

**NORTH UNION LSD
FINANCIAL REPORT**

JULY 2024



ACCOUNT

RECONCILIATION



NORTH UNION LOCAL SCHOOL DISTRICT

Date - July 2024

CASH RECONCILIATION REPORT

		Total Fund Balance:	\$16,489,961.84
Gross Depository (Bank) Balance:		\$4,428,234.02	
Richwood Banking Company			
Certificates of Deposit:	\$3,044,000.00	CD's - Multi Bank Securities	
Other Securities:	\$9,315,885.13	STAR Ohio	
Other Investments:	\$0.00		
	Total Investments:	\$12,359,885.13	
	Cash in Transit to Depository:	\$0.00	
	Petty Cash Balance:	\$25.00	
	Total:	\$16,788,144.15	
	Total Outstanding Checks:	-\$298,182.31	
	Adjustments:	\$0.00	
		Reconciliation Balance:	\$16,489,961.84

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

The check register enclosed details all checks issued for July.

This figure comprises total outstanding checks as of 07/31/2024.

SUMMARY OF RELEVANT FUND DATA

July 31, 2024

FUND ACCOUNTS (CASH) FINANCIAL REPORT

	<u>AMOUNT</u>
GENERAL FUND BALANCE.....	\$14,734,422.42
TOTAL ALL FUNDS.....	\$16,489,961.84
JULY GENERAL FUND RECEIPTS.....	\$1,797,904.50
JULY GENERAL FUND EXPENDITURES.....	\$1,696,045.09
TOTAL JULY RECEIPTS.....	\$1,847,269.01
TOTAL JULY EXPENDITURES.....	\$1,861,041.09
PETTY CASH.....	\$25.00

CHECK LIST FOR CURRENT ACCOUNTING MONTH

TOTAL CHECKS ISSUED IN JULY.....	\$1,822,069.75
Includes Voided Checks Amounts	

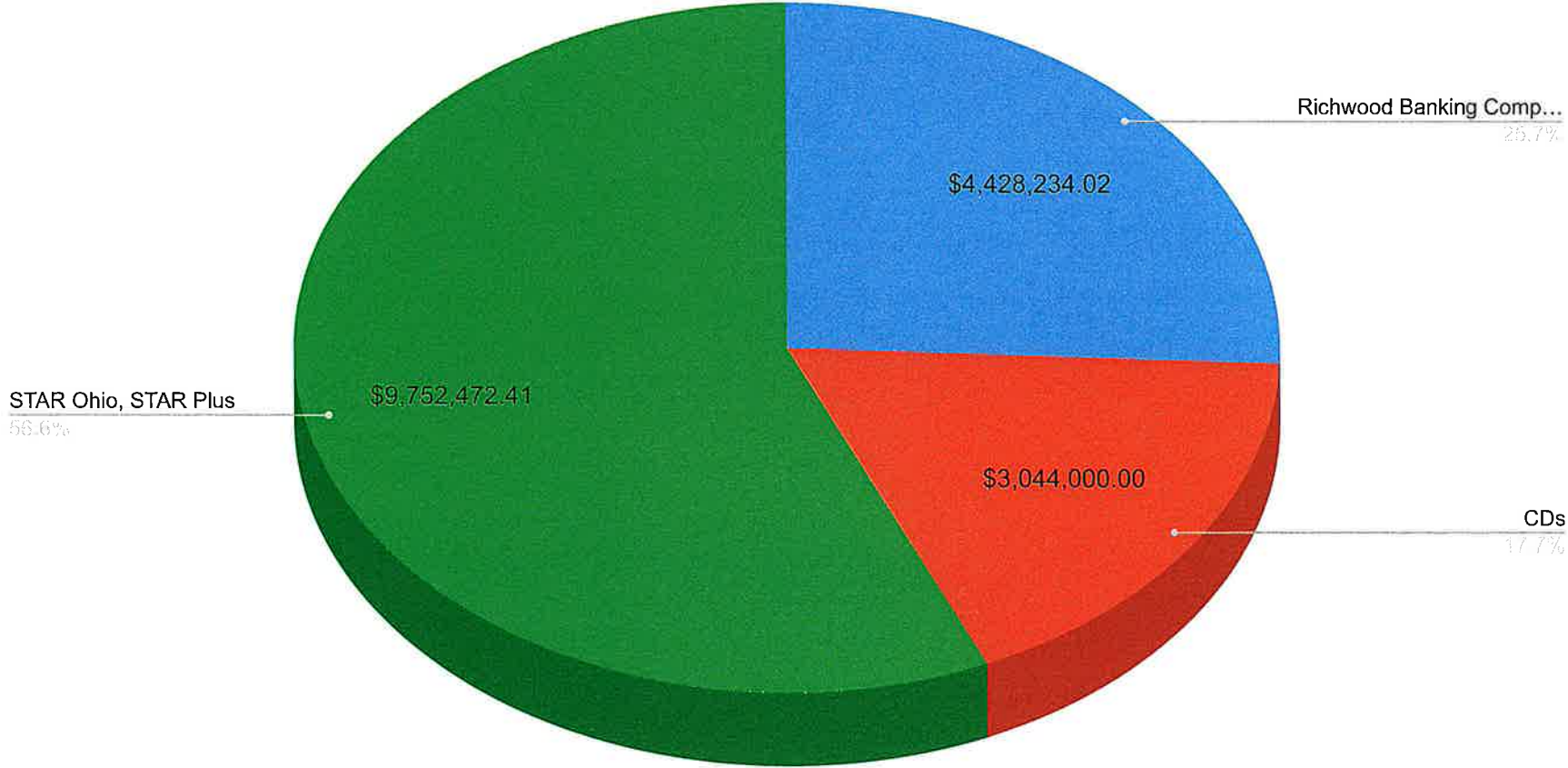
INVESTMENT

SUMMARY



Disbursement Of Funds

As of 07/31/2024



Interest Earning Comparison

\$800,000.00

\$600,000.00

\$400,000.00

\$200,000.00

\$0.00



2021



2022



2023



2024



2025

2025 Earnings As of July 31, 2024

SUMMARY OF AVAILABLE CASH BY FUND



Summary of Available Cash Accounting Month - 07/2024

Fund #	Fund Name	Beginning Balance as of 07/01/2024	Receipts	Fiscal Year To Date		Encumbrances	Ending Balance 7/31/2024
				Expenditures			
0010000	General	\$ 12,049,997.08	\$ 1,797,904.50	\$ 1,531,207.60	\$ 2,163,748.04	\$	10,152,945.94
0019121	General - HB 412 Supplies	\$ 1,515,492.04	\$ -	\$ 104,946.65	\$ 153,354.26	\$	1,257,191.13
0019122	General - HB 412 Capital Outlay	\$ 732,387.28	\$ -	\$ 59,890.84	\$ 359,480.92	\$	313,015.52
0019123	General - HB 412 Reserve	\$ 334,686.61	\$ -	\$ -	\$ -	\$	334,686.61
0020000	Bond Retirement	\$ 439,512.17	\$ -	\$ -	\$ -	\$	439,512.17
0030000	Permanent Improvement Fund	\$ 160,328.62	\$ -	\$ -	\$ -	\$	160,328.62
0060000	Food Services	\$ 95,757.41	\$ 36,204.48	\$ 68,077.87	\$ 452,472.42	\$	(388,588.40)
0070000	Scholarships	\$ 211,154.59	\$ 39.62	\$ 6,500.00	\$ 6,373.81	\$	198,320.40
0180000	Public School Support	\$ 89,272.97	\$ 76.10	\$ 2,432.25	\$ 37,811.62	\$	49,105.20
0340000	Capital Maintenance Fund	\$ 563,483.22	\$ -	\$ -	\$ -	\$	563,483.22
0709021	Impact60/Daniels - FY 2021	\$ 31,877.31	\$ -	\$ -	\$ 31,789.15	\$	88.16
2000000	Activity Accounts - Student Managed	\$ 67,986.63	\$ -	\$ -	\$ 8,126.36	\$	59,860.27
3000000	Activity Accounts - Advisor Managed	\$ 200,730.05	\$ 9,069.90	\$ 17,461.31	\$ 209,789.55	\$	(17,450.91)
4510000	Data Communications Grant	\$ -	\$ -	\$ -	\$ -	\$	-
4670000	Student Wellness and Success	\$ 11,287.19	\$ -	\$ 3,979.64	\$ -	\$	7,307.55
4999124	CTE Grant FY 24	\$ -	\$ -	\$ 4,144.35	\$ 289,927.00	\$	(294,071.35)
5070000	ESSER (CARES/ARP) Grant	\$ -	\$ -	\$ 10,043.02	\$ 5,795.00	\$	(15,838.02)
5079023	ARP Homeless Targeted Support Grant FY23	\$ -	\$ -	\$ -	\$ -	\$	-
5160000	IDEA Part B	\$ 2,626.32	\$ -	\$ 34,738.24	\$ -	\$	(32,111.92)
5249025	Equity for Each - FY2025	\$ -	\$ -	\$ -	\$ -	\$	-
5720000	Title I Grant	\$ 779.84	\$ -	\$ 17,619.32	\$ 300.00	\$	(17,139.48)
5840000	Title IV-A - Student Support	\$ -	\$ -	\$ -	\$ 12,935.00	\$	(12,935.00)
5849124	Stronger Connections - FY 2024	\$ -	\$ -	\$ -	\$ -	\$	-
5870000	Preschool Disabilities Grant	\$ (3,625.41)	\$ 3,974.41	\$ -	\$ 349.00	\$	-
5879222	Preschool Disabilities ARP Grant	\$ -	\$ -	\$ -	\$ -	\$	-
5900000	Title II-A	\$ -	\$ -	\$ -	\$ -	\$	-
Totals		\$ 16,503,733.92	\$ 1,847,269.01	\$ 1,861,041.09	\$ 3,732,252.13	\$	12,757,709.71

Cash Financial Report

Accounting Month - 07/2024

Fund #	Fund Name	Beginning Balance		Fiscal Year To Date		Ending Balance			
		as of 07/01/2023		Receipts	Expenditures	7/31/2024			
0010000	General	\$	12,049,997.08	\$	1,797,904.50	\$	1,531,207.60	\$	12,316,693.98
0019121	General - HB 412 Supplies	\$	1,515,492.04	\$	-	\$	104,946.65	\$	1,410,545.39
0019122	General - HB 412 Capital Outlay	\$	732,387.28	\$	-	\$	59,890.84	\$	672,496.44
0019123	General - HB 412 Reserve	\$	334,686.61	\$	-	\$	-	\$	334,686.61
0020000	Bond Retirement	\$	439,512.17	\$	-	\$	-	\$	439,512.17
0030000	Permanent Improvement Fund	\$	160,328.62	\$	-	\$	-	\$	160,328.62
0060000	Food Services	\$	95,757.41	\$	36,204.48	\$	68,077.87	\$	63,884.02
0070000	Scholarships	\$	211,154.59	\$	39.62	\$	6,500.00	\$	204,694.21
0180000	Public School Support	\$	89,272.97	\$	76.10	\$	2,432.25	\$	86,916.82
0340000	Capital Maintenance Fund	\$	563,483.22	\$	-	\$	-	\$	563,483.22
0709021	Impact60/Daniels - FY 2021	\$	31,877.31	\$	-	\$	-	\$	31,877.31
2000000	Activity Accounts - Student Managed	\$	67,986.63	\$	-	\$	-	\$	67,986.63
3000000	Activity Accounts - Advisor Managed	\$	200,730.05	\$	9,069.90	\$	17,461.31	\$	192,338.64
4510000	Data Communications Grant	\$	-	\$	-	\$	-	\$	-
4670000	Student Wellness and Success	\$	11,287.19	\$	-	\$	3,979.64	\$	7,307.55
4999124	CTE Grant FY 24	\$	-	\$	-	\$	4,144.35	\$	(4,144.35)
5070000	ESSER (CARES/ARP) Grant	\$	-	\$	-	\$	10,043.02	\$	(10,043.02)
5079023	RP Homeless Targeted Support Grant FY	\$	-	\$	-	\$	-	\$	-
5160000	IDEA Part B	\$	2,626.32	\$	-	\$	34,738.24	\$	(32,111.92)
5249025	Equity for Each - FY2025	\$	-	\$	-	\$	-	\$	-
5720000	Title I Grant	\$	779.84	\$	-	\$	17,619.32	\$	(16,839.48)
5840000	Title IV-A - Student Support	\$	-	\$	-	\$	-	\$	-
5849124	Stronger Connections - FY 2024	\$	-	\$	-	\$	-	\$	-
5870000	Preschool Disabilities Grant	\$	(3,625.41)	\$	3,974.41	\$	-	\$	349.00
5879222	Preschool Disabilities ARP Grant	\$	-	\$	-	\$	-	\$	-
5900000	Title II-A	\$	-	\$	-	\$	-	\$	-
Totals			\$ 16,503,733.92		\$ 1,847,269.01		\$ 1,861,041.09		\$ 16,489,961.84

North Union Local Schools July 2024 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	\$ 12,049,997.08	\$ 1,797,904.50	\$ 1,797,904.50	\$ 1,531,207.60	\$ 1,531,207.60	\$ 12,316,693.98	\$ 2,163,748.04	\$ 10,152,945.94
001-9121	HB 412 Supplies, Textbooks	1,515,492.04	0.00	0.00	104,946.65	104,946.65	1,410,545.39	153,354.26	1,257,191.13
001-9122	HS 412 Capital Outlay	732,387.28	0.00	0.00	59,890.84	59,890.84	672,496.44	359,480.92	313,015.52
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	439,512.17	0.00	0.00	0.00	0.00	439,512.17	0.00	439,512.17
003-0000	Permanent Improvement	160,328.62	0.00	0.00	0.00	0.00	160,328.62	0.00	160,328.62
006-0000	Food Services	95,757.41	36,204.48	36,204.48	68,077.87	68,077.87	63,884.02	452,472.42	(388,588.40)
007-9004	McElheny Scholarship	4,373.81	0.00	0.00	0.00	0.00	4,373.81	4,373.81	0.00
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	0.00	0.00	6,000.00	1,000.00	5,000.00
007-9010	Byhalia-York Scholarship	3,100.00	0.00	0.00	0.00	0.00	3,100.00	0.00	3,100.00
007-9013	YOUNG MUSIC/PERFORMING ARTS SCHOLARSHIP FUND	1,000.00	0.00	0.00	0.00	0.00	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	7,000.00	0.00	0.00	2,500.00	2,500.00	4,500.00	0.00	4,500.00
007-9022	ARTS MEMORIAL SCHOLARSHIP	2,433.00	0.00	0.00	0.00	0.00	2,433.00	0.00	2,433.00
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	1,300.00	0.00	0.00	0.00	0.00	1,300.00	500.00	800.00
007-9127	RESEARCH & DESIGN STIMULATION SCHOLARSHIP	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00	0.00
007-9128	PATRICK LIGGACY/NULL SCHOLARSHIP FUND	1,000.00	0.00	0.00	0.00	0.00	1,000.00	500.00	500.00
007-9129	CLASS OF 1973 SCHOLARSHIP FUND	8,375.00	0.00	0.00	0.00	0.00	8,375.00	0.00	8,375.00
007-9999	Parrott Scholarship Fund	78,594.27	39.62	39.62	0.00	0.00	78,633.89	0.00	78,633.89
018-9050	Public School Support - MS	7,838.59	25.36	25.36	0.00	0.00	7,863.95	7,889.74	(25.79)
018-9060	Public School Support - HS	17,148.44	25.36	25.36	24.95	24.95	17,148.85	6,096.57	11,052.28
018-9070	NU Elementary Princ Acct	64,285.94	25.38	25.38	2,407.30	2,407.30	61,904.02	23,825.31	38,078.71
034-0000	Capital Maintenance Fund	563,483.22	0.00	0.00	0.00	0.00	563,483.22	0.00	563,483.22
070-9021	IMPACT60/DANIELS - FY 2021 FUND	31,877.31	0.00	0.00	0.00	0.00	31,877.31	31,789.15	88.16
200-9014	CLASS OF 2014	823.09	0.00	0.00	0.00	0.00	823.09	0.00	823.09
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 July 2024 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	3,369.03	0.00	0.00	0.00	0.00	3,369.03	0.00	3,369.03
200-9024	CLASS OF 2024	5,641.96	0.00	0.00	0.00	0.00	5,641.96	1,707.00	3,934.96
200-9025	CLASS OF 2025	4,466.86	0.00	0.00	0.00	0.00	4,466.86	2.00	4,464.86
200-9026	CLASS OF 2026	1,100.00	0.00	0.00	0.00	0.00	1,100.00	802.00	298.00
200-9027	CLASS OF 2027	600.00	0.00	0.00	0.00	0.00	600.00	2.00	598.00
200-9028	CLASS OF 2028	0.00	0.00	0.00	0.00	0.00	0.00	2.00	(2.00)
200-9050	Student Act - MS St Council	2,162.56	0.00	0.00	0.00	0.00	2,162.56	0.00	2,162.56
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	601.05	0.00	0.00	0.00	0.00	601.05	2.00	599.05
200-9330	HS FFA	20,660.43	0.00	0.00	0.00	0.00	20,660.43	1,800.00	18,860.43
200-9350	Industrial Arts Club	3.19	0.00	0.00	0.00	0.00	3.19	0.00	3.19
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	8,428.70	0.00	0.00	0.00	0.00	8,428.70	3,801.36	4,627.34
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	3,190.44	0.00	0.00	0.00	0.00	3,190.44	2.00	3,188.44
300-9050	MS Athletic Department	60,740.61	0.00	0.00	700.00	700.00	60,040.61	25,666.25	34,374.36
300-9060	HS Athletic Department	85,253.94	9,069.90	9,069.90	16,761.31	16,761.31	77,562.53	178,106.32	(100,543.79)
300-9117	North Union Robotics Club	34,640.17	0.00	0.00	0.00	0.00	34,640.17	4,905.00	29,735.17
300-9134	HS Marching Band	5,007.40	0.00	0.00	0.00	0.00	5,007.40	377.00	4,630.40
300-9137	HS Show Choir	7,333.62	0.00	0.00	0.00	0.00	7,333.62	22.00	7,311.62
300-9139	Drama - Music Production	7,274.26	0.00	0.00	0.00	0.00	7,274.26	710.98	6,563.28
300-9190	HS In The Know	480.05	0.00	0.00	0.00	0.00	480.05	2.00	478.05
467-9021	STUDENT WELLNESS & SUCCESS FY 2021	11,287.19	0.00	0.00	3,979.64	3,979.64	7,307.55	0.00	7,307.55
499-9124	CTE EQUIPMENT GRANT - FY 2024	0.00	0.00	0.00	4,144.35	4,144.35	(4,144.35)	289,927.00	(294,071.35)
507-9022	ESSER III - ARP FUNDS	0.00	0.00	0.00	10,043.02	10,043.02	(10,043.02)	5,795.00	(15,838.02)
516-9024	IDEA-B FEDERAL GRANT FY 2024	2,626.32	0.00	0.00	34,738.24	34,738.24	(32,111.92)	0.00	(32,111.92)
572-9024	TITLE I FY 2024	779.84	0.00	0.00	14,289.32	14,289.32	(13,509.48)	300.00	(13,809.48)
572-9025	TITLE I FY 2025	0.00	0.00	0.00	3,330.00	3,330.00	(3,330.00)	0.00	(3,330.00)
584-9025	TITLE IV-A - STUDENT SUPPORT FY 2025	0.00	0.00	0.00	0.00	0.00	0.00	12,935.00	(12,935.00)
587-9024	PRESCHOOL DISABILITIES - FY 2024	(3,625.41)	3,974.41	3,974.41	0.00	0.00	349.00	349.00	0.00
Grand Total		\$ 16,503,733.92	\$ 1,847,269.01	\$ 1,847,269.01	\$ 1,861,041.09	\$ 1,861,041.09	\$ 16,489,961.84	\$ 3,732,252.13	\$ 12,757,709.71

**2024-2025
FINANCIAL FORECASTS
AND
ACTUALS**



North Union Revenue Breakdown

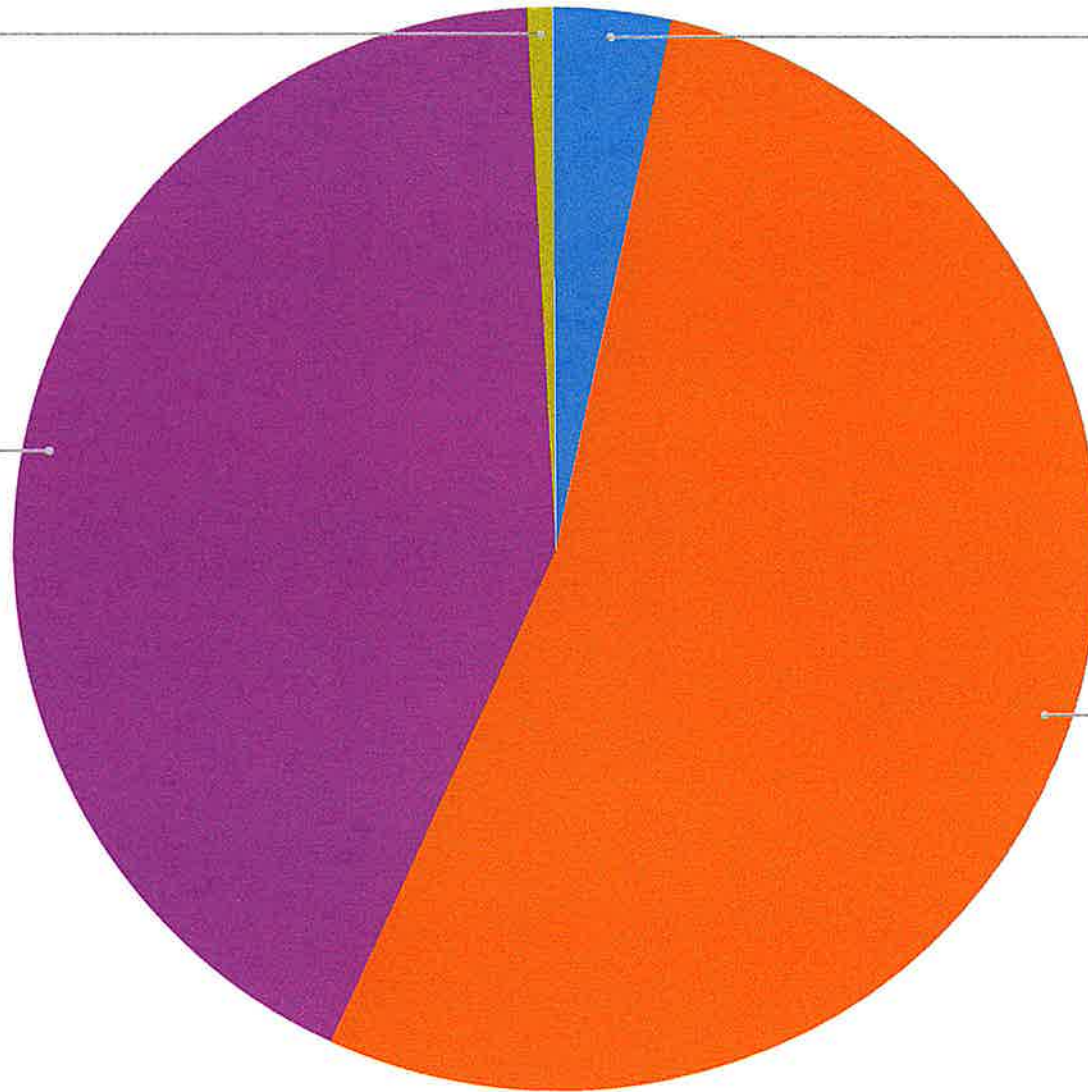
July 2024 - July 2024

Other Local, Refunds
0.8%

Interest
3.5%

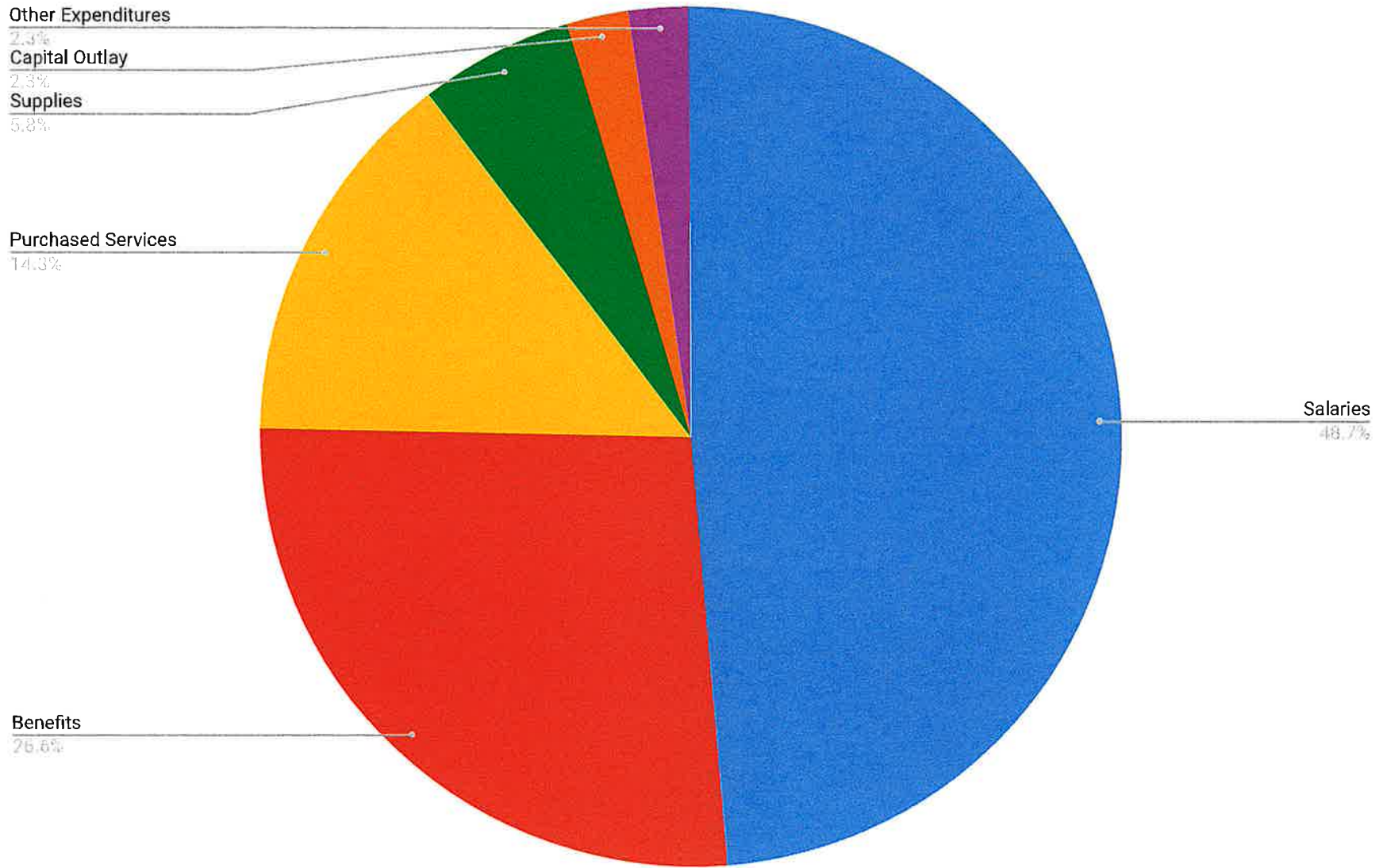
State Support
42.3%

Income Tax
53.4%



North Union Expenditure Breakdown

July 2024 - July 2024



VARIANCE

REPORT



North Union LSD
Variance Comparison
FY 2024 vs. FY 2025

Month vs Month				
	July 2023	July 2024	Variance	Explanation
BEGINNING CASH BALANCE	\$14,016,278	\$14,632,563	\$616,285	Higher Beginning Balance
RECEIPTS:				
LOCAL SOURCES:				
Real Estate	\$0	\$0	\$0	
Personal Tangible	\$0	\$0	\$0	
Investment Earnings	\$44,925	\$63,060	\$18,135	Higher - Higher Interest Rates
Income Tax	\$890,366	\$960,246	\$69,880	Higher Income Tax Settlement
Other	\$119,328	\$5,403	-\$113,925	Lower Medicaid Payments, Medicaid Settlement Last Year
STATE SOURCES:				
Foundation Program	\$713,556	\$707,850	-\$5,706	Lower - Foundation Formula
Rollback/Homestead	\$0	\$0	\$0	
Other	\$49,555	\$52,822	\$3,267	Higher - Funding Formula, More Restricted Funds
TRANSFERS:				
Transfers/Adv In	\$0	\$0	\$0	
Prior Year Refund	\$4,289	\$8,523	\$4,234	Fuel Tax Refund
TOTAL RECEIPTS:	\$1,822,019	\$1,797,905	-\$24,114	Lower Foundation, Timing of Medicaid Settlement
TOTAL REC + CASH BALANCE	\$15,838,297	\$16,430,468	\$592,171	Higher Beginning Balance
EXPENDITURES:				
Salary/Wages	\$826,774	\$826,385	\$389	Only Slightly Higher Due to Fewer Interim Staff
Fringe Benefits	\$446,448	\$450,870	-\$4,422	Higher - Higher STRS/SERS/Ins. Costs
Purchased Services	\$152,640	\$242,826	-\$90,186	Property/Fleet Ins., IT Site Annual Charges, Etc - Timing
Supplies/Materials	\$39,861	\$98,101	-\$58,240	Higher Supply Costs, Math/ELA Programs
Capital Outlay/Equipment	\$165,698	\$39,153	\$126,545	Lower - Last Year Playground Payment
Transfers/Adv. Out	\$0	\$0	\$0	
Other	\$30,290	\$38,711	-\$8,421	Income Tax Colelction Charges, Timing of Liability Ins. Payment
TOTAL EXPENDITURES:	\$1,661,711	\$1,696,045	-\$34,334	Lower Due To Timing of Playground Project
ENDING CASH BALANCE:	\$14,176,586	\$14,734,422	\$557,836	Higher Beginning Balance, Lower Costs This Month

FIVE YEAR FINANCIAL FORECAST



NORTH UNION LOCAL SCHOOLS FIVE-YEAR FORECAST

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
OPERATIONAL REVENUE							
Real Estate Taxes	\$5,536,392	\$6,096,254	\$6,227,326	\$6,411,745	\$6,576,481	\$6,615,555	\$6,648,633
Utility Property	\$512,200	\$562,606	\$564,583	\$584,560	\$607,101	\$631,200	\$637,512
Income Taxes	\$2,804,054	\$2,740,195	\$2,767,597	\$2,795,273	\$2,823,226	\$2,851,458	\$2,879,973
Other Local Revenue	\$410,479	\$644,634	\$571,106	\$519,337	\$533,497	\$492,977	\$483,117
State Foundation Program	\$8,663,808	\$8,570,214	\$8,627,627	\$8,628,085	\$8,628,545	\$8,629,008	\$8,633,323
Rollback & Homestead Program	\$774,088	\$857,323	\$802,548	\$823,199	\$848,322	\$853,539	\$857,807
Other State Revenue	\$596,790	\$743,169	\$663,587	\$663,588	\$663,588	\$663,588	\$663,588
Investment Earnings	\$470,275	\$685,139	\$570,087	\$560,685	\$491,471	\$482,442	\$361,832
Other Non-Operating Revenue	\$46,589	\$67,831	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL OPERATIONAL REVENUE	\$19,814,676	\$20,967,365	\$20,844,461	\$21,036,472	\$21,222,231	\$21,269,767	\$21,215,784
OPERATIONAL EXPENSES							
Salaries and Wages	\$10,113,260	\$10,379,078	\$11,522,311	\$11,959,158	\$12,421,831	\$12,962,953	\$13,351,842
Fringe Benefits	\$4,718,036	\$4,928,352	\$5,358,394	\$6,075,664	\$6,556,823	\$7,090,880	\$7,587,242
Purchased Services	\$2,487,974	\$2,797,966	\$2,742,992	\$2,880,142	\$3,024,149	\$3,175,357	\$3,334,125
Supplies/Materials	\$744,159	\$1,028,795	\$845,435	\$861,457	\$904,530	\$949,756	\$949,756
Capital Outlay/Equipment	\$457,618	\$979,636	\$746,974	\$603,222	\$609,781	\$616,669	\$617,286
Other Expenses	\$176,930	\$236,053	\$236,053	\$236,053	\$236,053	\$236,053	\$236,053
Transfers/Advances	\$1,000	\$1,200	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL OPERATIONAL EXPENSES	\$18,698,977	\$20,351,080	\$21,472,159	\$22,635,696	\$23,773,167	\$25,051,668	\$26,096,303
OPERATIONAL PROFIT/LOSS	\$1,115,699	\$616,285	-\$627,698	-\$1,599,224	-\$2,550,936	-\$3,781,901	-\$4,880,519
Add Beginning Cash	\$12,900,579	\$14,016,278	\$14,632,563	\$14,004,865	\$12,405,641	\$9,854,705	\$6,072,804
ENDING CASH BALANCE	\$14,016,278	\$14,632,563	\$14,004,865	\$12,405,641	\$9,854,705	\$6,072,804	\$1,192,285
LESS ENCUMBRANCES	\$1,121,884	\$1,178,662	\$1,178,662	\$1,178,662	\$1,178,662	\$1,178,662	\$1,178,662
ENDING AVAILABLE CASH BALANCE	\$12,894,394	\$13,453,901	\$12,826,203	\$11,226,979	\$8,676,043	\$4,894,142	\$13,623
	FY23	FY24	FY25	FY26	FY27	FY28	FY29

CURRENT MONTH'S CHECK REGISTER



North Union Local Schools July 2024 Check Register

Check #	Primary Name	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
92889	AMAZON.COM	7/11/2024	ACCOUNTS_PA YABLE	\$ 6,911.94	Check		OUTSTANDING	
92890	APPLE, INC.	7/11/2024	ACCOUNTS_PA YABLE	1,046.00	Check		OUTSTANDING	
92891	AQUA SYSTEMS	7/11/2024	ACCOUNTS_PA YABLE	49.90	Check	8/2/2024	RECONCILED	
92892	B.A.S.A.	7/11/2024	ACCOUNTS_PA YABLE	1,191.73	Check		OUTSTANDING	
92893	BRECK MOONEYHAM	7/11/2024	ACCOUNTS_PA YABLE	36.18	Check	8/2/2024	RECONCILED	
92894	BRIAN TERRILL	7/11/2024	ACCOUNTS_PA YABLE	480.00	Check	8/2/2024	RECONCILED	
92895	COLUMBUS GRAPHICS	7/11/2024	ACCOUNTS_PA YABLE	5,850.00	Check		OUTSTANDING	
92896	DEMCO	7/11/2024	ACCOUNTS_PA YABLE	17,855.36	Check	8/2/2024	RECONCILED	
92897	ESC OF CENTRAL OHIO	7/11/2024	ACCOUNTS_PA YABLE	3,979.64	Check	8/2/2024	RECONCILED	
92898	FILE 13 AT UCO INDUSTRIES	7/11/2024	ACCOUNTS_PA YABLE	152.75	Check	8/2/2024	RECONCILED	
92899	FRONTIER	7/11/2024	ACCOUNTS_PA YABLE	1,584.45	Check		OUTSTANDING	
92900	GORDON FOODS	7/11/2024	ACCOUNTS_PA YABLE	3,759.64	Check		OUTSTANDING	
92901	HAPPY NUMBERS	7/11/2024	ACCOUNTS_PA YABLE	2,900.00	Check		OUTSTANDING	
92902	HEALTHCARE BILLING SERVICES, I	7/11/2024	ACCOUNTS_PA YABLE	625.17	Check	8/2/2024	RECONCILED	
92903	HERITAGE COOPERATIVE	7/11/2024	ACCOUNTS_PA YABLE	1,117.34	Check	8/2/2024	RECONCILED	
92904	HYLANT ADMINISTRATI VE SERVICES	7/11/2024	ACCOUNTS_PA YABLE	96,457.00	Check		OUTSTANDING	
92905	ILENE MICHA	7/11/2024	ACCOUNTS_PA YABLE	1,108.00	Check	8/2/2024	RECONCILED	
92906	IXL LEARNING, INC.	7/11/2024	ACCOUNTS_PA YABLE	55,994.00	Check		OUTSTANDING	
92907	JOHN DEERE FINANCIAL	7/11/2024	ACCOUNTS_PA YABLE	7,099.34	Check		OUTSTANDING	
92908	KICKUP, INC.	7/11/2024	ACCOUNTS_PA YABLE	5,000.00	Check		OUTSTANDING	
92909	KIMMEL CLEANERS	7/11/2024	ACCOUNTS_PA YABLE	120.00	Check	8/2/2024	RECONCILED	
92910	KINCAID WASTEWATER SERVICES	7/11/2024	ACCOUNTS_PA YABLE	190.00	Check	8/2/2024	RECONCILED	
92911	KOORSEN FIRE & SECURITY	7/11/2024	ACCOUNTS_PA YABLE	1,578.60	Check	8/2/2024	RECONCILED	
92912	MARION TECHNICAL COLLEGE	7/11/2024	ACCOUNTS_PA YABLE	374.09	Check		OUTSTANDING	
92913	MARYSVILLE JOURNAL TRIBUNE	7/11/2024	ACCOUNTS_PA YABLE	270.00	Check		OUTSTANDING	
92914	META SOLUTIONS	7/11/2024	ACCOUNTS_PA YABLE	37,598.97	Check	8/2/2024	RECONCILED	
92915	OHIO EDISON	7/11/2024	ACCOUNTS_PA YABLE	31,743.69	Check		OUTSTANDING	
92916	OHIO VALLEY INTEGRATION SERVIC	7/11/2024	ACCOUNTS_PA YABLE	600.00	Check	8/2/2024	RECONCILED	
92917	PEACOCK WATER COND.	7/11/2024	ACCOUNTS_PA YABLE	357.00	Check	8/2/2024	RECONCILED	
92918	PEPPLE &	7/11/2024	ACCOUNTS_PA	3,924.00	Check	8/2/2024	RECONCILED	

North Union Local Schools July 2024 Check Register

Check #	Primary Name	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
	WAGGONER, LTD.		YABLE					
92919	PHINNEY INDUSTRIAL ROOFING SERVICE & MAINTENANCE	7/11/2024	ACCOUNTS_PAYABLE	\$ 889.40	Check	8/2/2024	RECONCILED	
92920	REFUEL ENVIRONMENTAL SERVICES	7/11/2024	ACCOUNTS_PAYABLE	2,276.70	Check		OUTSTANDING	
92921	RICHWOOD AUTO AND TRUCK, LLC	7/11/2024	ACCOUNTS_PAYABLE	234.97	Check		OUTSTANDING	
92922	RIGHTWAY FOOD SERVICE	7/11/2024	ACCOUNTS_PAYABLE	20,383.71	Check	8/2/2024	RECONCILED	
92923	RUMPKE	7/11/2024	ACCOUNTS_PAYABLE	5,968.57	Check		OUTSTANDING	
92924	RUSH TRUCK CENTERS	7/11/2024	ACCOUNTS_PAYABLE	2,188.99	Check	8/2/2024	RECONCILED	
92925	SAVVAS LEARNING COMPANY LLC	7/11/2024	ACCOUNTS_PAYABLE	776.11	Check		OUTSTANDING	
92926	SMITH FOODS INC.	7/11/2024	ACCOUNTS_PAYABLE	2,957.87	Check	8/2/2024	RECONCILED	
92927	SONOVA USA	7/11/2024	ACCOUNTS_PAYABLE	357.99	Check	8/2/2024	RECONCILED	
92928	SPEER MECHANICAL	7/11/2024	ACCOUNTS_PAYABLE	321.01	Check	8/2/2024	RECONCILED	
92929	STAPLES BUSINESS DELIVERY	7/11/2024	ACCOUNTS_PAYABLE	411.65	Check		OUTSTANDING	
92930	SUPERIOR PAINTING AND	7/11/2024	ACCOUNTS_PAYABLE	4,950.00	Check	8/2/2024	RECONCILED	
92931	TERMINIX COMMERCIAL	7/11/2024	ACCOUNTS_PAYABLE	249.00	Check		OUTSTANDING	
92932	TREASURER STATE OF OHIO	7/11/2024	ACCOUNTS_PAYABLE	1,203.25	Check		OUTSTANDING	
92933	TREASURER, STATE OF OHIO	7/11/2024	ACCOUNTS_PAYABLE	300.00	Check		OUTSTANDING	
92934	VASCO SPORTS CONTRACTORS	7/11/2024	ACCOUNTS_PAYABLE	4,749.00	Check		OUTSTANDING	
92935	VAZA CONSULTING, LLC	7/11/2024	ACCOUNTS_PAYABLE	1,975.00	Check	8/2/2024	RECONCILED	
92936	VILLAGE OF RICHWOOD	7/11/2024	ACCOUNTS_PAYABLE	1,395.85	Check	8/2/2024	RECONCILED	
92937	WOLFF BROS. SUPPLY, INC.	7/11/2024	ACCOUNTS_PAYABLE	727.59	Check	8/2/2024	RECONCILED	
92938	ZIMMERMAN SCHOOL EQUIPMENT	7/11/2024	ACCOUNTS_PAYABLE	12,763.46	Check		OUTSTANDING	
92939	BOWLING GREEN VOLLEYBALL CAMPS, LLC	7/11/2024	ACCOUNTS_PAYABLE	250.00	Check	8/2/2024	RECONCILED	
93940	ALEXANDRIA DELPIOMBO	7/26/2024	ACCOUNTS_PAYABLE	2,250.00	Check		OUTSTANDING	
93941	ALEXANDRA LUNDY	7/30/2024	ACCOUNTS_PAYABLE	3,000.00	Check		OUTSTANDING	
93942	APPLE AWARDS	7/30/2024	ACCOUNTS_PAYABLE	144.33	Check		OUTSTANDING	
93943	BRICKER GRAYDON LLP	7/30/2024	ACCOUNTS_PAYABLE	2,163.50	Check	8/2/2024	RECONCILED	

North Union Local Schools July 2024 Check Register

Check #	Primary Name	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
93944	BROWN INDUSTRIES, INC.	7/30/2024	ACCOUNTS_PAYABLE	\$ 308.50	Check		OUTSTANDING	
93945	CENTRAL BUCKEYE CONFERENCE	7/30/2024	ACCOUNTS_PAYABLE	1,100.00	Check	8/2/2024	RECONCILED	
93946	CENTRAL DISTRICT GOLF COACHES ASSOCIATION	7/30/2024	ACCOUNTS_PAYABLE	30.00	Check		OUTSTANDING	
93947	CHILDREN'S DYSLEXIA CENTER	7/30/2024	ACCOUNTS_PAYABLE	3,330.00	Check		OUTSTANDING	
93948	COLUMBIA GAS OF OHIO	7/30/2024	ACCOUNTS_PAYABLE	1,304.79	Check		OUTSTANDING	
93949	CUMMINS	7/30/2024	ACCOUNTS_PAYABLE	1,270.94	Check		OUTSTANDING	
93950	EFFECTIVE UTILITY	7/30/2024	ACCOUNTS_PAYABLE	3,036.00	Check	8/2/2024	RECONCILED	
93951	ESC OF CENTRAL OHIO	7/30/2024	ACCOUNTS_PAYABLE	4,778.64	Check	8/2/2024	RECONCILED	
93952	GAME ONE	7/30/2024	ACCOUNTS_PAYABLE	2,463.50	Check	8/2/2024	RECONCILED	
93953	HEATHER CRUSEY	7/30/2024	ACCOUNTS_PAYABLE	305.52	Check	8/2/2024	RECONCILED	
93954	HENRY SCHEIN, INC.	7/30/2024	ACCOUNTS_PAYABLE	2,519.02	Check		OUTSTANDING	
93955	ILENE MICHA	7/30/2024	ACCOUNTS_PAYABLE	554.00	Check	8/2/2024	RECONCILED	
93956	JP MOHLER, LLC	7/30/2024	ACCOUNTS_PAYABLE	450.00	Check		OUTSTANDING	
93957	JUNE M. JACKO	7/30/2024	ACCOUNTS_PAYABLE	1,155.90	Check	8/2/2024	RECONCILED	
93958	KELLY WAGNER	7/30/2024	ACCOUNTS_PAYABLE	1,433.28	Check	8/2/2024	RECONCILED	
93959	KOORSEN FIRE & SECURITY	7/30/2024	ACCOUNTS_PAYABLE	1,628.00	Check	8/2/2024	RECONCILED	
93960	LEAH COPAS	7/30/2024	ACCOUNTS_PAYABLE	3,500.00	Check		OUTSTANDING	
93961	LUMEN	7/30/2024	ACCOUNTS_PAYABLE	7.47	Check		OUTSTANDING	
93962	MATHEWS FORD MARION, INC	7/30/2024	ACCOUNTS_PAYABLE	2,241.86	Check		OUTSTANDING	
93963	MID STATE FIRE PREVENTION	7/30/2024	ACCOUNTS_PAYABLE	1,845.00	Check		OUTSTANDING	
93964	NORTH CENTRAL OHIO ESC	7/30/2024	ACCOUNTS_PAYABLE	1,702.74	Check	8/2/2024	RECONCILED	
93965	NORTHWEST EVALUATION ASSOC	7/30/2024	ACCOUNTS_PAYABLE	7,490.00	Check	8/2/2024	RECONCILED	
93966	NRG BUSINESS MARKETING, LLC	7/30/2024	ACCOUNTS_PAYABLE	1,259.09	Check		OUTSTANDING	
93967	PHINNEY INDUSTRIAL ROOFING SERVICE & MAINTENANCE	7/30/2024	ACCOUNTS_PAYABLE	907.58	Check	8/2/2024	RECONCILED	
93968	PICKAWAY COUNTY E.S.C.	7/30/2024	ACCOUNTS_PAYABLE	100.00	Check	8/2/2024	RECONCILED	
93969	PLOTNER	7/30/2024	ACCOUNTS_PAYABLE	51.33	Check	8/2/2024	RECONCILED	

North Union Local Schools July 2024 Check Register

Check #	Primary Name	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
93970	HARDWARE RICHWOOD AUTO AND TRUCK, LLC	7/30/2024	YABLE ACCOUNTS_PA YABLE	\$ 215.52	Check		OUTSTANDING	
93971	RIDDELL/ALL AMERICAN SPORTS	7/30/2024	ACCOUNTS_PA YABLE	3,357.60	Check		OUTSTANDING	
93972	RUSH TRUCK CENTERS	7/30/2024	ACCOUNTS_PA YABLE	421.82	Check	8/2/2024	RECONCILED	
93973	SERVICE MASTER BY ISLER	7/30/2024	ACCOUNTS_PA YABLE	6,965.00	Check		OUTSTANDING	
93974	TKH DESIGN, INC.	7/30/2024	ACCOUNTS_PA YABLE	167.19	Check		OUTSTANDING	
93975	TOLEDO PHYSICAL EDUCATION SUPP	7/30/2024	ACCOUNTS_PA YABLE	1,637.87	Check		OUTSTANDING	
93976	TRANSPORTATION ACCESSORIES	7/30/2024	ACCOUNTS_PA YABLE	107.68	Check	8/2/2024	RECONCILED	
93977	VICKY CLARK	7/30/2024	ACCOUNTS_PA YABLE	165.84	Check	8/2/2024	RECONCILED	
93978	WOLFF BROS. SUPPLY, INC.	7/30/2024	ACCOUNTS_PA YABLE	119.39	Check	8/2/2024	RECONCILED	
93979	AGIREPAIR	7/31/2024	ACCOUNTS_PA YABLE	109.00	Check		OUTSTANDING	
93980	ALLIED RESTAURANT SERV OF OHIO	7/31/2024	ACCOUNTS_PA YABLE	787.68	Check		OUTSTANDING	
93981	CMC NEPTUNE LLC	7/31/2024	ACCOUNTS_PA YABLE	3,225.00	Check		OUTSTANDING	
93982	DEANA ADAMS	7/31/2024	ACCOUNTS_PA YABLE	134.07	Check		OUTSTANDING	
93983	EQUIPARTS CORP	7/31/2024	ACCOUNTS_PA YABLE	207.32	Check		OUTSTANDING	
93984	FREDERICK HOLSINGER	7/31/2024	ACCOUNTS_PA YABLE	705.00	Check		OUTSTANDING	
93985	GLOBAL EQUIPMENT COMPANY, INC.	7/31/2024	ACCOUNTS_PA YABLE	4,144.35	Check		OUTSTANDING	
93986	KIMBERLY CHAPMAN	7/31/2024	ACCOUNTS_PA YABLE	50.00	Check		OUTSTANDING	
93987	NICK HAJJAR	7/31/2024	ACCOUNTS_PA YABLE	2,000.00	Check		OUTSTANDING	
93988	PICKAWAY COUNTY E.S.C.	7/31/2024	ACCOUNTS_PA YABLE	85.00	Check		OUTSTANDING	
93989	SENR WOOLY	7/31/2024	ACCOUNTS_PA YABLE	199.00	Check		OUTSTANDING	
93990	SIGNUP.COM	7/31/2024	ACCOUNTS_PA YABLE	99.00	Check		OUTSTANDING	
93991	SMOKY BEARS GRILL & CHILL LLC	7/31/2024	ACCOUNTS_PA YABLE	429.00	Check		OUTSTANDING	
93992	TERMINIX COMMERCIAL	7/31/2024	ACCOUNTS_PA YABLE	89.00	Check		OUTSTANDING	
992803		7/3/2024	PAYROLL	468,703.26	Electronic	8/2/2024	RECONCILED	
992804	SERS - MEMO EXPENSES	7/3/2024	ACCOUNTS_PA YABLE	1,914.73	Electronic	8/2/2024	RECONCILED	
992805	STRS - MEMO EXPENSES	7/3/2024	ACCOUNTS_PA YABLE	3,756.66	Electronic	8/2/2024	RECONCILED	
992806	FEDERAL PAYROLL CHARGES - MEMO	7/3/2024	ACCOUNTS_PA YABLE	6,492.96	Electronic	8/2/2024	RECONCILED	
992807		7/11/2024	PAYROLL	522.59	Electronic	8/2/2024	RECONCILED	

North Union Local Schools July 2024 Check Register

Check #	Primary Name	Date	Type	Amount	Check Type	Reconcile Date	Status	Void Date
992808	FEDERAL PAYROLL CHARGES - MEMO	7/11/2024	ACCOUNTS_PAYABLE	\$ 7.58	Electronic	8/2/2024	RECONCILED	
992809		7/23/2024	PAYROLL	442,478.52	Electronic	8/2/2024	RECONCILED	
992810	SERS - MEMO EXPENSES	7/23/2024	ACCOUNTS_PAYABLE	1,914.72	Electronic	8/2/2024	RECONCILED	
992811	STRS - MEMO EXPENSES	7/23/2024	ACCOUNTS_PAYABLE	3,205.72	Electronic	8/2/2024	RECONCILED	
992812	FEDERAL PAYROLL CHARGES - MEMO	7/23/2024	ACCOUNTS_PAYABLE	6,112.60	Electronic	8/2/2024	RECONCILED	
992813	SERS - MEMO EXPENSES	7/23/2024	ACCOUNTS_PAYABLE	52,474.00	Electronic	8/2/2024	RECONCILED	
992814	STRS - MEMO EXPENSES	7/23/2024	ACCOUNTS_PAYABLE	101,998.00	Electronic	8/2/2024	RECONCILED	
992815	STARK COUNTY COG	7/23/2024	ACCOUNTS_PAYABLE	298,676.39	Electronic	8/2/2024	RECONCILED	
992816		7/24/2024	PAYROLL	411.22	Electronic	8/2/2024	RECONCILED	
992817	NORTH UNION LOCAL BOARD OF ED.	7/24/2024	ACCOUNTS_PAYABLE	5.96	Electronic	8/2/2024	RECONCILED	
992818		7/29/2024	PAYROLL	352.50	Electronic	8/2/2024	RECONCILED	
992819	NORTH UNION LOCAL BOARD OF ED.	7/29/2024	ACCOUNTS_PAYABLE	5.11	Electronic	8/2/2024	RECONCILED	
Grand Total				\$ 1,822,069.75				

APPROPRIATION ADJUSTMENTS, MODIFICATIONS, TRANSFERS, AND ADVANCES



**Financial Statement Adjustments
As of August 1, 2024**

FY 2025 Appropriation Additions and Adjustments, Transfer/Advances

TRANSFERS

Fund Name	Account From	Amount	Account To
Class of 2027	General	\$600.00	200-5100-9027-060
Class of 2028	General	\$600.00	200-5100-9028-060

APPROPRIATION ADJUSTMENTS

Fund Name	Fund #	Amount	Reason
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