

Big Walnut Local School District

Monthly Financial Report

for the month ended
February 28, 2022



Prepared By:
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Treasurer

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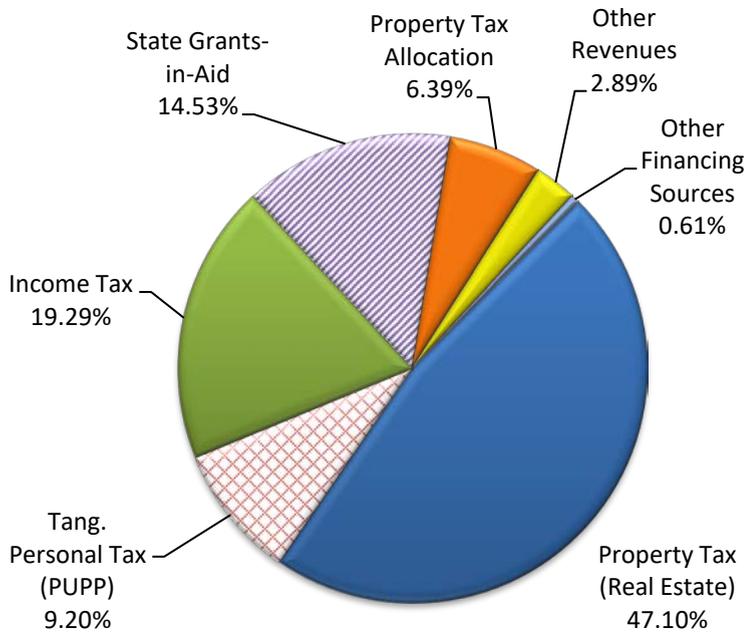
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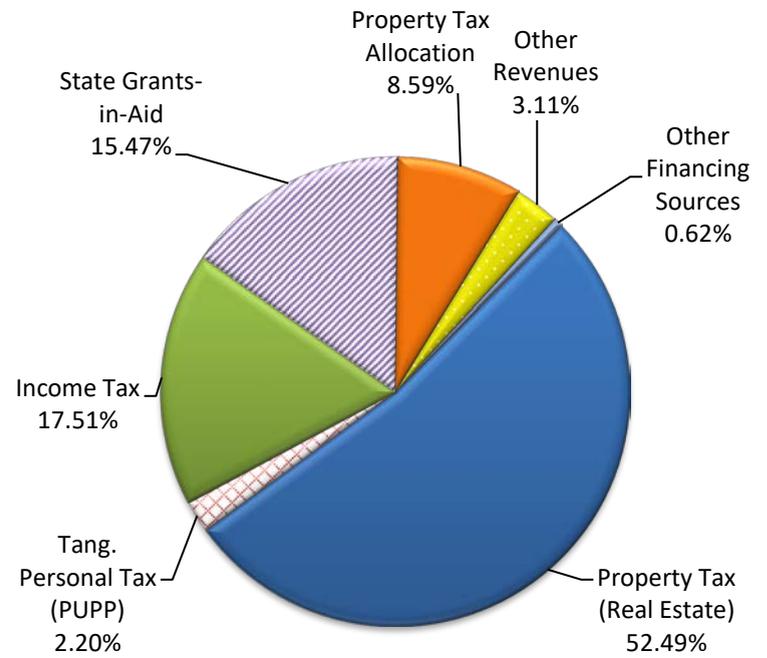
EST. GENERAL FUND REVENUE FY22

\$48,049,946



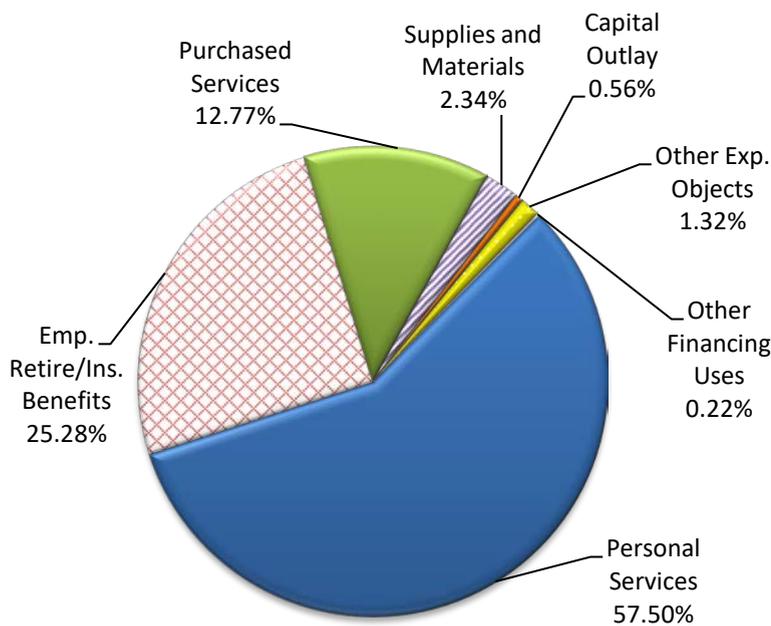
EST. GENERAL FUND REVENUE FY12

\$29,886,132



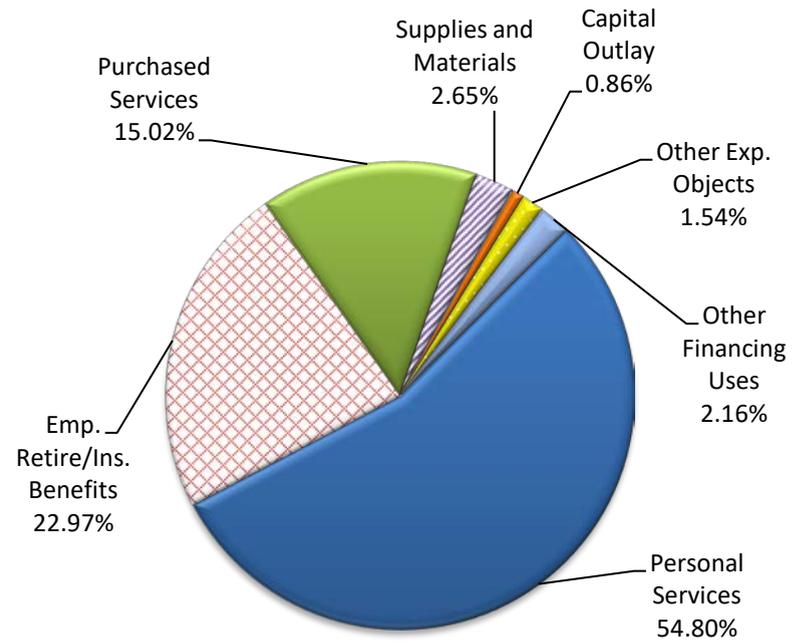
EST. GENERAL FUND EXPENDITURES FY22

\$45,395,038



EST. GENERAL FUND EXPENDITURES FY12

\$26,966,126



Note: There were significant cuts made for FY11 due to budget constraints and a levy failure in the previous fiscal year. Some costs staffing and costs were returned for FY12.

	FY 2022	FY 2012	% Change
Enrollment	4,250 as of 2/25/2022	2,994	41.95%

**COMPARISON OF FISCAL YEAR 2022 YEAR-TO-DATE ESTIMATED REVENUES AND
EXPENDITURES WITH FISCAL YEAR 2022 YEAR-TO-DATE ACTUALS
GENERAL & REQUIRED DEBT SERVICE FUNDS ONLY**

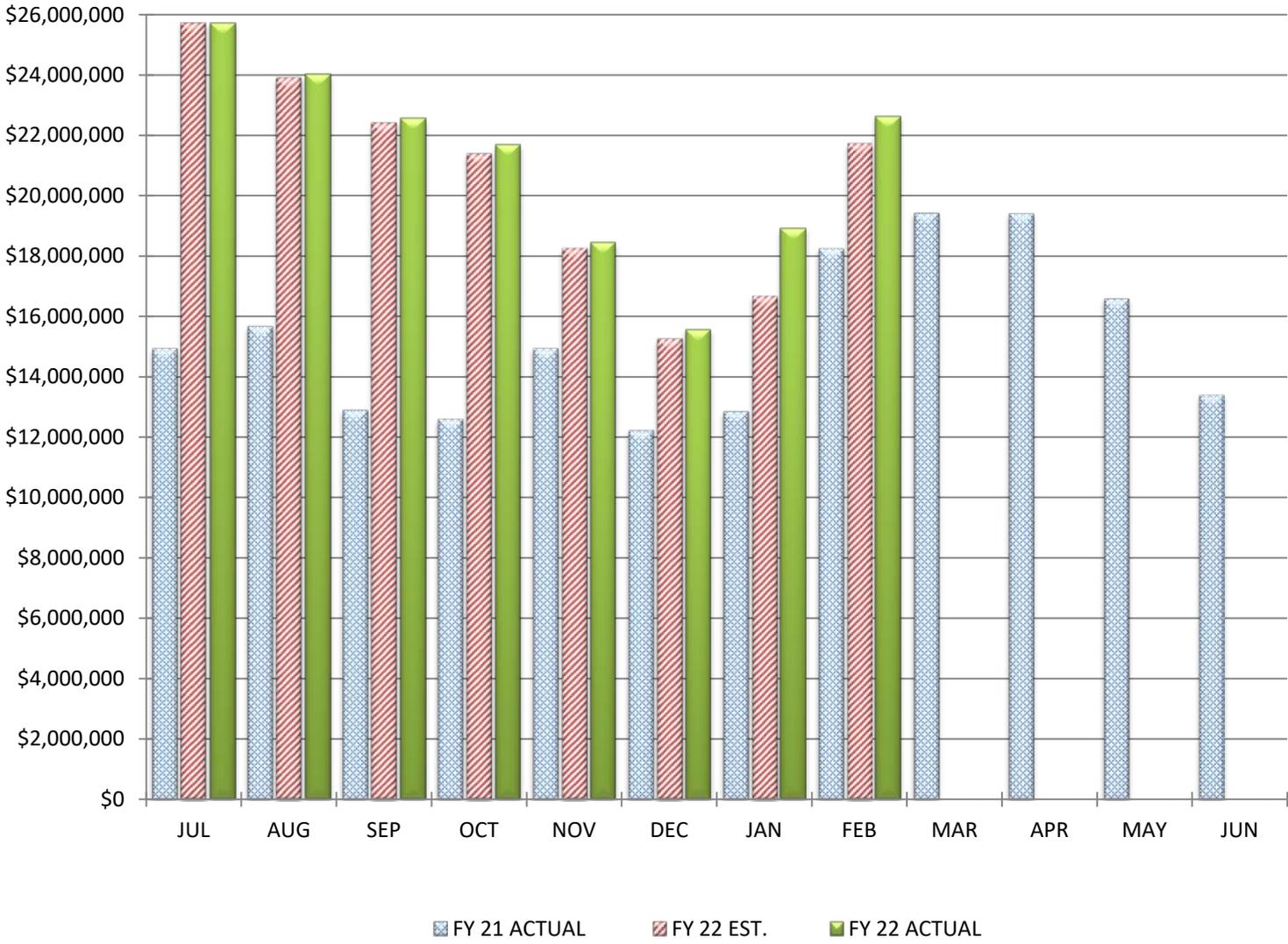
<u>CATEGORY</u>	<u>FY 22 EST.</u>	<u>FY 22 ACTUAL</u>	<u>VARIANCE</u>	<u>PERCENTAGE</u>
Revenues				
General Property Tax (Real Estate)	\$21,038,233	\$20,785,809	(\$252,424)	-1.2%
Tangible Personal Property (PUPP)	2,396,297	2,362,758	(33,539)	-1.4%
Income Tax	7,316,770	7,491,880	175,110	2.4%
Unrestricted State Grants-in-Aid	4,415,192	4,825,397	410,205	9.3%
Restricted State Grants-in-Aid	122,080	370,552	248,472	203.5%
Property Tax Allocation (Reimb.)	1,513,626	1,508,098	(5,528)	-0.4%
All Other Revenues	1,005,870	1,002,788	(3,082)	-0.3%
Total Revenues	37,808,068	38,347,283	539,215	1.4%
Other Financing Sources				
Advances-In	\$278,000	\$278,000	\$0	0.0%
All Other Financing Sources	11,071	13,102	2,031	18.3%
Total Other Financing Sources	289,071	291,102	2,031	0.7%
Total Revenues & Other Fin. Sources	\$38,097,139	\$38,638,385	\$541,246	1.4%
Expenditures				
Personal Services (Salaries & Wages)	\$17,173,790	\$17,000,102	(\$173,688)	-1.0%
Retirement/Insurance Benefits	7,660,218	7,603,349	(56,869)	-0.7%
Purchased Services	3,690,585	3,543,699	(146,886)	-4.0%
Supplies and Materials	862,550	870,592	8,042	0.9%
Capital Outlay	7,550	13,135	5,585	74.0%
Other Expenditure Objects	372,830	376,488	3,658	1.0%
Total Expenditures	29,767,523	29,407,364	(360,159)	-1.2%
Other Financing Uses				
Operating Transfers-Out	\$0	\$0	\$0	0.0%
Advances-Out	0	0	0	0.0%
All Other Financing Uses	0	0	0	0.0%
Total Other Financing Uses	\$0	\$0	\$0	0.0%
Total Expenditures & Other Fin. Uses	\$29,767,523	\$29,407,364	(\$360,159)	-1.2%
Excess of Revenues & Other Fin. Sources over (under) Expenditures & Other Fin. Uses	\$8,329,616	\$9,231,020	\$901,404	10.8%
Beginning Cash Balance July 1	\$13,412,581	\$13,412,581	\$0	0.0%
Ending Cash Balance	\$21,742,197	\$22,643,601	\$901,404	4.1%
Estimated Encumbrances	\$1,986,155	\$1,701,964	\$284,191	
Unreserved Fund Balance	\$19,756,042	\$20,941,637	\$1,185,595	



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VARIANCE ANALYSIS - GENERAL FUND

COMPARISON OF MONTHLY ENDING CASH BALANCES



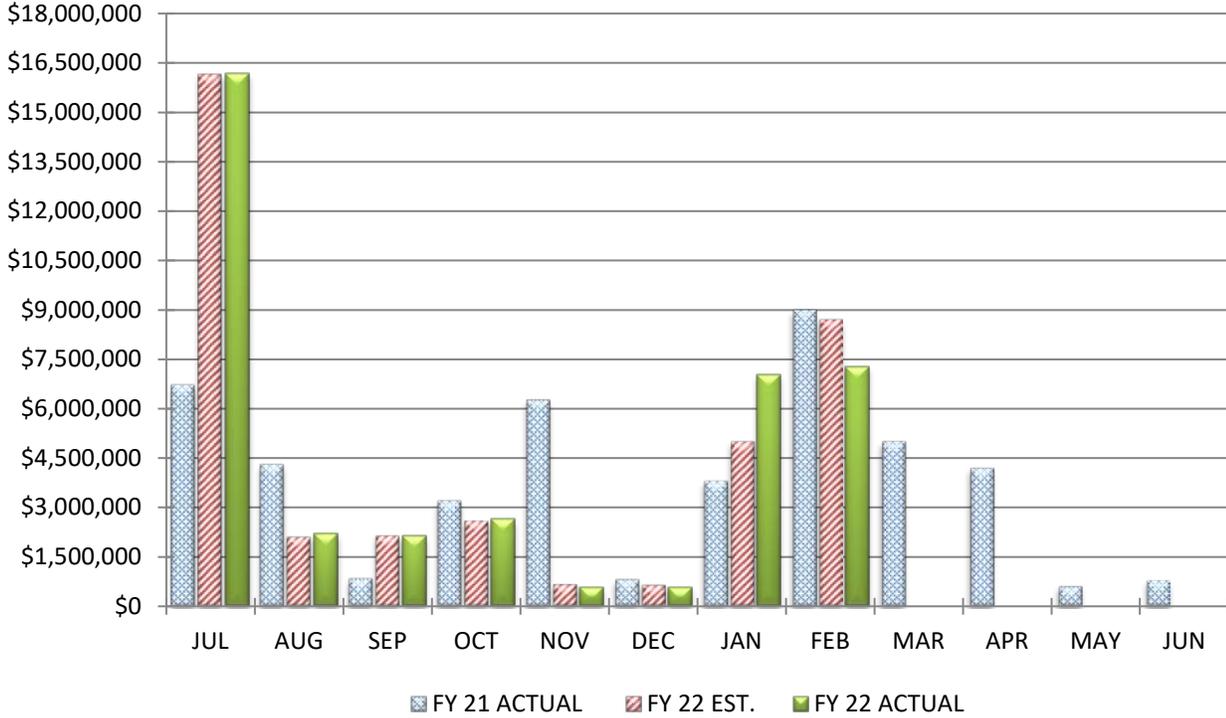
COMPARISON OF MONTHLY ENDING CASH BALANCES

February 28, 2022

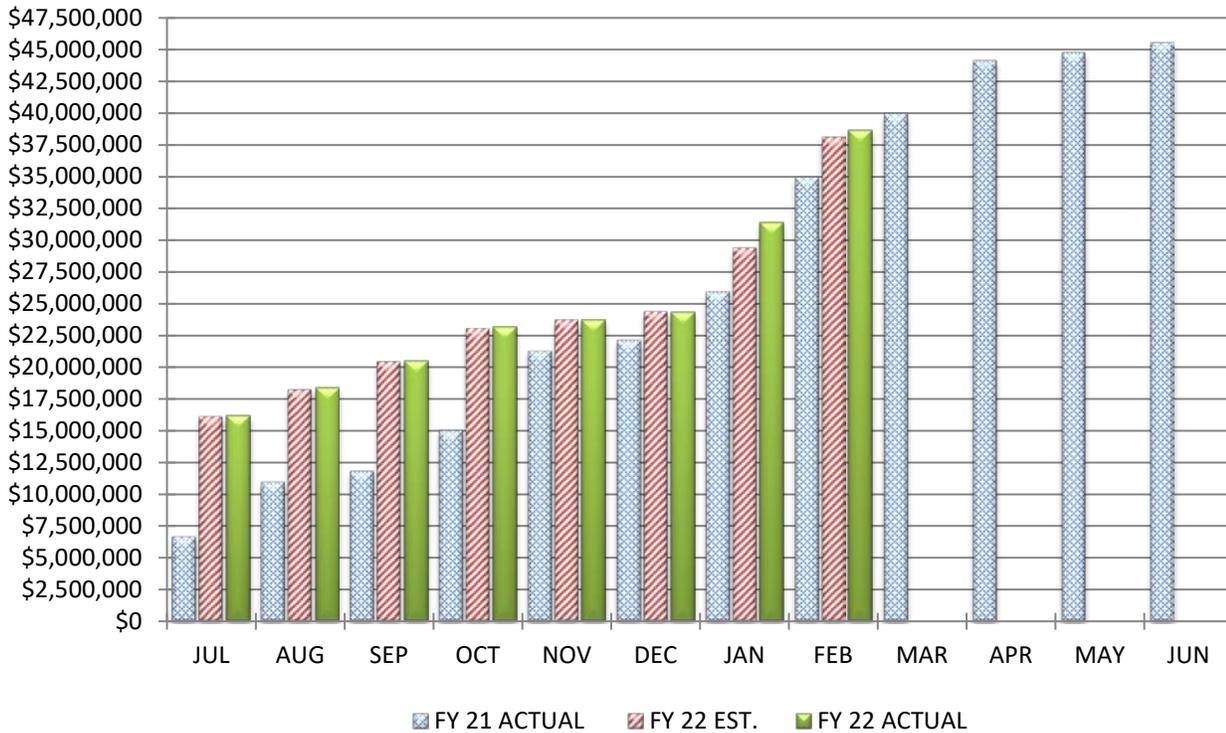
Actual Cash Balance		\$22,643,601
Estimated Cash Balance		\$21,742,197
Variance From Estimate	OVER	\$901,404
Percent Variance From Estimate	OVER	4.15%
Previous Year Cash Balance		\$18,264,813

COMMENTS: We are on target with our annual estimates. Our February balance is above our estimated balance at this point in the year due to our revenues being over estimates and our expenditures being under projections. Additional details will be provided in subsequent sections.

COMPARISON OF TOTAL MONTHLY REVENUES & OTHER FINANCING SOURCES



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



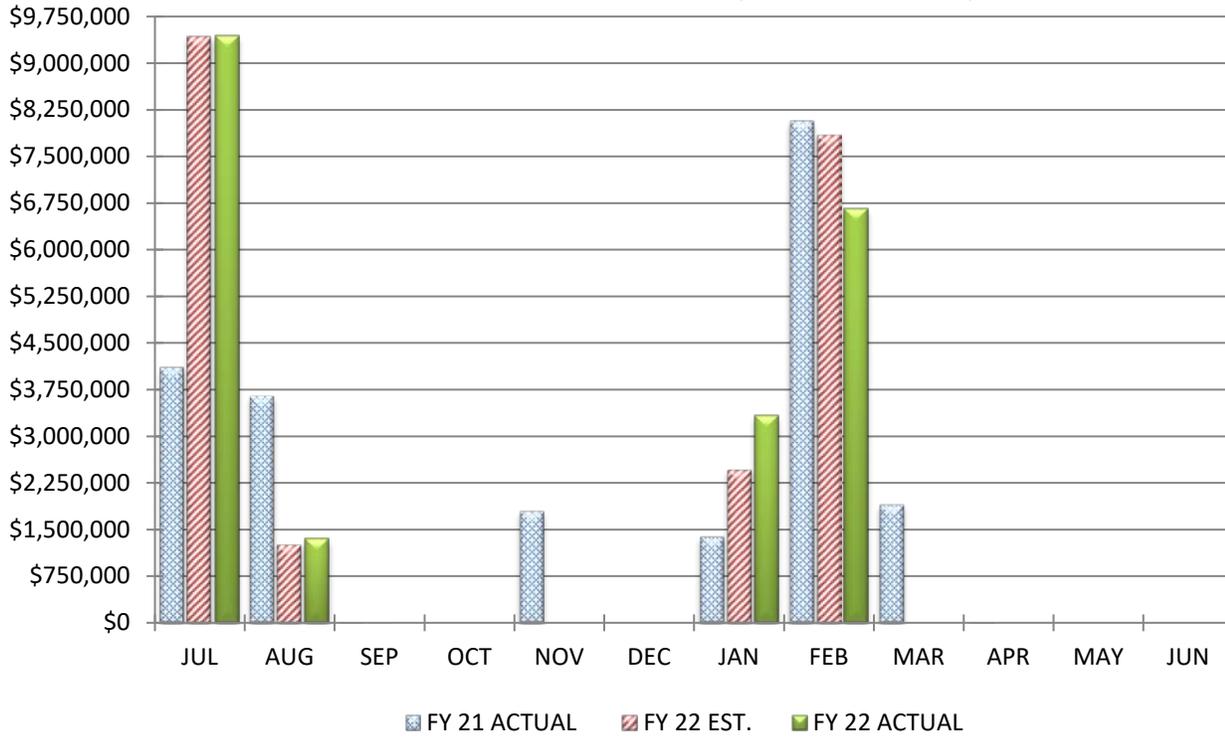
COMPARISON TOTAL REVENUES & OTHER FINANCING SOURCES

February 28, 2022

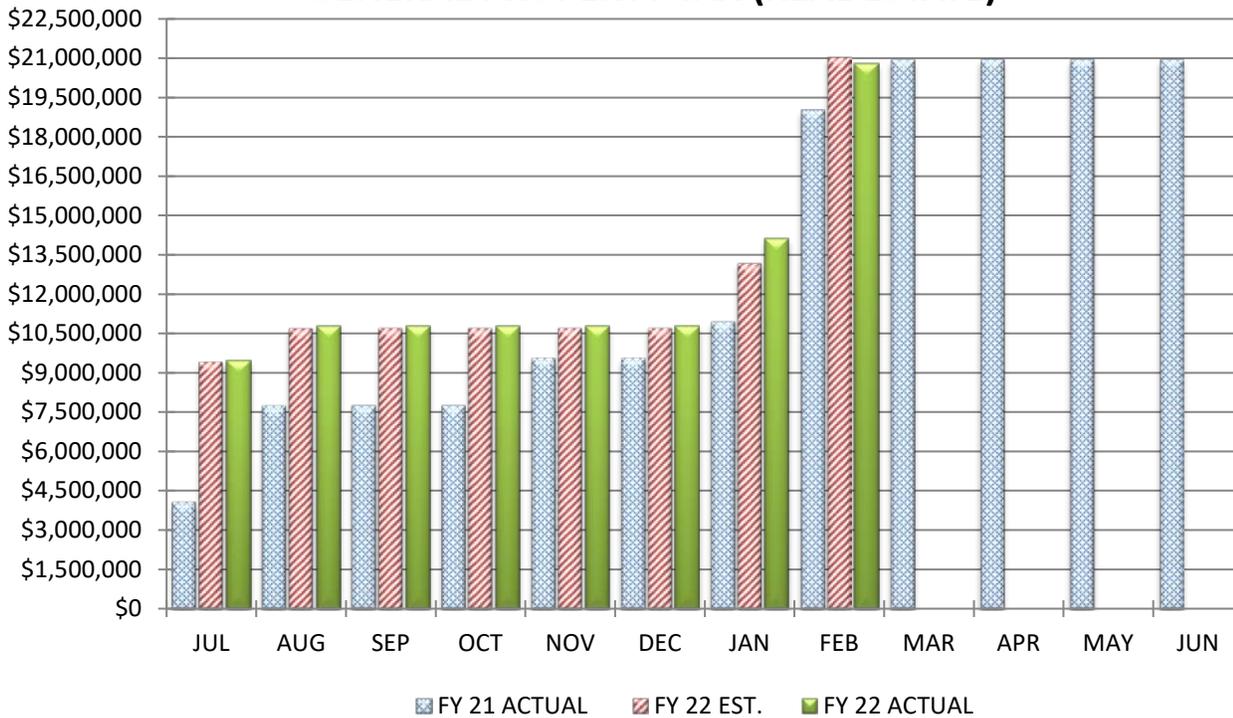
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Receipts		\$7,293,998		\$38,638,385
Estimated Receipts		\$8,707,798		\$38,097,139
Variance From Estimate	UNDER	(\$1,413,800)	OVER	\$541,246
Variance From Estimate	UNDER	-16.24%	OVER	1.42%
Actual Prior Year		\$8,982,044		\$34,937,155
Total 2021-2022 Estimate				\$48,049,946
Percent Of Total Estimate Received				80.41%
Percent Of Budget Year Completed		8 Months		66.67%

COMMENTS: Overall, we are on target with our annual estimates for total revenues and other financing sources. With the rollout of the new school funding model in January, we received a "lump sum payment" for both Unrestricted and Restricted Grants-in-Aid, which has caused a surplus variance that we will see reduce over the next months. Our annual income tax collections are also helping to provide a positive variance over our estimates at this time.

COMPARISON OF TOTAL MONTHLY GENERAL PROPERTY TAX (REAL ESTATE)



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



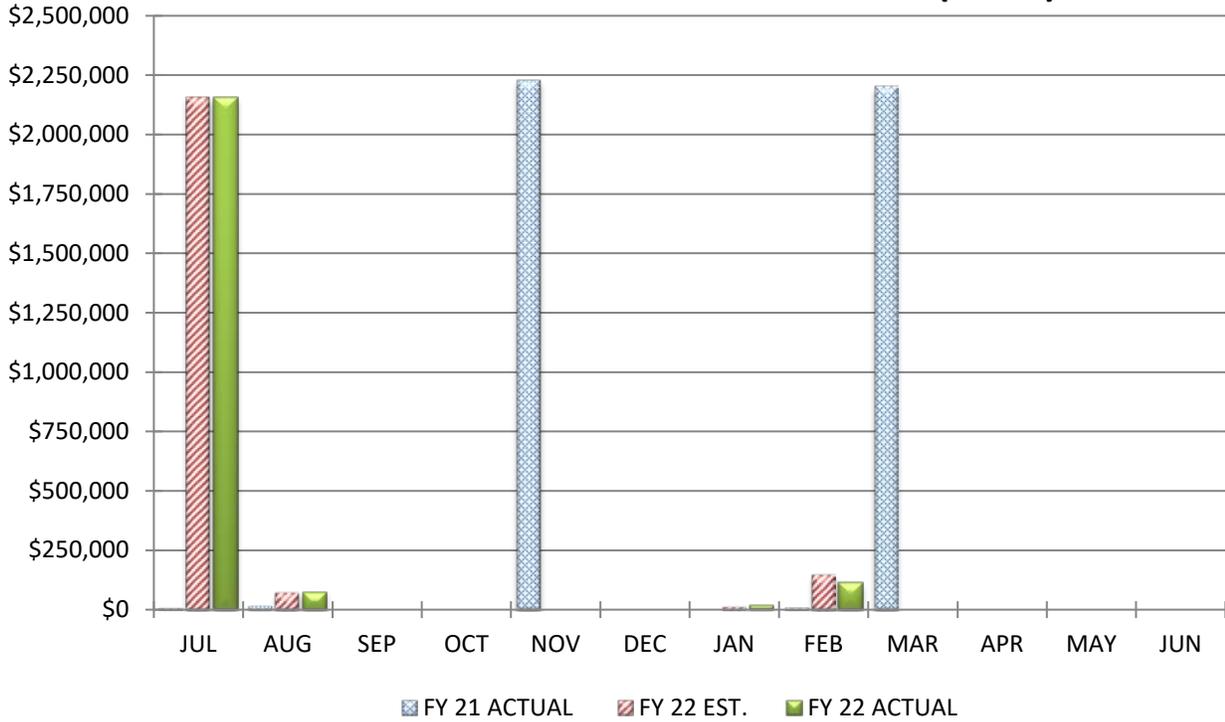
COMPARISON OF GENERAL PROPERTY TAX (REAL ESTATE)

February 28, 2022

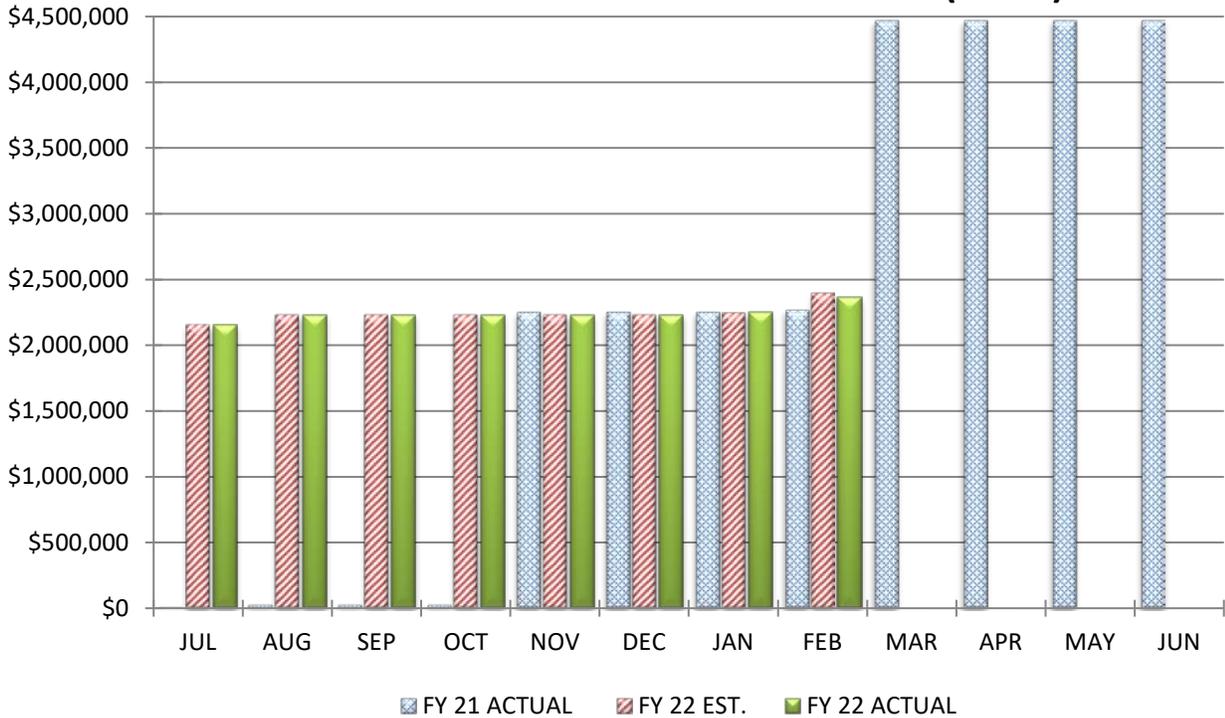
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Real Estate Tax Receipts		\$6,663,469		\$20,785,809
Estimated Real Estate Tax Receipts		\$7,847,735		\$21,038,233
Variance From Estimate	UNDER	(\$1,184,266)	UNDER	(\$252,424)
Variance From Estimate	UNDER	-15.09%	UNDER	-1.20%
Actual Prior Year		\$8,065,689		\$19,032,296
Total 2021-2022 Estimate				\$22,630,628
Percent Of Total Estimate Received				91.85%
Percent Of Budget Year Completed			8 months	66.67%

COMMENTS: We have continued to receive property tax advances in February. With the additional two advance payments in February 2022 our actual receipts compared estimates are slightly under estimates. We anticipate that with our final tax settlement expected in March, actual receipts will be in line with estimates.

COMPARISON OF TOTAL MONTHLY TANGIBLE PERSONAL PROPERTY TAX (PUPP)



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



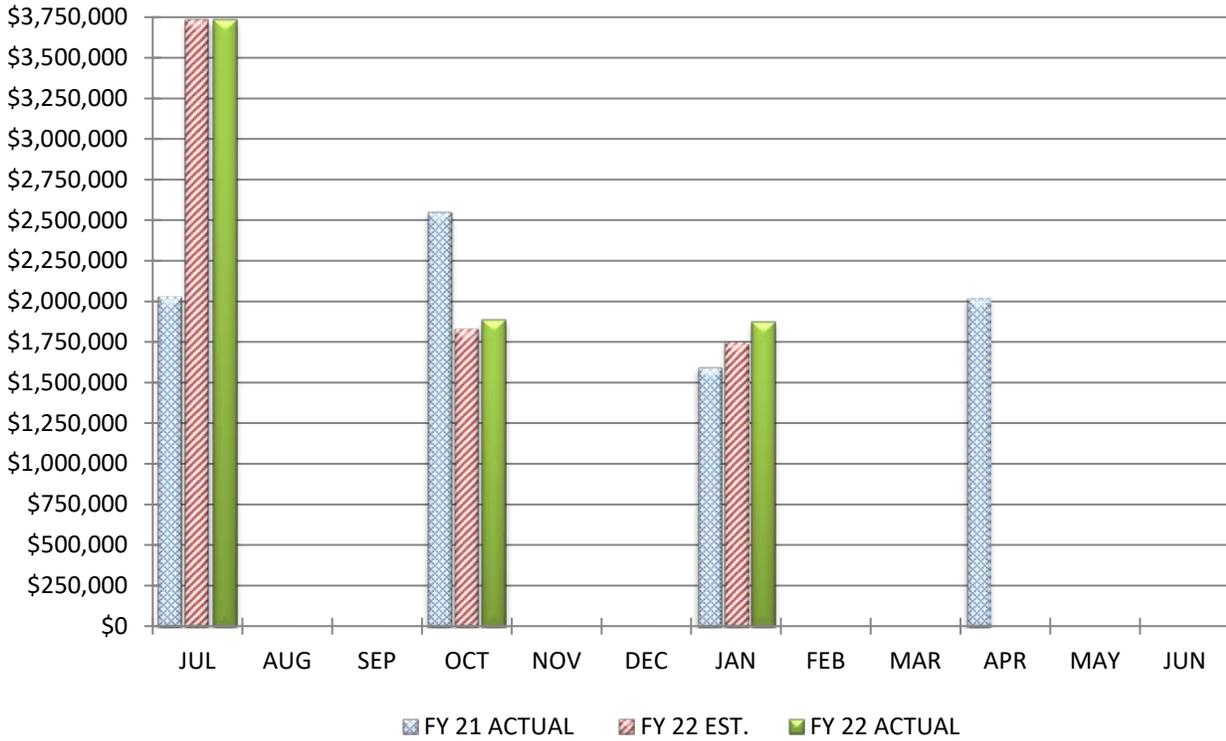
COMPARISON OF TANGIBLE PERSONAL PROPERTY TAX (PUPP)

February 28, 2022

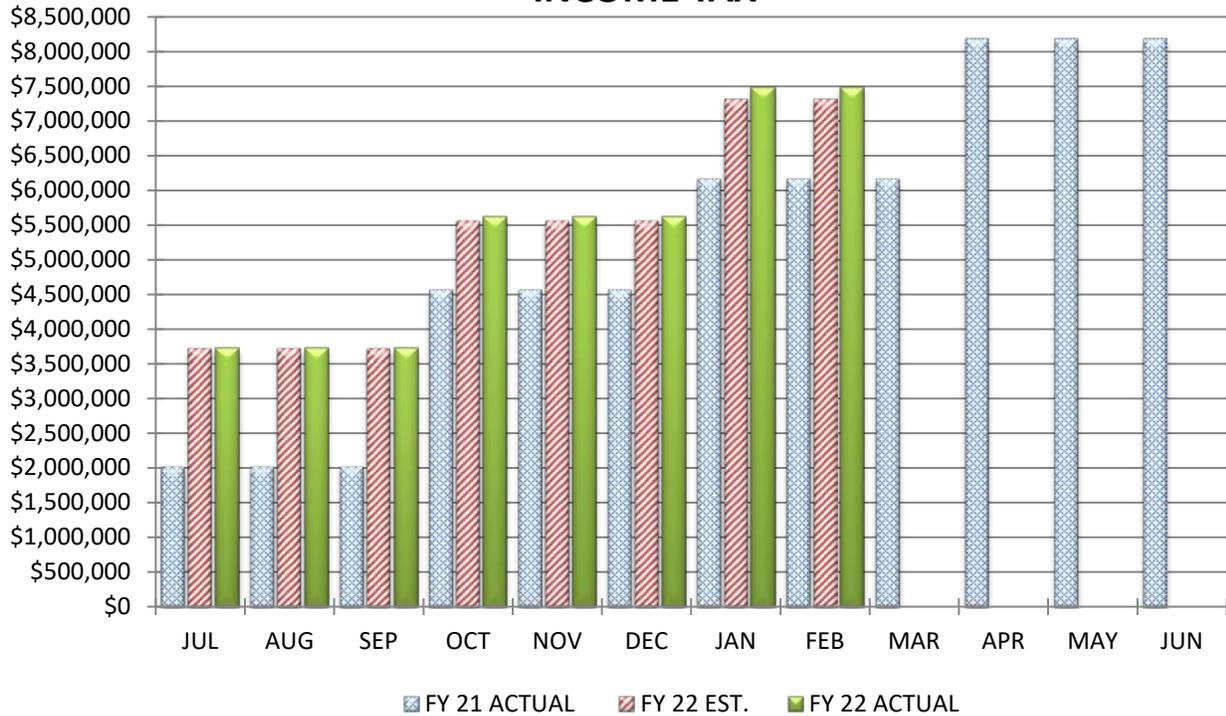
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual PUPP Tax Receipts		\$112,841		\$2,362,758
Estimated PUPP Tax Receipts		\$150,000		\$2,396,297
Variance From Estimate	UNDER	(\$37,159)	UNDER	(\$33,539)
Variance From Estimate	UNDER	-24.77%	UNDER	-1.40%
Actual Prior Year		\$12,682		\$2,268,511
Total 2021-2022 Estimate				\$4,419,541
Percent Of Total Estimate Received				53.46%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: As noted with our general property tax (real estate), we received additional tax advances in February. The two advance payments received were under our estimated amount, but we anticipate that with our final tax settlement expected in March, actual receipts will be in line with estimates.

COMPARISON OF TOTAL MONTHLY INCOME TAX



COMPARISON OF TOTAL YEAR-TO-DATE INCOME TAX



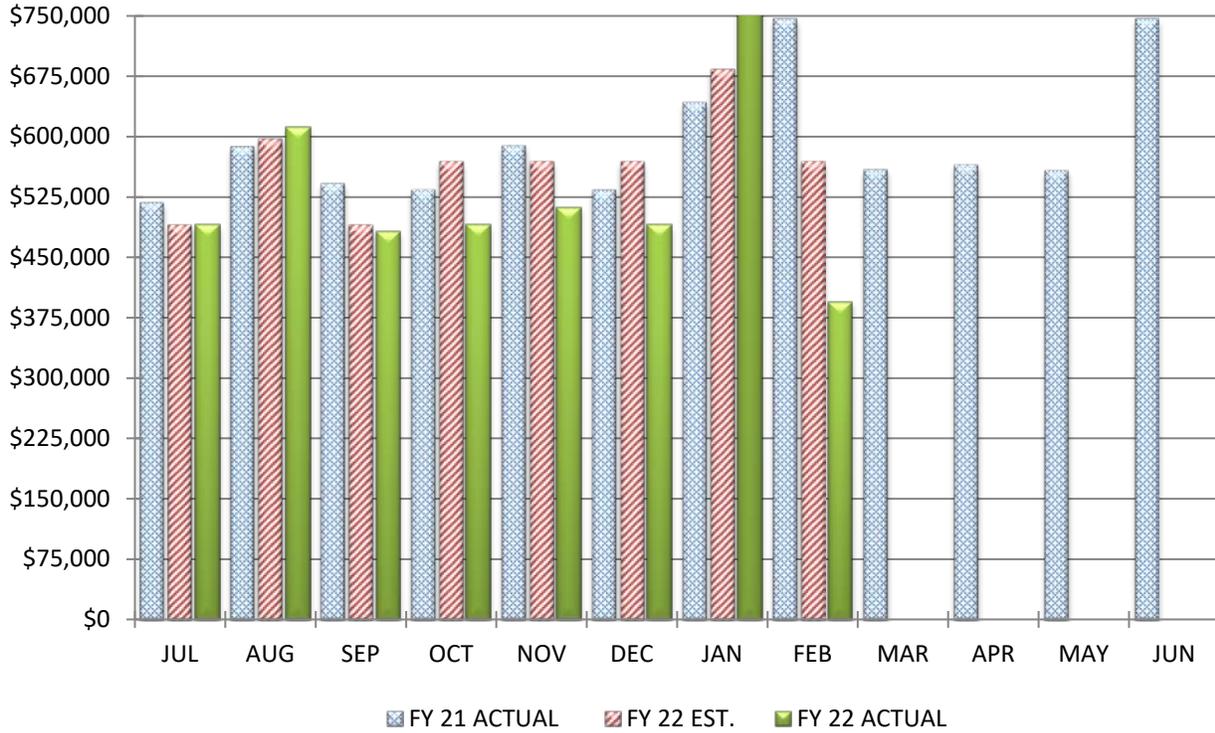
COMPARISON OF INCOME TAX

February 28, 2022

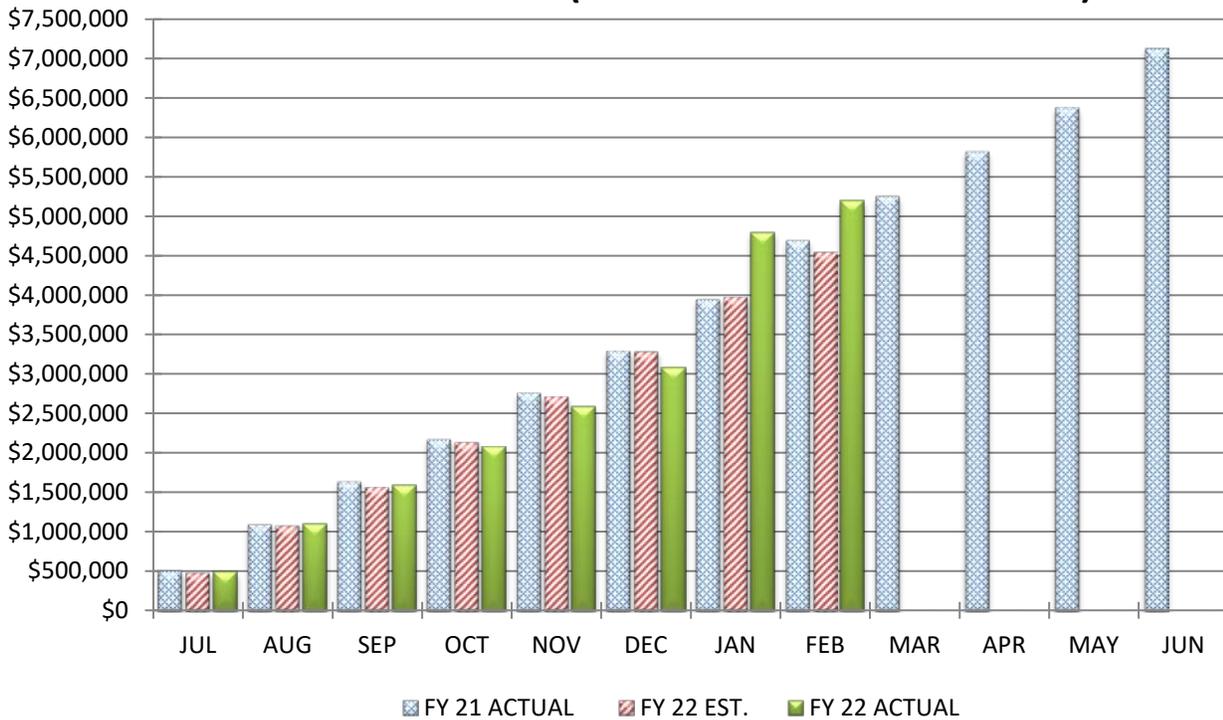
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts	\$0		\$7,491,880
Estimated State Receipts	\$0		\$7,316,770
Variance From Estimate	\$0	OVER	\$175,110
Variance From Estimate	0.00%	OVER	2.39%
Actual Prior Year	\$0		\$6,168,177
Total 2021-2022 Estimate			\$9,269,915
Percent Of Total Estimate Received			80.82%
Percent Of Budget Year Completed	8 months		66.67%

COMMENTS: We are over our target with our annual estimates. With the receipt of our third quarterly payment, we have continued to see growth trends in line with those we saw prior to the pandemic. As can be seen in the income tax graphs and the numbers above, our collections at this point in the year continue to come in over last year where we were still experiencing the effects of the pandemic. Our final quarterly payment for the fiscal year will be received in April 2022.

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



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



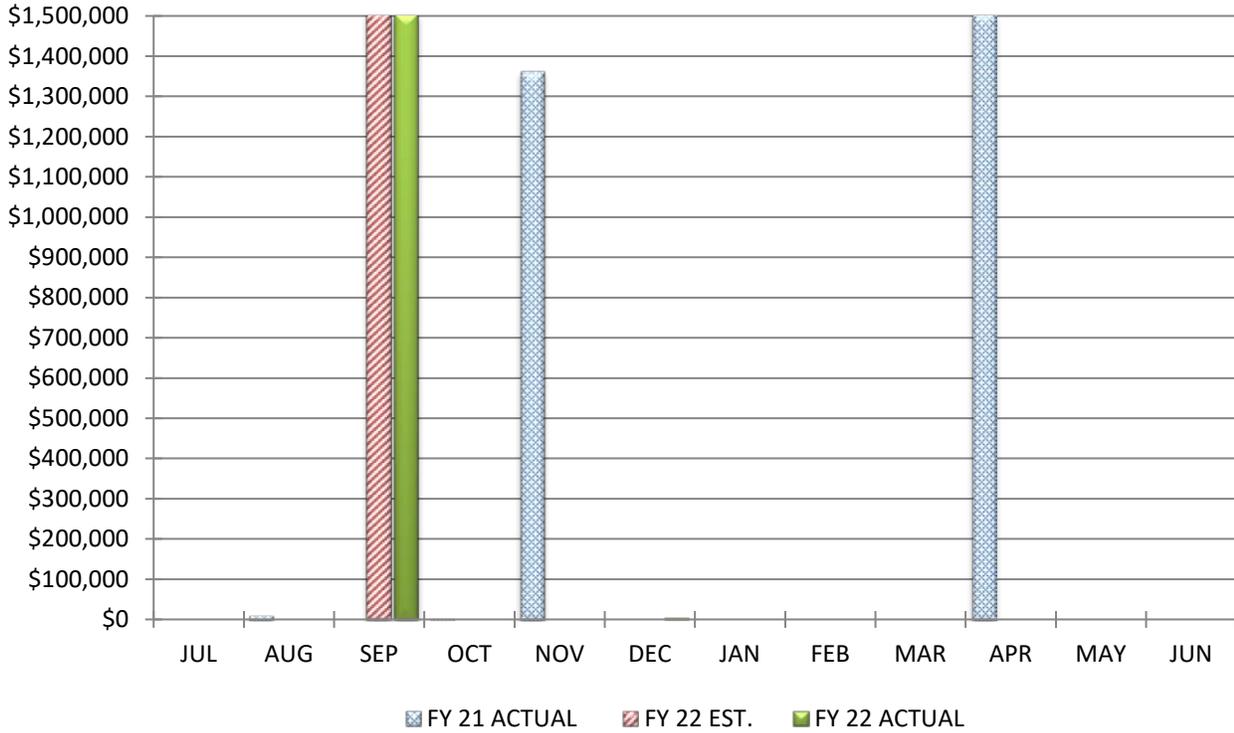
COMPARISON OF STATE GRANTS-IN-AID (UNRESTRICTED & RESTRICTED)

February 28, 2022

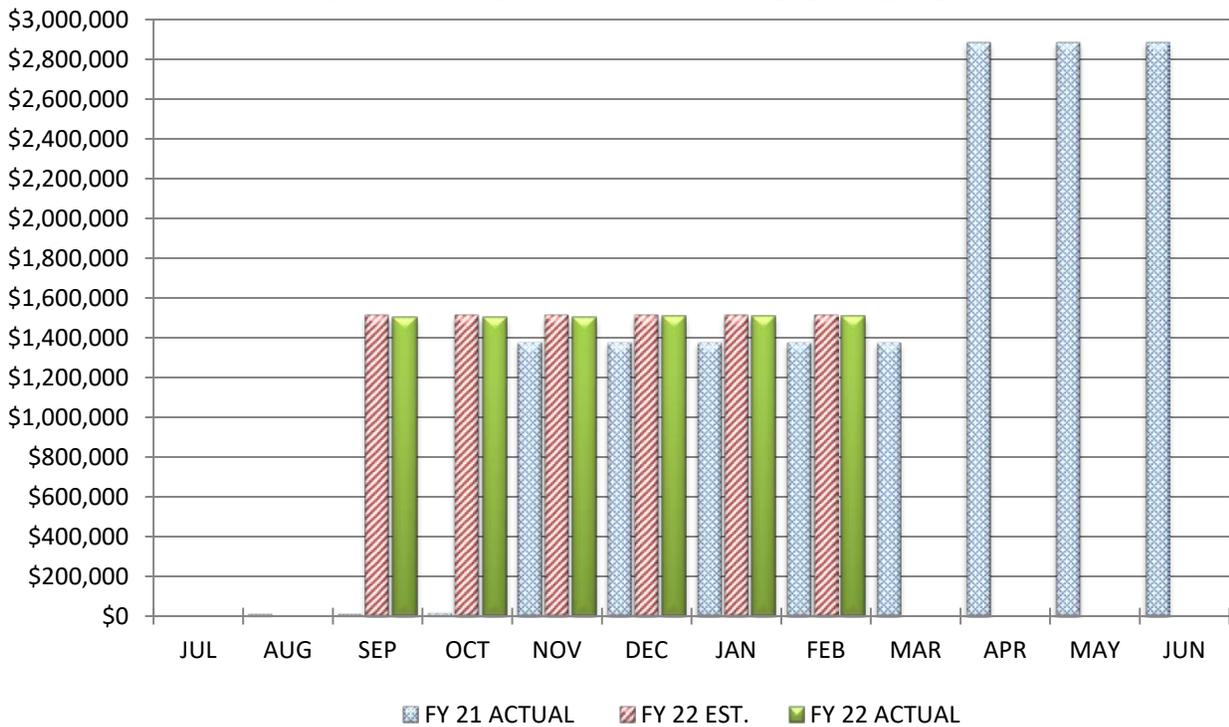
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual State Receipts		\$394,600		\$5,195,949
Estimated State Receipts		\$569,073		\$4,537,272
Variance From Estimate	UNDER	(\$174,473)	OVER	\$658,677
Variance From Estimate	UNDER	-30.66%	OVER	14.52%
Actual Prior Year		\$746,538		\$4,694,248
Total 2021-2022 Estimate				\$6,981,314
Percent Of Total Estimate Received				74.43%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: The new school funding formula began to be utilized in January 2022. With this rollout, our January payments included "lump-sum true-up" payments, which caused our monthly and year-to-date totals to be well over estimates. There are some areas of the formula calculation that show we have been overpaid and will be deducted over the remaining fiscal year payments. As was noted last month, we can see with the deficit receipt variance this month, the current large favorable variance with diminish as the fiscal year continues. At this time, we continue to expect that our actual amounts should be in line with our current five-year forecast projections.

COMPARISON OF TOTAL MONTHLY STATE PROPERTY TAX ALLOCATIONS



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



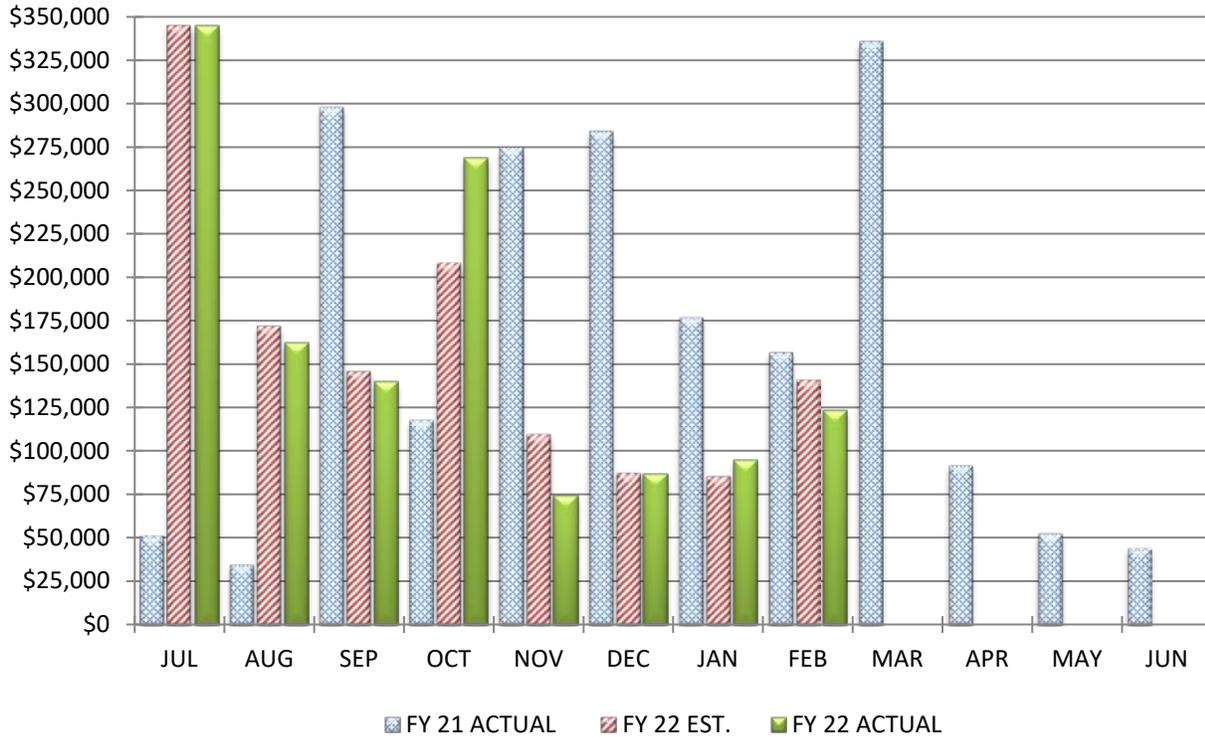
COMPARISON OF STATE PROPERTY TAX ALLOCATIONS

February 28, 2022

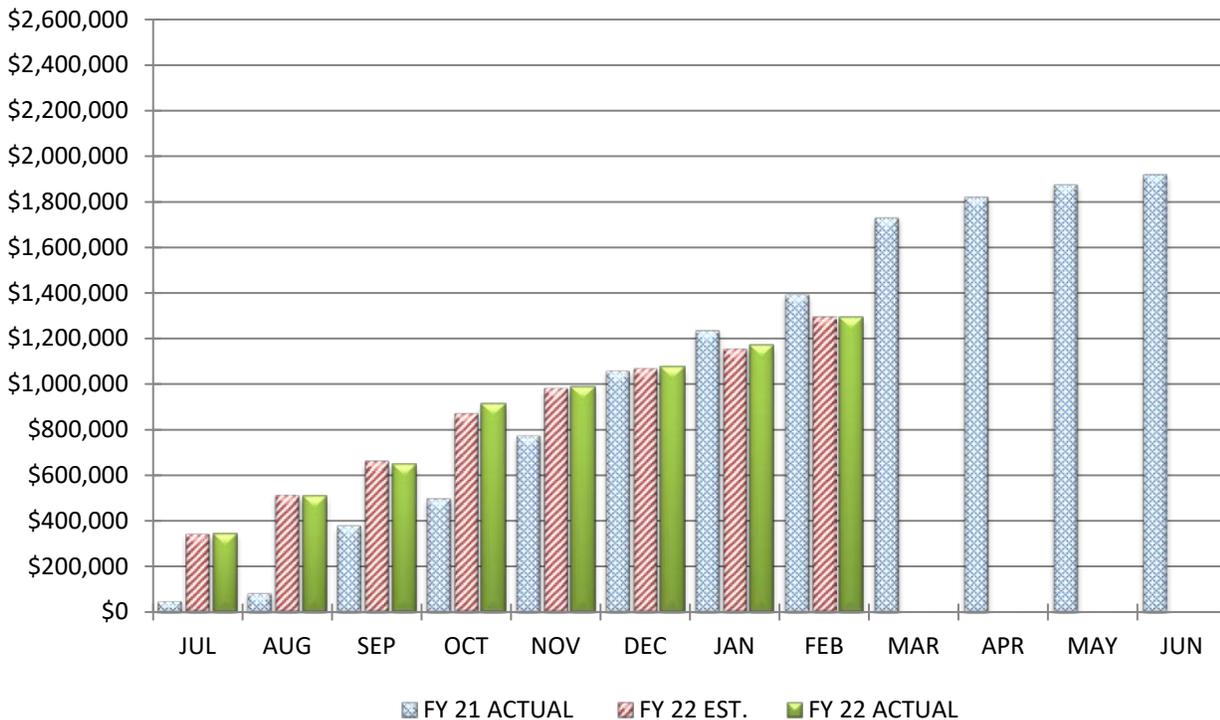
	<u>MONTH</u>	<u>YEAR-TO-DATE</u>
Actual Tax Allocation Receipts	\$0	\$1,508,098
Estimated Tax Allocation Receipts	\$0	\$1,513,626
Variance From Estimate	\$0 UNDER	(\$5,528)
Variance From Estimate	0.00% UNDER	-0.37%
Actual Prior Year	\$0	\$1,379,260
Total 2021-2022 Estimate		\$3,070,499
Percent Of Total Estimate Received		49.12%
Percent Of Budget Year Completed	8 months	66.67%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY OTHER REVENUES & OTHER FINANCING SOURCES



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



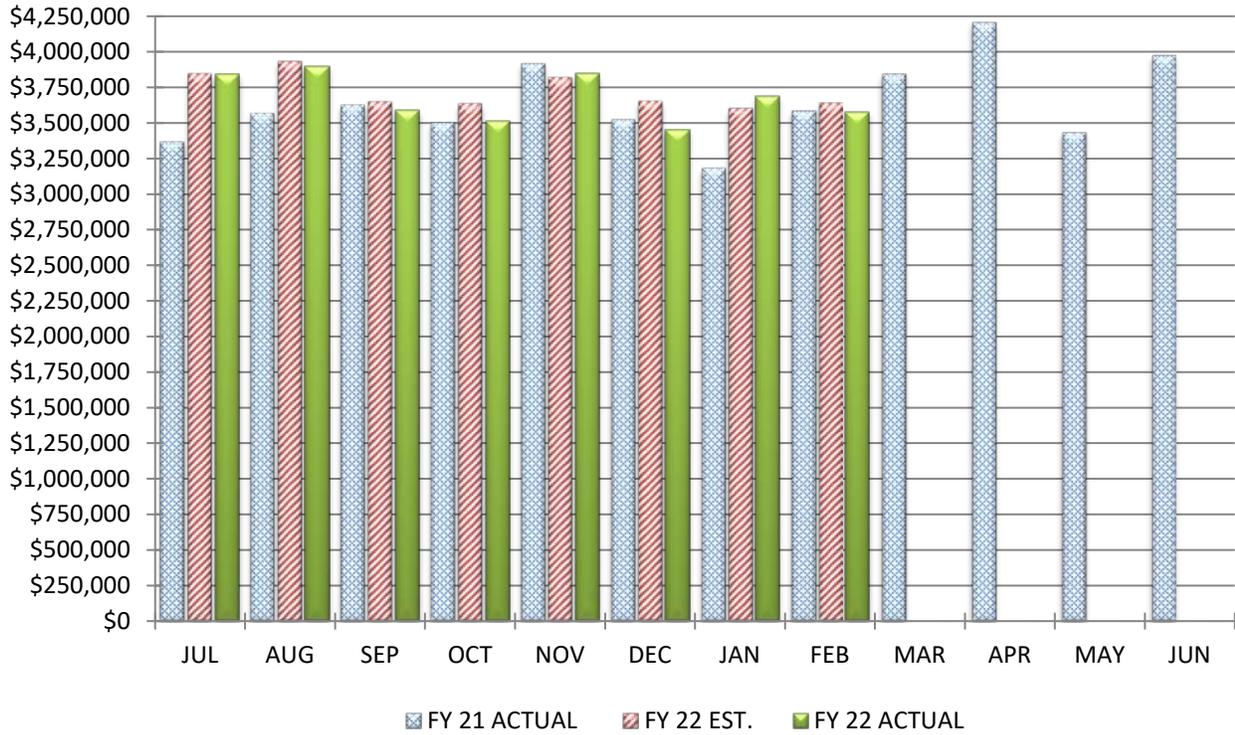
COMPARISON OF OTHER REVENUES & OTHER FINANCING SOURCES

February 28, 2022

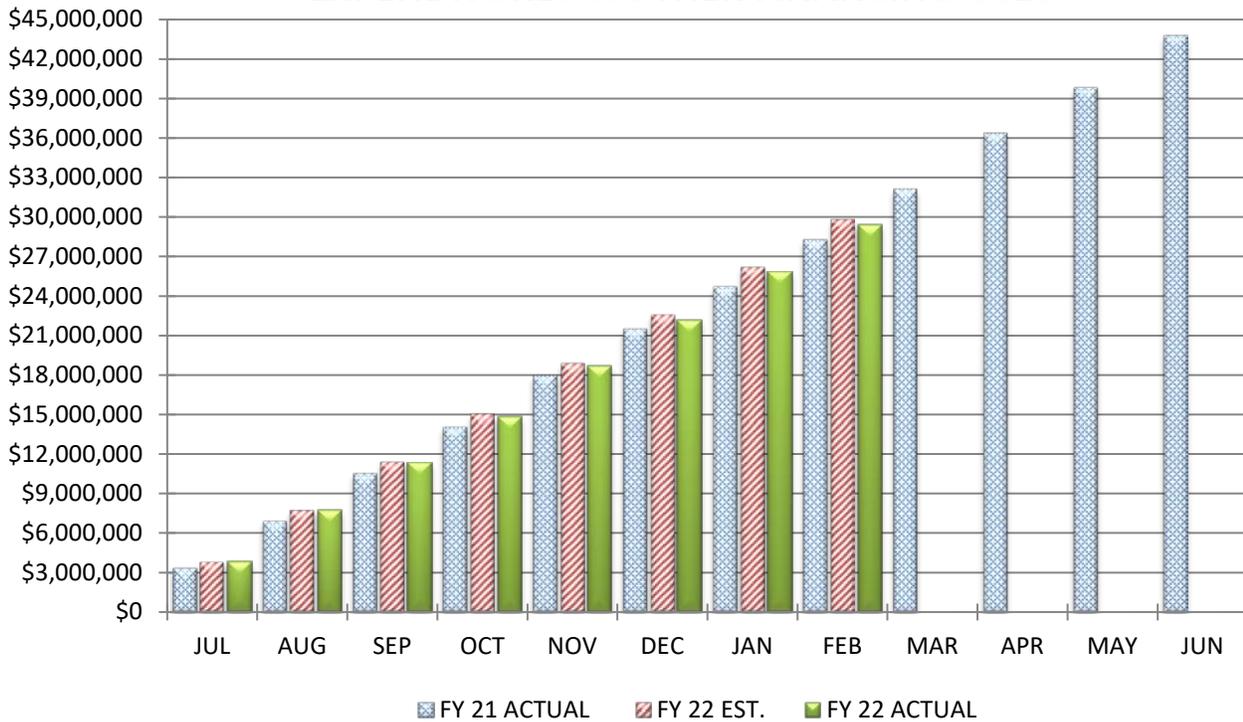
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Receipts		\$123,088		\$1,293,890
Estimated Other Receipts		\$140,990		\$1,294,941
Variance From Estimate	UNDER	(\$17,902)	UNDER	(\$1,051)
Variance From Estimate	UNDER	-12.70%	UNDER	-0.08%
Actual Prior Year		\$157,135		\$1,394,663
Total 2021-2022 Estimate				\$1,678,049
Percent Of Total Estimate Received				77.11%
Percent Of Budget Year Completed			8 months	66.67%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY EXPENDITURES & OTHER FINANCING USES



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



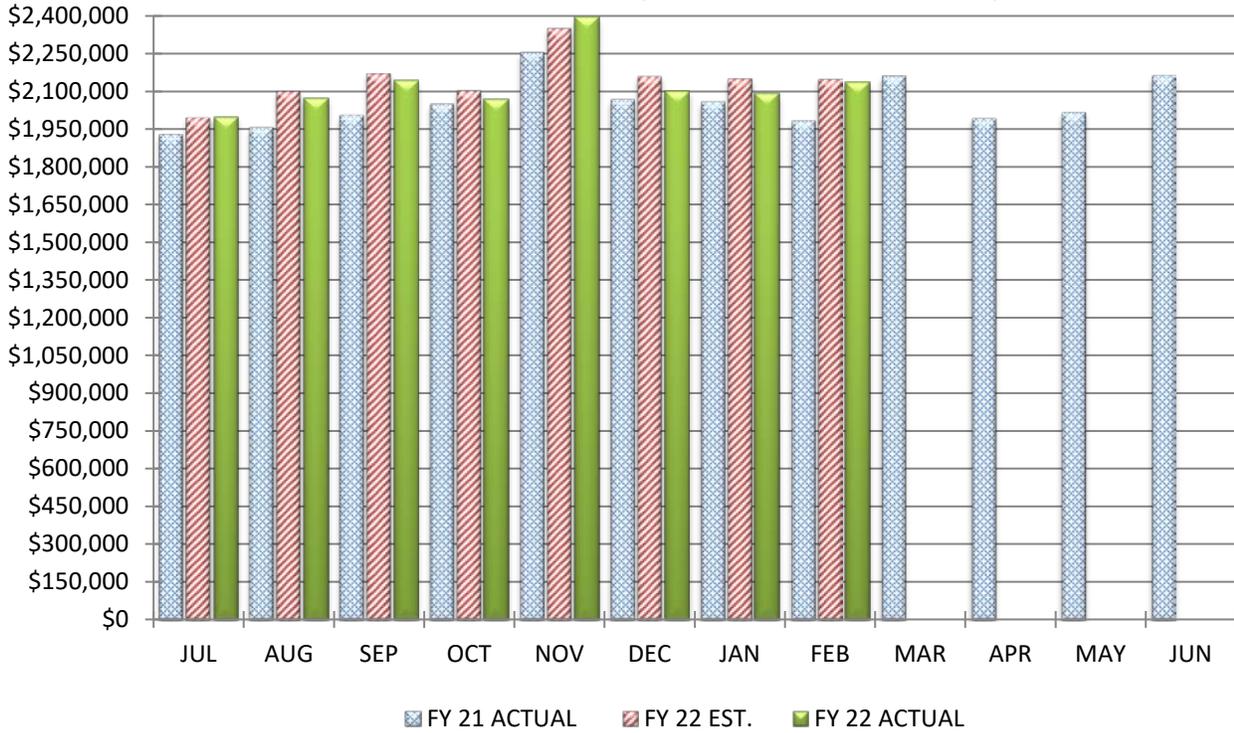
COMPARISON OF TOTAL EXPENDITURES & OTHER FINANCING USES

February 28, 2022

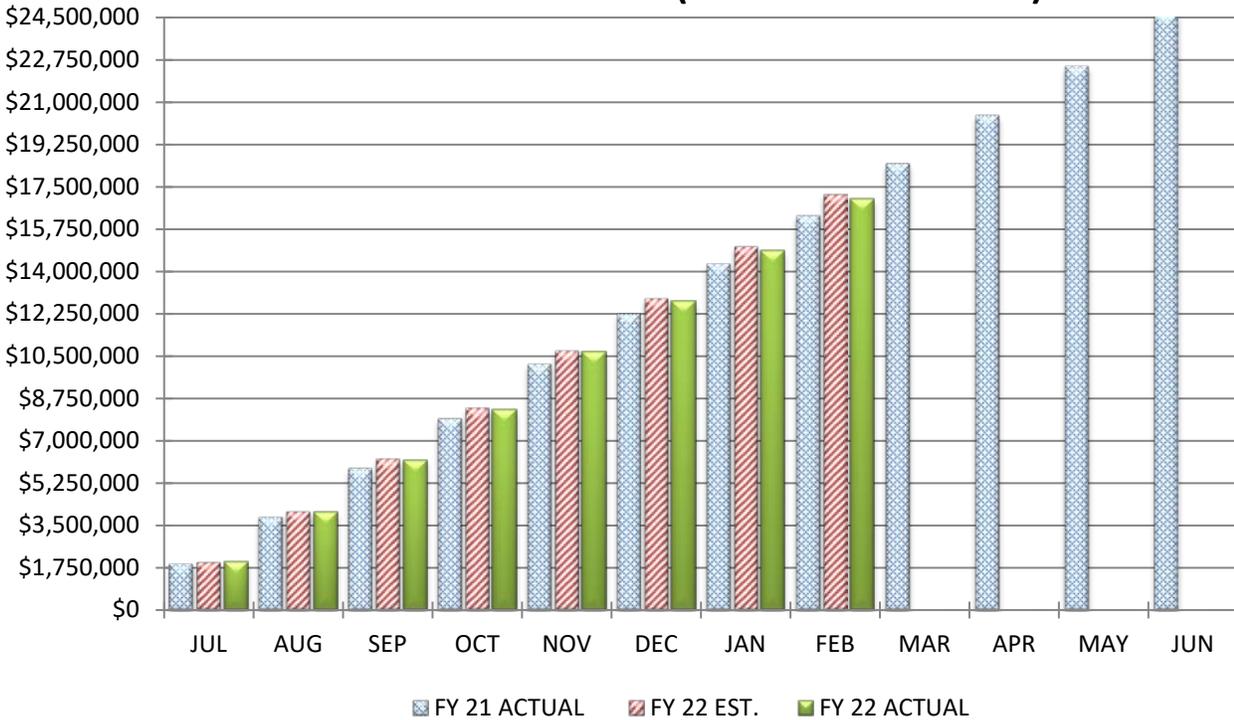
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Expenditures		\$3,578,064		\$29,407,364
Estimated Expenditures		\$3,638,621		\$29,767,523
Variance From Estimate	UNDER	(\$60,557)	UNDER	(\$360,159)
Variance From Estimate	UNDER	-1.66%	UNDER	-1.21%
Actual Prior Year		\$3,584,576		\$28,275,728
Total 2021-2022 Estimate				\$45,395,039
Percent Of Total Estimate Spent				64.78%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are on target with our annual estimates of total expenditures and continuing to trend under. Our favorable variance is mainly due to trending under in our personal services and purchased services lines at this time. Further discussion will be had for these areas on the specific sections related to these expenditures areas.

COMPARISON OF TOTAL MONTHLY PERSONAL SERVICES (SALARIES & WAGES)



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



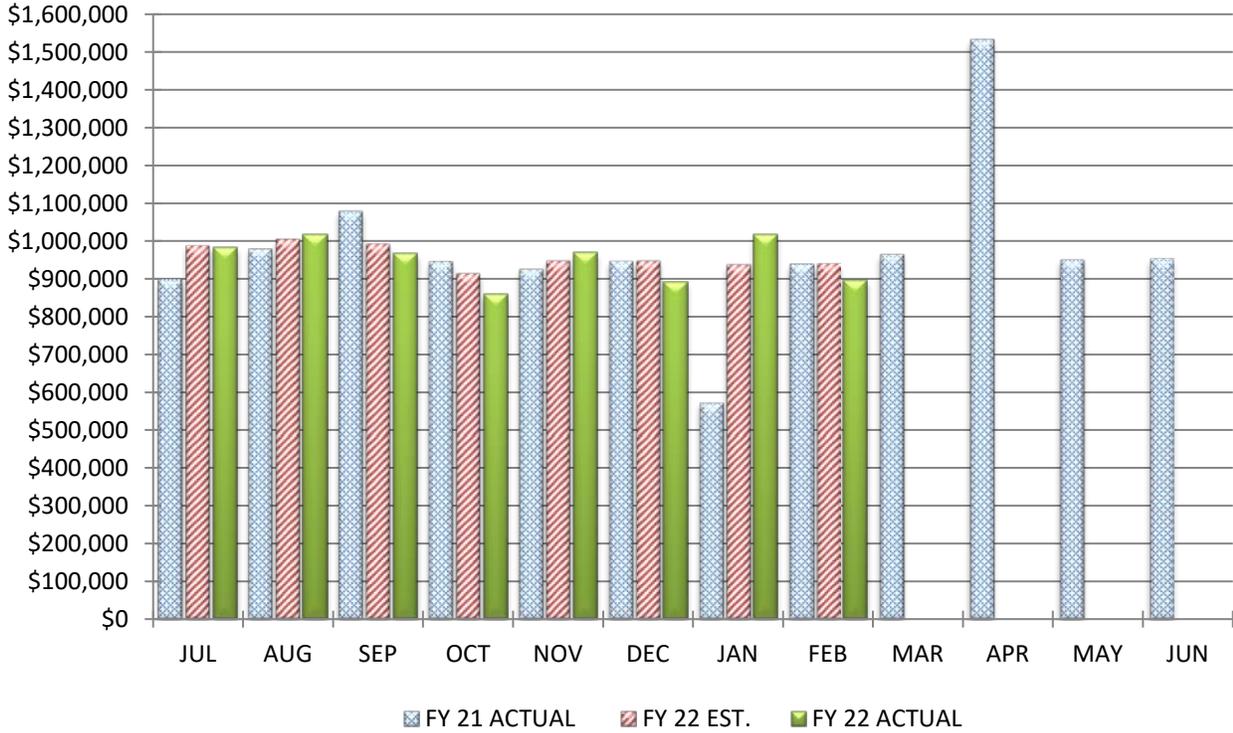
COMPARISON OF PERSONAL SERVICES (SALARIES & WAGES)

February 28, 2022

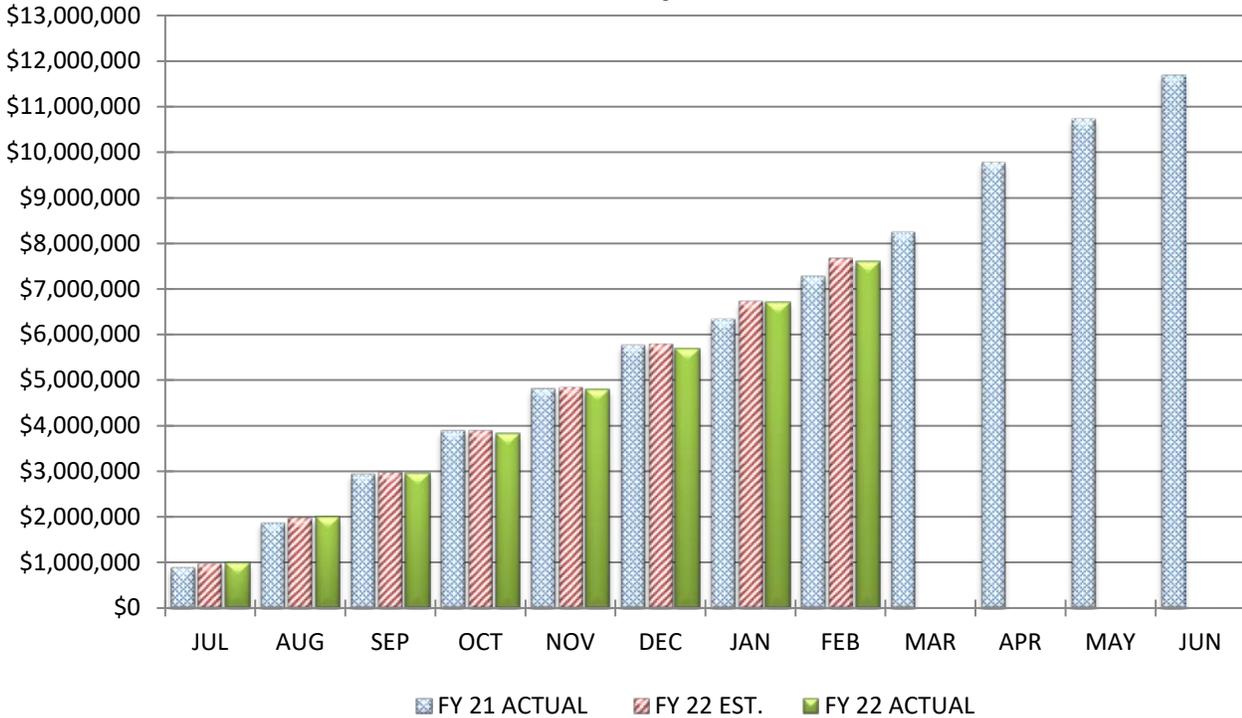
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Wage Expenditures		\$2,134,361		\$17,000,102
Estimated Wage Expenditures		\$2,147,341		\$17,173,790
Variance From Estimate	UNDER	(\$12,980)	UNDER	(\$173,688)
Variance From Estimate	UNDER	-0.60%	UNDER	-1.01%
Actual Prior Year		\$1,981,589		\$16,296,499
Total 2021-2022 Estimate				\$26,102,302
Percent Of Total Estimate Spent				65.13%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY EMPLOYEES' RETIREMENT/INSURANCE BENEFITS



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



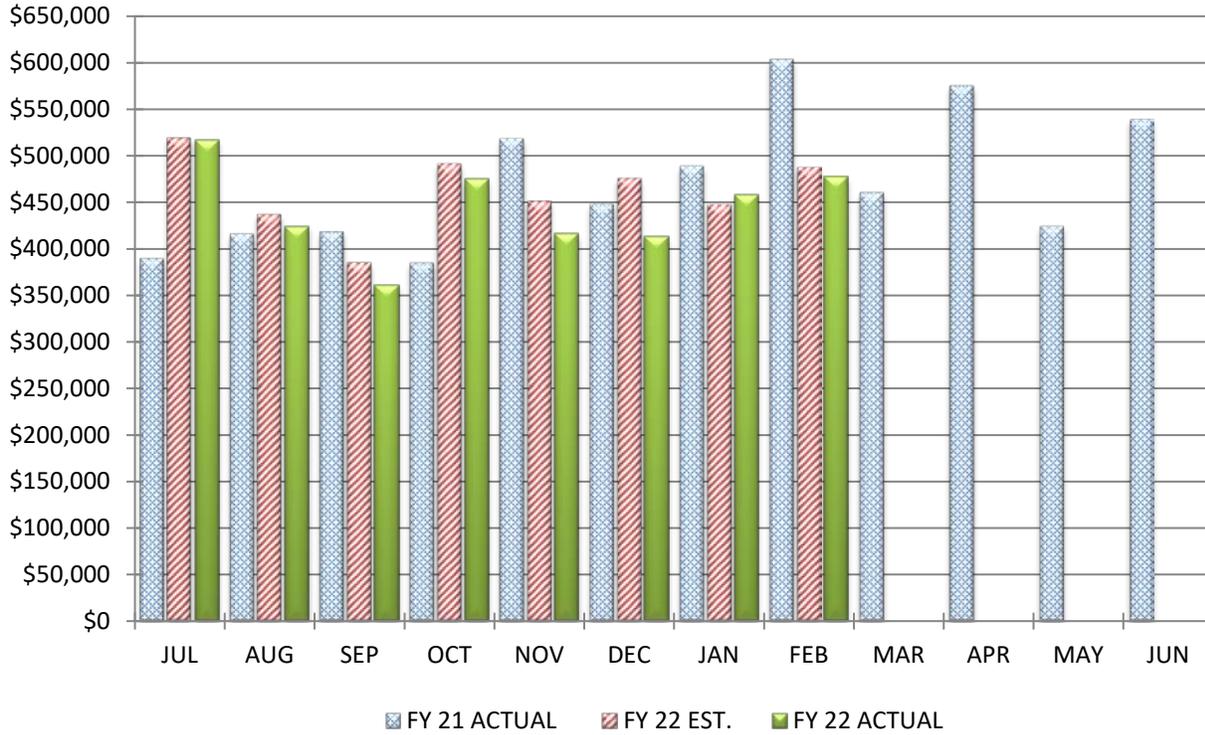
COMPARISON OF EMPLOYEES' RETIREMENT/INSURANCE BENEFITS

February 28, 2022

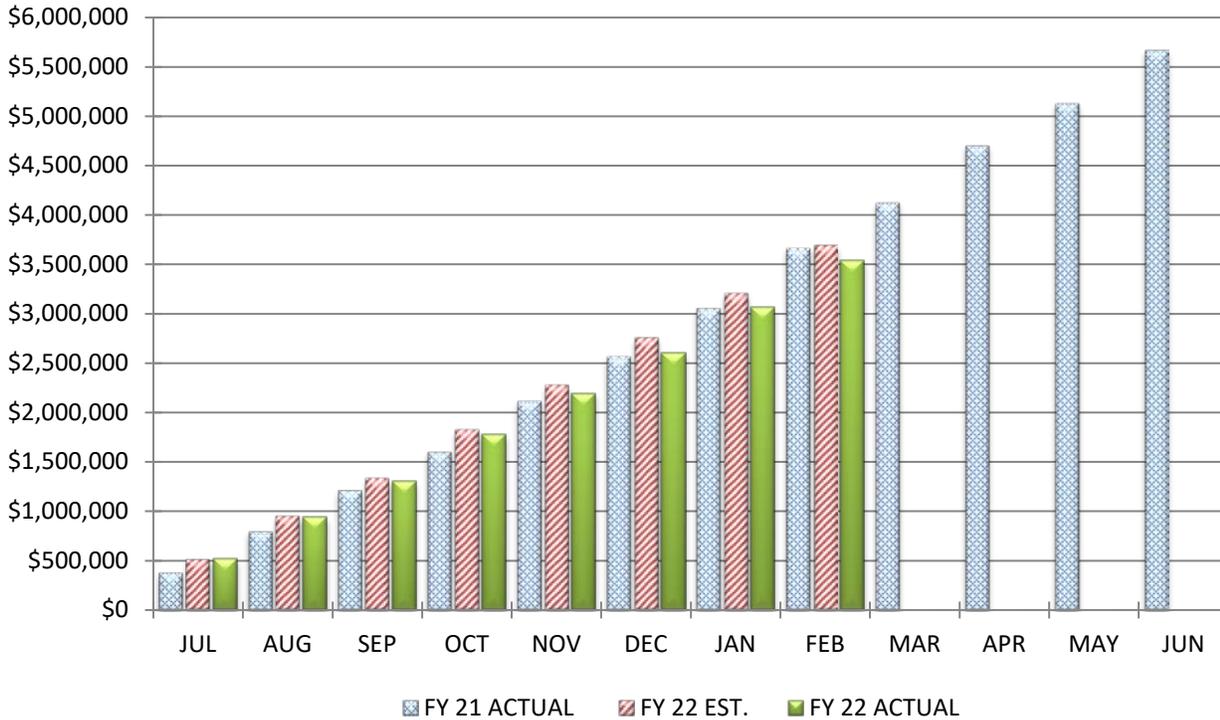
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Fringe Benefit Expenditures		\$895,528		\$7,603,349
Estimated Fringe Benefit Expenditures		\$938,525		\$7,660,218
Variance From Estimate	UNDER	(\$42,997)	UNDER	(\$56,869)
Variance From Estimate	UNDER	-4.58%	UNDER	-0.74%
Actual Prior Year		\$938,277		\$7,279,423
Total 2021-2022 Estimate				\$11,477,008
Percent Of Total Estimate Spent				66.25%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY PURCHASED SERVICES



COMPARISON OF TOTAL YEAR-TO-DATE PURCHASED SERVICES



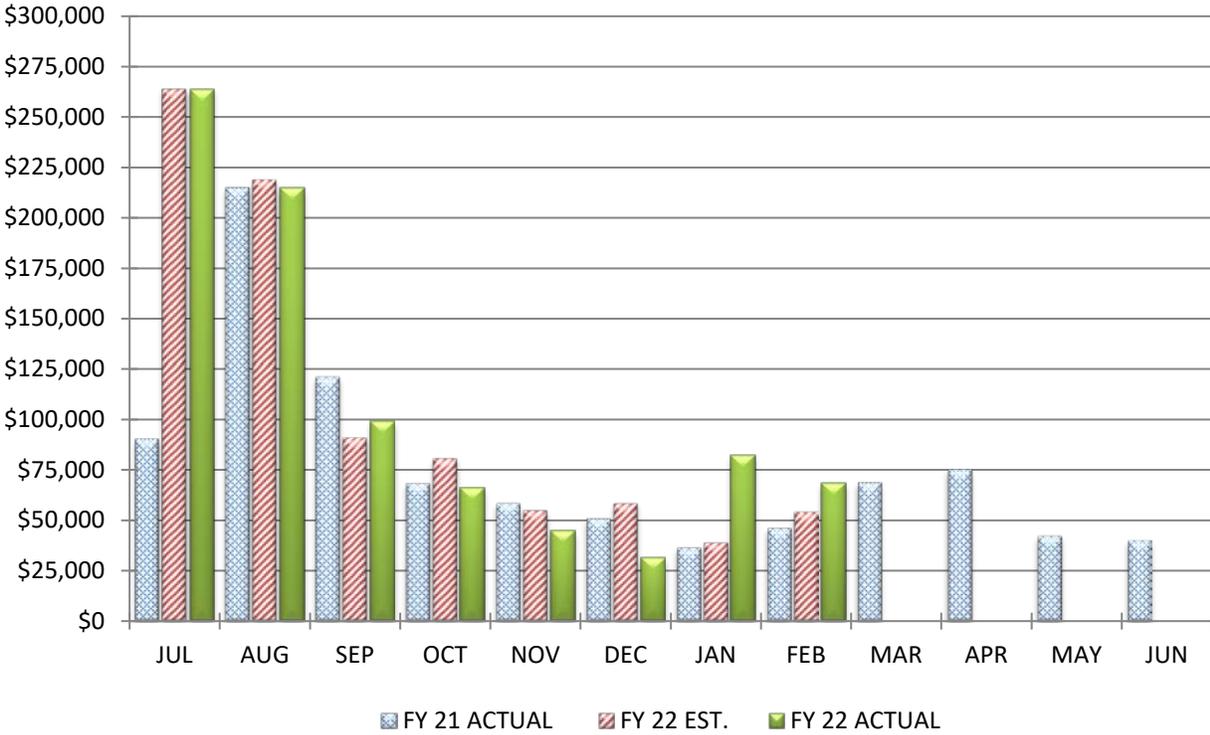
COMPARISON OF PURCHASED SERVICES

February 28, 2022

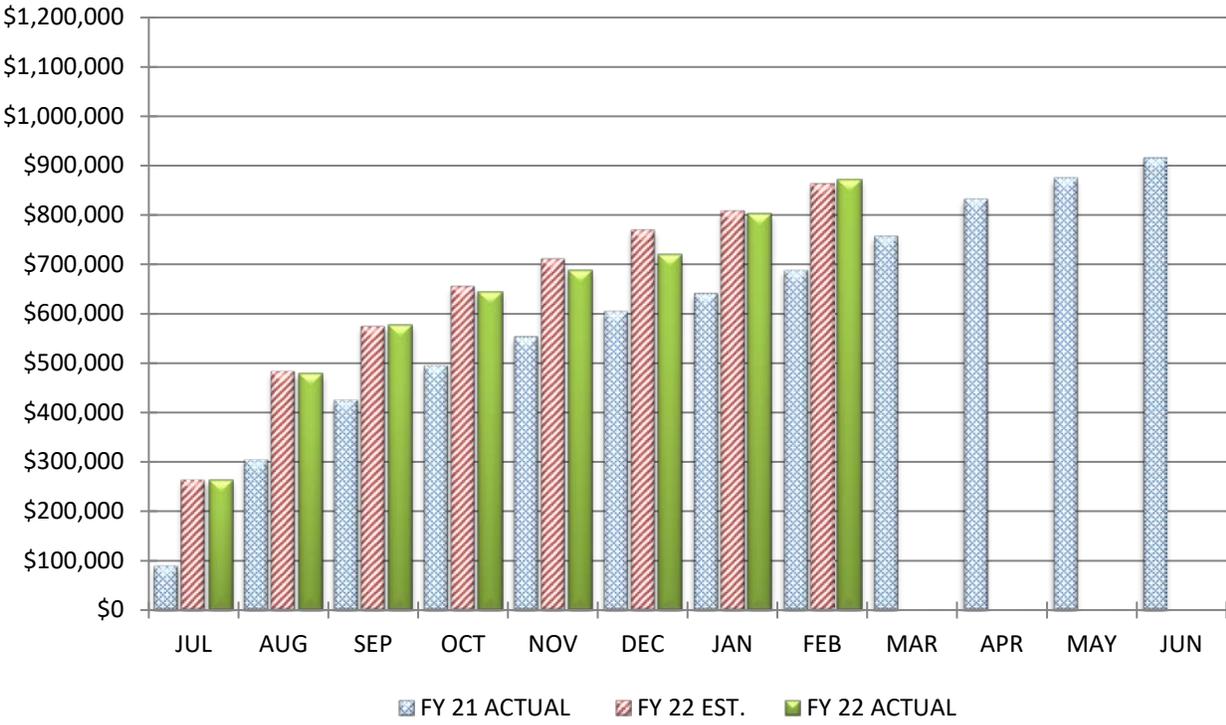
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Service Expenditures		\$477,073		\$3,543,699
Estimated Service Expenditures		\$486,710		\$3,690,585
Variance From Estimate	UNDER	(\$9,637)	UNDER	(\$146,886)
Variance From Estimate	UNDER	-1.98%	UNDER	-3.98%
Actual Prior Year		\$603,485		\$3,667,428
Total 2021-2022 Estimate				\$5,797,074
Percent Of Total Estimate Spent				61.13%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are on target with our annual estimates and continue to have a favorable variance. There are several factors at play in our purchase services line. We are expecting increases in this expenditure area due to utilities for our new facilities, property insurances, and increased repair costs for all of our facilities. We are, also, expecting and increase in our school foundation deduction for Educational Services Center payments. These will cause and increase in our purchase services in the coming months. Some expenditure areas that are counteracting these anticipated increases are due to the changes in the state funding formula and how students are funded where they are educated. We have historically had to post an expenditure for items like open enrollment, community school transfers, scholarships and other state tuition programs. These deductions should no longer occur under the new formula and have caused our expenditures to continue to come in under estimates. While we wait for the new formula to be rolled out we have attempted to account for these impacts in our budgeting, but this too is lending to favorable balance.

COMPARISON OF TOTAL MONTHLY SUPPLIES AND MATERIALS



COMPARISON OF TOTAL YEAR-TO-DATE SUPPLIES AND MATERIALS



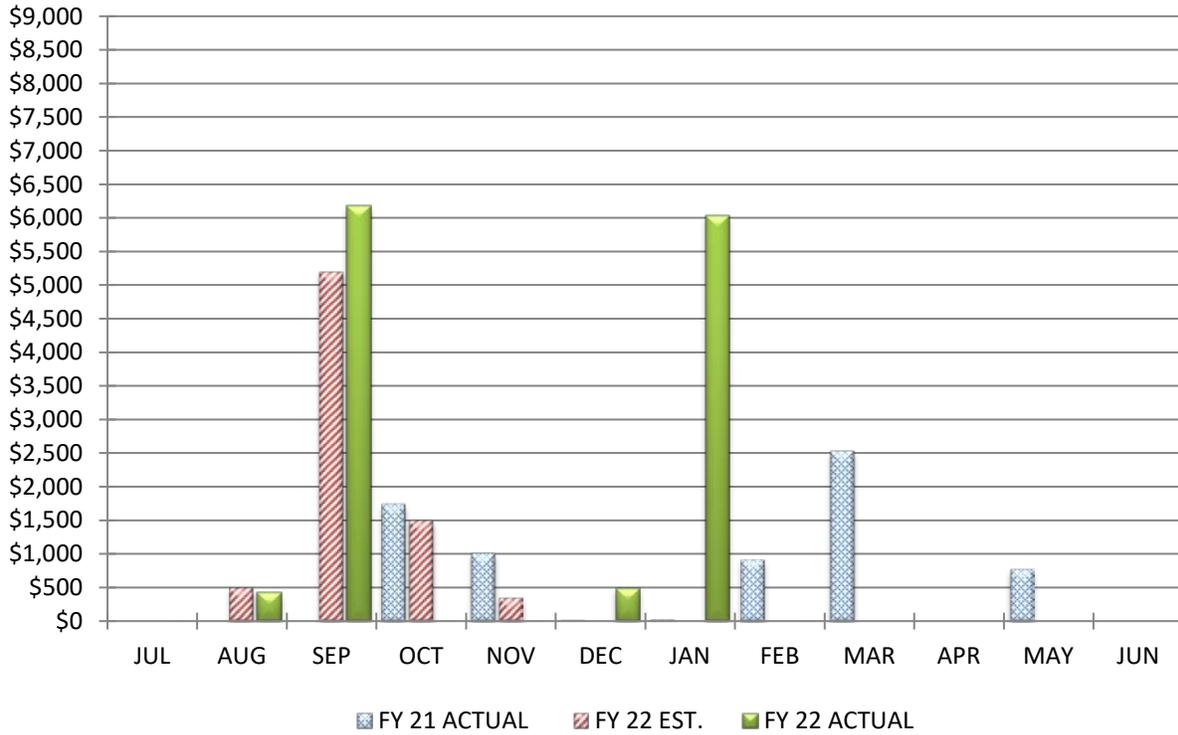
COMPARISON OF SUPPLIES AND MATERIALS

February 28, 2022

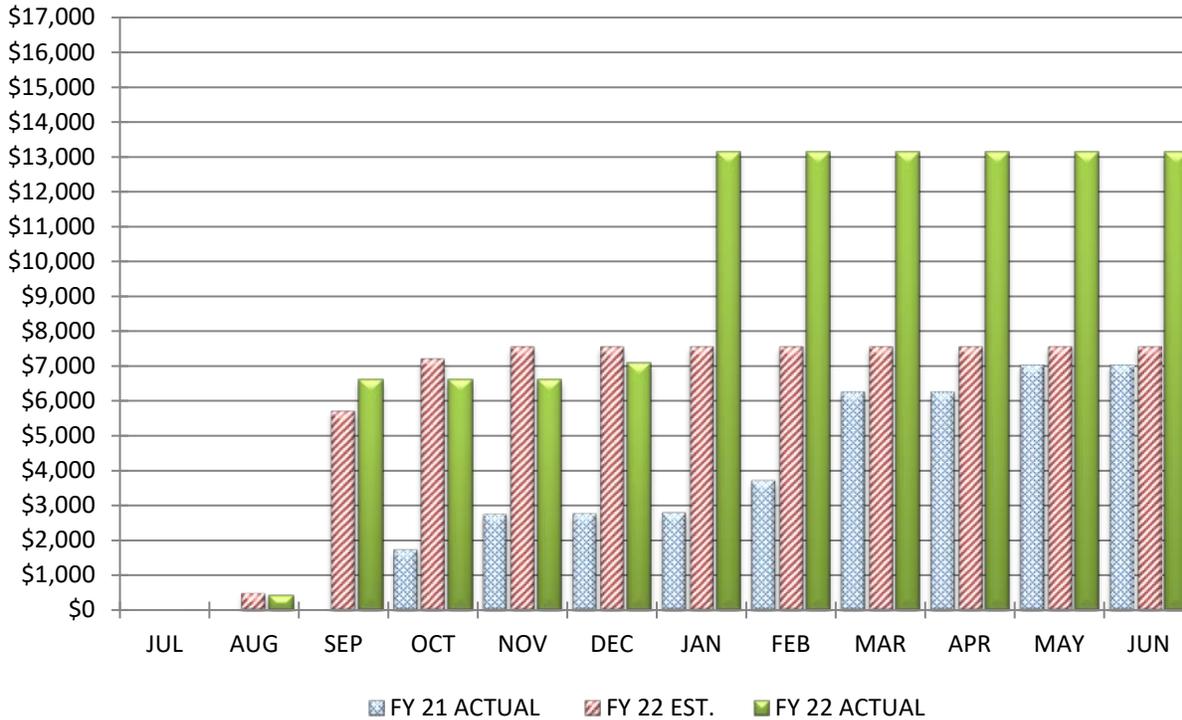
		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Material Expenditures		\$68,472		\$870,592
Estimated Material Expenditures		\$54,335		\$862,550
Variance From Estimate	OVER	\$14,137	OVER	\$8,042
Variance From Estimate	OVER	26.02%	OVER	0.93%
Actual Prior Year		\$46,362		\$687,463
Total 2021-2022 Estimate				\$1,063,249
Percent Of Total Estimate Spent				81.88%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: This month we are slightly over projections and are seeing some higher than anticipated inflationary impacts especially in our maintenance and repairs parts and supplies. We are still on target with annual estimates, but there is some concern regarding some increasing costs that we are seeing due to inflation.

COMPARISON OF TOTAL MONTHLY CAPITAL OUTLAY



COMPARISON OF TOTAL YEAR-TO-DATE CAPITAL OUTLAY



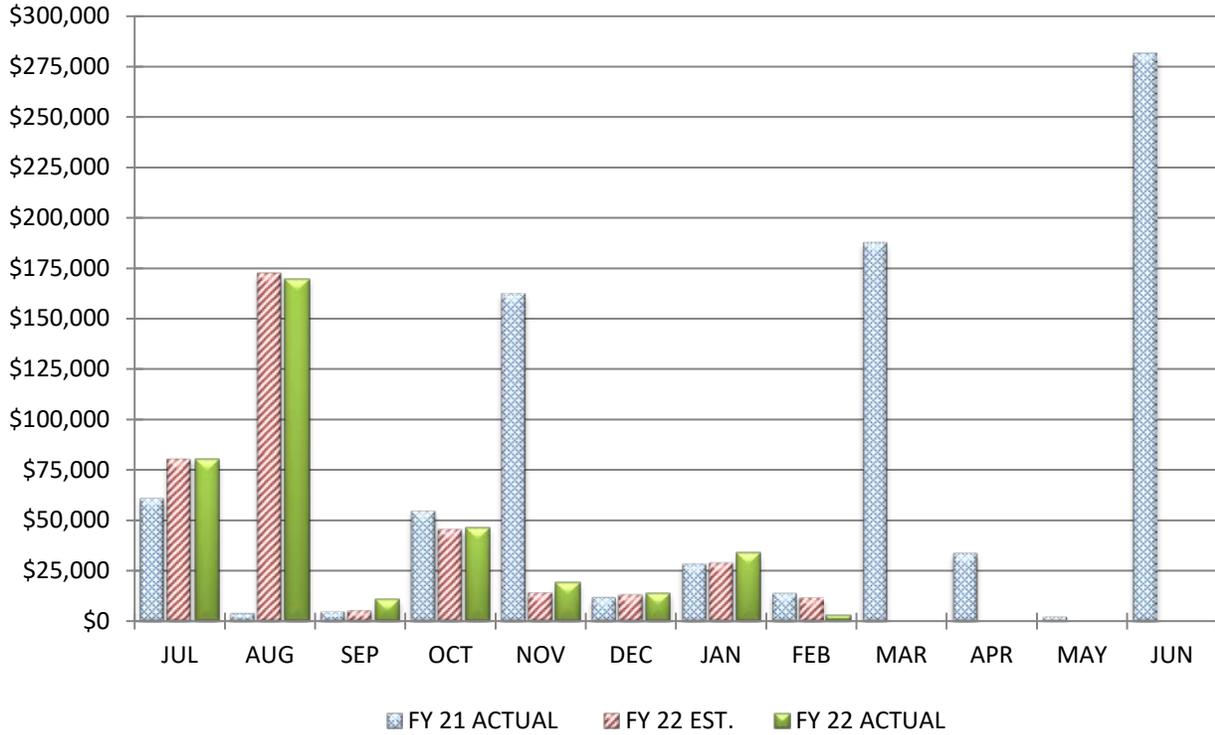
COMPARISON OF CAPITAL OUTLAY

February 28, 2022

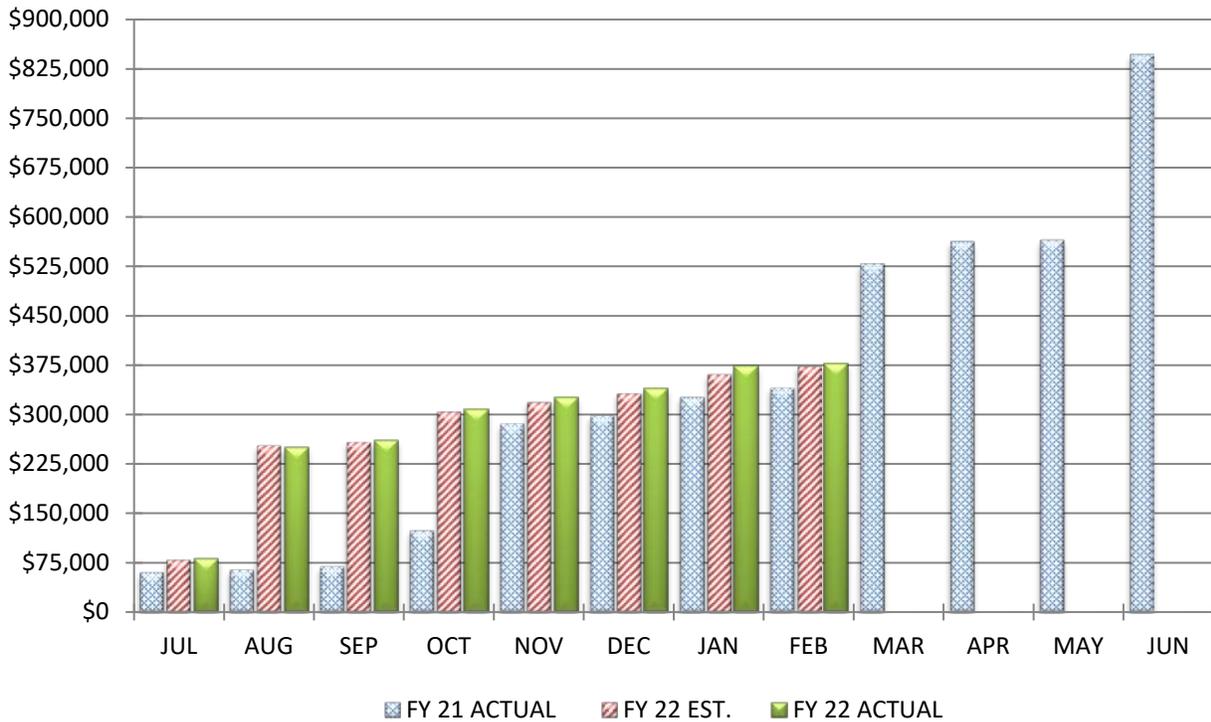
	<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Equipment Expenditures	\$0		\$13,135
Estimated Equipment Expenditures	\$0		\$7,550
Variance From Estimate	\$0	OVER	\$5,585
Variance From Estimate	0.00%	OVER	73.97%
Actual Prior Year	\$915		\$3,713
Total 2021-2022 Estimate			\$255,000
Percent Of Total Estimate Spent			5.15%
Percent Of Budget Year Completed	8 months		66.67%

COMMENTS: We are on target with our annual estimates.

COMPARISON OF TOTAL MONTHLY OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES



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



COMPARISON OF OTHER EXPENDITURE OBJECTS & OTHER FINANCING USES

February 28, 2022

		<u>MONTH</u>		<u>YEAR-TO-DATE</u>
Actual Other Expenditures		\$2,630		\$376,488
Estimated Other Expenditures		\$11,710		\$372,830
Variance From Estimate	UNDER	(\$9,080)	OVER	\$3,658
Variance From Estimate	UNDER	-77.54%	OVER	0.98%
Actual Prior Year		\$13,948		\$341,202
Total 2021-2022 Estimate				\$700,406
Percent Of Total Estimate Spent				53.75%
Percent Of Budget Year Completed		8 months		66.67%

COMMENTS: We are on target with our annual estimates.



BIG WALNUT | INSPIRE
LOCAL SCHOOLS & GUIDE

RECEIPTS, EXPENDITURES, AND FUND BALANCES REPORT

AND

MONTHLY SUMMARY CHECK REGISTER

FEBRUARY 2022 - 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	\$13,412,580.60	\$7,293,998.04	\$38,638,384.56	\$3,578,063.78	\$29,407,364.40	\$22,643,600.76	\$1,701,963.93	\$20,941,636.83
002	BOND RETIREMENT	5,658,379.48	2,132,317.00	7,853,644.68	0.00	6,883,010.20	6,629,013.96	2,516,381.12	4,112,632.84
003	PERMANENT IMPROVEMENT	1,292,222.40	273,919.00	1,264,153.78	56,418.92	1,084,050.49	1,472,325.69	1,056,165.25	416,160.44
004	BUILDING	27,057,383.59	99,859.60	271,742.89	112,024.98	19,659,177.59	7,669,948.89	6,723,501.38	946,447.51
006	FOOD SERVICE	2,665.99	384,395.22	1,748,922.22	166,686.33	1,481,329.87	270,258.34	125,052.27	145,206.07
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	28,876.30	1,142.03	17,088.62	3,171.98	21,430.41	24,534.51	21,992.00	2,542.51
018	PUBLIC SCHOOL SUPPORT	111,989.50	3,755.18	37,601.81	4,645.05	30,418.44	119,172.87	11,423.50	107,749.37
019	OTHER GRANT	7,371.44	0.00	3,000.00	0.00	0.00	10,371.44	5,735.60	4,635.84
022	DISTRICT AGENCY	74,170.04	(110.00)	112,740.12	379.05	122,136.94	64,773.22	13,135.32	51,637.90
028	SPECIAL EDUCATION FUND	892.58	0.00	0.00	0.00	0.00	892.58	0.00	892.58
070	CAPITAL PROJECTS	113,119.03	0.00	912.53	0.00	9,275.60	104,755.96	3,300.00	101,455.96
200	STUDENT MANAGED ACTIVITY	147,532.99	7,783.20	48,327.60	5,273.13	38,297.71	157,562.88	70,505.39	87,057.49
300	DISTRICT MANAGED ACTIVITY	83,317.11	13,089.06	299,148.31	25,882.11	247,534.65	134,930.77	50,326.43	84,604.34
401	AUXILIARY SERVICES	89,080.87	219,339.59	387,414.26	10,079.49	238,382.30	238,112.83	13,266.27	224,846.56
451	DATA COMMUNICATION FUND	0.00	0.00	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00
467	STUDENT WELLNESS AND SUCCESS FUND	144,195.09	0.00	0.00	11,554.86	92,095.40	52,099.69	1,352.50	50,747.19
499	MISCELLANEOUS STATE GRANT FUND	7,523.29	0.00	52,179.14	1,500.00	20,052.09	39,650.34	11,097.16	28,553.18
507	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	(99,059.96)	151,970.12	327,472.94	49,808.84	307,399.95	(78,986.97)	0.00	(78,986.97)
510	CORONA VIRUS RELIEF FUND	(2,575.39)	0.00	2,575.39	0.00	0.00	0.00	0.00	0.00
516	IDEA PART B GRANTS	(46,319.46)	57,613.23	427,699.00	106,364.50	523,252.37	(141,872.83)	30,477.90	(172,350.73)
551	LIMITED ENGLISH PROFICIENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572	TITLE I DISADVANTAGED CHILDREN	(14,524.59)	37,170.24	146,665.39	18,535.12	150,675.92	(18,535.12)	1,477.30	(20,012.42)
584	STUDENT SUPPORT AND ACADEMIC ENRICH	0.00	0.00	2,144.18	657.14	3,287.13	(1,142.95)	0.00	(1,142.95)
587	IDEA PRESCHOOL-HANDICAPPED	(309.00)	2,838.64	13,300.45	2,850.24	17,261.01	(4,269.56)	0.00	(4,269.56)
590	IMPROVING TEACHER QUALITY	(1,870.92)	104.85	9,809.03	2,565.25	11,544.36	(3,606.25)	14,098.04	(17,704.29)
599	MISCELLANEOUS FED. GRANT FUND	(250.44)	0.00	0.00	0.00	(250.44)	0.00	0.00	0.00
Grand Total		\$48,070,410.34	\$10,679,185.00	\$51,671,226.90	\$4,156,460.77	\$60,347,726.39	\$39,393,910.85	\$12,371,251.36	\$27,022,659.49

Big Walnut Local Schools Disbursement Report-All-20220228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
0	Electronic			2/15/2022	\$ 1,123,476.20		OUTSTANDING		PAYROLL
0	Electronic	900500	Payroll Account	2/15/2022	32,812.43		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	910000	STATE TEACHERS	2/15/2022	117,012.82		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	920000	SCHOOL EMPLOYEES	2/15/2022	40,610.31		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900020	Discovery Benefits, Inc	2/15/2022	2,000.00		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	920001	CME Federal Credit Union	2/15/2022	500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900015	PNC Bank Visa - BWC	2/25/2022	15,000.00		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900001	PNC Bank - Visa	2/25/2022	26,764.94		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic			2/28/2022	1,160,034.09		OUTSTANDING		PAYROLL
0	Electronic	900035	ArbitrPay Trust Account	2/28/2022	4,500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	991739	Anthem Blue Cross Blue Shield	2/28/2022	514,545.34		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900500	Payroll Account	2/28/2022	33,236.54		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900025	Dearborn Life Insurance Co	2/28/2022	1,677.24		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	900800	Delta Dental Plan of Ohio, Inc	2/28/2022	12,560.78		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	920000	SCHOOL EMPLOYEES	2/28/2022	49,537.69		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	910000	STATE TEACHERS	2/28/2022	135,045.18		OUTSTANDING		ACCOUNTS_PAYA BLE
0	Electronic	920001	CME Federal Credit Union	2/28/2022	1,500.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126477	Check	177	Scholastic Magazines	2/15/2022	141.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126478	Check	895	PSAT/NMSQT	2/15/2022	848.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126479	Check	1046	KE-WA-PA SALES & SERVICE	2/15/2022	9,259.57		OUTSTANDING		ACCOUNTS_PAYA BLE
126480	Check	1064	Multi Ventures Limited	2/15/2022	24,240.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126481	Check	1115	Del-Co Water Co.	2/15/2022	3,031.28		OUTSTANDING		ACCOUNTS_PAYA BLE
126482	Check	1536	Transportation Accessories Co	2/15/2022	1,392.02		OUTSTANDING		ACCOUNTS_PAYA BLE
126483	Check	2038	Gordon Food Service	2/15/2022	34,743.03		OUTSTANDING		ACCOUNTS_PAYA BLE
126484	Check	2502	VILLAGE OF SUNBURY	2/15/2022	2,557.67		OUTSTANDING		ACCOUNTS_PAYA BLE
126485	Check	2504	American Electric	2/15/2022	2,941.86		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All-20220228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126486	Check	3036	NASCO	2/15/2022	\$ 791.80		OUTSTANDING		BLE ACCOUNTS_PAYA
126487	Check	3058	Stanton's Sheet Music, Inc.	2/15/2022	708.87		OUTSTANDING		BLE ACCOUNTS_PAYA
126488	Check	4384	Learning Ally, Inc.	2/15/2022	50,725.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126489	Check	5237	ESC of Central Ohio	2/15/2022	19,948.24		VOID	2/15/2022	BLE ACCOUNTS_PAYA
126490	Check	5830	Lakeshore Learning Materials	2/15/2022	46.98		OUTSTANDING		BLE ACCOUNTS_PAYA
126491	Check	5831	STERLING PAPER COMPANY	2/15/2022	3,979.33		OUTSTANDING		BLE ACCOUNTS_PAYA
126492	Check	6335	Verizon Wireless	2/15/2022	380.02		OUTSTANDING		BLE ACCOUNTS_PAYA
126493	Check	6372	Cintas Corp. Location #003	2/15/2022	41.49		OUTSTANDING		BLE ACCOUNTS_PAYA
126494	Check	6471	Cardinal Bus Sales &	2/15/2022	2,591.88		OUTSTANDING		BLE ACCOUNTS_PAYA
126495	Check	6774	Delaware General Health Dist.	2/15/2022	1,623.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126496	Check	6894	Cox, Matthew J.	2/15/2022	38.84		OUTSTANDING		BLE ACCOUNTS_PAYA
126497	Check	8566	Teacher's Discovery	2/15/2022	8.65		OUTSTANDING		BLE ACCOUNTS_PAYA
126498	Check	8898	Office Depot Dept #34063345	2/15/2022	48.10		OUTSTANDING		BLE ACCOUNTS_PAYA
126499	Check	9111	Pyrinex, Inc.	2/15/2022	435.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126500	Check	70203	Music & Arts Center	2/15/2022	192.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126501	Check	70312	Ohio FFA Association, Inc.	2/15/2022	74.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126502	Check	75214	Pizza Hut	2/15/2022	2,198.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126503	Check	711113	Read, Amy	2/15/2022	44.75		OUTSTANDING		BLE ACCOUNTS_PAYA
126504	Check	711170	Heavy Duty Service	2/15/2022	273.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126505	Check	721014	Psychological Corp/Pearson	2/15/2022	670.60		OUTSTANDING		BLE ACCOUNTS_PAYA
126506	Check	723780	Direct Energy Business, LLC	2/15/2022	6,703.57		OUTSTANDING		BLE ACCOUNTS_PAYA
126507	Check	732622	South Western City Schools	2/15/2022	200.00		VOID	2/15/2022	BLE ACCOUNTS_PAYA
126508	Check	790998	Versatrans Solutions Division	2/15/2022	2,088.54		OUTSTANDING		BLE ACCOUNTS_PAYA
126509	Check	791495	Professional	2/15/2022	45,390.00		OUTSTANDING		BLE ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All-20220228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126510	Check	791693	Speech Services Ohio BCI & I	2/15/2022	\$ 929.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126511	Check	792220	TEXTBOOK WAREHOUSE, LLC	2/15/2022	74.90		OUTSTANDING		BLE ACCOUNTS_PAYA
126512	Check	792275	FRANK, ALAN	2/15/2022	22.87		OUTSTANDING		BLE ACCOUNTS_PAYA
126513	Check	792286	Britenstine Environmental	2/15/2022	925.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126514	Check	792393	State Security, LLC	2/15/2022	190.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126515	Check	792443	Batteries Plus	2/15/2022	829.23		OUTSTANDING		BLE ACCOUNTS_PAYA
126516	Check	792468	Healthcare Billing Services	2/15/2022	84.22		OUTSTANDING		BLE ACCOUNTS_PAYA
126517	Check	792556	Consolidated Electric Coop Inc	2/15/2022	42,516.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126518	Check	792640	Beem's BP Distributing, Inc.	2/15/2022	733.84		OUTSTANDING		BLE ACCOUNTS_PAYA
126519	Check	793024	McGraw-Hill Education, Inc.	2/15/2022	996.45		OUTSTANDING		BLE ACCOUNTS_PAYA
126520	Check	793094	Johnson-Stuber, Christie	2/15/2022	30.77		OUTSTANDING		BLE ACCOUNTS_PAYA
126521	Check	793738	Washington Auto Parts Inc.	2/15/2022	442.53		OUTSTANDING		BLE ACCOUNTS_PAYA
126522	Check	793955	Franklin Art Glass Studios Inc	2/15/2022	716.16		OUTSTANDING		BLE ACCOUNTS_PAYA
126523	Check	794234	Kreager, Stephanie	2/15/2022	83.45		OUTSTANDING		BLE ACCOUNTS_PAYA
126524	Check	794374	Boehm, Dawn	2/15/2022	43.58		OUTSTANDING		BLE ACCOUNTS_PAYA
126525	Check	794588	Lakes Golf & Country Club Inc.	2/15/2022	3,780.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126526	Check	794630	Hall, James	2/15/2022	28.90		OUTSTANDING		BLE ACCOUNTS_PAYA
126527	Check	794689	Brown Supply Co.	2/15/2022	45,527.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126528	Check	794764	Glockner Oil Company	2/15/2022	66.45		OUTSTANDING		BLE ACCOUNTS_PAYA
126529	Check	794833	Asset Genie, Inc.	2/15/2022	59.75		OUTSTANDING		BLE ACCOUNTS_PAYA
126530	Check	795116	R & R Services Plus LLC	2/15/2022	360.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126531	Check	795169	Bloomer, Kelley	2/15/2022	100.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126532	Check	795181	Time Warner/Spectrum Enterpris	2/15/2022	568.28		OUTSTANDING		BLE ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All-20220228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126533	Check	795186	W.W. Williams Company LLC (The)	2/15/2022	\$ 340.58		OUTSTANDING		ACCOUNTS_PAYA BLE
126534	Check	795195	Social Thinking Publishing	2/15/2022	418.90		OUTSTANDING		ACCOUNTS_PAYA BLE
126535	Check	795283	PaySchools	2/15/2022	177.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126536	Check	795298	Big Walnut Apparel	2/15/2022	406.20		OUTSTANDING		ACCOUNTS_PAYA BLE
126537	Check	795332	Wimbish, Thomas	2/15/2022	18.37		OUTSTANDING		ACCOUNTS_PAYA BLE
126538	Check	795339	Whiteside, Justin	2/15/2022	228.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126539	Check	795449	J & J Enterprises-Westerville	2/15/2022	149.45		OUTSTANDING		ACCOUNTS_PAYA BLE
126540	Check	795482	SparkFun Electronics	2/15/2022	248.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126541	Check	795493	Snyder, David	2/15/2022	270.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126542	Check	795494	Voorhis Stone Welsh Crossland	2/15/2022	78,501.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126543	Check	795557	AIR Training Solutions	2/15/2022	34.95		OUTSTANDING		ACCOUNTS_PAYA BLE
126544	Check	795667	Flourish Integrated Therapy, LLC	2/15/2022	400.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126545	Check	795679	Rose Brand	2/15/2022	307.15		OUTSTANDING		ACCOUNTS_PAYA BLE
126546	Check	795857	Plummer, Justin A	2/15/2022	91.03		OUTSTANDING		ACCOUNTS_PAYA BLE
126547	Check	795905	CRH OHIO LTD	2/15/2022	2.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126548	Check	991538	TP Mechanical Contractors, Inc.	2/15/2022	2,990.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126549	Check	991599	WEX Health, Inc.	2/15/2022	2,005.20		OUTSTANDING		ACCOUNTS_PAYA BLE
126550	Check	991607	Haskins, Christina	2/15/2022	20.12		OUTSTANDING		ACCOUNTS_PAYA BLE
126551	Check	991624	Haugland, LaMarche, and Ramage, LLC	2/15/2022	4,125.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126552	Check	991644	Chemtron Corporation	2/15/2022	9,330.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126553	Check	991658	Chardon Laboratories, Inc.	2/15/2022	665.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126554	Check	991682	Anderson, Alexandra	2/15/2022	65.45		OUTSTANDING		ACCOUNTS_PAYA BLE
126555	Check	991683	Hedrick, Andrew	2/15/2022	65.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126556	Check	991690	Clark, Alyssa	2/15/2022	62.54		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All-20220228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126557	Check	991723	Mitchell, Sheila	2/15/2022	\$ 673.52		OUTSTANDING		BLE ACCOUNTS_PAYA
126558	Check	991725	Right Way Food Service	2/15/2022	7,751.90		OUTSTANDING		BLE ACCOUNTS_PAYA
126559	Check	991755	Hallof, Kristina	2/15/2022	90.13		OUTSTANDING		BLE ACCOUNTS_PAYA
126560	Check	991761	Borland, Ryan D.	2/15/2022	411.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126561	Check	5237	ESC of Central Ohio	2/15/2022	19,864.24		OUTSTANDING		BLE ACCOUNTS_PAYA
126562	Check	732622	South Western City Schools	2/15/2022	160.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126563	Check	991767	Warner, Kristy	2/22/2022	50.00		OUTSTANDING		REFUND
126564	Check	879	Westerville North High School	2/24/2022	225.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126565	Check	1064	Multi Ventures Limited	2/24/2022	1,369.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126566	Check	1536	Transportation Accessories Co	2/24/2022	445.06		OUTSTANDING		BLE ACCOUNTS_PAYA
126567	Check	1557	TruckPro, LLC	2/24/2022	4,226.65		OUTSTANDING		BLE ACCOUNTS_PAYA
126568	Check	2503	Columbia Gas Of Ohio	2/24/2022	8,274.18		OUTSTANDING		BLE ACCOUNTS_PAYA
126569	Check	3058	Stanton's Sheet Music, Inc.	2/24/2022	288.16		OUTSTANDING		BLE ACCOUNTS_PAYA
126570	Check	4154	GOPHER SPORT	2/24/2022	74.65		OUTSTANDING		BLE ACCOUNTS_PAYA
126571	Check	4290	School Specialty, Inc.	2/24/2022	128.74		OUTSTANDING		BLE ACCOUNTS_PAYA
126572	Check	4311	Scholastic Inc.	2/24/2022	62.59		OUTSTANDING		BLE ACCOUNTS_PAYA
126573	Check	5237	ESC of Central Ohio	2/24/2022	149.40		OUTSTANDING		BLE ACCOUNTS_PAYA
126574	Check	5529	POSTMASTER	2/24/2022	5,000.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126575	Check	5831	STERLING PAPER COMPANY	2/24/2022	1,732.40		OUTSTANDING		BLE ACCOUNTS_PAYA
126576	Check	6360	Commercial Parts & Service Inc	2/24/2022	320.28		OUTSTANDING		BLE ACCOUNTS_PAYA
126577	Check	6372	Cintas Corp. Location #003	2/24/2022	34.49		OUTSTANDING		BLE ACCOUNTS_PAYA
126578	Check	6475	Parallel Technologies Inc.	2/24/2022	25,144.40		OUTSTANDING		BLE ACCOUNTS_PAYA
126579	Check	6546	Mike & B Sales, Inc.	2/24/2022	500.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126580	Check	7268	PJ's Pizza	2/24/2022	675.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126581	Check	7596	Central District	2/24/2022	160.00		OUTSTANDING		BLE ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All-20220228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126582	Check		Track & CCC						BLE
		7798	Ohio Capital Conference - HS	2/24/2022	\$ 253.00		OUTSTANDING		ACCOUNTS_PAYA
126583	Check	72155	HANNA, RONALD	2/24/2022	225.00		OUTSTANDING		ACCOUNTS_PAYA
126584	Check	75214	Pizza Hut	2/24/2022	2,086.00		OUTSTANDING		ACCOUNTS_PAYA
126585	Check	711170	Heavy Duty Service	2/24/2022	3,000.00		OUTSTANDING		ACCOUNTS_PAYA
126586	Check	723780	Direct Energy Business, LLC	2/24/2022	16,161.66		OUTSTANDING		ACCOUNTS_PAYA
126587	Check	725009	EPS-School Speciality Literacy	2/24/2022	1,125.95		OUTSTANDING		ACCOUNTS_PAYA
126588	Check	789907	Kim Hoessly Piano Tuning	2/24/2022	200.00		OUTSTANDING		ACCOUNTS_PAYA
126589	Check	790326	Friends Office	2/24/2022	49.21		OUTSTANDING		ACCOUNTS_PAYA
126590	Check	791000	Welch, Deborah	2/24/2022	50.00		OUTSTANDING		ACCOUNTS_PAYA
126591	Check	791262	Blick Art Materials	2/24/2022	21.78		OUTSTANDING		ACCOUNTS_PAYA
126592	Check	791867	Keys, Richard	2/24/2022	200.00		OUTSTANDING		ACCOUNTS_PAYA
126593	Check	792286	Britenstine Environmental	2/24/2022	795.00		OUTSTANDING		ACCOUNTS_PAYA
126594	Check	792393	State Security, LLC	2/24/2022	570.00		OUTSTANDING		ACCOUNTS_PAYA
126595	Check	792556	Consolidated Electric Coop Inc	2/24/2022	900.00		OUTSTANDING		ACCOUNTS_PAYA
126596	Check	792640	Beem's BP Distributing, Inc.	2/24/2022	1,481.14		OUTSTANDING		ACCOUNTS_PAYA
126597	Check	792661	Skinner Diesel	2/24/2022	274.38		OUTSTANDING		ACCOUNTS_PAYA
126598	Check	792938	Voss Bros. Sales & Rental	2/24/2022	111.78		OUTSTANDING		ACCOUNTS_PAYA
126599	Check	793012	Smith - Feike - Minton, Inc.	2/24/2022	2,065.00		OUTSTANDING		ACCOUNTS_PAYA
126600	Check	793078	Truax, Megan (reimbursements)	2/24/2022	58.35		OUTSTANDING		ACCOUNTS_PAYA
126601	Check	793732	Jet's Pizza	2/24/2022	6,053.50		OUTSTANDING		ACCOUNTS_PAYA
126602	Check	793957	ABC Supply Company, Inc.	2/24/2022	1,101.05		OUTSTANDING		ACCOUNTS_PAYA
126603	Check	794068	Roger E. Howard	2/24/2022	12,162.25		OUTSTANDING		ACCOUNTS_PAYA
126604	Check	794270	Watkins Middle School	2/24/2022	150.00		OUTSTANDING		ACCOUNTS_PAYA
126605	Check	794306	Otterbein University	2/24/2022	186.25		OUTSTANDING		ACCOUNTS_PAYA

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Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126606	Check	794728	Jados, Stephen A	2/24/2022	\$ 229.81		OUTSTANDING		ACCOUNTS_PAYA BLE
126607	Check	795298	Big Walnut Apparel	2/24/2022	4,238.40		OUTSTANDING		ACCOUNTS_PAYA BLE
126608	Check	795326	Vasu Communications, Inc.	2/24/2022	550.05		OUTSTANDING		ACCOUNTS_PAYA BLE
126609	Check	795436	PM Graphics Inc.	2/24/2022	3,130.99		OUTSTANDING		ACCOUNTS_PAYA BLE
126610	Check	795449	J & J Enterprises-Westerville	2/24/2022	94.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126611	Check	795685	US Bank National Association	2/24/2022	9,285.37		OUTSTANDING		ACCOUNTS_PAYA BLE
126612	Check	795701	Patridge, Melanie	2/24/2022	100.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126613	Check	795704	Bair, Layne	2/24/2022	82.31		OUTSTANDING		ACCOUNTS_PAYA BLE
126614	Check	795712	Hard Eight LLC	2/24/2022	5,340.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126615	Check	795866	Mount Vernon Nazarene	2/24/2022	193.06		OUTSTANDING		ACCOUNTS_PAYA BLE
126616	Check	991478	Holden II, George S.	2/24/2022	123.50		OUTSTANDING		ACCOUNTS_PAYA BLE
126617	Check	991547	The K Company, Inc.	2/24/2022	1,580.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126618	Check	991554	VitalSigns	2/24/2022	1,000.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126619	Check	991565	Jacket Boosters, Inc.	2/24/2022	490.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126620	Check	991683	Hedrick, Andrew	2/24/2022	20.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126621	Check	991725	Right Way Food Service	2/24/2022	2,165.37		OUTSTANDING		ACCOUNTS_PAYA BLE
126622	Check	991750	Keeper Goals	2/24/2022	757.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126623	Check	991754	I Am Boundless, Inc.	2/24/2022	5,397.00		OUTSTANDING		ACCOUNTS_PAYA BLE
126624	Check	313	Loeb Electric - Columbus	2/28/2022	242.78		OUTSTANDING		ACCOUNTS_PAYA BLE
126625	Check	737	School Health Corporation	2/28/2022	22.05		OUTSTANDING		ACCOUNTS_PAYA BLE
126626	Check	1008	Rumpke of Ohio, Inc.	2/28/2022	4,182.48		OUTSTANDING		ACCOUNTS_PAYA BLE
126627	Check	1046	KE-WA-PA SALES & SERVICE	2/28/2022	8,090.83		OUTSTANDING		ACCOUNTS_PAYA BLE
126628	Check	1115	Del-Co Water Co.	2/28/2022	718.86		OUTSTANDING		ACCOUNTS_PAYA BLE
126629	Check	1557	TruckPro, LLC	2/28/2022	191.79		OUTSTANDING		ACCOUNTS_PAYA BLE
126630	Check	2038	Gordon Food	2/28/2022	8,890.72		OUTSTANDING		ACCOUNTS_PAYA BLE

Big Walnut Local Schools Disbursement Report-All-20220228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126631	Check		Service						BLE
		2503	Columbia Gas Of Ohio	2/28/2022	\$ 467.79		OUTSTANDING		ACCOUNTS_PAYA
126632	Check	2504	American Electric	2/28/2022	26,474.44		OUTSTANDING		ACCOUNTS_PAYA
126633	Check	3064	Ward's Science	2/28/2022	30.13		OUTSTANDING		ACCOUNTS_PAYA
126634	Check	3137	Tristar Transportation Co	2/28/2022	11,122.75		VOID	2/28/2022	ACCOUNTS_PAYA
126635	Check	4154	GOPHER SPORT	2/28/2022	1,472.26		OUTSTANDING		ACCOUNTS_PAYA
126636	Check	5237	ESC of Central Ohio	2/28/2022	22,503.91		OUTSTANDING		ACCOUNTS_PAYA
126637	Check	5264	Ohio Department Of Commerce	2/28/2022	586.50		OUTSTANDING		ACCOUNTS_PAYA
126638	Check	5725	BRICKER & ECKLER LLP	2/28/2022	1,488.00		OUTSTANDING		ACCOUNTS_PAYA
126639	Check	8551	Professional Binding Products	2/28/2022	808.51		OUTSTANDING		ACCOUNTS_PAYA
126640	Check	8898	Office Depot Dept #34063345	2/28/2022	78.00		OUTSTANDING		ACCOUNTS_PAYA
126641	Check	70203	Music & Arts Center	2/28/2022	350.00		OUTSTANDING		ACCOUNTS_PAYA
126642	Check	790326	Friends Office	2/28/2022	479.14		OUTSTANDING		ACCOUNTS_PAYA
126643	Check	790734	Easton Telecom Services, LLC	2/28/2022	1,474.79		OUTSTANDING		ACCOUNTS_PAYA
126644	Check	791043	Molly K. Drayer	2/28/2022	67.50		OUTSTANDING		ACCOUNTS_PAYA
126645	Check	791554	The Equipment Guys, Inc.	2/28/2022	670.00		OUTSTANDING		ACCOUNTS_PAYA
126646	Check	791599	Jostens, Inc.	2/28/2022	125.15		OUTSTANDING		ACCOUNTS_PAYA
126647	Check	792107	Great America Leasing Corp	2/28/2022	207.42		OUTSTANDING		ACCOUNTS_PAYA
126648	Check	792286	Brentstine Environmental	2/28/2022	805.17		OUTSTANDING		ACCOUNTS_PAYA
126649	Check	793117	Meacham, Christopher Allen	2/28/2022	114.00		OUTSTANDING		ACCOUNTS_PAYA
126650	Check	793710	Rush Truck Centers of Ohio, Inc.	2/28/2022	358.65		OUTSTANDING		ACCOUNTS_PAYA
126651	Check	793867	Ohio Educational Library Media	2/28/2022	95.00		OUTSTANDING		ACCOUNTS_PAYA
126652	Check	793894	United Dairy, Inc.	2/28/2022	4,043.33		OUTSTANDING		ACCOUNTS_PAYA
126653	Check	794308	DreamBox Learning	2/28/2022	1,000.00		OUTSTANDING		ACCOUNTS_PAYA
126654	Check	794689	Brown Supply Co.	2/28/2022	1,417.42		OUTSTANDING		ACCOUNTS_PAYA

Big Walnut Local Schools Disbursement Report-All-20220228

Check #	Check Type	Vendor #	Primary Name	Date	Amount	Reconcile Date	Status	Void Date	Type
126655	Check	794762	Ruling Our Experiences	2/28/2022	\$ 1,500.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126656	Check	794782	OhioGuidestone	2/28/2022	12,605.16		OUTSTANDING		BLE ACCOUNTS_PAYA
126657	Check	794805	Triad Architects, Ltd.	2/28/2022	1,477.50		OUTSTANDING		BLE ACCOUNTS_PAYA
126658	Check	795116	R & R Services Plus LLC	2/28/2022	580.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126659	Check	795169	Bloomer, Kelley	2/28/2022	100.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126660	Check	795258	Buckeye Ceramic Supply	2/28/2022	960.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126661	Check	795326	Vasu Communications, Inc.	2/28/2022	130.10		OUTSTANDING		BLE ACCOUNTS_PAYA
126662	Check	795339	Whiteside, Justin	2/28/2022	114.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126663	Check	795493	Snyder, David	2/28/2022	270.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126664	Check	795548	Reach Educational Services	2/28/2022	13,986.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126665	Check	795658	Gary L Baumgartner	2/28/2022	100.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126666	Check	795677	Hylen Souders PTO	2/28/2022	500.00		VOID	2/28/2022	BLE ACCOUNTS_PAYA
126667	Check	795685	US Bank National Association	2/28/2022	770.90		OUTSTANDING		BLE ACCOUNTS_PAYA
126668	Check	795704	Bair, Layne	2/28/2022	108.35		OUTSTANDING		BLE ACCOUNTS_PAYA
126669	Check	795824	Wood, DeAnne	2/28/2022	15.91		OUTSTANDING		BLE ACCOUNTS_PAYA
126670	Check	991538	TP Mechanical Contractors, Inc.	2/28/2022	2,990.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126671	Check	991593	The ACT Review	2/28/2022	2,160.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126672	Check	991615	Smith, Christopher L.	2/28/2022	114.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126673	Check	991654	Johnson Control US Holdings LLC	2/28/2022	9,354.18		OUTSTANDING		BLE ACCOUNTS_PAYA
126674	Check	991753	CrankShooter, LLC	2/28/2022	885.00		OUTSTANDING		BLE ACCOUNTS_PAYA
126675	Check	991762	Szucs, Nicholas	2/28/2022	186.03		OUTSTANDING		BLE ACCOUNTS_PAYA
126676	Check	991768	AGParts Worldwide, Inc	2/28/2022	664.40		OUTSTANDING		BLE ACCOUNTS_PAYA
126677	Check	991769	National Automotive Parts Association	2/28/2022	559.43		OUTSTANDING		BLE ACCOUNTS_PAYA

Grand Total

\$ 3,999,780.75



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

COMPARISON OF FISCAL YEAR 2022 YTD
APPROPRIATIONS WITH FISCAL YTD ACTUAL -
ALL FUNDS (EXCLUDING GENERAL FUND)

AND

INVESTMENT REPORT FOR ALL FUNDS

Comparison of Fiscal Year 2022 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
001 - GENERAL FUND	45,395,038	806,558	46,201,596	29,407,364	1,701,964	15,092,268	33%
002 - BOND RETIREMENT	9,470,115	-	9,470,115	6,883,010	2,516,381	70,724	1%
003 - PERMANENT IMPROVEMENT	2,054,202	572,290	2,626,492	1,084,050	1,056,165	486,277	19%
004 - BUILDING IMPROVEMENT	2,538,050	24,667,734	27,205,784	19,659,178	6,723,501	823,105	3%
006 - FOOD SERVICE	1,646,580	500	1,647,080	1,481,330	125,052	40,698	2%
014 - ROTARY-INTERNAL SERVICES	25,300	19,258	44,558	21,430	21,992	1,136	3%
018 - PUBLIC SCHOOL SUPPORT	115,281	10,037	125,318	30,418	11,424	83,476	67%
019 - OTHER GRANT	7,360	-	7,360	-	5,736	1,625	22%
022 - DISTRICT AGENCY	228,864	13,170	242,034	122,137	13,135	106,762	44%
070 - CAPITAL PROJECTS	110,000	-	110,000	9,276	3,300	97,424	89%
200 - STUDENT MANAGED ACTIVITY	115,707	4,214	119,920	38,298	70,505	11,117	9%
300 - DISTRICT MANAGED STUDENT ACTIVITY	329,289	4,378	333,667	247,535	50,326	35,806	11%
401 - AUXILLIARY SERVICES	285,808	78,549	364,357	238,382	13,266	112,709	31%
451 - DATA COMMUNICATION FUND	12,600	-	12,600	-	-	12,600	100%
467 - STUDENT WELLNESS AND SUCCESS	144,045	150	144,195	92,095	1,353	50,747	35%
499 - MISCELLANEOUS STATE GRANT FUND	30,268	5,511	35,779	20,052	11,097	4,630	0%
507 - ESSER FUND	2,157,946	-	2,157,946	307,400	-	1,850,546	0%
516 - IDEA PART-B GRANT	1,228,411	10,695	1,239,107	523,252	30,478	685,376	55%
551 LIMITED ENGLISH PROFICIENCY	7,662	-	7,662	-	-	7,662	100%
572 - TITLE I	215,609	4,223	219,832	150,676	1,477	67,679	31%
584 - TITLE IV ACADEMIC ENRICHMENT	33,221	-	33,221	3,287	-	29,934	90%
587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT	39,439	218	39,656	17,261	-	22,395	56%
590 - TITLE II-A IMPROVING TEACHER QUALITY	130,957	-	130,957	11,544	14,098	105,315	80%
599 - MISCELLANEOUS FEDERAL GRANTS	-	-	-	(250)	-	250	100%
TOTAL ALL FUNDS	20,926,714	25,390,927	46,317,641	30,940,362	10,669,287	4,707,991	10%

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT PORTFOLIO
February 28, 2022**

<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>
INTERIM FUNDS - General Operating Funds							
<i>Fifth Third Securities, Inc. - Investments</i>							
1) U.S. Treasury Note	U.S. Treasurer	\$809,937.50	12/15/2021	0.14%	9/30/2022	214	\$1,139.42
2) Goldman Sachs Bk USA	Certificate of Deposit	\$245,000.00	11/27/2019	1.80%	11/28/2022	273	\$4,446.24
3) U.S. Treasury Note	U.S. Treasurer	\$506,484.38	12/15/2021	0.33%	1/15/2023	321	\$1,015.62
4) U.S. Treasury Note	U.S. Treasurer	\$516,621.09	12/15/2021	0.73%	6/30/2023	487	\$3,066.41
5) U.S. Treasury Note	U.S. Treasurer	\$520,019.53	12/15/2021	1.36%	12/31/2023	671	\$6,230.47
6) U.S. Treasury Note	U.S. Treasurer	\$511,816.41	12/15/2021	2.09%	6/30/2024	853	\$10,058.59
7) U.S. Treasury Note	U.S. Treasurer	\$394,556.25	12/15/2021	2.39%	9/15/2024	930	\$9,566.68
Fifth Third Investment Total Subtotal		\$3,504,435.16					
<i>RedTree Investment Group - Investments</i>							
8) MUFG Bank	Commercial Paper	\$1,098,661.97	12/31/2021	0.29%	5/31/2022	92	\$1,338.03
9) Federal Farm Credit Bank	U.S. Gov't Agency Note	\$199,933.20	6/25/2020	0.28%	6/22/2022	114	\$260.00
10) Toyota Motor Credit	Commercial Paper	\$1,196,220.00	12/16/2021	0.42%	9/12/2022	196	\$3,780.00
11) Toyota Motor Credit	Commercial Paper	\$199,325.00	12/20/2021	0.45%	9/16/2022	200	\$675.00
12) U.S. Treasury Bill	U.S. Treasury Bill	\$498,732.02	12/20/2021	0.25%	12/1/2022	276	\$1,267.98
10) Lorain County	Municipal Bond	\$175,000.00	12/30/2020	0.40%	12/1/2022	276	\$700.00
11) U.S. Treasury Note	U.S. Treasurer	\$598,359.38	12/15/2021	0.37%	1/31/2023	337	\$750.00
12) U.S. Treasury Note	U.S. Treasurer	\$497,949.22	12/15/2021	0.44%	3/31/2023	396	\$937.50
13) U.S. Treasury Note	U.S. Treasurer	\$496,757.81	12/15/2021	0.61%	9/30/2023	579	\$2,500.00
14) U.S. Treasury Note	U.S. Treasurer	\$497,792.97	12/6/2021	0.61%	10/31/2023	610	\$3,750.00
15) Bethel Local School District	Municipal Bond	\$217,154.25	7/28/2020	1.11%	11/1/2023	611	\$7,845.75
16) U.S. Treasury Note	U.S. Treasurer	\$498,750.00	12/3/2021	0.63%	11/30/2023	640	\$5,000.00
17) City of Farview Park	Municipal Bond	\$165,000.00	7/1/2021	0.35%	12/1/2023	641	\$1,145.12
18) U.S. Treasury Note	U.S. Treasurer	\$249,658.20	6/30/2021	0.42%	4/15/2024	777	\$2,343.75
19) Federal Home Loan Bank	U.S. Gov't Agency Note	\$150,000.00	6/28/2021	0.40%	6/28/2024	851	\$975.00
20) Federal Home Loan Bank	U.S. Gov't Agency Note	\$260,000.00	8/26/2021	0.54%	8/26/2024	910	\$1,690.00
Government Debt - Federal Agency Subtotal		\$6,999,294.02					
<i>Cash Accounts</i>							
1) First Commonwealth Bank	Checking - SM	\$10,527.39	2/28/2022	0.02%	3/1/2022	1	\$0.01
2) Federated Govt Obligations Is	Money Market	\$50,997.35	2/28/2022	0.03%	3/1/2022	1	\$0.04
3) First American Obligations Fund	Money Market	\$16,306.33	2/28/2022	0.01%	3/1/2022	1	\$0.00
4) Star Ohio - General	Money Market	\$3,751,919.18	2/28/2022	0.15%	3/1/2022	1	\$15.42
Cash Account Subtotal		\$3,829,750.25					
Total Interim Funds		\$14,333,479.43					
ACTIVE FUNDS - General Operating Funds							
1) First Commonwealth Bank	Checking - General	\$11,399,038.87	2/28/2022	0.02%	3/1/2022	1	\$6.25
2) First Commonwealth Bank	Checking - Payroll	\$306,219.92	2/28/2022	0.00%	3/1/2022	1	\$0.00
Total Active Funds		\$11,705,258.79					84259.09
Total Active and Interim Funds - General Operating		\$26,038,738.22		0.30%		173	\$70,503.28

**BIG WALNUT LOCAL SCHOOL DISTRICT
CONSTRUCTION - INVESTMENT PORTFOLIO
February 28, 2022**

<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>							
<i>Money Markets</i>							
1) First American Treasury Obligations Fund	Money Market	\$7,059.46	2/28/2022	0.01%	3/1/2022	1	\$0.00
Money Markets Subtotal		<u>\$7,059.46</u>					
Total December 2017 - Note/Bond Proceeds		<u>\$7,059.46</u>					
<u>July 2018 - Bond Proceeds</u>							
<i>Commercial Paper</i>							
1) Royal Bank of Canada (RBC)	Commercial Paper	\$479,438.93	8/16/2021	0.16%	5/6/2022	67	\$561.07
2) Lloyds Bank	Commercial Paper	\$399,497.56	8/16/2021	0.17%	5/9/2022	70	\$502.44
3) Collateralized CP (JP Morgan)	Commercial Paper	\$719,035.20	8/18/2021	0.18%	5/13/2022	74	\$964.80
Commercial Paper Subtotal		<u>\$1,597,971.69</u>					
4) First American Treasury Obligations Fund	Money Market	\$6,065.60	2/28/2022	0.01%	3/1/2022	1	\$0.00
Subtotal		<u>\$6,065.60</u>					
Total July 2018 - Bond Proceeds		<u>\$1,604,037.29</u>					
<u>May 2019 - Bond Proceeds</u>							
<i>Federal Government Obligations</i>							
1) Federal Farm Credit Bank	U.S. Agency Note	\$1,499,425.50	5/6/2020	0.27%	5/6/2022	67	\$2,449.50
2) Federal Farm Credit Bank	U.S. Agency Note	\$618,822.00	5/18/2020	0.26%	5/18/2022	79	\$1,674.00
3) Federal Farm Credit Bank	U.S. Agency Note	\$1,377,585.00	5/21/2020	0.25%	5/18/2022	79	\$3,519.00
4) Federal Farm Credit Bank	U.S. Agency Note	\$2,499,165.00	6/25/2020	0.28%	6/22/2022	114	\$4,085.00
Federal Government Obligations Subtotal		<u>\$5,994,997.50</u>					
<i>Commercial Paper</i>							
5) Lloyds Bank	Commercial Paper	\$614,227.49	8/10/2021	0.17%	5/3/2022	64	\$772.51
6) Royal Bank of Canada (RBC)	Commercial Paper	\$1,498,246.67	8/16/2021	0.16%	5/6/2022	67	\$1,753.33
7) Collateralized CP (JB Morgan)	Commercial Paper	\$1,797,588.00	8/18/2021	0.18%	5/13/2022	74	\$2,412.00
8) Societe Generale	Commercial Paper	\$1,448,049.75	9/20/2021	0.18%	6/16/2022	108	\$1,950.25
Commercial Paper Subtotal		<u>\$5,358,111.91</u>					
9) First American Treasury Obligations Fund	Money Market	\$7,744.39	2/28/2022	0.01%	3/1/2022	1	\$0.00
10) Star Ohio - Construction Fund	Money Market	\$1,598,457.13	2/28/2022	0.15%	3/1/2022	1	\$6.57
Subtotal		<u>\$1,606,201.52</u>					
Total May 2019 - Bond Proceeds		<u>\$12,959,310.93</u>					
Grand Total Construction Proceeds		<u>\$14,570,407.68</u>		0.21%		75	\$13,755.81

**BIG WALNUT LOCAL SCHOOL DISTRICT
INVESTMENT EARNINGS REVENUE
February 28, 2022**

Fund	Month to Date	Year to Date
General Fund (001)	\$1,198.24	\$35,086.91
Building Project Fund (004-9017)	\$818.89	\$149,703.38
Food Service Fund (006)	\$0.00	\$245.70
Sunbury Meadows CDA (022-9200)	\$0.19	\$31.59
Auxillary Services Fund (401)	\$0.00	\$96.32
Total All Funds	\$2,017.32	\$185,163.90

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**Thank you for your review of the February 2022 Big Walnut Local
School District Financial Report.**



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