Finance Committee Meeting

Monday, September 14, 2026 9:00 a.m.
Agenda Items
Monthly Report: August 2026 Board Report.pdf ● The August 31, 2026 General Fund ending cash balance was $31.3 million compared to $89.9 million at August 31, 2025.
Health Insurance: ● The insurance fund (024) ended the month of July 2026 with a negative $3.3 million balance. We paid our first Great Lakes COG premium in August plus Medical Mutual and Express Script runoff claims. Insurance Meeting Docs 090826.pdf
Fund Balances: August 2026 Cash Summary Report - Multiple Funds.pdf ● Funds beginning with a number 5 are federal funds. These funds have to be spent first and then request to be reimbursed from the state of Ohio. These funds are typically negative throughout the year due to the timing difference. ● Funds beginning with a number 4 are state funds. These funds are typically positive. Fund 401 (Auxiliary Fund) are funds given to parochial schools used for non-secular purposes. The schools receive their allocations based on the number of students enrolled.
Investments: ● Our weighted average yield for our investments is 3.84%. ● 67%of our investments are in US Treasuries which are safe, highly liquid, government-backed debt instruments. They are backed by the full faith and credit of the US governments and are considered virtually risk-free regarding default. August 2026 Review.pdf

In attendance: Sean Nuccio, Amy Popik, Scott Hunt, Tammie Sebastian, Nick Reyes
Absent: Ashley McTaggart, Amy Cruse,

FY 2027 FINANCIAL STATUS REPORT AS OF:

AUGUST 31, 2026

PCSD

Parma City School District

Sean Nuccio, CPA
Treasurer/CFO

PARMA CITY SCHOOL DISTRICT

GENERAL FUND - COMPARATIVE FORCAST VS. ACTUAL REPORT

For the period August 1, 2026 -August 31, 2026

		COMPARING FY26 VS. FY27				FY27 FORECAST vs. ACTUAL	
	REVENUES	**FY TO DATE 26**	**FY TO DATE 27**	**$ Difference**	**Variance**	**FY27 Forecast**	**% of Forecast (16.67% of year)**
	From Local Sources						
01.010	General Property Taxes (Real Estate)	$ 47,643,645	$ 4,434,033	$ (43,209,612)	-90.69%	$ 95,936,012	4.62%
01.020	Personal Utility Property Tax	2,473,118	1,055,962	(1,417,156)	-57.30%	5,979,829	17.66%
01.035	Unrestricted Grants-in-Aid (Fndtn. & Fixed Rate Reimb.)	2,629,254	2,947,746	318,492	12.11%	16,158,610	18.24%
01.040	Restricted Grants-in-Aid (Parity Aid & Bus Subsidy)	1,565,853	1,211,048	(354,805)	-22.66%	8,377,444	14.46%
01.050	State Share of Property Taxes (Homestead/Rollback)	-	-	-	0.00%	13,600,035	0.00%
01.060	All Other Operating Revenue	2,252,193	613,175	(1,639,018)	-72.77%	8,460,112	7.25%
01.070	Total Revenue	$ 56,564,063	$ 10,261,964	$ (46,302,099)	-81.86%	$ 148,512,042	6.91%
02.040	Operating Transfers-In	-	-	-	0.00%	-	#DIV/0!
02.050	Advances-In	2,139,564	4,205,205	2,065,641	96.54%	500,000	841.04%
02.060	All Other Financial Sources	1,652	131,769	130,117	7876.33%	28,000	470.60%
02.080	Total Revenues and Other Financing Sources	$ 58,705,279	$ 14,598,938	$ (44,106,341)	-75.13%	$ 149,040,042	9.80%
	EXPENDITURES						
03.010	Personal Services (Salaries/Wages)	$ 13,881,042	$ 13,850,464	$ (30,578)	-0.22%	101,675,607	13.62%
03.020	Employees' Retirement/Insurance Benefits	6,982,999	7,494,662	511,663	7.33%	46,409,960	16.15%
03.030	Purchased Services	3,400,946	2,690,787	(710,159)	-20.88%	13,931,587	19.31%
03.040	Supplies and Materials	873,289	770,251	(103,038)	-11.80%	3,242,039	23.76%
03.050	Capital Outlay (Equipment)	19,084	12,908	(6,176)	-32.36%	202,603	6.37%
04.300	Other Objects	684,550	360,949	(323,601)	-47.27%	1,946,743	18.54%
04.500	Total Expenditures	$ 25,841,910	$ 25,180,021	$ (661,889)	-2.56%	$ 167,408,539	15.04%
	Other Financing Uses						
05.010	Operational Transfers - Out	-	-	-	0.00%	-	#DIV/0!
05.020	Advances - Out	-	-	-	0.00%	500,000	0.00%
05.030	All Other Financing Uses	-	-	-	0.00%	-	#DIV/0!
05.040	Total Other Financing Uses	-	-	-	0.00%	500,000	0.00%
05.050	Total Expenditures and Other Financing Uses	$ 25,841,910	$ 25,180,021	$ (661,889)	-2.56%	$ 167,908,539	15.00%
06.010	Excess Revenues Over (Under) Expenditures	$ 32,863,369	$ (10,581,083)			$ (18,868,497)	
07.010	Beginning Cash Balance at July 1	$ 57,082,691	$ 41,923,142	$ (15,159,549)	-26.56%		
07.020	Ending Cash Balance at August 31	$ 89,946,060	$ 31,342,059	$ (58,604,001)	-65.15%		

General Property Taxes: The Cuyahoga County Budget Commission pushed back the property taxes due date from July 17th to August 13th resulting in smaller advances.

PARMA CITY SCHOOL DISTRICT

August 1, 2026 – August 31, 2026 Financial Report

SUMMARY

The following table shows the revenue and expenditures by month for the General Fund as of August 31, 2026. The total revenue forecasted in the revised February 2026 five-year forecast is $154,266,704. The adopted budget approved by the Board on June 25, 2026 was $168,104,895 plus carryover encumbrances of $1,618,706 for a total appropriation of $169,723,601. The five-year forecast can be viewed at https://education.ohio.gov/Topics/Finance-and-Funding/Five-Year-Forecasts/Submissions-of-Traditional-and-JVSDs.

	July	August	September	October	November	December
Revenues:						
Property Taxes	$ 4,153,013	$ 1,336,982				
State Funding	1,927,402	2,231,392				
State Property Allocation	-	-				
Other	4,730,900	219,249				
Total Revenues	10,811,315	3,787,623	-	-	-	-
Expenditures:						
Salaries	6,989,368	6,861,096				
Benefits	3,702,056	3,792,606				
Purchased Services	2,306,427	384,360				
Materials and Supplies	443,939	326,312				
Capital Outlay	5,160	7,749				
Other Objects	287,029	73,919				
Total Expenditures	13,733,979	11,446,042	-	-	-	-
Net Change in Cash	$ (2,922,664)	$ (7,658,419)	$ -	$ -	$ -	$ -

	January	February	March	April	May	June	Total
Revenues:							
Property Taxes							$ 5,489,995
State Funding							4,158,794
State Property Allocation							-
Other							4,950,149
Total Revenues	-	-	-	-	-	-	14,598,938
Expenditures:							
Salaries							13,850,464
Benefits							7,494,662
Purchased Services							2,690,787
Materials and Supplies							770,251
Capital Outlay							12,909
Other Objects							360,948
Total Expenditures	-	-	-	-	-	-	25,180,021
Net Change in Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ (10,581,083)

PARMA CITY SCHOOL DISTRICT

August 1, 2026 – August 31, 2026 Financial Report

REVENUE

The Parma City School District forecasted **$148,522,042** in revenue within the General Fund in the fiscal year 2027 as shown in Figure 1.

As of **August 31, 2026** the District received revenue in the amount of **$14,598,938**. The five-year forecast can be viewed at reports.education.ohio.gov/report/finance-forecast-submissions.

Figure 1

	FY27 FORECASTED BUDGET		FY27 ACTUAL TO DATE	ACTUAL VERSUS FORECASTED
REVENUES				
GENERAL PROPERTY (REAL ESTATE)	$95,936,012		$ 4,434,033	($ 91,501,979)
PERSONAL PROPERTY UTILITY TAXES	$ 5,979,829		$ 1,055,962	($ 4,923,867)
UNRESTRICTED GRANTS-IN-AID	$ 16,158,610		$ 2,947,746	($ 13,210,864)
RESTRICTED GRANTS-IN-AID	$ 8,387,444		$ 1,211,048	($ 7,176,393)
PROPERTY TAX ALLOCATION	$ 13,600,035		$ 0	($ 13,600,035)
OTHER REVENUE	$ 8,460,112		$ 613,175	($ 7,846,937)

Figure 2 compares current revenue sources to the prior two years as of August 31st. The three years of data is beneficial for trend analysis performed throughout the year.

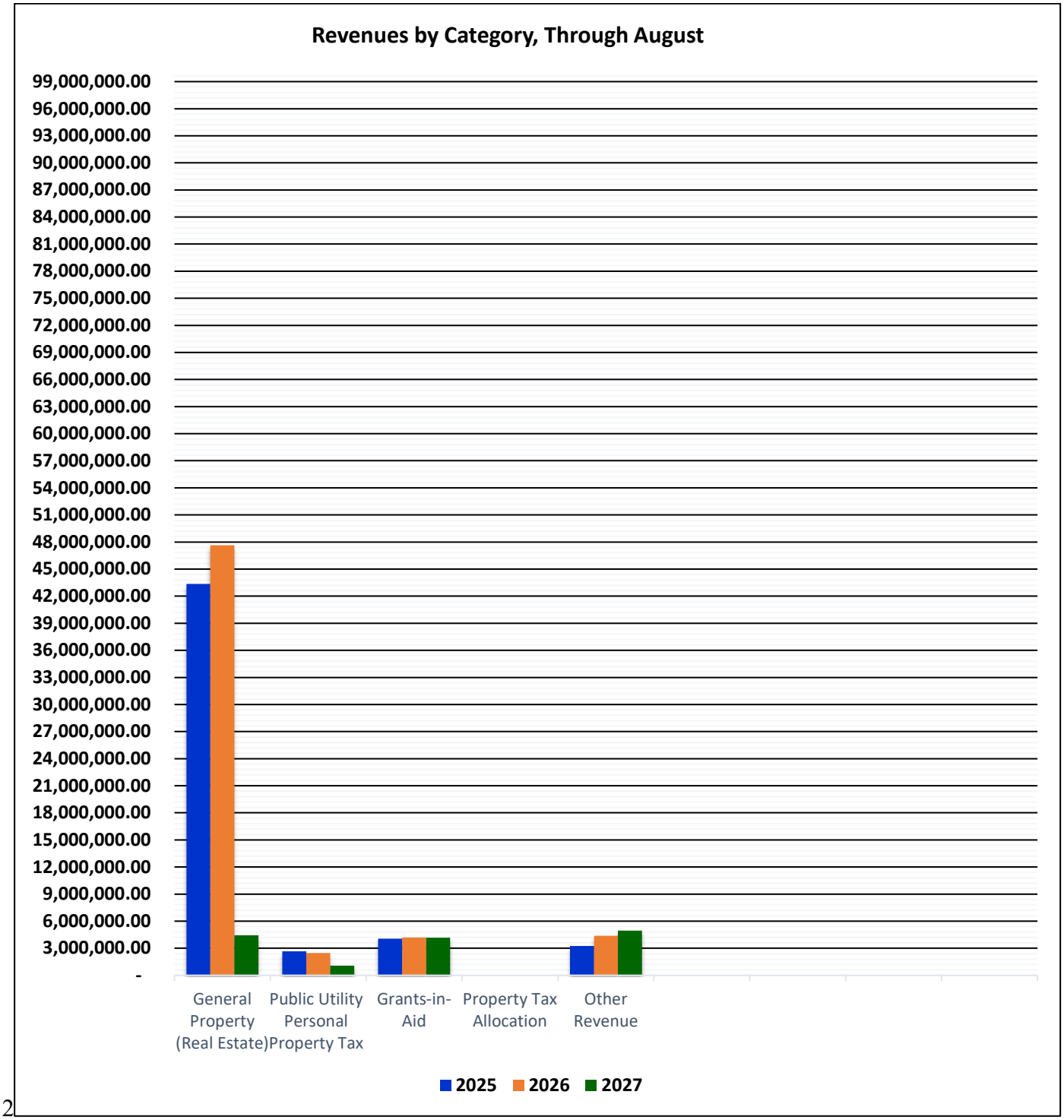


Figure 2

PARMA CITY SCHOOL DISTRICT

August 1, 2026 – August 31, 2026 Financial Report

EXPENDITURES

The fiscal year 2027 adopted General Fund budget for the District is $**168,104,895**. This budget, coupled with carryover encumbrances of $**1,618,706** resulted in a $16**9,723,601** General Fund appropriation for FY27. The General Fund appropriations have been modified throughout the fiscal year. The following information is a financial update of the status of this appropriation through August 31, 2026.

As previously reported, our revenue budget was passed prior to the State of Ohio passing their budget. The new state budget has a new funding formula which funds charter schools and scholarship differently from fiscal year 2021. Our revenues are expected to be significantly lower than fiscal year 2021. However, our expenditures are expected to be equally lower as well.

Through August 31, 2026 the District expended **$25,180,021** and had outstanding encumbrances of **$9,668,334.** A statistical spending range for the District is based on two analyses: first, time elapsed is two months (or 16.67%) of the fiscal year has passed. Secondly, 4 of 26 (or 15.38%) of the total payroll periods have passed.

Overall, the District's encumbrance/expenditure level through June 30th is in line with expectations. As an examination of the categories of expenditures is performed, cyclical variances are noted between categories which relate specifically to school operations.

Figure 3 compares the various expenditure categories to the expected level of 16.67% and also compares these percentages spent to the prior two fiscal years through August 31st.

Figure 3

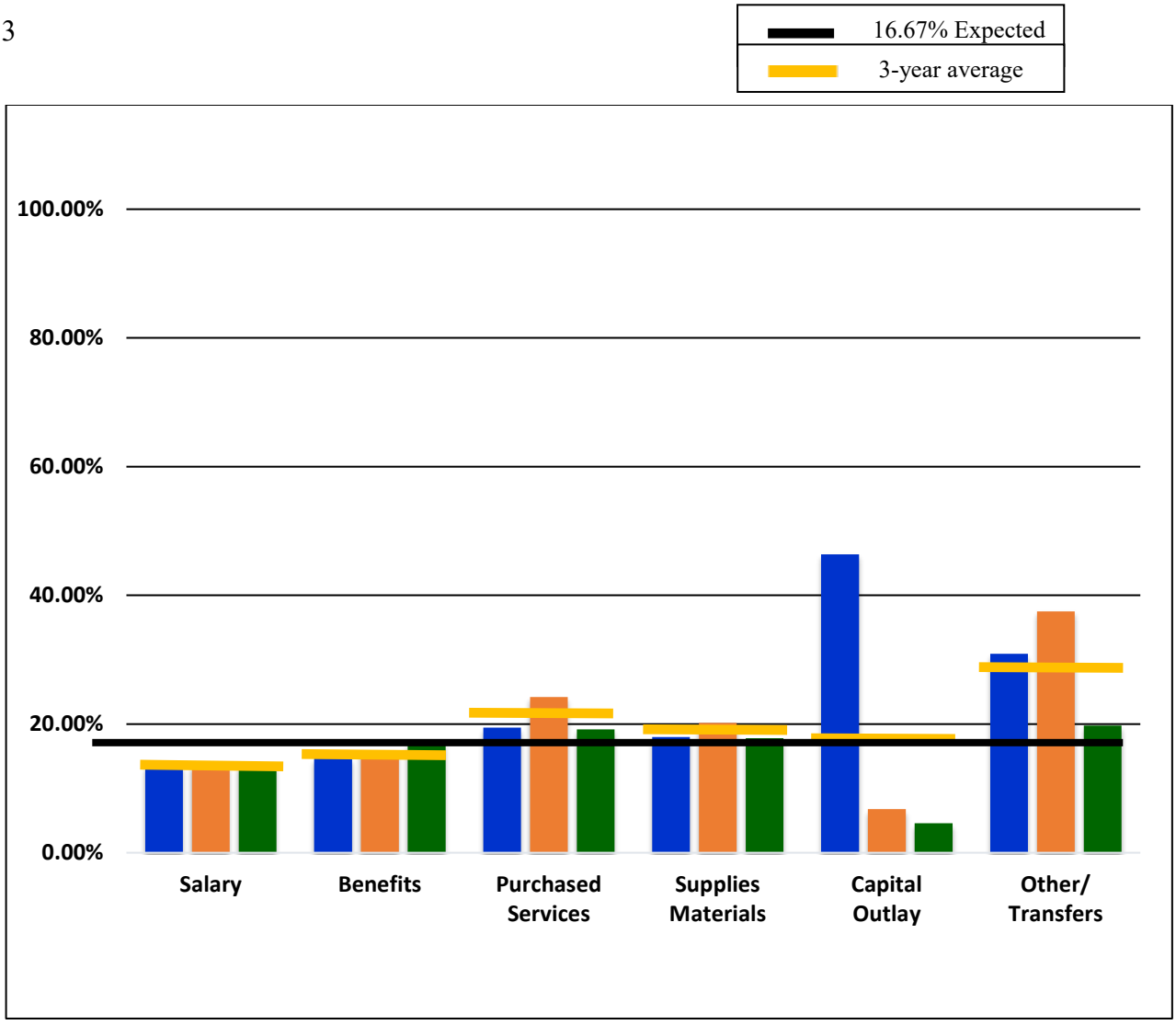
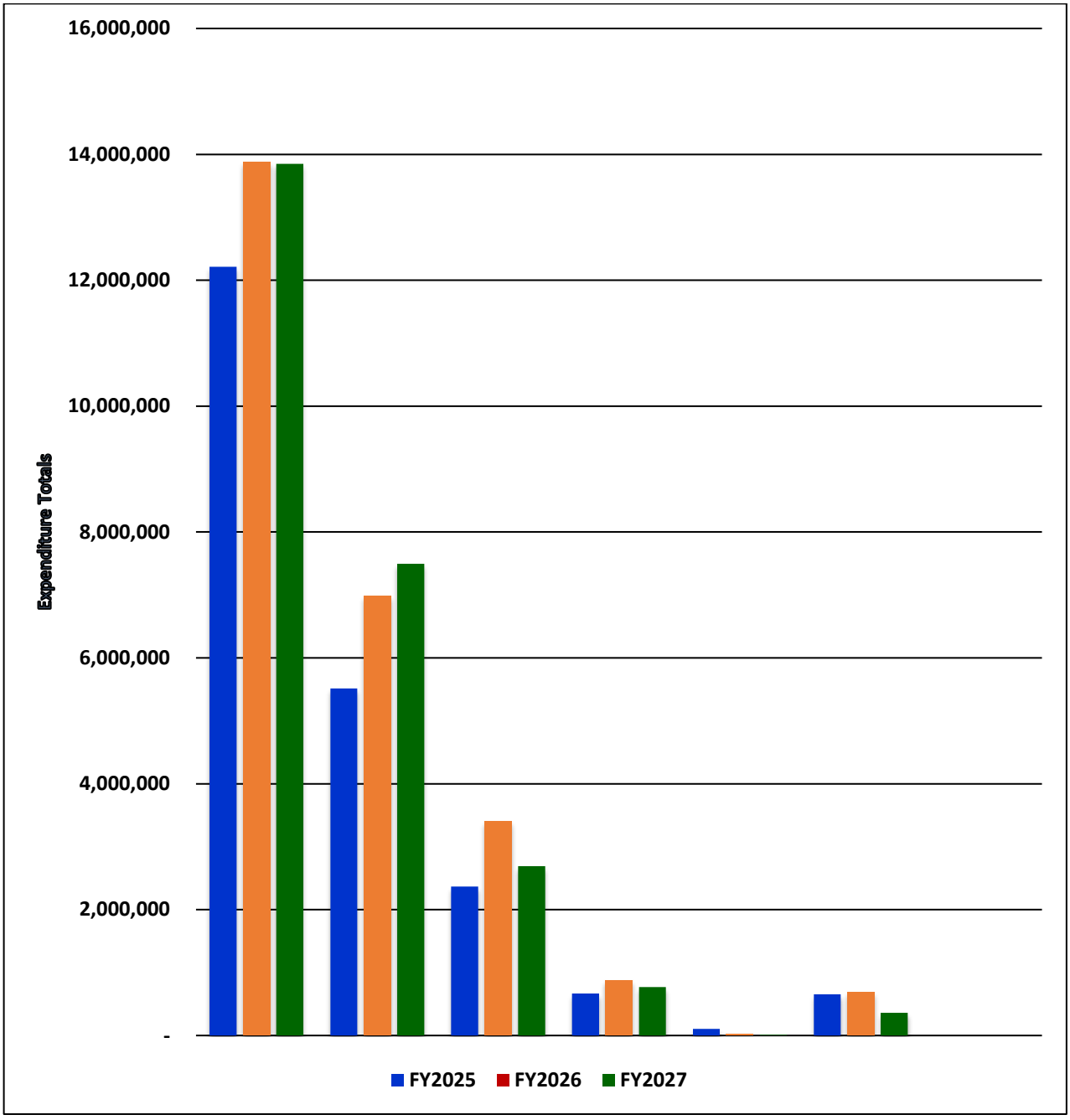


Figure 4 shows the various expenditure amounts as dollars spent through August 31st of the last three fiscal years. The three years of data are beneficial for trend analysis performed throughout the year.

Figure 4



PARMA CITY SCHOOL DISTRICT

August 1, 2026 – August 31, 2026 Financial Report

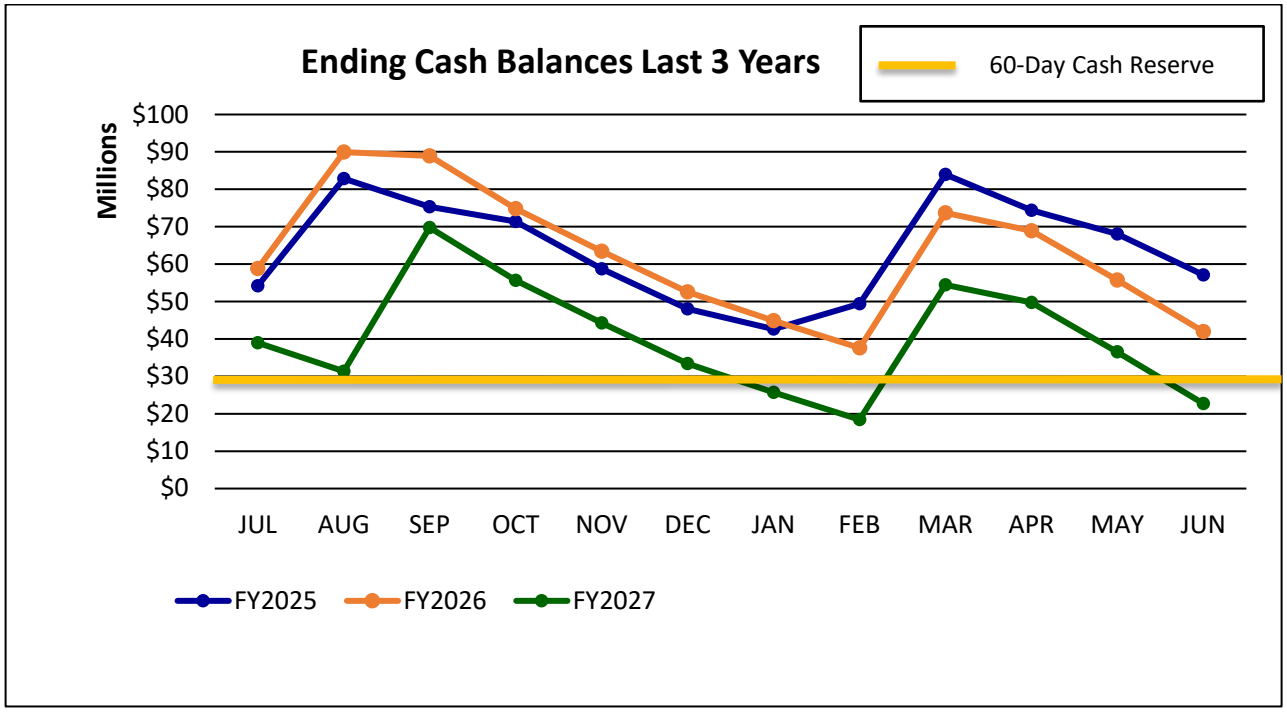
CASH BALANCE

The cash balance as of August 31, 2026 is **$31,342,059.** The unencumbered balance as of August 31, 2026 is **$21,673,725.** See Figure 5 for the cash balance calculation. See Figure 6 for a monthly history of ending cash balances. A standard cash reserve benchmark for school districts is having 60 days of operating cash on hand, which at this point in time is approximately **$28** million dollars. Currently, the District's ending cash is above this benchmark.

Figure 5

Beginning Cash Balance 7.01.26	**$41,923,142**
Total FYTD Revenues	14,598,938
Total FYTD Expenditures	-25,180,021
Revenue Over/Under Expenditures	-10,581,083
Ending Cash Balance 8.31.26	31,342,059
Encumbrances	-9,668,334
Unencumbered Balance 8.31.26	**$21,673,725**

Figure 6



Insurance Fund Highlights

- Expenditures exceeded revenues by $1,763,357 for the month of August due our Great Lakes COG payment and run-out claims.

- The insurance fund balance as of August 31, 2026 was ($3,327,607).

- Through August 31, 2026, expenditures have exceeded revenues by $4,006,586 for fiscal year 2027.

Fiscal Year		2027		2026		2025
FY Beg. Balance (cash)	**$**	**678,979.12**	**$**	**2,345,135.09**	**$**	**5,996,606.30**
Premiums						
Employees - Med/Rx	$	602,947.28	$	4,213,378.16	$	3,562,713.30
Vision - Emp	$	179.02	$	(123,794.60)	$	1,219.19
Board of Education - Med/Rx	$	4,484,380.60	$	27,556,902.42	$	22,558,574.57
Vision - BoE	$	24,797.67	$	99,293.30	$	127,556.01
Misc	$	-	$	4,229.70	$	86,789.14
Total Revenue	***$***	***5,112,304.57***	***$***	***31,750,008.98***	***$***	***26,336,852.21***
Total Expense	***$***	***9,118,890.97***	***$***	***33,416,164.95***	***$***	***29,988,323.42***
Reserve Gain/(Loss)	***$***	***(4,006,586.40)***	***$***	***(1,666,155.97)***	***$***	***(3,651,471.21)***
Claims						
Medical	$	8,376,726.04	$	21,733,747.53	$	19,231,963.84
Prescription	$	558,339.08	$	8,415,700.47	$	7,243,294.84
Vision	$	39,987.83	$	(41,544.68)	$	103,618.71
Fixed Costs & Other						
Administration Fee	$	103,358.06	$	681,843.49	$	684,268.35
Stop Loss Premiums	$	-	$	2,349,743.48	$	2,428,395.73
Grail	$	-	$	424.50	$	-
Consultant/Legal Fees	$	27,053.98	$	258,369.83	$	255,276.79
Subrogation	$	-	$	1,688.20	$	7,378.17
Health Fair/Wellness	$	-	$	-	$	5,950.48
ACA Fees	$	8,180.98	$	7,165.13	$	7,323.15
Misc	$	5,245.00	$	9,027.00	$	20,853.36
FY Ending Balance (cash)	**$**	**(3,327,607.28)**	**$**	**678,979.12**	**$**	**2,345,135.09**

FY 2027 Insurance Fund by Month

Total FYTD			July	August
	Premiums			
$ 602,947.28	Employees	(3)	$ 306,941.78	$ 296,005.50
$ 179.02	Vision - Emp	(5)	$ 98.18	$ 80.84
$ 4,484,380.60	Board of Education	(2)	$ 2,279,594.39	$ 2,204,786.21
$ 24,797.67	Vision - BOE	(4)	$ 12,599.50	$ 12,198.17
$ -	Misc	(1)	$ -	
$ 5,112,304.57	***Total Revenue***		*$ 2,599,233.85*	*$ 2,513,070.72*
$ 9,118,890.97	***Total Expense***		*$ 4,842,463.19*	*$ 4,276,427.78*
$ (4,006,586.40)	***Reserve Gain/(Loss)***		*$ (2,243,229.34)*	*$ (1,763,357.06)*
	Claims			
$ 8,376,726.04	Medical	(1)	$ 4,224,122.97	$ 4,152,603.07
$ 558,339.08	Prescription	(2)	$ 517,050.77	$ 41,288.31
$ 39,987.83	Vision	(5)	$ 18,320.75	$ 21,667.08
	Fixed Costs & Other			
$ 103,358.06	Administration Fee	(4)	$ 53,589.88	$ 49,768.18
$ -	Stop Loss Premiums	(3)	$ -	
$ -	Grail		$ -	
$ 27,053.98	Consultant/Legal Fees	(6)	$ 21,197.84	$ 5,856.14
$ -	Subrogation	(7)	$ -	
$ -	Health Fair/Wellness	(9)	$ -	
$ 8,180.98	ACA Fees	(8)	$ 8,180.98	
$ 5,245.00	Misc	(10)	$ -	$ 5,245.00

FY 2026 Insurance Fund by Month

Total FYTD			July	August
	Premiums			
$ 4,213,378.16	Employees	(3)	$ 279,078.08	$ 279,692.52
$ (123,794.60)	Vision - Emp	(5)	$ 86.40	$ 81.43
$ 27,556,902.42	Board of Education	(2)	$ 1,973,086.39	$ 1,965,193.53
$ 99,293.30	Vision - BOE	(4)	$ 9,827.71	$ 9,774.03
$ 4,229.70	Misc	(1)	$ -	$ -
$ 31,750,008.98	***Total Revenue***		*$ 2,262,078.58*	*$ 2,254,741.51*
$ 33,416,164.95	***Total Expense***		*$ 4,332,759.39*	*$ 3,330,770.77*
$ (1,666,155.97)	***Reserve Gain/(Loss)***		*$ (2,070,680.81)*	*$ (1,076,029.26)*
	Claims			
$ 21,733,747.53	Medical	(1)	$ 3,188,788.55	$ 2,287,310.26
$ 8,415,700.47	Prescription	(2)	$ 804,509.98	$ 804,032.29
$ (41,544.68)	Vision	(5)	$ 10,432.37	$ 5,111.76
	Fixed Costs & Other			
$ 681,843.49	Administration Fee	(4)	$ 111,809.03	$ 6,851.60
$ 2,349,743.48	Stop Loss Premiums	(3)	$ 194,173.70	$ 194,012.56
$ 424.50	Grail		$ -	$ 424.50
$ 258,369.83	Consultant/Legal Fees	(6)	$ 10,757.63	$ 28,698.40
$ 1,688.20	Subrogation	(7)	$ 108.00	$ 317.40
$ -	Health Fair/Wellness	(9)	$ -	$ -
$ 7,165.13	ACA Fees	(8)	$ 7,165.13	$ -
$ 9,027.00	Misc	(10)	$ 5,015.00	$ 4,012.00

FY 2025 Insurance Fund by Month

Total FYTD			July	August
	Premiums			
$ 3,297,431.72	Employees	(3)	$ 251,585.16	$ 356,767.04
$ 1,126.61	Vision - Emp	(5)	$ 82.29	$ 124.76
$ 20,590,967.02	Board of Education	(2)	$ 1,653,749.57	$ 1,634,594.86
$ 116,526.20	Vision - BOE	(4)	$ 9,927.18	$ 9,610.08
$ 86,789.14	Misc	(1)	$ 35,742.30	$ -
$ 24,092,840.69	***Total Revenue***		*$ 1,951,086.50*	*$ 2,001,096.74*
$ 28,409,299.73	***Total Expense***		*$ 3,159,805.35*	*$ 3,002,281.93*
$ (2,209,904.04)	***Reserve Gain/(Loss)***		*$ (1,208,718.85)*	*$ (1,001,185.19)*
	Claims			
$ 17,853,526.87	Medical	(1)	$ 1,718,660.69	$ 2,059,783.12
$ 7,084,759.57	Prescription	(2)	$ 897,494.95	$ 630,277.54
$ 94,235.76	Vision	(5)	$ -	$ 15,592.20
	Fixed Costs & Other			
$ 679,436.35	Administration Fee	(4)	$ 148,603.01	$ 51,705.32
$ 2,428,395.73	Stop Loss Premiums	(3)	$ 364,408.60	$ 203,042.08
$ -	Grail		$ -	
$ 227,967.79	Consultant/Legal Fees	(6)	$ 18,488.60	$ 34,430.30
$ 6,850.67	Subrogation	(7)	$ 330.02	$ 829.44
$ 5,950.48	Health Fair/Wellness	(9)	$ 5,950.48	$ -
$ 7,323.15	ACA Fees	(8)	$ -	$ -
$ 20,853.36	Misc	(10)	$ 5,869.00	$ 6,621.93

FY 2024 Insurance Fund by Month

Total FYTD			July	August
	Premiums			
$ 2,944,092.16	Employees	(3)	$ 120,560.46	$ 220,801.46
$ 1,076.05	Vision - Emp	(5)	$ 43.27	$ 71.27
$ 18,836,943.85	Board of Education	(2)	$ 1,569,487.28	$ 1,565,495.84
$ 112,590.69	Vision - BOE	(4)	$ 9,315.53	$ 9,343.94
$ 41,107.73	Misc	(1)	$ 27,500.00	$ -
$ 21,935,810.48	***Total Revenue***		*$ 1,726,906.54*	*$ 1,795,712.51*
$ 23,416,796.24	***Total Expense***		*$ 2,871,508.45*	*$ 1,722,770.95*
$ (1,480,985.76)	***Reserve Gain/(Loss)***		*$ (1,144,601.91)*	*$ 72,941.56*
	Claims			
$ 14,424,179.46	Medical	(1)	$ 1,647,810.33	$ 998,270.12
$ 5,774,409.29	Prescription	(2)	$ 679,501.89	$ 460,869.05
$ 86,664.90	Vision	(5)	$ 7,856.01	$ 8,508.26
	Fixed Costs & Other			
$ 610,412.86	Administration Fee	(4)	$ 101,228.17	$ 51,310.04
$ 2,249,365.34	Stop Loss Premiums	(3)	$ 374,946.17	$ 186,461.16
$ 2,547.00	Grail		$ -	$ -
$ 217,297.33	Consultant/Legal Fees	(6)	$ 31,360.12	$ 12,915.66
$ 6,548.94	Subrogation	(7)	$ 319.30	$ 296.66
$ 11,709.66	Health Fair/Wellness	(9)	$ -	$ -
$ -	ACA Fees	(8)	$ -	$ -
$ 33,661.46	Misc	(10)	$ 28,486.46	$ 4,140.00

FY 2027 Insurance Claims				
	MMO	Express Scripts	Total	
07/03/26	205,385.78	211,625.42	417,011.20	
07/10/26	545,412.37	12,913.56	558,325.93	
07/17/26	432,129.62	31,295.23	463,424.85	
07/24/26	502,779.47	19,293.49	522,072.96	
07/31/26	599,080.77	3,973.24	603,054.01	
08/07/26	268,830.03	20,184.30	289,014.33	
08/14/26	150,007.47	0.00	150,007.47	
08/21/26	191,320.63	4,740.66	196,061.29	
08/28/26	49,304.30	42.53	49,346.83	
09/04/26	15,515.73	3,611.37	19,127.10	Paid in September

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2026 WEBINAR LINEUP

JAN 21

Understanding the Importance of Social Security Claiming Decisions

Replay **HERE** | Passcode: Oswald@0126

MAR 18

The Essential Guide to Preparing, Applying, and Paying for College

Replay **HERE** | Passcode: Oswald@0326

APR 30

Estate Planning Made Easy: Ensuring Your Legacy & Empowering Your Heirs

Replay **HERE** | Passcode: Oswald@0426

MAY 13

Financial Foundations: Smart Budgeting & Debt Management

Replay **HERE** | Passcode: Oswald@0526

JUNE 17

Retirement Isn't an Age - It's a Plan: Are You Ready?

Replay **HERE** | Passcode: Oswald@0626

SEPT 10

Identity Theft: What Can I Do to Protect Myself?

Register **HERE** | **4pm EST**

OCT 7

Medicare Made Simple: A Complete Overview of Your Choices

Register **HERE** | **12pm EST**

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ONLINE LIBRARY

How We Work With Individuals

Roth vs. Traditional

F(un)AQs – Getting Started, Approaching & During Retirement

Borrowing From Your Retirement Account

Importance of Rebalancing Your Portfolio

Distribution Options

Cyber Security

Social Security Basics

Medicare Basics

Long–Term Care

Estate Planning Essentials

Inflation & Interest Rates Explained

Practicing Well–Being & Stress Management

Securities offered through LPL Financial, member FINRA/SIPC. Investment advisory services offered through Global Retirement Partners, LLC, DBA Oswald Financial, an SEC registered investment advisor and separate entity from LPL Financial.

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PARMA CITY SCHOOL DISTRICT

Cash Summary Report

		Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund:	001	$ 41,923,142.09	$ 3,787,622.84	$ 14,598,937.88	$ 11,446,042.42	$ 25,180,021.76	$ 31,342,058.21	$ 9,668,333.92	$ 21,673,724.29
Fund:	002	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fund:	003	$ 4,510,432.38	$ 108,072.28	$ 341,291.50	$ 78,296.50	$ 272,066.80	$ 4,579,657.08	$ 3,256,436.59	$ 1,323,220.49
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	$ 1,241,444.03	$ 15,912.78	$ 560,032.42	$ 131,461.96	$ 253,691.56	$ 1,547,784.89	$ 660,066.40	$ 887,718.49
Fund:	007	$ 5,812.77	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 5,812.77	$ 0.00	$ 5,812.77
Fund:	008	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fund:	011	$ 97,673.86	$ 0.00	$ 0.00	$ 1,293.97	$ 1,700.08	$ 95,973.78	$ 21,242.35	$ 74,731.43
Fund:	012	$ 45.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 45.00	$ 0.00	$ 45.00
Fund:	014	$ 149,686.59	$ 45.00	$ 45.00	$ 1,104.66	$ 1,085.46	$ 148,646.13	$ 5,991.81	$ 142,654.32
Fund:	018	$ 469,716.79	$ 873.86	$ 1,695.84	$ 943.22	$ 9,718.17	$ 461,694.46	$ 60,577.53	$ 401,116.93
Fund:	019	$ 55,692.68	$ 8,400.00	$ 8,400.00	$ 899.95	$ 1,119.95	$ 62,972.73	$ 19,934.67	$ 43,038.06
Fund:	020	$ 602,998.85	$ 54,918.46	$ 55,072.29	$ 10,007.75	$ 22,149.09	$ 635,922.05	$ 10,694.43	$ 625,227.62
Fund:	022	$ 108,526.96	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 108,526.96	$ 200.00	$ 108,326.96
Fund:	024	$ 3,128,868.59	$ 2,513,071.22	$ 5,112,305.07	$ 4,276,427.78	$ 11,568,780.44	$ (3,327,606.78)	$ 17,385,636.24	$ (20,713,243.02)
Fund:	027	$ 2,108,680.67	$ 34,734.38	$ 70,306.79	$ 350.00	$ 800.00	$ 2,178,187.46	$ 88,126.00	$ 2,090,061.46
Fund:	032	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fund:	200	$ 182,601.64	$ 1,468.57	$ 1,468.57	$ 0.00	$ 592.19	$ 183,478.02	$ 17,024.23	$ 166,453.79
Fund:	300	$ 797,254.67	$ 76,485.36	$ 76,845.36	$ 58,952.25	$ 68,235.30	$ 805,864.73	$ 143,513.64	$ 662,351.09
Fund:	401	$ 744,107.16	$ 827,710.40	$ 827,704.23	$ 28,802.93	$ 252,070.29	$ 1,319,741.10	$ 469,271.14	$ 850,469.96
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	$ 1,727.28	$ 0.00	$ 0.00	$ 0.00	$ (1,315.80)	$ 3,043.08	$ 0.00	$ 3,043.08
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	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fund:	494	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fund:	495	$ 110,816.68	$ 0.00	$ 0.00	$ 15,814.37	$ 15,814.37	$ 95,002.31	$ 94,108.34	$ 893.97
Fund:	499	$ 395,832.96	$ 0.00	$ (300,753.03)	$ 3,797.11	$ 44,160.64	$ 50,919.29	$ 2,160.00	$ 48,759.29
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	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
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	$ 599,485.35	$ 309,799.33	$ 610,552.36	$ 58,135.70	$ 1,266,298.39	$ (56,260.68)	$ 573,293.11	$ (629,553.79)
Fund:	524	$ 48,696.05	$ 0.00	$ 0.00	$ 5,543.51	$ 60,308.80	$ (11,612.75)	$ 94,888.09	$ (106,500.84)
Fund:	533	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fund:	536	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 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	$ 12,727.88	$ 0.00	$ 6,924.37	$ 0.00	$ 19,652.25	$ 0.00	$ 28,784.88	$ (28,784.88)
Fund:	571	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fund:	572	$ 119,449.41	$ 230,073.22	$ 590,286.58	$ 216,404.95	$ 851,248.07	$ (141,512.08)	$ 318,067.00	$ (459,579.08)
Fund:	573	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Fund:	584	$ 49,491.52	$ 32,614.62	$ 32,614.62	$ 54,620.69	$ 144,707.93	$ (62,601.79)	$ 57,371.28	$ (119,973.07)
Fund:	587	$ 3,574.87	$ 5,846.45	$ 14,870.93	$ 6,851.08	$ 23,451.62	$ (5,005.82)	$ 8,729.62	$ (13,735.44)
Fund:	590	$ 51,791.12	$ 311.91	$ 67,662.82	$ 23,937.15	$ 144,180.79	$ (24,726.85)	$ 66,176.11	$ (90,902.96)
Fund:	599	$ 37,966.82	$ 0.00	$ 0.00	$ 0.00	$ 12,478.41	$ 25,488.41	$ 0.00	$ 25,488.41
Grand Total		**$ 57,684,943.86**	**$ 8,007,960.68**	**$ 22,676,263.60**	**$ 16,419,687.95**	**$ 40,213,016.56**	**$ 40,148,190.90**	**$ 33,050,627.38**	**$ 7,097,563.52**

Current Portfolio

Parma CSD Operating portfolio as of 8/31/2026

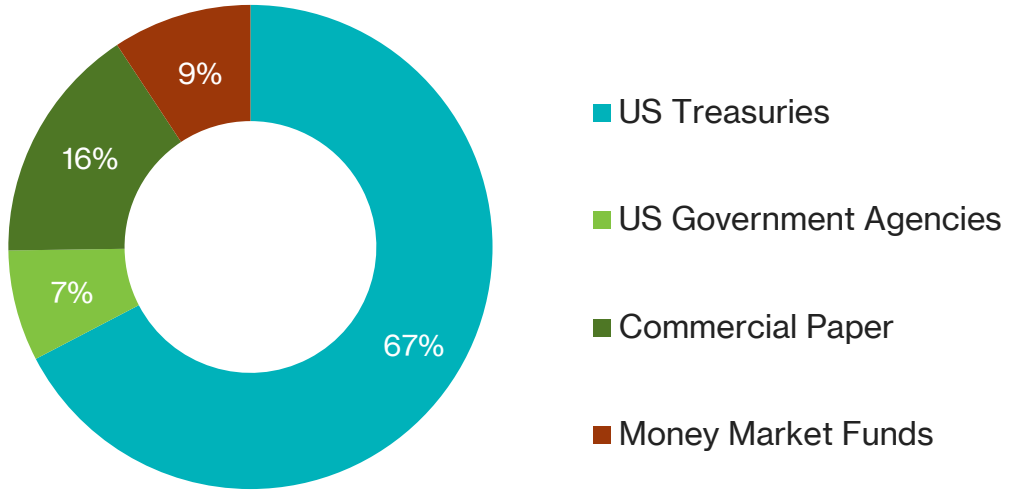
Your Portfolio

Cash	$7,987,089
Securities	$28,304,340
Total Portfolio	$36,291,429

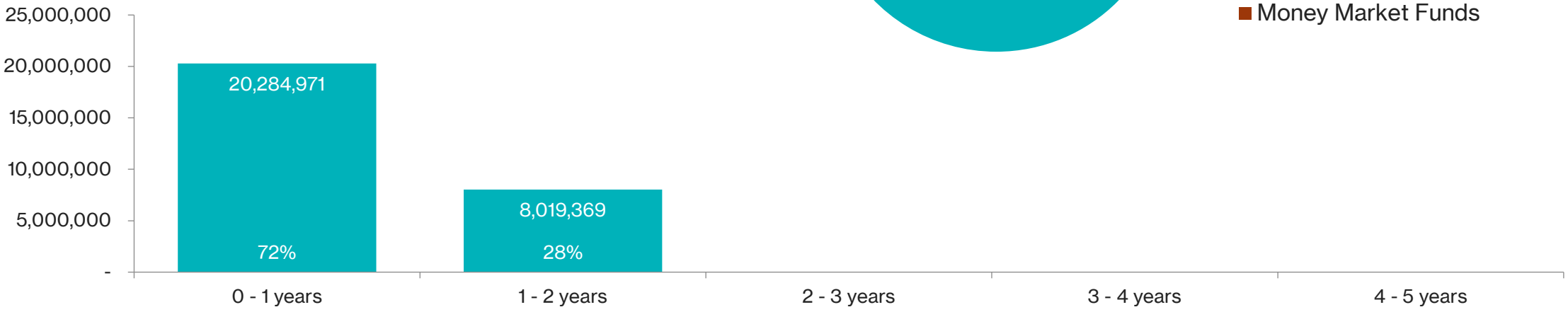
Your Securities

Weighted Average Maturity	0.75 years
Weighted Average Yield	3.84%
Estimated Annual Income	$1,274,154

Your Asset Allocation



Your Maturity Distribution



YIELD AND INTEREST INCOME INFORMATION IS ANNUALIZED. ALL YIELD INFORMATION IS SHOWN GROSS OF ANY ADVISORY AND CUSTODY FEES AND IS BASED ON YIELD TO MATURITY AT COST. PAST PERFORMANCE IS NOT A GUARANTEE OF FUTURE RESULTS.