

**NORTH UNION LSD  
FINANCIAL REPORT**

**AUGUST 2023**



**ACCOUNT**

**RECONCILIATION**



# NORTH UNION LOCAL SCHOOL DISTRICT

Date - August 2023

## CASH RECONCILIATION REPORT

		<b>Total Fund Balance:</b>	\$15,749,924.93
Gross Depository (Bank) Balance:		\$5,533,588.80	
Richwood Banking Company			
Certificates of Deposit:	\$3,044,000.00	CD's - Multi Bank Securities	
Other Securities:	\$7,269,273.15	STAR Ohio	
Other Investments:	\$0.00		
	<b>Total Investments:</b>	\$10,313,273.15	
	Cash in Transit to Depository:	\$0.00	
	Petty Cash Balance:	\$25.00	
	<b>Total:</b>	\$15,846,886.95	
	Total Outstanding Checks:	-\$96,962.02	
	Adjustments:	\$0.00	
		<b>Reconciliation Balance:</b>	\$15,749,924.93

\*Note - This calculation will not tie to the check register included in this packet.

The check register enclosed details all checks issued for August.

This figure comprises total outstanding checks as of 0831/2023.

**SUMMARY OF RELEVANT FUND DATA**  
**August 31, 2023**

**FUND ACCOUNTS (CASH) FINANCIAL REPORT**

	<u>AMOUNT</u>
GENERAL FUND BALANCE.....	<b>\$13,704,903.90</b>
TOTAL ALL FUNDS.....	<b>\$15,749,924.93</b>
AUGUST GENERAL FUND RECEIPTS.....	<b>\$1,090,569.93</b>
AUGUST GENERAL FUND EXPENDITURES.....	<b>\$1,562,251.60</b>
TOTAL AUGUST RECEIPTS.....	<b>\$1,217,261.83</b>
TOTAL AUGUST EXPENDITURES.....	<b>\$1,821,988.27</b>
PETTY CASH.....	<b>\$25.00</b>

**CHECK LIST FOR CURRENT ACCOUNTING MONTH**

TOTAL CHECKS ISSUED IN AUGUST.....	<b>\$1,841,642.47</b>
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Includes Voided Checks Amounts

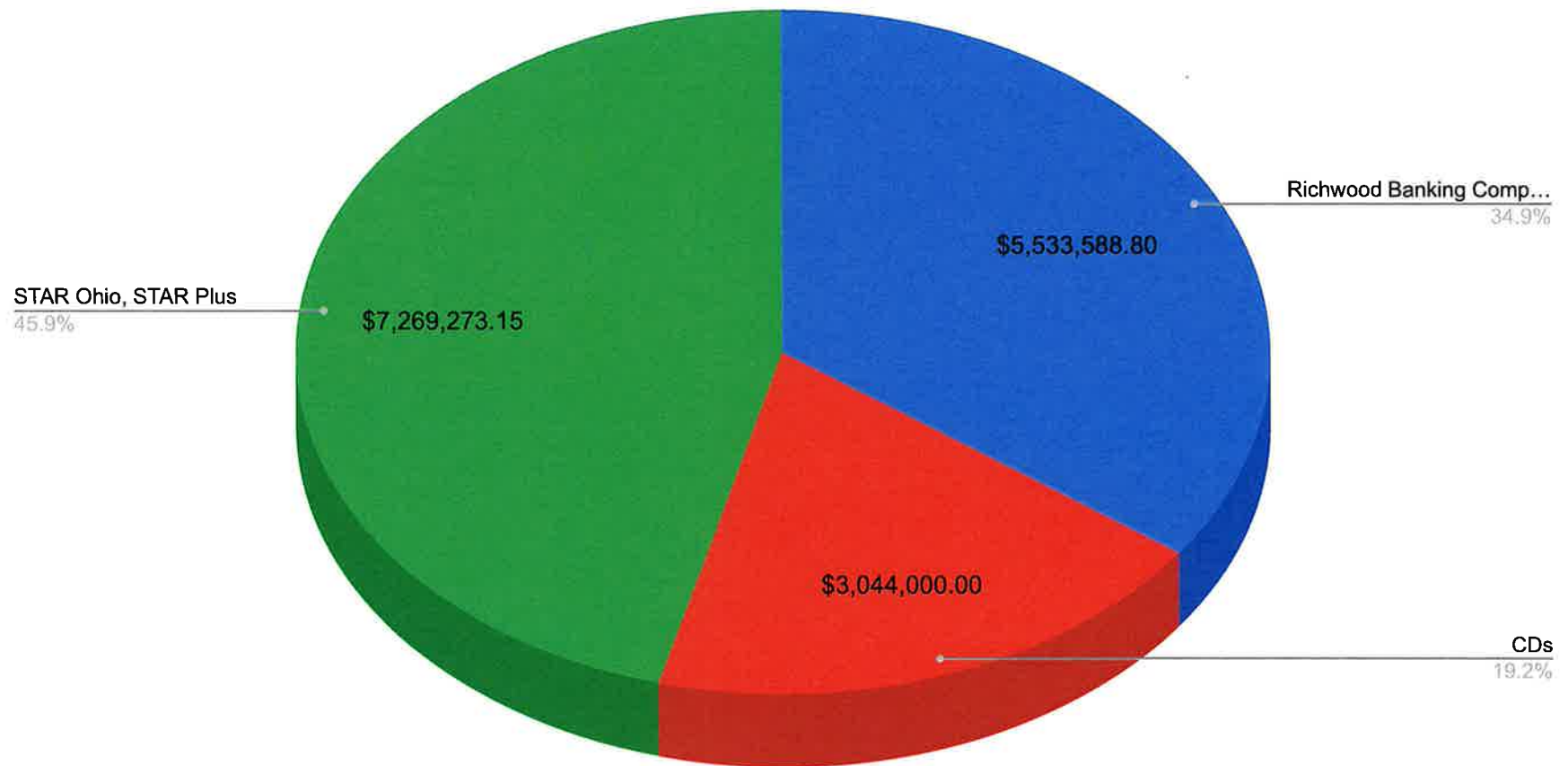
# INVESTMENT

## SUMMARY

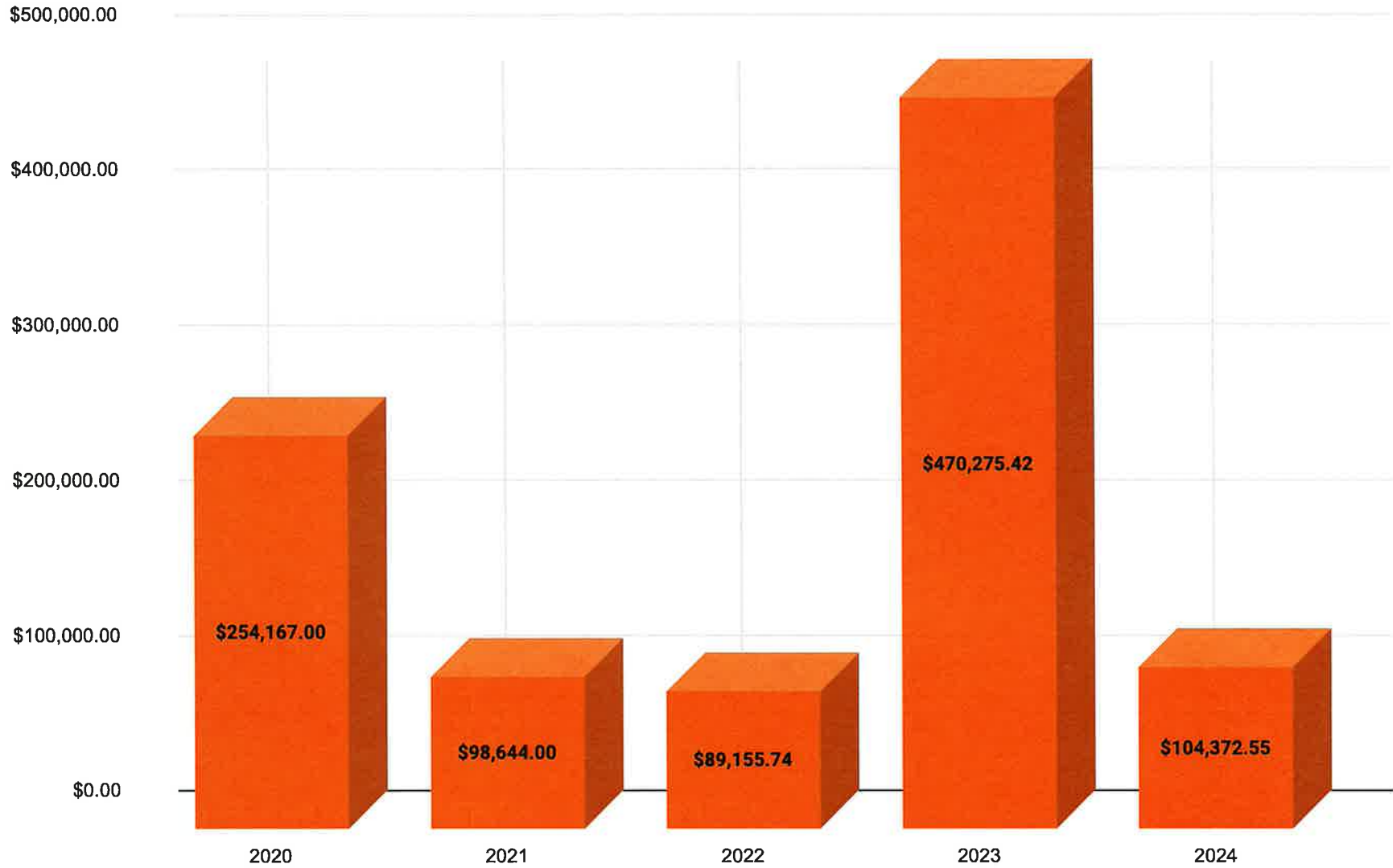


# Disbursement Of Funds

As of 08/31/2023



## Interest Earning Comparison



2024 Earnings As of August 2023

# SUMMARY OF AVAILABLE CASH BY FUND





## Summary of Available Cash Accounting Month - 08/2023

Fund #	Fund Name	Beginning Balance as of 07/01/2023	Receipts	Fiscal Year To Date		Encumbrances	Ending Balance 8/31/2023
				Expenditures			
0010000	General	\$ 10,187,934.19	\$ 2,912,589.15	\$ 2,933,000.82	\$ 1,961,073.55	\$ 8,206,448.97	
0019121	General - HB 412 Supplies	\$ 1,889,680.57	\$ -	\$ 19,187.01	\$ 228,899.38	\$ 1,641,594.18	
0019122	General - HB 412 Capital Outlay	\$ 1,603,977.07	\$ -	\$ 271,775.86	\$ 691,013.23	\$ 641,187.98	
0019123	General - HB 412 Reserve	\$ 334,686.61	\$ -	\$ -	\$ -	\$ 334,686.61	
0020000	Bond Retirement	\$ 400,840.96	\$ 11,707.20	\$ 160.49	\$ 596,430.00	\$ (184,042.33)	
0030000	Permanent Improvement Fund	\$ 308,414.01	\$ 7,514.27	\$ 217,282.37	\$ 268,613.00	\$ (169,967.09)	
0060000	Food Services	\$ 207,479.96	\$ 46,339.89	\$ 110,054.97	\$ 357,660.27	\$ (213,895.39)	
0070000	Scholarships	\$ 198,400.36	\$ 80.29	\$ 9,800.00	\$ 2,500.00	\$ 186,180.65	
0180000	Public School Support	\$ 115,815.98	\$ 5,099.37	\$ 2,689.96	\$ 59,793.09	\$ 58,432.30	
0340000	Capital Maintenance Fund	\$ 613,974.01	\$ -	\$ -	\$ 151,261.80	\$ 462,712.21	
0709021	Impact60/Daniels - FY 2021	\$ 44,415.83	\$ -	\$ -	\$ 41,508.04	\$ 2,907.79	
2000000	Activity Accounts - Student Managed	\$ 66,534.22	\$ 1,575.00	\$ 886.86	\$ 7,430.58	\$ 59,791.78	
3000000	Activity Accounts - Advisor Managed	\$ 168,784.36	\$ 20,857.27	\$ 32,318.83	\$ 209,196.44	\$ (51,873.64)	
4510000	Data Communications Grant	\$ -	\$ 138.30	\$ 138.30	\$ -	\$ -	
4670000	Student Wellness and Success	\$ 275,244.35	\$ -	\$ 15,561.42	\$ 70,986.10	\$ 188,696.83	
4999023	AG School Safety Grant - FY 2023	\$ -	\$ -	\$ -	\$ -	\$ -	
5070000	ESSER (CARES/ARP) Grant	\$ 25,070.02	\$ -	\$ 49,747.63	\$ 22,692.76	\$ (47,370.37)	
5079023	ARP Homeless Targeted Support Grant FY23	\$ -	\$ -	\$ -	\$ 12,000.00	\$ (12,000.00)	
5160000	IDEA Part B	\$ 1,505.29	\$ 34,374.37	\$ 38,069.28	\$ -	\$ (2,189.62)	
5169222	IDEA-B ARP Grant	\$ -	\$ -	\$ -	\$ -	\$ -	
5720000	Title I Grant	\$ 514.10	\$ 12,457.70	\$ 26,175.73	\$ 300.00	\$ (13,503.93)	
5720100	Expanding Opportunities	\$ -	\$ -	\$ -	\$ -	\$ -	
5840000	Title IV-A - Student Support	\$ -	\$ -	\$ 2,216.00	\$ 10,558.88	\$ (12,774.88)	
5870000	Preschool Disabilities Grant	\$ -	\$ -	\$ -	\$ -	\$ -	
5879222	Preschool Disabilities ARP Grant	\$ -	\$ 655.20	\$ 655.20	\$ -	\$ -	
5900000	Title II-A	\$ -	\$ -	\$ -	\$ -	\$ -	
599-9023	School Safety Grant - FY 2023	\$ 17,985.76	\$ -	\$ -	\$ 17,985.76	\$ -	
599-9123	NLSP Cafeteria Equipment Grant FY 23	\$ -	\$ -	\$ 35,000.00	\$ -	\$ (35,000.00)	
<b>Totals</b>		<b>\$ 16,461,257.65</b>	<b>\$ 3,053,388.01</b>	<b>\$ 3,764,720.73</b>	<b>\$ 4,709,902.88</b>	<b>\$ 11,040,022.05</b>	

## Summary of Available Cash Accounting Month - 08/2023

Curent Month Activity

Fund #	Fund Name	Beginning Balance as of 08/01/2023	Receipts	Current Month Expenditures	Encumbrances	Ending Balance 8/31/2023
0010000	General	\$ 10,605,921.39	\$ 1,090,569.93	\$ 1,528,968.80	\$ 1,961,073.55	\$ 8,206,448.97
0019121	General - HB 412 Supplies	\$ 1,876,867.75	\$ -	\$ 6,374.19	\$ 228,899.38	\$ 1,641,594.18
0019122	General - HB 412 Capital Outlay	\$ 1,359,109.82	\$ -	\$ 26,908.61	\$ 691,013.23	\$ 641,187.98
0019123	General - HB 412 Reserve	\$ 334,686.61	\$ -	\$ -	\$ -	\$ 334,686.61
0020000	Bond Retirement	\$ 400,840.96	\$ 11,707.20	\$ 160.49	\$ 596,430.00	\$ (184,042.33)
0030000	Permanent Improvement Fund	\$ 150,009.51	\$ 7,514.27	\$ 58,877.87	\$ 268,613.00	\$ (169,967.09)
0060000	Food Services	\$ 168,207.44	\$ 39,359.12	\$ 63,801.68	\$ 357,660.27	\$ (213,895.39)
0070000	Scholarships	\$ 194,441.68	\$ 38.97	\$ 5,800.00	\$ 2,500.00	\$ 186,180.65
0180000	Public School Support	\$ 115,718.60	\$ 4,951.80	\$ 2,445.01	\$ 59,793.09	\$ 58,432.30
0340000	Capital Maintenance Fund	\$ 613,974.01	\$ -	\$ -	\$ 151,261.80	\$ 462,712.21
0709021	Impact60/Daniels - FY 2021	\$ 44,415.83	\$ -	\$ -	\$ 41,508.04	\$ 2,907.79
2000000	Activity Accounts - Student Managed	\$ 66,139.72	\$ 1,575.00	\$ 492.36	\$ 7,430.58	\$ 59,791.78
3000000	Activity Accounts - Advisor Managed	\$ 173,284.16	\$ 14,058.27	\$ 30,019.63	\$ 209,196.44	\$ (51,873.64)
4510000	Data Communications Grant	\$ -	\$ -	\$ -	\$ -	\$ -
4670000	Student Wellness and Success	\$ 267,049.84	\$ -	\$ 7,366.91	\$ 70,986.10	\$ 188,696.83
4999023	AG School Safety Grant - FY 2023	\$ -	\$ -	\$ -	\$ -	\$ -
5070000	ESSER (CARES/ARP) Grant	\$ 6,265.32	\$ -	\$ 30,942.93	\$ 22,692.76	\$ (47,370.37)
5079023	ARP Homeless Targeted Support Grant FY23	\$ -	\$ -	\$ -	\$ 12,000.00	\$ (12,000.00)
5160000	IDEA Part B	\$ (27,154.13)	\$ 34,374.37	\$ 9,409.86	\$ -	\$ (2,189.62)
5169222	IDEA-B ARP Grant	\$ -	\$ -	\$ -	\$ -	\$ -
5720000	Title I Grant	\$ (12,457.70)	\$ 12,457.70	\$ 13,203.93	\$ 300.00	\$ (13,503.93)
5720100	Expanding Opportunities	\$ -	\$ -	\$ -	\$ -	\$ -
5840000	Title IV-A - Student Support	\$ -	\$ -	\$ 2,216.00	\$ 10,558.88	\$ (12,774.88)
5870000	Preschool Disabilities Grant	\$ -	\$ -	\$ -	\$ -	\$ -
5879222	Preschool Disabilities ARP Grant	\$ (655.20)	\$ 655.20	\$ -	\$ -	\$ -
5900000	Title II-A	\$ -	\$ -	\$ -	\$ -	\$ -
599-9023	School Safety Grant - FY 2023	\$ 17,985.76	\$ -	\$ -	\$ 17,985.76	\$ -
599-9123	NLSP Cafeteria Equipment Grant FY 23	\$ -	\$ -	\$ 35,000.00	\$ -	\$ (35,000.00)
<b>Totals</b>		<b>\$ 16,354,651.37</b>	<b>\$ 1,217,261.83</b>	<b>\$ 1,821,988.27</b>	<b>\$ 4,709,902.88</b>	<b>\$ 11,040,022.05</b>

## Cash Financial Report

### Accounting Month - 08/2023

Fund #	Fund Name	Beginning Balance		Fiscal Year To Date		Ending Balance
		as of 07/01/2023		Receipts	Expenditures	8/31/2023
0010000	General	\$ 10,187,934.19	\$	2,912,589.15	\$ 2,933,000.82	\$ 10,167,522.52
0019121	General - HB 412 Supplies	\$ 1,889,680.57	\$	-	\$ 19,187.01	\$ 1,870,493.56
0019122	General - HB 412 Capital Outlay	\$ 1,603,977.07	\$	-	\$ 271,775.86	\$ 1,332,201.21
0019123	General - HB 412 Reserve	\$ 334,686.61	\$	-	\$ -	\$ 334,686.61
0020000	Bond Retirement	\$ 400,840.96	\$	11,707.20	\$ 160.49	\$ 412,387.67
0030000	Permanent Improvement Fund	\$ 308,414.01	\$	7,514.27	\$ 217,282.37	\$ 98,645.91
0060000	Food Services	\$ 207,479.96	\$	46,339.89	\$ 110,054.97	\$ 143,764.88
0070000	Scholarships	\$ 198,400.36	\$	80.29	\$ 9,800.00	\$ 188,680.65
0180000	Public School Support	\$ 115,815.98	\$	5,099.37	\$ 2,689.96	\$ 118,225.39
0340000	Capital Maintenance Fund	\$ 613,974.01	\$	-	\$ -	\$ 613,974.01
0709021	Impact60/Daniels - FY 2021	\$ 44,415.83	\$	-	\$ -	\$ 44,415.83
2000000	Activity Accounts - Student Managed	\$ 66,534.22	\$	1,575.00	\$ 886.86	\$ 67,222.36
3000000	Activity Accounts - Advisor Managed	\$ 168,784.36	\$	20,857.27	\$ 32,318.83	\$ 157,322.80
4510000	Data Communications Grant	\$ -	\$	138.30	\$ 138.30	\$ -
4670000	Student Wellness and Success	\$ 275,244.35	\$	-	\$ 15,561.42	\$ 259,682.93
4999023	AG School Safety Grant - FY 2023	\$ -	\$	-	\$ -	\$ -
5070000	ESSER (CARES/ARP) Grant	\$ 25,070.02	\$	-	\$ 49,747.63	\$ (24,677.61)
5079023	ARP Homeless Targeted Support Grant FY	\$ -	\$	-	\$ -	\$ -
5160000	IDEA Part B	\$ 1,505.29	\$	34,374.37	\$ 38,069.28	\$ (2,189.62)
5169222	IDEA-B ARP Grant	\$ -	\$	-	\$ -	\$ -
5720000	Title I Grant	\$ 514.10	\$	12,457.70	\$ 26,175.73	\$ (13,203.93)
5720100	Expanding Opportunities	\$ -	\$	-	\$ -	\$ -
5840000	Title IV-A - Student Support	\$ -	\$	-	\$ 2,216.00	\$ (2,216.00)
5870000	Preschool Disabilities Grant	\$ -	\$	-	\$ -	\$ -
5879222	Preschool Disabilities ARP Grant	\$ -	\$	655.20	\$ 655.20	\$ -
5900000	Title II-A	\$ -	\$	-	\$ -	\$ -
599-9023	School Safety Grant - FY 2023	\$ 17,985.76	\$	-	\$ -	\$ 17,985.76
599-9123	NLSP Cafeteria Equipment Grant FY 23	\$ -	\$	-	\$ 35,000.00	\$ (35,000.00)
<b>Totals</b>		<b>\$ 16,461,257.65</b>	<b>\$</b>	<b>3,053,388.01</b>	<b>\$ 3,764,720.73</b>	<b>\$ 15,749,924.93</b>

## North Union Local Schools August 2023 Fund Balances

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
001-0000	General Fund	\$ 10,187,934.19	\$ 1,090,569.93	\$ 2,912,589.15	\$ 1,528,968.80	\$ 2,933,000.82	\$ 10,167,522.52	\$ 1,961,073.55	\$ 8,206,448.97
001-9121	HB 412 Supplies, Textbooks	1,889,680.57	0.00	0.00	6,374.19	19,187.01	1,870,493.56	228,899.38	1,641,594.18
001-9122	HS 412 Capital Outlay	1,603,977.07	0.00	0.00	26,908.61	271,775.86	1,332,201.21	691,013.23	641,187.98
001-9123	HS 412 Reserve Fund	334,686.61	0.00	0.00	0.00	0.00	334,686.61	0.00	334,686.61
002-0000	Bond Retirement Fund	400,840.96	11,707.20	11,707.20	160.49	160.49	412,387.67	596,430.00	(184,042.33)
003-0000	Permanent Improvement	308,414.01	7,514.27	7,514.27	58,877.87	217,282.37	98,645.91	268,613.00	(169,967.09)
006-0000	Food Services	207,479.96	39,359.12	46,339.89	63,801.68	110,054.97	143,764.88	357,660.27	(213,895.39)
007-9005	McMahon/Mike's Roof Scholarship	500.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
007-9006	Craig Cooley Scholarship	4,762.97	0.00	0.00	0.00	0.00	4,762.97	0.00	4,762.97
007-9007	Kevin Smith Scholarship	6,000.00	0.00	0.00	1,500.00	1,500.00	4,500.00	0.00	4,500.00
007-9010	Byhalia-York Scholarship	2,350.00	0.00	0.00	0.00	0.00	2,350.00	0.00	2,350.00
007-9012	RICHWOOD POLICE SCHOLARSHIP FUND	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00
007-9013	YOUNG MUSIC/PERFORMING ARTS SCHOLARSHIP FUND	2,000.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
007-9014	RICHWOOD GARDEN CLUB SCHOLARSHIP	500.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
007-9017	CALEB DELP MEMORIAL SCHOLARSHIP	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
007-9019	PATRICIA WARNER HOUK SCHOLARSHIP	85,715.54	0.00	0.00	0.00	0.00	85,715.54	0.00	85,715.54
007-9021	RUTH B. WELLER MEMORIAL SCHOLARSHIP	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00
007-9022	ARTS MEMORIAL SCHOLARSHIP	2,348.00	0.00	0.00	0.00	500.00	1,848.00	0.00	1,848.00
007-9023	JAYCOB R. FOX SCHOLARSHIP FUND	500.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
007-9126	JOSHUA O'REILLY MEMORIAL SCHOLARSHIP FUND	1,400.00	0.00	0.00	300.00	300.00	1,100.00	0.00	1,100.00
007-9127	RESEARCH & DESIGN STIMULATION SCHOLARSHIP	5,000.00	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00
007-9128	PATRICK LIGGACY/NULL SCHOLARSHIP FUND	1,000.00	0.00	0.00	500.00	500.00	500.00	0.00	500.00
007-9999	Parrott Scholarship Fund	78,823.85	38.97	80.29	1,000.00	2,000.00	76,904.14	0.00	76,904.14
018-9050	Public School Support - MS	17,589.91	0.00	49.19	0.00	220.00	17,419.10	1,657.50	15,761.60
018-9060	Public School Support - HS	17,927.01	2,550.00	2,599.19	1,289.27	1,314.22	19,211.98	9,063.75	10,148.23
018-9070	NU Elementary Princ Acct	80,299.06	2,401.80	2,450.99	1,155.74	1,155.74	81,594.31	49,071.84	32,522.47
034-0000	Capital Maintenance Fund	613,974.01	0.00	0.00	0.00	0.00	613,974.01	151,261.80	462,712.21
070-9021	IMPACT60/DANIELS - FY 2021 FUND	44,415.83	0.00	0.00	0.00	0.00	44,415.83	41,508.04	2,907.79
200-9013	CLASS OF 2013	164.41	0.00	0.00	0.00	0.00	164.41	0.00	164.41
200-9014	CLASS OF 2014	1,122.91	0.00	0.00	0.00	0.00	1,122.91	0.00	1,122.91
200-9016	CLASS OF 2016	382.66	0.00	0.00	0.00	0.00	382.66	0.00	382.66
200-9017	CLASS OF 2017	60.83	0.00	0.00	0.00	0.00	60.83	0.00	60.83

## North Union Local Schools August 2023 Fund Balances

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9018	CLASS OF 2018	\$ 1,456.10	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,456.10	\$ 0.00	\$ 1,456.10
200-9019	CLASS OF 2019	211.34	0.00	0.00	0.00	0.00	211.34	0.00	211.34
200-9020	CLASS OF 2020	1,398.69	0.00	0.00	0.00	0.00	1,398.69	0.00	1,398.69
200-9021	CLASS OF 2021	3,388.90	0.00	0.00	0.00	0.00	3,388.90	0.00	3,388.90
200-9022	CLASS OF 2022	5,028.99	0.00	0.00	0.00	0.00	5,028.99	0.00	5,028.99
200-9023	CLASS OF 2023	3,894.40	0.00	0.00	0.00	394.50	3,499.90	605.50	2,894.40
200-9024	CLASS OF 2024	9,092.56	0.00	0.00	117.36	117.36	8,975.20	2.00	8,973.20
200-9025	CLASS OF 2025	2,580.00	505.00	505.00	0.00	0.00	3,085.00	102.00	2,983.00
200-9026	CLASS OF 2026	500.00	500.00	500.00	0.00	0.00	1,000.00	2.00	998.00
200-9027	CLASS OF 2027	0.00	500.00	500.00	0.00	0.00	500.00	0.00	500.00
200-9050	Student Act - MS St Council	3,913.40	0.00	0.00	0.00	0.00	3,913.40	1,000.00	2,913.40
200-9111	Art Club	2,129.64	0.00	0.00	0.00	0.00	2,129.64	2.00	2,127.64
200-9141	National Honor Society	436.41	0.00	0.00	0.00	0.00	436.41	402.00	34.41
200-9330	HS FFA	16,873.75	70.00	70.00	0.00	0.00	16,943.75	3,630.00	13,313.75
200-9350	Industrial Arts Club	542.79	0.00	0.00	0.00	0.00	542.79	0.00	542.79
200-9370	HS BPA	2,834.42	0.00	0.00	0.00	0.00	2,834.42	2.00	2,832.42
200-9610	HS Student Council	8,533.83	0.00	0.00	375.00	375.00	8,158.83	1,679.08	6,479.75
200-9630	SOS (STUDENTS OF SERVICE) CLUB	47.75	0.00	0.00	0.00	0.00	47.75	2.00	45.75
200-9680	HS Yearbook	1,940.44	0.00	0.00	0.00	0.00	1,940.44	2.00	1,938.44
300-9000	MHUC ATHLETIC RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)
300-9050	MS Athletic Department	41,868.56	2,160.00	3,160.00	4,561.20	4,650.20	40,378.36	21,670.28	18,708.08
300-9060	HS Athletic Department	74,908.90	11,158.27	16,880.27	23,599.23	25,809.43	65,979.74	152,192.36	(86,212.62)
300-9117	North Union Robotics Club	33,644.79	0.00	0.00	1,859.20	1,859.20	31,785.59	12,140.80	19,644.79
300-9134	HS Marching Band	4,692.40	0.00	0.00	0.00	0.00	4,692.40	277.00	4,415.40
300-9137	HS Show Choir	6,349.08	740.00	817.00	0.00	0.00	7,166.08	254.00	6,912.08
300-9139	Drama - Music Production	6,840.58	0.00	0.00	0.00	0.00	6,840.58	2,660.00	4,180.58
300-9190	HS In The Know	480.05	0.00	0.00	0.00	0.00	480.05	2.00	478.05
451-9023	NETWORK CONNECTIVITY FY 2023 GRANT	0.00	0.00	138.30	0.00	138.30	0.00	0.00	0.00
467-9020	STUDENT WELLNESS & SUCCESS FY 2020	10,442.85	0.00	0.00	0.00	501.76	9,941.09	7,536.05	2,405.04
467-9021	STUDENT WELLNESS & SUCCESS FY 2021	264,801.50	0.00	0.00	7,366.91	15,059.66	249,741.84	63,450.05	186,291.79
507-9022	ESSER III - ARP FUNDS	24,587.49	0.00	0.00	11,796.91	25,566.67	(979.18)	22,692.76	(23,671.94)
507-9023	ARP HOMELESS TARGETED SUPPORT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	(12,000.00)
507-9121	ESSER - ROUND 2 FUNDS	482.53	0.00	0.00	19,146.02	24,180.96	(23,698.43)	0.00	(23,698.43)
516-9023	IDEA-B FEDERAL GRANT FY 2023	1,505.29	34,374.37	34,374.37	7,220.24	35,879.66	0.00	0.00	0.00
516-9024	IDEA-B FEDERAL GRANT FY 2024	0.00	0.00	0.00	2,189.62	2,189.62	(2,189.62)	0.00	(2,189.62)
572-9023	TITLE I FY 2023	514.10	12,457.70	12,457.70	13,203.93	26,175.73	(13,203.93)	0.00	(13,203.93)

## North Union Local Schools August 2023 Fund Balances

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
572-9024	TITLE I FY 2024	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 300.00	\$ (300.00)
584-9024	TITLE IV-A - STUDENT SUPPORT FY 2024	0.00	0.00	0.00	2,216.00	2,216.00	(2,216.00)	10,558.88	(12,774.88)
587-9222	ARP PRESCHOOL DISABILITIES FY 2022 FEDERAL GRANT	0.00	655.20	655.20	0.00	655.20	0.00	0.00	0.00
599-9023	SCHOOL SAFETY GRANT - FY 2023	17,985.76	0.00	0.00	0.00	0.00	17,985.76	17,985.76	0.00
599-9123	NLSP CAFETERIA EQUIPMENT GRANT FY 2023	0.00	0.00	0.00	35,000.00	35,000.00	(35,000.00)	0.00	(35,000.00)
<b>Grand Total</b>		<b>16,461,257.65</b>	<b>\$ 1,217,261.83</b>	<b>\$ 3,053,388.01</b>	<b>\$ 1,821,988.27</b>	<b>\$ 3,764,720.73</b>	<b>15,749,924.93</b>	<b>\$ 4,709,902.88</b>	<b>\$ 11,040,022.05</b>

**2023-2024  
FINANCIAL FORECASTS  
AND  
ACTUALS**

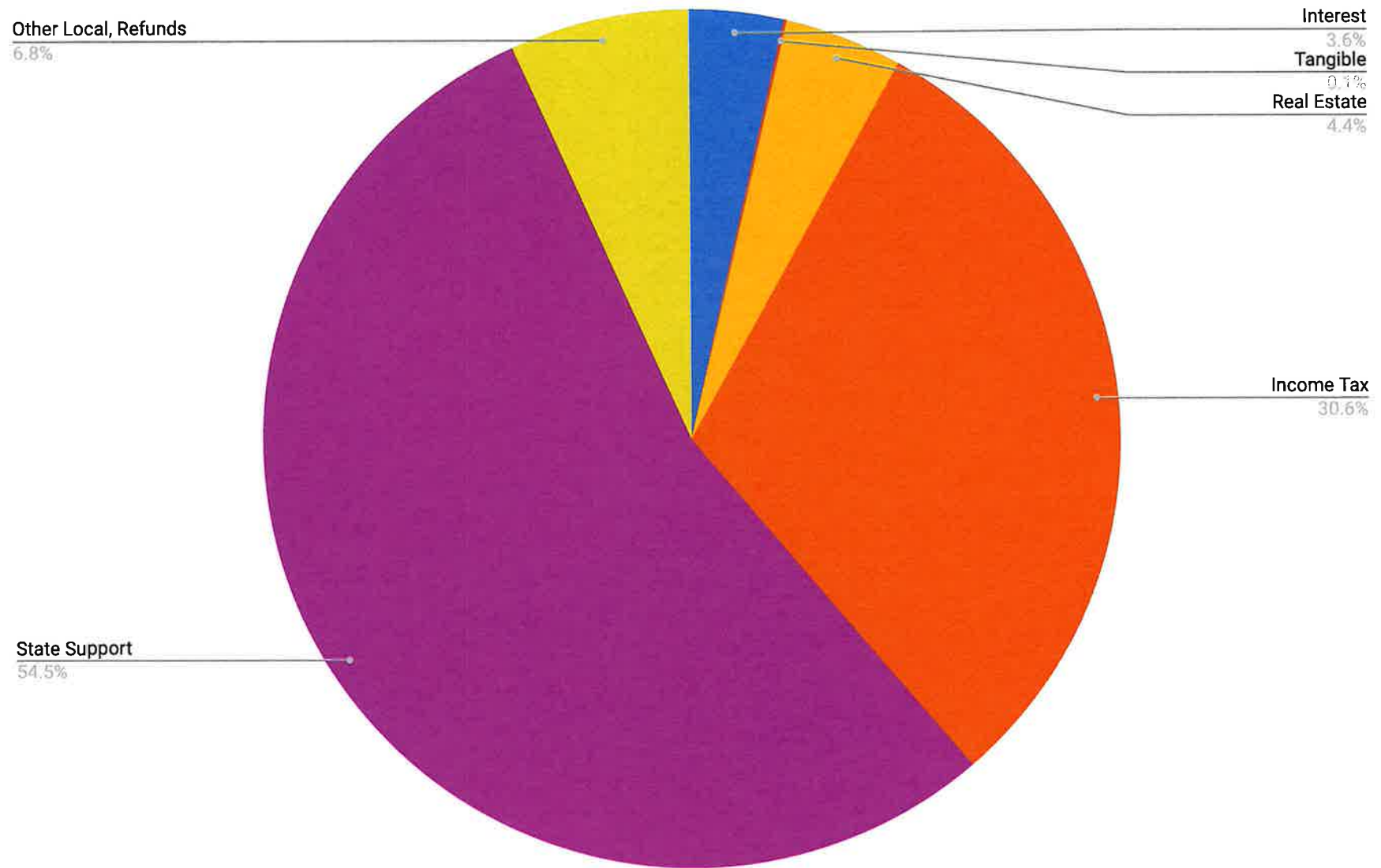






# North Union Revenue Breakdown

July 2023 - August 2023



# North Union Expenditure Breakdown

July 2023 - August 2023

Other Expenditures

1.6%

Capital Outlay

5.2%

Supplies

1.9%

Purchased Services

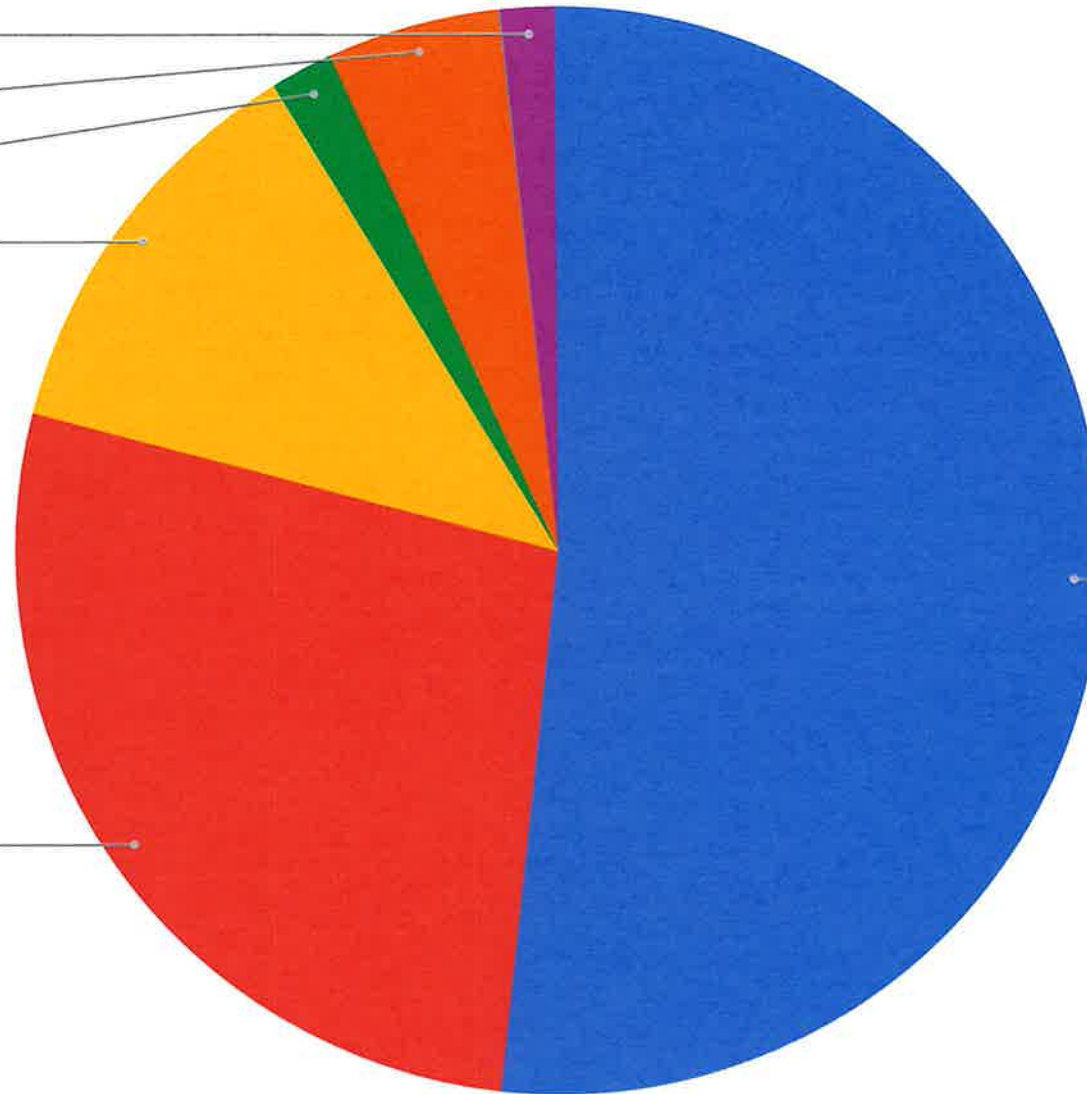
12.2%

Benefits

27.4%

Salaries

51.7%



**VARIANCE**

**REPORT**



**North Union LSD  
Variance Comparison  
FY 2023 vs. FY 2024**

**FYTD vs FYTD**

	<u>23</u>	<u>24</u>	<u>Variance</u>	<u>Explanation</u>
<b>BEGINNING CASH BALANCE</b>	\$12,900,580	\$14,016,278	\$1,115,698	Higher Beginning Balance
<b>RECEIPTS:</b>				
<b>LOCAL SOURCES:</b>				
<b>Real Estate</b>	\$120,062	\$129,493	\$9,431	Higher Delaware County Settlement
<b>Personal Tangible</b>	\$2,756	\$2,833	\$77	Higher Utility Personal Property Settlement - Delaware County
<b>Investment Earnings</b>	\$39,454	\$104,373	\$64,919	Much Higher Interest Rates
<b>Income Tax</b>	\$972,558	\$890,366	<b>-\$82,192</b>	Lower Incoem Tax Settlement, Timing of Certian Tax Payers
<b>Other</b>	\$19,384	\$129,807	\$110,423	Medicaid Settlement Timing
<b>STATE SOURCES:</b>				
<b>Foundation Program</b>	\$1,476,994	\$1,488,624	\$11,630	Slightly Higher, Higher Casino Revenue
<b>Rollback/Homestead</b>	\$0	\$0	\$0	
<b>Other</b>	\$99,318	\$99,374	\$56	Slightly Higher, Higher Casino Revenue
<b>TRANSFERS:</b>				
<b>Transfers/Adv In</b>	\$0	\$0	\$0	
<b>Prior Year Refund</b>	\$2,291	\$67,720	\$65,429	SERS Refund
<b>TOTAL RECEIPTS:</b>	\$2,732,817	\$2,912,589	\$179,772	Higher In Almost Every Category
<b>TOTAL REC + CASH BALANCE</b>	\$15,633,397	\$16,928,868	\$1,295,471	Higher Beginning Balance, Higher Revenue
<b>EXPENDITURES:</b>				
<b>Salary/Wages</b>	\$1,628,428	\$1,667,979	<b>-\$39,551</b>	Higher - Higher Salaries, Negotiated Agreement, Timing of New Staff First Pay
<b>Fringe Benefits</b>	\$816,137	\$882,652	<b>-\$66,515</b>	Higher Costs, Higher Insurance Charges, More Utilizing Insurance Coverage
<b>Purchased Services</b>	\$362,188	\$392,598	<b>-\$30,410</b>	Higher - Timing of Electric Bills, META Invoice
<b>Supplies/Materials</b>	\$195,788	\$60,746	\$135,042	Lower At This Time
<b>Capital Outlay/Equipment</b>	\$70,409	\$166,385	<b>-\$95,976</b>	Playground Project
<b>Transfers/Adv. Out</b>	\$1,000	\$1,000	\$0	
<b>Other</b>	\$54,156	\$52,605	\$1,551	Timing of Exp. Adj - ESC Costs
<b>TOTAL EXPENDITURES:</b>	\$3,128,106	\$3,223,964	<b>-\$95,858</b>	Higher Salaries, Benefits, Playground Project, Higher Service Costs
<b>ENDING CASH BALANCE:</b>	\$12,505,291	\$13,704,904	\$1,199,613	Higher Revenue, Higher Beginning Balance

**North Union LSD  
Variance Comparison  
FY 2023 vs. FY 2024**

Month vs Month				
	August 2022	August 2023	Variance	Explanation
<b>BEGINNING CASH BALANCE</b>	\$13,075,549	\$14,176,586	\$1,101,037	Higher Beginning Balance
<b>RECEIPTS:</b>				
<b>LOCAL SOURCES:</b>				
<b>Real Estate</b>	\$120,062	\$129,493	\$9,431	Higher Delaware County Settlement
<b>Personal Tangible</b>	\$2,756	\$2,833	\$77	Higher Delaware County UPP Settlement
<b>Investment Earnings</b>	\$21,746	\$59,447	\$37,701	Interest Rates Are Much Higher At This Time
<b>Income Tax</b>	\$0	\$0	\$0	
<b>Other</b>	\$10,669	\$10,479	-\$190	Slightly Lower Other, Imaterial
<b>STATE SOURCES:</b>				
<b>Foundation Program</b>	\$763,390	\$775,068	\$11,678	Currently Higher, Higher Casino Payment
<b>Rollback/Homestead</b>	\$0	\$0	\$0	
<b>Other</b>	\$49,659	\$49,819	\$160	Currently Slightly Higher
<b>TRANSFERS:</b>				
<b>Transfers/Adv In</b>	\$0	\$0	\$0	
<b>Prior Year Refund</b>	\$2,275	\$63,431	\$61,156	SERS Refund
<b>TOTAL RECEIPTS:</b>	\$970,557	\$1,090,570	\$120,013	SERS Refund, State Payments, Interest Earnings, Delaware R/E
<b>TOTAL REC + CASH BALANCE</b>	\$14,046,106	\$15,267,156	\$1,221,050	Higher Receipts This Month, Higher Beginning Balance
<b>EXPENDITURES:</b>				
<b>Salary/Wages</b>	\$813,035	\$841,205	-\$28,170	Higher Salaries, Timing of New Staff First pay
<b>Fringe Benefits</b>	\$403,289	\$436,204	-\$32,915	Higher Medical Insurance Costs, Payroll Taxes, Retirement
<b>Purchased Services</b>	\$144,098	\$239,957	-\$95,859	Timing of Invoices - Higher This Month - Electric Bills
<b>Supplies/Materials</b>	\$84,477	\$20,883	\$63,594	Lower This Month, Timing
<b>Capital Outlay/Equipment</b>	\$56,703	\$687	\$56,016	Lower, Last Year Purchased the Pilot This Month
<b>Transfers/Adv. Out</b>	\$1,000	\$1,000	\$0	
<b>Other</b>	\$38,213	\$22,315	\$15,898	Expenditure Adjustment For ESC Services
<b>TOTAL EXPENDITURES:</b>	\$1,540,815	\$1,562,252	-\$21,437	Higher Salary, Benefits, Service Costs
<b>ENDING CASH BALANCE:</b>	\$12,505,291	\$13,704,904	\$1,199,613	Higher Revenue, Beginning Balance

# FIVE YEAR FINANCIAL FORECAST



**NORTH UNION LOCAL SCHOOLS FIVE-YEAR FORECAST**

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>
<b>OPERATIONAL REVENUE</b>							
Real Estate Taxes	\$5,042,726	\$5,536,392	\$6,011,365	\$6,052,774	\$6,233,126	\$6,367,137	\$6,416,694
Utility Property	\$490,777	\$512,200	\$557,486	\$548,639	\$565,314	\$588,277	\$611,922
Income Taxes	\$2,414,405	\$2,804,054	\$2,832,095	\$2,860,415	\$2,889,020	\$2,917,910	\$2,947,089
Other Local Revenue	\$502,239	\$410,479	\$529,480	\$529,480	\$529,480	\$529,480	\$529,480
State Foundation Program	\$8,642,039	\$8,663,808	\$8,664,732	\$8,665,669	\$8,666,615	\$8,667,570	\$8,668,534
Rollback & Homestead Program	\$703,513	\$774,088	\$808,948	\$767,662	\$774,919	\$794,572	\$801,431
Other State Revenue	\$605,373	\$596,790	\$596,790	\$596,790	\$596,790	\$596,790	\$596,790
Investment Earnings	\$89,156	\$470,275	\$479,681	\$470,087	\$460,685	\$451,471	\$442,442
Other Non-Operating Revenue	\$60,240	\$46,589	\$46,589	\$46,589	\$46,589	\$46,589	\$46,589
<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$18,550,468</b>	<b>\$19,814,676</b>	<b>\$20,527,166</b>	<b>\$20,538,105</b>	<b>\$20,762,538</b>	<b>\$20,959,796</b>	<b>\$21,060,971</b>
<b>OPERATIONAL EXPENSES</b>							
Salaries and Wages	\$9,950,143	\$10,113,260	\$10,509,159	\$11,215,980	\$11,699,728	\$12,208,354	\$12,739,254
Fringe Benefits	\$4,322,518	\$4,718,036	\$4,771,369	\$5,549,507	\$5,998,520	\$6,484,366	\$7,013,976
Purchased Services	\$2,504,373	\$2,487,974	\$2,612,374	\$2,742,992	\$2,880,142	\$3,024,149	\$3,175,357
Supplies/Materials	\$693,420	\$744,159	\$856,367	\$845,435	\$861,457	\$904,530	\$949,756
Capital Outlay/Equipment	\$335,085	\$457,618	\$941,024	\$746,974	\$603,222	\$609,781	\$616,669
Other Expenses	\$214,473	\$176,930	\$196,250	\$196,250	\$196,250	\$196,250	\$196,250
Transfers/Advances	\$101,000	\$1,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>TOTAL OPERATIONAL EXPENSES</b>	<b>\$18,121,011</b>	<b>\$18,698,977</b>	<b>\$19,906,543</b>	<b>\$21,317,138</b>	<b>\$22,259,319</b>	<b>\$23,447,430</b>	<b>\$24,711,262</b>
<b>OPERATIONAL PROFIT/LOSS</b>	<b>\$429,457</b>	<b>\$1,115,699</b>	<b>\$620,623</b>	<b>-\$779,033</b>	<b>-\$1,496,781</b>	<b>-\$2,487,634</b>	<b>-\$3,650,291</b>
Add Beginning Cash	\$12,471,122	\$12,900,579	\$14,016,278	\$14,636,901	\$13,857,868	\$12,361,087	\$9,873,453
<b>ENDING CASH BALANCE</b>	<b>\$12,900,579</b>	<b>\$14,016,278</b>	<b>\$14,636,901</b>	<b>\$13,857,868</b>	<b>\$12,361,087</b>	<b>\$9,873,453</b>	<b>\$6,223,161</b>
LESS ENCUMBRANCES	\$961,389	\$1,121,884	\$1,121,884	\$1,121,884	\$1,121,884	\$1,121,884	\$1,121,884
<b>ENDING AVAILABLE CASH BALANCE</b>	<b>\$11,939,190</b>	<b>\$12,894,394</b>	<b>\$13,515,016</b>	<b>\$12,735,984</b>	<b>\$11,239,203</b>	<b>\$8,751,568</b>	<b>\$5,101,277</b>
	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>

# CURRENT MONTH'S CHECK REGISTER





## North Union Local Schools August 2023 AP Check Register

Primary Name	Check #	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
APPLE AWARDS	91053	8/10/2023	ACCOUNTS_PAYABLE	\$ 151.03	Check	9/1/2023	RECONCILED	
AQUA SYSTEMS	91054	8/10/2023	ACCOUNTS_PAYABLE	49.90	Check	9/1/2023	RECONCILED	
AUSTIN SOUTHWARD B.A.S.A.	91055	8/10/2023	ACCOUNTS_PAYABLE	2,500.00	Check	9/1/2023	RECONCILED	
	91056	8/10/2023	ACCOUNTS_PAYABLE	1,836.64	Check	9/1/2023	RECONCILED	
BEVERLY WASSERBECK	91057	8/10/2023	ACCOUNTS_PAYABLE	463.00	Check	9/1/2023	RECONCILED	
BRIAN TERRILL	91058	8/10/2023	ACCOUNTS_PAYABLE	272.50	Check	9/1/2023	RECONCILED	
BRICKER GRAYDON LLP	91059	8/10/2023	ACCOUNTS_PAYABLE	1,085.50	Check	9/1/2023	RECONCILED	
C & T DESIGN & EQUIPMENT	91060	8/10/2023	ACCOUNTS_PAYABLE	54,708.94	Check	9/1/2023	RECONCILED	
CANDACE HUNT	91061	8/10/2023	ACCOUNTS_PAYABLE	191.93	Check	9/1/2023	RECONCILED	
CAROLINA BIOLOGICAL SUPPLY	91062	8/10/2023	ACCOUNTS_PAYABLE	240.98	Check	9/1/2023	RECONCILED	
CAYDEN LASSITER	91063	8/10/2023	ACCOUNTS_PAYABLE	300.00	Check		OUTSTANDING	
FILE 13 AT UCO INDUSTRIES FRONTIER	91064	8/10/2023	ACCOUNTS_PAYABLE	105.95	Check	9/1/2023	RECONCILED	
	91065	8/10/2023	ACCOUNTS_PAYABLE	1,327.65	Check	9/1/2023	RECONCILED	
GARMANN/MILLER & ASSOCIATES	91066	8/10/2023	ACCOUNTS_PAYABLE	4,180.00	Check	9/1/2023	RECONCILED	
GORDON FLESCH COMPANY, INC.	91067	8/10/2023	ACCOUNTS_PAYABLE	8,350.00	Check	9/1/2023	RECONCILED	
GORDON FOODS	91068	8/10/2023	ACCOUNTS_PAYABLE	903.07	Check	9/1/2023	RECONCILED	
HEALTHCARE BILLING SERVICES, I	91069	8/10/2023	ACCOUNTS_PAYABLE	447.89	Check	9/1/2023	RECONCILED	
HERITAGE COOPERATIVE	91070	8/10/2023	ACCOUNTS_PAYABLE	538.51	Check	9/1/2023	RECONCILED	
HYLANT ADMINISTRATIVE SERVICES	91071	8/10/2023	ACCOUNTS_PAYABLE	85,635.00	Check	9/1/2023	RECONCILED	
JARED EVANS	91072	8/10/2023	ACCOUNTS_PAYABLE	127.33	Check	9/1/2023	RECONCILED	
KAYLEE BRESTLE	91073	8/10/2023	ACCOUNTS_PAYABLE	1,000.00	Check	9/1/2023	RECONCILED	
KIMBALL MIDWEST	91074	8/10/2023	ACCOUNTS_PAYABLE	307.54	Check	9/1/2023	RECONCILED	
KIMMEL CLEANERS	91075	8/10/2023	ACCOUNTS_PAYABLE	150.00	Check	9/1/2023	RECONCILED	
KINCAID WASTEWATER SERVICES	91076	8/10/2023	ACCOUNTS_PAYABLE	170.00	Check	9/1/2023	RECONCILED	
LAUREN SEAS	91077	8/10/2023	ACCOUNTS_PAYABLE	195.00	Check	9/1/2023	RECONCILED	
LEARNWELL	91078	8/10/2023	ACCOUNTS_PAYABLE	179.55	Check	9/1/2023	RECONCILED	
MCGRAW HILL	91079	8/10/2023	ACCOUNTS_PAYABLE	206.41	Check	9/1/2023	RECONCILED	
META SOLUTIONS	91080	8/10/2023	ACCOUNTS_PAYABLE	36,391.85	Check	9/1/2023	RECONCILED	
NICK HAJJAR	91081	8/10/2023	ACCOUNTS_PAYABLE	2,000.00	Check	9/1/2023	RECONCILED	
OASSA	91082	8/10/2023	ACCOUNTS_PAYABLE	295.00	Check	9/1/2023	RECONCILED	

## North Union Local Schools

### August 2023 AP Check Register

Primary Name	Check #	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
OHIO EDISON	91083	8/10/2023	ACCOUNTS_PA YABLE	\$ 27,213.45	Check	9/1/2023	RECONCILED	
OHIO VALLEY INTEGRATION SERVIC	91084	8/10/2023	ACCOUNTS_PA YABLE	750.00	Check	9/1/2023	RECONCILED	
PAT'S PRINT SHOP, LLC	91085	8/10/2023	ACCOUNTS_PA YABLE	2,902.00	Check	9/1/2023	RECONCILED	
PEACOCK WATER COND.	91086	8/10/2023	ACCOUNTS_PA YABLE	368.75	Check	9/1/2023	RECONCILED	
PLOTNER HARDWARE	91087	8/10/2023	ACCOUNTS_PA YABLE	237.54	Check	9/1/2023	RECONCILED	
QUILL	91088	8/10/2023	ACCOUNTS_PA YABLE	28.53	Check	9/1/2023	RECONCILED	
RICHARD BAIRD	91089	8/10/2023	ACCOUNTS_PA YABLE	189.81	Check	9/1/2023	RECONCILED	
RICHWOOD AUTO AND TRUCK, LLC	91090	8/10/2023	ACCOUNTS_PA YABLE	1,947.37	Check	9/1/2023	RECONCILED	
RICHWOOD INDEPENDENT FAIR	91091	8/10/2023	ACCOUNTS_PA YABLE	540.00	Check		OUTSTANDING	
RIGHTWAY FOOD SERVICE	91092	8/10/2023	ACCOUNTS_PA YABLE	109.34	Check	9/1/2023	RECONCILED	
ROBOTEVENTS	91093	8/10/2023	ACCOUNTS_PA YABLE	1,859.20	Check	9/1/2023	RECONCILED	
RUMPKE	91094	8/10/2023	ACCOUNTS_PA YABLE	3,722.93	Check	9/1/2023	RECONCILED	
SHEILA'S FLOWERS	91095	8/10/2023	ACCOUNTS_PA YABLE	95.00	Check	9/1/2023	RECONCILED	
SMITH FOODS INC.	91096	8/10/2023	ACCOUNTS_PA YABLE	159.23	Check	9/1/2023	RECONCILED	
SURVEYMONK EY INC.	91097	8/10/2023	ACCOUNTS_PA YABLE	300.00	Check	9/1/2023	RECONCILED	
TERMINIX INTERNATION AL	91098	8/10/2023	ACCOUNTS_PA YABLE	2,261.76	Check	9/1/2023	RECONCILED	
TREASURER OF STATE	91099	8/10/2023	ACCOUNTS_PA YABLE	90.00	Check	9/1/2023	RECONCILED	
TREASURER STATE OF OHIO	91100	8/10/2023	ACCOUNTS_PA YABLE	425.25	Check	9/1/2023	RECONCILED	
VARITRONICS, LLC	91101	8/10/2023	ACCOUNTS_PA YABLE	800.00	Check	9/1/2023	RECONCILED	
VILLAGE OF RICHWOOD	91102	8/10/2023	ACCOUNTS_PA YABLE	406.44	Check	9/1/2023	RECONCILED	
WATER WALKERS INC	91103	8/10/2023	ACCOUNTS_PA YABLE	195.00	Check	9/1/2023	RECONCILED	
WILDCAT PIZZA	91104	8/10/2023	ACCOUNTS_PA YABLE	182.50	Check	9/1/2023	RECONCILED	
KELLYS KITCHEN	91105	8/14/2023	ACCOUNTS_PA YABLE	3,100.00	Check	9/1/2023	RECONCILED	
ACCO BRAND USA LLC	91106	8/17/2023	ACCOUNTS_PA YABLE	996.36	Check	9/1/2023	RECONCILED	
ALEXIS MAENZ	91107	8/17/2023	ACCOUNTS_PA YABLE	1,797.93	Check	9/1/2023	RECONCILED	
BUCKEYE BLEACHER REPAIR	91108	8/17/2023	ACCOUNTS_PA YABLE	6,600.00	Check	9/1/2023	RECONCILED	
BULLSEYE SPECIALTY PRINTING	91109	8/17/2023	ACCOUNTS_PA YABLE	88.50	Check	9/1/2023	RECONCILED	
CARDINAL BUS SALES & SERVICE	91110	8/17/2023	ACCOUNTS_PA YABLE	1,158.02	Check	9/1/2023	RECONCILED	
DARLENE ALLISON	91111	8/17/2023	ACCOUNTS_PA YABLE	50.85	Check	9/1/2023	RECONCILED	
EQUIPARTS CORP	91112	8/17/2023	ACCOUNTS_PA YABLE	341.50	Check	9/1/2023	RECONCILED	

## North Union Local Schools

### August 2023 AP Check Register

Primary Name	Check #	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
ESC OF CENTRAL OHIO	91113	8/17/2023	ACCOUNTS_PAYABLE	\$ 3,683.43	Check	9/1/2023	RECONCILED	
FAIRBANKS LOCAL SCHOOL GAME ONE	91114	8/17/2023	ACCOUNTS_PAYABLE	250.00	Check	9/1/2023	RECONCILED	
GOPHER	91115	8/17/2023	ACCOUNTS_PAYABLE	1,696.91	Check	9/1/2023	RECONCILED	
GORDON FLESCH COMPANY, INC.	91116	8/17/2023	ACCOUNTS_PAYABLE	2,078.16	Check	9/1/2023	RECONCILED	
HENRY SCHEIN, INC.	91117	8/17/2023	ACCOUNTS_PAYABLE	123.00	Check	9/1/2023	RECONCILED	
ILENE MICHA	91118	8/17/2023	ACCOUNTS_PAYABLE	1,494.48	Check	9/1/2023	RECONCILED	
JARED EVANS	91119	8/17/2023	ACCOUNTS_PAYABLE	1,108.00	Check	9/1/2023	RECONCILED	
JUSTIN UFFERMAN	91120	8/17/2023	ACCOUNTS_PAYABLE	34.45	Check	9/1/2023	RECONCILED	
LAUREN SEAS	91121	8/17/2023	ACCOUNTS_PAYABLE	95.96	Check	9/1/2023	RECONCILED	
LUMEN	91122	8/17/2023	ACCOUNTS_PAYABLE	224.01	Check	9/1/2023	RECONCILED	
MEMORIAL OCC. HEALTH PHYS. NEFF	91123	8/17/2023	ACCOUNTS_PAYABLE	19.33	Check	9/1/2023	RECONCILED	
NICK HAJJAR	91124	8/17/2023	ACCOUNTS_PAYABLE	206.00	Check	9/1/2023	RECONCILED	
OHIO EDISON	91125	8/17/2023	ACCOUNTS_PAYABLE	165.45	Check	9/1/2023	RECONCILED	
PAT'S PRINT SHOP, LLC	91126	8/17/2023	ACCOUNTS_PAYABLE	220.14	Check	9/1/2023	RECONCILED	
PICKAWAY COUNTY E.S.C.	91127	8/17/2023	ACCOUNTS_PAYABLE	33,582.70	Check	9/1/2023	RECONCILED	
PIONEER MANUFACTURING COMPANY	91128	8/17/2023	ACCOUNTS_PAYABLE	973.00	Check	9/1/2023	RECONCILED	
PLOTNER HARDWARE	91129	8/17/2023	ACCOUNTS_PAYABLE	60.00	Check	9/1/2023	RECONCILED	
QUILL	91130	8/17/2023	ACCOUNTS_PAYABLE	612.50	Check	9/1/2023	RECONCILED	
RICHIE BOLANDER	91131	8/17/2023	ACCOUNTS_PAYABLE	6.54	Check	9/1/2023	RECONCILED	
RICHWOOD SUBWAY	91132	8/17/2023	ACCOUNTS_PAYABLE	122.29	Check	9/1/2023	RECONCILED	
RIDDELL/ALL AMERICAN SPORTS SCHOOL PRIDE	91133	8/17/2023	ACCOUNTS_PAYABLE	500.00	Check	9/1/2023	RECONCILED	
SIMPLIFIED BOOKKEEPING INC	91134	8/17/2023	ACCOUNTS_PAYABLE	227.50	Check	9/1/2023	RECONCILED	
SPORTS IMPORTS, INC.	91135	8/17/2023	ACCOUNTS_PAYABLE	7,887.58	Check	9/1/2023	RECONCILED	
TREASURER OF STATE	91136	8/17/2023	ACCOUNTS_PAYABLE	110.00	Check	9/1/2023	RECONCILED	
WILDCAT PIZZA	91137	8/17/2023	ACCOUNTS_PAYABLE	240.00	Check	9/1/2023	RECONCILED	
ALLIED RESTAURANT SERV OF OHIO	91138	8/17/2023	ACCOUNTS_PAYABLE	265.20	Check	9/1/2023	RECONCILED	
AMERICAN	91139	8/17/2023	ACCOUNTS_PAYABLE	90.00	Check	9/1/2023	RECONCILED	
	91140	8/17/2023	ACCOUNTS_PAYABLE	103.25	Check	9/1/2023	RECONCILED	
	91141	8/30/2023	ACCOUNTS_PAYABLE	1,205.35	Check		OUTSTANDING	
	91142	8/30/2023	ACCOUNTS_PAYABLE	5.00	Check		OUTSTANDING	

## North Union Local Schools

### August 2023 AP Check Register

Primary Name	Check #	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
RED CROSS ANDERSON'S	91143	8/30/2023	YABLE ACCOUNTS_PA YABLE	\$ 117.36	Check		OUTSTANDING	
ANDREW KOVALESKI	91144	8/30/2023	ACCOUNTS_PA YABLE	325.00	Check	9/1/2023	RECONCILED	
APPLE, INC.	91145	8/30/2023	ACCOUNTS_PA YABLE	687.00	Check		OUTSTANDING	
ASHLEY M. ANDERSON	91146	8/30/2023	ACCOUNTS_PA YABLE	300.00	Check	9/1/2023	RECONCILED	
BENJAMIN LOGAN HIGH SCHOOL	91147	8/30/2023	ACCOUNTS_PA YABLE	120.00	Check		OUTSTANDING	
BLICK ART MATERIALS	91148	8/30/2023	ACCOUNTS_PA YABLE	3,434.15	Check		OUTSTANDING	
BUSHONG DRILLING LLC	91149	8/30/2023	ACCOUNTS_PA YABLE	225.00	Check		OUTSTANDING	
CAROLINA BIOLOGICAL SUPPLY	91150	8/30/2023	ACCOUNTS_PA YABLE	142.04	Check		OUTSTANDING	
COLUMBIA GAS OF OHIO	91151	8/30/2023	ACCOUNTS_PA YABLE	1,344.38	Check		OUTSTANDING	
CYNTHIA GROVE	91152	8/30/2023	ACCOUNTS_PA YABLE	151.11	Check	9/1/2023	RECONCILED	
ELECTRONIC SECURITY SERVICES	91153	8/30/2023	ACCOUNTS_PA YABLE	4,995.00	Check		OUTSTANDING	
ESC OF CENTRAL OHIO	91154	8/30/2023	ACCOUNTS_PA YABLE	3,683.48	Check	9/1/2023	RECONCILED	
FISHER ATHLETIC EQUIPMENT INC.	91155	8/30/2023	ACCOUNTS_PA YABLE	637.74	Check		OUTSTANDING	
G & H THREADS	91156	8/30/2023	ACCOUNTS_PA YABLE	1,072.00	Check		OUTSTANDING	
ILENE MICHA	91157	8/30/2023	ACCOUNTS_PA YABLE	1,108.00	Check	9/1/2023	RECONCILED	
JENNY WANG	91158	8/30/2023	ACCOUNTS_PA YABLE	1,500.00	Check		OUTSTANDING	
JP MOHLER, LLC	91159	8/30/2023	ACCOUNTS_PA YABLE	450.00	Check		OUTSTANDING	
JUSTIN UFFERMAN	91160	8/30/2023	ACCOUNTS_PA YABLE	23.99	Check	9/1/2023	RECONCILED	
LEVAN'S EXCAVATING, INC	91161	8/30/2023	ACCOUNTS_PA YABLE	58,774.95	Check		OUTSTANDING	
NRG BUSINESS MARKETING, LLC	91162	8/30/2023	ACCOUNTS_PA YABLE	1,716.78	Check		OUTSTANDING	
OACAC	91163	8/30/2023	ACCOUNTS_PA YABLE	35.00	Check		OUTSTANDING	
OHIO ALLIANCE OF DUAL	91164	8/30/2023	ACCOUNTS_PA YABLE	125.00	Check		OUTSTANDING	
OHIO DRAIN DOCTORS	91165	8/30/2023	ACCOUNTS_PA YABLE	550.00	Check	9/1/2023	RECONCILED	
OHIO VALLEY INTEGRATION SERVIC	91166	8/30/2023	ACCOUNTS_PA YABLE	1,271.72	Check	9/1/2023	RECONCILED	
OSBA	91167	8/30/2023	ACCOUNTS_PA YABLE	205.00	Check		OUTSTANDING	
PASCO SCIENTIFIC	91168	8/30/2023	ACCOUNTS_PA YABLE	273.00	Check		OUTSTANDING	
PAT'S PRINT SHOP, LLC	91169	8/30/2023	ACCOUNTS_PA YABLE	60.00	Check	9/1/2023	RECONCILED	
PDQ.COM CORPORATION	91170	8/30/2023	ACCOUNTS_PA YABLE	637.50	Check	9/1/2023	RECONCILED	

## North Union Local Schools August 2023 AP Check Register

Primary Name	Check #	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
PICKAWAY COUNTY E.S.C.	91171	8/30/2023	ACCOUNTS_PAYABLE	\$ 120.00	Check	9/1/2023	RECONCILED	
PLOTNER HARDWARE	91172	8/30/2023	ACCOUNTS_PAYABLE	194.14	Check	9/1/2023	RECONCILED	
RICHARD BAIRD	91173	8/30/2023	ACCOUNTS_PAYABLE	33.90	Check	9/1/2023	RECONCILED	
RICHWOOD INDEPENDENT FAIR	91174	8/30/2023	ACCOUNTS_PAYABLE	550.00	Check		OUTSTANDING	
ROBOTEVENTS	91175	8/30/2023	ACCOUNTS_PAYABLE	2,550.00	Check	9/1/2023	RECONCILED	
RURAL KING	91176	8/30/2023	ACCOUNTS_PAYABLE	65.08	Check		OUTSTANDING	
RUSH TRUCK CENTERS	91177	8/30/2023	ACCOUNTS_PAYABLE	125.40	Check	9/1/2023	RECONCILED	
SANDRA RICHARDS	91178	8/30/2023	ACCOUNTS_PAYABLE	51.75	Check	9/1/2023	RECONCILED	
SAVVAS LEARNING COMPANY LLC	91179	8/30/2023	ACCOUNTS_PAYABLE	4,587.00	Check		OUTSTANDING	
SCHOLASTIC INC.	91180	8/30/2023	ACCOUNTS_PAYABLE	5,776.65	Check		OUTSTANDING	
SCHOOL FIX	91181	8/30/2023	ACCOUNTS_PAYABLE	306.04	Check	9/1/2023	RECONCILED	
SHAWN DYER	91182	8/30/2023	ACCOUNTS_PAYABLE	168.75	Check		OUTSTANDING	
SHIFFLER EQUIPMENT SALES, INC.	91183	8/30/2023	ACCOUNTS_PAYABLE	433.32	Check		OUTSTANDING	
STAPLES BUSINESS DELIVERY	91184	8/30/2023	ACCOUNTS_PAYABLE	2,487.92	Check		OUTSTANDING	
TESTOUT CORPORATION	91185	8/30/2023	ACCOUNTS_PAYABLE	2,800.00	Check		OUTSTANDING	
TOM BEAVER	91186	8/30/2023	ACCOUNTS_PAYABLE	375.00	Check		OUTSTANDING	
VERNIER SOFTWARE & TECHNOLOGY	91187	8/30/2023	ACCOUNTS_PAYABLE	393.97	Check		OUTSTANDING	
NORTH UNION LOCAL BOARD OF ED.	992685	8/7/2023	PAYROLL	450,234.99	Electronic	9/1/2023	RECONCILED	
	992686	8/7/2023	ACCOUNTS_PAYABLE	13,954.54	Electronic	9/1/2023	RECONCILED	
NORTH UNION LOCAL BOARD OF ED.	992687	8/21/2023	PAYROLL	489,666.03	Electronic	9/1/2023	RECONCILED	
	992688	8/21/2023	ACCOUNTS_PAYABLE	14,729.96	Electronic	9/1/2023	RECONCILED	
NORTH UNION LOCAL BOARD OF ED.	992689	8/21/2023	ACCOUNTS_PAYABLE	143,644.00	Electronic	9/1/2023	RECONCILED	
STARK COUNTY COG	992690	8/23/2023	ACCOUNTS_PAYABLE	100.00	Electronic	9/1/2023	RECONCILED	
STARK COUNTY COG	992691	8/23/2023	ACCOUNTS_PAYABLE	293,710.17	Electronic	9/1/2023	RECONCILED	
NORTH UNION LOCAL BOARD OF ED.	992692	8/28/2023	ACCOUNTS_PAYABLE	10,000.00	Electronic	9/1/2023	RECONCILED	
<b>Grand Total</b>				<b>\$ 1,841,642.47</b>				

# APPROPRIATION ADJUSTMENTS, MODIFICATIONS, TRANSFERS, AND ADVANCES



**Financial Statement Adjustments  
As of September 1, 2023**

**FY 2023 Appropriation Additions and Adjustments, Transfer/Advances**

**TRANSFERS**

<b>Fund Name</b>	<b>Account From</b>	<b>Amount</b>	<b>Account To</b>
<b>Class of 2026</b>	<b>001-7200-910</b>	<b>\$100.00</b>	<b>200-5100-9026-060</b>
<b>Class of 2027</b>	<b>001-7200-910</b>	<b>\$100.00</b>	<b>200-5100-9027-060</b>

**APPROPRIATION ADJUSTMENTS**

<b>Fund Name</b>	<b>Fund #</b>	<b>Amount</b>	<b>Reason</b>
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**PERMANENT  
APPROPRIATION  
INFORMATION  
FY 2023**





**North Union Local School District**  
**Regular Session - September 18, 2023**  
**Permanent Appropriations Resolution Summary FY 2024**

Fund #	Fund Name	Amount of Permanent Appropriations FY 2024	% of Total Permanent Appropriations
0010000	General Fund	\$23,999,978.83	83.60%
0020000	Bond Retirement Fund	\$657,116.46	2.29%
0030000	Permanent Improvement Fund	\$352,120.81	1.23%
0060000	Food Services	\$1,056,859.88	3.68%
0079004	McElheny Scholarship	\$4,000.00	0.01%
0079005	McMahon/Mike's Roof Scholarship	\$500.00	0.00%
0079006	Craig Cooley Scholarship	\$2,000.00	0.01%
0079007	Kevin Smith Scholarship	\$6,000.00	0.02%
0079010	Byhalia-York Scholarship	\$2,350.00	0.01%
0079012	Richwood Police Scholarship	\$1,500.00	0.01%
0079013	Young Arts Scholarship	\$2,000.00	0.01%
0079014	Richwood Garden Club Scholarship	\$500.00	0.00%
0079017	Caleb Delp Scholarship	\$2,000.00	0.01%
0079019	Houk Scholarship	\$2,000.00	0.01%
0079021	Weller Memorial Scholarship	\$4,000.00	0.01%
0079022	Arts Memorial Scholarship	\$2,348.00	0.01%
0079023	Fox Scholarship	\$500.00	0.00%
0079126	O'Reilly Scholarship	\$1,400.00	0.00%
0079127	Research & Design Scholarship	\$5,000.00	0.02%
0079128	Luggacy/Null Scholarship	\$1,000.00	0.00%
0079999	Parrott Scholarship	\$8,000.00	0.03%
0189050	MS Principal Fund	\$59,719.33	0.21%
0189060	HS Principal Fund	\$17,287.04	0.06%
0189070	Elementary Principal Fund	\$108,584.56	0.38%
0340000	Maintenance Fund	\$546,646.84	1.90%
709021	IMPACT60/Daniels	\$55,407.79	0.19%
2000000	Activity Accounts - Student Managed	\$98,292.80	0.34%
3000000	Activity Accounts - District Managed	\$364,691.99	1.27%
4510000	Network Connectivity Grant	\$5,538.30	0.02%
4670000	Student Wellness/Success Fund	\$268,696.83	0.94%
5079121	ESSER II FY 2021	\$39,009.10	0.14%
5079022	ESSER III FY 2022	\$298,899.65	1.04%
5079023	ARP - Homeless - FY 9023	\$13,266.60	0.05%
5169023	IDEA-B FY 2023	\$35,879.66	0.12%
5169024	IDEA-B FY 2024	\$354,707.65	1.24%
5169222	IDEA-B ARP FY 2022	\$57,733.44	0.20%
5729023	Title I FY 2023	\$26,820.03	0.09%
5729024	Title I FY 2024	\$172,084.01	0.60%
5849024	Title IV-A FY 2024	\$12,774.88	0.04%
5849124	Stronger Connections - FY 2024	\$14,179.86	0.05%
5879023	Preschool Disabilities FY 2023	\$3,189.57	0.01%
5879024	Preschool Disabilities FY 2024	\$8,002.35	0.03%
5879222	Preschool Disabilities ARP FY 2022	\$655.20	0.00%
5909024	Title II-A FY 2024	\$33,799.47	0.12%
	<b>Totals</b>	<b>\$28,707,040.93</b>	<b>100.00%</b>