



DECEMBER Financial Report

January 22, 2024

Gavyn C. Bazley, Treasurer

CASH IN BANKS:		
FC BANK	108,345.86	
PARK NATIONAL - MONEY MARKET	525,221.71	
PARK NATIONAL - OPERATING	767,678.03	
PARK NATIONAL - SATELLITE	41,715.00	
PARK NATIONAL BANK - GORMAN FUND	24,930.46	
HUNTINGTON NATIONAL BANK (BOND FUND)	0.11	
US BANK	\$39,544.10	
		1,507,435.27
OSFC RENOVATION FUNDS		
PARK NATIONAL (OSFC STATE SHARE)	509,369.42	
		509,369.42
TOTAL CASH IN BANKS		\$2,016,804.69
INVESTMENTS:		
PARK NATIONAL (RICHLAND BANK)	7,681,753.11	
STAR OHIO - PCTC	20,610,199.01	
TOTAL INVESTMENTS		\$28,291,952.12 (1)
RESERVE:		
HUNTINGTON BANK DEBT SERVICE		\$0.00
JEFFERSON HEALTH PLAN INSURANCE RESERVE/(DEFICIT)		\$1,981,966.42
PETTY CASH and CHANGE FUNDS		
ALL FUNDS		\$1,675.00
TOTAL DEPOSIT BALANCE		\$32,292,398.23
RECONCILING ITEMS		
NOVEMBER		(\$94,058.86)
TREASURER'S BALANCE		\$32,198,339.37 (2)

DATE	AMOUNT	TYPE	BANK	RATE	DUE DATE	INT EARNED
12/31/2023	DAILY BAL.	MONEY MKT	STAR OHIO	5.58%	12/31/2023	81,163.73
12/31/2023	DAILY BAL.	MONEY MKT	Park National- MM	3.100%	12/31/2023	5,063.99
12/31/2023	DAILY BAL.	MONEY MKT	PNC	0.000%	12/31/2023	
12/31/2023	DAILY BAL.	MONEY MKT	Park National - State Share	3.100%	12/31/2023	1,271.52
12/31/2023	DAILY BAL.	MONEY MKT	Huntington Bank - Bond Account	0.02%	12/31/2023	
12/31/2023	DAILY BAL.	MONEY MKT	Huntington Bank - Debt Service	MARKET	12/31/2023	
12/31/2023	DAILY BAL.	MONEY MKT	Jefferson Health Plan	MARKET	12/31/2023	5,886.99
12/31/2023	7,681,753.11	MONEY MKT	Park National Investment Portfolio	MARKET	12/31/2023	5,082.89
Month End						
Investments	\$ 7,681,753.11				DECEMBER	98,469.12
Star Ohio	20,610,199.01				FISCAL YTD	\$524,672.86
Total	<u>28,291,952.12</u>	(1)			TOTAL FISCAL YTD	\$623,141.98
					OTHER FUNDS	\$58,720.05
					GENERAL FUND	\$564,421.93 (3)

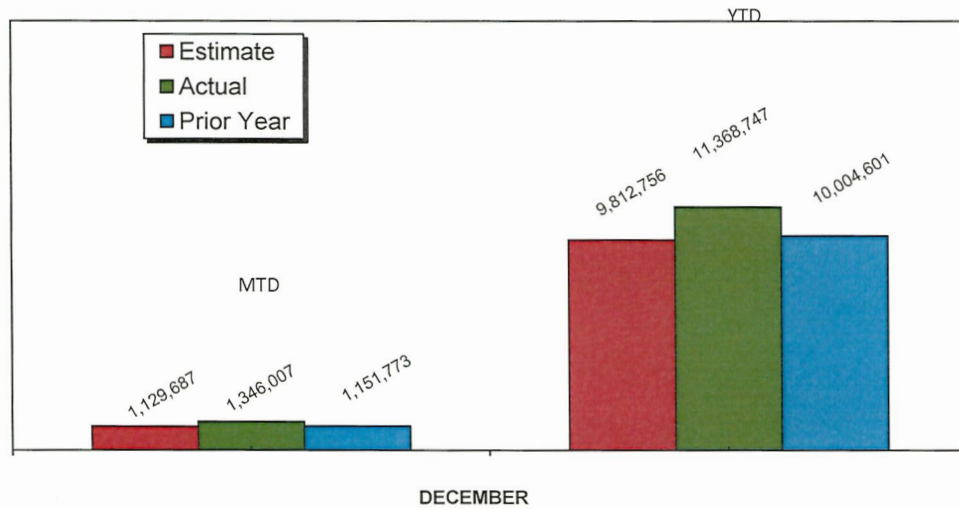
'NOTE: Investment earnings are posted after the current month is closed and reconciled.

	CURRENT BALANCE		CURRENT ENCUMBRANCES
GOVERNMENTAL			
001 GENERAL	\$22,295,646.79	(4)	\$1,361,325.64
SPECIAL REVENUE			
018 PRINCIPAL'S	43,086.07		5,343.58
019 LOCAL/WIA YOUTH SERVICES/LGIF	1,866.47		239.80
022 AGENCY/PELL	22,323.55		10,604.00
432 ED MGT INFO SYSTEM	3,713.71		959.37
439 PRE-SCHOOL CHILDHOOD	(5,083.18)		10,055.71
451 DATA COMMUNICATION	231.00		1,350.00
461 VOCATIONAL ED ENHANCEMENTS	0.00		0.00
495 STUDENT WELLNESS AND SUCCESS	1,653,343.75		0.00
499 MISCELLANEOUS STATE GRANT FUND	0.00		0.00
507 ARP HOMELESS GRANT	(10,583.47)		4,603.49
508 GEER FUNDS	0.00		0.00
510 CORONAVIRUS RELIEF FUND	0.00		0.00
524 VOCATIONAL ED/CARL PERKINS	(13,107.47)		11,440.00
590 IMPROVING TEACHER QUALITY	0.00		0.00
599 CARES ACT	0.00		0.00
DEBT SERVICE			
002 BOND RETIREMENT (OSFC ESCROW)	0.00		0.00
CAPITAL PROJECTS			
003 PERMANENT IMPROVEMENT	1,323,813.65		88,664.77
004 BUILDING - OSFC/LOCAL	38,996.43		0.00
010 FACILITIES IMPROVEMENTS	918,197.15		0.00
034 OSFC - FACILITIES MAINTENANCE	2,542,340.67		99,615.31
070 CAPITAL PROJECTS - HB426	201,302.59		0.00
ENTERPRISE			
006 FOOD SERVICES	118,440.94		132,482.90
009 UNIFORM SCHOOL SUPPLIES	213,635.91		6,552.23
011 ROTARY - CUSTOMER SERVICE	249,856.31		76,769.73
012 ADULT EDUCATION	4,105.16		58,817.89
INTERNAL SERVICE			
014 ROTARY - INTERNAL SERVICES	38,389.19		0.00
024 SELF INSURANCE FUND	1,981,966.42		674,122.00
TRUST AND AGENCY			
007 SPECIAL TRUST/SCHOLARSHIP	381,865.46		2,454.00
008 ENDOWMENT	34,182.90		0.00
025 USAS NETWORK - NCOC	0.00		0.00
200 STUDENT ACTIVITY	159,809.37		106,360.38
TOTAL CASH	\$32,198,339.37	(2)	\$2,651,760.80
GENERAL - WAREHOUSE INVENTORY	112,243.72		

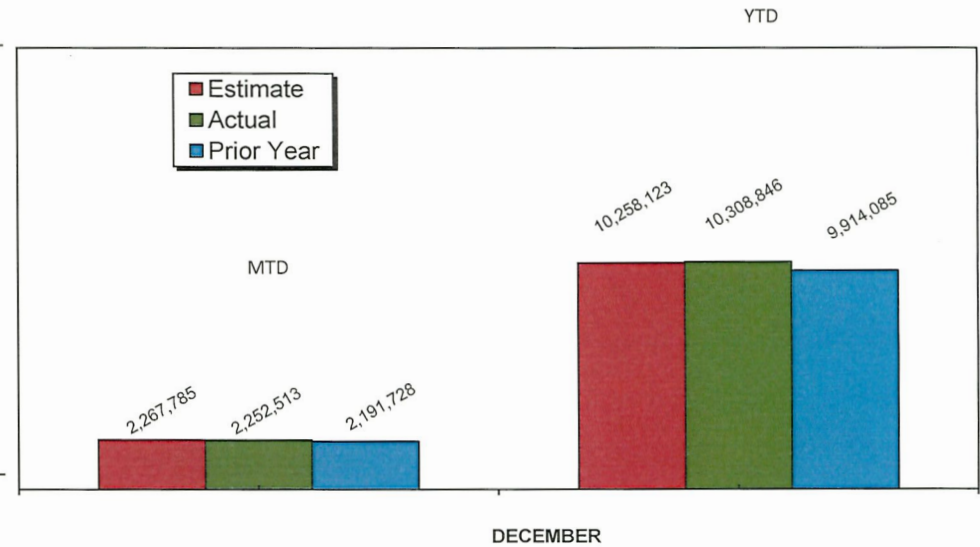
2023/2024
GENERAL FUND
Appropriations/Actual
Revenues & Expenditures

		2023/2024 Fiscal Year Appropriations	DECEMBER ACTUAL	YTD ACTUAL	YTD as % of Est
Beginning Balance		21,235,746	23,202,153	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	59.32%
	General Regular School Foundation		855,919	5,090,816	
	Other State Funding			79,682	
1.04	Restricted Grants-In-Aid	4,387,380			54.80%
	Career/Tech Weighted Funding		328,070	2,006,016	
	Economic Disadvantaged Funding		43,124	134,936	
	English Learners		1,432	8,227	
	Student Wellness & Success		29,721	178,329	
	Career Awareness & Exploration		9,606	57,698	
	CTE Associated Services		3,405	19,058	
1.05	Property Tax Allocation	479,724			47.45%
	10% and 2.5% Rollback			131,528	
	Homestead Exemption			96,078	
1.06	All Other Operating Revenues	248,346			217.37%
	Open enrollment Adjustment			0	
	Associated Services/Other Adj		-16,040	-54,829	
	Interest Earned		89,860	564,422 (3)	
	General Fund Misc Receipts		751	20,540	
	Other Tax (Manufactured Home Tax)		26	9,706	
2.05	Advances-In	63,656		59,000	92.69%
	Transfers-In	0		0	
2.06	All Other Financing Resources	9,546			124.39%
	General Ref of Prior Year Exp			1,772	
	General Sale/Loss of Assets		132	10,103	
		21,981,843	1,346,007	11,368,747	51.72%
		43,217,589	24,548,160	32,604,493	
EXPENDITURES					
3.01	Personnel Services	11,663,621	986,467	5,711,149	48.97%
3.02	Employee Retirement/Insurance Benefits	5,245,712	464,314	2,668,170	50.86%
3.03	Purchased Services	1,804,577	129,937	874,054	48.44%
3.04	Supplies and Materials	594,745	61,773	337,117	56.68%
4.30	Miscellaneous Objects	283,288	15,716	124,049	43.79%
4.02/4.05	Principal Notes	435,000	455,000	455,000	104.60%
4.06	Interest and Fiscal Charges	285,139	139,307	139,307	48.86%
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	2,252,513	10,308,846	48.46%
	Ending Cash Balance	21,945,147	22,295,647	22,295,647 (4)	
					6/12
	Encumbrances	350,000	1,238,189	1,238,189	50.00%
	Unreserved Balance	21,595,147	21,057,458	21,057,458	

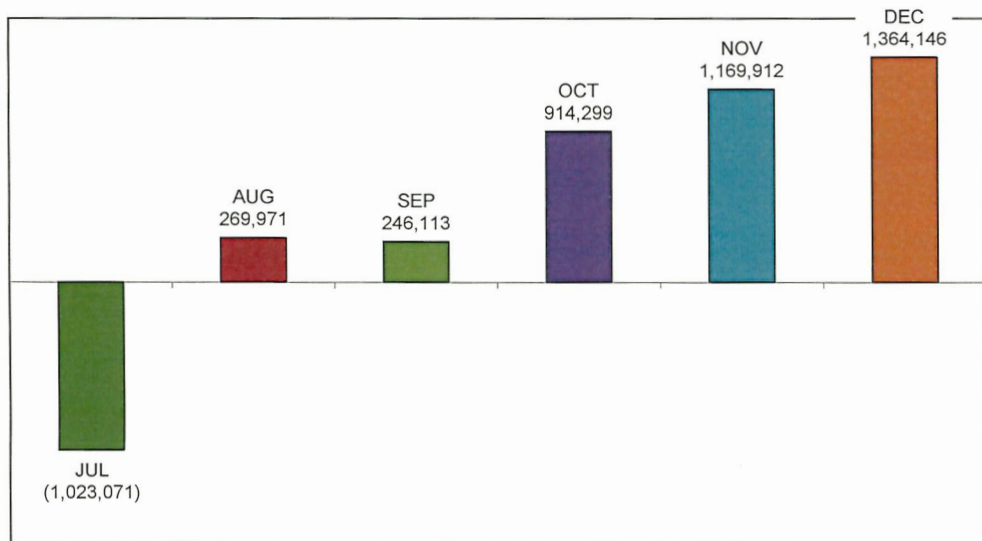
FY 2023/2024 GENERAL FUND REVENUE



FY 2023/2024 GENERAL FUND EXPENDITURE



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



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

