



December Financial Report January 13, 2016

Linda K. Schumacher, Treasurer

CASH IN BANKS:		
CIVISTA BANK	946,236.08	
PNC	6,118,066.09	
FARMERS CITIZENS BANK	73,439.82	
RICHLAND BANK - MONEY MARKET	113,913.95	
HUNTINGTON NATIONAL BANK (BOND FUND)	65.70	
UNITED BANK	14,885.90	
US BANK	\$10,716.33	
		7,277,323.87
OSFC RENOVATION FUNDS		
RICHLAND BANK (OSFC STATE SHARE)	2,079,606.85	
		2,079,606.85
TOTAL CASH IN BANKS		\$9,356,930.72
INVESTMENTS:		
PARK NATIONAL (RICHLAND BANK)	8,054,622.05	
STAR OHIO - PCTC	1,542.69	
TOTAL INVESTMENTS		\$8,056,164.74 (1)
RESERVE:		
HUNTINGTON BANK DEBT SERVICE	\$782,431.47	
JEFFERSON HEALTH PLAN INSURANCE RESERVE/(DEFICIT)		\$798,588.66
PETTY CASH and CHANGE FUNDS		
ALL FUNDS		\$1,925.00
TOTAL DEPOSIT BALANCE		\$18,996,040.59
RECONCILING ITEMS		
DECEMBER		(\$1,098.40)
TREASURER'S BALANCE		\$18,994,942.19 (2)

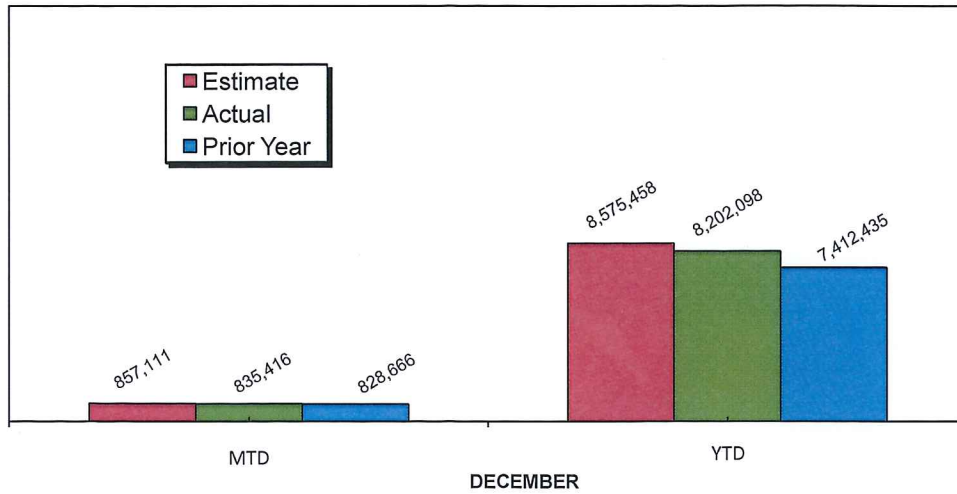
DATE	AMOUNT	TYPE	BANK	RATE	DUE DATE	INT EARNED
12/31/2015	DAILY BAL.	MONEY MKT	STAR OHIO	0.04%	12/31/2015	0.32
12/31/2015	DAILY BAL.	MONEY MKT	Richland- MM	0.12%	12/31/2015	18.71
12/31/2015	DAILY BAL.	MONEY MKT	PNC	0.18%	12/31/2015	1,209.93
12/31/2015	DAILY BAL.	MONEY MKT	Civista	0.10%	12/31/2015	76.01
12/31/2015	DAILY BAL.	MONEY MKT	Richland- State Share	0.15%	12/31/2015	341.68
12/31/2015	DAILY BAL.	MONEY MKT	Huntington Bank - Bond Accour	0.02%	12/31/2015	64.66
12/31/2015	DAILY BAL.	MONEY MKT	Huntington Bank - Debt Service	MARKET	12/31/2015	(51.56)
12/31/2015	DAILY BAL.	MONEY MKT	Jefferson Health Plan	MARKET	12/31/2015	1,019.38
12/18/2014		CDARS	Richland - 1017345563	0.40%	12/17/2015	3,992.30
7/16/2015	1,002,492.26	CDARS	Richland - 1018041622	0.35%	1/14/2016	
9/17/2015	1,003,989.41	CDARS	Richland - 1018249347	0.35%	3/17/2016	
10/15/2015	1,003,490.66	CDARS	Richland - 1018348612	0.35%	4/14/2016	
11/27/2015	1,026,437.75	CDARS	Richland - 101847019	0.35%	5/26/2016	
6/18/2015	1,005,992.58	CDARS	Richland - 1017943436	0.40%	6/16/2016	
9/17/2015	1,003,490.66	CDARS	Richland - 1018251813	0.40%	9/15/2016	
10/15/2015	1,003,989.34	CDARS	Richland - 1018347012	0.40%	10/13/2016	
12/17/2015	1,004,739.39	CDARS	Richland - 1018551353	0.40%	12/15/2016	
Month End						
Investments \$ 8,054,622.05						DECEMBER 6,671.43
Star Ohio 1,542.69						FISCAL YTD \$24,242.59
Total <u>8,056,164.74</u> (1)						TOTAL FISCAL YTD \$30,914.02
'NOTE: Investment earnings are posted after the current month is closed and reconciled.						OTHER FUNDS \$6,122.60
						GENERAL FUND \$24,791.42 (3)

	CURRENT BALANCE		CURRENT ENCUMBRANCES	UNCUMBERED BALANCE
GOVERNMENTAL				
001 GENERAL	\$9,092,836.20	(4)	\$901,048.75	\$8,191,787.45
SPECIAL REVENUE				
018 PRINCIPAL'S	18,611.78		3,344.27	15,267.51
019 LOCAL/WIA YOUTH SERVICES/LGIF	10,320.29		0.00	10,320.29
022 AGENCY/PELL	25,000.00		0.00	25,000.00
432 ED MGT INFO SYSTEM	9,338.42		299.15	9,039.27
439 PRE-SCHOOL CHILDHOOD	(9,190.60)		3,711.93	(12,902.53)
451 DATA COMMUNICATION	6,768.58		868.58	5,900.00
461 VOCATIONAL ED ENHANCEMENTS	0.00		0.00	0.00
466 RAMTEC / Straight A Fund	2,331.22		901,984.93	(899,653.71)
499 MISCELLANEOUS STATE GRANT FUND	141,000.00			141,000.00
524 VOCATIONAL ED/CARL PERKINS	(39,512.77)		11,959.91	(51,472.68)
590 IMPROVING TEACHER QUALITY	(400.00)			(400.00)
DEBT SERVICE				
002 BOND RETIREMENT (OSFC ESCROW)	788,996.87			788,996.87
CAPITAL PROJECTS				
003 PERMANENT IMPROVEMENT	588,062.89		14,378.00	573,684.89
004 BUILDING - OSFC/LOCAL	45,665.59		3,315.09	42,350.50
010 OSFC - STATE/LFI	3,792,062.58		22,031.72	3,770,030.86
034 OSFC - FACILITIES MAINTENANCE	701,639.71		74,889.34	626,750.37
070 CAPITAL PROJECTS - HB426	450,099.52		0.00	450,099.52
ENTERPRISE				
006 FOOD SERVICES	56,294.43		106,498.35	(50,203.92)
009 UNIFORM SCHOOL SUPPLIES	56,811.73		5,557.11	51,254.62
011 ROTARY - CUSTOMER SERVICE	127,643.48		56,926.67	70,716.81
012 ADULT EDUCATION	361,026.14		18,627.27	342,398.87
INTERNAL SERVICE				
014 ROTARY - INTERNAL SERVICES	23,659.24			23,659.24
024 SELF INSURANCE FUND	798,588.66		403,370.00	395,218.66
TRUST AND AGENCY				
007 SPECIAL TRUST/SCHOLARSHIP	180,044.37		1,943.26	178,101.11
008 ENDOWMENT	31,305.99			31,305.99
025 USAS NETWORK - NCOCC	1,610,309.82		288,992.68	1,321,317.14
200 STUDENT ACTIVITY	125,628.05		37,358.48	88,269.57
TOTAL CASH	\$18,994,942.19	(2)	\$2,857,105.49	\$16,137,836.70
GENERAL - WAREHOUSE INVENTORY	\$68,158.37			

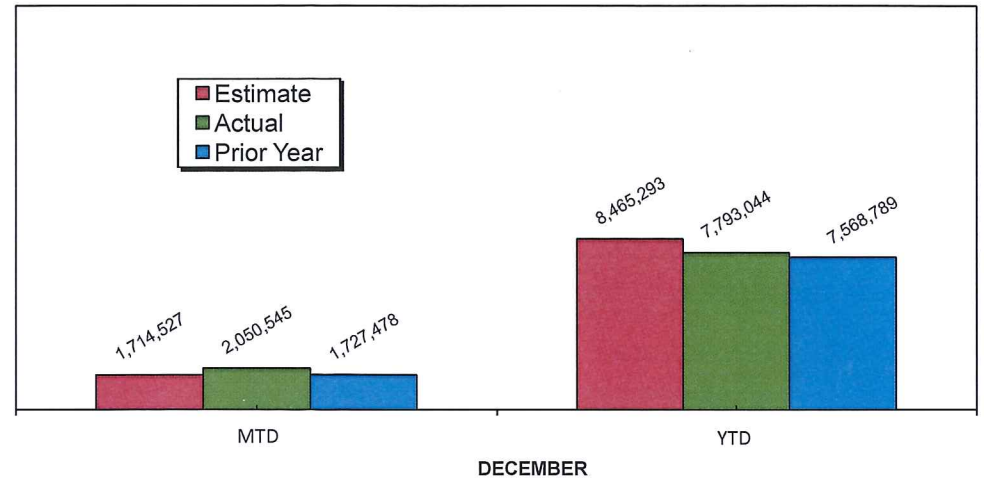
**2015/2016
GENERAL FUND
Appropriations/Actual
Revenues & Expenditures**

		2015/2016 Fiscal Year Appropriations	DECEMBER ACTUAL	YTD ACTUAL	YTD as % of Est
Beginning Balance		8,683,782	10,307,965	8,683,782	
REVENUES					
1.01	General Property-R. E.	5,719,808		2,426,746	42.43%
1.02	Public Utility Personal Property Tax	387,222		198,958	51.38%
1.035	Unrestricted Grants-In-Aid	6,621,082			53.06%
	General Regular School Foundation		505,337	3,457,730	
	Other State Funding			55,353	
1.04	Restricted Grants-In-Aid	2,604,518			
	Career/Tech Weighted Funding		240,262	1,229,000	50.01%
	Economic Disadvantaged Funding		14,867	73,530	
1.05	Property Tax Allocation	508,010			50.14%
	10% and 2.5% Rollback			126,795	
	Homestead Exemption			127,914	
	Tangible Personal Property Tax Reim			0	
1.06	All Other Operating Revenues	764,773			55.47%
	Open enrollment Adjustment		64,545	341,904	
	Associated Services/Other Adj		3,131	40,353	
	Interest Earned		5,180	24,791 (3)	
	General Fund Misc Receipts		324	8,253	
	Other Tax (Manufactured Home Tax)		1,471	8,888	
2.05	Advances-In	78,500		78,500	100.00%
2.06	All Other Financing Resources	24,000			14.10%
	General Ref of Prior Year Exp		299	3,233	
	General Sale/Loss of Assets			150	
		16,707,913	835,416	8,202,098	49.09%
EXPENDITURES					
		25,391,695	11,143,381	16,885,880	
3.01	Personnel Services	8,964,091	993,733	4,334,705	48.36%
3.02	Employee Retirement/Insurance Benefits	3,425,050	327,174	1,671,504	48.80%
3.03	Purchased Services	1,672,610	88,118	823,433	49.23%
3.04	Supplies and Materials	440,541	37,835	262,456	59.58%
4.30	Miscellaneous Objects	241,274	19,773	117,035	48.51%
4.02/4.05	Principal Notes	335,000	335,000	335,000	100.00%
4.06	Interest and Fiscal Charges	449,247	248,912	248,912	55.41%
5.01	Operating Transfers Out	825,360		0	0.00%
5.02	Advances Out	100,000		0	0.00%
5.03	All Other Financing Uses	0		0	
		16,453,173	2,050,545	7,793,044	47.36%
	Ending Cash Balance	8,938,522	9,092,836	9,092,836 (4)	
	Encumbrances	300,000	901,049	901,049	6/12 50.00%
	Unreserved Balance	8,638,522	8,191,787	8,191,787	

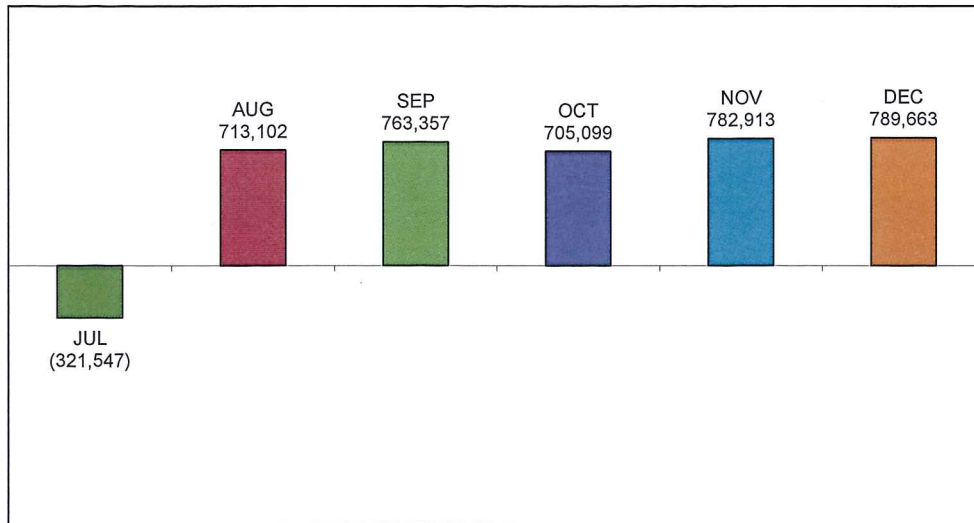
FY 2015/2016 GENERAL FUND REVENUE



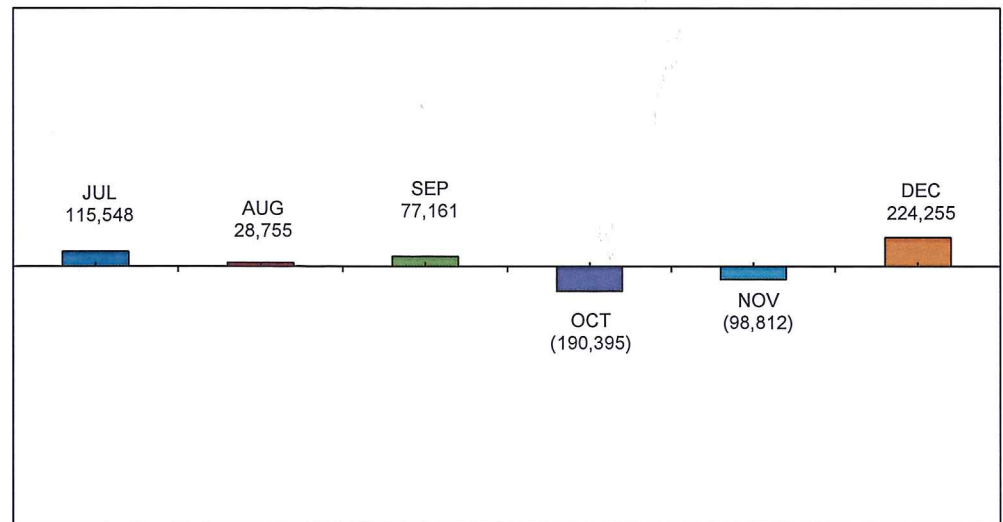
FY 2015/2016 GENERAL FUND EXPENDITURE



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



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



JUNE 30, 2015

MONTHLY
ADJUSTMENTS

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Transfer of Accounts

Transfer from Acc't	Transfer to Acc't	Amount
025.9200	025.9999	\$6,863.25
025.9029	025.9999	\$15,000.00
<i>Transfer to close funds (change Special Cost Center) for NCOCC</i>		\$21,863.25