



April Financial Report May 18, 2015

Linda K. Schumacher, Treasurer

| | | |
|---------------------------------------------------|--------------|----------------------------|
| CASH IN BANKS: | | |
| CIVISTA BANK | 1,355,487.14 | |
| PNC | 6,135,177.60 | |
| FARMERS CITIZENS BANK | 13,570.35 | |
| RICHLAND BANK - MONEY MARKET | 113,761.18 | |
| HUNTINGTON NATIONAL BANK (DEBT SERVICE) | 2.14 | |
| UNITED BANK | 9,471.40 | |
| US BANK | \$32,445.44 | |
| | | 7,659,915.25 |
| OSFC RENOVATION FUNDS | | |
| RICHLAND BANK (OSFC STATE SHARE) | 2,076,817.52 | |
| | | 2,076,817.52 |
| TOTAL CASH IN BANKS | | \$9,736,732.77 |
| INVESTMENTS: | | |
| PARK NATIONAL (RICHLAND BANK) | 8,029,558.49 | |
| STAR OHIO - PCTC | 1,541.33 | |
| TOTAL INVESTMENTS | | \$8,031,099.82 (1) |
| RESERVE: | | |
| HUNTINGTON BANK ESCROW ACCOUNT | | \$782,450.70 |
| JEFFERSON HEALTH PLAN INSURANCE RESERVE/(DEFICIT) | | \$1,275,545.75 |
| PETTY CASH and CHANGE FUNDS | | |
| ALL FUNDS | | \$1,875.00 |
| TOTAL DEPOSIT BALANCE | | \$19,827,704.04 |
| RECONCILING ITEMS | | |
| APRIL | | (\$1,816.28) |
| TREASURER'S BALANCE | | \$19,825,887.76 (2) |

| DATE | AMOUNT | TYPE | BANK | RATE | DUE DATE | INT EARNED |
|------------|--------------|-----------|--------------------------------|--------|------------|------------|
| 4/30/2015 | DAILY BAL. | MONEY MKT | STAR OHIO | 0.04% | 4/30/2015 | 0.07 |
| 4/30/2015 | DAILY BAL. | MONEY MKT | Richland- MM | 0.12% | 4/30/2015 | 19.31 |
| 4/30/2015 | DAILY BAL. | MONEY MKT | PNC | 0.23% | 4/30/2015 | 764.14 |
| 4/30/2015 | DAILY BAL. | MONEY MKT | Civista | 0.10% | 4/30/2015 | 178.97 |
| 4/30/2015 | DAILY BAL. | MONEY MKT | Richland- State Share | 0.15% | 4/30/2015 | 354.09 |
| 4/30/2015 | DAILY BAL. | MONEY MKT | Huntington Bank - Escrow | 0.02% | 4/30/2015 | |
| 4/30/2015 | DAILY BAL. | MONEY MKT | Huntington Bank - Debt Service | MARKET | 4/30/2015 | 5.93 |
| 4/30/2015 | DAILY BAL. | MONEY MKT | Jefferson Health Plan | MARKET | 4/30/2015 | (815.31) |
| 10/16/2014 | | CDARS | Richland - 1017154415 | 0.35% | 4/16/2015 | 1,743.85 |
| 5/29/2014 | 1,021,584.83 | CDARS | Richland - 1016666595 | 0.30% | 5/28/2015 | |
| 6/19/2014 | 1,002,991.77 | CDARS | Richland - 1016734078 | 0.30% | 6/18/2015 | |
| 1/15/2015 | 1,000,747.13 | CDARS | Richland - 1017437883 | 0.35% | 7/16/2015 | |
| 9/18/2014 | 1,000,000.00 | CDARS | Richland - 1017059706 | 0.40% | 9/17/2015 | |
| 3/19/2015 | 1,001,743.82 | CDARS | Richland - 1017648159 | 0.35% | 9/17/2015 | 1,743.82 |
| 10/16/2014 | 1,000,000.00 | CDARS | Richland - 1017154423 | 0.40% | 10/15/2015 | |
| 4/16/2015 | 1,001,743.85 | CDARS | Richland - 1017741094 | 0.35% | 10/15/2015 | |
| 12/18/2014 | 1,000,747.09 | CDARS | Richland - 1017345563 | 0.40% | 12/17/2015 | |

Month End

Investments \$ 8,029,558.49

Star Ohio 1,541.33

Total 8,031,099.82 (1)

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

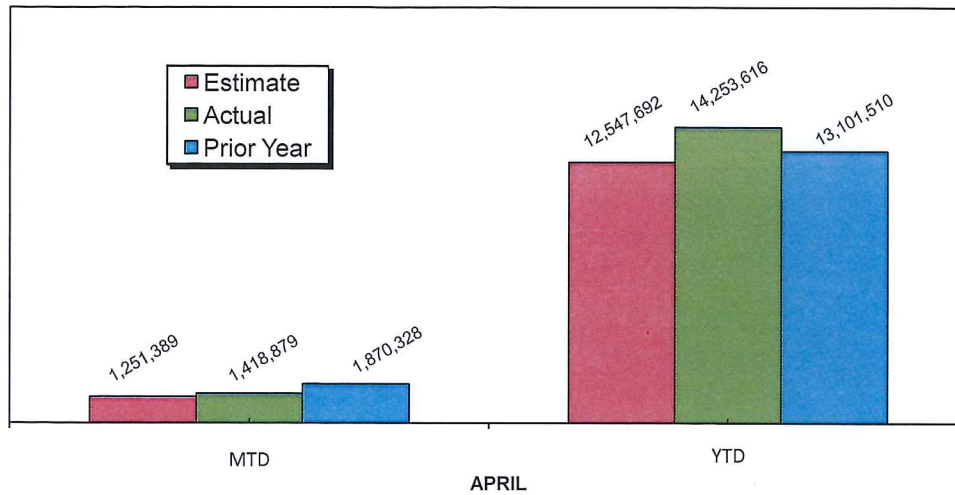
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|------------------|-----------------|
| | |
| APRIL | 3,994.87 |
| FISCAL YTD | \$34,131.03 |
| TOTAL FISCAL YTD | \$38,125.90 |
| OTHER FUNDS | \$14,374.53 |
| GENERAL FUND | \$23,751.37 (3) |

| | CURRENT BALANCE | | CURRENT ENCUMBRANCES | UNCUMBERED BALANCE |
|--------------------------------------|------------------------|------------|-------------------------|------------------------|
| GOVERNMENTAL | | | | |
| 001 GENERAL | \$9,523,501.37 | (4) | \$629,376.47 | \$8,894,124.90 |
| SPECIAL REVENUE | | | | |
| 018 PRINCIPAL'S | 13,245.48 | | 5,736.28 | 7,509.20 |
| 019 LOCAL/WIA YOUTH SERVICES/LGIF | 8,173.88 | | 1,117.20 | 7,056.68 |
| 022 AGENCY/PELL | 25,000.00 | | 4,298.00 | 20,702.00 |
| 432 ED MGT INFO SYSTEM | 10,857.31 | | 617.30 | 10,240.01 |
| 439 PRE-SCHOOL CHILDHOOD | 8,411.25 | | 3,304.21 | 5,107.04 |
| 451 DATA COMMUNICATION | 12,400.00 | | 0.00 | 12,400.00 |
| 461 VOCATIONAL ED ENHANCEMENTS | 0.00 | | 0.00 | 0.00 |
| 466 RAMTEC / Straight A Fund | 0.00 | | 0.00 | 0.00 |
| 524 VOCATIONAL ED/CARL PERKINS | 15,608.47 | | 25,625.86 | (10,017.39) |
| 590 IMPROVING TEACHER QUALITY | 0.00 | | 0.00 | 0.00 |
| DEBT SERVICE | | | | |
| 002 BOND RETIREMENT (OSFC ESCROW) | 784,922.55 | | | 784,922.55 |
| CAPITAL PROJECTS | | | | |
| 003 PERMANENT IMPROVEMENT | 840,140.77 | | 17,339.14 | 822,801.63 |
| 004 BUILDING - OSFC/LOCAL | 50,587.59 | | 3,798.00 | 46,789.59 |
| 010 OSFC - STATE/LFI | 3,830,671.74 | | 24,691.09 | 3,805,980.65 |
| 034 OSFC - FACILITIES MAINTENANCE | 943,763.69 | | 53,304.03 | 890,459.66 |
| 070 CAPITAL PROJECTS - HB426 | 450,435.52 | | 0.00 | 450,435.52 |
| ENTERPRISE | | | | |
| 006 FOOD SERVICES | 76,804.79 | | 51,450.97 | 25,353.82 |
| 009 UNIFORM SCHOOL SUPPLIES | 9,650.69 | | 532.01 | 9,118.68 |
| 011 ROTARY - CUSTOMER SERVICE | 123,725.02 | | 41,902.95 | 81,822.07 |
| 012 ADULT EDUCATION | 383,831.40 | | 30,296.61 | 353,534.79 |
| INTERNAL SERVICE | | | | |
| 014 ROTARY - INTERNAL SERVICES | 21,969.24 | | | 21,969.24 |
| 024 SELF INSURANCE FUND | 1,275,545.75 | | 403,370.00 | 872,175.75 |
| TRUST AND AGENCY | | | | |
| 007 SPECIAL TRUST/SCHOLARSHIP | 153,531.25 | | 4,212.07 | 149,319.18 |
| 008 ENDOWMENT | 30,952.99 | | | 30,952.99 |
| 025 USAS NETWORK - NCOCC | 1,138,061.28 | | 140,569.26 | 997,492.02 |
| 200 STUDENT ACTIVITY | 94,095.73 | | 25,231.71 | 68,864.02 |
| TOTAL CASH | \$19,825,887.76 | (2) | \$1,466,773.16 | \$18,359,114.60 |
| GENERAL - WAREHOUSE INVENTORY | \$65,898.42 | | | |

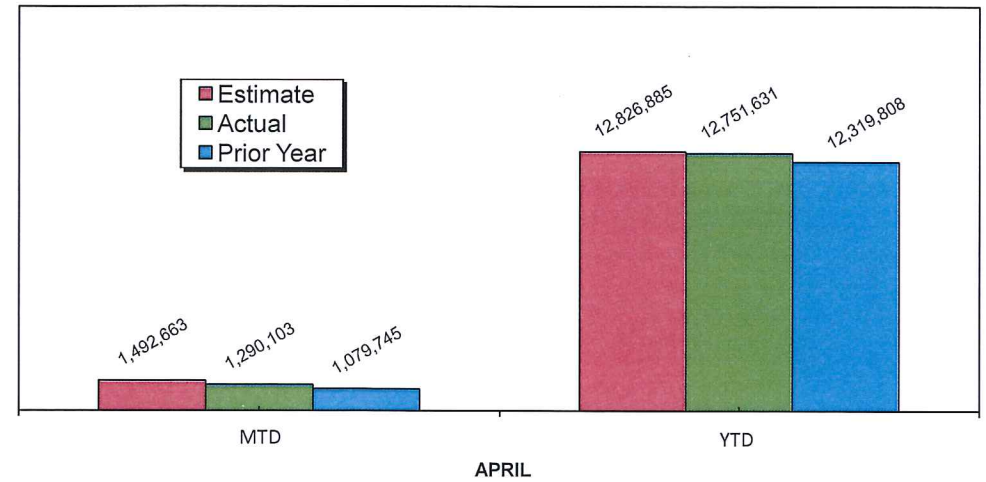
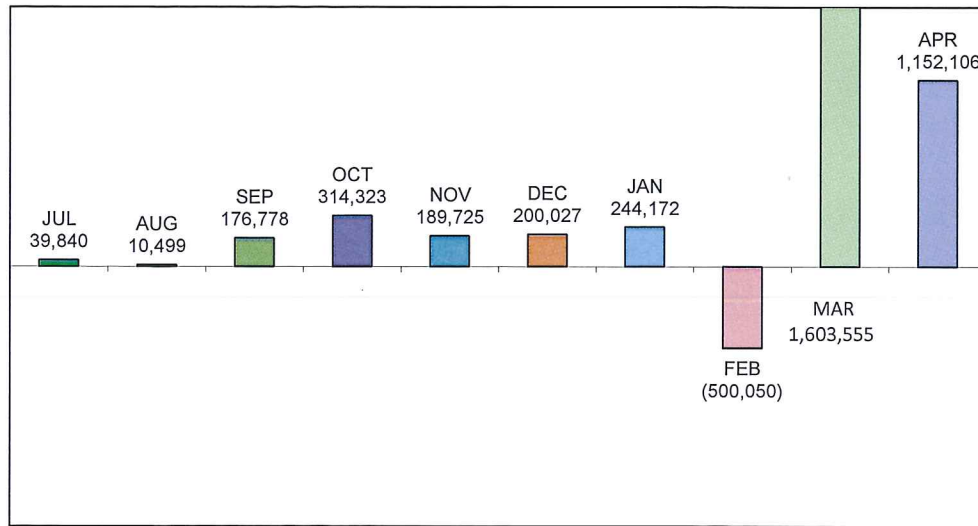
**2014/2015
GENERAL FUND
Appropriations/Actual
Revenues & Expenditures**

| | | 2014/2015 Fiscal Year Appropriations | APRIL ACTUAL | YTD ACTUAL | YTD as % of Est |
|---------------------|----------------------------------------|--------------------------------------------|-----------------|---------------|--------------------|
| Beginning Balance | | 8,021,517 | 9,394,725 | 8,021,517 | |
| REVENUES | | | | | |
| 1.01 | General Property-R. E. | 3,950,071 | 631,315 | 5,050,208 | 127.85% |
| 1.02 | Public Utility Personal Property Tax | 308,600 | | 274,679 | 89.01% |
| 1.035 | Unrestricted Grants-In-Aid | 6,827,118 | | | 81.07% |
| | General Regular School Foundation | | 556,836 | 5,427,834 | |
| | Other State Funding | | | 106,598 | |
| 1.04 | Restricted Grants-In-Aid | 2,636,448 | | | |
| | Career/Tech Weighted Funding | | 204,362 | 2,064,791 | 81.86% |
| | Economic Disadvantaged Funding | | -17,007 | 93,290 | |
| 1.05 | Property Tax Allocation | 697,658 | | | 53.75% |
| | 10% and 2.5% Rollback | | 14,393 | 277,733 | |
| | Homestead Exemption | | 10,137 | 53,194 | |
| | Tangible Personal Property Tax Reim | | | 44,063 | |
| 1.06 | All Other Operating Revenues | 868,386 | | | 76.84% |
| | Open enrollment Adjustment | | 14,936 | 233,295 | |
| | Associated Services/Other Adj | | -5,771 | 349,494 | |
| | Interest Earned | | 4,250 | 23,751 (3) | |
| | General Fund Misc Receipts | | 2,626 | 47,434 | |
| | Other Tax (Manufactured Home Tax) | | 1,524 | 13,306 | |
| 2.05 | Advances-In | 65,000 | | 65,000 | 100.00% |
| 2.06 | All Other Financing Resources | 24,000 | | | 537.27% |
| | General Ref of Prior Year Exp | | 1,170 | 125,419 | |
| | General Sale/Loss of Assets | | 108 | 3,527 | |
| | | 15,377,281 | 1,418,879 | 14,253,616 | 92.69% |
| | | 23,398,798 | 10,813,605 | 22,275,133 | |
| EXPENDITURES | | | | | |
| 3.01 | Personnel Services | 8,620,042 | 635,497 | 6,878,265 | 79.79% |
| 3.02 | Employee Retirement/Insurance Benefits | 3,302,540 | 258,406 | 2,714,084 | 82.18% |
| 3.03 | Purchased Services | 1,700,433 | 102,205 | 1,303,021 | 76.63% |
| 3.04 | Supplies and Materials | 485,739 | 34,802 | 345,283 | 71.08% |
| 4.30 | Miscellaneous Objects | 197,963 | 47,546 | 211,256 | 106.71% |
| 4.02/4.05 | Principal Notes | 320,000 | | 320,000 | 100.00% |
| 4.06 | Interest and Fiscal Charges | 522,559 | 211,647 | 476,396 | 91.17% |
| 5.01 | Operating Transfers Out | 550,000 | | 503,325 | 91.51% |
| 5.02 | Advances Out | 100,000 | | 0 | 0.00% |
| 5.03 | All Other Financing Uses | | | 0 | |
| | | | | 0 | |
| | Total Expenditures | 15,799,276 | 1,290,103 | 12,751,631 | 80.71% |
| | Ending Cash Balance | 7,599,522 | 9,523,501 | 9,523,501 (4) | |
| | Encumbrances | 300,000 | 629,376 | 629,376 | 10/12 83.33% |
| | Unreserved Balance | 7,299,522 | 8,894,125 | 8,894,125 | |

FY 2014/2015 GENERAL FUND REVENUE



FY 2014/2015 GENERAL FUND EXPENDITURE

YTD REVENUE VARIANCE
ACTUAL YTD VS PRIOR YTDYTD EXPENDITURE VARIANCE
ACTUAL YTD VS PRIOR YTD