



Lowellville Local School District

Monthly Financial Report

Fiscal Year 2022 Revenue and Expenditure Activity Through October

PREPARED BY:
THE OFFICE OF THE TREASURER

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FISCAL YEAR 2022 REVENUE AND EXPENDITURE ANALYSIS THROUGH OCTOBER

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$11,645

FAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$236,408

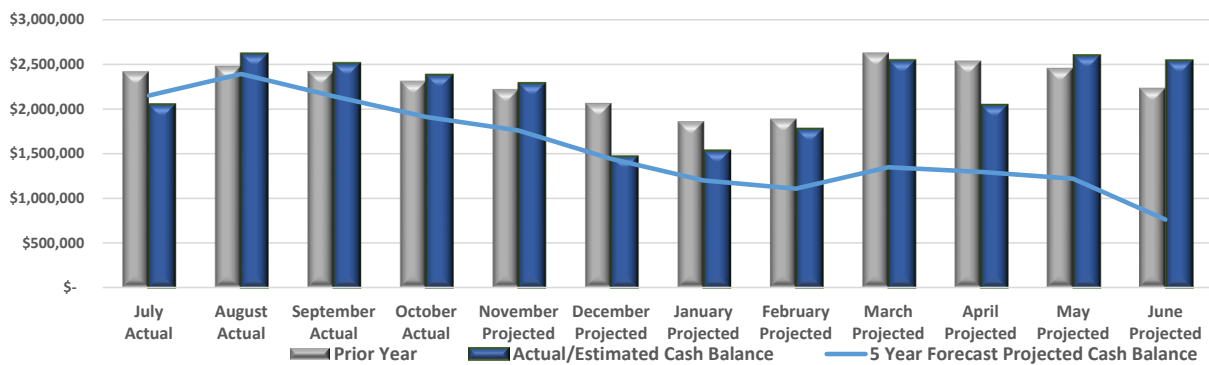
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$248,053

FAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



OCTOBER CASH BALANCE IS

\$65,682

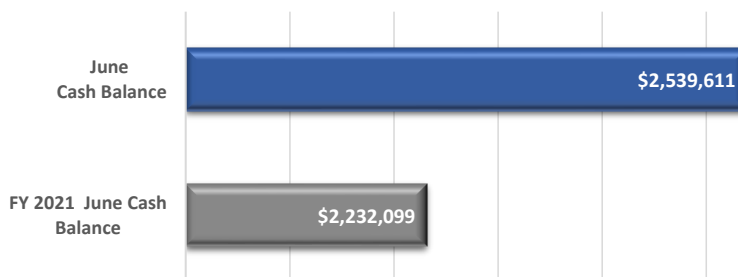
MORE THAN LAST OCTOBER

OCTOBER CASH BALANCE IS

\$248,053

MORE THAN THE FORECASTED
AMOUNT

3. FISCAL YEAR 2022 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



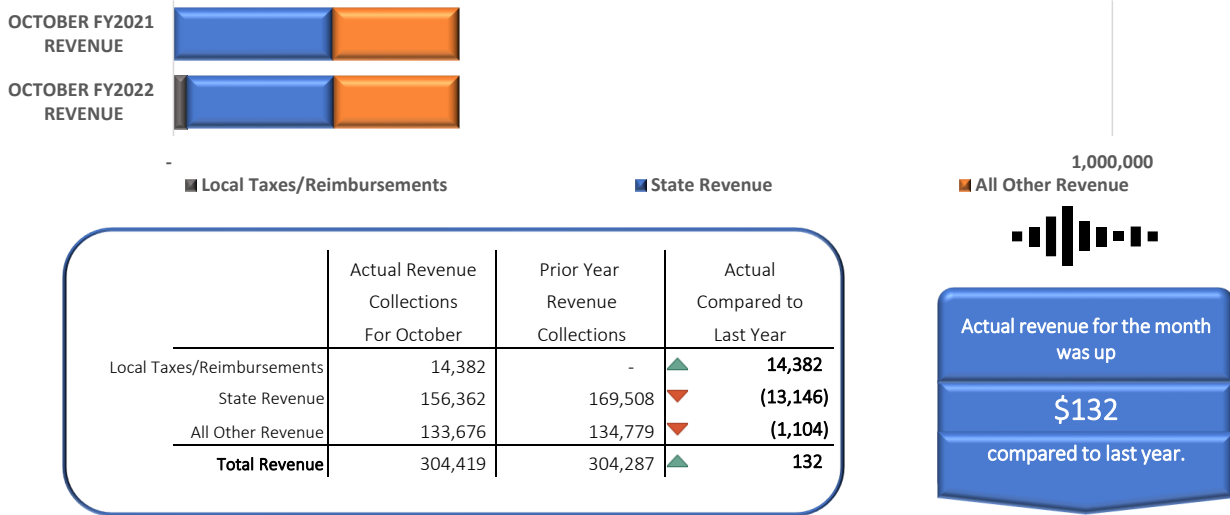
OPERATING SURPLUS OF

\$307,511

WILL INCREASE THE CASH BALANCE
BY THE END OF THE FISCAL YEAR

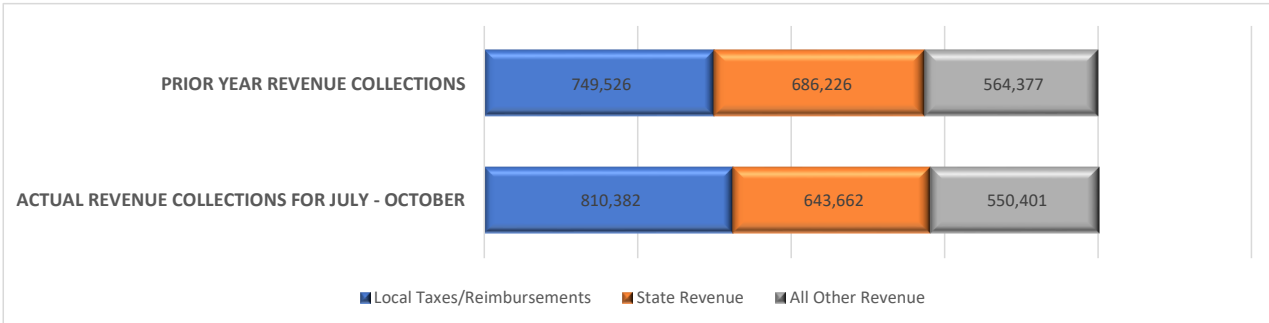
FISCAL YEAR 2022 MONTHLY REVENUE ANALYSIS - OCTOBER

1. OCTOBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



Tax revenue variance is due to timing of collections. State revenue decrease is due to the new funding formula, but is offset by changes in expenses.

2. ACTUAL REVENUE RECEIVED THROUGH OCTOBER COMPARED TO THE PRIOR YEAR



COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$4,317

HIGHER THAN THE PREVIOUS YEAR

Local tax revenues are slightly higher for this time period compared to previous year due to the increase in valuation. State Revenue and Other Revenue have decreased due to changes in the funding formula. These decreases will be partially offset by changes to the expense portion of state funding.

FISCAL YEAR 2022 REVENUE ANALYSIS - JULY - OCTOBER

3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$11,645

FAVORABLE COMPARED TO FORECAST

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	1,765,838	1,786,994	21,156
State Revenue	2,116,966	3,715,743	1,598,777
All Other Revenue	1,905,007	296,719	(1,608,288)
Total Revenue	5,787,811	5,799,456	11,645

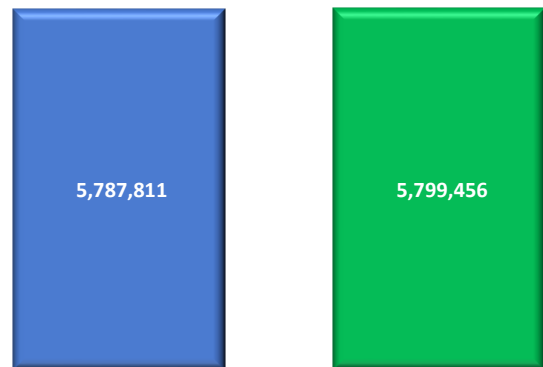
The district's current cash flow, both actual and estimated indicate a favorable variance of \$11,645

Local tax revenues are on track with forecasted amount from May. Large variances in State and Other Revenue are due to changes in the State Funding formula as compared to what was forecasted in May. This should be more in line with the updated November Forecast.

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through October indicate that Fiscal Year 2022 actual/estimated revenue could total \$5,799,456, a favorable variance of \$11,645 compared to the annual forecast total revenue. This means the forecast cash balance could be improved.

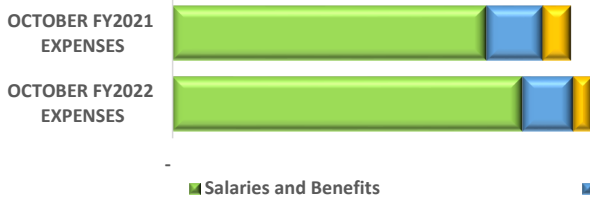
Comparison of 5 Year Forecast Total Revenue with Actual + Estimated Monthly Cash Flow



2022 5-Year Forecast Total Revenue July - October Actual Revenue Collected To-date plus November - June Estimated Revenue Collections

FISCAL YEAR 2022 MONTHLY EXPENDITURE ANALYSIS - OCTOBER

1. OCTOBER EXPENDITURES COMPARED TO PRIOR YEAR



1,000,000

■ All Other Expenses



	Actual Expenses For October	Prior Year Expenditure Incurred		Actual Compared to Last Year
Salaries and Benefits	363,833	326,565	▲	37,269
Purchased Services	52,913	58,638	▼	(5,725)
All Other Expenses	19,957	29,368	▼	(9,411)
Total Expenditures	436,704	414,571	▲	22,133

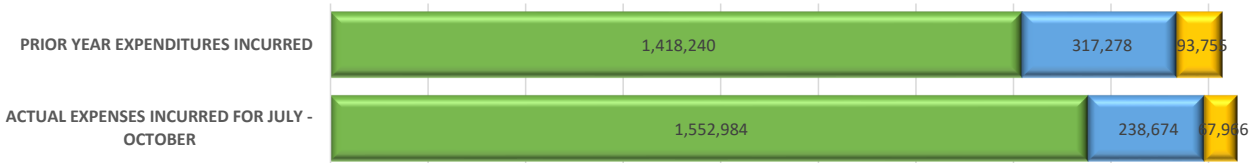
Actual expenses for the month was up

\$22,133

compared to last year.

Increase in salary and benefits is expected due change in staffing and base/step increases. A decrease in Supplies costs from prior year is expected, although it will likely remain higher than pre-Covid volumes.

2. ACTUAL EXPENSES INCURRED THROUGH OCTOBER COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - October	Prior Year Expenditures Incurred		Actual Compared to Last Year
Salaries and Benefits	1,552,984	1,418,240	▲	134,745
Purchased Services	238,674	317,278	▼	(78,604)
All Other Expenses	67,966	93,755	▼	(25,789)
Total Expenditures	1,859,624	1,829,273	▲	30,351

Compared to the same period, total expenditures are

\$30,351

higher than the previous year

See the explanation above.

FISCAL YEAR 2022 EXPENDITURE ANALYSIS - JULY - OCTOBER

3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

**CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A**

\$236,408

**FAVORABLE COMPARED TO
FORECAST**

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	4,684,434	4,701,694	▲ 17,260
Purchased Services	867,049	611,135	▼ (255,914)
All Other Expenses	176,870	179,115	▲ 2,245
Total Expenditures	5,728,353	5,491,944	▼ (236,408)

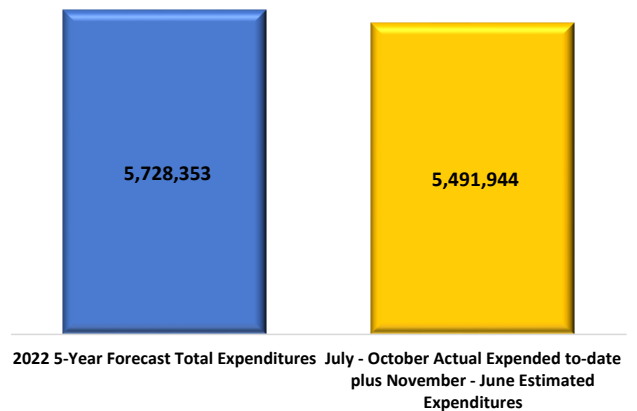
The district's current cash flow, both actual and estimated expenditures indicate a favorable variance of \$236,408.

Estimated amounts for purchased services takes into account the changes in the new funding formula causing the large variance from May forecasted amounts. Salaries and benefits are trending slightly higher than forecasted due to changes in staffing, but will be monitored.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through October indicate that Fiscal Year 2022 actual/estimated expenditures could total \$5,491,944 which has a favorable expenditure variance of \$236,408. This means the forecast cash balance could be improved.

Comparison of 5 Year Forecast Total Expenditures with Actual + Estimated Monthly Cash Flow



**LOWELLVILLE LOCAL SCHOOL DISTRICT
BANK RECONCILIATION
October 31, 2021**

Huntington Bank		Beginning 10/1/2021	Additions	Subtractions	Ending 10/31/2021	Balance Per Books
General	1190	\$ 839,438.29	\$ 304,416.54	\$ (435,111.11)	\$ 708,743.72	BOOK BALANCE
Payroll	7667	\$ 7,474.52	\$ 287,526.23	\$ (286,115.69)	\$ 8,885.06	FINSUMM \$ 4,044,268.71
Athletic Start Up Change		\$ -	\$ -	\$ -	\$ -	
Bank Check Clearing Error		\$ -	\$ -	\$ -	\$ -	
Deposit in Transit PayFort		\$ 489.00	\$ 485.00	\$ (489.00)	\$ 485.00	
Endowment		\$ 922.91	\$ -	\$ (3.14)	\$ 919.77	
Wealth Acct	0453	\$ 3,582,531.60	\$ 1,125.77	\$ (303.57)	\$ 3,583,353.80	
		\$ 4,430,856.32	\$ 593,553.54	\$ (722,022.51)	\$ 4,302,387.35	
Previous Out	General	\$ (60,719.81)		\$ 60,719.81	\$ -	
	Payroll	\$ (7,474.52)		\$ 7,474.52	\$ -	
					\$ -	
O/S	General			\$ (249,475.33)	\$ (249,475.33)	
	Payroll			\$ (9,149.48)	\$ (9,149.48)	
Deposits in Transit				\$ 241.75	\$ 241.75	
Bank Recon Error				\$ 264.42	\$ 264.42	
Reconciled Bank Balance		\$ 4,362,661.99	\$ 593,553.54	\$ (911,946.82)	\$ 4,044,268.71	\$ 4,044,268.71
						\$ 4,044,268.71
Checks/CHKSTS				\$ -		
Checks/CHEKPY				\$ -		
Deposits/RECLST		\$ -				
Trsf From Gen to Payroll		\$ -	\$ -			
Trsf From Gen to Activity		\$ -	\$ -			
Trsf From Payroll to Gen		\$ -				
		\$ -	\$ -			
DIFFERENCE						
Difference Bank to Book						\$ 0.00

NOTE: The cafeteria had deposits in transit at 10/31/21. Also, an SERS payment was paid out of the Payroll account when it should have been paid out of the General account. A transfer will be made to correct this issue.

Start Date: 10/1/21

End Date: 10/31/21

LOWELLVILLE LOCAL SCHOOL DSTR

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
19898	901226	ACCOUNTS_PAYA BLE	10/4/2021	The Huntington National Bank	7909	RECONCILED	10/31/2021		\$ 975.85
19901	437301	REFUND	10/5/2021	Kayla Taylor	7946	RECONCILED	10/31/2021		25.00
19913	437302	ACCOUNTS_PAYA BLE	10/7/2021	ACCESS COUNCIL	88	RECONCILED	10/31/2021		1,068.16
19905	437303	ACCOUNTS_PAYA BLE	10/7/2021	AQUA OHIO, INC.	23	RECONCILED	10/31/2021		1,165.72
19923	437304	ACCOUNTS_PAYA BLE	10/7/2021	CINTAS CORPORATION LOC. 310	5110	RECONCILED	10/31/2021		74.77
19917	437305	ACCOUNTS_PAYA BLE	10/7/2021	Mia Dirienzo	7602	RECONCILED	10/31/2021		40.96
19914	437306	ACCOUNTS_PAYA BLE	10/7/2021	DOMINION EAST OHIO	24	RECONCILED	10/31/2021		308.50
19922	437307	ACCOUNTS_PAYA BLE	10/7/2021	ENERTECH ELECTRICAL, INC	1814	RECONCILED	10/31/2021		472.40
19909	437308	ACCOUNTS_PAYA BLE	10/7/2021	GRAINGER	535	RECONCILED	10/31/2021		139.75
19915	437309	ACCOUNTS_PAYA BLE	10/7/2021	KNIGHTLINE EMBROIDERY	6214	RECONCILED	10/31/2021		10,000.00
19912	437310	ACCOUNTS_PAYA BLE	10/7/2021	Lyden Oil Company	7812	RECONCILED	10/31/2021		945.18
19910	437311	ACCOUNTS_PAYA BLE	10/7/2021	MAHONING VALLEY REGIONAL COG	7737	RECONCILED	10/31/2021		6,464.92
19906	437312	ACCOUNTS_PAYA BLE	10/7/2021	MORRONE MECHANICAL, INC.	5478	RECONCILED	10/31/2021		1,241.95
19911	437313	ACCOUNTS_PAYA BLE	10/7/2021	MYERS EQUIPMENT CORPORATION	32	RECONCILED	10/31/2021		215.77
19919	437314	ACCOUNTS_PAYA BLE	10/7/2021	NASCO	101	RECONCILED	10/31/2021		146.97
19904	437315	ACCOUNTS_PAYA BLE	10/7/2021	OFFICE DEPOT	7296	RECONCILED	10/31/2021		237.64
19916	437316	ACCOUNTS_PAYA BLE	10/7/2021	OMEGA DOOR COMPANY	5813	RECONCILED	10/31/2021		248.50
19907	437317	ACCOUNTS_PAYA BLE	10/7/2021	ORIENTAL TRADING COMPANY, INC.	2662	RECONCILED	10/31/2021		103.86
19918	437318	ACCOUNTS_PAYA BLE	10/7/2021	PENN-OHIO SEALING CO., LLC	540	RECONCILED	10/31/2021		1,695.00
19921	437319	ACCOUNTS_PAYA BLE	10/7/2021	REPUBLIC SERVICES #262	7194	RECONCILED	10/31/2021		547.09
19924	437320	ACCOUNTS_PAYA BLE	10/7/2021	VERIZON WIRELESS	6280	RECONCILED	10/31/2021		33.21
19920	437321	ACCOUNTS_PAYA	10/7/2021	VILLAGE OF	1609	RECONCILED	10/31/2021		330.00

Start Date: 10/1/21

End Date: 10/31/21

LOWELLVILLE LOCAL SCHOOL DSTR

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE		LOWELLVILLE					
19908	437322	ACCOUNTS_PAYA	10/7/2021	Waterloo Local School District	7944	RECONCILED	10/31/2021		\$ 185.00
19899	901227	ACCOUNTS_PAYA	10/8/2021	State Teacher Ret. Sys	280	RECONCILED	10/31/2021		1,754.05
19900	901228	ACCOUNTS_PAYA	10/8/2021	SCHOOL EMPLOYEES RETIREMENT	900007	RECONCILED	10/31/2021		264.42
19902	901229	ACCOUNTS_PAYA	10/8/2021	HUNTINGTON BANK	1	RECONCILED	10/31/2021		1,955.90
19903	901230	PAYROLL	10/8/2021	LOWELLVILLE LOCAL SCHOOL DSTR		RECONCILED	10/31/2021		134,253.74
19925	437323	ACCOUNTS_PAYA	10/13/2021	ELRICO VINCENT ALLI	7493	RECONCILED	10/31/2021		475.00
19946	437324	ACCOUNTS_PAYA	10/13/2021	ALLIED LOCKSMITHS	2623	OUTSTANDING			220.00
19927	437325	ACCOUNTS_PAYA	10/13/2021	ARES Sportswear	7941	RECONCILED	10/31/2021		220.01
19944	437326	ACCOUNTS_PAYA	10/13/2021	CAMPBELL PRO HARDWARE & SUPPLY	5514	RECONCILED	10/31/2021		75.84
19940	437327	ACCOUNTS_PAYA	10/13/2021	DELTA TELECOM, INC.	6744	RECONCILED	10/31/2021		753.19
19931	437328	ACCOUNTS_PAYA	10/13/2021	TROY M. FARES	7817	RECONCILED	10/31/2021		400.00
19942	437329	ACCOUNTS_PAYA	10/13/2021	FLOWERS N ALL	7818	RECONCILED	10/31/2021		195.00
19939	437330	ACCOUNTS_PAYA	10/13/2021	FUTURE ENERGY SOLUTIONS	7716	RECONCILED	10/31/2021		2,495.69
19926	437331	ACCOUNTS_PAYA	10/13/2021	HOLMES LEGAL SERVICES, LLC	7730	RECONCILED	10/31/2021		2,419.00
19938	437332	ACCOUNTS_PAYA	10/13/2021	JOHNSON CONTROLS, INC.	6872	RECONCILED	10/31/2021		5,004.00
19943	437333	ACCOUNTS_PAYA	10/13/2021	STACY KARIS	6726	RECONCILED	10/31/2021		400.00
19930	437334	ACCOUNTS_PAYA	10/13/2021	JEFFREY JAY LEWIS	7604	RECONCILED	10/31/2021		400.00
19934	437335	ACCOUNTS_PAYA	10/13/2021	M & N ONE STOP FUEL MART	5757	RECONCILED	10/31/2021		274.28
19936	437336	ACCOUNTS_PAYA	10/13/2021	ANTHONY MARIOTTI	6905	RECONCILED	10/31/2021		325.00
19935	437337	ACCOUNTS_PAYA	10/13/2021	OHIO SCHOOLS COUNCIL - GAS	5689	RECONCILED	10/31/2021		1,571.00
19928	437338	ACCOUNTS_PAYA	10/13/2021	OHIO SCHOOLS COUNCIL - LIFE	6021	RECONCILED	10/31/2021		695.00
19937	437339	ACCOUNTS_PAYA	10/13/2021	RICOH USA, INC	7430	RECONCILED	10/31/2021		448.53

Start Date: 10/1/21

End Date: 10/31/21

LOWELLVILLE LOCAL SCHOOL DSTR

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
19941	437340	ACCOUNTS_PAYA BLE	10/13/2021	GEORGE P STAMOS	7819	RECONCILED	10/31/2021		\$ 200.00
19945	437341	ACCOUNTS_PAYA BLE	10/13/2021	STANTON'S SHEET MUSIC INC.	3295	RECONCILED	10/31/2021		59.05
19929	437342	ACCOUNTS_PAYA BLE	10/13/2021	SHC YOUNGSTOWN OHIO OUTPATIENT	3901	RECONCILED	10/31/2021		80.00
19932	437343	ACCOUNTS_PAYA BLE	10/13/2021	YOUNGSTOWN WARREN	7731	RECONCILED	10/31/2021		360.00
19933	437344	ACCOUNTS_PAYA BLE	10/13/2021	ZINKAN ENTERPRISES INC.	7814	RECONCILED	10/31/2021		82.50
19952	437345	ACCOUNTS_PAYA BLE	10/20/2021	ACCESS COUNCIL	88	RECONCILED	10/31/2021		480.75
19953	437346	ACCOUNTS_PAYA BLE	10/20/2021	ASHTABULA COUNTY EDUCATIONAL	1674	RECONCILED	10/31/2021		85.00
19954	437347	ACCOUNTS_PAYA BLE	10/20/2021	CINTAS CORPORATION LOC. 310	5110	RECONCILED	10/31/2021		74.77
19955	437348	ACCOUNTS_PAYA BLE	10/20/2021	EDGE Document Solutions LLC	7587	RECONCILED	10/31/2021		745.00
19956	437349	ACCOUNTS_PAYA BLE	10/20/2021	JULIAN & GRUBE, INC.	5217	RECONCILED	10/31/2021		1,367.00
19957	437350	ACCOUNTS_PAYA BLE	10/20/2021	Lyden Oil Company	7812	RECONCILED	10/31/2021		658.64
19958	437351	ACCOUNTS_PAYA BLE	10/20/2021	MAHONING VALLEY REGIONAL COG	7737	RECONCILED	10/31/2021		7,713.98
19959	437352	ACCOUNTS_PAYA BLE	10/20/2021	Nutrition, Inc	7705	RECONCILED	10/31/2021		18,959.68
19960	437353	ACCOUNTS_PAYA BLE	10/20/2021	OAASFEP	5018	VOID		10/27/2021	900.00
19961	437354	ACCOUNTS_PAYA BLE	10/20/2021	OHIO EDISON CO.	22	RECONCILED	10/31/2021		8,907.93
19962	437355	ACCOUNTS_PAYA BLE	10/20/2021	ORIENTAL TRADING COMPANY, INC.	2662	OUTSTANDING			47.10
19963	437356	ACCOUNTS_PAYA BLE	10/20/2021	PENN-OHIO SEALING CO., LLC	540	RECONCILED	10/31/2021		1,130.00
19964	437357	ACCOUNTS_PAYA BLE	10/20/2021	TSI Western Star	7848	RECONCILED	10/31/2021		95.00
19947	901231	ACCOUNTS_PAYA BLE	10/22/2021	State Teacher Ret. Sys	280	RECONCILED	10/31/2021		1,754.05
19948	901232	ACCOUNTS_PAYA	10/22/2021	SCHOOL	900007	OUTSTANDING			264.42

Start Date: 10/1/21

End Date: 10/31/21

LOWELLVILLE LOCAL SCHOOL DSTR

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE		EMPLOYEES RETIREMENT					
19949	901233	ACCOUNTS_PAYA	10/22/2021	HUNTINGTON BANK	1	RECONCILED	10/31/2021		\$ 2,169.45
19950	901234	PAYROLL	10/22/2021	LOWELLVILLE LOCAL SCHOOL DSTR		RECONCILED	10/31/2021		149,147.14
19951	901235	ACCOUNTS_PAYA	10/22/2021	HUNTINGTON BANK	1	RECONCILED	10/31/2021		45,094.00
19981	437358	ACCOUNTS_PAYA	10/27/2021	ELRICO VINCENT ALLI	7493	OUTSTANDING			400.00
19976	437359	ACCOUNTS_PAYA	10/27/2021	ALLIED LOCKSMITHS	2623	OUTSTANDING			64.00
19967	437360	ACCOUNTS_PAYA	10/27/2021	CAMPBELL PRO HARDWARE & SUPPLY	5514	OUTSTANDING			87.96
19973	437361	ACCOUNTS_PAYA	10/27/2021	TROY M. FARES	7817	RECONCILED	10/31/2021		400.00
19979	437362	ACCOUNTS_PAYA	10/27/2021	GRACE SERVICES, INC	5826	OUTSTANDING			98.00
19975	437363	ACCOUNTS_PAYA	10/27/2021	STACY KARIS	6726	RECONCILED	10/31/2021		400.00
19980	437364	ACCOUNTS_PAYA	10/27/2021	JEFFREY JAY LEWIS	7604	OUTSTANDING			400.00
19968	437365	ACCOUNTS_PAYA	10/27/2021	Lyden Oil Company	7812	OUTSTANDING			992.25
19966	437366	ACCOUNTS_PAYA	10/27/2021	NORTHERN BUCKEYE	7009	OUTSTANDING			3,113.74
19971	437367	ACCOUNTS_PAYA	10/27/2021	OFFICE DEPOT	7296	OUTSTANDING			245.23
19978	437368	ACCOUNTS_PAYA	10/27/2021	QUADIANT LEASING USA, INC	7694	OUTSTANDING			176.85
19974	437369	ACCOUNTS_PAYA	10/27/2021	REALLY GOOD STUFF, LLC	3391	OUTSTANDING			148.14
19965	437370	ACCOUNTS_PAYA	10/27/2021	Really Great Reading Co.,LLC	7935	OUTSTANDING			1,531.00
19982	437371	ACCOUNTS_PAYA	10/27/2021	RIVERSIDE INSIGHTS	12	OUTSTANDING			331.13
19969	437372	ACCOUNTS_PAYA	10/27/2021	SALEM HIGH SCHOOL	2839	OUTSTANDING			144.00
19972	437373	ACCOUNTS_PAYA	10/27/2021	GEORGE P STAMOS	7819	OUTSTANDING			400.00
19970	437374	ACCOUNTS_PAYA	10/27/2021	US BANK	5669	OUTSTANDING			184,318.75
19977	437375	ACCOUNTS_PAYA	10/27/2021	WESTERN RESERVE ATHLETIC DEPT	4696	OUTSTANDING			90.00

Start Date: 10/1/21

End Date: 10/31/21

**LOWELLVILLE LOCAL SCHOOL DSTRT
Disbursement Summary Report**

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
19983	437376	ACCOUNTS_PAYA BLE	10/27/2021	OAASFEP	5018	OUTSTANDING			\$ 450.00
19984	437377	ACCOUNTS_PAYA BLE	10/28/2021	MAHONING COUNTY SCHOOL	739	OUTSTANDING			54,256.17
Grand Total									\$ 669,688.53

As Of Period: 10/31/2021

LOWELLVILLE LOCAL SCHOOL DSTR

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
001-0000	GENERAL FUND	\$ 2,232,099.17	\$ 304,419.42	\$ 2,004,445.05	\$ 434,703.58	\$ 1,857,624.38	\$ 2,378,919.84	\$ 818,105.59	\$ 1,560,814.25
001-9020	MEDICARE ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-9022	STUDENT WELLNESS AND SUCCESS	0.00	0.00	0.00	2,000.00	2,000.00	(2,000.00)	23,000.00	(25,000.00)
002-0000	BOND RETIREMENT FUND	218,820.51	1,678.86	84,678.86	185,561.38	185,561.38	117,937.99	0.00	117,937.99
003-0000	PERMANENT IMPROVEMENT	1.05	0.01	0.08	0.00	0.00	1.13	0.00	1.13
006-0000	FOOD SERVICE FUND	188,609.44	42,601.46	78,488.27	25,366.61	83,135.58	183,962.13	102,840.53	81,121.60
008-0000	ENDOWMENT FUND	922.91	0.00	0.00	0.00	0.00	922.91	0.00	922.91
013-9005	RECREATION-PARK	24,883.94	0.00	0.00	0.00	0.00	24,883.94	0.00	24,883.94
013-9905	RECREATION-EXERCISE	620.01	0.00	8.00	0.00	0.00	628.01	0.00	628.01
018-9990	PRINCIPAL'S FUND	435.28	100.00	180.00	0.00	0.00	615.28	28.00	587.28
018-9991	PRINCIPAL FUND DONATIONS	743.54	540.00	540.00	0.00	0.00	1,283.54	0.00	1,283.54
019-0000	LOCAL STUDENT ASSISTANCE FUND	865.95	0.00	0.00	0.00	0.00	865.95	0.00	865.95
019-9000	SUCCESS BY SIX-UNITED WAY	640.60	4,500.00	4,500.00	0.00	4,758.43	382.17	0.00	382.17
019-9017	MARTHA HOLDEN JENNINGS FOUNDATION GRANTS	45.52	0.00	0.00	0.00	0.00	45.52	0.00	45.52
019-9018	MARTHA HOLDEN JENNINGS FOUNDATION GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
022-0000	OHSAA TOURNAMENT FUND	1,900.00	0.00	0.00	0.00	0.00	1,900.00	0.00	1,900.00
022-9016	UNCLAIMED FUNDS	5,233.81	0.00	0.00	0.00	0.00	5,233.81	0.00	5,233.81
027-9005	WORKER'S COMPENSATION FUND	59,992.28	0.00	71.00	0.00	0.00	60,063.28	0.00	60,063.28
029-0000	LOWELLVILLE SCHOOL FOUNDATION	132,645.82	43.50	754.90	0.00	125.00	133,275.72	0.00	133,275.72
034-0000	FACILITIES MAINTENANCE	210,653.86	508.60	10,630.02	5,463.65	15,978.75	205,305.13	22,244.85	183,060.28
035-0000	TERMINATION BENEFITS	66,378.08	0.00	0.00	12,348.66	12,348.66	54,029.42	0.00	54,029.42
070-0000	CAPITAL PROJECT-ROOF	335,074.88	178.58	3,113.69	0.00	0.00	338,188.57	0.00	338,188.57
070-9001	CAPITAL EQUIPMENT-BUS	102,817.68	0.00	0.00	0.00	376.50	102,441.18	3,565.00	98,876.18
070-9007	CAPITAL PROJECTS BUILDINGS & GROUNDS	552,844.55	0.00	0.00	0.00	5,900.00	546,944.55	885.00	546,059.55
200-9128	CLASS OF 2024	1,426.65	0.00	0.00	0.00	0.00	1,426.65	0.00	1,426.65
200-9129	CLASS OF 2025	0.00	1,034.95	1,034.95	0.00	0.00	1,034.95	0.00	1,034.95
200-9130	CLASS OF 2019	422.40	0.00	0.00	0.00	0.00	422.40	0.00	422.40
200-9131	CLASS OF 2020	2,169.46	0.00	0.00	0.00	0.00	2,169.46	0.00	2,169.46
200-9132	CLASS OF 2021	354.40	0.00	0.00	0.00	0.00	354.40	0.00	354.40
200-9133	CLASS OF 2022	1,185.29	0.00	0.00	0.00	300.00	885.29	0.00	885.29
200-9134	CLASS OF 2023	932.10	3,329.00	3,329.00	698.86	698.86	3,562.24	200.00	3,362.24
200-9180	ART	360.60	0.00	0.00	0.00	0.00	360.60	0.00	360.60
200-9181	ACADEMIC CHALLENGE	782.88	0.00	0.00	0.00	0.00	782.88	0.00	782.88
200-9182	DRAMA CLUB	1,049.27	0.00	0.00	0.00	0.00	1,049.27	0.00	1,049.27
200-9183	FTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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LOWELLVILLE LOCAL SCHOOL DSTR

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9184	ITALIAN CLUB	\$ 970.98	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 970.98	\$ 100.00	\$ 870.98
200-9185	NATIONAL HONOR SOCIETY	1,057.33	0.00	108.00	0.00	385.00	780.33	355.80	424.53
200-9186	ROCKETEER	72.75	0.00	0.00	0.00	0.00	72.75	0.00	72.75
200-9187	S.A.A.D.	822.66	0.00	0.00	0.00	0.00	822.66	0.00	822.66
200-9188	SCIENCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9189	SPANISH CLUB	711.06	0.00	0.00	0.00	0.00	711.06	0.00	711.06
200-9190	STUDENT ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9191	STUDENT COUNCIL	621.28	0.00	0.00	0.00	0.00	621.28	0.00	621.28
200-9192	YEARBOOK - HIGH SCHOOL	0.96	53.00	1,060.00	0.00	0.00	1,060.96	0.00	1,060.96
200-9193	YEARBOOK - ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9194	WELLNESS CLUB	2,866.78	0.00	0.00	0.00	0.00	2,866.78	0.00	2,866.78
200-9195	PEP CLUB	629.55	0.00	0.00	40.96	77.42	552.13	0.00	552.13
200-9196	CHARACTER AVENGERS	2,194.56	0.00	0.00	0.00	0.00	2,194.56	280.60	1,913.96
200-9901	ACTIVITY FUNDS-INTEREST	2,076.18	0.00	0.00	0.00	0.00	2,076.18	0.00	2,076.18
200-9905	HELP A STUDENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9907	STUDENT FEES	16,268.66	970.00	2,920.00	0.00	0.00	19,188.66	0.00	19,188.66
300-9200	BASKETBALL-BOY'S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-9210	LHS BAND	1,596.88	339.00	339.00	0.00	0.00	1,935.88	0.00	1,935.88
300-9215	CHEERLEADERS	2,224.14	0.00	8,039.60	0.00	8,888.60	1,375.14	0.00	1,375.14
300-9216	VOLLEYBALL	0.00	0.00	0.00	0.00	5,279.95	(5,279.95)	0.00	(5,279.95)
300-9217	JR. HIGH CHEERLEADERS	1,057.61	0.00	1,128.50	0.00	2,291.60	(105.49)	0.00	(105.49)
300-9220	AD Fundraisers	4,061.62	500.00	18,635.00	0.00	12,105.11	10,591.51	1,892.00	8,699.51
300-9225	ATHLETIC FUND	3,253.71	11,111.09	27,374.87	10,547.70	29,805.02	823.56	6,020.60	(5,197.04)
300-9300	BASKETBALL-BOY'S FUNDRAISERS	1,052.50	600.00	1,200.00	220.01	220.01	2,032.49	55.69	1,976.80
300-9301	BASKETBALL-GIRL'S FUNDRAISERS	3,246.97	0.00	0.00	0.00	0.00	3,246.97	0.00	3,246.97
300-9302	FOOTBALL FUNDRAISERS	243.06	0.00	0.00	0.00	0.00	243.06	0.00	243.06
300-9303	SOFTBALL FUNDRAISERS	2,649.00	0.00	0.00	0.00	0.00	2,649.00	0.00	2,649.00
300-9304	BOWLING FUNDRAISERS	13.91	0.00	0.00	0.00	0.00	13.91	0.00	13.91
300-9305	BASEBALL FUNDRAISERS	226.71	0.00	0.00	0.00	0.00	226.71	0.00	226.71
300-9307	CROSS COUNTRY FUNDRAISERS	280.96	0.00	0.00	0.00	0.00	280.96	0.00	280.96
300-9309	TRACK FUNDRAISERS	135.09	0.00	0.00	0.00	0.00	135.09	0.00	135.09
300-9311	JR. HIGH FOOTBALL-FUNDRAISERS	1.50	0.00	0.00	0.00	0.00	1.50	0.00	1.50
300-9316	VOLLEYBALL FUNDRAISERS	1,332.15	0.00	0.00	0.00	0.00	1,332.15	0.00	1,332.15
451-9019	E-TECH CONNECTIVITY 2019-2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451-9021	DATA COMMUNICATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451-9022	DATA COMMUNICATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467-0000	Student Wellness and Success	1,644.39	0.00	0.00	(2,523.84)	0.00	1,644.39	0.00	1,644.39

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LOWELLVILLE LOCAL SCHOOL DSTR

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
	Funds								
467-9021	Student Wellness and Success Fund	\$ 41,570.75	\$ 0.00	\$ 0.00	\$ 9,754.73	\$ 34,237.74	\$ 7,333.01	\$ 4,599.47	\$ 2,733.54
467-9022	Student Wellness and Success Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
499-9018	SCHOOL BUS GRANT FY21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
499-9019	OHIO SCHOOL SAFETY GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
499-9020	OHBWC SCHOOL SAFETY & SECURITY GRANT	459.56	0.00	0.00	0.00	0.00	459.56	0.00	459.56
499-9021	MISCELLANEOUS STATE GRANT FUND	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00
507-9021	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
507-9022	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	0.00	0.00	66,438.78	(66,438.78)	35,031.43	(101,470.21)
507-9023	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	0.00	0.00	89,413.66	(89,413.66)	0.00	(89,413.66)
510-9021	CORONA VIRUS RELIEF FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516-9004	IDEA 6B RESTORATION 2019-2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516-9020	IDEA B FISCAL YEAR 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516-9021	IDEA B FY2021	0.00	5,753.56	5,753.56	0.00	5,753.56	0.00	0.00	0.00
516-9022	IDEA PART B GRANTS	0.00	0.00	0.00	7,496.24	14,345.00	(14,345.00)	0.00	(14,345.00)
572-9020	TITLE I FISCAL YEAR 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572-9021	TITLE I FISCAL YEAR 2021	(1,755.38)	3,510.77	10,532.29	0.00	8,776.91	0.00	0.00	0.00
572-9022	TITLE I DISADVANTAGED CHILDREN	0.00	0.00	0.00	4,670.76	9,341.52	(9,341.52)	0.00	(9,341.52)
584-9022	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	0.00	0.00	3,024.30	6,048.60	(6,048.60)	0.00	(6,048.60)
590-9020	TITLE II-A FISCAL YEAR 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-9021	TITLE II-A FISCAL YEAR 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-9022	IMPROVING TEACHER QUALITY	0.00	0.00	0.00	776.09	1,379.72	(1,379.72)	0.00	(1,379.72)
599-9020	TITLE IVA FISCAL YEAR 2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599-9021	TITLE IVA FISCAL YEAR 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599-9022	MISCELLANEOUS FED. GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		\$ 4,238,999.81	\$ 381,771.80	\$ 2,268,864.64	\$ 700,149.69	\$ 2,463,595.74	\$ 4,044,268.71	\$ 1,019,204.56	\$ 3,025,064.15