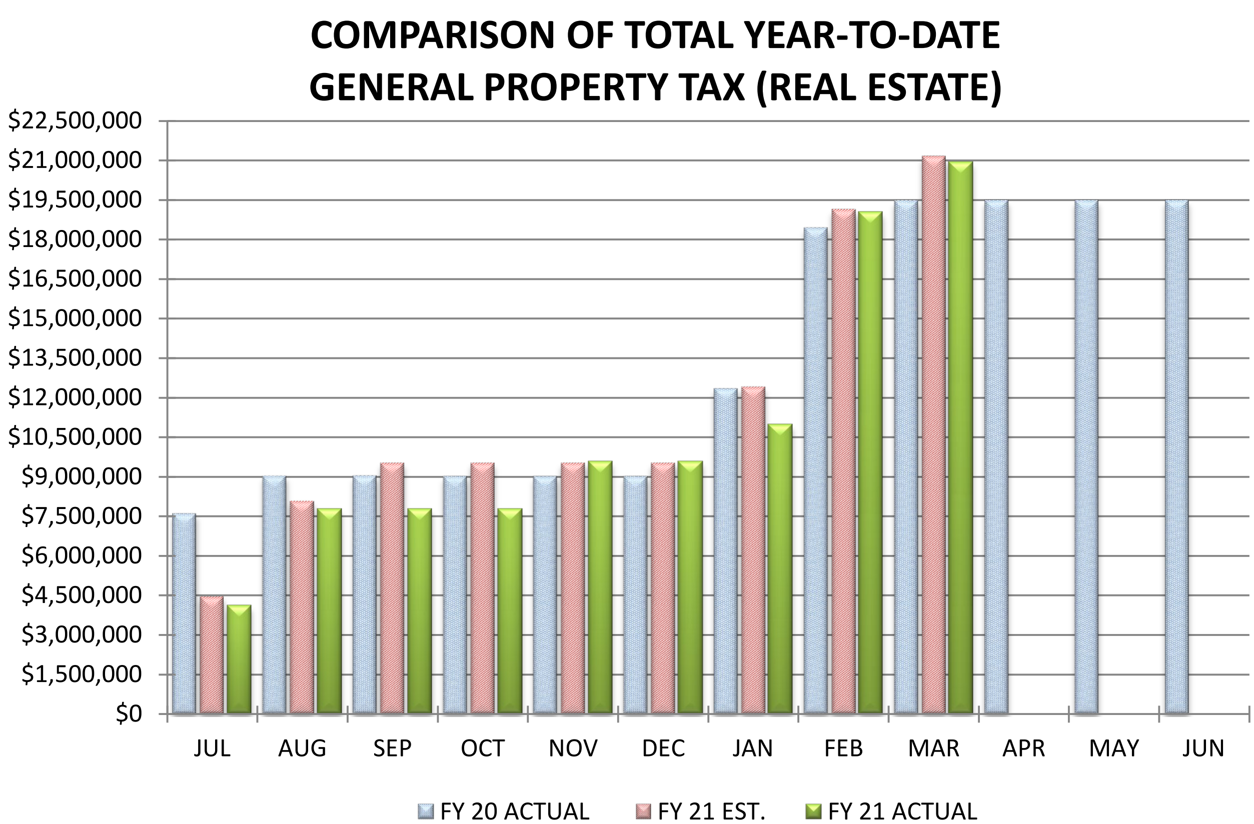
COMPARISON OF TOTAL YEAR-TO-DATE
GENERAL PROPERTY TAX (REAL ESTATE)
$22,500,000
$21,000,000
$19,500,000
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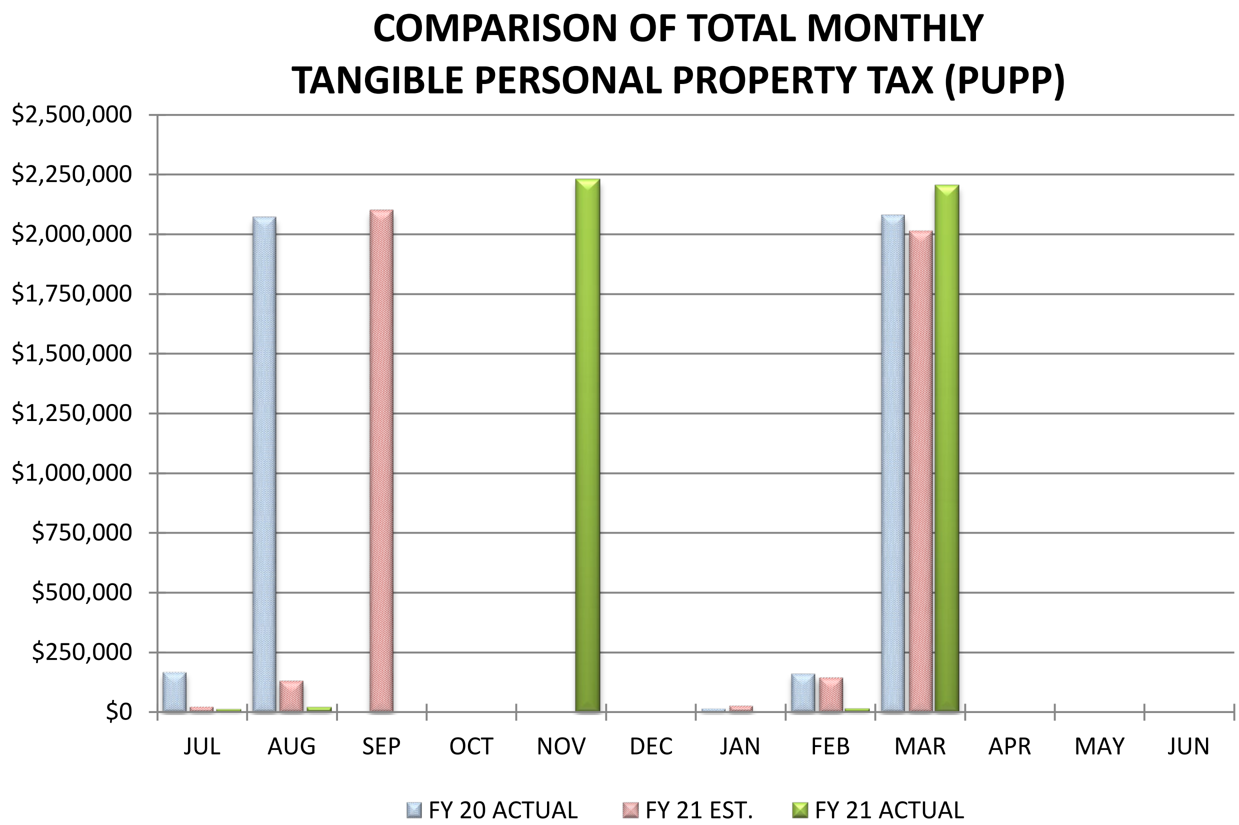
COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Real Estate Tax Receipts		$1,909,132		$20,941,428
Estimated Real Estate Tax Receipts		$2,015,173		$21,134,036
Variance From Estimate	UNDER	($106,041)	UNDER	($192,608)
Variance From Estimate	UNDER	-5.26%	UNDER	-0.91%
Actual Prior Year		$1,023,071		$19,445,691
Total 2020-2021 Estimate				$21,144,161
Percent Of Total Estimate Received				99.04%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: We are substantially on target with annual estimates. While our final settlement is under anticipated amounts, the positive variance in public utility personal property helps to offset this shortfall. Overall, tax estimates are reasonable and adjustments will be made to account for this in our five-year forecast planning documents.


COMPARISON OF TOTAL MONTHLY
TANGIBLE PERSONAL PROPERTY TAX (PUPP)
$2,500,000
$2,250,000
$2,000,000
$1,750,000
$1,500,000
$1,250,000
$1,000,000
$750,000
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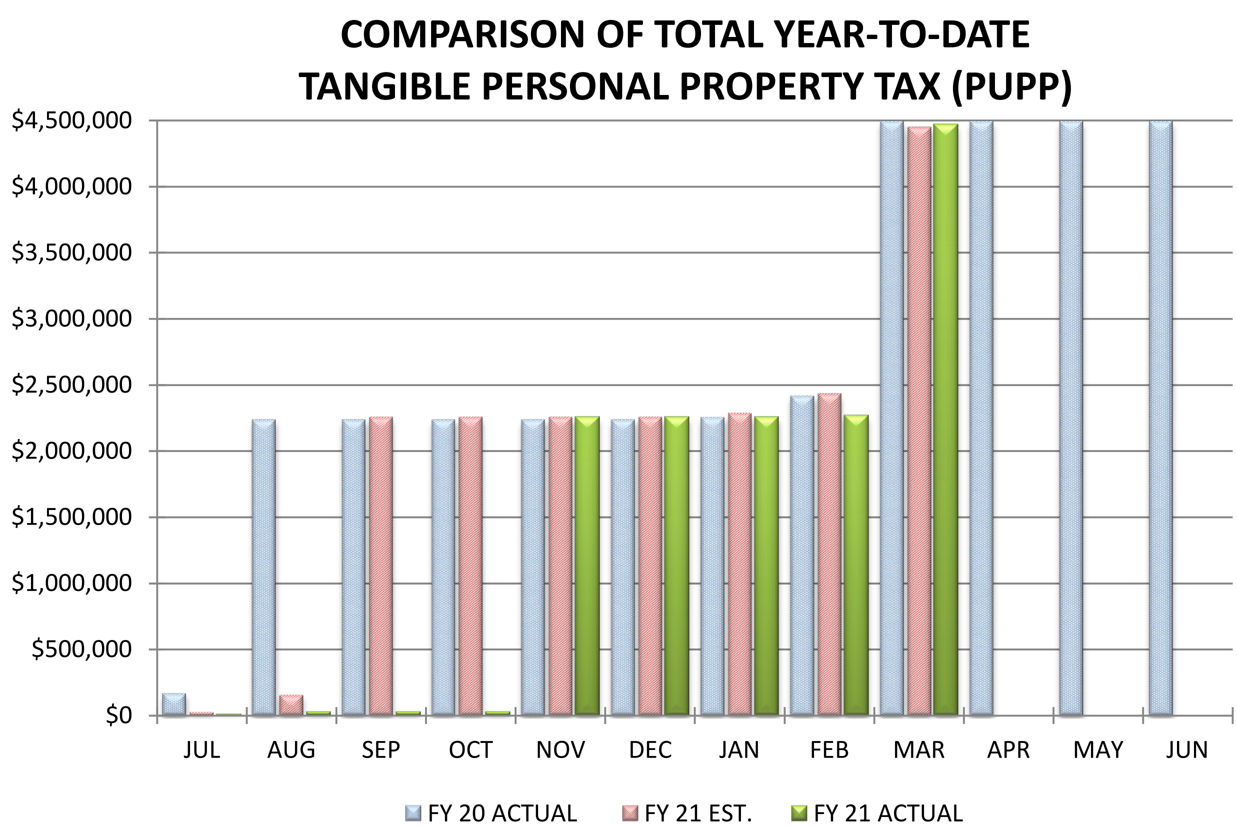
COMPARISON OF TOTAL YEAR-TO-DATE
TANGIBLE PERSONAL PROPERTY TAX (PUPP)
$4,500,000
$4,000,000
$3,500,000
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$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
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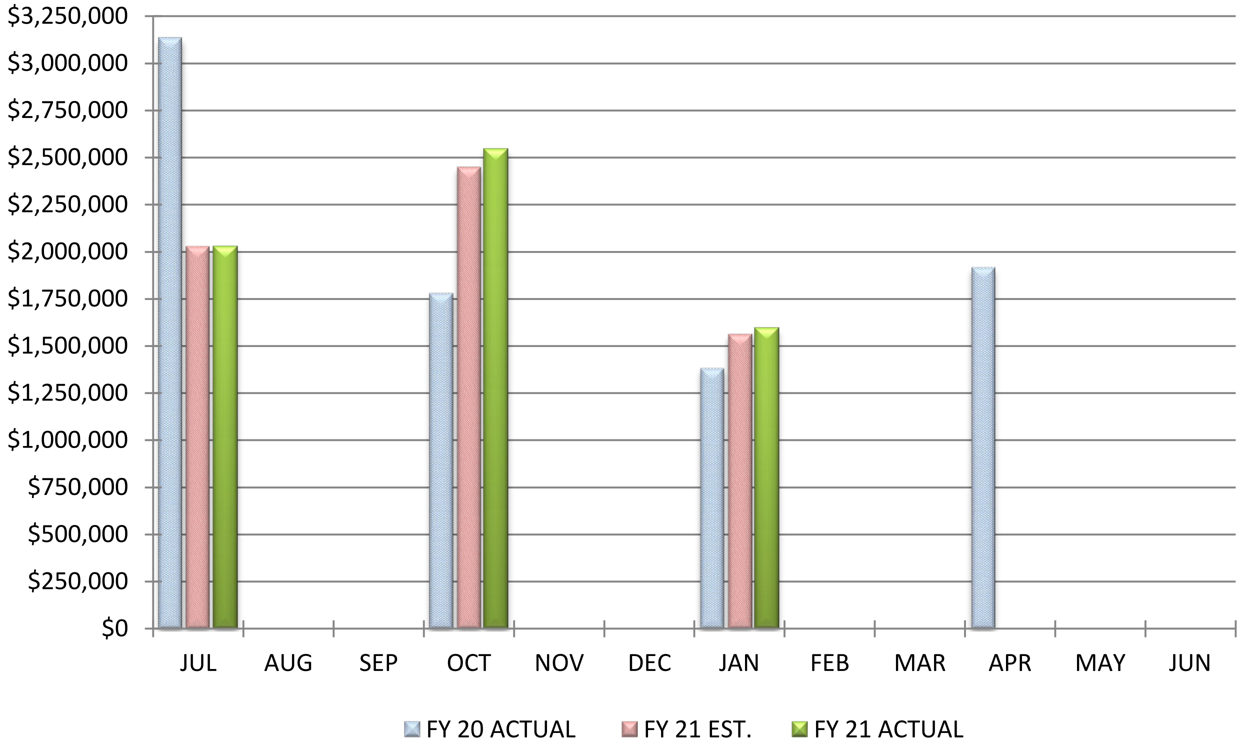
COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

March 31, 2021

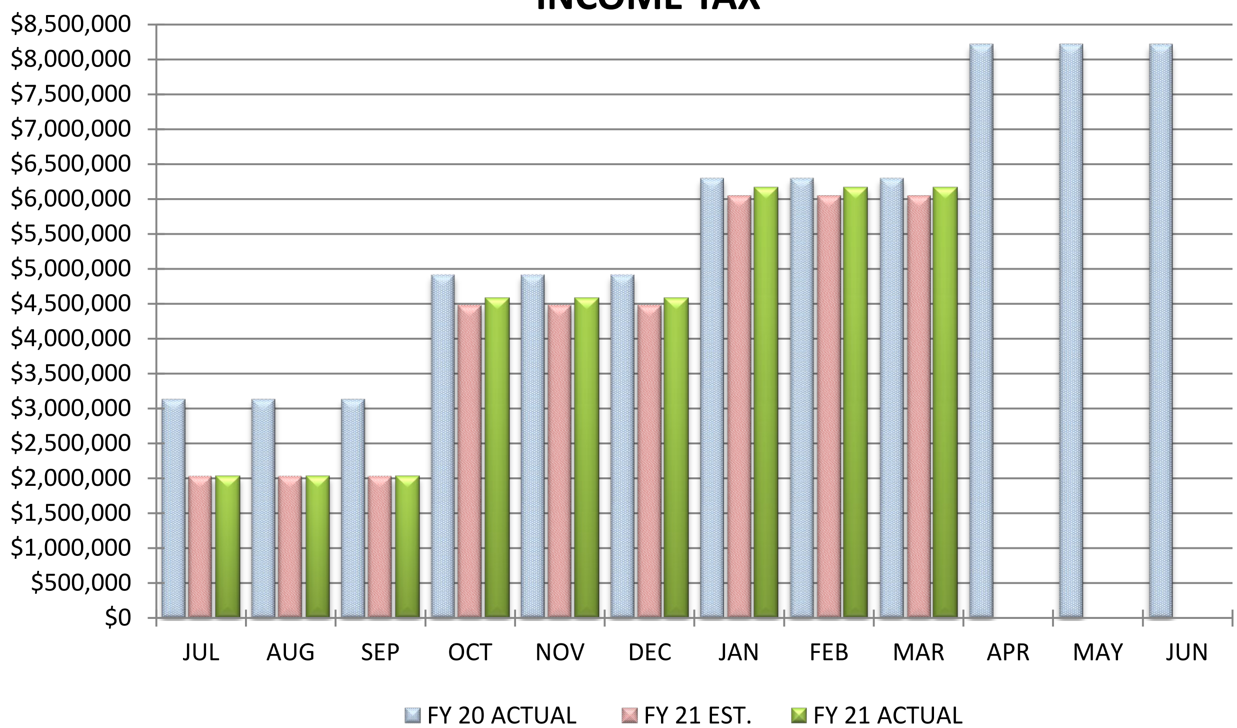
		MONTH		YEAR-TO-DATE
Actual PUPP Tax Receipts		$2,202,928		$4,471,439
Estimated PUPP Tax Receipts		$2,010,507		$4,441,538
Variance From Estimate	OVER	$192,421	OVER	$29,901
Variance From Estimate	OVER	9.57%	OVER	0.67%
Actual Prior Year		$2,076,135		$4,492,567
Total 2020-2021 Estimate				$4,441,538
Percent Of Total Estimate Received				100.67%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: With our final settlement of property taxes, we are substantially on target with annual estimates.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



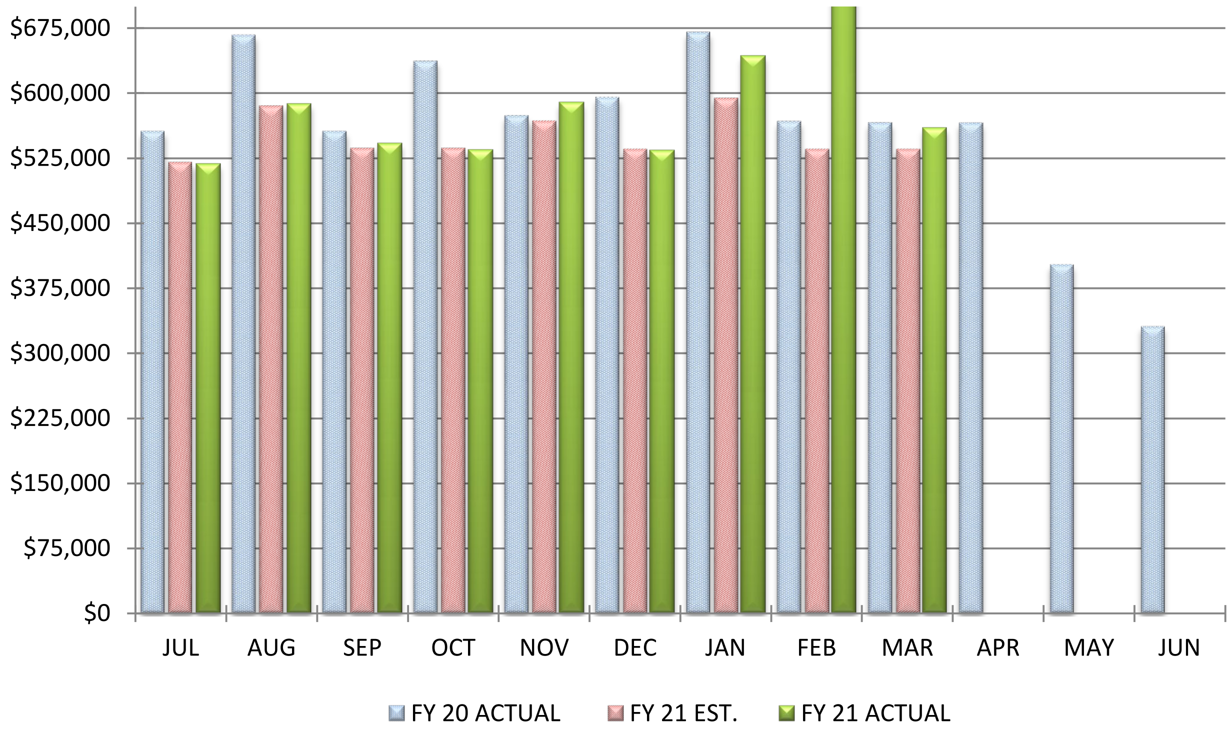
COMPARISON OF INCOME TAX

March 31, 2021

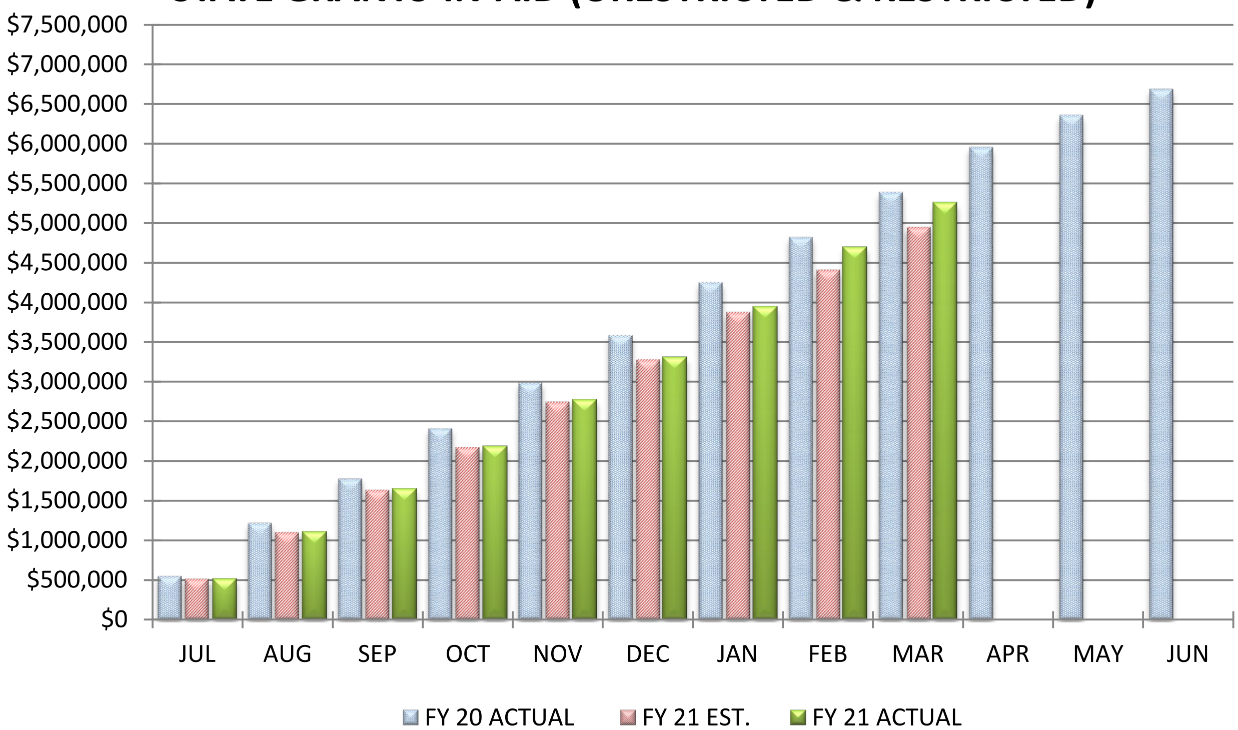
	MONTH		YEAR-TO-DATE
Actual State Receipts	$0		$6,168,177
Estimated State Receipts	$0		$6,037,768
Variance From Estimate	$0	OVER	$130,409
Variance From Estimate	0.00%	OVER	2.16%
Actual Prior Year	$0		$6,292,519
Total 2020-2021 Estimate			$7,959,783
Percent Of Total Estimate Received			77.49%
Percent Of Budget Year Completed	9	months	75.00%

COMMENTS: We are in line and slightly over estimates for income taxes at this point in the year. While we have a positive variance through the first three quarterly payments, we are still slightly under prior year collections. April will provide the district with it's final payment and allow us to see how economic conditions and filing deadlines may have effected this revenue area. One aspect that is still uncertain is what impact the 30-day extension for federal, state, and local tax returns and the changes in the treatment of unemployment compensation will have on our District.

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



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



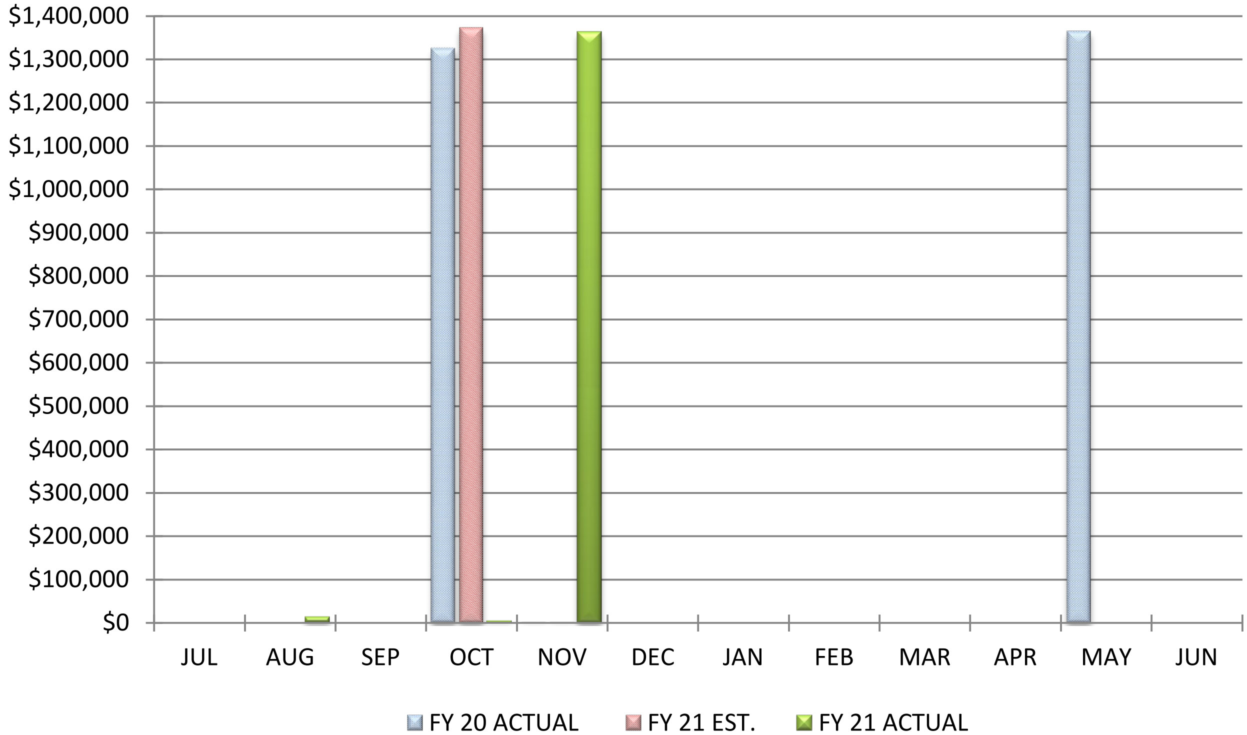
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

March 31, 2021

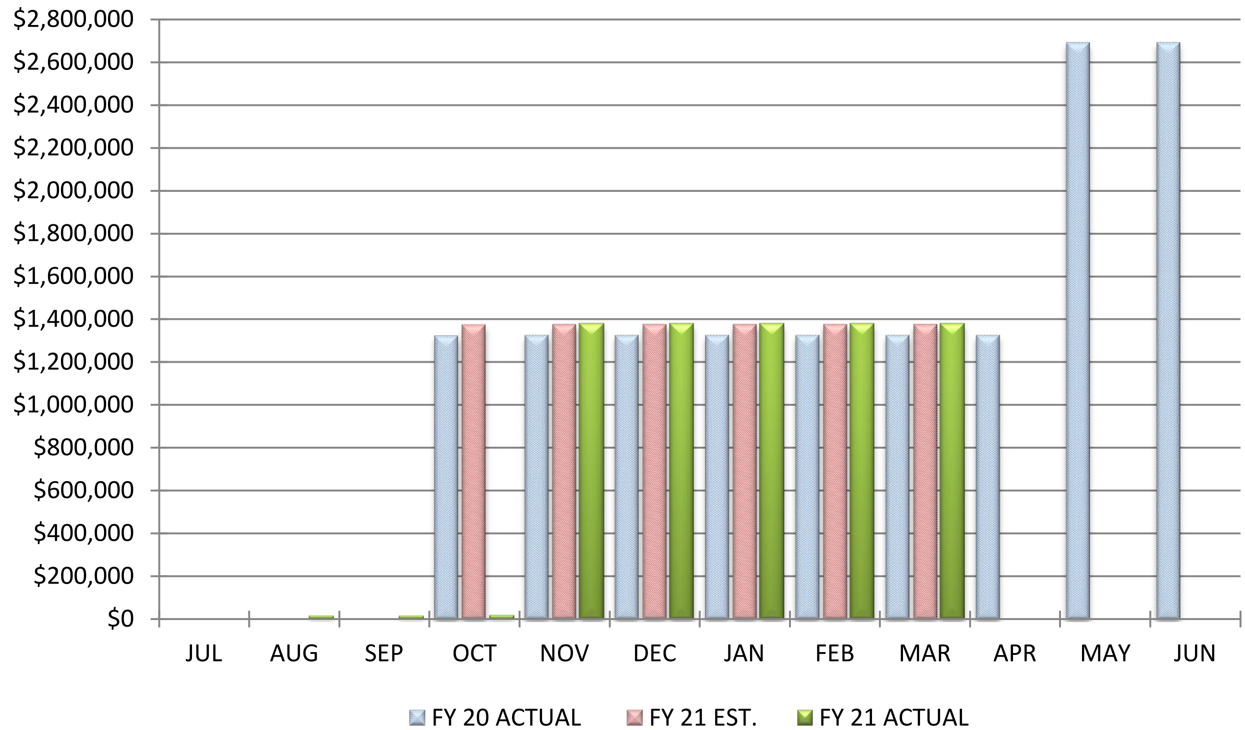
		MONTH		YEAR-TO-DATE
Actual State Receipts		$559,384		$5,253,632
Estimated State Receipts		$534,352		$4,938,285
Variance From Estimate	OVER	$25,032	OVER	$315,347
Variance From Estimate	OVER	4.68%	OVER	6.39%
Actual Prior Year		$565,509		$5,383,698
Total 2020-2021 Estimate				$6,606,343
Percent Of Total Estimate Received				79.52%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: We are showing a more favorable variance in March than expected. While we will likely still be under pre-pandemic amounts, we received a large "true-up" payment for a portion of the revenue cuts received in May 2020, which accounts for the positive variance for the month and year. An additional factor was our second payment of State casino money showed a significant rebound back to revenues as were seen lat year. With these additional funds, we will anticipate being over our original estimates in the coming months and the fiscal year in this area.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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

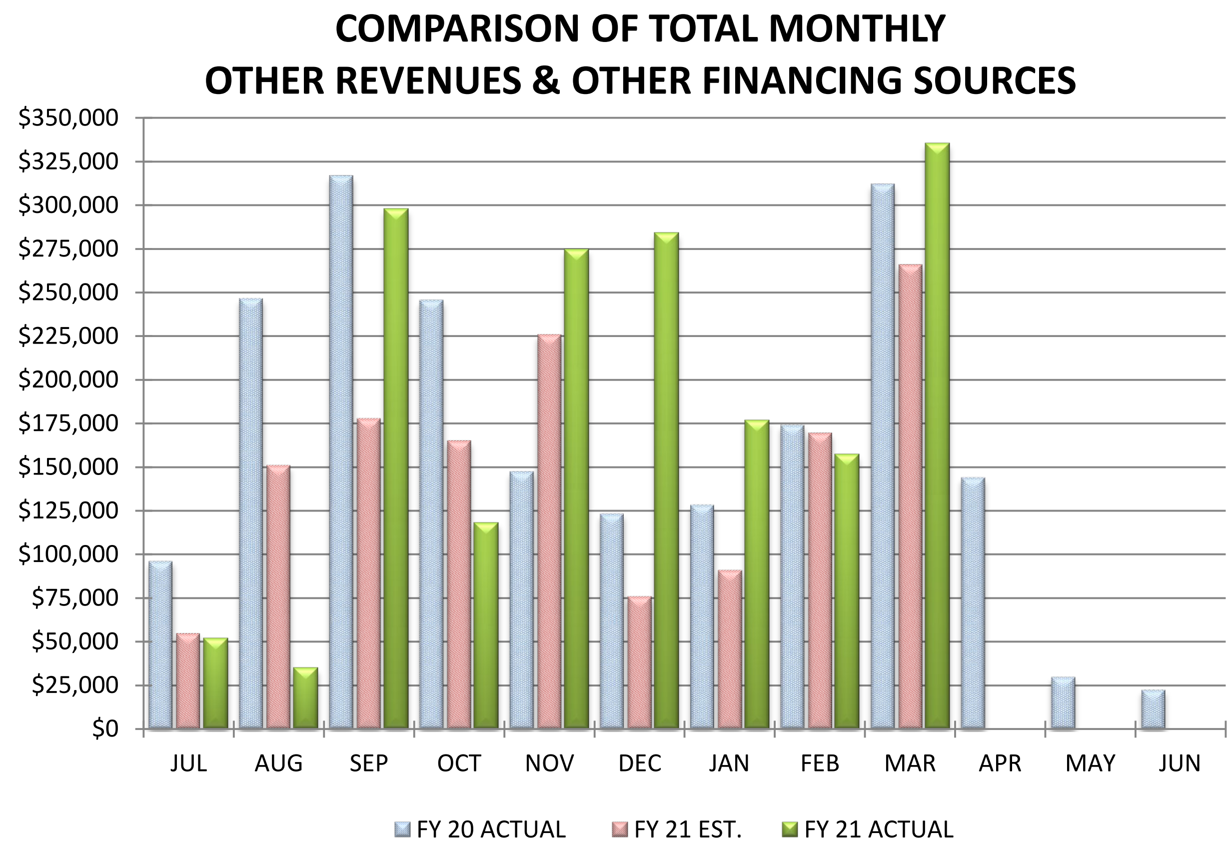


COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

March 31, 2021

	MONTH		YEAR-TO-DATE
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	9	months	75.00%

COMMENTS: We are on target with annual estimates.


COMPARISON OF TOTAL MONTHLY
OTHER REVENUES & OTHER FINANCING SOURCES
$350,000
$325,000
$300,000
$275,000
$250,000
$225,000
$200,000
$175,000
$150,000
$125,000
$100,000
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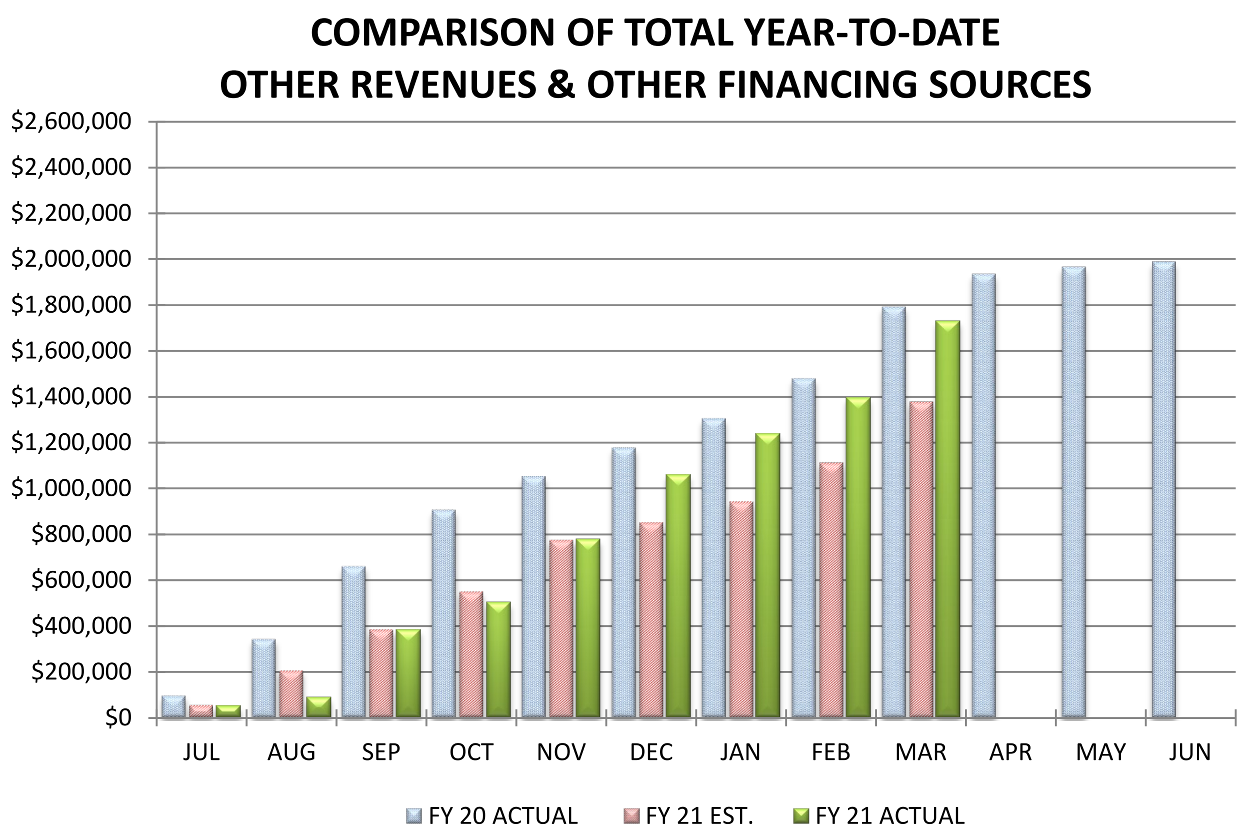
COMPARISON OF TOTAL YEAR-TO-DATE
OTHER REVENUES & OTHER FINANCING SOURCES
$2,600,000
$2,400,000
$2,200,000
$2,000,000
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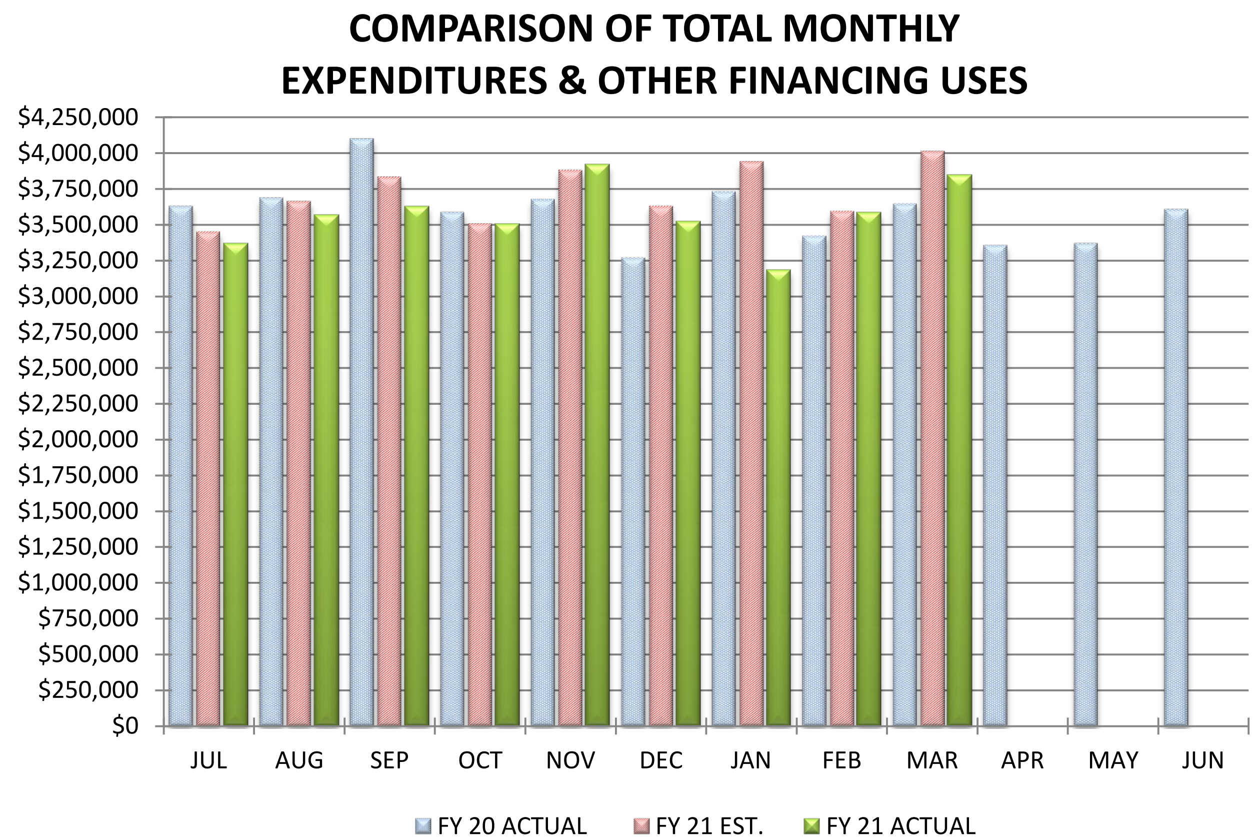
COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Other Receipts		$335,509		$1,730,171
Estimated Other Receipts		$265,626		$1,375,673
Variance From Estimate	OVER	$69,883	OVER	$354,498
Variance From Estimate	OVER	26.31%	OVER	25.77%
Actual Prior Year		$311,818		$1,789,054
Total 2020-2021 Estimate				$1,577,036
Percent Of Total Estimate Received				109.71%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: As noted in previous months, we are continue to show a positive variance as of the end of the month. While we have seen a decline this year in tuition, open enrollment, rental, and investment earning receipts this year in the other revenues area, the "other" revenue areas have 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 forecast update.


COMPARISON OF TOTAL MONTHLY
EXPENDITURES & OTHER FINANCING USES
$4,250,000
$4,000,000
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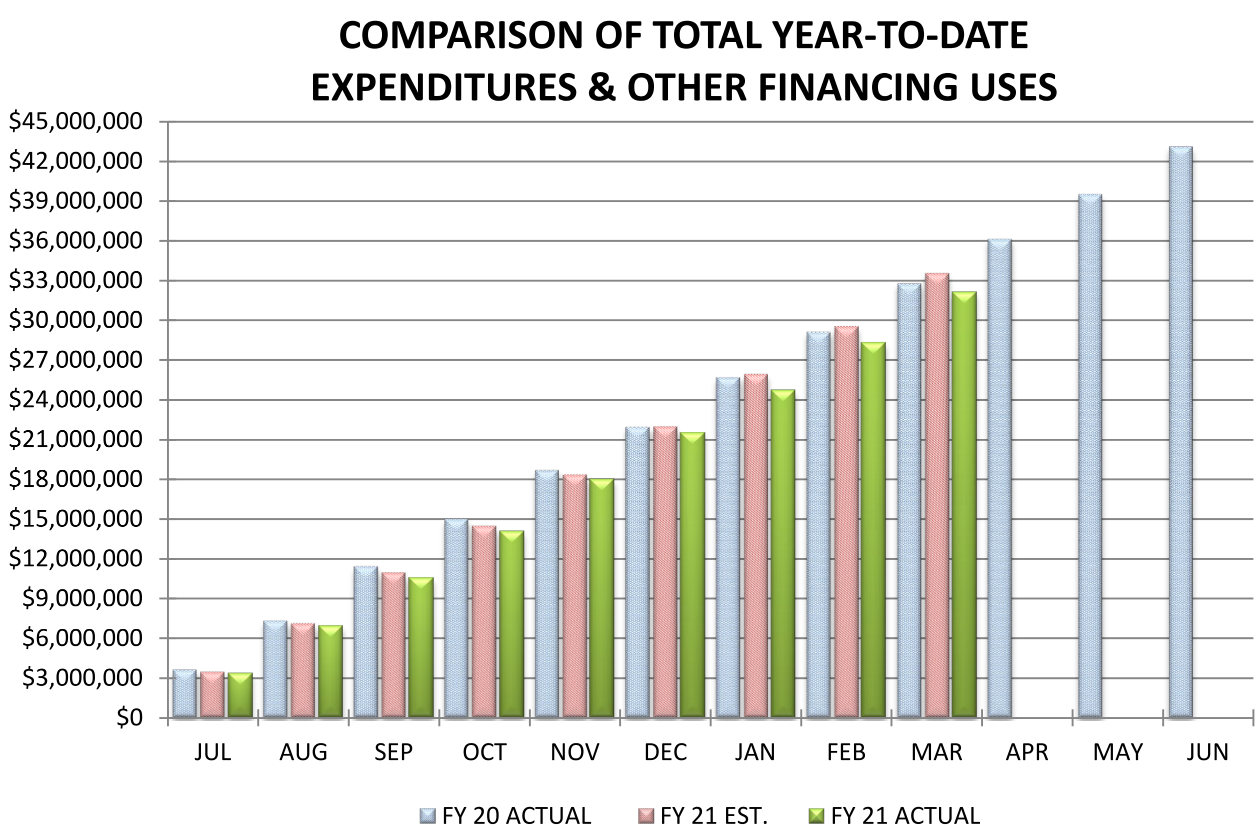
COMPARISON OF TOTAL YEAR-TO-DATE
EXPENDITURES & OTHER FINANCING USES
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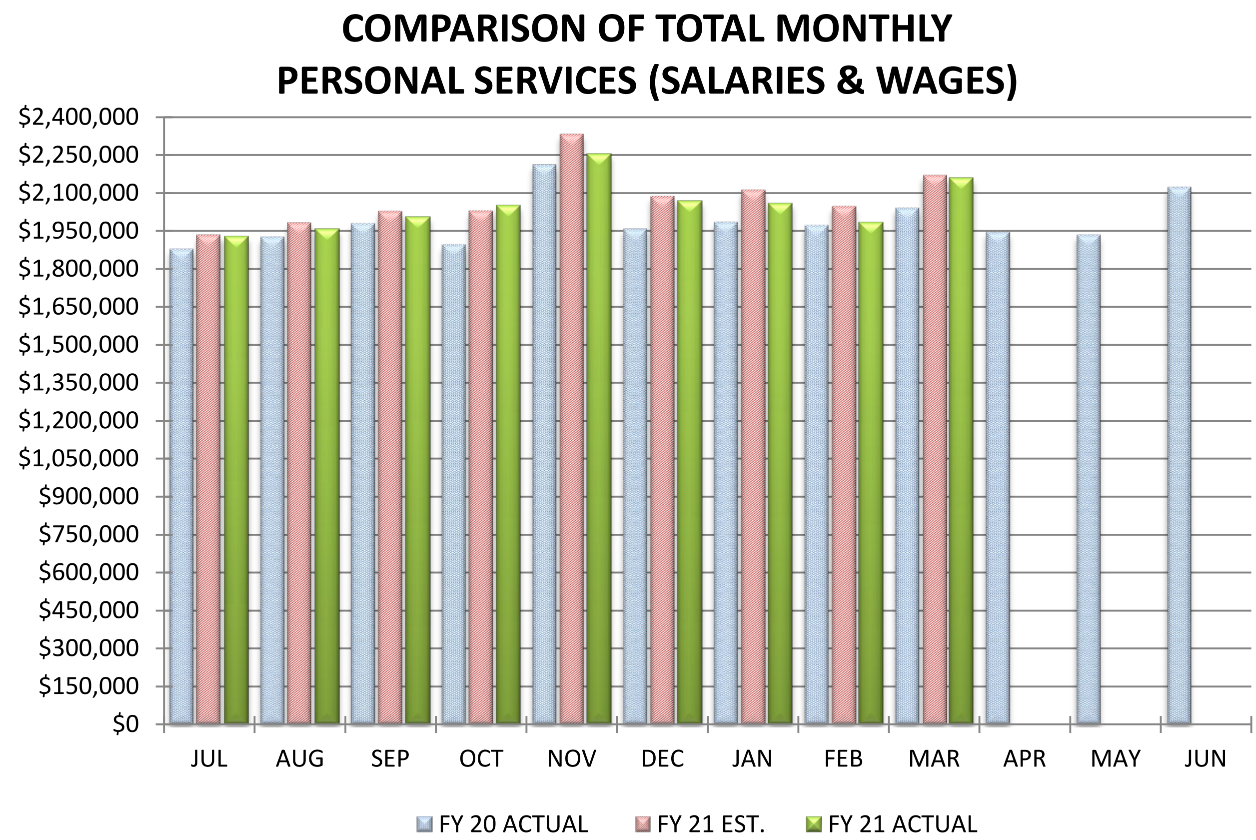
FY 21 ACTUAL

COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Expenditures		$3,843,536		$32,119,264
Estimated Expenditures		$4,009,494		$33,491,921
Variance From Estimate	UNDER	($165,958)	UNDER	($1,372,657)
Variance From Estimate	UNDER	-4.14%	UNDER	-4.10%
Actual Prior Year		$3,645,452		$32,747,331
Total 2020-2021 Estimate				$45,494,560
Percent Of Total Estimate Spent				70.60%
Percent Of Budget Year Completed			9 months	75.00%

COMMENTS: We have favorable variances for both the month and year as of the end of March. We are currently trending under in all budget areas due to vendor credits, cautious spending, and payment timing. As noted since January our medical insurance invoice required adjustments, which caused a payment delay and continues to be outstanding due to this carrier error. This continues to significantly impact the amount that we are under in our year-to-date amount for total expenditures. 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)
$2,400,000
$2,250,000
$2,100,000
$1,950,000
$1,800,000
$1,650,000
$1,500,000
$1,350,000
$1,200,000
$1,050,000
$900,000
$750,000
$600,000
$450,000
$300,000
$150,000
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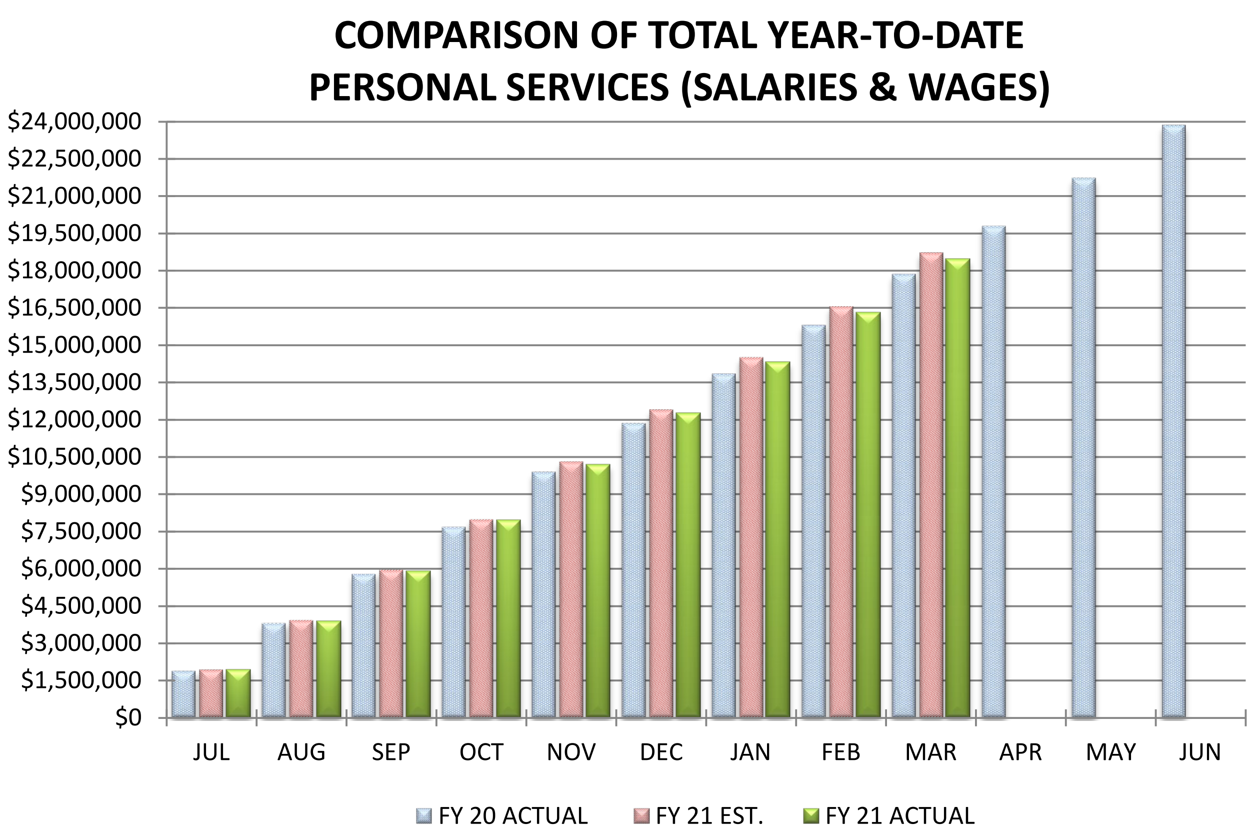
COMPARISON OF TOTAL YEAR-TO-DATE
PERSONAL SERVICES (SALARIES & WAGES)
$24,000,000
$22,500,000
$21,000,000
$19,500,000
$18,000,000
$16,500,000
$15,000,000
$13,500,000
$12,000,000
$10,500,000
$9,000,000
$7,500,000
$6,000,000
$4,500,000
$3,000,000
$1,500,000
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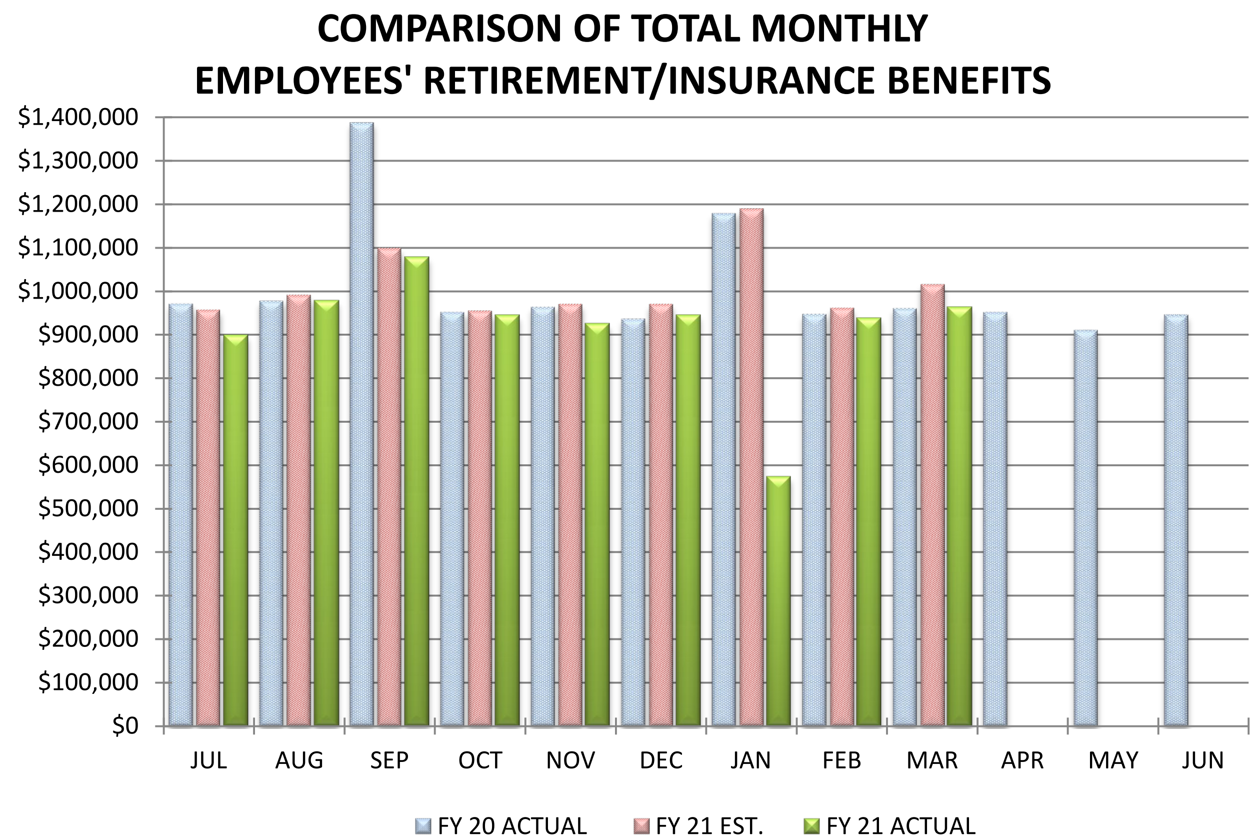
COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Wage Expenditures		$2,159,914		$18,456,413
Estimated Wage Expenditures		$2,168,061		$18,704,275
Variance From Estimate	UNDER	($8,147)	UNDER	($247,862)
Variance From Estimate	UNDER	-0.38%	UNDER	-1.33%
Actual Prior Year		$2,038,265		$17,831,228
Total 2020-2021 Estimate				$25,230,318
Percent Of Total Estimate Spent				73.15%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: We are on target with annual estimates.


COMPARISON OF TOTAL MONTHLY
EMPLOYEES' RETIREMENT/INSURANCE BENEFITS
$1,400,000
$1,300,000
$1,200,000
$1,100,000
$1,000,000
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
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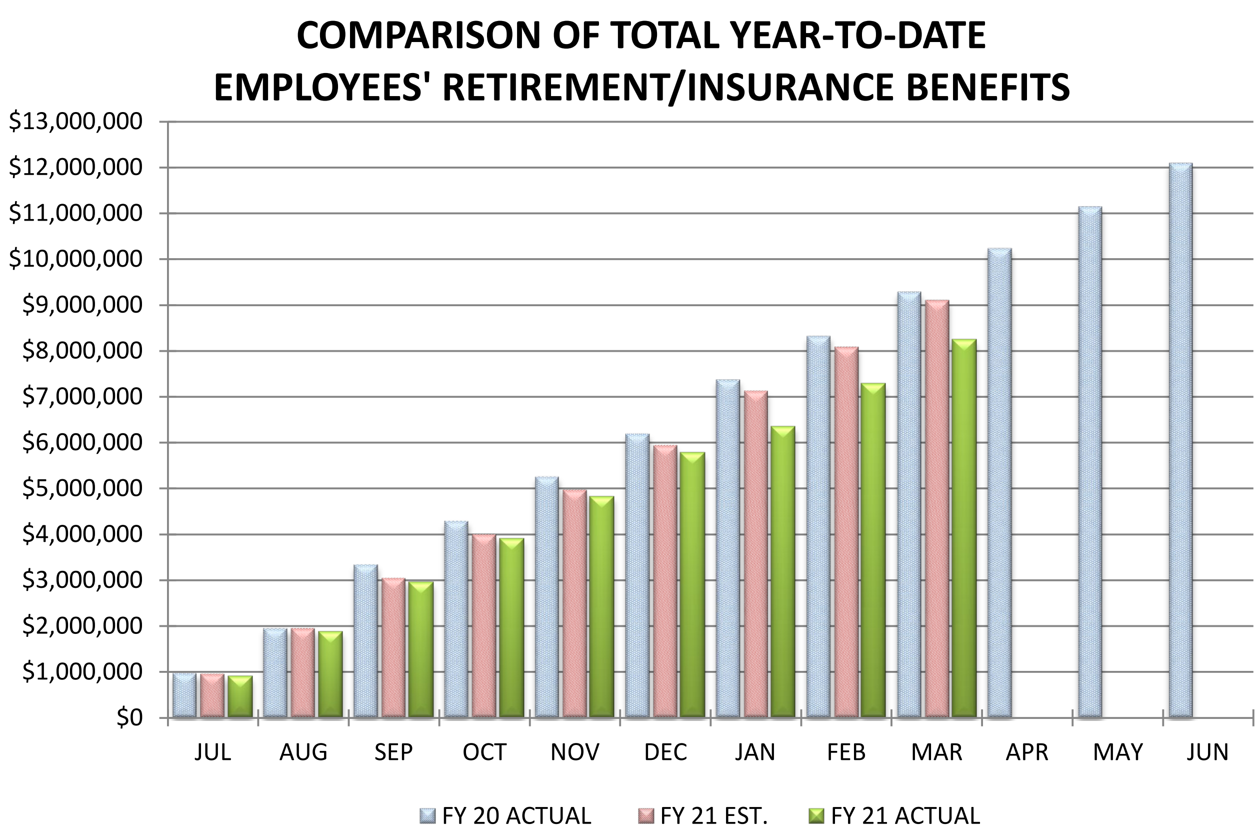
COMPARISON OF TOTAL YEAR-TO-DATE
EMPLOYEES' RETIREMENT/INSURANCE BENEFITS
$13,000,000
$12,000,000
$11,000,000
$10,000,000
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
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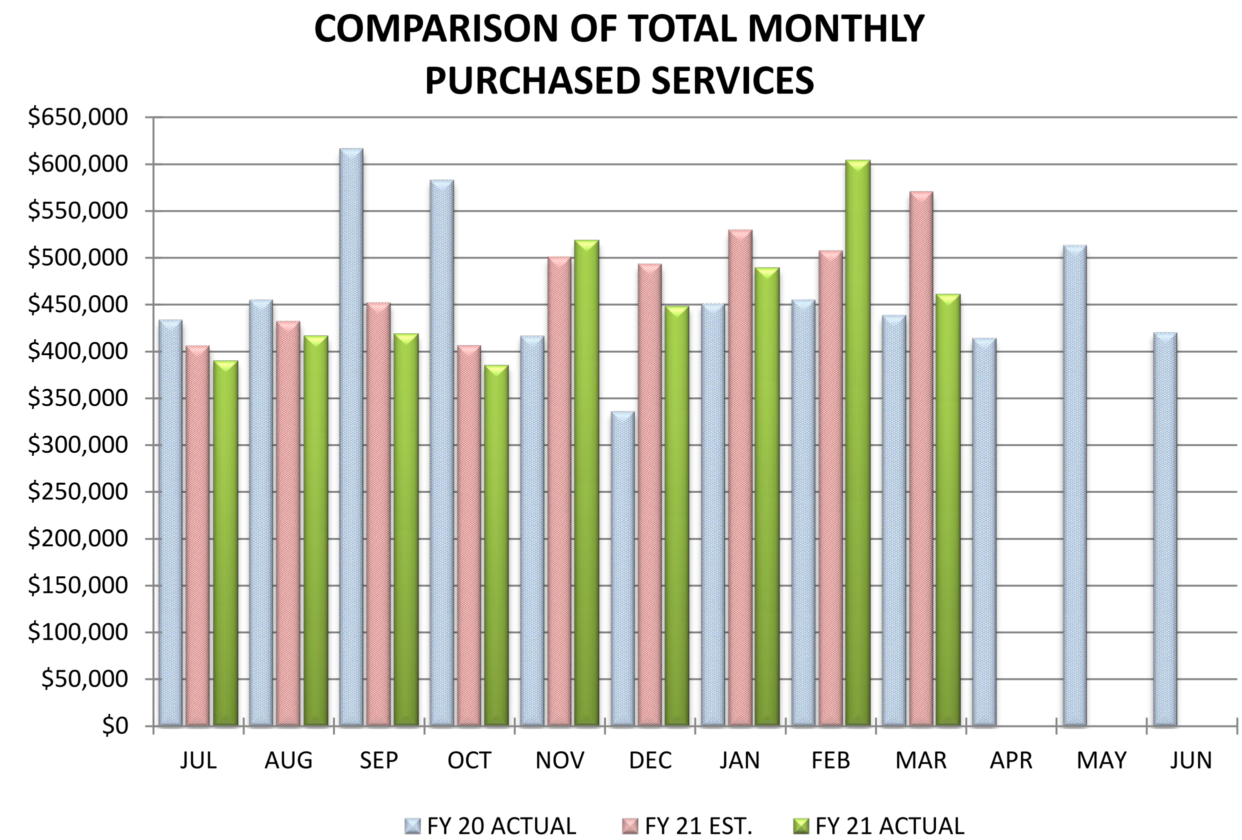
FY 21 ACTUAL

COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Fringe Benefit Expenditures		$963,628		$8,243,051
Estimated Fringe Benefit Expenditures		$1,013,645		$9,093,668
Variance From Estimate	UNDER	($50,017)	UNDER	($850,617)
Variance From Estimate	UNDER	-4.93%	UNDER	-9.35%
Actual Prior Year		$960,614		$9,275,167
Total 2020-2021 Estimate				$12,210,482
Percent Of Total Estimate Spent				67.51%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: We are under estimates as of the end of March and for the year. In the month of January our medical insurance invoice required adjustments, which caused a payment delay of January premiums and continues to be outstanding as we wait for the carrier to correct the errors. This is a primary cause for being under estimates by the large amount noted. We have been slightly under estimates and received $60,674 COVID-19 credit that offset United Healthcare July employer medical insurance premiums. Further leading to the favorable variance are wage-related benefits that have come in lower due to personal services line is under estimates. These noted reasons are lending to the overall favorable variance. We believe we will continue to be slightly under, but once the premium issue is resolved expenditures will be much closer to estimates.


COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES
$650,000
$600,000
$550,000
$500,000
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
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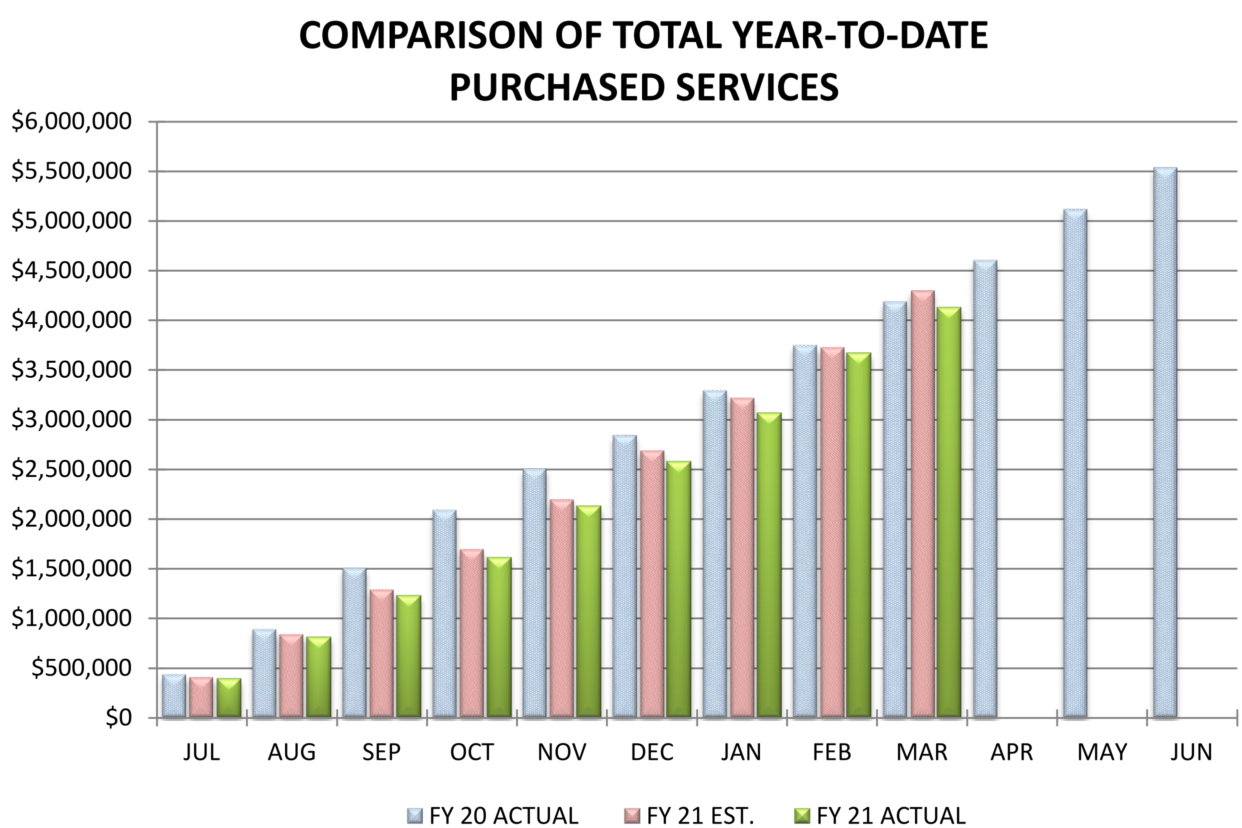
COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES
$6,000,000
$5,500,000
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
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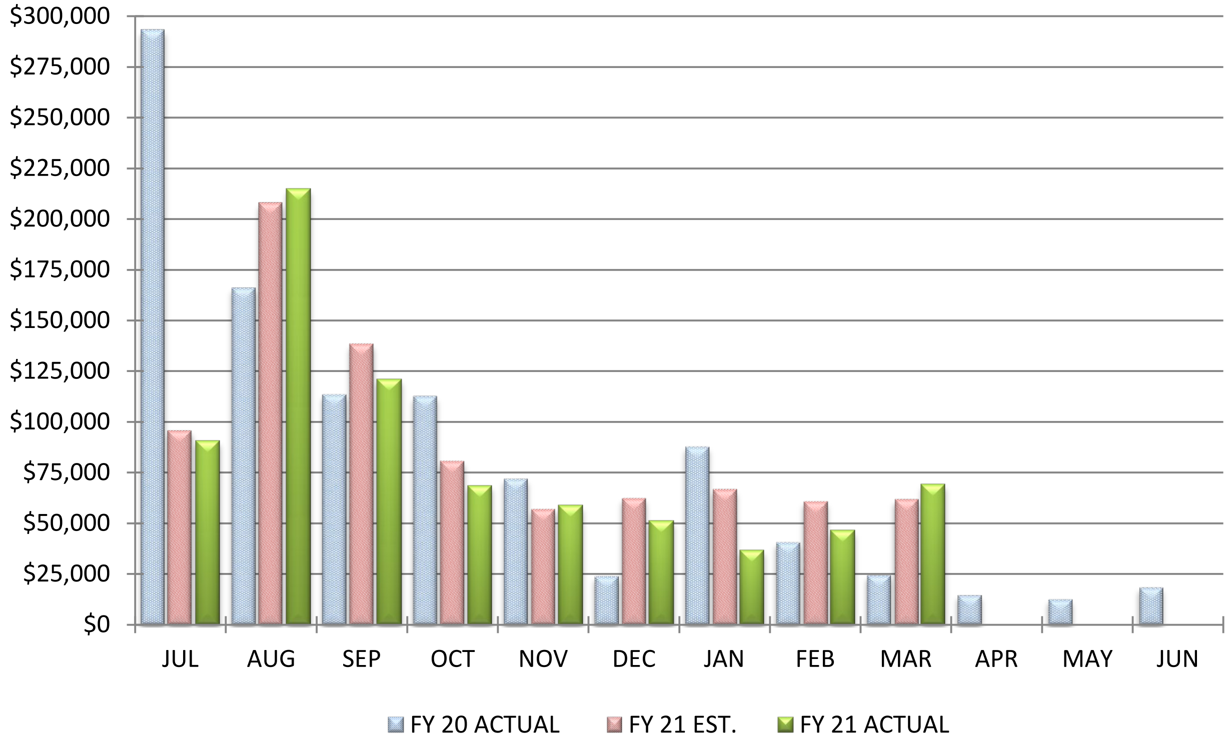
COMPARISON OF PURCHASED SERVICES

March 31, 2021

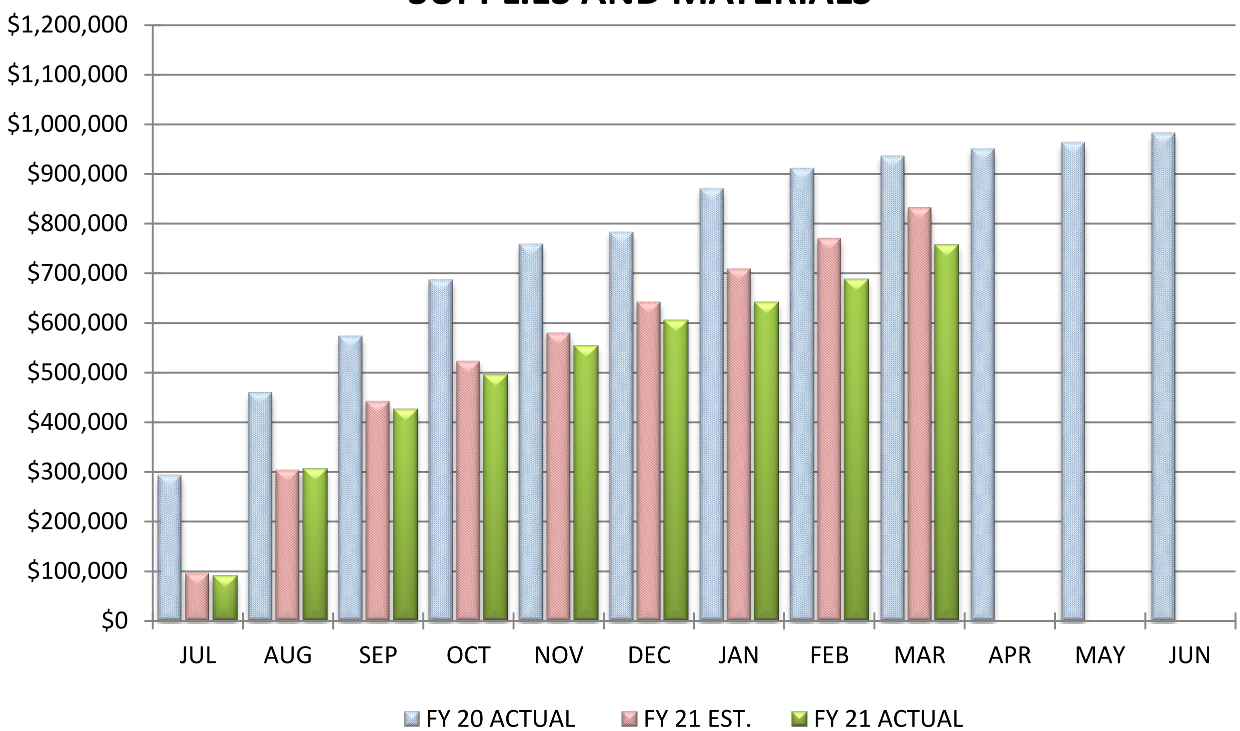
		MONTH		YEAR-TO-DATE
Actual Service Expenditures		$460,563		$4,127,990
Estimated Service Expenditures		$569,667		$4,293,465
Variance From Estimate	UNDER	($109,104)	UNDER	($165,475)
Variance From Estimate	UNDER	-19.15%	UNDER	-3.85%
Actual Prior Year		$438,194		$4,183,329
Total 2020-2021 Estimate				$6,217,453
Percent Of Total Estimate Spent				66.39%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: We are under estimates as of the end of March. Purchase services can fluctuate greatly due to timing of when invoices are received each year and when payment is required. We believe that this monthly difference is partly due to this.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS

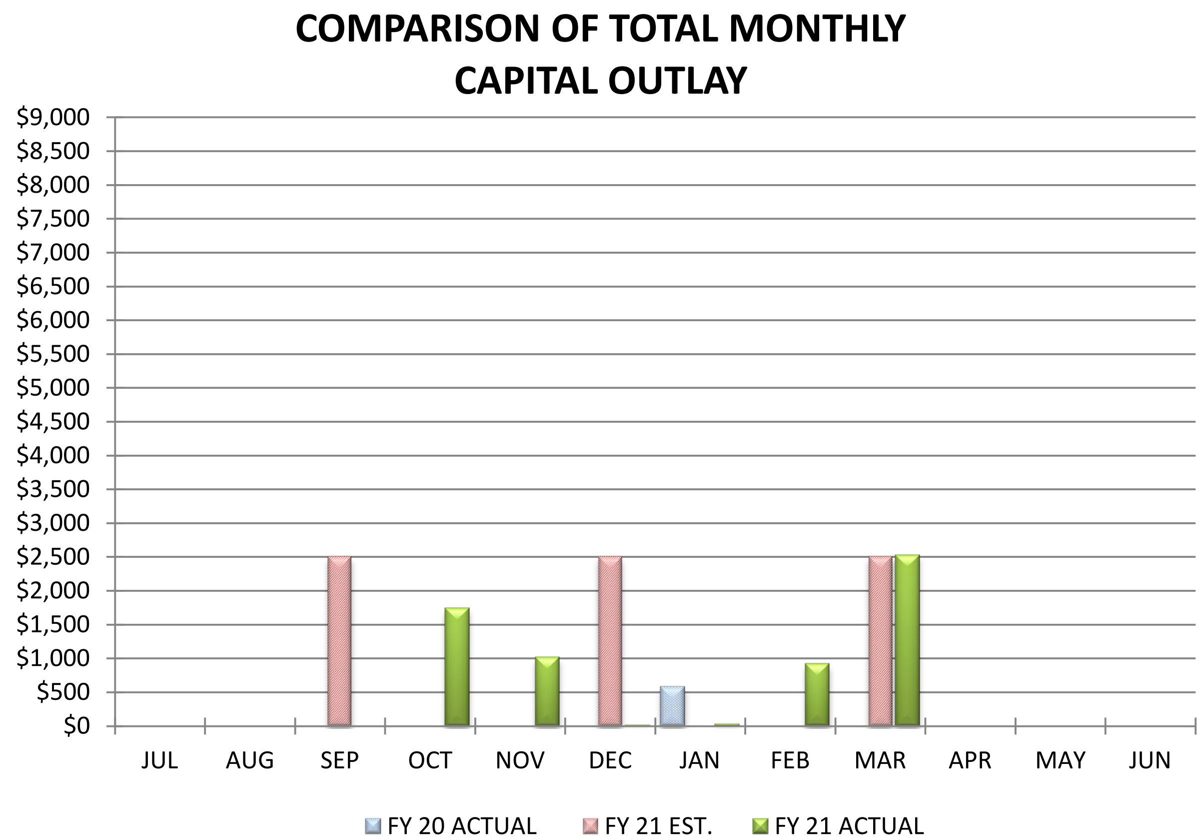


COMPARISON OF SUPPLIES AND MATERIALS

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Material Expenditures		$69,119		$756,582
Estimated Material Expenditures		$61,878		$831,617
Variance From Estimate	OVER	$7,241	UNDER	($75,035)
Variance From Estimate	OVER	11.70%	UNDER	-9.02%
Actual Prior Year		$24,508		$934,642
Total 2020-2021 Estimate				$1,101,464
Percent Of Total Estimate Spent				68.69%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: We have a favorable variance in this line at the end of March. Supplies and materials can fluctuate greatly due to timing of when invoices are received each year and when payment is required. We believe this is a contributing factor, however, the favorable variance is likely due to COVID-19 factors as well, such as 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 and fewer activities and field trips. This would include instructional, building maintenance and transportation supplies.


COMPARISON OF TOTAL MONTHLY
CAPITAL OUTLAY
$9,000
$8,500
$8,000
$7,500
$7,000
$6,500
$6,000
$5,500
$5,000
$4,500
$4,000
$3,500
$3,000
$2,500
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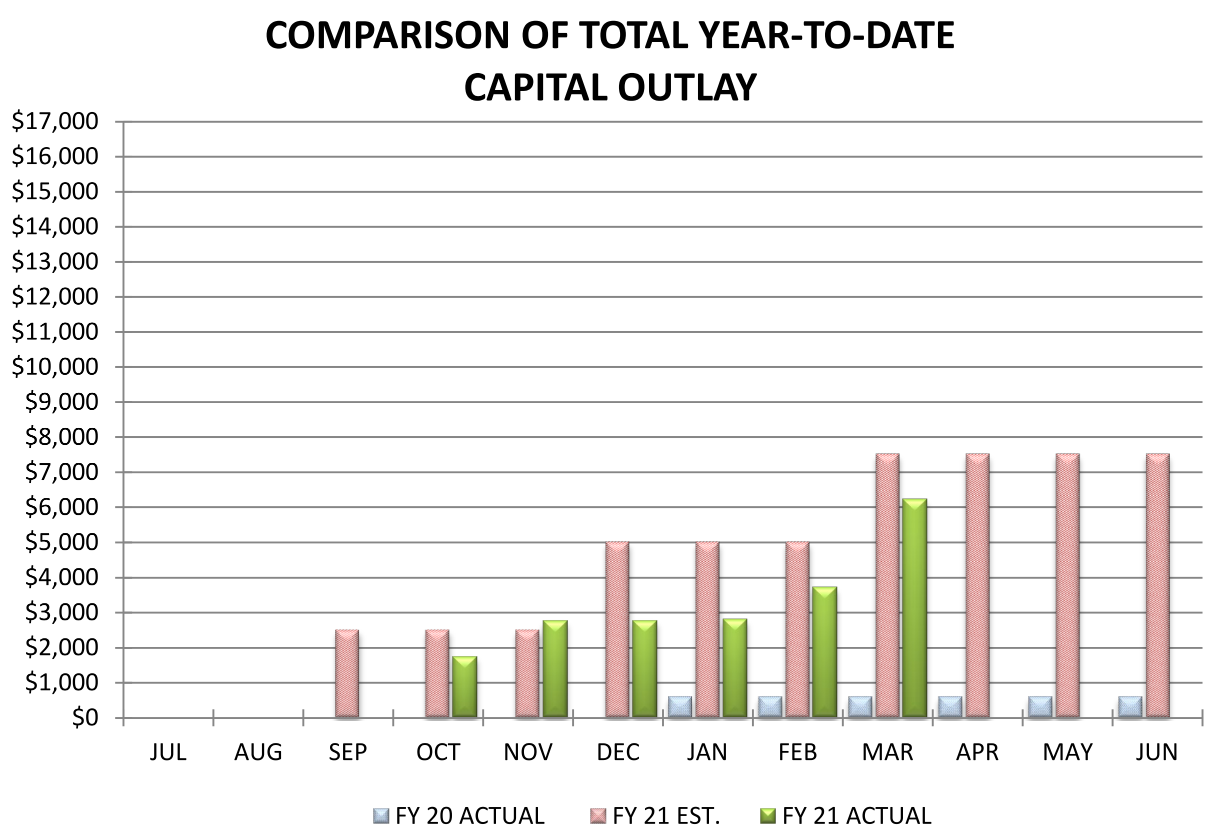
COMPARISON OF TOTAL YEAR-TO-DATE
CAPITAL OUTLAY
$17,000
$16,000
$15,000
$14,000
$13,000
$12,000
$11,000
$10,000
$9,000
$8,000
$7,000
$6,000
$5,000
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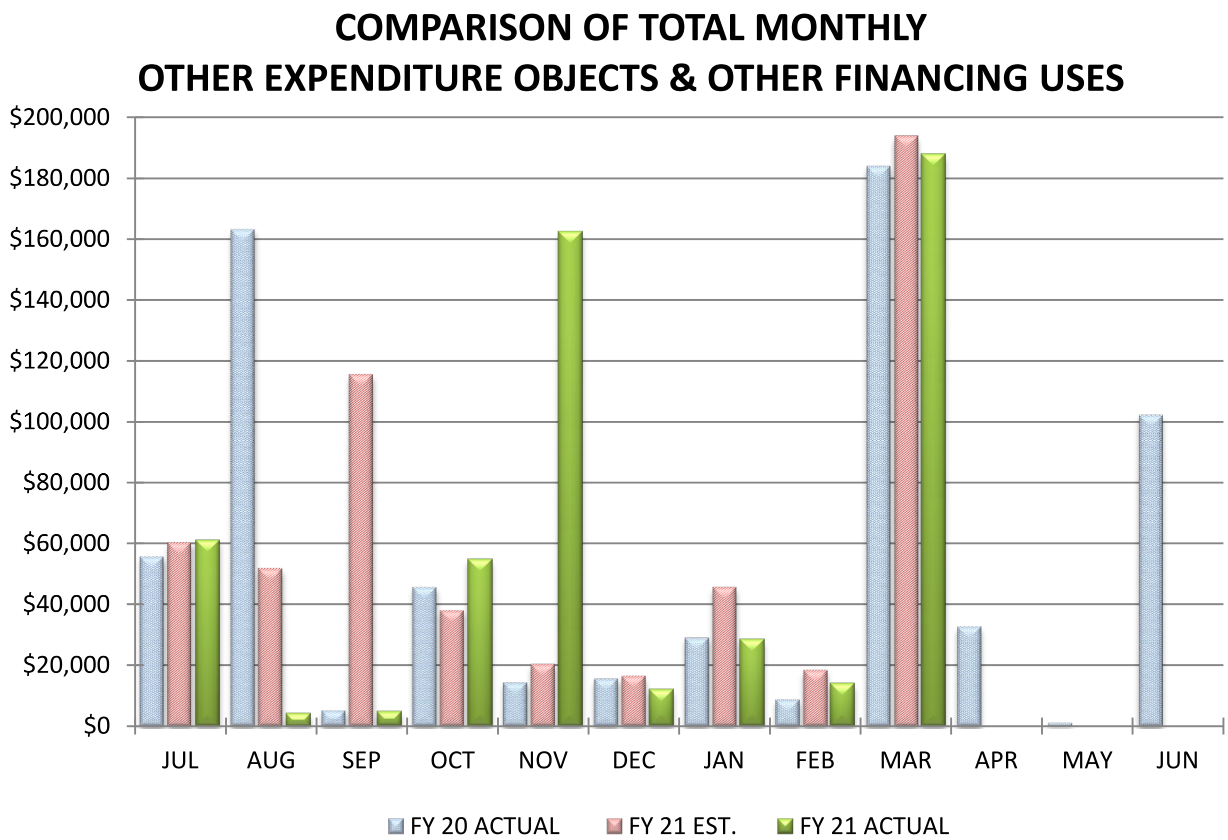
COMPARISON OF CAPITAL OUTLAY

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Equipment Expenditures		$2,527		$6,240
Estimated Equipment Expenditures		$2,500		$7,500
Variance From Estimate	OVER	$27	UNDER	($1,260)
Variance From Estimate	OVER	1.08%	UNDER	-16.80%
Actual Prior Year		$0		$580
Total 2020-2021 Estimate				$10,600
Percent Of Total Estimate Spent				58.87%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: We are on target with annual estimates.


COMPARISON OF TOTAL MONTHLY
OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES
$200,000
$180,000
$160,000
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
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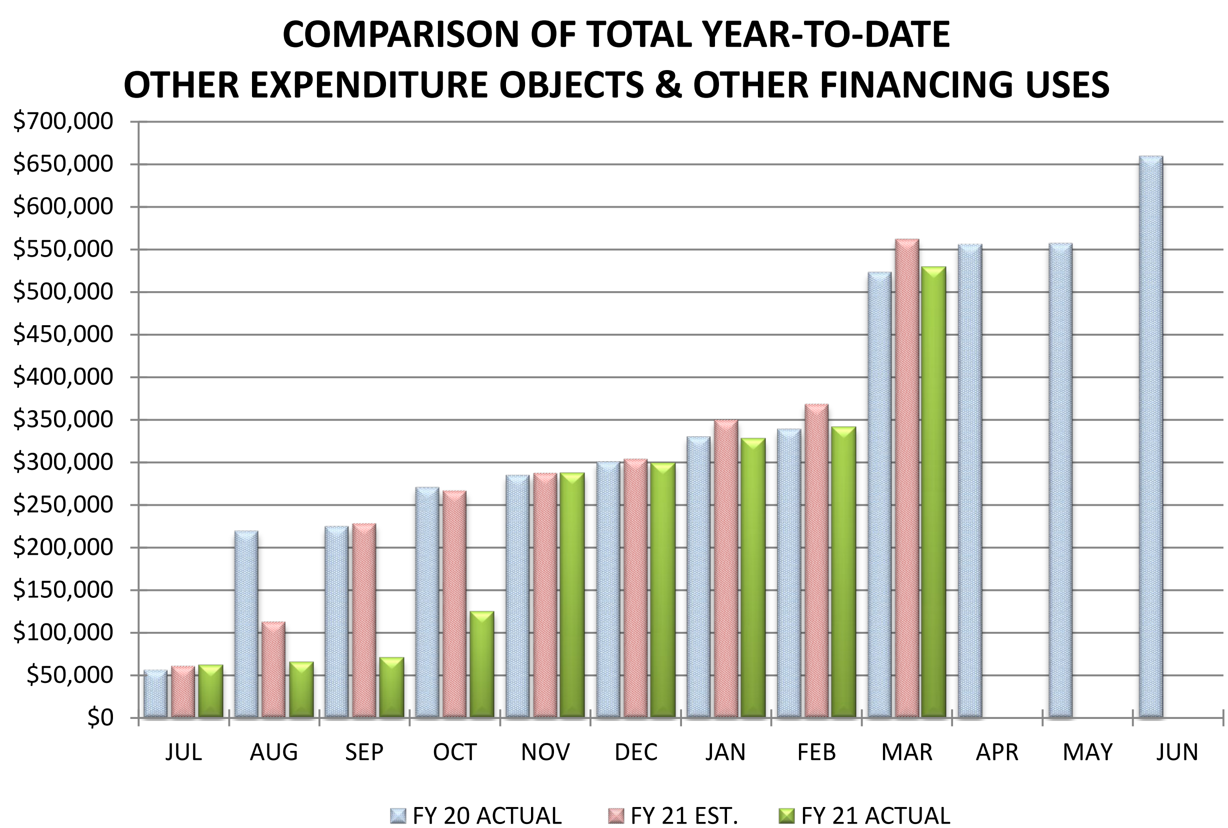
COMPARISON OF TOTAL YEAR-TO-DATE
OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES
$700,000
$650,000
$600,000
$550,000
$500,000
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
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COMPARISON OF OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES

March 31, 2021

		MONTH		YEAR-TO-DATE
Actual Other Expenditures		$187,785		$528,988
Estimated Other Expenditures		$193,743		$561,396
Variance From Estimate	UNDER	($5,958)	UNDER	($32,408)
Variance From Estimate	UNDER	-3.08%	UNDER	-5.77%
Actual Prior Year		$183,871		$522,385
Total 2020-2021 Estimate				$724,243
Percent Of Total Estimate Spent				73.04%
Percent Of Budget Year Completed		9	months	75.00%

COMMENTS: We have a favorable variance as of the end of March. We had anticipated that our processing fees for income tax would be higher than it was, which has led to the favorable variance in this line. With property taxes being a little under estimates our auditor and treasurer costs were under estimated amounts, which has added to the favorable variance.

BIG WALNUT LOCAL SCHOOLS | INSPIRE & GUIDE

RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

MONTHLY SUMMARY CHECK REGISTER

MARCH 2021 - 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	$5,006,952.08	$39,944,107.56	$3,843,535.84	$32,119,263.61	$19,428,228.87	$2,312,308.09	$17,115,920.78
002	BOND RETIREMENT	7,513,012.92	14,981,798.65	22,079,026.80	13,913,522.02	21,661,102.12	7,930,937.60	2,677,020.63	5,253,916.97
003	PERMANENT IMPROVEMENT	1,072,676.04	161,012.72	1,584,904.13	14,184.04	1,403,813.97	1,253,766.20	121,935.35	1,131,830.85
004	BUILDING	74,686,630.34	6,087.98	646,004.92	2,797,586.27	34,762,922.63	40,569,712.63	37,259,229.13	3,310,483.50
006	FOOD SERVICE	47,510.19	146,752.75	1,005,376.85	124,399.82	1,159,084.07	(106,197.03)	113,534.95	(219,731.98)
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	3,185.02	21,243.04	0.00	19,320.00	27,686.57	19,616.00	8,070.57
018	PUBLIC SCHOOL SUPPORT	99,215.17	5,781.82	29,197.83	4,717.15	26,009.19	102,403.81	29,179.44	73,224.37
019	OTHER GRANT	7,655.22	0.00	(98.97)	0.00	154.81	7,401.44	1,915.42	5,486.02
022	DISTRICT AGENCY	121,083.35	104,775.66	198,216.19	596.73	164,104.96	155,194.58	18,233.02	136,961.56
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	19,453.11	19,453.11	110,981.76	0.00	110,981.76
200	STUDENT MANAGED ACTIVITY	133,197.05	3,509.41	45,611.27	2,041.05	28,937.87	149,870.45	60,197.72	89,672.73
300	DISTRICT MANAGED ACTIVITY	40,094.66	21,139.51	207,371.32	27,233.03	194,037.77	53,428.21	48,133.96	5,294.25
401	AUXILIARY SERVICES	169,063.26	28.98	275,115.21	12,305.40	294,097.65	150,080.82	16,930.51	133,150.31
451	DATA COMMUNICATION FUND	0.00	6,300.00	12,600.00	0.00	0.00	12,600.00	0.00	12,600.00
467	STUDENT WELLNESS AND SUCCESS FUND	79,718.87	0.00	202,333.87	7,702.88	69,785.75	212,266.99	1,075.95	211,191.04
499	MISCELLANEOUS STATE GRANT FUND	19,658.05	2,022.68	97,939.63	2,521.40	100,382.85	17,214.83	37,288.05	(20,073.22)
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	7,580.78	6,818.20	63,021.44	(55,440.66)	9.82	(55,450.48)
510	CORONA VIRUS RELIEF FUND	0.00	0.00	203,878.61	171.60	204,221.81	(343.20)	2,820.93	(3,164.13)
516	IDEA PART B GRANTS	(54,474.26)	55,886.08	517,401.23	55,475.39	493,886.83	(30,959.86)	43,102.73	(74,062.59)
572	TITLE I DISADVANTAGED CHILDREN	(20,098.49)	16,239.29	150,012.81	16,239.29	146,153.61	(16,239.29)	200.00	(16,439.29)
587	IDEA PRESCHOOL-HANDICAPPED	0.00	2,849.72	24,075.67	2,849.72	25,500.53	(1,424.86)	378.00	(1,802.86)
590	IMPROVING TEACHER QUALITY	(87.90)	1,230.00	12,702.50	114.95	12,729.55	(114.95)	701.90	(816.85)
599	MISCELLANEOUS FED. GRANT FUND	(1,319.47)	0.00	3,284.69	0.00	1,965.22	0.00	0.00	0.00
Grand Total		**$95,678,004.34**	**$20,525,552.35**	**$67,267,912.30**	**$20,851,467.89**	**$92,969,949.35**	**$69,975,967.29**	**$42,763,811.60**	**$27,212,155.69**

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0	Electronic	900035	ArbiterPay Trust Account	3/5/2021	$ 15,100.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	900001	PNC Bank - Visa	3/11/2021	9,964.72	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	900015	PNC Bank Visa - BWC	3/11/2021	7,435.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic			3/15/2021	1,218,471.12	3/31/2021	RECONCILED		PAYROLL
0	Electronic	910000	STATE TEACHERS	3/16/2021	125,501.03	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	900500	Payroll Account	3/16/2021	33,174.52	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	920000	SCHOOL EMPLOYEES	3/16/2021	45,308.98	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic			3/24/2021	1,056,024.00	3/31/2021	RECONCILED		PAYROLL
0	Check	795038	Columbus State Community	3/25/2021	45,554.21		VOID	3/25/2021	ACCOUNTS_PAYABLE
0	Electronic	900500	Payroll Account	3/30/2021	30,905.79	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	920000	SCHOOL EMPLOYEES	3/30/2021	40,897.02	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	900600	United Health Care Insurance	3/30/2021	607,882.08	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	900025	Dearborn Life Insurance Co	3/30/2021	1,602.45	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	900800	Delta Dental Plan of Ohio, Inc	3/30/2021	12,434.57	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
0	Electronic	910000	STATE TEACHERS	3/30/2021	100,322.97	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
12491	Check	795555	Gilbane Building Company	3/22/2021	2,751,371.34	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124204	Check	991097	Kemmerling, Mark	3/11/2021	200.00	3/31/2021	RECONCILED		REFUND
124205	Check	117	Buckeye Scientific LLC	3/11/2021	1,000.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124206	Check	703	Pepsi Cola Bottling Co	3/11/2021	51.30	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124207	Check	737	School Health Corporation	3/11/2021	77.98	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124208	Check	1557	TruckPro, LLC	3/11/2021	284.06	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124209	Check	3254	BSN SPORTS, INC	3/11/2021	187.50	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124210	Check	5237	ESC of Central Ohio	3/11/2021	27,652.55	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124211	Check	5529	POSTMASTER	3/11/2021	245.00		OUTSTANDING		ACCOUNTS_PAYABLE
124212	Check	6335	Verizon Wireless	3/11/2021	389.54	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124213	Check	7109	Central Ohio Gymnastics	3/11/2021	2,000.00		OUTSTANDING		ACCOUNTS_PAYABLE

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			Center						
124214	Check	7399	Burchett, Carol	3/11/2021	$ 357.95	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124215	Check	8898	Office Depot Dept #34063345	3/11/2021	291.76	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124216	Check	70203	Music & Arts Center	3/11/2021	95.22	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124217	Check	75214	Pizza Hut	3/11/2021	483.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124218	Check	711070	Barnes & Noble	3/11/2021	636.10	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124219	Check	721014	Psychological Corp/Pearson	3/11/2021	160.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124220	Check	789604	Central Ohio Youth Center	3/11/2021	200.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124221	Check	791693	Ohio BCI & I	3/11/2021	863.50	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124222	Check	792275	FRANK, ALAN	3/11/2021	41.44	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124223	Check	792393	State Security, LLC	3/11/2021	85.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124224	Check	792556	Consolidated Electric Coop Inc	3/11/2021	10,686.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124225	Check	792640	Beem's BP Distributing, Inc.	3/11/2021	793.16	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124226	Check	793094	Johnson-Stuber, Christie	3/11/2021	36.12	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124227	Check	793465	Unifirst Corporation	3/11/2021	76.68	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124228	Check	793710	Rush Truck Centers of Ohio, Inc.	3/11/2021	140.68	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124229	Check	793738	Washington Auto Parts Inc.	3/11/2021	128.90	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124230	Check	794440	Cline, Sarah	3/11/2021	30.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124231	Check	794556	Boundless Behavioral HealthInc	3/11/2021	5,240.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124232	Check	794588	Lakes Golf & Country Club Inc.	3/11/2021	2,700.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124233	Check	794663	OHSAA	3/11/2021	120.00		OUTSTANDING		ACCOUNTS_PAYABLE
124234	Check	794782	OhioGuidestone	3/11/2021	9,432.96	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124235	Check	794833	Asset Genie, Inc.	3/11/2021	718.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124236	Check	794979	Zimmer, Jennifer A	3/11/2021	59.88	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124237	Check	795283	PaySchools	3/11/2021	519.13	3/31/2021	RECONCILED		ACCOUNTS_PAYA

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
									BLE
124238	Check	795667	Flourish Integrated Therapy, LLC	3/11/2021	$ 180.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124239	Check	795786	Delaware Speech and Hearing	3/11/2021	155.55	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124240	Check	795814	Nauman, Heather	3/11/2021	77.96	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124241	Check	795857	Plummer, Justin A	3/11/2021	51.58	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124242	Check	991572	Guitar Center Stores, Inc DBA: Musician's Friend	3/11/2021	998.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124243	Check	991584	Hydra Aquatics, Inc.	3/11/2021	673.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124244	Check	991595	Deets, Sandra	3/11/2021	279.24	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124245	Check	991600	Wilmington College Agricultural Club	3/11/2021	30.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124246	Check	737	School Health Corporation	3/18/2021	11.14	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124247	Check	1046	KE-WA-PA SALES & SERVICE	3/18/2021	2,269.12	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124248	Check	1536	Transportation Accessories Co	3/18/2021	72.44	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124249	Check	1557	TruckPro, LLC	3/18/2021	483.88	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124250	Check	2038	Gordon Food Service	3/18/2021	20,606.40	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124251	Check	2502	VILLAGE OF SUNBURY	3/18/2021	2,416.22	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124252	Check	2503	Columbia Gas Of Ohio	3/18/2021	21,908.06	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124253	Check	2504	American Electric	3/18/2021	1,483.63	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124254	Check	3058	Stanton's Sheet Music, Inc.	3/18/2021	894.97	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124255	Check	3137	Tristar Transportation Co	3/18/2021	4,778.69	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124256	Check	3254	BSN SPORTS, INC	3/18/2021	498.72	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124257	Check	5237	ESC of Central Ohio	3/18/2021	110.60	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124258	Check	5725	BRICKER & ECKLER LLP	3/18/2021	566.20	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124259	Check	6372	Cintas Corp. Location #003	3/18/2021	114.40	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124260	Check	6471	Cardinal Bus Sales &	3/18/2021	45.43	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
124261	Check	7017	Pioneer Manufacturing Company	3/18/2021	$ 1,133.50	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124262	Check	75214	Pizza Hut	3/18/2021	1,267.00		OUTSTANDING		ACCOUNTS_PAYABLE
124263	Check	790326	Friends Office	3/18/2021	73.31	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124264	Check	790734	Easton Telecom Services, LLC	3/18/2021	1,249.11	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124265	Check	791092	EDGE Document Solutions, LLC	3/18/2021	131.31	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124266	Check	791599	Jostens, Inc.	3/18/2021	179.90	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124267	Check	792106	IVS, Inc.	3/18/2021	5,338.36	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124268	Check	792286	Britenstine Environmental	3/18/2021	704.87	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124269	Check	792443	Batteries Plus	3/18/2021	90.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124270	Check	792556	Consolidated Electric Coop Inc	3/18/2021	1,100.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124271	Check	793023	Phonak, LLC	3/18/2021	2,526.99	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124272	Check	793465	Unifirst Corporation	3/18/2021	28.71	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124273	Check	793710	Rush Truck Centers of Ohio, Inc.	3/18/2021	513.15	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124274	Check	793894	United Dairy, Inc.	3/18/2021	3,158.91	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124275	Check	793909	Porta Kleen	3/18/2021	477.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124276	Check	794068	Roger E. Howard	3/18/2021	627.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124277	Check	794447	Klamfoth, Linda	3/18/2021	47.04	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124278	Check	794833	Asset Genie, Inc.	3/18/2021	249.25	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124279	Check	795140	Division 7 Roofing	3/18/2021	536.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124280	Check	795181	Time Warner/Spectrum Enterpris	3/18/2021	568.28	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124281	Check	795248	Uline, Inc.	3/18/2021	422.62	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124282	Check	795265	VWR International, LLC	3/18/2021	1,373.59	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124283	Check	795326	Vasu Communications, Inc.	3/18/2021	164.41	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
124284	Check	795436	PM Graphics Inc.	3/18/2021	$ 1,523.55	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124285	Check	795448	Green Velvet Sod Farms, Ltd	3/18/2021	830.00		OUTSTANDING		ACCOUNTS_PAYABLE
124286	Check	795704	Bair, Layne	3/18/2021	66.72	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124287	Check	795845	Goodrich, Aaron	3/18/2021	50.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124288	Check	991478	Holden II, George S.	3/18/2021	114.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124289	Check	991551	Hulkenberg, John	3/18/2021	174.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124290	Check	991559	DeltaMath Solutions, LLC	3/18/2021	55.00		OUTSTANDING		ACCOUNTS_PAYABLE
124291	Check	737	School Health Corporation	3/25/2021	11.14	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124292	Check	1046	KE-WA-PA SALES & SERVICE	3/25/2021	8,995.10	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124293	Check	1115	Del-Co Water Co.	3/25/2021	440.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124294	Check	1528	Cummins, Inc.	3/25/2021	544.49	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124295	Check	1557	TruckPro, LLC	3/25/2021	248.74	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124296	Check	2038	Gordon Food Service	3/25/2021	16,048.11	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124297	Check	2502	VILLAGE OF SUNBURY	3/25/2021	765.20	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124298	Check	2503	Columbia Gas Of Ohio	3/25/2021	5,843.23		OUTSTANDING		ACCOUNTS_PAYABLE
124299	Check	3058	Stanton's Sheet Music, Inc.	3/25/2021	141.21	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124300	Check	5237	ESC of Central Ohio	3/25/2021	23,992.66	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124301	Check	5725	BRICKER & ECKLER LLP	3/25/2021	4,684.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124302	Check	6372	Cintas Corp. Location #003	3/25/2021	57.20	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124303	Check	6457	Delaware County Sheriff's Offc	3/25/2021	4,971.58	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124304	Check	6471	Cardinal Bus Sales &	3/25/2021	88.77	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124305	Check	7804	BIG WALNUT ATHLETIC BOOSTERS	3/25/2021	394.00		OUTSTANDING		ACCOUNTS_PAYABLE
124306	Check	75214	Pizza Hut	3/25/2021	511.00		OUTSTANDING		ACCOUNTS_PAYABLE
124307	Check	711070	Barnes & Noble	3/25/2021	2,340.50	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124308	Check	711170	Heavy Duty	3/25/2021	175.00	3/31/2021	RECONCILED		ACCOUNTS_PAYA

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			Service						BLE
124309	Check	789604	Central Ohio Youth Center	3/25/2021	$ 5,865.00		OUTSTANDING		ACCOUNTS_PAYABLE
124310	Check	790326	Friends Office	3/25/2021	207.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124311	Check	790333	Newark City Schools	3/25/2021	200.00		OUTSTANDING		ACCOUNTS_PAYABLE
124312	Check	791043	Molly K. Drayer	3/25/2021	45.50		OUTSTANDING		ACCOUNTS_PAYABLE
124313	Check	791169	Northland	3/25/2021	100.00		OUTSTANDING		ACCOUNTS_PAYABLE
124314	Check	791495	Professional Speech Services	3/25/2021	36,705.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124315	Check	791554	The Equipment Guys, Inc.	3/25/2021	39,250.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124316	Check	791582	Mu Alpha Theta	3/25/2021	221.50	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124317	Check	792244	Castiglione, Kim	3/25/2021	106.96	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124318	Check	792260	Terminal Supply Inc	3/25/2021	114.53	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124319	Check	792733	Larry Sargent	3/25/2021	1,937.52	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124320	Check	793193	City Electric Supply Company	3/25/2021	644.56	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124321	Check	793465	Unifirst Corporation	3/25/2021	98.63	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124322	Check	793639	MetLife - Retirement & Savings	3/25/2021	9.06		OUTSTANDING		ACCOUNTS_PAYABLE
124323	Check	793710	Rush Truck Centers of Ohio, Inc.	3/25/2021	277.65	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124324	Check	793894	United Dairy, Inc.	3/25/2021	4,242.38	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124325	Check	794194	ACCO Brands Corporation	3/25/2021	286.60	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124326	Check	794440	Cline, Sarah	3/25/2021	623.26	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124327	Check	794534	Consolidated Electrical	3/25/2021	450.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124328	Check	794554	Teachers Pay Teachers	3/25/2021	1,005.98		OUTSTANDING		ACCOUNTS_PAYABLE
124329	Check	794833	Asset Genie, Inc.	3/25/2021	175.30	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124330	Check	795038	Columbus State Community	3/25/2021	31,031.16		OUTSTANDING		ACCOUNTS_PAYABLE
124331	Check	795088	Gibson, Megan	3/25/2021	70.27	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124332	Check	795116	R & R Services	3/25/2021	350.00	3/31/2021	RECONCILED		ACCOUNTS_PAYA

Big Walnut Local Schools
Disbursement Report

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
			Plus LLC						BLE
124333	Check	795140	Division 7 Roofing	3/25/2021	$ 249.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124334	Check	795496	Key Blue Prints	3/25/2021	250.48		OUTSTANDING		ACCOUNTS_PAYABLE
124335	Check	795685	US Bank National Association	3/25/2021	7,643.44		OUTSTANDING		ACCOUNTS_PAYABLE
124336	Check	795704	Bair, Layne	3/25/2021	75.95	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124337	Check	795892	Sharron Group, Inc.	3/25/2021	206.78	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124338	Check	991538	TP Mechanical Contractors, Inc.	3/25/2021	1,813.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124339	Check	991546	Saathoff, Chad	3/25/2021	24.67	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124340	Check	991547	The K Company, Inc.	3/25/2021	925.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124341	Check	991564	Paladin Protective Systems, Inc.	3/25/2021	22,705.11	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124342	Check	991568	Weber-Huff, Inc.	3/25/2021	822.00	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124343	Check	991581	Mail Pro 1, LLC	3/25/2021	216.00		OUTSTANDING		ACCOUNTS_PAYABLE
124344	Check	991582	Crawford, Lauren	3/25/2021	52.19	3/31/2021	RECONCILED		ACCOUNTS_PAYABLE
124345	Check	991586	Sterling Volleyball Company, LLC	3/25/2021	165.00		OUTSTANDING		ACCOUNTS_PAYABLE
124346	Check	5965	Sunbury/Big Walnut Area	3/26/2021	175.00		OUTSTANDING		ACCOUNTS_PAYABLE
Grand Total					**$ 6,481,005.43**				

Note: Disbursement report does not include the include the memo system posting for our bond refunding and state foundations deductions

BIG WALNUT LOCAL SCHOOLS | INSPIRE & 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	24,356,506	-	24,356,506	21,661,102	2,677,021	18,383	0%
003 - PERMANENT IMPROVEMENT	2,050,577	481,784	2,532,361	1,403,814	121,935	1,006,612	40%
004 - BUILDING IMPROVEMENT	13,513,172	61,893,458	75,406,630	34,762,923	37,259,229	3,384,479	4%
006 - FOOD SERVICE	1,478,643	1,378	1,480,020	1,159,084	113,535	207,401	14%
014 - ROTARY-INTERNAL SERVICES	25,393	19,547	44,940	19,320	19,616	6,004	13%
018 - PUBLIC SCHOOL SUPPORT	144,382	638	145,020	26,009	29,179	89,832	62%
019 - OTHER GRANT	3,255	-	3,255	155	1,915	1,185	36%
022 - DISTRICT AGENCY	209,635	3,074	212,709	164,105	18,233	30,371	14%
070 - CAPITAL PROJECTS	130,400	-	130,400	19,453	-	110,947	85%
200 - STUDENT MANAGED ACTIVITY	118,623	3,783	122,406	28,938	60,198	33,270	27%
300 - DISTRICT MANAGED STUDENT ACTIVITY	302,163	2,774	304,937	194,038	48,134	62,765	21%
401 - AUXILLIARY SERVICES	389,434	58,717	448,151	294,098	16,931	137,123	31%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	285,208	-	285,208	69,786	1,076	214,346	75%
499 - MISCELLANEOUS STATE GRANT FUND	111,051	43,460	154,512	100,383	37,288	16,841	0%
507 - ESSER FUND	179,127	-	179,127	63,021	10	116,096	0%
510 - CORONA VIRUS RELIEF FUND	207,255	-	207,255	204,222	2,821	212	0%
516 - IDEA PART-B GRANT	971,600	6,723	978,323	493,887	43,103	441,334	45%
551 LIMITED ENGLISH PROFICIENCY	7,170	-	7,170	-	-	7,170	100%
572 - TITLE I	239,295	-	239,295	146,154	200	92,942	39%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	25,635	6,092	31,726	25,501	378	5,848	18%
590 - TITLE II-A IMPROVING TEACHER QUALITY	84,069	80	84,149	12,730	702	70,718	84%
599 - MISCELLANEOUS FEDERAL GRANTS	25,234	-	25,234	1,965	-	23,269	92%
TOTAL ALL FUNDS	**44,870,429**	**62,521,507**	**107,391,936**	**60,850,686**	**40,451,504**	**6,089,747**	**6%**

BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO
March 31, 2021

Institution	Instrument Type	Cost Basis	Purchase Date	Yield Rate	Maturity Date	Days to Maturity	Est. Interest Remaining
INTERIM FUNDS - General Operating Funds							
Fifth Third Securities, Inc. - Investments							
1) Sallie Mae Bank	Certificate of Deposit	$245,000.00	4/3/2019	2.50%	4/5/2021	5	$3,087.67
2) Patriot Bank, NA	Certificate of Deposit	$245,000.00	8/24/2018	2.80%	4/26/2021	26	$3,458.19
3) MUFG Bank LTD	Commercial Paper	$2,296,219.06	12/22/2020	0.22%	9/17/2021	170	$3,780.94
4) State Bk India New York	Certificate of Deposit	$245,000.00	11/27/2019	1.85%	11/29/2021	243	$4,569.76
5) Goldman Sachs Bk USA	Certificate of Deposit	$245,000.00	11/27/2019	1.80%	11/28/2022	607	$8,892.48
Fifth Third Investment Total Subtotal		$3,276,219.06					
RedTree Investment Group - Investments							
6) Toyota Motor Credit	Commercial Paper	$109,713.39	7/29/2020	0.35%	4/23/2021	23	$286.61
7) City of Brecksville	Municipal Bond	$252,400.00	6/3/2020	1.03%	6/3/2021	64	$2,000.00
8) Mizuho Securities	Commercial Paper	$3,294,555.00	3/4/2021	0.22%	11/29/2021	243	$5,445.00
9) LVMH Moet	Commercial Paper	$998,500.00	3/8/2021	0.20%	12/3/2021	247	$1,500.00
10) Toyota Motor Credit	Commercial Paper	$449,325.00	3/8/2021	0.20%	12/3/2021	247	$675.00
11) JP Morgan	Commercial Paper	$349,452.83	3/16/2021	0.21%	12/9/2021	253	$547.17
12) LVMH Moet	Commercial Paper	$384,435.33	3/31/2021	0.20%	12/20/2021	264	$564.67
13) Federal Home Ln Mtg	U.S. Gov't Agency Note	$200,000.00	6/15/2020	0.35%	6/15/2022	441	$1,050.00
14) Federal Farm Credit Bank	U.S. Gov't Agency Note	$199,933.20	6/25/2020	0.28%	6/22/2022	448	$780.00
15) Federal Home Ln Mtg	U.S. Gov't Agency Note	$200,000.00	6/16/2020	0.50%	6/16/2023	807	$2,500.00
16) Federal Natl Mtg Assoc	U.S. Gov't Agency Note	$169,923.50	7/23/2020	0.42%	7/20/2023	841	$1,700.00
17) Lorain County	Municipal Bond	$175,000.00	12/30/2020	0.40%	12/1/2022	610	$1,400.00
18) Bethel Local School District	Municipal Bond	$217,154.25	7/28/2020	1.11%	11/1/2023	945	$7,845.75
Government Debt - Federal Agency Subtotal		$7,000,392.50					
Cash Accounts							
1) First Commonwealth Bank	Checking - SM	$119,685.79	3/31/2021	0.09%	4/1/2021	1	$0.30
2) Federated Govt Obligations Is	Money Market	$263,094.96	3/31/2021	0.02%	4/1/2021	1	$0.14
3) First American Obligations Fund	Money Market	$3,167.77	3/31/2021	0.03%	4/1/2021	1	$0.00
4) Star Ohio - General	Money Market	$4,686,302.03	3/31/2021	0.07%	4/1/2021	1	$8.99
Cash Account Subtotal		$5,072,250.55					
Total Interim Funds		$15,348,862.11					
ACTIVE FUNDS - General Operating Funds							
1) First Commonwealth Bank	Checking - General	$8,828,305.73	3/31/2021	0.02%	4/1/2021	1	$4.84
2) First Commonwealth Bank	Checking - Payroll	$193,527.64	3/31/2021	0.00%	4/1/2021	1	$0.00
Total Active Funds		$9,021,833.37					
Total Active and Interim Funds - General Operating		$24,370,695.48		0.22%		114	$50,097.51

BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
March 31, 2021

Institution	Instrument Type	Cost Basis	Purchase Date	Yield Rate	Maturity Date	Days to Maturity	Est. Earnings Remaining
December 2017 - Note/Bond Proceeds							
Commercial Paper							
1) BNP Paribas	Commercial Paper	$344,332.23	7/29/2020	0.26%	4/23/2021	23	$667.77
Money Markets							
1) First American Treasury Obligations Fund	Money Market	$1,747.74	3/31/2021	0.03%	4/1/2021	1	$0.00
Money Markets Subtotal		$1,747.74					
Total December 2017 - Note/Bond Proceeds		$346,079.97					
July 2018 - Bond Proceeds							
Commercial Paper							
1) Natixis NY	Commercial Paper	$1,416,166.00	7/9/2020	0.36%	4/5/2021	5	$3,834.00
2) BNP Paribas	Commercial Paper	$499,100.00	8/20/2020	0.24%	5/17/2021	47	$900.00
3) Royal Bank of Canada (RBC)	Commercial Paper	$519,190.10	9/28/2020	0.21%	6/22/2021	83	$809.90
4) Toyota Motor Credit	Commercial Paper	$598,830.00	11/6/2020	0.26%	8/3/2021	125	$1,170.00
5) JP Morgan	Commercial Paper	$998,200.00	11/12/2020	0.24%	8/9/2021	131	$1,800.00
6) ING US CP	Commercial Paper	$244,632.50	3/19/2021	0.20%	12/14/2021	258	$367.50
Commercial Paper Subtotal		$4,276,118.60					
7) First American Treasury Obligations Fund	Money Market	$2,295,164.75	3/31/2021	0.03%	4/1/2021	1	$1.89
Subtotal		$2,295,164.75					
Total July 2018 - Bond Proceeds		$6,571,283.35					
May 2019 - Bond Proceeds							
Federal Government Obligations							
1) Federal Farm Credit Bank	U.S. Agency Note	$999,710.00	4/28/2020	0.27%	7/27/2021	118	$1,540.00
2) U.S. Treasury Note	U.S. Treasury Note	$1,134,802.34	11/26/2019	1.66%	7/31/2021	122	$16,638.29
3) U.S. Treasury Note	U.S. Treasury Note	$5,408,812.50	12/10/2019	1.68%	8/31/2021	153	$81,900.00
4) Federal Farm Credit Bank	U.S. Agency Note	$1,499,425.50	5/6/2020	0.27%	5/6/2022	401	$6,199.50
5) Federal Farm Credit Bank	U.S. Agency Note	$618,822.00	5/18/2020	0.26%	5/18/2022	413	$2,666.00
6) Federal Farm Credit Bank	U.S. Agency Note	$1,377,585.00	5/21/2020	0.25%	5/18/2022	413	$5,727.00
7) Federal Home Ln Mtg	U.S. Agency Note	$2,000,000.00	6/15/2020	0.35%	6/15/2022	441	$10,500.00
8) Federal Farm Credit Bank	U.S. Agency Note	$2,499,165.00	6/25/2020	0.28%	6/22/2022	448	$10,585.00
9) Federal Home Ln Mtg	U.S. Agency Note	$900,000.00	7/20/2020	0.32%	10/20/2022	568	$6,300.00
Federal Government Obligations Subtotal		$16,438,322.34					

BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
March 31, 2021

	Institution	Instrument Type	Cost Basis	Purchase Date	Yield Rate	Maturity Date	Days to Maturity	Est. Earnings Remaining
May 2019 - Bond Proceeds (Continued)								
Municipal Bonds								
10)	City of Strongsville	Municipal Bond	$752,971.50	6/10/2020	0.92%	6/10/2021	71	$6,928.50
11)	City of Youngstown, OH	Municipal Bond	$1,006,970.00	7/8/2020	0.30%	7/8/2021	99	$3,030.00
12)	City of Youngstown, OH	Municipal Bond	$502,835.00	7/22/2020	0.43%	7/22/2021	113	$2,165.00
13)	City of Worthington, OH	Municipal Bond	$337,154.05	9/17/2020	0.23%	9/17/2021	170	$777.21
	Municipal Bonds Subtotal		$2,599,930.55					
Certificates of Deposit								
14)	Cadence Bank NA, AL	Certificate of Deposit	$247,000.00	4/15/2020	1.10%	4/15/2021	15	$2,717.00
15)	CresCom Bank, SC	Certificate of Deposit	$247,000.00	4/15/2020	1.10%	4/15/2021	15	$2,717.00
16)	Towne Bank, VA	Certificate of Deposit	$247,000.00	4/15/2020	1.10%	4/15/2021	15	$2,717.00
17)	Horatio State Bank, AR	Certificate of Deposit	$249,000.00	4/20/2020	1.05%	4/19/2021	19	$217.88
18)	OceanFirst Bank, NJ	Certificate of Deposit	$247,000.00	4/20/2020	1.15%	4/20/2021	20	$2,832.72
19)	Wex Bank, UT	Certificate of Deposit	$245,852.40	5/6/2019	2.48%	5/3/2021	33	$3,161.10
20)	1st Financial Bank USA, SD	Certificate of Deposit	$249,000.00	5/11/2020	0.35%	5/11/2021	41	$145.26
21)	Bank of Hope, CA	Certificate of Deposit	$249,000.00	4/15/2020	1.20%	5/17/2021	47	$249.00
22)	Beal Bank, NV	Certificate of Deposit	$249,000.00	8/5/2020	0.20%	5/21/2021	51	$83.00
23)	Brookline Bank, MA	Certificate of Deposit	$249,000.00	5/8/2020	0.70%	7/8/2021	99	$290.50
24)	Nicolet National Bank, WI	Certificate of Deposit	$248,975.10	4/14/2020	1.16%	7/19/2021	110	$263.53
25)	Bank of Rhode Island, RI	Certificate of Deposit	$248,962.65	5/8/2020	0.71%	8/9/2021	131	$327.85
26)	AvidBank, CA	Certificate of Deposit	$248,975.10	5/7/2020	0.71%	11/8/2021	222	$315.40
	Certificate of Deposit Subtotal		$3,225,765.25					
Commercial Paper								
27)	Natixis NY	Commercial Paper	$798,320.00	8/7/2020	0.28%	5/4/2021	34	$1,680.00
28)	BNP Paribas	Commercial Paper	$499,100.00	8/20/2020	0.24%	5/17/2021	47	$900.00
29)	Toyota Motor Credit	Commercial Paper	$1,097,862.94	10/13/2020	0.26%	7/9/2021	100	$2,137.06
30)	Toyota Motor Credit	Commercial Paper	$998,050.00	11/6/2020	0.26%	8/3/2021	125	$1,950.00
31)	JP Morgan	Commercial Paper	$1,996,400.00	11/12/2020	0.24%	8/9/2021	131	$3,600.00
32)	Royal Bank of Canada (RBC)	Commercial Paper	$1,497,422.09	11/13/2020	0.23%	8/9/2021	131	$2,577.91
33)	MUFG Bank	Commercial Paper	$998,145.83	12/10/2020	0.25%	9/3/2021	156	$1,854.17
34)	MUFG Bank	Commercial Paper	$124,777.50	12/17/2020	0.24%	9/10/2021	163	$222.50
35)	Citigroup	Commercial Paper	$998,550.00	3/15/2021	0.20%	12/1/2021	245	$1,450.00
36)	LVMH Moet	Commercial Paper	$1,997,000.00	3/8/2021	0.20%	12/3/2021	247	$3,000.00
37)	Natixis NY	Commercial Paper	$998,430.83	3/9/2021	0.21%	12/3/2021	247	$1,569.17
38)	Bank of Montreal	Commercial Paper	$848,725.00	3/11/2021	0.20%	12/6/2021	250	$1,275.00
39)	ING US CP	Commercial Paper	$998,500.00	3/19/2021	0.20%	12/14/2021	258	$1,500.00
	Commercial Paper Subtotal		$13,851,284.19					
35)	First American Treasury Obligations Fund	Money Market	$220,884.24	3/31/2021	0.03%	4/1/2021	1	$0.18
36)	Star Ohio - Construction Fund	Money Market	$2,801,387.71	3/31/2021	0.07%	4/1/2021	1	$5.37
	Subtotal		$3,022,271.95					
Total May 2019 - Bond Proceeds			$39,137,574.28					
Grand Total Construction Proceeds			$46,054,937.60		0.47%		173	$191,365.45

BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
March 31, 2021

Fund	Month to Date	Year to Date
General Fund (001)	$4,776.51	$81,907.78
Building Project Fund (004-9017)	$6,087.98	$540,064.24
Food Service Fund (006)	$0.00	$16.81
Sunbury Meadows CDA (022-9200)	$3.09	$41.69
Auxillary Services Fund (401)	$28.98	$607.77
Total All Funds	$10,896.56	$622,638.29

Thank you for your review of the March 2021 Big Walnut Local School District Financial Report.

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