



Summary Financial Reports

For the Month of April 2023

Deb Armbruster, Treasurer/CFO
Jenn Mismas, Assistant Treasurer

Bank Reconciliation

Cash Balance 4-30-2023

\$38,624,209.98

Bank = Book

Chardon Local School District			
Bank Reconciliation			
April 30, 2023			
Bank Balance		Book Balance	
<u>Bank Accounts</u>		<u>Total All Funds</u>	\$ 38,624,209.98
Star Ohio (12041)	\$ 28,049,012.82		
Star Ohio Scholarship (52923)	\$ 195,872.88		
Caldwell Sutter (3383)	\$ 10,275,010.32		
Chase Main Checking (9456)	\$ 517,113.15		
Chase (8627)	\$ -		
Chase (8635)	\$ -		
Stripe - Hometown Ticketing	\$ 780.00		
Stripe In Transit	\$ 555.00		
Total Bank Accounts:	\$ 39,038,344.17		
<u>Total Cash</u>		\$ 39,038,344.17	
Outstanding Payables Checks:	\$ (270,573.27)		
Outstanding Payroll Checks:	\$ (75,486.88)		
<u>Cash Less Outstanding Checks</u>		\$ 38,692,284.02	
<u>Other Bank Adjustments</u>			
Stripe - Hometown Ticketing	\$ (780.00)		
Stripe In Transit	\$ (555.00)		
Hubbard City Taxes	\$ (112.48)		
R.I.T.A. City Taxes	\$ (64.24)		
Outstanding AP Check	\$ 91.90		
Medical Mutual Weekly Claims (4/28/23)	\$ (66,654.22)		
Total Other Adjustments:	\$ (68,074.04)		
<u>TOTAL ADJUSTED BANK BALANCE:</u>		\$ 38,624,209.98	<u>TOTAL ADJUSTED BOOK BALANCE:</u>
			\$ -

Stripe Passthrough
City taxes paid quarterly
MMO Paid at EOM

CHARDON LOCAL SCHOOLS CASH SUMMARY (FINANCIAL SUMMARY) APRIL 2023

	Initial Cash	FYTD Received	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance	Notes
001 GENERAL	\$ 24,715,448.33	\$ 35,821,750.71	\$ 28,537,843.98	\$ 31,999,355.06	\$ 1,593,345.11	\$ 30,406,009.95	
002 BOND RETIREMENT	\$ 11,012.47	\$ 420,000.00	\$ 408,171.27	\$ 22,841.20	\$ 0.00	\$ 22,841.20	
003 PERMANENT IMPROVEMENT	\$ 3,120,039.78	\$ 1,402,498.87	\$ 2,924,483.16	\$ 1,598,055.49	\$ 975,812.02	\$ 622,243.47	
006 FOOD SERVICE	\$ 986,750.50	\$ 1,062,649.75	\$ 923,962.71	\$ 1,125,437.54	\$ 67,341.97	\$ 1,058,095.57	
007 SPECIAL TRUST	\$ 17,859.93	\$ 6,500.00	\$ 0.00	\$ 24,359.93	\$ 0.00	\$ 24,359.93	
008 ENDOWMENT	\$ 60,691.46	\$ 5,856.11	\$ 0.00	\$ 66,547.57	\$ 0.00	\$ 66,547.57	
009 UNIFORM SCHOOL SUPPLIES	\$ 134,390.09	\$ 80,186.37	\$ 39,611.48	\$ 174,964.98	\$ 40,625.83	\$ 134,339.15	
011 ROTARY-SPECIAL SERVICES	\$ 4,175.49	\$ 0.00	\$ 4,175.49	\$ 0.00	\$ 0.00	\$ 0.00	
012 ADULT EDUCATION	\$ 24,675.89	\$ 0.00	\$ 24,675.89	\$ 0.00	\$ 0.00	\$ 0.00	
014 ROTARY-INTERNAL SERVICES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
018 PUBLIC SCHOOL SUPPORT	\$ 197,673.89	\$ 177,732.45	\$ 149,710.04	\$ 225,696.30	\$ 23,406.32	\$ 202,289.98	
019 OTHER GRANT	\$ 113,039.52	\$ 5,706.96	\$ 8,736.52	\$ 110,009.96	\$ 523.80	\$ 109,486.16	
020 SPECIAL ENTERPRISE FUND	\$ 41,012.51	\$ 139,433.83	\$ 90,790.83	\$ 89,655.51	\$ 5,742.42	\$ 83,913.09	
022 DISTRICT CUSTODIAL	\$ 157,505.70	\$ 99,928.86	\$ 90,257.88	\$ 167,176.68	\$ 0.00	\$ 167,176.68	
023 SELF-INSURANCE FUND	\$ 92,228.36	\$ 48,006.01	\$ 2,669.33	\$ 137,565.04	\$ 2,330.67	\$ 135,234.37	
024 EMPLOYEE BENEFITS SELF INS.	\$ 2,715,125.89	\$ 4,999,279.53	\$ 5,378,694.86	\$ 2,335,710.56	\$ 106,926.99	\$ 2,228,783.57	
031 UNDERGROUND STORAGE TANK FUND	\$ 11,000.00	\$ 0.00	\$ 0.00	\$ 11,000.00	\$ 0.00	\$ 11,000.00	
035 TERMINATION BENEFITS - HB426	\$ 55,404.80	\$ 0.00	\$ 29,548.91	\$ 25,855.89	\$ 27,370.44	\$ (1,514.55)	Year End Transfer
200 STUDENT MANAGED ACTIVITY	\$ 125,557.39	\$ 70,187.02	\$ 32,372.91	\$ 163,371.50	\$ 48,284.02	\$ 115,087.48	
300 DISTRICT MANAGED ACTIVITY	\$ 169,970.47	\$ 347,628.79	\$ 742,478.36	\$ (224,879.10)	\$ 35,774.45	\$ (260,653.55)	Year End Transfer
401 AUXILIARY SERVICES	\$ 22,713.78	\$ 147,348.48	\$ 103,657.93	\$ 66,404.33	\$ 56,405.00	\$ 9,999.33	
451 DATA COMMUNICATION FUND	\$ 3,600.00	\$ 9,000.00	\$ 0.00	\$ 12,600.00	\$ 0.00	\$ 12,600.00	
467 STUDENT WELLNESS AND SUCCESS FUND	\$ 300.00	\$ 0.00	\$ 0.00	\$ 300.00	\$ 300.00	\$ 0.00	
499 MISCELLANEOUS STATE GRANT FUND	\$ 330,926.17	\$ 104,566.96	\$ 248,739.24	\$ 186,753.89	\$ 27,777.32	\$ 158,976.57	
507 ELEMENTARY AND SECONDARY SCHOOL E	\$ 510,558.75	\$ 755,239.83	\$ 1,276,319.16	\$ (10,520.58)	\$ 66,061.14	\$ (76,581.72)	Grants
510 CORONAVIRUS RELIEF FUND	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
516 IDEA PART B GRANTS	\$ 35,168.21	\$ 533,781.68	\$ 591,579.96	\$ (22,630.07)	\$ 184,374.77	\$ (207,004.84)	
533 TITLE II D - TECHNOLOGY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
551 LIMITED ENGLISH PROFICIENCY	\$ 9,587.95	\$ 4,171.35	\$ 4,492.00	\$ 9,267.30	\$ 0.00	\$ 9,267.30	
572 TITLE I DISADVANTAGED CHILDREN	\$ 100.95	\$ 210,292.91	\$ 226,157.87	\$ (15,764.01)	\$ 803.46	\$ (16,567.47)	
584 DRUG FREE SCHOOL GRANT FUND	\$ 1,449.64	\$ 6,022.33	\$ 8,502.03	\$ (1,030.06)	\$ 13,974.29	\$ (15,004.35)	
587 IDEA PRESCHOOL-HANDICAPPED	\$ 4,206.28	\$ 3,191.35	\$ 10,260.88	\$ (2,863.25)	\$ 994.50	\$ (3,857.75)	
590 IMPROVING TEACHER QUALITY	\$ 17,445.09	\$ 113,456.03	\$ 134,811.13	\$ (3,910.01)	\$ 14,677.65	\$ (18,587.66)	
599 MISCELLANEOUS FED. GRANT FUND	\$ 10,033.74	\$ 650,227.44	\$ 307,382.85	\$ 352,878.33	\$ 59,454.49	\$ 293,423.84	
Grand Total	\$ 33,699,653.03	\$ 47,224,643.62	\$ 42,300,086.67	\$ 38,624,209.98	\$ 3,352,306.66	\$ 35,271,903.32	

November 2022 Forecast Spending Plan

Revenue

Collected **\$429,013 less** than anticipated

Expenditures

1.	Personal Services	\$325,687	Over Budget
2.	Retirement/Insurance	\$74,905	Over Budget
3.	Purchased Services	\$491,901	Under Budget
4.	Supplies & Materials	\$450,763	Under Budget
5.	Capital Outlay	\$208,647	Under Budget
6.	Other Objects	\$61,819	Under budget

Spent **\$815,465 less** than anticipated

\$386,452 positive effect on cash balance

5-YR FORECAST
LINE

REVENUES

5-YR FORECAST Nov 4 Cast 2022	April Actual	May Estimated	June Estimated	TOTAL	2023 Variance
1.010 General Property (Real Estate) (add 420,000 for 002)	25,233,971	0	0	0	25,135,469 (98,502)
1.020 Public Utility/Personal Property Tax	2,280,218	0	0	0	1,125,361 (1,154,857)
1.030 Income Tax	0	0	0	0	0 -
1.035 Unrestricted Grants-in-Aid	5,043,671	410,273	409,068	436,000	5,186,929 143,258
1.040 Restricted Grants-in-Aid	513,562	21,766	1,679	224,479	442,257 (71,245)
1.050 Property Tax Allocation	2,501,529	1,248,875	0	0	2,543,645 42,116
1.060 All Other Operating Revenue	1,698,838	170,424	58,000	257,189	2,377,434 678,656
1.070 Total Revenue	37,271,729	1,849,339	468,748	917,668	36,811,156 (460,573)
Subtract 002 Revenue to bal 5-Yr	36,860,629				

OTHER FINANCING SOURCES

2.010 Proceeds from Sale of Notes	-	-	-	-	-
2.020 State Emergency Loans & Adv	-	-	-	-	-
2.040 Operating Transfers-in	661,879	-	-	661,879	661,879
2.050 Advances-in	785,450	-	-	-	814,301 28,851
2.060 All Other Financing Sources	-	-	-	-	2,708
2.070 Total Other Financing Sources	1,447,329	-	-	661,879	1,478,889 31,560
Total Revenue and Other Financing Sources	38,719,058	1,849,339	468,748	1,579,547	38,290,845 (429,013)
Subtract 002 Revenue to bal 5-Yr	38,307,958				

EXPENDITURES

3.010 Personal Services	20,026,315	1,562,066	1,620,000	1,620,000	20,352,002 325,687
3.020 Employees' Retirement/Insurance	8,408,009	725,825	715,000	715,000	8,482,914 74,905
3.030 Purchased Services	3,396,208	174,218	280,000	300,142	2,964,307 (491,901)
3.040 Supplies and Materials	1,846,343	58,225	77,348	29,352	1,385,580 (450,763)
3.050 Capital Outlay	390,977	15,799	5,821	15,532	182,336 (208,647)
3.060 Intergovernmental	-	-	-	-	-
4.010 Debt Service: All Principal (Historical)	-	-	-	-	-
4.020 Debt Service: Principal - Notes	355,000	-	-	-	355,000
4.030 Debt Service: Principal - State Loans	-	-	-	-	-
4.040 Debt Service: Principal - State Adv	-	-	-	-	-
4.050 Debt Service: Principal - HB 204 Loans	-	-	-	-	-
4.055 Debt Service: Principal - Other	-	-	-	-	-
4.060 Debt Service: Interest and Fiscal Charges	56,100	25,121	-	-	53,171 (2,929)
4.300 Other Objects	667,035	8,948	14,169	12,143	605,216 (61,819)
4.500 Total Expenditures	35,145,967	2,570,002	2,692,338	2,692,169	34,330,522
Subtract 002 Revenue to bal 5-Yr	34,734,867				

OTHER FINANCING USES

5.010 Operating Transfers-Out	1,246,880	-	-	1,246,880	1,246,880
5.020 Advances-Out	475,000	-	-	475,000	475,000
5.030 All Other Financing Uses	-	-	-	-	-
5.040 Total Other Financing Uses	1,721,880	-	-	1,721,880	1,721,880
Total Expenditures and Other Financing Uses	36,867,867	2,570,002	2,692,338	4,414,049	36,052,402 (815,465)
Take out Tax Loan bal to 5-Yr	36,456,767				
6.010 Excess Rev & Oth Fin Sources Over/Under Exp & Other Fin Uses	1,851,191	(720,663)	(2,223,590)	(2,834,502)	2,237,643 386,452
7.010 Beginning Cash Balance	24,715,448	32,742,859	32,022,196	29,798,605	24,726,461
7.020 Ending Cash Balance	26,566,639	32,022,196	29,798,605	26,964,104	26,964,104
8.010 Outstanding Encumbrances	500,000	-	-	-	500,000
15.010 Unreserved Fund Balance	26,066,639	32,022,196	29,798,605	26,964,104	26,464,104

May 2023 True-Up Forecast Spending Plan

Revenue

Collected **\$4 more** than anticipated

Expenditures

1. Personal Services \$0 Budget
2. Retirement/Insurance \$9 Under Budget
3. Purchased Services \$1 Under Budget
4. Supplies & Materials \$11 Over Budget
5. Capital Outlay \$0 Under Budget
6. Other Objects \$3 Under budget

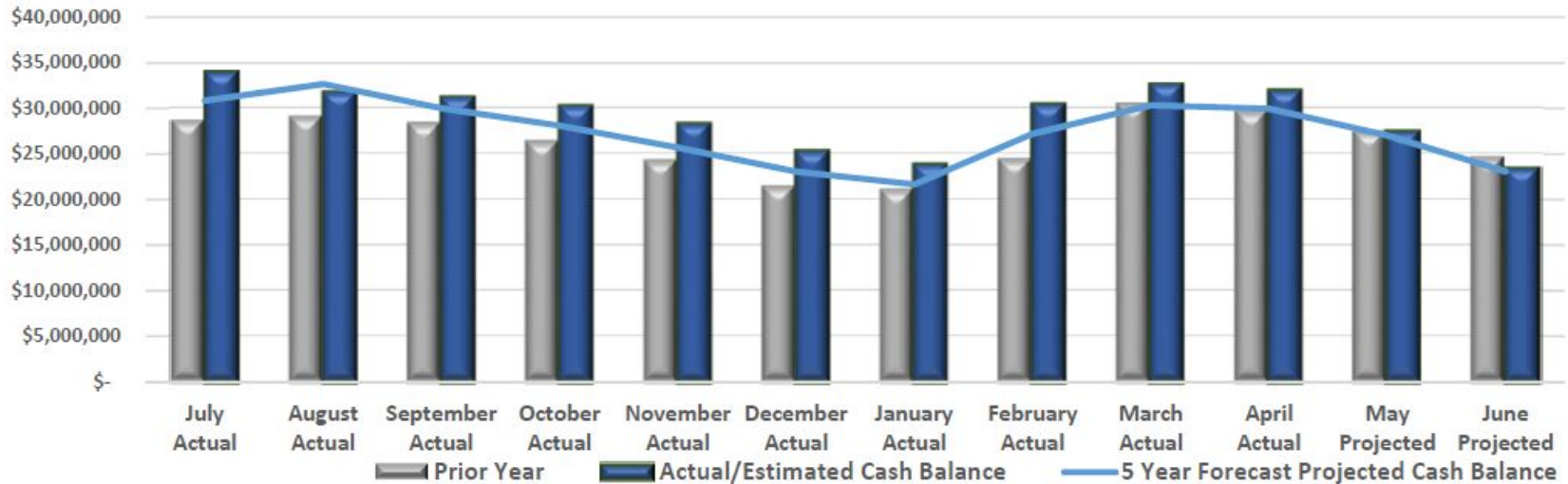
Spent **\$1 less** than anticipated

\$5 positive effect on cash balance

5-YR FORECAST LINE		5-YR FORECAST May 2023	April Estimated	May Estimated	June Estimated	TOTAL	2023 Variance
REVENUES							
1.010	General Property (Real Estate) (add 420,000 for 002)	24,715,470	0	0	0	24,715,470	0
1.020	Public Utility/Personal Property Tax	1,125,361	0	0	0	1,125,361	0
1.030	Income Tax	0	0	0	0	0	-
1.035	Unrestricted Grants-in-Aid	5,158,072	410,273	409,000	407,212	5,158,073	1
1.040	Restricted Grants-in-Aid	539,473	21,786	21,547	301,827	539,473	(0)
1.050	Property Tax Allocation	2,553,643	1,246,875	10,000	0	2,553,643	2
1.060	All Other Operating Revenue	2,618,378	170,424	145,000	411,073	2,618,378	0
1.070	Total Revenue	36,710,397	1,849,339	585,547	1,120,112	36,710,400	3
	Subtract 002 Revenue to bal 5-YR	36,299,297					
OTHER FINANCING SOURCES							
2.010	Proceeds from Sale of Notes	-	-	-	-	-	-
2.020	State Emergency Loans & Adv	-	-	-	-	-	-
2.040	Operating Transfers-in	690,730	-	-	601,879	690,730	0
2.050	Advances-in	785,450	-	-	-	785,450	-
2.060	All Other Financing Sources	2,708	-	-	-	2,708	0
2.070	Total Other Financing Sources	1,478,889	-	-	601,879	1,478,889	1
2.080	Total Revenue and Other Financing Sources	38,189,285	1,849,339	585,547	1,781,991	38,189,289	4
	Subtract 002 Revenue to bal 5-YR	37,778,185					
EXPENDITURES							
3.010	Personal Services	21,110,795	1,562,066	1,006,924	2,391,869	21,110,795	0
3.020	Employees' Retirement/Insurance	8,511,366	725,625	725,285	733,158	8,511,357	(9)
3.030	Purchased Services	3,172,338	174,216	320,000	508,172	3,172,337	(1)
3.040	Supplies and Materials	1,868,227	58,225	560,413	18,944	1,868,238	11
3.050	Capital Outlay	2,360,977	15,799	1,850,000	350,000	2,360,977	(0)
3.060	Intergovernmental	-	-	-	-	-	-
4.010	Debt Service: All Principal (Historical)	-	-	-	-	-	-
4.020	Debt Service: Principal - Notes	-	-	-	-	-	-
4.030	Debt Service: Principal - State Loans	-	-	-	-	-	-
4.040	Debt Service: Principal - State Adv	-	-	-	-	-	-
4.050	Debt Service: Principal HB 264 Loans	-	-	-	-	-	-
4.055	Debt Service: Principal - Other	-	-	-	-	-	-
4.060	Debt Service: Interest and Fiscal Charges	-	-	-	-	-	-
4.300	Other Objects	608,907	8,948	10,000	20,000	608,904	(3)
4.500	Total Expenditures	37,632,610	2,544,880	5,072,622	4,022,143	37,632,609	
	Subtract 002 Revenue to bal 5-YR	37,632,610					
OTHER FINANCING USES							
5.010	Operating Transfers-Out	1,597,690	-	-	1,597,690	1,597,690	-
5.020	Advances-Out	475,000	-	-	475,000	475,000	-
5.030	All Other Financing Uses	-	-	-	-	-	-
5.040	Total Other Financing Uses	2,072,690	-	-	2,072,690	2,072,690	
5.050	Total Expenditures and Other Financing Uses	39,705,300	2,544,880	5,072,622	6,094,833	39,705,299	(1)
	Take out Tax Loan bal to 5-Yr	39,705,300					
6.010	Excess Rev & Oth Fin Sources Over/Under Exp & Other Fin Uses	(1,516,015)	(695,542)	(4,487,075)	(4,312,842)	(1,516,018)	5
7.010	Beginning Cash Balance	24,715,448	32,705,909	32,010,368	27,523,293	24,726,461	
7.020	Ending Cash Balance	23,199,433	32,010,368	27,523,293	23,210,451	23,210,451	
8.010	Outstanding Encumbrances	500,000	-	-	-	500,000	
15.010	Unreserved Fund Balance	22,699,433	32,010,368	27,523,293	23,210,451	22,710,451	

Chardon Local School District Variance and Cash Balance Comparison As of April 2023

2. VARIANCE AND CASH BALANCE COMPARISON



Fiscal 2022 compared to Fiscal 2023 - blue line is the five-year forecast

Chardon Local School District
Days of Cash
As of April 2023



General Fund - True Days - Days of Operating Cash

General Fund Balance **\$31,999,355** and **\$30,406,010** after open encumbrances

November 2022 Forecast True-Days

Average Monthly Expenditure Estimate	Average Daily Expenditure Estimate	True Days before Encumbrances	True Days after Encumbrances
\$3,004,367	\$150,218	213.02	202.41

May 2023 Forecast True-Days

Average Monthly Expenditure Estimate	Average Daily Expenditure Estimate	True Days before Encumbrances	True Days after Encumbrances
\$3,308,775	\$165,439	193.42	183.79

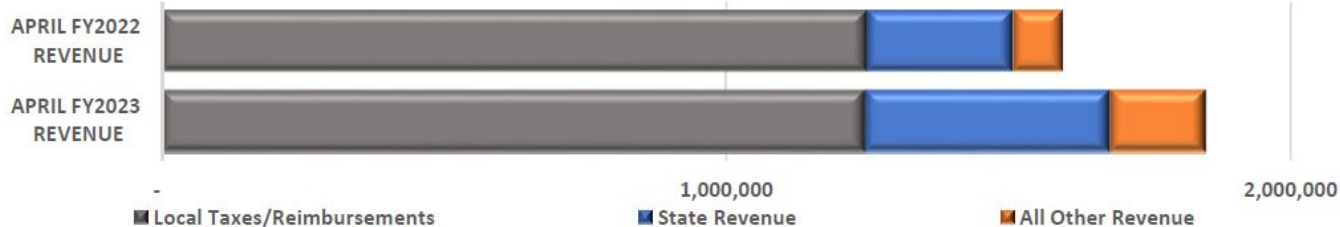
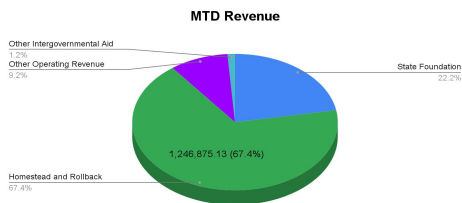
MTD Revenue \$1,849,338.50

Homestead and Rollback - 67.4%

State Foundation - 22.2%

Other Operating Revenue - 9.2%

1. APRIL REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For April	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	1,246,875	1,250,412	▼ (3,537)
State Revenue	432,039	259,556	▲ 172,483
All Other Revenue	170,424	88,716	▲ 81,708
Total Revenue	1,849,339	1,598,684	▲ 250,654



Actual revenue for the month was up

\$250,654

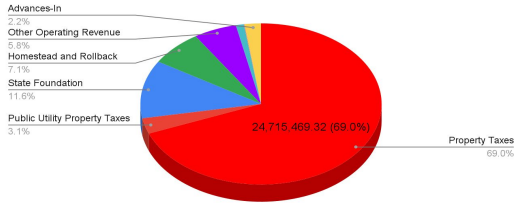
compared to last year.

Overall total revenue for April is up 15.7% (\$250,654). The largest change in this April's revenue collected compared to April of FY2022 is higher unrestricted grants in aid (\$152,381) and higher investment earnings (\$131,533). A single month's results can be skewed compared to a prior year because of the timing of revenue received. The fiscal year-to-date results, when involving additional months of revenue activity can provide more insight.

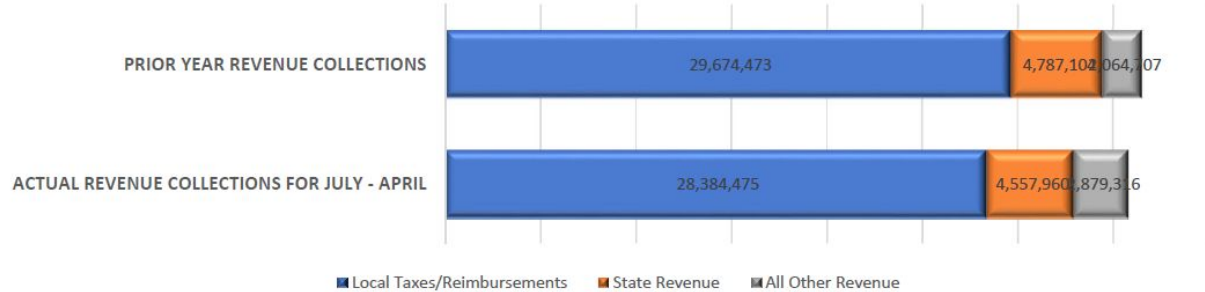
Fiscal-Year-to-Date Revenue \$ 35,821,750.71

Property Taxes - 69% State Foundation - 11.6% Homestead and Rollback - 7.1%

FYTD Revenue



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



	Actual Revenue Collections For July - April	Prior Year Revenue Collections For July - April	Current Year Compared to Last Year
Local Taxes/Reimbursements	28,384,475	29,674,473	(1,289,997)
State Revenue	4,557,960	4,787,104	(229,145)
All Other Revenue	2,879,316	2,064,707	814,609
Total Revenue	35,821,751	36,526,284	(704,533)

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$704,533

LOWER THAN THE PREVIOUS YEAR

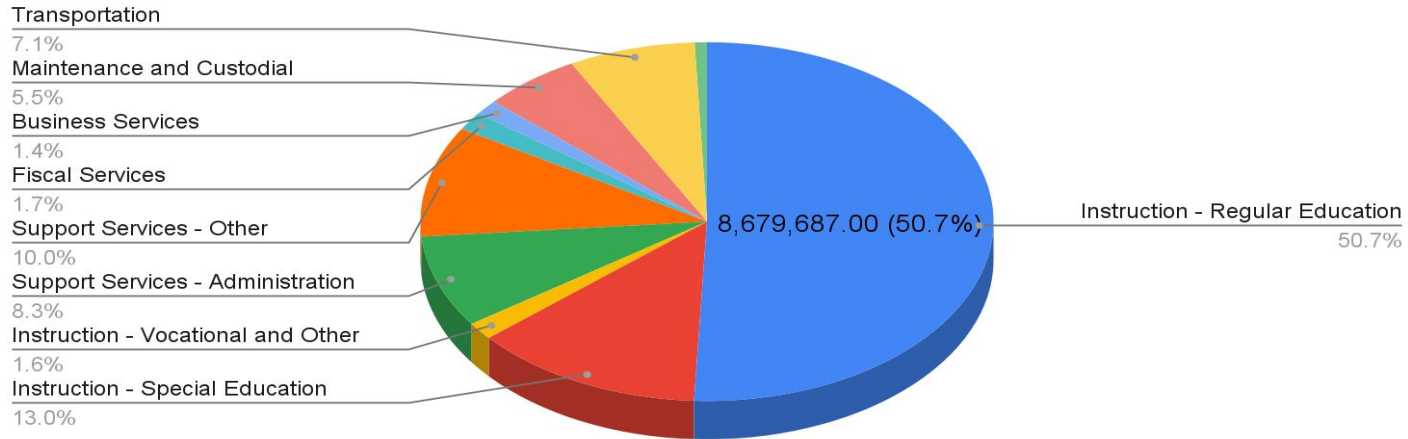
Fiscal year-to-date General Fund revenue collected totaled \$35,821,751 through April, which is -\$704,533 or -1.9% lower than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through April to the same period last year is local taxes revenue coming in -\$1,243,248 lower compared to the previous year, followed by investment earnings coming in \$975,193 higher.

Chardon Local School District
Expenditure Report - General Fund
Fiscal-Year-to-Date Salaries April 2023

Total Fiscal-Year-to-Date Salaries \$17,112,002 (22 of 27 pays)

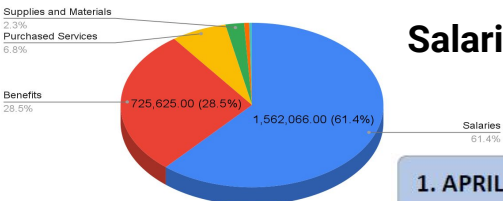
Regular Instruction - 50.7% Special Ed Instruction - 13% Support Services Other - 10%

FYTD Salaries



Total Monthly Expenditures \$2,544,880

MTD Expenditures

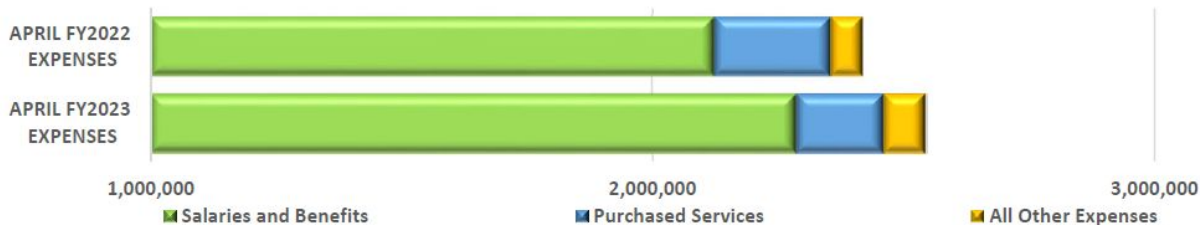


Salaries - 61.4%

Benefits - 28.5%

Purchased Services - 6.8%

1. APRIL EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For April	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	2,287,691	2,124,169	▲ 163,522
Purchased Services	174,216	232,330	▼ (58,113)
All Other Expenses	82,973	64,263	▲ 18,710
Total Expenditures	2,544,880	2,420,762	▲ 124,118

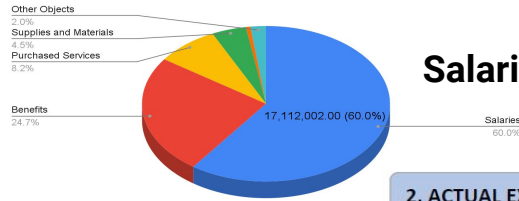
Actual expenses for the month was up

\$124,118

compared to last year.

Overall total expenses for April are up 5.1% (\$124,118). The largest change in this April's expenses compared to April of FY2022 is higher regular certified salaries (\$63,446), higher retirement certified (\$44,346) and higher regular classified salaries (\$43,663). A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred. The fiscal year-to-date results, when involving additional months of expense activity can provide more insight.

FYTD Expenditures



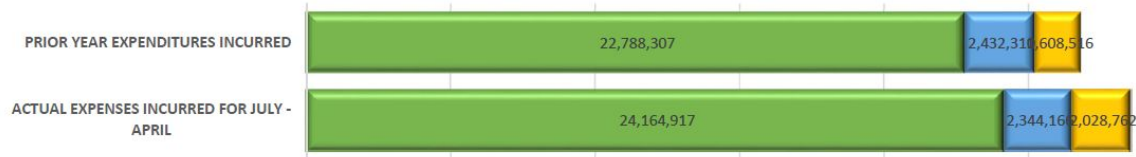
Total Fiscal-Year-to-Date Expenditures \$28,537,844

Salaries - 60%

Benefits - 24.7%

Purchased Services - 8.2%

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



	Actual Expenses For July - April	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	24,164,917	22,788,307	▲ 1,376,610
Purchased Services	2,344,166	2,432,310	▼ (88,144)
All Other Expenses	2,028,762	1,608,516	▲ 420,246
Total Expenditures	28,537,844	26,829,132	▲ 1,708,712

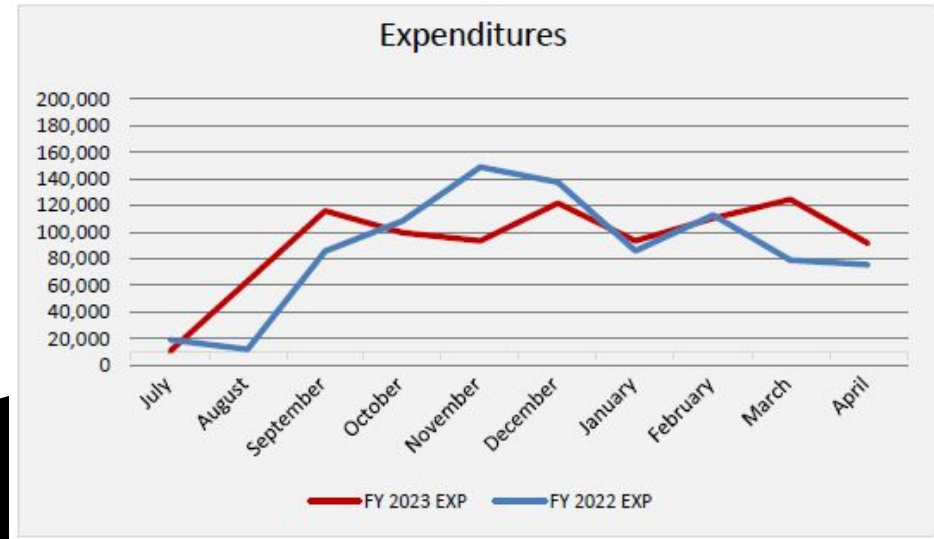
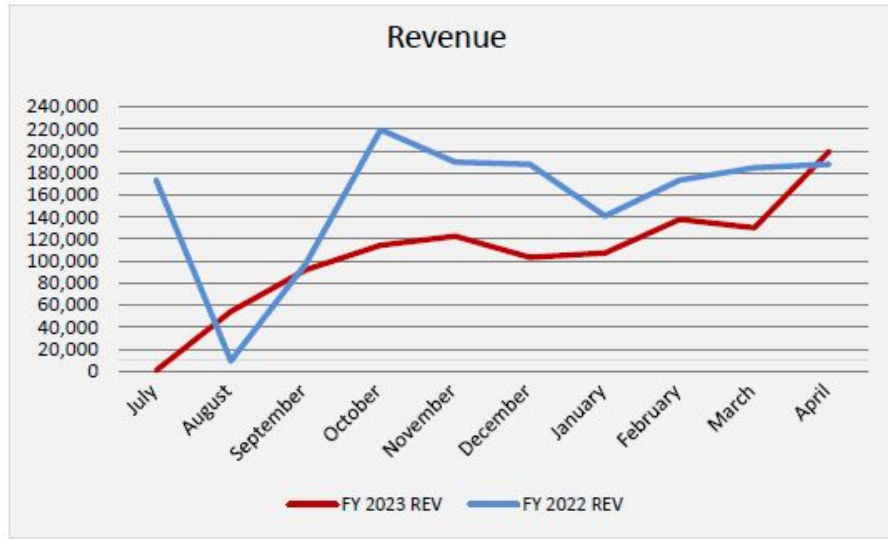
Compared to the same period,
total expenditures are

\$1,708,712

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$28,537,844 through April, which is \$1,708,712 or 6.4% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through April to the same period last year is that regular certified salaries costs are \$565,869 higher compared to the previous year, followed by regular classified salaries coming in \$413,607 higher and textbooks coming in \$291,567 higher.

Chardon Local School District Food Service Report (Fund 006) April 2023



Excess Revenue MTD: \$108,308.28

Ending Fund Balance: \$1,125,437.81

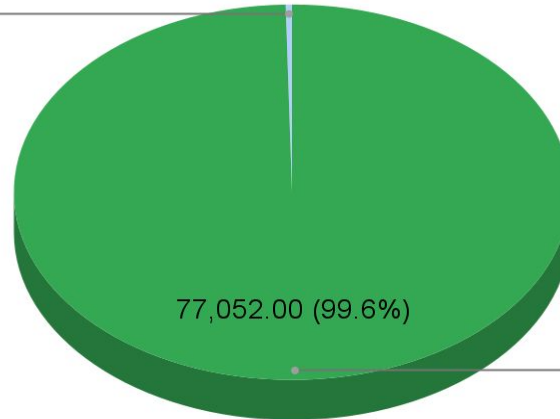
Chardon Local School District
Month-to-Date Permanent Improvement Fund Report (003)
Revenue April 2023

Total Monthly Revenue \$ (77,332)

Homestead and Rollback - 99.6% Payment in Lieu of Taxes - 0.4%

MTD PI Revenue

PILOT (Payment in Lieu of Taxes)
0.4%



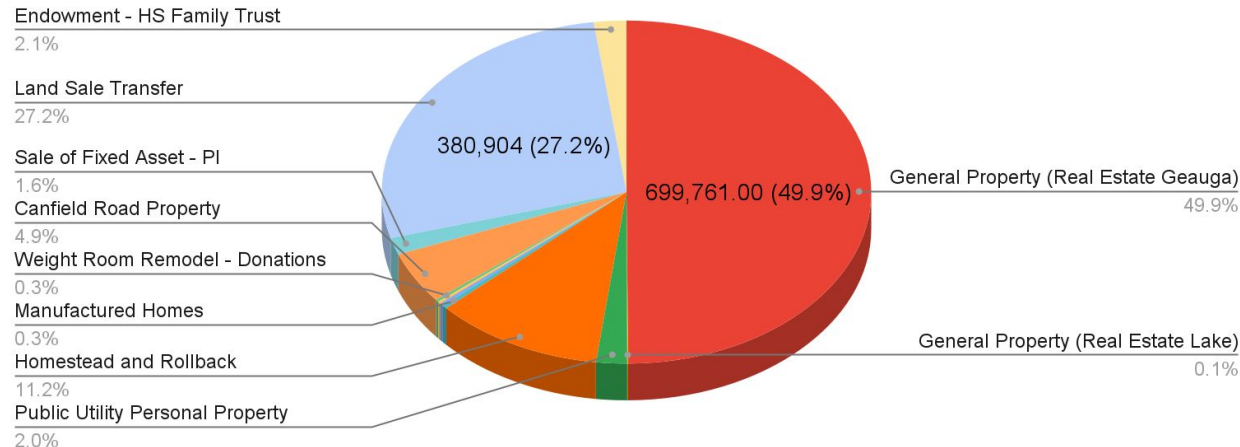
Homestead and Rollback
99.6%

Chardon Local School District
Fiscal-Year-to-Date Permanent Improvement Fund Report (003)
Revenue April 2023

Fiscal-Year-to-Date Revenue \$1,402,499

General Property (Geauga) - 49.9% Land Sale Transfer - 27.2% Homestead & Rollback - 11.2%

FYTD PI Revenue



Chardon Local School District
Month-to-Date Permanent Improvement Fund Report (003)
Expenditures April 2023

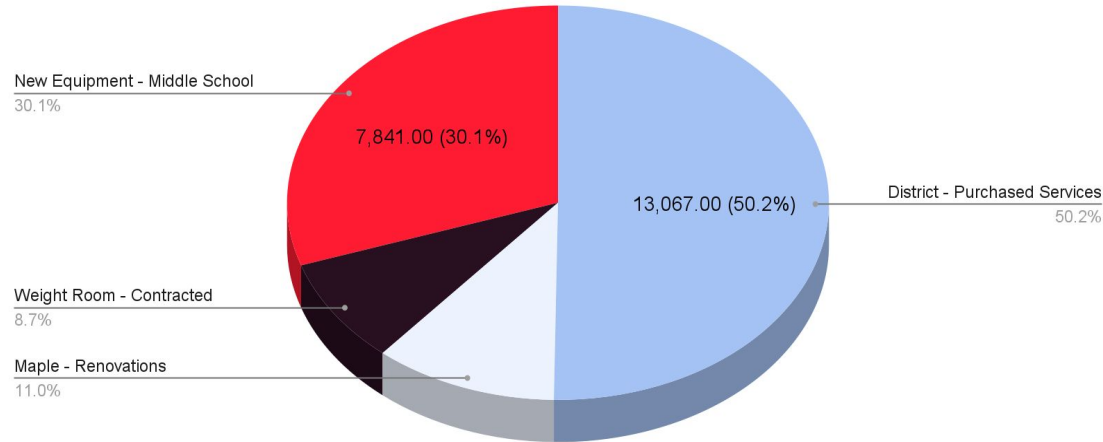
MTD PI Expenditures \$ 26,008

District Purchased Services - 50.2%
CMS Bleacher Installation/Repair

CMS New Equipment - 30.1%
Drivers License Scanner CMS

CELC Renovations - 11%
New Early Learning Center Sign

MTD PI Expenditures

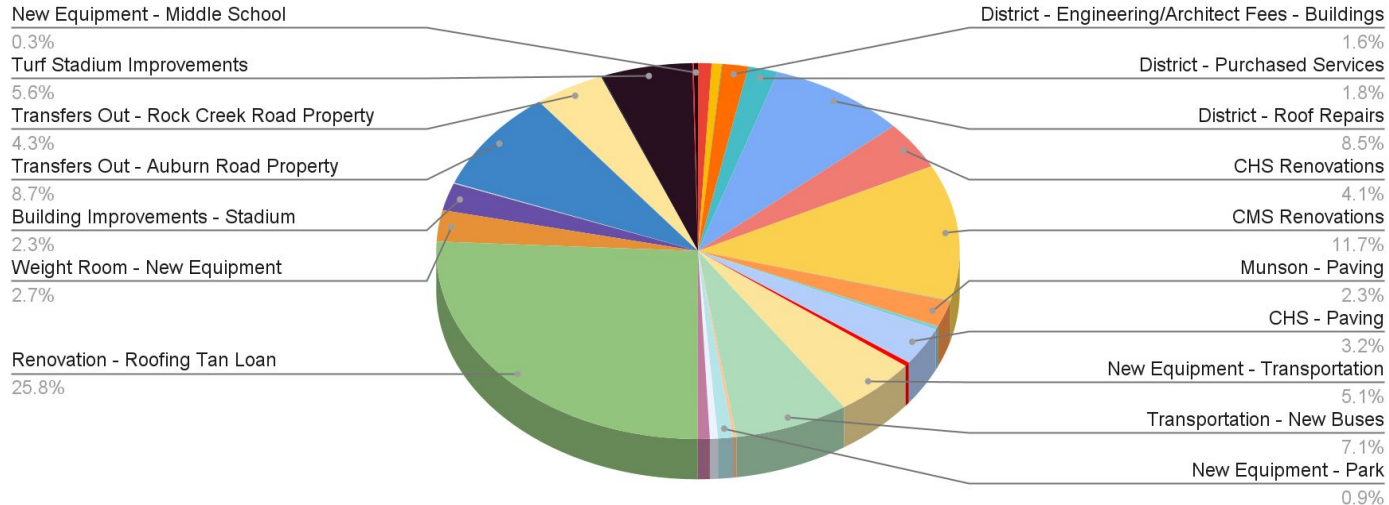


Chardon Local School District
Fiscal-Year-to-Date Permanent Improvement Fund Report (003)
Expenditures April 2023

Fiscal-Year-to-Date Expenditures \$ 2,924,483

Renovation Roofing Tan Loan - 25.8% CMS Renovations - 11.7% Transfers Auburn Rd. Prop - 8.7%

FYTD PI Expenditures



NEW - Fully Reserved \$1,731,990

(For Calendar Year 2023)

Chardon Local School District Self-Insurance Fund Report April 2023

	April	Fiscal Year-to-Date
REVENUES		
Board Contributions	459,604	4,322,155
Employee Contributions	75,730	677,125
Total Revenue:	535,335	4,999,280
EXPENDITURES		
Claims	586,567	5,378,695
Total Expenditures:	586,567	5,378,695
Excess Rev & Oth Fin Sources		
Over(Under) Exp & Other Fin Uses	(51,232)	(379,415)
Beginning Cash Balance		\$ 2,715,126
Ending Cash Balance		2,335,711

