



OCTOBER Financial Report

November 20, 2023

Linda K. Schumacher, Treasurer

CASH IN BANKS:		
FC BANK	41,680.62	
PARK NATIONAL - MONEY MARKET	2,018,298.37	
PARK NATIONAL - OPERATING	1,002,616.17	
PARK NATIONAL - SATELLITE	36,934.00	
PARK NATIONAL BANK - GORMAN FUND	24,930.46	
HUNTINGTON NATIONAL BANK (BOND FUND)	0.11	
US BANK	\$28,816.70	
		3,153,276.43
OSFC RENOVATION FUNDS		
PARK NATIONAL (OSFC STATE SHARE)	506,780.63	
		506,780.63
TOTAL CASH IN BANKS		\$3,660,057.06
INVESTMENTS:		
PARK NATIONAL (RICHLAND BANK)	7,661,454.18	
STAR OHIO - PCTC	18,590,530.52	
TOTAL INVESTMENTS		\$26,251,984.70 (1)
RESERVE:		
HUNTINGTON BANK DEBT SERVICE		\$0.00
JEFFERSON HEALTH PLAN INSURANCE RESERVE/(DEFICIT)		\$1,958,745.33
PETTY CASH and CHANGE FUNDS		
ALL FUNDS		\$1,675.00
TOTAL DEPOSIT BALANCE		\$31,872,462.09
RECONCILING ITEMS		
OCTOBER		(\$90,662.18)
TREASURER'S BALANCE		\$31,781,799.91 (2)

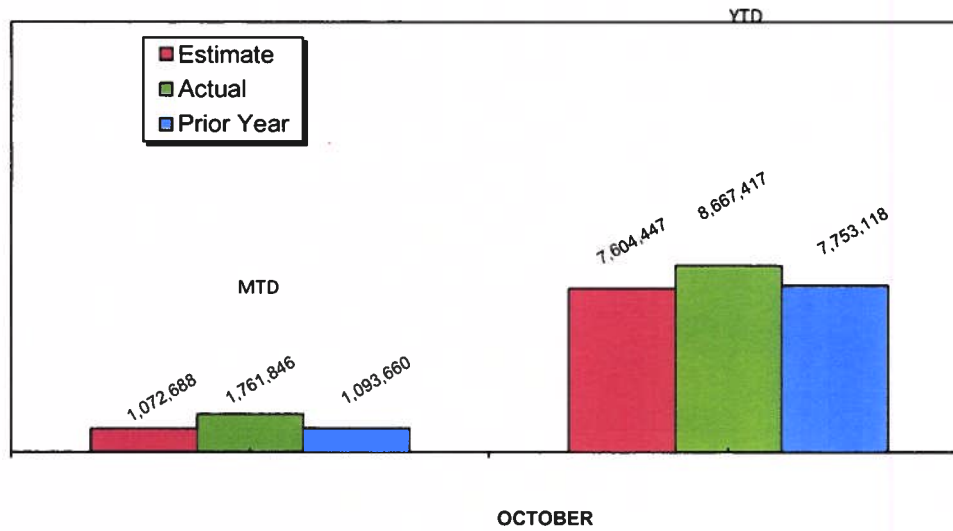
DATE	AMOUNT	TYPE	BANK	RATE	DUE DATE	INT EARNED
10/31/2023	DAILY BAL.	MONEY MKT	STAR OHIO	5.56%	10/31/2023	80,324.04
10/31/2023	DAILY BAL.	MONEY MKT	Park National- MM	3.000%	10/31/2023	5,374.42
10/31/2023	DAILY BAL.	MONEY MKT	PNC	2.810%	10/31/2023	
10/31/2023	DAILY BAL.	MONEY MKT	Park National - State Share	3.000%	10/31/2023	4,991.64
10/31/2023	DAILY BAL.	MONEY MKT	Huntington Bank - Bond Account	0.02%	10/31/2023	
10/31/2023	DAILY BAL.	MONEY MKT	Huntington Bank - Debt Service	MARKET	10/31/2023	
10/31/2023	DAILY BAL.	MONEY MKT	Jefferson Health Plan	MARKET	10/31/2023	4,468.30
10/31/2023	7,661,454.18	MONEY MKT	Park National Investment Portfolio	MARKET	10/31/2023	5,959.67
Month End						
Investments	\$ 7,661,454.18				OCTOBER	101,118.07
Star Ohio	18,590,530.52				FISCAL YTD	\$314,546.95
Total	<u>26,251,984.70</u> (1)				TOTAL FISCAL YTD	\$415,665.02
'NOTE: Investment earnings are posted after the current month is closed and reconciled.						OTHER FUNDS \$43,639.93
						GENERAL FUND \$372,025.09 (3)

	CURRENT BALANCE		CURRENT ENCUMBRANCES	UNCUMBERED BALANCE
GOVERNMENTAL				
001 GENERAL	\$23,490,543.04	(4)	\$1,516,840.90	\$21,973,702.14
SPECIAL REVENUE				
018 PRINCIPAL'S	29,445.71		4,083.15	\$25,362.56
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	(15,733.01)		11,193.41	(26,926.42)
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	(6,559.27)		7,000.00	(13,559.27)
508 GEER FUNDS	0.00		0.00	0.00
510 CORONAVIRUS RELIEF FUND	0.00		0.00	0.00
524 VOCATIONAL ED/CARL PERKINS	(18,970.91)		10,000.00	(28,970.91)
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	1,108,118.93		65,766.82	1,042,352.11
004 BUILDING - OSFC/LOCAL	38,996.43		0.00	38,996.43
010 FACILITIES IMPROVEMENTS	1,197,316.09		0.00	1,197,316.09
034 OSFC - FACILITIES MAINTENANCE	2,604,763.28		125,534.02	2,479,229.26
070 CAPITAL PROJECTS - HB426	201,302.59		0.00	201,302.59
ENTERPRISE				
006 FOOD SERVICES	114,339.35		182,044.92	(67,705.57)
009 UNIFORM SCHOOL SUPPLIES	215,649.97		0.00	215,649.97
011 ROTARY - CUSTOMER SERVICE	260,949.93		87,879.25	173,070.68
012 ADULT EDUCATION	(21,647.08)		69,924.18	(91,571.26)
INTERNAL SERVICE				
014 ROTARY - INTERNAL SERVICES	38,309.19		0.00	38,309.19
024 SELF INSURANCE FUND	1,958,745.33		674,122.00	1,284,623.33
TRUST AND AGENCY				
007 SPECIAL TRUST/SCHOLARSHIP	378,965.46		2,454.00	376,511.46
008 ENDOWMENT	33,859.90		0.00	33,859.90
025 USAS NETWORK - NCOCC	0.00		0.00	0.00
200 STUDENT ACTIVITY	145,501.25		83,576.37	61,924.88
TOTAL CASH	\$31,781,799.91	(2)	\$2,843,418.19	\$28,938,381.72
GENERAL - WAREHOUSE INVENTORY	116,802.63			

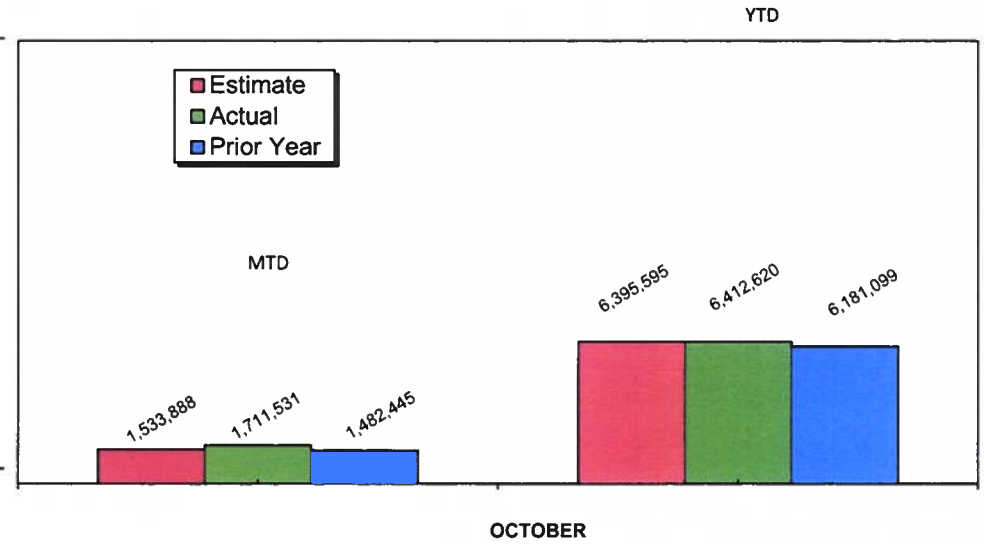
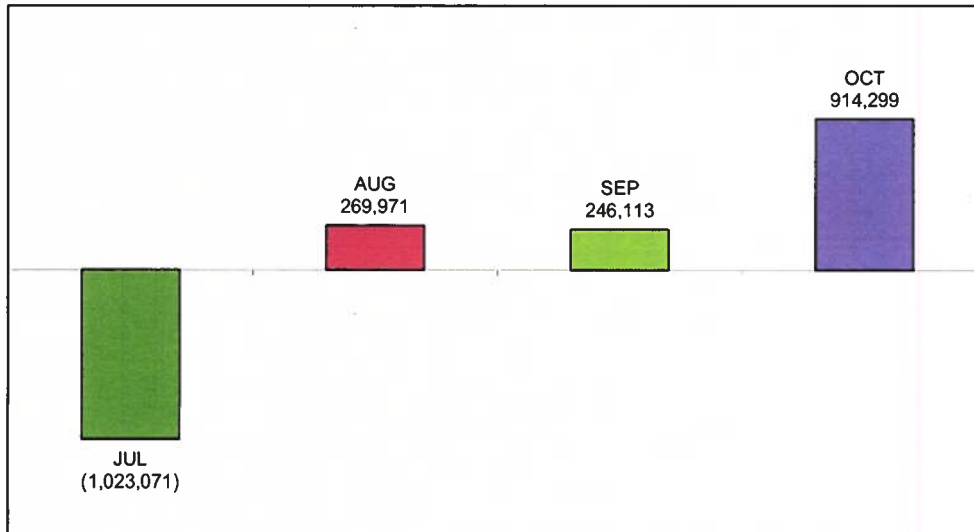
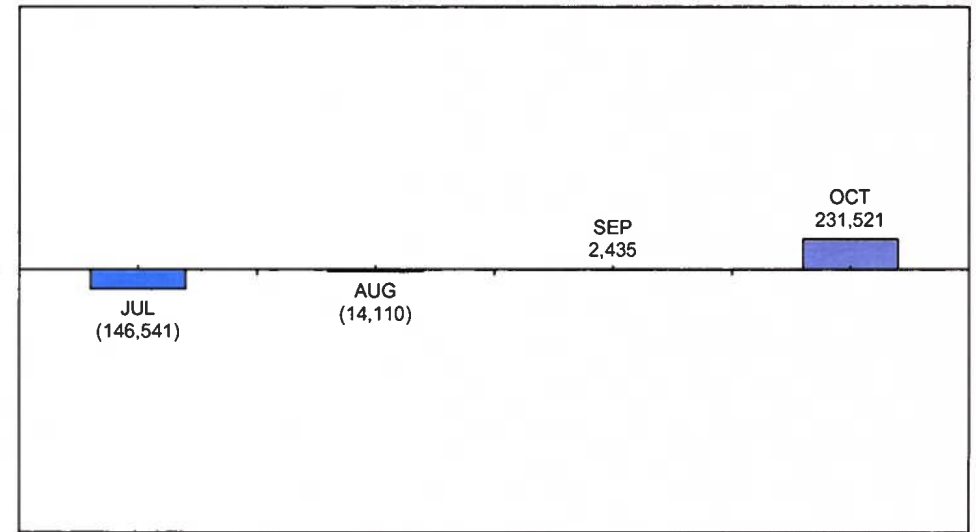
2023/2024
GENERAL FUND
Appropriations/Actual
Revenues & Expenditures

		2023/2024 Fiscal Year Appropriations	OCTOBER ACTUAL	YTD ACTUAL	YTD as % of Est
Beginning Balance		21,235,746	23,440,227	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	39.75%
	General Regular School Foundation		1,099,518	3,385,352	
	Other State Funding			78,813	
1.04	Restricted Grants-In-Aid	4,387,380			35.88%
	Career/Tech Weighted Funding		398,615	1,342,280	
	Economic Disadvantaged Funding		7,876	58,902	
	English Learners		703	3,137	
	Student Wellness & Success		37,405	118,886	
	Career Awareness & Exploration		18,907	38,364	
	CTE Associated Services		4,192	12,522	
1.05	Property Tax Allocation	479,724			47.45%
	10% and 2.5% Rollback		61,655	131,528	
	Homestead Exemption		41,419	96,078	
1.06	All Other Operating Revenues	248,346			151.06%
	Open enrollment Adjustment			0	
	Associated Services/Other Adj		-15,689	-23,001	
	Interest Earned		90,299	372,025 (3)	
	General Fund Misc Receipts		16,217	17,712	
	Other Tax (Manufactured Home Tax)		63	8,416	
2.05	Advances-In	63,656		59,000	92.69%
	Transfers-In	0		0	
2.06	All Other Financing Resources	9,546			122.97%
	General Ref of Prior Year Exp			1,772	
	General Sale/Loss of Assets		666	9,967	
		21,981,843	1,761,846	8,667,417	39.43%
		43,217,589	25,202,074	29,903,163	
EXPENDITURES					
3.01	Personnel Services	11,663,621	998,635	3,769,591	32.32%
3.02	Employee Retirement/Insurance Benefits	5,245,712	443,814	1,738,195	33.14%
3.03	Purchased Services	1,804,577	184,699	594,929	32.97%
3.04	Supplies and Materials	594,745	75,536	217,798	36.62%
4.30	Miscellaneous Objects	283,288	8,847	92,106	32.51%
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	
Total Expenditures		21,272,442	1,711,531	6,412,620	30.15%
Ending Cash Balance		21,945,147	23,490,543	23,490,543 (4)	
Encumbrances		350,000	1,516,841	1,516,841	4/12 33.33%
Unreserved Balance		21,595,147	21,973,702	21,973,702	

FY 2023/2024 GENERAL FUND REVENUE



FY 2023/2024 GENERAL FUND EXPENDITURE

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

OCTOBER 31, 2023

Monthly/Yearly
transfers/adjustments
journal entries

PAGE 6

Debit

Credit

507.2120.590.9923

034.2740.572

4528.29

To correct Ready Room Expenses for ARP Homeless Grant