



SEPTEMBER Financial Report

October 16, 2023

Linda K. Schumacher, Treasurer

CASH IN BANKS:		
FC BANK	46,683.13	
PARK NATIONAL - MONEY MARKET	2,013,078.92	
PARK NATIONAL - OPERATING	2,800,193.98	
PARK NATIONAL - SATELLITE	36,579.00	
PARK NATIONAL BANK - GORMAN FUND	24,930.46	
HUNTINGTON NATIONAL BANK (BOND FUND)	0.11	
US BANK	\$53,147.20	
		4,974,612.80
OSFC RENOVATION FUNDS		
PARK NATIONAL (OSFC STATE SHARE)	504,991.64	
		504,991.64
TOTAL CASH IN BANKS		\$5,479,604.44
INVESTMENTS:		
PARK NATIONAL (RICHLAND BANK)	7,655,494.51	
STAR OHIO - PCTC	16,718,488.22	
TOTAL INVESTMENTS		\$24,373,982.73 (1)
RESERVE:		
HUNTINGTON BANK DEBT SERVICE		\$0.00
JEFFERSON HEALTH PLAN INSURANCE RESERVE/(DEFICIT)		\$1,871,466.75
PETTY CASH and CHANGE FUNDS		
ALL FUNDS		\$1,225.00
TOTAL DEPOSIT BALANCE		\$31,726,278.92
RECONCILING ITEMS		
SEPTEMBER		(\$90,690.10)
TREASURER'S BALANCE		\$31,635,588.82 (2)

DATE	AMOUNT	TYPE	BANK	RATE	DUE DATE	INT EARNED
9/30/2023	DAILY BAL.	MONEY MKT	STAR OHIO	5.46%	9/30/2023	86,558.20
9/30/2023	DAILY BAL.	MONEY MKT	Park National- MM	3.000%	9/30/2023	5,739.57
9/30/2023	DAILY BAL.	MONEY MKT	PNC	2.810%	9/30/2023	-
9/30/2023	DAILY BAL.	MONEY MKT	Park National - State Share	3.000%	9/30/2023	4,618.99
9/30/2023	DAILY BAL.	MONEY MKT	Huntington Bank - Bond Account	0.02%	9/30/2023	-
9/30/2023	DAILY BAL.	MONEY MKT	Huntington Bank - Debt Service	MARKET	9/30/2023	-
9/30/2023	DAILY BAL.	MONEY MKT	Jefferson Health Plan	MARKET	9/30/2023	5,375.89
9/30/2023	7,655,494.51	MONEY MKT	Park National Investment Portfolio	MARKET	9/30/2023	8,255.84
Month End						
Investments	\$ 7,655,494.51				SEPTEMBER	110,548.49
Star Ohio	16,718,488.22				FISCAL YTD	\$203,998.46
Total	<u>24,373,982.73</u> (1)				TOTAL FISCAL YTD	\$314,546.95
					OTHER FUNDS	\$32,820.99
					GENERAL FUND	\$281,725.96 (3)

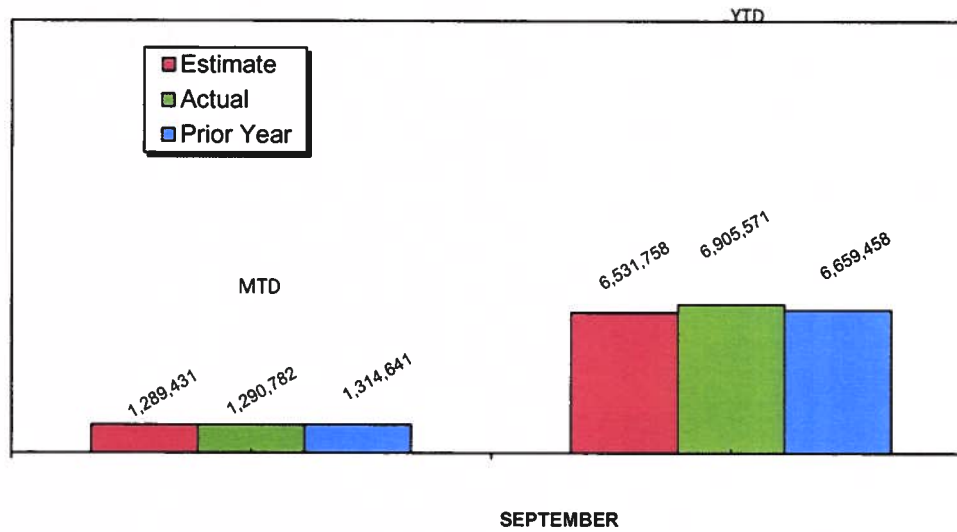
'NOTE: Investment earnings are posted after the current month is closed and reconciled.

	CURRENT BALANCE		CURRENT ENCUMBRANCES	UNCUMBERED BALANCE
GOVERNMENTAL				
001 GENERAL	\$23,440,227.60	(4)	\$1,592,964.80	\$21,847,262.80
SPECIAL REVENUE				
018 PRINCIPAL'S	30,081.10		5,911.09	\$24,170.01
019 LOCAL/WIA YOUTH SERVICES/LGIF	1,866.47		239.80	1,626.67
022 AGENCY/PELL	22,323.55		0.00	22,323.55
432 ED MGT INFO SYSTEM	3,713.71		959.37	2,754.34
439 PRE-SCHOOL CHILDHOOD	(7,855.44)		12,473.83	(20,329.27)
451 DATA COMMUNICATION	0.00		1,800.00	(1,800.00)
461 VOCATIONAL ED ENHANCEMENTS	0.00		0.00	0.00
467 STUDENT WELLNESS AND SUCCESS	0.00		0.00	0.00
499 MISCELLANEOUS STATE GRANT FUND	0.00		0.00	0.00
507 ARP HOMELESS GRANT	(2,030.98)			(2,030.98)
508 GEER FUNDS	0.00		0.00	0.00
510 CORONAVIRUS RELIEF FUND	0.00		0.00	0.00
524 VOCATIONAL ED/CARL PERKINS	(45,092.33)		10,000.00	(55,092.33)
590 IMPROVING TEACHER QUALITY	0.00		0.00	0.00
599 CARES ACT	0.00		0.00	0.00
DEBT SERVICE				
002 BOND RETIREMENT (OSFC ESCROW)	0.00		0.00	0.00
CAPITAL PROJECTS				
003 PERMANENT IMPROVEMENT	1,127,866.84		83,025.77	1,044,841.07
004 BUILDING - OSFC/LOCAL	38,996.43		0.00	38,996.43
010 OSFC - STATE/LFI	1,192,324.45		0.00	1,192,324.45
034 OSFC - FACILITIES MAINTENANCE	2,622,418.15		135,889.76	2,486,528.39
070 CAPITAL PROJECTS - HB426	201,302.59		0.00	201,302.59
ENTERPRISE				
006 FOOD SERVICES	87,558.70		215,305.56	(127,746.86)
009 UNIFORM SCHOOL SUPPLIES	214,707.78		0.00	214,707.78
011 ROTARY - CUSTOMER SERVICE	258,277.77		94,270.34	164,007.43
012 ADULT EDUCATION	(15,605.31)		63,334.63	(78,939.94)
INTERNAL SERVICE				
014 ROTARY - INTERNAL SERVICES	37,819.19		0.00	37,819.19
024 SELF INSURANCE FUND	1,871,466.75		674,122.00	1,197,344.75
TRUST AND AGENCY				
007 SPECIAL TRUST/SCHOLARSHIP	376,084.46		2,454.00	373,630.46
008 ENDOWMENT	33,846.90		0.00	33,846.90
025 USAS NETWORK - NCOCC	0.00		0.00	0.00
200 STUDENT ACTIVITY	145,290.44		77,626.82	67,663.62
TOTAL CASH	\$31,635,588.82	(2)	\$2,970,377.77	\$28,665,211.05
GENERAL - WAREHOUSE INVENTORY	107,438.01			

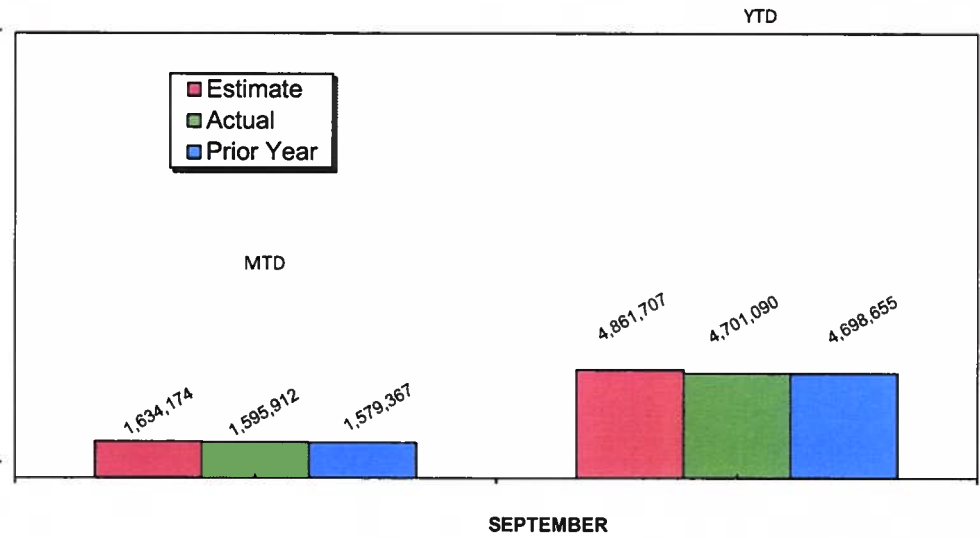
**2023/2024
GENERAL FUND
Appropriations/Actual
Revenues & Expenditures**

		2023/2024 Fiscal Year Appropriations	SEPTEMBER ACTUAL	YTD ACTUAL	YTD as % of Est
Beginning Balance		21,235,746	23,745,358	21,235,746	
REVENUES					
1.01	General Property-R. E.	6,072,764		2,378,194	39.16%
1.02	Public Utility Personal Property Tax	2,004,476		577,471	28.81%
1.035	Unrestricted Grants-In-Aid	8,715,951		0	27.13%
	General Regular School Foundation		761,945	2,285,834	
	Other State Funding			78,813	
1.04	Restricted Grants-In-Aid	4,387,380			25.22%
	Career/Tech Weighted Funding		314,555	943,664	
	Economic Disadvantaged Funding		17,009	51,026	
	English Learners		811	2,434	
	Student Wellness & Success		27,160	81,481	
	Career Awareness & Exploration		6,489	19,457	
	CTE Associated Services		2,736	8,331	
1.05	Property Tax Allocation	479,724			25.96%
	10% and 2.5% Rollback		29,701	69,873	
	Homestead Exemption		18,636	54,659	
1.06	All Other Operating Revenues	248,346		0	114.46%
	Open enrollment Adjustment		11,877	-7,312	
	Associated Services/Other Adj		99,032	281,726 (3)	
	Interest Earned		-2,507	1,495	
	General Fund Misc Receipts		1,768	8,353	
	Other Tax (Manufactured Home Tax)				
2.05	Advances-In	63,656		59,000	92.69%
	Transfers-In	0		0	
2.06	All Other Financing Resources	9,546			116.00%
	General Ref of Prior Year Exp			1,772	
	General Sale/Loss of Assets		1,572	9,301	
		21,981,843	1,290,782	6,905,571	31.41%
EXPENDITURES					
		43,217,589	25,036,140	28,141,317	
3.01	Personnel Services	11,663,621	958,443	2,770,956	23.76%
3.02	Employee Retirement/Insurance Benefits	5,245,712	438,446	1,294,381	24.68%
3.03	Purchased Services	1,804,577	172,312	410,231	22.73%
3.04	Supplies and Materials	594,745	20,685	142,262	23.92%
4.30	Miscellaneous Objects	283,288	6,026	83,259	29.39%
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	1,595,912	4,701,090	22.10%
	Ending Cash Balance	21,945,147	23,440,227	23,440,227 (4)	
					3/12
	Encumbrances	350,000	1,592,965	1,592,965	25.00%
	Unreserved Balance	21,595,147	21,847,263	21,847,263	

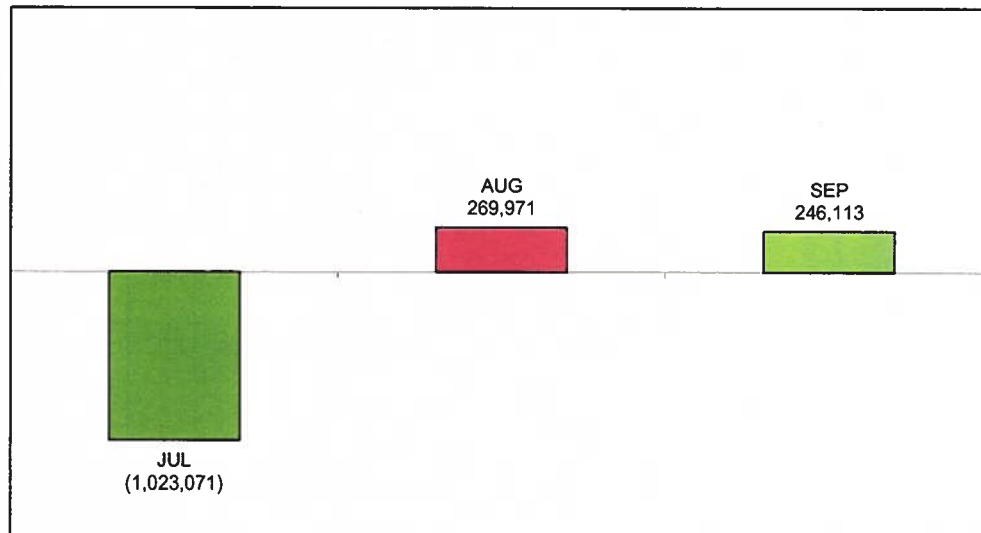
FY 2023/2024 GENERAL FUND REVENUE



FY 2023/2024 GENERAL FUND EXPENDITURE



**YTD REVENUE VARIANCE
ACTUAL YTD VS PRIOR YTD**



**YTD EXPENDITURE VARIANCE
ACTUAL YTD VS PRIOR YTD**

