Pioneer
CAREER & TECHNOLOGY CENTER
promises. progress. performance.

NOVEMBER
Financial Report

December 19, 2022

Linda K. Schumacher, Treasurer

CASH IN BANKS:		
CIVISTA BANK	2,083,485.80	
PNC	6,897,063.15	
FC BANK	74,890.51	
PARK NATIONAL - MONEY MARKET	1,240,183.23	
HUNTINGTON NATIONAL BANK (BOND FUND)	580,831.99	
UNITED BANK	30,572.00	
US BANK	$43,200.30	
		10,950,226.98
OSFC RENOVATION FUNDS		
PARK NATIONAL (OSFC STATE SHARE)	1,784,394.25	
		1,784,394.25
TOTAL CASH IN BANKS		$12,734,621.23
INVESTMENTS:		
PARK NATIONAL (RICHLAND BANK)	7,571,638.15	
STAR OHIO - PCTC	8,593,437.04	
TOTAL INVESTMENTS		$16,165,075.19 (1)
RESERVE:		
HUNTINGTON BANK DEBT SERVICE		$0.00
JEFFERSON HEALTH PLAN INSURANCE RESERVE/(DEFICIT)		$1,788,510.29
PETTY CASH and CHANGE FUNDS		
ALL FUNDS		$1,675.00
TOTAL DEPOSIT BALANCE		$30,689,881.71
RECONCILING ITEMS		
NOVEMBER		($43,863.75)
TREASURER'S BALANCE		$30,646,017.96 (2)

DATE	AMOUNT	TYPE	BANK	RATE	DUE DATE	INT EARNED
11/30/2022	DAILY BAL.	MONEY MKT	STAR OHIO	2.54%	11/30/2022	21,899.33
11/30/2022	DAILY BAL.	MONEY MKT	Park National- MM	1.623%	11/30/2022	1,665.03
11/30/2022	DAILY BAL.	MONEY MKT	PNC	1.160%	11/30/2022	11,967.77
11/30/2022	DAILY BAL.	MONEY MKT	Civista	0.09%	11/30/2022	322.90
11/30/2022	DAILY BAL.	MONEY MKT	Park National - State Share	1.200%	11/30/2022	2,412.26
11/30/2022	DAILY BAL.	MONEY MKT	Huntington Bank - Bond Account	0.02%	11/30/2022	-
11/30/2022	DAILY BAL.	MONEY MKT	Huntington Bank - Debt Service	MARKET	11/30/2022	-
11/30/2022	DAILY BAL.	MONEY MKT	Jefferson Health Plan	MARKET	11/30/2022	1,797.86
11/30/2022	7,571,638.15	MONEY MKT	Park National Investment Portfolio	MARKET	11/30/2022	7,043.49

Month End Investments	$ 7,571,638.15
Star Ohio	8,593,437.04
Total	16,165,075.19 (1)

NOVEMBER	47,108.64
FISCAL YTD	$113,533.10
TOTAL FISCAL YTD	$160,641.74
OTHER FUNDS	$13,713.63
GENERAL FUND	$146,928.11 (3)

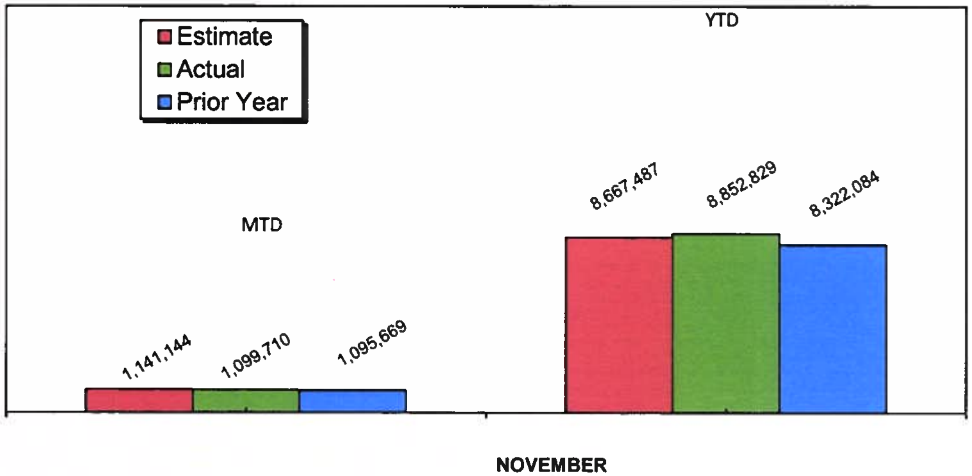
'NOTE: Investment earnings are posted after the current month is closed and reconciled.

	CURRENT BALANCE		CURRENT ENCUMBRANCES	UNCUMBERED BALANCE
GOVERNMENTAL				
001 GENERAL	$20,513,619.38	(4)	$1,202,774.33	$19,310,845.05
SPECIAL REVENUE				
018 PRINCIPAL'S	35,547.37		21,341.11	$14,206.26
019 LOCAL/WIA YOUTH SERVICES/LGIF	0.00		0.00	0.00
022 AGENCY/PELL	22,323.55		0.00	22,323.55
432 ED MGT INFO SYSTEM	3,713.71		684.37	3,029.34
439 PRE-SCHOOL CHILDHOOD	(4,210.53)		9,546.84	(13,757.37)
451 DATA COMMUNICATION	0.00		900.00	(900.00)
461 VOCATIONAL ED ENHANCEMENTS	(900.00)		0.00	(900.00)
467 STUDENT WELLNESS AND SUCCESS	139,254.84		91,958.73	47,296.11
499 MISCELLANEOUS STATE GRANT FUND	0.00		0.00	0.00
508 GEER FUNDS	(3,643.74)		0.00	(3,643.74)
510 CORONAVIRUS RELIEF FUND	0.00		0.00	0.00
524 VOCATIONAL ED/CARL PERKINS	(12,415.43)		10,228.53	(22,643.96)
590 IMPROVING TEACHER QUALITY	0.00		0.00	0.00
599 CARES ACT	65,765.07		50,000.00	15,765.07
DEBT SERVICE				
002 BOND RETIREMENT (OSFC ESCROW)	0.00		0.00	0.00
CAPITAL PROJECTS				
003 PERMANENT IMPROVEMENT	1,100,549.63		40,767.36	1,059,782.27
004 BUILDING - OSFC/LOCAL	38,996.43		0.00	38,996.43
010 OSFC - STATE/LFI	3,068,344.16		0.00	3,068,344.16
034 OSFC - FACILITIES MAINTENANCE	2,556,475.24		369,435.15	2,187,040.09
070 CAPITAL PROJECTS - HB426	201,302.59		0.00	201,302.59
ENTERPRISE				
006 FOOD SERVICES	117,721.33		160,231.73	(42,510.40)
009 UNIFORM SCHOOL SUPPLIES	169,315.88		7,815.00	161,500.88
011 ROTARY - CUSTOMER SERVICE	255,753.91		76,272.38	179,481.53
012 ADULT EDUCATION	(26,095.17)		47,710.19	(73,805.36)
INTERNAL SERVICE				
014 ROTARY - INTERNAL SERVICES	36,525.44		0.00	36,525.44
024 SELF INSURANCE FUND	1,790,989.49		651,171.00	1,139,818.49
TRUST AND AGENCY				
007 SPECIAL TRUST/SCHOLARSHIP	352,608.92		1,809.50	350,799.42
008 ENDOWMENT	33,873.90		0.00	33,873.90
025 USAS NETWORK - NCOCC	20,905.27		0.00	20,905.27
200 STUDENT ACTIVITY	169,696.72		89,427.89	80,268.83
TOTAL CASH	$30,646,017.96	(2)	$2,832,074.11	$27,813,943.85
GENERAL - WAREHOUSE INVENTORY	$73,637.18			

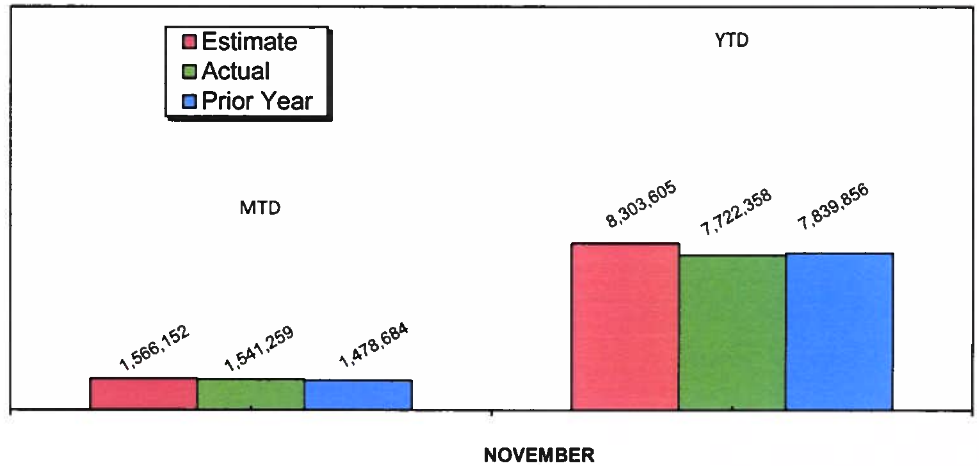
2022/2023
GENERAL FUND
Appropriations/Actual
Revenues & Expenditures

		2022/2023 Fiscal Year Appropriations	NOVEMBER ACTUAL	YTD ACTUAL		YTD as % of Est
Beginning Balance		19,383,149	20,955,168	19,383,149		
	REVENUES					
1.01	General Property-R. E.	**6,072,764**		2,450,596		40.35%
1.02	Public Utility Personal Property Tax	**2,004,476**		540,600		26.97%
1.035	Unrestricted Grants-In-Aid	**8,715,951**		0		42.06%
	General Regular School Foundation		709,909	3,591,234		
	Other State Funding			74,929		
1.04	Restricted Grants-In-Aid	**4,387,380**				40.65%
	Career/Tech Weighted Funding		306,300	1,531,498		
	Economic Disadvantaged Funding		14,340	75,740		
	English Learners		302	2,000		
	Student Wellness & Success		25,616	128,079		
	Career Awareness & Exploration		6,454	32,745		
	CTE Associated Services		2,630	13,379		
1.05	Property Tax Allocation	**479,724**				47.69%
	10% and 2.5% Rollback			130,043		
	Homestead Exemption			98,740		
1.06	All Other Operating Revenues	**248,346**				53.65%
	Open enrollment Adjustment			0		
	Associated Services/Other Adj		-11,663	-54,240		
	Interest Earned		42,363	146,928	(3)	
	General Fund Misc Receipts		2,137	30,030		
	Other Tax (Manufactured Home Tax)		1,274	10,515		
2.05	Advances-In	**63,656**		63,656		100.00%
	Transfers-In	**0**		0		
2.06	All Other Financing Resources	**9,546**				-142.91%
	General Ref of Prior Year Exp		50	-15,351		
	General Sale/Loss of Assets			1,708		
		21,981,843	1,099,710	8,852,829		40.27%
		41,364,992	22,054,878	28,235,977		
	EXPENDITURES					
3.01	Personnel Services	11,663,621	930,862	4,580,833		39.27%
3.02	Employee Retirement/Insurance Benefits	5,245,712	430,676	2,082,615		39.70%
3.03	Purchased Services	1,804,577	97,530	619,179		34.31%
3.04	Supplies and Materials	594,745	65,328	340,955		57.33%
4.30	Miscellaneous Objects	283,288	16,862	98,777		34.87%
4.02/4.05	Principal Notes	435,000		0		0.00%
4.06	Interest and Fiscal Charges	285,139		0		0.00%
5.01	Operating Transfers Out	925,360		0		0.00%
5.02	Advances Out	35,000		0		0.00%
5.03	All Other Financing Uses			0		
				0		
	Total Expenditures	21,272,442	1,541,259	7,722,358		36.30%
	Ending Cash Balance	20,092,550	20,513,619	20,513,619	(4)	
						5/12
	Encumberances	**350,000**	**1,202,774**	**1,202,774**		41.67%
	Unreserved Balance	19,742,550	19,310,845	19,310,845		

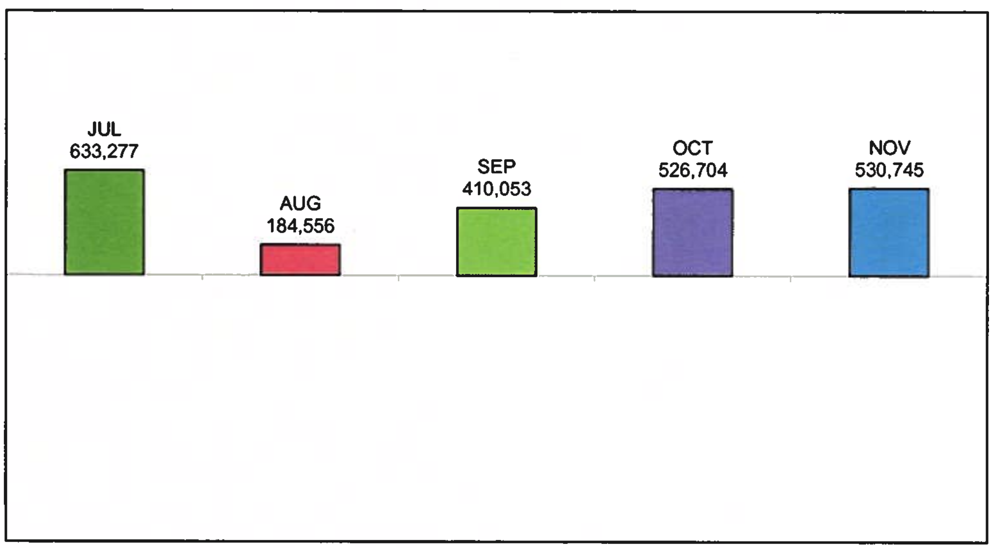
FY 2022/2023 GENERAL FUND REVENUE



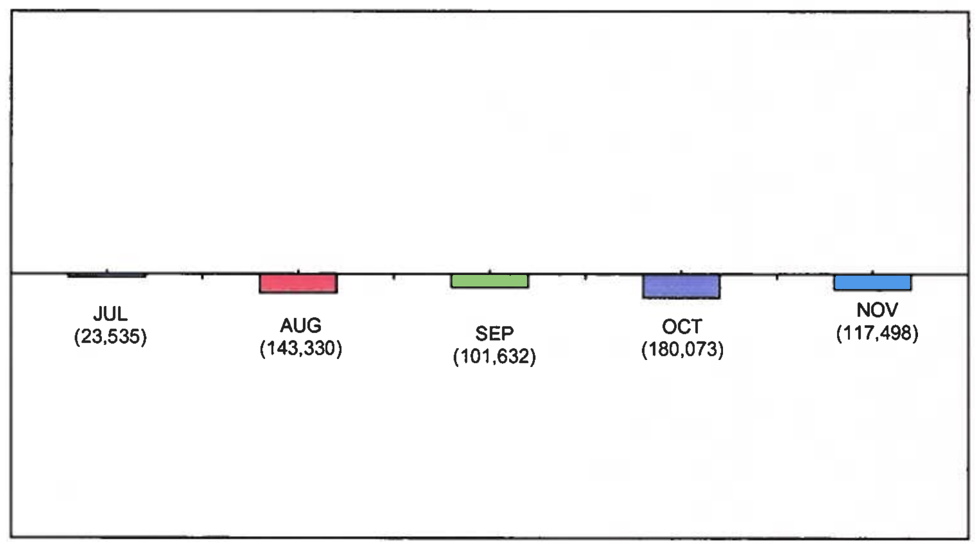
FY 2022/2023 GENERAL FUND EXPENDITURE



YTD REVENUE VARIANCE ACTUAL YTD VS PRIOR YTD



YTD EXPENDITURE VARIANCE ACTUAL YTD VS PRIOR YTD



Debit	Credit	
524-2120-111-9823	012-2120-111	64.86
524-2120-111-9823	012-1440-112-0000-17600	194.58
524-2120-111-9823	012-1440-112-0000-180000	194.58
524-2120-111-9823	012-1440-112	64.86
524-2120-211-9823	012-1440-112	63.56
524-2120-211-9823	012-2120-211	9.08
524-2120-249-9823	012-1440-249	6.36
524-2120-249-9823	012-2120-249	0.91

To reclassify AE salaries to FY23 AE Perkins