

**PARMA CITY SCHOOL DISTRICT
FINANCE COMMITTEE MEETING**

January 28, 2025

Finance Committee Meeting started at 9:30 a.m.

End of Month Financial Reports

- Sean talked about the end of month report for December 31, 2024. The General Fund ending balance was \$48,475,892. The fund balance decreased compared to the November 30, 2024 balance.

Investments

- Ratification of Investments – Star OHIO earned \$151,207 in interest in December 2024, Star OHIO Escrow earned \$2,061 in interest in December 2024 and U.S. Bank earned \$85,043 in interest in December 2024. U.S. Bank is the investment account for the district.

Resolutions

- There are seven supplemental appropriations.

Insurance Fund

- Report that Fund 024 balance at the end of each month for the last three fiscal years. We ended December 2024 with a \$2,644,105.
- Insurance Committee report – Report shows that in December 2024, revenue was \$28,648 less than expenditures for the month.

Meeting adjourned at 9:51 a.m.

Fiscal Year	2025		2024		2023	
FY Beg. Balance (cash)	\$	5,996,606.30	\$	6,985,590.17	\$	6,795,523.85
Premiums						
Employees - Med/Rx	\$	1,807,997.58	\$	3,078,436.35	\$	3,142,631.17
Vision - Emp	\$	619.62	\$	1,131.04	\$	130,611.53
Board of Education - Med/Rx	\$	10,847,383.18	\$	20,624,545.46	\$	21,320,951.37
Vision - BoE	\$	61,811.22	\$	123,338.26	\$	931.68
Misc	\$	85,134.66	\$	43,760.96	\$	140,010.50
Total Revenue	\$	12,802,946.26	\$	23,871,212.07	\$	24,735,136.25
Total Expense	\$	16,155,447.82	\$	24,860,195.94	\$	24,545,069.93
Reserve Gain/(Loss)	\$	(3,352,501.56)	\$	(988,983.87)	\$	190,066.32
Claims						
Medical	\$	9,978,566.94	\$	15,911,171.06	\$	16,726,665.33
Prescription	\$	4,165,909.81	\$	5,699,333.25	\$	4,864,063.60
Vision	\$	50,815.51	\$	96,190.00	\$	82,607.75
Fixed Costs & Other						
Administration Fee	\$	413,032.84	\$	612,044.86	\$	784,277.35
Stop Loss Premiums	\$	1,389,733.86	\$	2,250,725.34	\$	1,862,905.66
Grail	\$	-	\$	2,547.00		
Consultant/Legal Fees	\$	117,674.09	\$	236,264.37	\$	199,687.79
Subrogation	\$	5,587.78	\$	6,548.94	\$	2,745.24
Health Fair/Wellness	\$	5,950.48	\$	11,709.66	\$	12,034.21
ACA Fees	\$	7,323.15	\$	-	\$	-
Misc	\$	20,853.36	\$	33,661.46	\$	10,083.00
FY Ending Balance (cash)	\$	2,644,104.74	\$	5,996,606.30	\$	6,985,590.17

**FY 2025 Insurance
Fund by Month**

Total FYTD

Premiums																
\$	1,807,997.58		(3)	\$	251,585.16	\$	356,767.04	\$	258,585.36	\$	268,525.27	\$	268,979.71	\$	403,555.04	
\$	619.62		(5)	\$	82.29	\$	124.76	\$	82.53	\$	102.74	\$	93.62	\$	133.68	
\$	10,847,383.18		(2)	\$	1,653,749.57	\$	1,634,594.86	\$	1,762,275.77	\$	1,918,585.71	\$	1,934,779.83	\$	1,943,397.44	
\$	61,811.22		(4)	\$	9,927.18	\$	9,610.08	\$	9,890.49	\$	10,667.55	\$	10,822.21	\$	10,893.71	
\$	85,134.66		(1)	\$	35,742.30	\$	-	\$	-	\$	-	\$	-	\$	49,392.36	
\$	12,802,946.26				\$	1,951,086.50	\$	2,001,096.74	\$	2,030,834.15	\$	2,197,881.27	\$	2,214,675.37	\$	2,407,372.23
\$	16,155,447.82				\$	3,159,805.35	\$	3,002,281.93	\$	2,844,970.77	\$	2,271,826.04	\$	2,440,543.29	\$	2,436,020.44
\$	(3,352,501.56)				\$	(1,208,718.85)	\$	(1,001,185.19)	\$	(814,136.62)	\$	(73,944.77)	\$	(225,867.92)	\$	(28,648.21)
Claims																
\$	9,978,566.94		(1)	\$	1,718,660.69	\$	2,059,783.12	\$	2,138,711.93	\$	1,159,992.59	\$	1,670,988.88	\$	1,230,429.73	
\$	4,165,909.81		(2)	\$	897,494.95	\$	630,277.54	\$	419,926.09	\$	822,033.10	\$	477,276.83	\$	918,901.30	
\$	50,815.51		(5)	\$	-	\$	15,592.20	\$	7,571.11	\$	10,908.91	\$	12,006.84	\$	4,736.45	
Fixed Costs & Other																
\$	413,032.84		(4)	\$	148,603.01	\$	51,705.32	\$	52,963.76	\$	53,188.13	\$	53,213.65	\$	53,358.97	
\$	1,389,733.86		(3)	\$	364,408.60	\$	203,042.08	\$	202,617.10	\$	205,426.19	\$	207,424.57	\$	206,815.32	
\$	-			\$	-											
\$	117,674.09		(6)	\$	18,488.60	\$	34,430.30	\$	8,545.60	\$	18,181.00	\$	18,354.60	\$	19,673.99	
\$	5,587.78		(7)	\$	330.02	\$	829.44	\$	868.58	\$	2,096.12	\$	1,277.92	\$	185.70	
\$	5,950.48		(9)	\$	5,950.48	\$	-	\$	-	\$	-	\$	-			
\$	7,323.15		(8)	\$	-	\$	-	\$	7,323.15	\$	-	\$	-			
\$	20,853.36		(10)	\$	5,869.00	\$	6,621.93	\$	6,443.45	\$	-	\$	-	\$	1,918.98	

FY 2024 Insurance
Fund by Month

Total FYTD

		July	August	September	October	November	December
Premiums							
\$	1,350,977.35	(3) \$	120,560.46 \$	253,998.70 \$	251,178.39 \$	251,733.36 \$	252,704.98 \$
\$	589.58	(5) \$	43.27 \$	113.42 \$	82.08 \$	199.78 \$	79.76 \$
\$	9,892,104.01	(2) \$	1,569,487.28 \$	1,393,079.19 \$	1,779,850.59 \$	1,786,478.03 \$	1,797,713.08 \$
\$	58,813.55	(4) \$	9,315.53 \$	8,304.30 \$	10,552.52 \$	10,610.00 \$	10,687.26 \$
\$	34,797.92	(1) \$	27,500.00 \$		3,917.69 \$	3,380.23 \$	
\$	9,276,097.33		\$	\$	\$	\$	\$
\$	10,163,497.98		\$	\$	\$	\$	\$
\$	(887,400.65)		\$	\$	\$	\$	\$
Total Revenue			\$ 1,726,906.54	\$ 1,655,495.61	\$ 2,045,581.27	\$ 2,052,401.40	\$ 2,061,185.08
Total Expense			\$ 2,871,508.45	\$ 1,767,708.94	\$ 1,857,717.15	\$ 1,943,792.49	\$ 2,133,002.68
Reserve Gain/(Loss)			\$ (1,144,601.91)	\$ (112,213.33)	\$ 187,864.12	\$ 108,608.91	\$ (71,817.60)
Claims							
\$	7,609,236.41	(1) \$	1,647,810.33 \$	1,497,817.15 \$	1,022,047.96 \$	1,155,474.23 \$	1,287,816.62 \$
\$	2,196,200.17	(2) \$	679,501.89 \$	1,828.70 \$	553,849.02 \$	500,151.51 \$	586,130.66 \$
\$	43,722.23	(5) \$	7,856.01 \$	8,536.78 \$	7,431.80 \$	11,389.38 \$	6,791.03 \$
Fixed Costs & Other							
\$	310,507.69	(4) \$	101,228.17 \$	52,011.73 \$	53,056.44 \$	52,901.31 \$	52,582.94 \$
\$	1,122,848.29	(3) \$	374,946.17 \$	184,988.14 \$	188,418.48 \$	188,034.34 \$	188,666.53 \$
\$	-		- \$	- \$	- \$	- \$	- \$
\$	133,767.53	(6) \$	31,360.12 \$	22,193.66 \$	31,726.46 \$	35,571.63 \$	8,724.80 \$
\$	2,405.82	(7) \$	319.30 \$	332.78 \$	1,186.99 \$	270.09 \$	1,255.10 \$
\$	-	(9) \$	- \$	- \$	- \$	- \$	- \$
\$	-	(8) \$	- \$	- \$	- \$	- \$	- \$
\$	32,626.46	(10) \$	28,486.46 \$	- \$	- \$	- \$	1,035.00 \$

FY 2025 Insurance Claims

	MMO	Express Scripts	Total
01/24/25	383,754.21	113,732.47	497,486.68
01/17/25	241,271.02	215,107.33	456,378.35
01/10/25	379,503.18	207,128.04	586,631.22
01/03/25	364,346.35	112,991.40	477,337.75
12/27/24	287,344.95	197,576.06	484,921.01
12/20/24	233,971.38	229,899.79	463,871.17
12/13/24	396,056.06	154,708.11	550,764.17
12/06/24	447,966.69	154,951.59	602,918.28
11/29/24	352,426.35	170,574.35	523,000.70
11/22/24	382,980.52	96,066.21	479,046.73
11/15/24	488,985.90	141,837.53	630,823.43
11/08/24	360,814.46	157,418.04	518,232.50
11/01/24	450,214.84	134,116.11	584,330.95
10/25/24	247,182.05	225,600.90	472,782.95
10/18/24	309,215.96	154,603.08	463,819.04
10/11/24	402,199.91	227,432.96	629,632.87
10/04/24	212,303.58	180,980.97	393,284.55
09/27/24	406,883.59	186,209.25	593,092.84
09/20/24	378,928.07	164,561.92	543,489.99
09/13/24	352,071.54	128,670.67	480,742.21
09/06/24	252,991.39	115,166.22	368,157.61
08/30/24	546,125.72	102,626.43	648,752.15
08/23/24	469,840.91	146,939.12	616,780.03
08/16/24	396,373.91	177,403.73	573,777.64
08/09/24	663,034.78	184,274.34	847,309.12
08/02/24	446,186.05	131,102.08	577,288.13
07/26/24	397,998.02	186,254.23	584,252.25
07/19/24	356,959.02	192,167.46	549,126.48
07/12/24	271,142.38	141,349.40	412,491.78
07/05/24	246,375.22	248,530.08	494,905.30

Posted in January 2025
 Posted in January 2025
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**BOARD OF EDUCATION
PARMA CITY SCHOOL DISTRICT
Parma, Ohio**

The Board of Education of Parma City School District, Ohio, met in special session on February 3, 2025, commencing at 6:15 p.m., in the Media Center at Normandy High School, 2500 West Pleasant Valley Road, Parma, Ohio, with the following members present:

The Treasurer advised the Board that the notice requirements of Section 121.22 of the Revised Code and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

_____ moved the adoption of the following Resolution:

RESOLUTION NO. 2025-02-_____

A RESOLUTION DETERMINING TO PROCEED WITH THE SUBMISSION TO THE ELECTORS OF THE SCHOOL DISTRICT OF THE QUESTION OF AN ADDITIONAL (\$23,131,939) TAX PURSUANT TO SECTIONS 5705.194 TO 5705.197 OF THE REVISED CODE.

WHEREAS, on January 14, 2025, this Board adopted Resolution No. 2025-01-20 declaring it necessary to submit to the electors of the School District the question of an additional tax in excess of the ten-mill limitation, as described below, a copy of which resolution was certified to the Cuyahoga County Fiscal Officer; and

WHEREAS, in accordance with that Resolution and Sections 5705.03(B) and 5705.195 of the Revised Code, on January 24, 2025, the Cuyahoga County Fiscal Officer certified (on DTE 140M) that (i) the estimated property tax millage required to produce the stated revenue (\$23,131,939), assuming the tax valuation of the School District remains constant throughout the life of the levy, is calculated to be 6.9 mills for each \$1 of taxable value, which amounts to \$242 for each \$100,000 of the County Fiscal Officer's appraised value, and (ii) the total taxable value of the School District used in calculating the estimated property tax millage rate is \$3,352,454,990;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Parma City School District, County of Cuyahoga, Ohio, that:

Section 1. Determination to Proceed. This Board hereby determines to proceed with the submission to the electors at an election to be held on May 6, 2025, of the question of levying an additional tax in excess of the ten-mill limitation for a period of 10 years (commencing with a levy on the tax list and duplicate for tax year 2025 for first collection in calendar year 2026) in order to raise the amount of \$23,131,939 each year for the purpose of providing for the emergency requirements of the School District, at the annual tax rate as is necessary to raise that amount, which rate is currently estimated by the Cuyahoga County Fiscal Officer to be 6.9 mills for each \$1 of taxable value, which amounts to \$242 for each \$100,000 of the County Fiscal Officer's appraised value.

Section 2. Certification and Delivery of Materials to Board of Elections. The Treasurer be and is hereby directed to deliver or cause to be delivered (i) a certified copy of Resolution No. 2025-01-20 referred to in the first preamble to this Resolution, (ii) the certificate (on DTE 140M) of the Cuyahoga County Fiscal Officer referred to in the second preamble to this Resolution and (iii) a certified copy of this Resolution, to the Cuyahoga County Board of Elections before the close of business on Wednesday, February 5, 2025. This Board hereby requests that the Board of Elections give notice, prepare the ballots, and make other necessary arrangements for the submission of this question to the electors of the School District, all in accordance with law.

Section 3. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board and of any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

Section 4. Captions and Headings. The captions and headings in this Resolution are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof.

Section 5. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

_____ seconded the motion.

Upon roll call on the adoption of the foregoing Resolution, the vote was as follows:

TREASURER'S CERTIFICATION

The above is a true and correct extract from the minutes of the special meeting of the Board of Education of Parma City School District, Ohio, held on February 3, 2025, commencing at 6:15 p.m., in the Media Center at Normandy High School, 2500 West Pleasant Valley Road, Parma, Ohio, showing the adoption of the Resolution set forth above. Written notice of the time and place of that special meeting of the Board was served personally upon, or actually received by, each Board member at least two days in advance of such meeting; and notice of the time, place and purposes of that special meeting, was, at least 24 hours in advance of the time of such meeting, given to and received by all news media that had heretofore requested notification of such special meetings pursuant to Section 121.22 of the Revised Code and the procedures established by the Board for that purpose.

Dated: February 3, 2025

Treasurer, Board of Education
Parma City School District, Ohio

RECEIPT OF DIRECTOR OF ELECTIONS

I acknowledge receipt on this date of the following documents certified to the Board of Elections of the County of Cuyahoga, Ohio, by the Board of Education of Parma City School District, Ohio:

1. Certified copies of Resolution Nos. 2025-01-20 and 2025-02-____, adopted by the Board of Education on January 14, 2025, and February 3, 2025, respectively, declaring the necessity of and determining to proceed with the submission to the electors of that School District at an election to be held on May 6, 2025, the question of an additional tax levy to raise \$23,131,939 each year for a period of 10 years for the purpose of providing for the emergency requirements of the School District, pursuant to Sections 5705.194 to 5705.197 of the Revised Code.

2. A certificate (on DTE 140M) of the Cuyahoga County Fiscal Officer dated January 24, 2025, certifying that (i) the estimated property tax millage required to produce the stated revenue (\$23,131,939), assuming the tax valuation of the School District remains constant throughout the life of the levy, is calculated to be 6.9 mills for each \$1 of taxable value, which amounts to \$242 for each \$100,000 of the County Fiscal Officer's appraised value, and (ii) the total taxable value of the School District used in calculating the estimated property tax millage rate is \$3,352,454,990.

3. Suggested forms of notice of election and ballot language for that question.

Dated: February ___, 2025

Director of Elections
County of Cuyahoga, Ohio

**NOTICE OF ELECTION ON TAX LEVY IN
EXCESS OF THE TEN-MILL LIMITATION**

Notice is hereby given that pursuant to Resolution Nos. 2025-01-20 and 2025-02-____ of the Board of Education of Parma City School District, Ohio, adopted on January 14, 2025, and February 3, 2025, respectively, there will be submitted to a vote of the electors of said School District at an election to be held in said School District at the regular places of voting therein, on Tuesday, May 6, 2025, the question of an additional tax levy in the sum of Twenty-Three Million One Hundred Thirty-One Thousand Nine Hundred Thirty-Nine Dollars (\$23,131,939) per year for a period of 10 years for the purpose of providing for the emergency requirements of the School District. If a majority of the voters voting thereon vote in favor thereof, that tax will commence in 2025, and be first due in calendar year 2026.

The estimated tax outside of the ten-mill limitation necessary to raise that annual amount as certified by the County Fiscal Officer is 6.9 mills for each \$1 of taxable value, which amounts to \$242 for each \$100,000 of the County Fiscal Officer's appraised value.

The polls for said election will be open at 6:30 a.m. and will remain open until 7:30 p.m. of said day.

Dated: _____, 2025

By order of the Board of Elections of the
County of Cuyahoga, Ohio

INSTRUCTIONS TO PRINTER:

Publish in one newspaper of general circulation in the County of Cuyahoga and Parma City School District once a week for two consecutive weeks on the same day of each week, the first insertion being **on or before April 22, 2025**, or as provided in Section 7.16 of the Revised Code. Such newspaper must be of general circulation within the meaning of Section 7.12 of the Revised Code.

NOTICE TO BOARD OF ELECTIONS:

If the Board of Elections operates and maintains a web site, then the Board of Elections must also **post this notice on its web site for 30 days prior to the election.**

NOTE REGARDING SOURCE OF CERTAIN INFORMATION:

The figures shown in the above form of notice pertaining to mills for each \$1 of taxable value and dollars for each \$100,000 of the County Fiscal Officer's appraised value were taken directly from certifications made by the Cuyahoga County Fiscal Officer on DTE 140M (dated January 24, 2025).

PARMA CITY SCHOOL DISTRICT
PROPOSED TAX LEVY (ADDITIONAL)

(A majority affirmative vote is necessary for passage)

Shall a levy be imposed by the Parma City School District for the purpose of providing for the emergency requirements of the Parma City School District in the sum of \$23,131,939 and a levy of taxes to be made outside of the ten-mill limitation estimated by the county fiscal officer to average 6.9 mills for each \$1 of taxable value, which amounts to \$242 for each \$100,000 of the county fiscal officer's appraised value, for a period of 10 years, commencing in 2025, first due in calendar year 2026?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

NOTE REGARDING FORM OF BALLOT:

Section 5705.197 of the Revised Code specifies the form of ballot to be used. This form has been prepared based upon those requirements.

NOTE REGARDING SOURCE OF CERTAIN INFORMATION:

The figures shown in the above form of ballot pertaining to mills for each \$1 of taxable value and dollars for each \$100,000 of the County Fiscal Officer's appraised value were taken directly from certifications made by the Cuyahoga County Fiscal Officer on DTE 140M (dated January 24, 2025).

PARMA CITY SCHOOL DISTRICT
Cash Summary Report

	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund: 001	\$ 51,057,745.78	\$ 3,544,225.33	\$ 77,753,986.43	\$ 1,142,934.57	\$ 75,358,813.44	\$ 53,452,918.77	\$ 4,733,305.91	\$ 48,719,612.86
Fund: 002	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 003	\$ 9,265,310.19	\$ 126,745.25	\$ 5,032,407.81	\$ 122,362.38	\$ 8,801,536.70	\$ 5,496,181.30	\$ 1,645,832.26	\$ 3,850,349.04
Fund: 004	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 005	\$ 126,699.19	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 126,699.19	\$ 0.00	\$ 126,699.19
Fund: 006	\$ 3,190,567.48	\$ 375,612.63	\$ 2,184,272.75	\$ 181,121.62	\$ 2,402,321.17	\$ 2,972,519.06	\$ 552,289.81	\$ 2,420,229.25
Fund: 007	\$ 7,029.15	\$ 0.00	\$ 930.00	\$ 0.00	\$ 0.00	\$ 7,959.15	\$ 0.00	\$ 7,959.15
Fund: 008	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 011	\$ 71,465.18	\$ 680.00	\$ 51,650.07	\$ 1,410.55	\$ 50,895.27	\$ 72,219.98	\$ 14,534.88	\$ 57,685.10
Fund: 012	\$ 45.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45.00	\$ 0.00	\$ 45.00
Fund: 014	\$ 148,482.77	\$ 83.60	\$ 5,072.27	\$ 424.14	\$ 5,763.84	\$ 147,791.20	\$ 2,779.75	\$ 145,011.45
Fund: 018	\$ 420,052.80	\$ 1,676.63	\$ 237,753.85	\$ 16,074.12	\$ 157,418.22	\$ 500,388.43	\$ 41,661.27	\$ 458,727.16
Fund: 019	\$ 58,783.45	\$ 15.00	\$ 40,815.00	\$ 15,847.45	\$ 41,331.22	\$ 58,267.23	\$ 7,292.91	\$ 50,974.32
Fund: 020	\$ 460,242.04	\$ 18,926.79	\$ 330,635.78	\$ 2,348.45	\$ 218,086.73	\$ 572,791.09	\$ 9,781.32	\$ 563,009.77
Fund: 022	\$ 66,326.78	\$ 19,894.34	\$ 69,612.18	\$ 1,150.00	\$ 6,249.11	\$ 129,689.85	\$ 2,107.03	\$ 127,582.82
Fund: 024	\$ 5,996,606.30	\$ 2,686.95	\$ 12,805,633.21	\$ 2,321,812.83	\$ 18,477,260.65	\$ 324,978.86	\$ 7,320,249.90	\$ (6,995,271.04)
Fund: 027	\$ 1,996,102.77	\$ 0.00	\$ 254,666.17	\$ 198,939.50	\$ 361,543.02	\$ 1,889,225.92	\$ 215,555.20	\$ 1,673,670.72
Fund: 032	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 200	\$ 163,223.20	\$ 685.50	\$ 117,099.40	\$ 10,123.19	\$ 88,386.88	\$ 191,935.72	\$ 14,849.77	\$ 177,085.95
Fund: 300	\$ 808,114.87	\$ 10,393.15	\$ 380,554.06	\$ 34,037.13	\$ 365,175.58	\$ 823,493.35	\$ 119,167.22	\$ 704,326.13
Fund: 401	\$ 1,349,263.12	\$ 0.00	\$ 884,339.68	\$ 274,790.62	\$ 1,419,375.47	\$ 814,227.33	\$ 1,253,245.13	\$ (439,017.80)
Fund: 413	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 416	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 432	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 440	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 450	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 451	\$ 2,113.90	\$ 0.00	\$ 12,000.00	\$ 0.00	\$ 0.00	\$ 14,113.90	\$ 24,000.00	\$ (9,886.10)
Fund: 452	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 459	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 460	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 461	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 463	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 466	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 467	\$ 3,295.63	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,907.94	\$ 0.00	\$ 2,907.94
Fund: 494	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 387.69	\$ 2,907.94	\$ 0.00	\$ 0.00
Fund: 495	\$ 859,463.94	\$ 0.00	\$ 3,087,427.50	\$ 42,764.46	\$ 304,231.77	\$ 3,642,659.67	\$ 3,642,659.67	\$ 0.00
Fund: 499	\$ 73,373.90	\$ 4,468.62	\$ 24,802.14	\$ 2,162.23	\$ 49,163.26	\$ 49,012.78	\$ 15,197.86	\$ 33,814.92
Fund: 501	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 506	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 507	\$ 432,888.93	\$ 0.00	\$ 2,898,182.05	\$ 0.00	\$ 3,331,327.08	\$ (256.10)	\$ 0.00	\$ (256.10)
Fund: 509	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

PARMA CITY SCHOOL DISTRICT
Cash Summary Report

	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund: 510	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 516	\$ 310,892.32	\$ 275,784.07	\$ 2,053,330.45	\$ 175,289.02	\$ 2,414,262.00	\$ (50,039.23)	\$ 1,193,497.90	\$ (1,243,537.13)
Fund: 524	\$ 62,248.39	\$ 24,342.82	\$ 214,430.89	\$ 1,620.33	\$ 271,246.89	\$ 5,432.39	\$ 6,042.31	\$ (609.92)
Fund: 533	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 536	\$ 1,148.35	\$ 0.00	\$ 14,374.57	\$ 0.00	\$ 15,522.92	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 537	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 551	\$ 1,755.57	\$ 16,863.73	\$ 89,880.15	\$ 9,487.64	\$ 91,688.59	\$ (52.87)	\$ 137.64	\$ (190.51)
Fund: 571	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 572	\$ 103,931.28	\$ 301,472.91	\$ 1,763,710.36	\$ 66,520.70	\$ 1,879,335.91	\$ (11,694.27)	\$ 292,538.52	\$ (304,232.79)
Fund: 573	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 584	\$ 103,227.65	\$ 18,198.42	\$ 89,056.42	\$ 4,760.60	\$ 202,011.38	\$ (9,727.31)	\$ 117,393.58	\$ (127,120.89)
Fund: 587	\$ 18,415.59	\$ 0.00	\$ 55,248.73	\$ 1,521.78	\$ 82,258.93	\$ (8,594.61)	\$ 5,860.73	\$ (14,455.34)
Fund: 590	\$ 30,189.62	\$ 39,376.93	\$ 257,094.93	\$ 10,742.13	\$ 289,419.55	\$ (2,135.00)	\$ 36,687.02	\$ (38,822.02)
Fund: 599	\$ 598,022.87	\$ 0.00	\$ 0.00	\$ 0.00	\$ 553,556.05	\$ 44,466.82	\$ 0.00	\$ 44,466.82
Grand Total	\$ 77,787,028.01	\$ 4,782,132.67	\$ 110,708,966.85	\$ 4,638,245.44	\$ 117,238,569.32	\$ 71,257,425.54	\$ 21,266,667.59	\$ 49,990,757.95