NORDONIA HILLS CITY SCHOOL DISTRICT

# Financial Reports for December, 2014

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***District's Mission***

***Inspiring every student to value learning, community and excellence.***

NORDONIA HILLS CITY SCHOOL DISTRICT
Inspiring every student to value learning, community and excellence

# *Financial Analysis Report for December, 2014*

*Prepared by: Karen Obratil, Treasurer*

## A. General Operating Fund Analysis Monthly Report for December

*(includes General Fund 001)*

**REVENUE:** FY15 Actual December revenue totals $832K. There is a positive variance of $380K compared to the forecast due to the receipt of TIF payment ($359K).

**EXPENDITURES:** FY15 Actual December expenditures total $3.2M. There is a slight negative variance of $4K.

**Salaries total $1.8M:**
75.1% for certified employees
19.4% for classified employees
5.5% for supplementals, subs and overtime

**Benefits total $717K:**
59.5% for insurance premiums
36.9% for retirement contributions
3.6% for Medicare

**Services total $591K:**
31.1% for transportation services (Petermann)
19.9% for special education costs
15.3% for utilities
9.2% for teacher substitutes (Wixey)
5.1% for community school deductions

**Excess of Revenue under Expenditures:**

- For actual FY15,
  *Expenditures of $3.2M exceed Revenue of $832K.*
- For monthly forecast,
  *Expenditures of $3.2M exceed Revenue of $452K.*

*(K = thousands of dollars and M = millions of dollars)*

## Fiscal Year-to-Date Report (July to December)

**Revenue:** Fiscal Year to-Date Revenue totals $20.8M and is $280K higher than the Forecast due to TIF payment.

**Expenditures:** Fiscal Year-to-Date Expenditures total $19.5M and are $168K lower than Forecast due to timing of payments.

**Salaries total $11M**

72.6% for certified employees
18.6% for classified employees
3.6% for supplementals
3% for subs, overtime and other workers
2.2% for severance payments

**Benefits total $3.5M**

50% for retirement contributions
45.5% for insurance premiums
4.4% for Medicare

**Services total $3.2M**

24.2% for transportation services (Petermann)
15.2% for nursing services (Akron Childrens' Hospital)
13.8% for special education costs
12.1% for utilities
8.1% for repairs and rentals
5.6% for community schools
5% for data processing services (NEONET)
3.7% for teacher substitutes
2.7% for property and fleet insurances

**Excess of Revenue over Expenditures (first six months of FY15):**

For FY15 actual,

*Revenue of $20.8M exceeds Expenditures of $19.5M.*

For FY15 forecast,

*Revenue of $20.5M exceeds Expenditures of $19.6M.*

**BOTTOM LINE:** Ending cash balance at December 31, 2014 is $16.7M with a positive variance of $447K compared to the forecast.

*Nordonia Hills City School District*

# General Operating Fund* Analysis Report

for Fiscal Year Ending June 30, 2015

*Prepared by: Karen Obratil, Treasurer*

*Board Meeting 1/12/2015*

| | | Month of December | | | | |
|---|---|---|---|---|---|---|
| | | Forecast | FY15 Actual | FY15 Actual to Forecast | Explanation of Variances FY15 Actual to Forecast | FY14 Actual |
| Line | **REVENUE** | | | | | (Informational) |
| 1.035 | Unrestricted Grants-in-Aid | 400,215 | 397,944 | (2,271) | | 376,497 |
| 1.040 | Restricted Grant-in-Aid | 2,211 | 2,211 | - | | 4,747 |
| 1.060 | All Other Operating Revenue | 50,000 | 432,327 | 382,327 | TIF payment | 52,303 |
| 1.070 | Total Revenue | 452,426 | 832,482 | 380,056 | | 433,547 |
| | | | | | | |
| | **Other Financing Sources** | | | | | |
| 2.070 | Total Other Financing Sources | 0 | 0 | 0 | | 0 |
| 2.080 | **TOTAL REVENUE + OTHER FINANCING SOURCES** | **452,426** | **832,482** | **380,056** | | **433,547** |
| | | | | | | |
| | **EXPENDITURES** | | | | | |
| 3.010 | Personnel Services | 1,775,000 | 1,804,275 | (29,275) | | 1,625,464 |
| 3.020 | Employees' Retirement/Insurance Benefits | 708,000 | 716,637 | (8,637) | | 665,747 |
| 3.030 | Purchased Services | 550,000 | 590,918 | (40,918) | | 555,680 |
| 3.040 | Supplies and Materials | 150,000 | 84,262 | 65,738 | | 138,301 |
| 3.050 | Capital Outlay | 15,000 | 6,392 | 8,608 | | 10,595 |
| 4.300 | Other Objects | 15,000 | 14,371 | 629 | | 13,463 |
| 5.050 | **TOTAL EXPENDITURES + OTHER FINANCING USES** | **3,213,000** | **3,216,855** | (3,855) | | **3,009,250** |
| | | | | | | |
| 6.010 | Excess Revenue Over (Under) Expenditures | (2,760,574) | (2,384,373) | 376,201 | | (2,575,703) |
| | | | | | | |
| 7.010 | Beginning Cash Balance | 19,003,078 | 19,074,134 | | | 16,069,188 |
| 7.020 | Ending Cash Balance | 16,242,504 | 16,689,761 | 447,257 | | 13,493,485 |
| 8.010 | Outstanding Encumbrances | | 2,808,569 | | | 3,413,808 |

*Nordonia Hills City School District*

# General Operating Fund* Analysis Report

for Fiscal Year Ending June 30, 2015

*Prepared by: Karen Obratil, Treasurer*

| *Board Meeting 1/12/2015* | | Fiscal Year to Date - July-December | | | | |
|---|---|---|---|---|---|---|
| | | **Forecast Estimate** | **FY15 Actuals** | **FY15 Actual to Forecast** | **Explanation of Variances** | **FY14 Actuals** |
| **Line** | **REVENUE** | | | | | (Informational) |
| 1.010 | General Property Taxes (Real Estate) | 13,274,810 | 13,274,810 | - | | 13,389,548 |
| 1.020 | Tangible Personal Property Taxes | 928,675 | 928,675 | - | | 863,390 |
| 1.035 | Unrestricted Grants-in-Aid | 2,392,219 | 2,389,750 | (2,469) | | 2,414,072 |
| 1.040 | Restricted Grant-in-Aid | 83,419 | 83,419 | - | | 14,707 |
| 1.050 | Property Tax Allocation | 2,951,572 | 2,951,572 | - | | 2,932,678 |
| 1.060 | All Other Operating Revenue | 744,001 | 1,014,899 | 270,898 | TIF payment | 760,740 |
| 1.070 | Total Revenue | 20,374,696 | 20,643,125 | 268,429 | | 20,375,135 |
| | **Other Financing Sources** | | | | | |
| 2.050 | Advances-In | 0 | 0 | 0 | | 0 |
| 2.060 | All Other Financing Sources | 130,799 | 142,095 | 11,296 | Refunds/Prior Year | 467,667 |
| 2.070 | Total Other Financing Sources | 130,799 | 142,095 | 11,296 | | 467,667 |
| 2.080 | **TOTAL REVENUE + OTHER FINANCING SOURCES** | **20,505,495** | **20,785,220** | **279,725** | | **20,842,802** |
| | | | | | | |
| | **EXPENDITURES** | | | | | |
| 3.010 | Personnel Services | 10,968,667 | 11,020,747 | (52,080) | | 10,092,057 |
| 3.020 | Employees' Retirement/Insurance Benefits | 3,480,658 | 3,477,487 | 3,171 | | 3,360,496 |
| 3.030 | Purchased Services | 3,234,560 | 3,188,716 | 45,844 | Timing | 3,205,430 |
| 3.040 | Supplies and Materials | 1,062,312 | 906,207 | 156,105 | Timing | 1,083,924 |
| 3.050 | Capital Outlay | 560,234 | 558,386 | 1,848 | Timing | 332,976 |
| 4.300 | Other Objects | 294,835 | 282,191 | 12,644 | Timing | 422,267 |
| 4.500 | Total Expenditures | 19,601,266 | 19,433,734 | 167,532 | | 18,497,150 |
| | **Other Financing Uses** | | | | | |
| 5.020 | Advances Out | 0 | 0 | 0 | | - |
| 5.040 | Total Other Financing Uses | 45,457 | 45,457 | 0 | | 0 |
| 5.050 | **TOTAL EXPENDITURES + OTHER FINANCING USES** | **19,646,723** | **19,479,191** | 167,532 | | **18,497,150** |
| | | | | | | |
| 6.010 | Excess Revenue Over (Under) Expenditures | 858,772 | 1,306,029 | 447,257 | | 2,345,652 |
| | | | | | | |
| 7.010 | Beginning Cash Balance | 15,383,732 | 15,383,732 | | | 11,147,833 |
| 7.020 | Ending Cash Balance | 16,242,504 | 16,689,761 | 447,257 | | 13,493,485 |
| 8.010 | Outstanding Encumbrances | | 2,808,569 | | | 3,413,808 |

## Nordonia Hills City School District

### Revenue Analysis Report - General Operating Fund Only - FY15

| 2014-2015 | Local Revenue | | | State Revenue | | | Non-Operating* | Total Revenue |
|---|---|---|---|---|---|---|---|---|
| | Taxes | | Other Local | Unrestricted Grants-in-Aid | Property Tax Allocation | Restricted Grants-in-Aid | | |
| | Real Estate | Personal Property | | | | | | |
| July | 3,950,000 | 0 | 49,032 | 398,236 | 0 | 72,364 | 29,359 | **4,498,991** |
| August | 8,515,000 | 0 | 137,507 | 396,817 | 95,883 | 2,211 | 0 | **9,147,418** |
| September | 809,810 | 928,675 | 251,962 | 398,236 | 0 | 2,211 | 8,140 | **2,399,034** |
| October | 0 | 0 | 70,467 | 398,236 | 1,974,542 | 2,211 | 93,484 | **2,538,940** |
| November | 0 | 0 | 73,604 | 400,281 | 881,147 | 2,211 | 11,112 | **1,368,355** |
| December | 0 | 0 | 432,327 | 397,944 | 0 | 2,211 | 0 | **832,482** |
| January | | | | | | | | **0** |
| February | | | | | | | | **0** |
| March | | | | | | | | **0** |
| April | | | | | | | | **0** |
| May | | | | | | | | **0** |
| June | | | | | | | | **0** |
| **Totals** | **13,274,810** | **928,675** | **1,014,899** | **2,389,750** | **2,951,572** | **83,419** | **142,095** | **20,785,220** |
| **% of Total** | **63.87%** | **4.47%** | **4.88%** | **11.50%** | **14.20%** | **0.40%** | **0.68%** | |

*Non-Operating Revenue includes advances in, and refund of prior year expenditures.

*ko 1/12/2015*

## Nordonia Hills City School District

### Expenditure Analysis Report - General Operating Fund - FY15

| 2014/ 2015 | Salaries | Benefits | Services | Supplies | Equipment | Dues/ Fees | Non-Operating* | Total Expenses |
|---|---|---|---|---|---|---|---|---|
| July | 1,823,666 | 309,851 | 211,907 | 123,541 | 177,831 | 15,747 | 0 | 2,662,543 |
| August | 1,773,122 | 317,139 | 479,402 | 196,873 | 209,329 | 13,503 | 0 | 2,989,368 |
| September | 1,778,429 | 707,668 | 706,851 | 246,898 | 78,074 | 232,613 | 0 | 3,750,533 |
| October | 1,816,434 | 707,780 | 634,386 | 189,999 | 25,392 | (12,028) | 0 | 3,361,963 |
| November | 2,024,821 | 718,412 | 565,252 | 64,634 | 61,368 | 17,985 | 45,457 | 3,497,929 |
| December | 1,804,275 | 716,637 | 590,918 | 84,262 | 6,392 | 14,371 | 0 | 3,216,855 |
| January | | | | | | | | 0 |
| February | | | | | | | | 0 |
| March | | | | | | | | 0 |
| April | | | | | | | | 0 |
| May | | | | | | | | 0 |
| June | | | | | | | | 0 |
| **TOTALS** | **11,020,747** | **3,477,487** | **3,188,716** | **906,207** | **558,386** | **282,191** | **45,457** | **19,479,191** |
| **% of Total** | **56.58%** | **17.85%** | **16.37%** | **4.65%** | **2.87%** | **1.45%** | **0.23%** | |

***Non-Operating expenses include advances and transfers out.***

Operating Fund includes General Fund (001)

*ko 1/12/2015*

# Nordonia Hills City School District

**December 31, 2014**

**FINSUM Financial Summary**

ko 1/12/2015

| Fund | Fund Name | Beginning Balance 7/1/2014 | Monthly Receipts | Fiscal Year To Date Receipts | Monthly Expenditures | Fiscal Year To Date Expenditures | Current Fund Balance | Current Encumbrances | Unencumbered Fund Balance |
|---|---|---|---|---|---|---|---|---|---|
| 001 | General Fund | $15,383,732.44 | $832,482.34 | $20,785,223.46 | $3,216,854.59 | $19,479,192.35 | 16,689,763.55 | $2,808,568.51 | $13,881,195.04 |
| 002 | Bond Retirement | 1,283,064.23 | 12,083,962.50 | 13,797,283.16 | 11,842,687.50 | 14,844,627.60 | 235,719.79 | 0.00 | 235,719.79 |
| 003 | Permanent Improvement | 120,783.77 | 16.14 | 185.93 | 0.00 | 120,741.11 | 228.59 | 0.00 | 228.59 |
| 004 | Building Fund | 277,329.93 | 732.04 | 1,638,636.04 | 14,783.90 | 165,351.85 | 1,750,614.12 | 87,716.10 | 1,662,898.02 |
| 006 | Food Service | 66,892.17 | 99,043.31 | 581,576.07 | 99,581.76 | 566,948.51 | 81,519.73 | 34,202.55 | 47,317.18 |
| 018 | Public School Support | 113,511.47 | 44,782.89 | 256,491.27 | 44,017.25 | 218,701.05 | 151,301.69 | 28,894.84 | 122,406.85 |
| 019 | Other Grants | 27,559.11 | 10,000.00 | 10,000.00 | 564.00 | 6,878.77 | 30,680.34 | 1,000.00 | 29,680.34 |
| 020 | Special Enterprise | 8,497.88 | 256.00 | 1,401.85 | 823.13 | 1,379.43 | 8,520.30 | 1,000.00 | 7,520.30 |
| 022 | Unclaimed Funds | 23,459.92 | 0.00 | 2,750.00 | 0.00 | 0.00 | 26,209.92 | 0.00 | 26,209.92 |
| 200 | Student Managed Funds | 136,623.89 | 18,321.00 | 104,627.08 | 7,264.45 | 56,383.84 | 184,867.13 | 34,974.20 | 149,892.93 |
| 300 | District Managed Funds | 241,869.85 | 37,420.24 | 209,378.74 | 43,502.75 | 244,561.38 | 206,687.21 | 65,425.34 | 141,261.87 |
| 401 | Auxiliary Services | 29,399.51 | 0.00 | 323,149.70 | 157,247.71 | 275,132.69 | 77,416.52 | 20,486.85 | 56,929.67 |
| 451 | OneNet (Data Communication) | 0.00 | 0.00 | 5,400.00 | 0.00 | 0.00 | 5,400.00 | 0.00 | 5,400.00 |
| 499 | Miscellaneous State Grants | 0.00 | 0.00 | 11,665.25 | 0.00 | 11,665.25 | 0.00 | 12,750.00 | (12,750.00) |
| 516 | IDEA-B | 54,268.96 | 169,105.03 | 263,630.82 | 171,503.32 | 310,813.83 | 7,085.95 | 389,824.47 | (382,738.52) |
| 551 | Title III - Limited English Proficiency | 8,941.67 | 0.00 | 4,232.89 | 768.15 | 2,745.17 | 10,429.39 | 2,801.42 | 7,627.97 |
| 572 | Title I - Disadvantaged Children | 0.00 | 104,148.68 | 135,648.68 | 122,594.73 | 132,602.86 | 3,045.82 | 79,889.54 | (76,843.72) |
| 590 | Title II-A - Improving Teacher Quality | 0.00 | 5,000.00 | 10,900.00 | 0.00 | 1,385.00 | 9,515.00 | 0.00 | 9,515.00 |
| | | | | | | | | | |
| | **Grand Totals (ALL Funds)** | **$17,775,934.80** | **$13,405,270.17** | **$38,142,180.94** | **$15,722,193.24** | **$36,439,110.69** | **$19,479,005.05** | **$3,567,533.82** | **$15,911,471.23** |

## *Nordonia Hills City Schook District*

### *Approved Funds for 2014/2015*

This report is a listing of all grant funds authorized and received throughout the 2014/2015 school year.

| Fund | Description | Authorized Amount | Non-Public Authorized Amount | Monthly Amount Received | Amount Received FY-to-date |
|---|---|---|---|---|---|
| | *State Grants* | | | | |
| 451/9314 | OneNet | $10,600.00 | | | $5,400.00 |
| 499/9217 | Parent Mentor | $25,000.00 | | | $11,665.25 |
| | *Auxiliary Services* | | | | |
| 401/9213 | St. Barnabas | | $485,708.57 | | $242,854.28 |
| 401/9313 | Lawrence | | $160,590.84 | | $80,295.42 |
| | Total State Funds | $35,600.00 | $646,299.41 | $0.00 | $340,214.95 |
| | *Federal Grants* | | | | |
| 516/9415 | IDEA-B (Special Education) FY15 | $775,541.41 | $35,146.00 | $169,105.03 | $263,630.82 |
| | IDEA-B (Special Education) Carryover | $115,139.05 | | | |
| 551/9415 | Title III (LEP) FY15 | $12,885.84 | | | $4,232.89 |
| | Title III (LEP) Carryover | $8,992.75 | | | |
| 572/9415 | Title I FY15 | $298,407.93 | $17,630.00 | $104,148.68 | $135,648.68 |
| 590/9415 | Title II-A FY15 | $57,956.06 | $1,200.00 | $5,000.00 | $10,900.00 |
| | *Total Federal Funds* | $1,268,923.04 | $53,976.00 | $278,253.71 | $414,412.39 |

*ko 1/12/2015*

## Nordonia Hills City School District

### Cash Reconciliation

### December 31, 2014

| | | | |
|---|---|---|---|
| **FINSUM Balance** | | | $ 19,479,005.05 |
| **Bank Balance:** | | | |
| First Merit (Operating Account) | 902,889.93 | | |
| First Merit (Fee Account) | 4,331.60 | | |
| | | 907,221.53 | |
| **Investments:** | | | |
| Sweep Investments | 13,855,000.00 | | |
| Red Tree Investments | 3,005,979.71 | | |
| StarPlus | 2,004,855.82 | | |
| StarOhio | 5,001.88 | | |
| | | 18,870,837.41 | |
| **Outstanding Checks:** | | | |
| Less: o/s checks (Operating Account) | (259,442.60) | | |
| Less: o/s checks (Payroll Account) | (39,621.29) | | |
| | | (299,063.89) | |
| **Miscellaneous Adjustments** | | | |
| Bank (P/R account error) | 10.00 | | |
| | | 10.00 | |
| **Bank Balance** | | | 19,479,005.05 |
| Variance | | | $0.00 |
| **Adjusted Bank Balance** | | | $19,479,005.05 |

*1/12/2015*

# Nordonia Hills City School District

**December 31, 2014**

**Appropriation Summary**

*ko 1/12/2015*

| Fund | | FYTD Appropriated | Prior FY Carryover Encumbrances | FYTD Expendable | FYTD Actual Expenditures | MTD Actual Expenditures | Current Encumbrances | FYTD Unencumbered Balance | FYTD Percent Exp/Enc |
|---|---|---|---|---|---|---|---|---|---|
| 001 | General Fund | $39,500,000.00 | $617,570.32 | $40,117,570.32 | $19,479,192.35 | $3,216,854.59 | $2,808,568.51 | 17,829,809.46 | 55.56% |
| 002 | Bond Retirement | 15,627,580.04 | 0.00 | 15,627,580.04 | $14,844,627.60 | $11,842,687.50 | $0.00 | 782,952.44 | 94.99% |
| 003 | Permanent Improvement | 120,741.11 | 0.00 | 120,741.11 | $120,741.11 | $0.00 | $0.00 | 0.00 | 100.00% |
| 004 | Building Fund | 1,798,276.17 | 109,053.76 | 1,907,329.93 | $165,351.85 | $14,783.90 | $87,716.10 | 1,654,261.98 | 13.27% |
| 006 | Food Service | 1,274,960.40 | 0.00 | 1,274,960.40 | $566,948.51 | $99,581.76 | $34,202.55 | 673,809.34 | 47.15% |
| 018 | Public School Support | 640,742.82 | 345.80 | 641,088.62 | $218,701.05 | $44,017.25 | $28,894.84 | 393,492.73 | 38.62% |
| 019 | Other Grants | 47,000.00 | 0.00 | 47,000.00 | $6,878.77 | $564.00 | $1,000.00 | 39,121.23 | 16.76% |
| 020 | Enterprise | 14,500.00 | 0.00 | 14,500.00 | $1,379.43 | $823.13 | $1,000.00 | 12,120.57 | 16.41% |
| 200 | Student Managed Funds | 388,366.12 | 500.00 | 388,866.12 | $56,383.84 | $7,264.45 | $34,974.20 | 297,508.08 | 23.49% |
| 300 | District Managed Funds | 625,995.00 | 20,736.90 | 646,731.90 | $244,561.38 | $43,502.75 | $65,425.34 | 336,745.18 | 47.93% |
| 401 | Auxiliary Services | 663,473.49 | 12,312.43 | 675,785.92 | $275,132.69 | $157,247.71 | $20,486.85 | 380,166.38 | 43.74% |
| 451 | OneNet (Data Communication) | 10,600.00 | 0.00 | 10,600.00 | $0.00 | $0.00 | $0.00 | 10,600.00 | 0.00% |
| 499 | Miscellaneous State Grants | 25,000.00 | 0.00 | 25,000.00 | $11,665.25 | $0.00 | $12,750.00 | 584.75 | 97.66% |
| 516 | IDEA-B | 926,576.46 | 54,268.96 | 980,845.42 | $310,813.83 | $171,503.32 | $389,824.47 | 280,207.12 | 71.43% |
| 551 | Title III - Limited English Proficiency | 21,878.59 | 0.00 | 21,878.59 | $2,745.17 | $768.15 | $2,801.42 | 16,332.00 | 25.35% |
| 572 | Title I - Disadvantaged Children | 316,037.93 | 0.00 | 316,037.93 | $132,602.86 | $122,594.73 | $79,889.54 | 103,545.53 | 67.24% |
| 590 | Title II-A - Improving Teacher Quality | 59,156.05 | 0.00 | 59,156.05 | $1,385.00 | $0.00 | $0.00 | 57,771.05 | 2.34% |
| **Totals** | | **$62,060,884.18** | **$814,788.17** | **$62,875,672.35** | **$36,439,110.69** | **$15,722,193.24** | **$3,567,533.82** | **$22,869,027.84** | **63.63%** |

## *Nordonia Hills City School District*

# Check Register for Checks > $10,000
**December 31, 2014**

| Vendor | Amount | Fund | Description |
|---|---|---|---|
| STATE TEACHERS RETIRE | 183,480.00 | 001 | Certificated Staff Retirement Contributions |
| PETERMANN | 183,015.47 | 001 | Pupil Transportation |
| NORDONIA HILLS BD OF ED | 69,921.08 | 001 | Foundation costs |
| EDUCATIONAL SERVICE CENTER | 44,057.00 | 001 | On-Line Learning Services |
| SENDERO THERAPIES, INC. | 28,878.45 | 001 | Occupational Therapy Services |
| BEREA LANDSCAPE SUPPLIES, INC. | 24,000.00 | 001 | Salt for the winter |
| PEOPLE 2.0 GLOBAL, INC. | 23,201.67 | 001 | Teacher Substitutes |
| OHIO EDISON | 21,466.84 | 001 | Electricity |
| UNIVERSAL OIL | 20,689.55 | 001 | Fuel |
| REVERE LOCAL SCHOOL DISTRICT | 18,639.00 | 001 | Special Education Pupil Tuition |
| PEOPLE 2.0 GLOBAL, INC. | 18,300.34 | 001 | Teacher Substitutes |
| D.O.E.S | 15,387.54 | 001 | Water and Sewer |
| OHIO EDISON | 14,397.31 | 001 | Electricity |
| DIRECT ENERGY BUSINESS | 14,059.94 | 001 | Natural Gas |
| OHIO EDISON | 13,973.14 | 001 | Electricity |
| PEOPLE 2.0 GLOBAL, INC. | 12,772.63 | 001 | Teacher Substitutes |
| NORDONIA HILLS BD OF ED | 11,667.33 | 001 | Summit County ESC Deductions |
| NORDONIA HILLS CITY SCHOOLS | 927,972.71 | 001/006 | Payroll |
| NORDONIA HILLS CITY SCHOOLS | 921,548.73 | 001/006 | Payroll |
| STARK COUNTY ESC BENEFITS | 505,147.26 | 001/006 | Monthly Insurance Premiums |
| SCHOOL EMPLOYEES RETIRE | 70,120.00 | 001/006 | Classified Staff Retirement Contributions |
| FIRST NATIONAL BANK | 26,042.38 | 001/006 | Medicare |
| SERS/STRS | 16,067.99 | 001/006 | Retirement Contributions |
| SUMMIT COUNTY ESC | 254,156.82 | 001/516/572 | Gifted Coord./Tuition/Personnel Costs |
| ADA ARCHITECTS, INC | 14,783.90 | 004 | Architect services for athletic fields |
| GORDON FOOD SVCS, INC. | 13,152.83 | 006 | Food and Supplies |
| GORDON FOOD SVCS, INC. | 10,452.31 | 006 | Food and Supplies |
| T.R.I.P. CONSULTANTS, LLC. | 34,843.62 | 019 | Gift card program |
| OHIO STATE UNIVERSITY | 23,400.00 | 300 | Football Playoffs (Ticket sales refund) |
| SUMMIT COUNTY ESC | 122,138.11 | 401 | Personnel Costs for St. Barnabas |
| MC KEON EDUCATION GROUP, INC | 40,697.00 | 401 | Psychological/Health Services/St. Barnabas |
| MAYFIELD CITY SCHOOL DISTRICT | 12,035.91 | 516 | Hearing Impaired Pupil Tuition |
| SUBURBAN SCHOOL TRANSPORTATION | 10,671.00 | 516 | Special Education Pupil Transportation |
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*ko 1/12/2015*