



JUNE

Financial Report

July 21, 2025

Gavyn C. Bazley, Treasurer

| DATE | AMOUNT | TYPE | BANK | RATE | DUE DATE | INT EARNED |
|--------------------|--------------------------|-----------|------------------------------------|--------|------------------|------------------|
| 6/30/2025 | DAILY BAL. | MONEY MKT | STAR OHIO | 4.45% | 6/30/2025 | 30,883.81 |
| 6/30/2025 | DAILY BAL. | MONEY MKT | Park National- MM | 3.822% | 6/30/2025 | 3,909.61 |
| 6/30/2025 | DAILY BAL. | MONEY MKT | PNC | 0.000% | 6/30/2025 | |
| 6/30/2025 | DAILY BAL. | MONEY MKT | Park National - State Share | 3.194% | 6/30/2025 | 588.15 |
| 6/30/2025 | DAILY BAL. | MONEY MKT | Huntington Bank - Bond Account | 0.02% | 6/30/2025 | |
| 6/30/2025 | DAILY BAL. | MONEY MKT | Huntington Bank - Debt Service | MARKET | 6/30/2025 | |
| 6/30/2025 | DAILY BAL. | MONEY MKT | Jefferson Health Plan | MARKET | 6/30/2025 | 7,803.32 |
| 6/30/2025 | 19,868,609.28 | MONEY MKT | Meeder Investments | MARKET | 6/30/2025 | 83,336.82 |
| 6/30/2025 | 7,910,963.28 | MONEY MKT | Park National Investment Portfolio | MARKET | 6/30/2025 | 35,342.49 |
| Month End | | | | | | |
| Investments | \$ 7,960,369.17 | | | | June | 161,864.20 |
| Star Ohio | 7,487,756.07 | | | | FISCAL YTD | \$1,322,127.43 |
| Meeder Investments | 19,986,089.24 | | | | | |
| Total | <u>35,434,214.48</u> (1) | | | | TOTAL FISCAL YTD | 1,483,991.63 |
| | | | | | OTHER FUNDS | \$11,634.20 |
| | | | | | GENERAL FUND | 1,472,357.43 (3) |

| | | |
|---|--------------------|----------------------------|
| CASH IN BANKS: | | |
| FC BANK | 52,127.04 | |
| PARK NATIONAL - MONEY MARKET | 1,039,791.41 | |
| PARK NATIONAL - OPERATING | 775,403.27 | |
| PARK NATIONAL - SATELLITE | 52,585.26 | |
| PARK NATIONAL BANK - GORMAN FUND | 24,930.46 | |
| HUNTINGTON NATIONAL BANK (BOND FUND) | 0.11 | |
| US BANK | <u>\$58,776.35</u> | |
| | | 2,003,613.90 |
| OSFC RENOVATION FUNDS | | |
| PARK NATIONAL (OSFC STATE SHARE) | 224,358.59 | |
| | | 224,358.59 |
| TOTAL CASH IN BANKS | | \$2,227,972.49 |
| INVESTMENTS: | | |
| PARK NATIONAL (RICHLAND BANK) | 7,960,369.17 | |
| STAR OHIO - PCTC | 7,487,756.07 | |
| MEEDER INVESTMENTS | 19,986,089.24 | |
| TOTAL INVESTMENTS | | \$35,434,214.48 (1) |
| RESERVE: | | |
| HUNTINGTON BANK DEBT SERVICE | | \$0.00 |
| JEFFERSON HEALTH PLAN INSURANCE RESERVE/(DEFICIT) | | \$2,102,058.58 |
| PETTY CASH and CHANGE FUNDS | | |
| ALL FUNDS | | \$525.00 |
| TOTAL DEPOSIT BALANCE | | \$39,764,770.55 |
| RECONCILING ITEMS | | |
| JUNE | | \$0.00 |
| TREASURER'S BALANCE | | \$39,764,770.55 (2) |

| | CURRENT BALANCE | | CURRENT ENCUMBRANCES |
|--------------------------------------|------------------------|------------|-------------------------|
| GOVERNMENTAL | | | |
| 001 GENERAL | \$28,881,903.29 | (4) | \$330,957.14 |
| SPECIAL REVENUE | | | |
| 018 PRINCIPAL'S | 18,962.21 | | 2,033.05 |
| 019 LOCAL/WIA YOUTH SERVICES/LGIF | 4,745.92 | | 807.92 |
| 022 AGENCY/PELL | 22,323.55 | | 0.00 |
| 432 ED MGT INFO SYSTEM | 3,713.71 | | 350.00 |
| 439 PRE-SCHOOL CHILDHOOD | 0.00 | | 0.00 |
| 451 DATA COMMUNICATION | 0.00 | | 0.00 |
| 461 VOCATIONAL ED ENHANCEMENTS | 0.00 | | 0.00 |
| 495 CAREER TECH CONSTRUCTION GRAN | 2,174,912.44 | | 2,177,299.40 |
| 499 MISCELLANEOUS STATE GRANT FUND | 6,031.15 | | 0.00 |
| 507 ARP HOMELESS GRANT | 0.00 | | 0.00 |
| 508 GEER FUNDS | 0.00 | | 0.00 |
| 510 CORONAVIRUS RELIEF FUND | 0.00 | | 0.00 |
| 524 VOCATIONAL ED/CARL PERKINS | 0.00 | | 15,109.12 |
| 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 | 1,117,569.98 | | 145,552.30 |
| 004 BUILDING - OSFC/LOCAL | 38,996.43 | | 0.00 |
| 010 FACILITIES IMPROVEMENTS | 907,088.59 | | 0.00 |
| 034 OSFC - FACILITIES MAINTENANCE | 3,055,665.26 | | 77,523.80 |
| 070 CAPITAL PROJECTS - HB426 | 168,937.59 | | 1,535.00 |
| ENTERPRISE | | | |
| 006 FOOD SERVICES | 175,499.83 | | 100.00 |
| 009 UNIFORM SCHOOL SUPPLIES | 265,424.38 | | 0.00 |
| 011 ROTARY - CUSTOMER SERVICE | 243,909.92 | | 6,661.54 |
| 012 ADULT EDUCATION | 8,223.29 | | 8,223.29 |
| INTERNAL SERVICE | | | |
| 014 ROTARY - INTERNAL SERVICES | 41,106.69 | | 0.00 |
| 024 SELF INSURANCE FUND | 2,102,058.58 | | 651,095.00 |
| TRUST AND AGENCY | | | |
| 007 SPECIAL TRUST/SCHOLARSHIP | 346,828.34 | | 2,326.50 |
| 008 ENDOWMENT | 34,884.90 | | 0.00 |
| 025 USAS NETWORK - NCOCC | 0.00 | | 0.00 |
| 200 STUDENT ACTIVITY | 145,984.50 | | 16,765.49 |
| TOTAL CASH | \$39,764,770.55 | (2) | \$3,436,339.55 |
| GENERAL - WAREHOUSE INVENTORY | 141,066.18 | | |

PIONEER CAREER & TECHNOLOGY

SSDT Summary of Cash Balances by Fund

| Code | Description | FY Beginning Balance | MTD Actual Receipts | FYTD Actual Receipts | MTD Expended | FYTD Expended | Current Fund Balance | FY Encumbrances | FYTD Unencumbered |
|------|------------------------------------|----------------------|---------------------|----------------------|-----------------|------------------|----------------------|-----------------|-------------------|
| 001 | GENERAL | \$ 25,117,467.18 | \$ 1,675,545.81 | \$ 27,234,970.35 | \$ 2,470,661.93 | \$ 23,470,534.24 | \$ 28,881,903.29 | \$ 330,957.14 | \$ 28,550,946.15 |
| 002 | BOND RETIREMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 003 | PERMANENT IMPROVEMENT | 1,267,502.64 | 0.00 | 800,000.00 | 35,075.55 | 949,932.66 | 1,117,569.98 | 145,552.30 | 972,017.68 |
| 004 | BUILDING | 38,996.43 | 0.00 | 0.00 | 0.00 | 0.00 | 38,996.43 | 0.00 | 38,996.43 |
| 006 | FOOD SERVICE | 203,300.34 | 36,220.11 | 633,475.19 | 2,593.43 | 661,275.70 | 175,499.83 | 100.00 | 175,399.83 |
| 007 | SPECIAL TRUST | 361,231.69 | 1,803.65 | 20,398.65 | 1,760.00 | 34,802.00 | 346,828.34 | 2,326.50 | 344,501.84 |
| 008 | ENDOWMENT | 33,942.90 | 81.00 | 1,942.00 | 0.00 | 1,000.00 | 34,884.90 | 0.00 | 34,884.90 |
| 009 | UNIFORM SCHOOL SUPPLIES | 247,587.61 | 291.18 | 128,841.17 | (5,690.94) | 111,004.40 | 265,424.38 | 0.00 | 265,424.38 |
| 010 | CLASSROOM FACILITIES | 926,022.81 | 588.15 | 8,895.78 | 0.00 | 27,830.00 | 907,088.59 | 0.00 | 907,088.59 |
| 011 | ROTARY-SPECIAL SERVICES | 252,397.53 | 15,236.25 | 206,289.68 | 9,137.92 | 214,777.29 | 243,909.92 | 6,661.54 | 237,248.38 |
| 012 | ADULT EDUCATION | 44,774.69 | 129,384.71 | 866,240.13 | 63,758.61 | 902,791.53 | 8,223.29 | 8,223.29 | 0.00 |
| 014 | ROTARY-INTERNAL SERVICES | 39,721.69 | 0.00 | 1,385.00 | 0.00 | 0.00 | 41,106.69 | 0.00 | 41,106.69 |
| 018 | PUBLIC SCHOOL SUPPORT | 34,804.35 | 6.00 | 23,207.68 | 7,288.59 | 39,049.82 | 18,962.21 | 2,033.05 | 16,929.16 |
| 019 | OTHER GRANT | 3,573.52 | 360.00 | 5,930.00 | 306.71 | 4,757.60 | 4,745.92 | 807.92 | 3,938.00 |
| 022 | DISTRICT CUSTODIAL | 22,323.55 | 8,226.00 | 75,471.00 | 8,226.00 | 75,471.00 | 22,323.55 | 0.00 | 22,323.55 |
| 024 | EMPLOYEE BENEFITS SELF INS. | 2,138,739.70 | 329,254.81 | 3,979,472.50 | 296,477.94 | 4,016,153.62 | 2,102,058.58 | 651,095.00 | 1,450,963.58 |
| 025 | COMPUTER NETWORK CLASS 'A'SIT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 034 | CLASSROOM FACILITIES MAINT. | 2,882,101.13 | 0.00 | 425,360.00 | 22,361.60 | 251,795.87 | 3,055,665.26 | 77,523.80 | 2,978,141.46 |
| 070 | CAPITAL PROJECTS | 188,422.59 | 0.00 | 0.00 | 0.00 | 19,485.00 | 168,937.59 | 1,535.00 | 167,402.59 |
| 200 | STUDENT MANAGED ACTIVITY | 152,183.02 | 9,049.34 | 239,312.20 | 14,519.93 | 245,510.72 | 145,984.50 | 16,765.49 | 129,219.01 |
| 416 | TEACHER DEVELOPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 426 | INDUSTRIAL TRAINING PROGRAM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 429 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 432 | MANAGEMENT INFORMATION SYSTEM | 3,713.71 | 0.00 | 0.00 | 0.00 | 0.00 | 3,713.71 | 350.00 | 3,363.71 |
| 439 | PUBLIC SCHOOL PRESCHOOL | (2,926.90) | 0.00 | 64,972.13 | 0.00 | 62,045.23 | 0.00 | 0.00 | 0.00 |
| 450 | SCHOOLNET EQUIP/INFRASTRUCTURE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 451 | DATA COMMUNICATION FUND | 0.00 | 0.00 | 1,991.15 | 98.43 | 1,991.15 | 0.00 | 0.00 | 0.00 |
| 452 | SCHOOLNET PROFESS. DEVELOPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 461 | VOCATIONAL EDUC. ENHANCEMENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 466 | STRAIGHT A FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 467 | STUDENT WELLNESS AND SUCCESS FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 495 | CAREER TECHNICAL CONSTRUCTION FUND | 1,464,967.57 | 0.00 | 4,960,031.25 | 450,282.26 | 4,250,086.38 | 2,174,912.44 | 2,174,912.44 | 0.00 |
| 499 | MISCELLANEOUS STATE GRANT FUND | 6,031.15 | 0.00 | 0.00 | 0.00 | 0.00 | 6,031.15 | 0.00 | 6,031.15 |

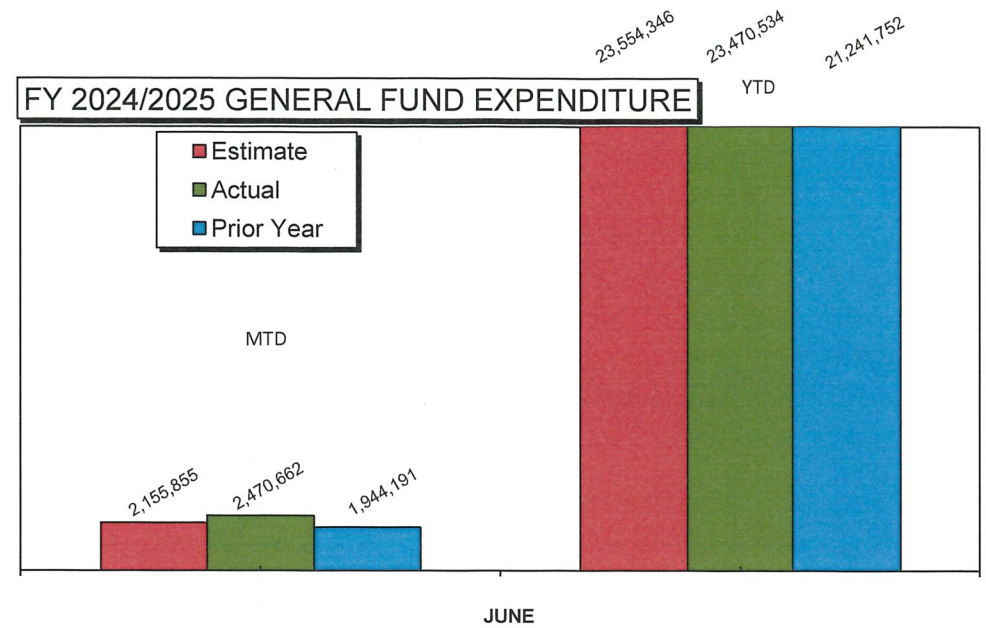
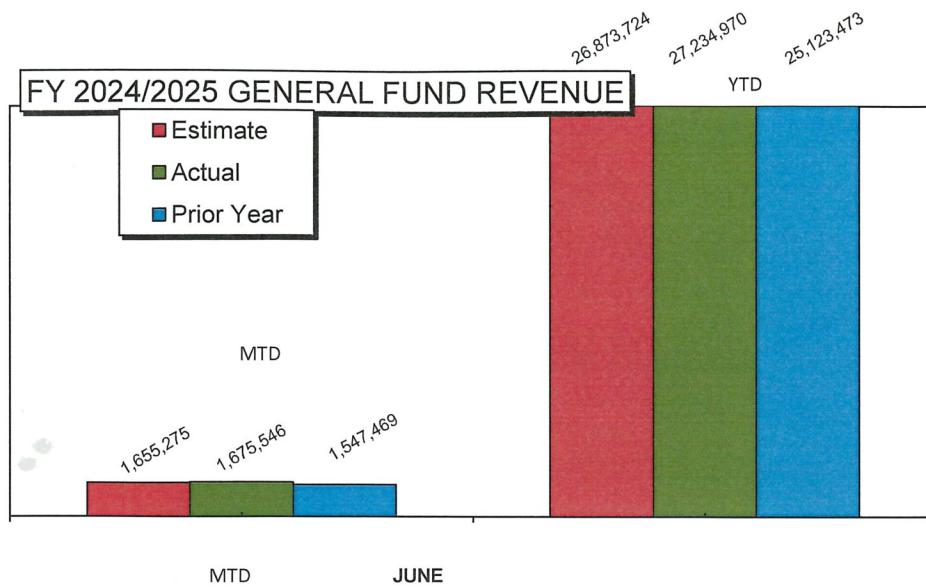
PIONEER CAREER & TECHNOLOGY

SSDT Summary of Cash Balances by Fund

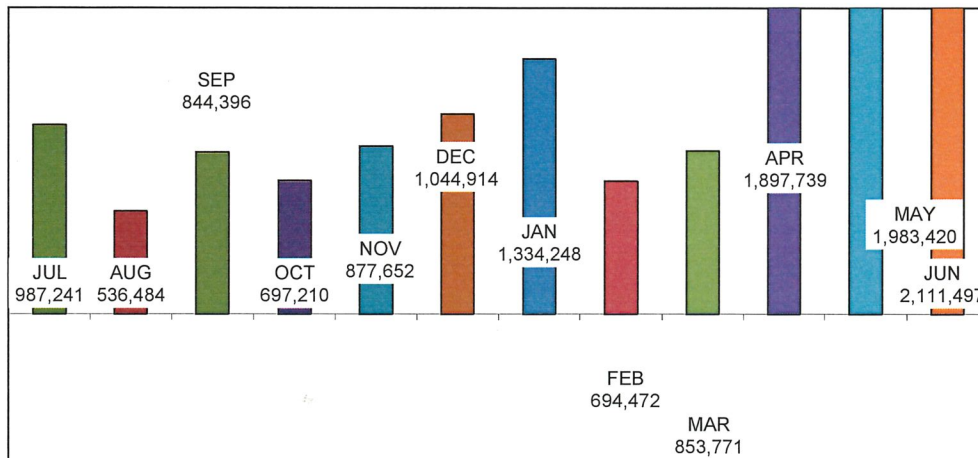
| Code | Description | FY Beginning Balance | MTD Actual Receipts | FYTD Actual Receipts | MTD Expended | FYTD Expended | Current Fund Balance | FY Encumbrances | FYTD Unencumbered |
|-------------|---|-------------------------------------|------------------------|-------------------------------------|--------------|-------------------------------------|-------------------------|--------------------|----------------------|
| 501 | ADULT BASIC EDUCATION | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 502 | SCHOOL TO WORK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 506 | RACE TO THE TOP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 507 | ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND | 0.00 | 0.00 | 2,255.71 | 0.00 | 2,255.71 | 0.00 | 0.00 | 0.00 |
| 508 | GOVERNOR'S EMERGENCY EDUCATION RELIEF FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 510 | CORONA VIRUS RELIEF FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 514 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 516 | IDEA PART B GRANTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 524 | VOC ED: CARL D. PERKINS - 1984 | (43,538.04) | 317,928.03 | 730,530.99 | 301,526.20 | 686,992.95 | 0.00 | 15,109.12 | (15,109.12) |
| 573 | TITLE V INNOVATIVE EDUC PGM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 584 | DRUG FREE SCHOOL GRANT FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 590 | IMPROVING TEACHER QUALITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 599 | MISCELLANEOUS FED. GRANT FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | \$ \$ 2,523,975.04 35,383,340.86 | | \$ \$ 3,678,384.16 40,410,972.56 | | \$ \$ 3,433,952.59 36,029,542.87 | \$ 39,764,770.55 | | \$ 36,330,817.96 |

2024/2025
GENERAL FUND
Appropriations/Actual
Revenues & Expenditures

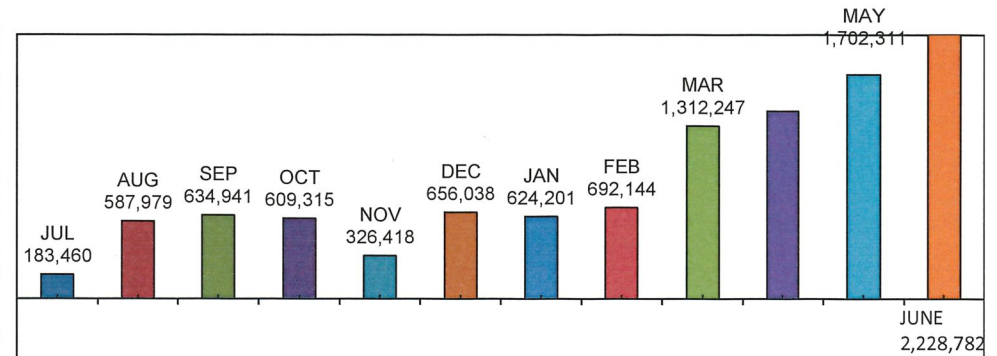
| | | 2024/2025 Fiscal Year Appropriations | JUNE ACTUAL | YTD ACTUAL | YTD as % of Est |
|---------------------|--|--|----------------|---------------|--------------------|
| Beginning Balance | | 25,117,467 | 29,677,019 | 25,117,467 | |
| REVENUES | | | | | |
| 1.01 | General Property-R. E. | 6,445,080 | | 6,445,080 | 100.00% |
| 1.02 | Public Utility Personal Property Tax | 2,088,887 | | 2,088,887 | 100.00% |
| 1.035 | Unrestricted Grants-In-Aid | 11,206,156 | | 0 | 103.11% |
| | General Regular School Foundation | | 1,103,684 | 11,394,783 | |
| | Other State Funding | | | 159,663 | |
| 1.04 | Restricted Grants-In-Aid | 5,187,092 | | | 100.15% |
| | Career/Tech Weighted Funding | | 362,812 | 4,357,057 | |
| | Economic Disadvantaged Funding | | 16,278 | 214,706 | |
| | English Learners | | 1,175 | 15,687 | |
| | Student Wellness & Success | | 33,586 | 403,037 | |
| | Career Awareness & Exploration | | 13,657 | 173,699 | |
| | CTE Associated Services | | 1,455 | 30,684 | |
| 1.05 | Property Tax Allocation | 455,273 | | | 98.63% |
| | 10% and 2.5% Rollback | | 50 | 263,035 | |
| | Homestead Exemption | | | 186,018 | |
| 1.06 | All Other Operating Revenues | 1,425,752 | | | 96.81% |
| | Open enrollment Adjustment | | | 0 | |
| | Associated Services/Other Adj | | -15,434 | -161,353 | (3) |
| | Interest Earned | | 152,338 | 1,472,357 | |
| | General Fund Misc Receipts | | 3,239 | 54,210 | |
| | Other Tax (Manufactured Home Tax) | | | 15,121 | |
| | Science of Reading - Reimbursement | | | 54,031 | |
| 2.05 | Advances-In | 0 | | 0 | 0.00% |
| | Transfers-In | 0 | | 0 | |
| 2.06 | All Other Financing Resources | 65,484 | | | 104.25% |
| | General Ref of Prior Year Exp | | | 3,727 | |
| | General Sale/Loss of Assets | | 2,707 | 64,541 | |
| | | 26,873,724 | 1,675,546 | 27,234,970 | 101.34% |
| EXPENDITURES | | | | | |
| | | 51,991,191 | 31,352,565 | 52,352,438 | |
| 3.01 | Personnel Services | 12,236,415 | 1,208,918 | 12,089,781 | 98.80% |
| 3.02 | Employee Retirement/Insurance Benefits | 5,641,392 | 462,710 | 5,467,459 | 96.92% |
| 3.03 | Purchased Services | 2,512,458 | 296,816 | 2,500,935 | 99.54% |
| 3.04 | Supplies and Materials | 821,599 | 67,290 | 785,483 | 95.60% |
| 4.30 | Miscellaneous Objects | 257,068 | 14,265 | 259,839 | 101.08% |
| 4.02/4.05 | Principal Notes | 470,000 | 0 | 470,000 | 100.00% |
| 4.06 | Interest and Fiscal Charges | 251,014 | 0 | 251,014 | 100.00% |
| 5.01 | Operating Transfers Out | 1,364,400 | 102,735 | 1,328,095 | 97.34% |
| 5.02 | Advances Out | 0 | 317,928 | 317,928 | #DIV/0! |
| 5.03 | All Other Financing Uses | | | 0 | |
| | | | | 0 | |
| | Total Expenditures | 23,554,346 | 2,470,662 | 23,470,534 | 99.64% |
| | Ending Cash Balance | 28,436,845 | 28,881,903 | 28,881,903 | (4) |
| | | | | | 12/12 |
| | Encumbrances | 350,000 | 330,957 | 755,815 | 100.00% |
| | Unreserved Balance | 28,086,845 | 28,550,946 | 28,126,088 | |



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



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



JUNE 30, 2025

Monthly/Yearly
transfers/adjustments
journal entries

PAGE 6

Debit

Credit

524.5210.9825

\$

233,044.88

524.5210.9925

\$

84,883.15

001.7410.921

\$

317,928.03

To record year-end advances (loans) from General Fund

001.7200.910

012.5100

\$

102,734.71

To cover Adult Ed deficit from the General Fund

495.0000

001.0000

\$

4,877.50

To transfer from Career Tech Expansion grant fund to GF for PSI payment correction

001.0000

12

\$

443.95

To transfer from General Fund to Adult Ed for ID supplies

012.0000

524.9825

\$

20,616.73

To transfer from Adult Education to Adult Education Perkins