Lowellville Local School District

Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through July

PREPARED BY:
THE OFFICE OF THE TREASURER

Forecast5 Analytics ReportWriter Software 2019 ©

Table of Contents

FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH JULY	3
FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - JULY	4
FISCAL YEAR 2023 REVENUE ANALYSIS - JULY	5
FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - JULY	6
FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY	7
BANK RECONCILIATION	8
FIVE YEAR FORECAST COMPARISON TO ACTUAL CASH FLOW	9
SPENDING PLAN COMPARISON	10-12

Forecast5 Analytics ReportWriter Software 2019 ©

FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH JULY

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A

$152,824

FAVORABLE COMPARED TO FORECAST

CURRENT YEAR-TO-DATE EXPENDITURES INDICATE A

$61,749

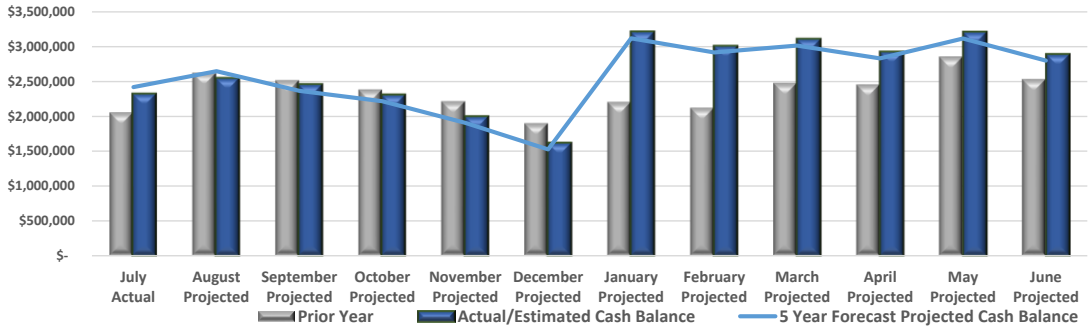
UNFAVORABLE COMPARED TO FORECAST

POTENTIAL NET IMPACT WOULD RESULT IN A

$91,075

FAVORABLE IMPACT ON THE CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



CURRENT MONTHLY CASH FLOW ESTIMATES A JUNE 30, 2023 CASH BALANCE OF

$2,890,905

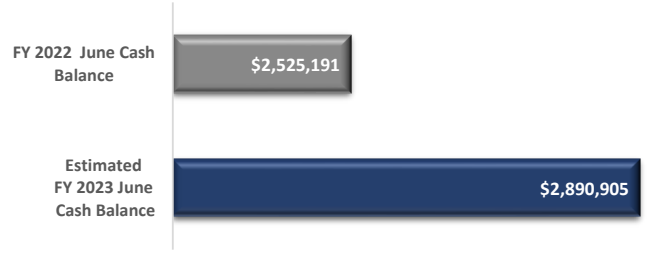
Current monthly cash flow estimates, including actual data through July indicate that the June 30, 2023 cash balance will be $2,890,905, which is $91,075 more than the five year forecast of $2,799,830.

June 30 ESTIMATED CASH BALANCE IS

$91,075

MORE THAN THE FORECAST/BUDGET AMOUNT

3. FISCAL YEAR 2023 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



OPERATING SURPLUS OF

$365,714

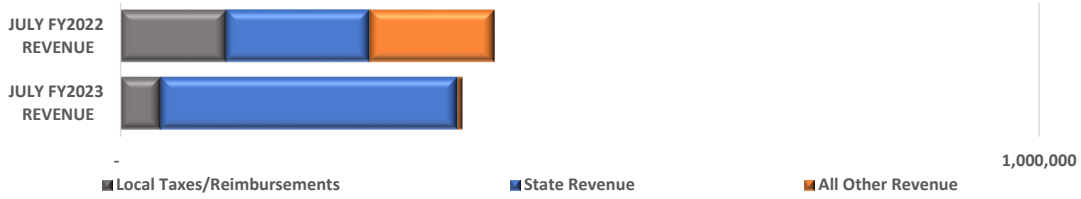
WILL INCREASE THE CASH BALANCE BY THE END OF THE FISCAL YEAR

Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will INCREASE $365,714 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of $6,295,792 totaling more than estimated cash flow expenditures of $5,930,078.

Forecast5 Analytics ReportWriter Software 2019 ©

FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - JULY

1. JULY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For July	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	44,000	115,000	(71,000)
State Revenue	322,807	156,362	166,445
All Other Revenue	4,811	135,170	(130,360)
Total Revenue	371,618	406,533	(34,915)

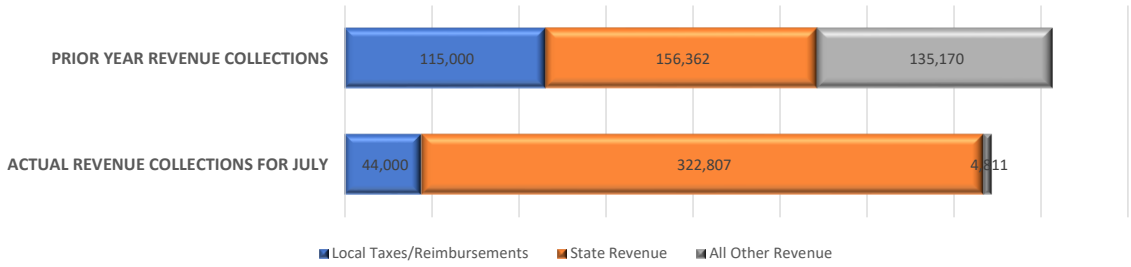
Actual revenue for the month was down

$34,915

compared to last year.

Overall total revenue for July is down -8.6% (-$34,915). The largest change in this July's revenue collected compared to July of FY2022 is higher unrestricted grants in aid ($138,054) and lower tuition and patron payments (-$131,335). A single month's results can be skewed compared to a prior year because of the timing of revenue received.

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



	Actual Revenue Collections For July	Prior Year Revenue Collections For July	Current Year Compared to Last Year
Local Taxes/Reimbursements	44,000	115,000	(71,000)
State Revenue	322,807	156,362	166,445
All Other Revenue	4,811	135,170	(130,360)
Total Revenue	371,618	406,533	(34,915)

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

$34,915

LOWER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled $371,618 through July, which is -$34,915 or -8.6% lower than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through July to the same period last year is unrestricted grants in aid revenue coming in $138,054 higher compared to the previous year, followed by tuition and patron payments coming in -$131,335 lower.

Forecast5 Analytics ReportWriter Software 2019 ©

FISCAL YEAR 2023 REVENUE ANALYSIS - JULY

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

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A

$152,824

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.	1,813,669	1,811,433	(2,236)
State Revenue	4,009,866	4,167,428	157,562
All Other Revenue	319,433	316,931	(2,502)
Total Revenue	6,142,968	6,295,792	152,824

The top two categories (unrestricted grants in aid and restricted aid state), represents 103.1% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of $152,824 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.49% forecast annual revenue

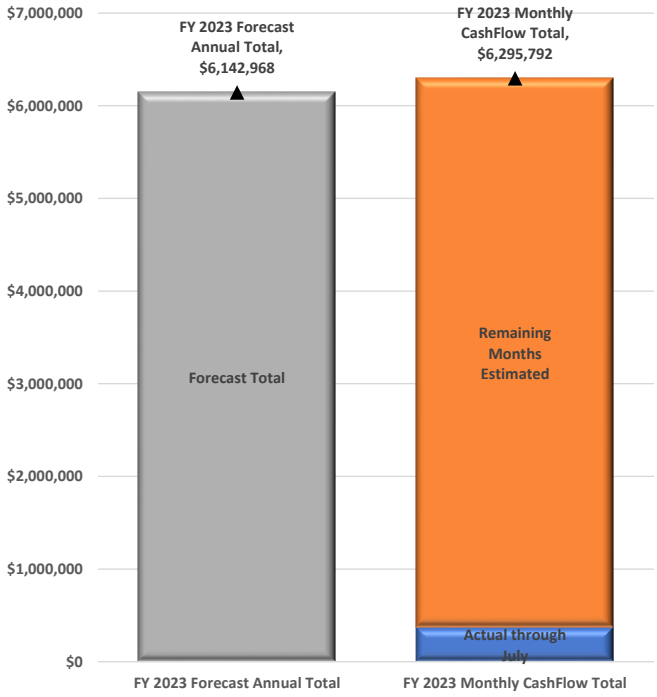
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Unrestricted Grants In Aid ▲	134,622
Restricted Aid State ▲	22,941
Restricted Fed ▼	(5,199)
Miscellaneous Receipts ▲	2,495
All Other Revenue Categories ▼	(2,034)
Total Revenue ▲	152,824

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through July indicate a favorable variance of $152,824 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

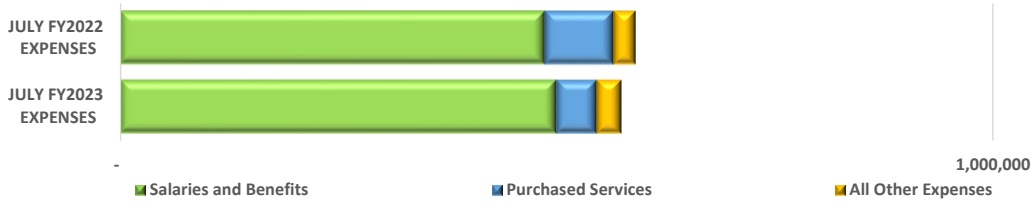
The fiscal year is 8% complete. Monthly cash flow, comprised of 1 actual months plus 11 estimated months indicates revenue totaling $6,295,792 which is $152,824 more than total revenue projected in the district's current forecast of $6,142,968



Forecast5 Analytics ReportWriter Software 2019 ©

FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - JULY

1. JULY EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For July	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	499,988	487,014	**12,974**
Purchased Services	46,015	77,891	**(31,876)**
All Other Expenses	27,770	24,868	**2,901**
Total Expenditures	573,773	589,773	**(16,000)**

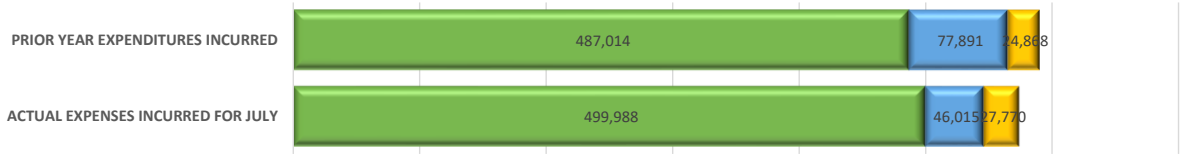
Actual expenses for the month was down

$16,000

compared to last year.

Overall total expenses for July are down -2.7% (-$16,000). The largest change in this July's expenses compared to July of FY2022 is lower non - utility property services (-$30,391),higher regular certified salaries ($28,523) and lower all other certified salaries (-$22,937). A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred.

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



	Actual Expenses For July	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	499,988	487,014	**12,974**
Purchased Services	46,015	77,891	**(31,876)**
All Other Expenses	27,770	24,868	**2,901**
Total Expenditures	573,773	589,773	**(16,000)**

Compared to the same period, total expenditures are

$16,000

lower than the previous year

Fiscal year-to-date General Fund expenses totaled $573,773 through July, which is -$16,000 or -2.7% lower than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through July to the same period last year is that non - utility property services costs are -$30,391 lower compared to the previous year, followed by regular certified salaries coming in $28,523 higher and all other certified salaries coming in -$22,937 lower.

Forecast5 Analytics ReportWriter Software 2019 ©

FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY

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

CURRENT YEAR-TO-DATE EXPENDITURES INDICATE A

$61,749

UNFAVORABLE COMPARED TO FORECAST

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	5,063,489	5,149,575	86,087
Purchased Services	609,772	584,042	(25,729)
All Other Expenses	195,069	196,460	1,392
Total Expenditures	5,868,329	5,930,078	61,749

The top two categories (regular certified salaries and non - utility property services), represents 65.% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of $61,749 (current expense estimates vs. amounts projected in the five year forecast) is equal to 1.1% of the total Forecasted annual expenses.

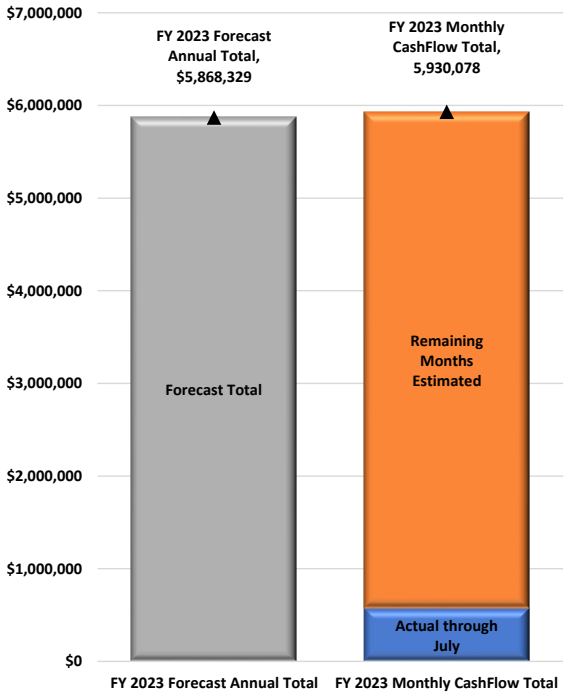
Top Forecast vs. Cash Flow Actual/Estimated Amounts

	Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Regular Certified Salaries	▲	70,847
Non - utility Property Services	▼	(30,715)
Transfers Out	▼	(12,680)
Insurance Certified	▲	10,306
All Other Expense Categories	▲	23,991
Total Expenses	▲	61,749

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through July indicate that Fiscal Year 2023 actual/estimated expenditures could total $5,930,078 which has a unfavorable expenditure variance of $61,749. This means the forecast cash balance could be reduced.

The fiscal year is approximately 8% complete. Monthly cash flow, comprised of 1 actual months plus 11 estimated months indicates expenditures totaling $5,930,078 which is $61,749 more than total expenditures projected in the district's current forecast of $5,868,329



Forecast5 Analytics ReportWriter Software 2019 ©

LOWELLVILLE LOCAL SCHOOL DISTRICT
BANK RECONCILIATION
July 31, 2022

Huntington Bank	Acct#	Beginning 7/1/2022	Additions	Subtractions	Ending 7/31/2022	Balance Per Books
General	1190	$ 1,033,969.65	$ 362,769.51	$ (550,274.43)	$ 846,464.73	**BOOK BALANCE**
						FINSUMM $ 4,295,783.48
Payroll	7667	$ -	$ 410,943.99	$ (383,812.27)	$ 27,131.72	
Athletic Start Up Change		$ -	$ -	$ -	$ -	
Bank Check Clearing Error		$ -	$ -	$ -	$ -	
Deposit in Transit PayForIt		$ -	$ -	$ -	$ -	
Endowment		$ 922.91	$ -	$ (3.14)	$ 919.77	
Wealth Acct	0453	$ 3,517,120.52	$ 1,740.81	$ (290.28)	$ 3,518,571.05	
		$ 4,552,013.08	$ 775,454.31	$ (934,380.12)	$ 4,393,087.27	
Previous Out	General	$ (9,136.34)		$ 9,136.34	$ -	
	Payroll	$ -		$ -	$ -	
					$ -	
O/S	General			$ (70,172.07)	$ (70,172.07)	
	Payroll			$ (27,131.72)	$ (27,131.72)	
Deposits in Transit				$ -	$ -	
Bank Recon Error				$ -	$ -	
Reconcilled Bank Balance		$ 4,542,876.74	$ 775,454.31	$ (1,022,547.57)	$ 4,295,783.48	$ 4,295,783.48
					$ 4,295,783.48	
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						$ -

Forecast5 Analytics ReportWriter Software 2019 ©

LOWELLVILLE LOCAL SCHOOL DISTRICT
FIVE YEAR FORECAST COMPARISON TO ACTUAL CASH FLOW

	Difference	Proj. from Current 5year Forecast 2023	Proj. from Actual/Est. Cash Flow 2023	FYTD Actual Through Month Of: July	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	(2,167)	634,553	632,386	44,000	588,386
1.020 - Public Utility Personal Property	-	1,076,342	1,076,342	-	1,076,342
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	134,622	3,412,707	3,547,329	292,758	3,254,571
1.040 - 1.045 - Restricted Grants-in-Aid	22,941	597,159	620,100	30,049	590,050
		-	-		-
1.050 - Property Tax Allocation	(70)	102,774	102,704	-	102,704
1.060 - All Other Operating Revenues	(2,846)	314,832	311,986	4,084	307,903
1.070 - Total Revenue	152,480	6,138,367	6,290,847	370,891	5,919,956
Other Financing Sources:					
2.070 - Total Other Financing Sources	344	4,601	4,945	727	4,218
2.080 - Total Revenues and Other Financing Sources	**152,824**	**6,142,968**	**6,295,792**	371,618	5,924,174
Expenditures:					
3.010 - Personnel Services	74,696	3,718,751	3,793,447	386,585	3,406,862
3.020 - Employees' Retirement/Insurance Benefits	11,391	1,344,738	1,356,128	113,403	1,242,725
3.030 - Purchased Services	(25,729)	609,772	584,042	46,015	538,028
3.040 - Supplies and Materials	9,224	96,829	106,053	15,826	90,227
3.050 - Capital Outlay	(0)	3,076	3,076	-	3,076
3.060 - 4.060 - Intergovernmental, Debt & Interest	(0)	0	(0)	-	-
4.300 - Other Objects	4,848	55,163	60,011	11,944	48,067
4.500 - Total Expenditures	74,429	5,828,329	5,902,758	573,773	5,328,985
Other Financing Uses:					
5.040 - Total Other Financing Uses	(12,680)	40,000	27,320	-	27,320
5.050 - Total Expenditures and Other Financing Uses	**61,749**	**5,868,329**	**5,930,078**	573,773	5,356,305
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	91,075	274,639	365,714	(202,155)	567,869
7.010 - Cash Balance July 1	-	2,525,191	2,525,191		
7.020 - Cash Balance June 30	91,075	2,799,830	2,890,905		

Forecast5 Analytics ReportWriter Software 2019 ©

LOWELLVILLE LOCAL SCHOOL DISTRICT
SPENDING PLAN COMPARISON

Forecast Line#		FYTD	July	August	September	October	November	December	January	February	March	April	May	June
01.010 General Property (Real Estate)	FY22	644,682	115,000	681,000	0	(505,844)	0	0	0	33,000	294,000	75,000	(47,474)	0
01.010 General Property (Real Estate)	FY23	44,000	44,000	0	0	0	0	0	0	0	0	0	0	0
Variance		(600,682)	(71,000)	(681,000)	0	505,844	0	0	0	(33,000)	(294,000)	(75,000)	47,474	0
Percent Difference		-93%	-62%	-100%	#DIV/0!	-100%	#DIV/0!	#DIV/0!	#DIV/0!	-100%	-100%	-100%	-100%	#DIV/0!
01.020 Tangible Personal Property Tax	FY22	1,062,674	0	0	0	520,226	0	0	0	0	0	0	542,449	0
01.020 Tangible Personal Property Tax	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance		(1,062,674)	0	0	0	(520,226)	0	0	0	0	0	0	(542,449)	0
Percent Difference		-100%	#DIV/0!	#DIV/0!	#DIV/0!	-100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-100%	#DIV/0!
01.030 Income Tax	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
01.030 Income Tax	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
01.035 Unrestricted Grants-in-Aid	FY22	3,454,616	154,704	169,785	157,836	154,704	152,143	154,704	1,185,166	267,675	263,501	266,486	264,816	263,095
01.035 Unrestricted Grants-in-Aid	FY23	292,758	292,758	0	0	0	0	0	0	0	0	0	0	0
Variance		(3,161,858)	138,054	(169,785)	(157,836)	(154,704)	(152,143)	(154,704)	(1,185,166)	(267,675)	(263,501)	(266,486)	(264,816)	(263,095)
Percent Difference		-92%	89%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
01.040 Restricted Grants-in-Aid	FY22	340,214	1,658	1,658	1,658	1,658	1,658	1,658	235,191	18,267	19,856	19,028	19,004	18,918
01.040 Restricted Grants-in-Aid	FY23	30,049	30,049	0	0	0	0	0	0	0	0	0	0	0
Variance		(310,164.23)	28,391.01	(1,658.34)	(1,658.34)	(1,658.34)	(1,658.34)	(1,658.34)	(235,191.39)	(18,266.77)	(19,856.14)	(19,027.73)	(19,003.90)	(18,917.61)
Percent Difference		-91%	1712%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
01.045 Restricted Federal Grants-in-Aid - SFSF	FY22	0.00	0	0	0	0	0	0	0	0	0	0	0	0
01.045 Restricted Federal Grants-in-Aid - SFSF	FY23	0.00	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0.00											
Percent Difference			#DIV/0!											
01.050 Property Tax Allocation	FY22	102,223	0	0	0	0	0	51,309	0	0	0	0	50,913	0
01.050 Property Tax Allocation	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance		(102,223)	0	0	0	0	0	(51,309)	0	0	0	0	(50,913)	0
Percent Difference		-100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-100%	#DIV/0!
01.060 All Other Operating Revenue	FY22	326,376	135,170	140,090	141,465	133,676	134,240	133,683	(784,114)	25,747	232,349	25,290	4,507	4,273
01.060 All Other Operating Revenue	FY23	4,084	4,084	0	0	0	0	0	0	0	0	0	0	0
Variance		(322,292)	(131,087)	(140,090)	(141,465)	(133,676)	(134,240)	(133,683)	784,114	(25,747)	(232,349)	(25,290)	(4,507)	(4,273)
Percent Difference		-99%	-97%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
01.070 Total Revenue	FY22	5,930,785	406,533	992,533	300,960	304,419	288,042	341,355	636,243	344,689	809,706	385,803	834,215	286,286
01.070 Total Revenue	FY23	370,891	370,891	0	0	0	0	0	0	0	0	0	0	0
Variance		(5,559,894)	(35,642)	(992,533)	(300,960)	(304,419)	(288,042)	(341,355)	(636,243)	(344,689)	(809,706)	(385,803)	(834,215)	(286,286)
Percent Difference		-94%	-9%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
02.010 Proceeds from Sale of Notes	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
02.010 Proceeds from Sale of Notes	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0.00											
Percent Difference			#DIV/0!											
02.020 State Emergency Loans & Advancements (Approved)	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
02.020 State Emergency Loans & Advancements (Approved)	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0.00											
Percent Difference			#DIV/0!											
02.040 Operating Transfers-In	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
02.040 Operating Transfers-In	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0.00											
Percent Difference			#DIV/0!											
02.050 Advances-In	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
02.050 Advances-In	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0.00											
Percent Difference			#DIV/0!											

02.060 All Other Financial Sources	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
02.060 All Other Financial Sources	FY23	727	727	0	0	0	0	0	0	0	0	0	0	0
Variance			727.00											
Percent Difference			#DIV/0!											
02.070 Total Other Financing Sources	FY22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02.070 Total Other Financing Sources	FY23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Variance			0.00											
Percent Difference			#DIV/0!											
02.080 Total Revenues and Other Financing Sources	FY22	5,930,785	406,533	992,533	300,960	304,419	288,042	341,355	636,243	344,689	809,706	385,803	834,215	286,286
02.080 Total Revenues and Other Financing Sources	FY23	371,618	371,618	0	0	0	0	0	0	0	0	0	0	0
Variance		(5,559,167)	(34,915)	(992,533)	(300,960)	(304,419)	(288,042)	(341,355)	(636,243)	(344,689)	(809,706)	(385,803)	(834,215)	(286,286)
Percent Difference		-94%	-9%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
03.010 Personal Services	FY22	3,493,027	378,402	247,039	244,109	258,321	261,385	477,719	208,581	250,306	295,190	254,948	258,160	358,867
03.010 Personal Services	FY23	386,585	386,585	0	0	0	0	0	0	0	0	0	0	0
Variance		(3,106,441)	8,183	(247,039)	(244,109)	(258,321)	(261,385)	(477,719)	(208,581)	(250,306)	(295,190)	(254,948)	(258,160)	(358,867)
Percent Difference		-89%	2%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
03.020 Employees' Retirement/Insurance Benefits	FY22	1,278,529	108,612	106,261	104,729	105,512	112,356	118,267	94,637	102,901	105,958	105,499	104,592	109,207
03.020 Employees' Retirement/Insurance Benefits	FY23	113,403	113,403	0	0	0	0	0	0	0	0	0	0	0
Variance		(1,165,126)	4,791	(106,261)	(104,729)	(105,512)	(112,356)	(118,267)	(94,637)	(102,901)	(105,958)	(105,499)	(104,592)	(109,207)
Percent Difference		-91%	4%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
03.030 Purchased Services	FY22	623,964	77,891	59,595	48,276	52,913	56,066	50,656	17,849	58,224	39,181	41,724	43,739	77,850
03.030 Purchased Services	FY23	46,015	46,015	0	0	0	0	0	0	0	0	0	0	0
Variance		(577,949)	(31,876)	(59,595)	(48,276)	(52,913)	(56,066)	(50,656)	(17,849)	(58,224)	(39,181)	(41,724)	(43,739)	(77,850)
Percent Difference		-93%	-41%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
03.040 Supplies and Materials	FY22	116,726	17,783	10,021	9,447	6,701	26,084	4,590	3,269	6,964	10,503	6,332	6,561	8,473
03.040 Supplies and Materials	FY23	15,826	15,826	0	0	0	0	0	0	0	0	0	0	0
Variance		(100,900)	(1,957)	(10,021)	(9,447)	(6,701)	(26,084)	(4,590)	(3,269)	(6,964)	(10,503)	(6,332)	(6,561)	(8,473)
Percent Difference		-86%	-11%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
03.050 Capital Outlay	FY22	1,825	0	0	0	1,245	0	0	0	0	0	0	0	580
03.050 Capital Outlay	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0	0	0	(1,245)	0	0	0	0	0	0	0	(580)
Percent Difference		-100%	#DIV/0!	#DIV/0!	#DIV/0!	-100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-100%
03.060 Intergovernmental	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
03.060 Intergovernmental	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
04.010 Debt Service: All Principal (Historical)	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
04.010 Debt Service: All Principal (Historical)	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
04.020 Debt Service: Principal-Notes	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
04.020 Debt Service: Principal-Notes	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
04.030 Debt Service: Principal - State Loans	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
04.030 Debt Service: Principal - State Loans	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
04.040 Debt Service: Principal - State Advancements	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
04.040 Debt Service: Principal - State Advancements	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
04.050 Debt Service: Principal - HB 264 Loans	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
04.050 Debt Service: Principal - HB 264 Loans	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
04.055 Debt Service: Principal - Other	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
04.055 Debt Service: Principal - Other	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											

Percent Difference			#DIV/0!											
04.060 Debt Service: Interest and Fiscal Charges	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
04.060 Debt Service: Interest and Fiscal Charges	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
04.300 Other Objects	FY22	71,395	7,085	2,978	694	12,011	679	3,800	9,057	6,447	3,574	1,325	20,765	2,979
04.300 Other Objects	FY23	11,944	11,944	0	0	0	0	0	0	0	0	0	0	0
Variance			4,858	(2,978)	(694)	(12,011)	(679)	(3,800)	(9,057)	(6,447)	(3,574)	(1,325)	(20,765)	(2,979)
Percent Difference		-83%	69%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
04.500 Total Expenditures	FY22	5,585,468	589,773	425,894	407,255	436,704	456,570	655,032	333,392	424,842	454,406	409,829	433,817	557,955
04.500 Total Expenditures	FY23	573,773	573,773	0	0	0	0	0	0	0	0	0	0	0
Variance			(16,000)	(425,894)	(407,255)	(436,704)	(456,570)	(655,032)	(333,392)	(424,842)	(454,406)	(409,829)	(433,817)	(557,955)
Percent Difference		-90%	-3%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
05.010 Operational Transfers - Out	FY22	52,226	0	0	0	0	0	0	0	0	0	0	0	52,226
05.010 Operational Transfers - Out	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance		(52,226)	0	0	0	0	0	0	0	0	0	0	0	(52,226)
Percent Difference		-100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-100%
05.020 Advances - Out	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
05.020 Advances - Out	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
05.030 All Other Financing Uses	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
05.030 All Other Financing Uses	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
05.040 Total Other Financing Uses	FY22	0	0	0	0	0	0	0	0	0	0	0	0	0
05.040 Total Other Financing Uses	FY23	0	0	0	0	0	0	0	0	0	0	0	0	0
Variance			0											
Percent Difference			#DIV/0!											
05.050 Total Expenditure and Other Financing Uses	FY22	5,637,695	589,773	425,894	407,255	436,704	456,570	655,032	333,392	424,842	454,406	409,829	433,817	610,181
05.050 Total Expenditure and Other Financing Uses	FY23	573,773	573,773	0	0	0	0	0	0	0	0	0	0	0
Variance		(5,063,922)	(16,000)	(425,894)	(407,255)	(436,704)	(456,570)	(655,032)	(333,392)	(424,842)	(454,406)	(409,829)	(433,817)	(610,181)
Percent Difference		-90%	-3%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%	-100%
Rev. over/(under) Expenditures	FY23	(202,155)	(202,155)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Cash Balance	FY23	2,525,191	2,525,191	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036
Ending Cash Balance	FY23	0.00	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036	2,323,036

LOWELLVILLE LOCAL SCHOOL DSTRT

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	$ 286,285.93	$ 5,930,784.66	$ 610,181.27	$ 5,637,692.50	$ 2,525,191.33	$ 7,830.00	$ 2,517,361.33
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	0.00	0.00	0.00	0.00	0.00
002-0000	BOND RETIREMENT FUND	218,820.51	0.00	198,371.98	0.00	192,374.52	224,817.97	0.00	224,817.97
003-0000	PERMANENT IMPROVEMENT	1.05	0.03	0.25	0.00	0.00	1.30	0.00	1.30
006-0000	FOOD SERVICE FUND	188,609.44	138.13	346,652.55	18,128.18	268,941.24	266,320.75	0.00	266,320.75
008-0000	ENDOWMENT FUND	922.91	2,500.00	3,000.00	0.00	0.00	3,922.91	0.00	3,922.91
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	187.00	0.00	0.00	807.01	0.00	807.01
018-9990	PRINCIPAL'S FUND	435.28	136.00	3,306.00	0.00	3,261.00	480.28	200.00	280.28
018-9991	PRINCIPAL FUND DONATIONS	743.54	0.00	5,659.00	59.95	59.95	6,342.59	0.00	6,342.59
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	0.00	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	1,000.00	2,400.00	0.00	0.00	4,300.00	0.00	4,300.00
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	77.00	415.00	3,572.00	7,515.00	52,892.28	0.00	52,892.28
029-0000	LOWELLVILLE SCHOOL FOUNDATION	132,645.82	652.30	10,610.90	0.00	3,997.95	139,258.77	0.00	139,258.77
034-0000	FACILITIES MAINTENANCE	210,653.86	15,860.11	40,718.54	1,191.17	67,651.18	183,721.22	0.00	183,721.22
035-0000	TERMINATION BENEFITS	66,378.08	0.00	0.00	0.00	12,348.66	54,029.42	0.00	54,029.42
070-0000	CAPITAL PROJECT-ROOF	335,074.88	387.97	8,737.19	0.00	0.00	343,812.07	0.00	343,812.07
070-9001	CAPITAL EQUIPMENT-BUS	102,817.68	0.00	0.00	(580.00)	4,721.50	98,096.18	0.00	98,096.18
070-9007	CAPITAL PROJECTS BUILDINGS & GROUNDS	552,844.55	0.00	0.00	0.00	21,285.00	531,559.55	0.00	531,559.55
200-9128	CLASS OF 2024	1,426.65	0.00	114.00	250.00	250.00	1,290.65	0.00	1,290.65
200-9129	CLASS OF 2025	0.00	0.00	2,399.95	0.00	1,446.95	953.00	0.00	953.00
200-9130	CLASS OF 2019	422.40	0.00	0.00	0.00	422.40	0.00	0.00	0.00
200-9131	CLASS OF 2020	2,169.46	0.00	0.00	0.00	2,169.46	0.00	0.00	0.00
200-9132	CLASS OF 2021	354.40	0.00	0.00	0.00	354.40	0.00	0.00	0.00
200-9133	CLASS OF 2022	1,185.29	0.00	4,897.26	2,530.87	4,461.81	1,620.74	0.00	1,620.74
200-9134	CLASS OF 2023	932.10	0.00	8,521.50	639.98	6,229.58	3,224.02	125.00	3,099.02
200-9180	ART	360.60	0.00	0.00	0.00	75.00	285.60	0.00	285.60
200-9181	ACADEMIC CHALLENGE	782.88	0.00	0.00	0.00	320.00	462.88	0.00	462.88
200-9182	DRAMA CLUB	1,049.27	0.00	3,060.00	428.75	1,784.79	2,324.48	0.00	2,324.48
200-9183	FTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-9184	ITALIAN CLUB	970.98	143.00	583.00	66.00	670.44	883.54	200.00	683.54

LOWELLVILLE LOCAL SCHOOL DSTRT

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
200-9185	NATIONAL HONOR SOCIETY	$ 1,057.33	$ 0.00	$ 1,551.00	$ 0.00	$ 1,729.03	$ 879.30	$ 0.00	$ 879.30
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	2,143.00	0.00	1,100.19	1,664.09	0.00	1,664.09
200-9192	YEARBOOK - HIGH SCHOOL	0.96	0.00	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	322.00	0.00	281.20	2,907.58	0.00	2,907.58
200-9195	PEP CLUB	629.55	0.00	0.00	0.00	77.42	552.13	0.00	552.13
200-9196	CHARACTER AVENGERS	2,194.56	0.00	3,309.00	513.00	2,181.60	3,321.96	0.00	3,321.96
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	0.00	3,430.00	(556.25)	5,349.71	14,348.95	0.00	14,348.95
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	69.00	2,130.00	0.00	0.00	3,726.88	0.00	3,726.88
300-9215	CHEERLEADERS	2,224.14	1,495.00	11,395.60	2,006.00	10,894.60	2,725.14	0.00	2,725.14
300-9216	VOLLEYBALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-9217	JR. HIGH CHEERLEADERS	1,057.61	2,440.20	10,832.55	492.50	6,657.00	5,233.16	3,310.80	1,922.36
300-9220	AD Fundraisers	4,061.62	0.00	18,635.00	8,000.00	21,522.11	1,174.51	0.00	1,174.51
300-9225	ATHLETIC FUND	3,253.71	60,346.27	105,055.72	2,204.05	99,456.28	8,853.15	8,853.15	0.00
300-9300	BASKETBALL-BOY'S FUNDRAISERS	1,052.50	0.00	1,565.00	0.00	1,230.70	1,386.80	0.00	1,386.80
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	990.00	0.00	500.00	733.06	0.00	733.06
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	2,290.00	0.00	2,307.00	209.71	0.00	209.71
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	1,225.00	1,225.00	0.00	0.00	2,557.15	0.00	2,557.15
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	3,600.00	2,383.50	2,383.50	1,216.50	0.00	1,216.50
467-0000	Student Wellness and Success Funds	1,644.39	0.00	0.00	0.00	1,644.39	0.00	0.00	0.00
467-9021	Student Wellness and Success	41,570.75	0.00	0.00	0.00	41,570.75	0.00	0.00	0.00

LOWELLVILLE LOCAL SCHOOL DSTRT

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
	Fund								
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	657.00	1,843.00	0.00	1,843.00
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	38,560.74	129,178.92	6,785.48	129,178.92	0.00	0.00	0.00
507-9023	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	0.00	0.00	162,191.23	0.00	162,191.23	0.00	0.00	0.00
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	0.00	5,753.56	0.00	5,753.56	0.00	0.00	0.00
516-9022	IDEA PART B GRANTS	0.00	44,156.38	79,632.66	6,107.78	79,632.66	0.00	0.00	0.00
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)	0.00	10,532.29	0.00	8,776.91	0.00	0.00	0.00
572-9022	TITLE I DISADVANTAGED CHILDREN	0.00	5,966.16	47,089.18	2,716.96	47,089.18	0.00	0.00	0.00
584-9022	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00
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	2,678.51	7,840.99	776.09	7,840.99	0.00	0.00	0.00
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**	**$ 464,117.73**	**$ 7,196,671.48**	**$ 667,897.28**	**$ 6,892,797.69**	**$ 4,542,873.60**	**$ 20,518.95**	**$ 4,522,354.65**

LOWELLVILLE LOCAL SCHOOL DSTRT

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20597	437913	ACCOUNTS_PAYABLE	6/2/2022	ACCESS COUNCIL	88	RECONCILED	6/30/2022		$ 1,068.16
20598	437914	ACCOUNTS_PAYABLE	6/2/2022	ELRICO VINCENT ALLI	7493	RECONCILED	6/30/2022		200.00
20599	437915	ACCOUNTS_PAYABLE	6/2/2022	AQUA OHIO, INC.	23	RECONCILED	6/30/2022		1,354.50
20600	437916	ACCOUNTS_PAYABLE	6/2/2022	BELLERIA	7256	RECONCILED	6/30/2022		66.00
20601	437917	ACCOUNTS_PAYABLE	6/2/2022	CINTAS CORPORATION LOC. 310	5110	RECONCILED	6/30/2022		85.77
20602	437918	ACCOUNTS_PAYABLE	6/2/2022	DOMINION EAST OHIO	24	RECONCILED	6/30/2022		527.85
20603	437919	ACCOUNTS_PAYABLE	6/2/2022	TROY M. FARES	7817	RECONCILED	6/30/2022		200.00
20604	437920	ACCOUNTS_PAYABLE	6/2/2022	FISHER AUTO PARTS, INC	7703	RECONCILED	6/30/2022		4.30
20605	437921	ACCOUNTS_PAYABLE	6/2/2022	FIVE STAR GRAPHICS, INC	6532	RECONCILED	6/30/2022		513.00
20606	437922	ACCOUNTS_PAYABLE	6/2/2022	GRAINGER	535	RECONCILED	6/30/2022		564.60
20607	437923	ACCOUNTS_PAYABLE	6/2/2022	Harry C Lobalzo & Sons	7926	RECONCILED	6/30/2022		1,108.67
20608	437924	ACCOUNTS_PAYABLE	6/2/2022	JOSHUA BADER	7969	RECONCILED	6/30/2022		10,487.50
20609	437925	ACCOUNTS_PAYABLE	6/2/2022	STACY KARIS	6726	RECONCILED	6/30/2022		200.00
20610	437926	ACCOUNTS_PAYABLE	6/2/2022	ANGELA KILLINGSWORTH	7864	RECONCILED	6/30/2022		165.56
20611	437927	ACCOUNTS_PAYABLE	6/2/2022	JEFFREY JAY LEWIS	7604	RECONCILED	6/30/2022		200.00
20612	437928	ACCOUNTS_PAYABLE	6/2/2022	MYERS EQUIPMENT CORPORATION	32	RECONCILED	6/30/2022		158.47
20613	437929	ACCOUNTS_PAYABLE	6/2/2022	Delicious Dreams Bakery Corporation	7972	RECONCILED	6/30/2022		1,751.00
20614	437930	ACCOUNTS_PAYABLE	6/2/2022	ODP Business Solutions, LLC	7973	RECONCILED	6/30/2022		244.70
20615	437931	ACCOUNTS_PAYABLE	6/2/2022	Peters Kalail & Markakis Co.,	7706	RECONCILED	6/30/2022		2,350.00
20616	437932	ACCOUNTS_PAYABLE	6/2/2022	TAMMY PETTIT	7795	RECONCILED	6/30/2022		1,077.10
20617	437933	ACCOUNTS_PAYABLE	6/2/2022	REPUBLIC SERVICES #262	7194	RECONCILED	6/30/2022		226.60
20618	437934	ACCOUNTS_PAYABLE	6/2/2022	GEORGE P STAMOS	7819	RECONCILED	6/30/2022		200.00

LOWELLVILLE LOCAL SCHOOL DSTRT

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20619	437935	ACCOUNTS_PAYABLE	6/2/2022	EUGENE THOMAS	7139	RECONCILED	6/30/2022		$ 17.61
20620	437936	ACCOUNTS_PAYABLE	6/2/2022	TREASURER OF STATE OF OHIO	5183	RECONCILED	6/30/2022		1,148.00
20621	437937	ACCOUNTS_PAYABLE	6/2/2022	VERIZON WIRELESS	6280	RECONCILED	6/30/2022		30.64
20622	437938	ACCOUNTS_PAYABLE	6/2/2022	VILLAGE OF LOWELLVILLE	1609	RECONCILED	6/30/2022		330.00
20623	437939	ACCOUNTS_PAYABLE	6/2/2022	ALTIER'S CBS TOPSOIL	5818	RECONCILED	6/30/2022		1,000.00
20624	901312	ACCOUNTS_PAYABLE	6/3/2022	State Teacher Ret. Sys	280	RECONCILED	6/30/2022		1,754.05
20625	901313	ACCOUNTS_PAYABLE	6/3/2022	SCHOOL EMPLOYEES RETIREMENT	900007	RECONCILED	6/30/2022		264.42
20626	901314	ACCOUNTS_PAYABLE	6/3/2022	HUNTINGTON BANK	1	RECONCILED	6/30/2022		3,076.40
20627	901315	PAYROLL	6/3/2022	LOWELLVILLE LOCAL SCHOOL DSTRT		RECONCILED	6/30/2022		211,956.22
20628	901316	ACCOUNTS_PAYABLE	6/7/2022	The Huntington National Bank	7909	RECONCILED	6/30/2022		4,452.27
20640	437940	ACCOUNTS_PAYABLE	6/9/2022	MICHELLE PINTER-AMENDOLA	3309	RECONCILED	6/30/2022		350.00
20642	437941	ACCOUNTS_PAYABLE	6/9/2022	CAMPBELL CITY SCHOOLS	669	RECONCILED	6/30/2022		13,505.00
20639	437942	ACCOUNTS_PAYABLE	6/9/2022	COMMUNITY BUS SERVICES INC	7228	RECONCILED	6/30/2022		2,899.86
20641	437943	ACCOUNTS_PAYABLE	6/9/2022	DAMON INDUSTRIES, INC	7189	RECONCILED	6/30/2022		261.92
20635	437944	ACCOUNTS_PAYABLE	6/9/2022	DAYBREAK MUSIC	3269	RECONCILED	6/30/2022		2,121.34
20636	437945	ACCOUNTS_PAYABLE	6/9/2022	DELTA TELECOM, INC.	6744	RECONCILED	6/30/2022		786.03
20643	437946	ACCOUNTS_PAYABLE	6/9/2022	LAKEVIEW TRACK COMMITTEE	6610	RECONCILED	6/30/2022		150.00
20634	437947	ACCOUNTS_PAYABLE	6/9/2022	Lyden Oil Company	7812	RECONCILED	6/30/2022		1,784.29
20632	437948	ACCOUNTS_PAYABLE	6/9/2022	MAHONING CTY EDUC SER CENTER	3362	RECONCILED	6/30/2022		9,273.98
20631	437949	ACCOUNTS_PAYABLE	6/9/2022	OHIO SCHOOLS COUNCIL - LIFE	6021	RECONCILED	6/30/2022		735.00
20633	437950	ACCOUNTS_PAYABLE	6/9/2022	Quadient Finance USA, Inc.	7862	RECONCILED	6/30/2022		839.73
20637	437951	ACCOUNTS_PAYA	6/9/2022	RICOH USA, INC	7430	RECONCILED	6/30/2022		315.78

LOWELLVILLE LOCAL SCHOOL DSTRT

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
		BLE							
20629	437952	ACCOUNTS_PAYABLE	6/9/2022	STANTON'S SHEET MUSIC INC.	3295	RECONCILED	6/30/2022		$ 977.75
20638	437953	ACCOUNTS_PAYABLE	6/9/2022	T-MOBILE USA INC.	7904	RECONCILED	6/30/2022		2,383.50
20630	437954	ACCOUNTS_PAYABLE	6/9/2022	ZINKAN ENTERPRISES INC.	7814	RECONCILED	6/30/2022		82.50
20647	437955	ACCOUNTS_PAYABLE	6/13/2022	GREAT LAKES BIOMEDICAL LLC	7186	RECONCILED	6/30/2022		1,440.00
20653	437956	ACCOUNTS_PAYABLE	6/13/2022	HOLIDAY INN BOARDMAN	7462	RECONCILED	6/30/2022		250.00
20649	437957	ACCOUNTS_PAYABLE	6/13/2022	HOLMES LEGAL SERVICES, LLC	7730	RECONCILED	6/30/2022		2,695.00
20652	437958	ACCOUNTS_PAYABLE	6/13/2022	IMAGE MARKET	7452	RECONCILED	6/30/2022		428.75
20645	437959	ACCOUNTS_PAYABLE	6/13/2022	M & N ONE STOP FUEL MART	5757	OUTSTANDING			225.03
20648	437960	ACCOUNTS_PAYABLE	6/13/2022	STEPHANIE NOVAK	7820	OUTSTANDING			53.24
20644	437961	ACCOUNTS_PAYABLE	6/13/2022	Nutrition, Inc	7705	RECONCILED	6/30/2022		12,324.14
20650	437962	ACCOUNTS_PAYABLE	6/13/2022	OHIO BUREAU OF	5129	RECONCILED	6/30/2022		3,572.00
20646	437963	ACCOUNTS_PAYABLE	6/13/2022	QUILL CORPORATION	1558	OUTSTANDING			398.37
20655	437964	ACCOUNTS_PAYABLE	6/13/2022	THAT'S A WRAP CAFE	7373	RECONCILED	6/30/2022		747.50
20654	437965	ACCOUNTS_PAYABLE	6/13/2022	EUGENE THOMAS	7974	RECONCILED	6/30/2022		7,525.56
20651	437966	ACCOUNTS_PAYABLE	6/13/2022	YOUNGSTOWN CLASS "B"	4122	OUTSTANDING			900.00
20661	437967	REFUND	6/17/2022	COURTNEY KELLY	7707	OUTSTANDING			19.50
20662	437968	REFUND	6/17/2022	ANGEL LAUDERMILT	4634	OUTSTANDING			18.00
20663	437969	REFUND	6/17/2022	MICHELE MCCAUGHTRY	7975	RECONCILED	6/30/2022		18.60
20656	901317	ACCOUNTS_PAYABLE	6/17/2022	State Teacher Ret. Sys	280	RECONCILED	6/30/2022		1,188.83
20657	901318	ACCOUNTS_PAYABLE	6/17/2022	SCHOOL EMPLOYEES RETIREMENT	900007	RECONCILED	6/30/2022		264.42
20658	901319	ACCOUNTS_PAYABLE	6/17/2022	HUNTINGTON BANK	1	RECONCILED	6/30/2022		2,376.67
20659	901320	PAYROLL	6/17/2022	LOWELLVILLE		RECONCILED	6/30/2022		147,760.37

LOWELLVILLE LOCAL SCHOOL DSTRT

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
				LOCAL SCHOOL DSTRT					
20660	901321	ACCOUNTS_PAYABLE	6/17/2022	HUNTINGTON BANK	1	RECONCILED	6/30/2022		$ 45,094.00
20664	437970	ACCOUNTS_PAYABLE	6/22/2022	ROBERT BALLONE JR	6209	RECONCILED	6/30/2022		200.00
20665	437971	ACCOUNTS_PAYABLE	6/22/2022	CINTAS CORPORATION LOC. 310	5110	RECONCILED	6/30/2022		67.34
20666	437972	ACCOUNTS_PAYABLE	6/22/2022	EDGE Document Solutions LLC	7587	RECONCILED	6/30/2022		225.00
20667	437973	ACCOUNTS_PAYABLE	6/22/2022	THE EMBASSY, INC	630	OUTSTANDING			1,480.21
20668	437974	ACCOUNTS_PAYABLE	6/22/2022	FUTURE ENERGY SOLUTIONS	7716	RECONCILED	6/30/2022		2,495.69
20669	437975	ACCOUNTS_PAYABLE	6/22/2022	GRACE SERVICES, INC	5826	RECONCILED	6/30/2022		103.88
20670	437976	ACCOUNTS_PAYABLE	6/22/2022	ERIC GROW	6635	RECONCILED	6/30/2022		200.00
20671	437977	ACCOUNTS_PAYABLE	6/22/2022	MAHONING CTY EDUC SER CENTER	3362	RECONCILED	6/30/2022		7,692.84
20672	437978	ACCOUNTS_PAYABLE	6/22/2022	MAHONING COUNTY SCHOOL	739	RECONCILED	6/30/2022		53,812.09
20673	437979	ACCOUNTS_PAYABLE	6/22/2022	OHIO EDISON CO.	22	RECONCILED	6/30/2022		6,530.95
20674	437980	ACCOUNTS_PAYABLE	6/22/2022	Peters Kalail & Markakis Co.,	7706	RECONCILED	6/30/2022		3,100.00
20675	437981	ACCOUNTS_PAYABLE	6/22/2022	RADI-O-SOUND COMMUNICATIONS	5681	OUTSTANDING			757.10
20676	437982	ACCOUNTS_PAYABLE	6/22/2022	RIVERSIDE INSIGHTS	12	RECONCILED	6/30/2022		2,117.23
20677	437983	ACCOUNTS_PAYABLE	6/28/2022	ROBERT BALLONE JR	6209	RECONCILED	6/30/2022		475.55
20678	437984	ACCOUNTS_PAYABLE	6/28/2022	Kroll LLC	7976	OUTSTANDING			2,590.00
20679	437985	ACCOUNTS_PAYABLE	6/28/2022	MAHONING CTY EDUC SER CENTER	3362	OUTSTANDING			459.17
20680	437986	ACCOUNTS_PAYABLE	6/28/2022	LISA MODELSKI	6844	OUTSTANDING			200.00
20681	437987	ACCOUNTS_PAYABLE	6/28/2022	PATRICK LOGAN	7700	OUTSTANDING			150.00
20682	437988	ACCOUNTS_PAYABLE	6/28/2022	CINTAS CORPORATION LOC. 310	5110	OUTSTANDING			65.29

LOWELLVILLE LOCAL SCHOOL DSTRT

Disbursement Summary Report

Reference Number	Check Number	Type	Date	Name	Vendor #	Status	Reconcile Date	Void Date	Amount
20683	437989	ACCOUNTS_PAYABLE	6/29/2022	MAHONING CTY EDUC SER CENTER	3362	OUTSTANDING			$ 42.00
Grand Total									**$ 593,314.39**

RedTree Investment Group

Lowellville Local Schools

US Bank Custodian Acct Ending x90453

Purchases and Sales of Commercial Paper and Bankers Acceptances

From 07-01-21 To 06-30-22

Security	Settle Date	Cusip	Mature Date	Quantity
PURCHASES				
ING US CP	03-28-22	4497W1HR0	08-25-22	185,000
LVMH Moet	03-30-22	50244ME65	05-06-22	185,000
Lloyds Bank	11-04-21	53948BGV5	07-29-22	165,000
MUFG Bank	03-25-22	62479MFT5	06-27-22	185,000
MUFG Bank	06-30-22	62479MGV9	07-29-22	200,000
Mizuho Securities	03-31-22	60689GFV3	06-29-22	185,000
Mizuho Securities	06-29-22	60689GKT2	10-27-22	200,000
Natixis NY	03-23-22	63873KFM4	06-21-22	185,000
Societe Generale	02-28-22	83369CCX0	03-31-22	150,000
Societe Generale	06-30-22	83369CHX5	08-31-22	220,000
TD USA	03-31-22	89119BMP8	12-23-22	185,000
SALES				
JP Morgan	12-23-21	46640PZP1	12-23-21	100,000
LVMH Moet	05-06-22	50244ME65	05-06-22	185,000
MUFG Bank	06-27-22	62479MFT5	06-27-22	185,000
Mizuho Securities	06-29-22	60689GFV3	06-29-22	185,000
Natixis NY	06-21-22	63873KFM4	06-21-22	185,000
Societe Generale	11-30-21	83369CBN3	02-22-22	30,000
Societe Generale	02-22-22	83369CBN3	02-22-22	115,000
Societe Generale	03-21-22	83369CCX0	03-31-22	150,000
Standard Chartered Bank	01-21-22	85324UAM5	01-21-22	100,000
Toyota Motor Credit	12-07-21	89233GZ74	12-07-21	170,000

RedTree Investment Group

Lowellville Local Schools

US Bank Custodian Acct Ending x90453

Income Earned from Commercial Paper and Bankers Acceptances

From 07-01-21 Through 06-30-22

Security	Pay-Date	Cusip	Mature Date	Amount
COMMERCIAL PAPER				
Societe Generale	11-30-21	83369CBN3	02-22-22	25.80
Toyota Motor Credit	12-07-21	89233GZ74	12-07-21	255.00
JP Morgan	12-23-21	46640PZP1	12-23-21	148.33
Standard Chartered Bank	01-21-22	85324UAM5	01-21-22	172.50
Societe Generale	02-22-22	83369CBN3	02-22-22	155.25
Societe Generale	03-21-22	83369CCX0	03-31-22	13.54
LVMH Moet	05-06-22	50244ME65	05-06-22	95.07
Natixis NY	06-21-22	63873KFM4	06-21-22	444.00
MUFG Bank	06-27-22	62479MFT5	06-27-22	463.73
Mizuho Securities	06-29-22	60689GFV3	06-29-22	413.94
				2,187.16
				2,187.16