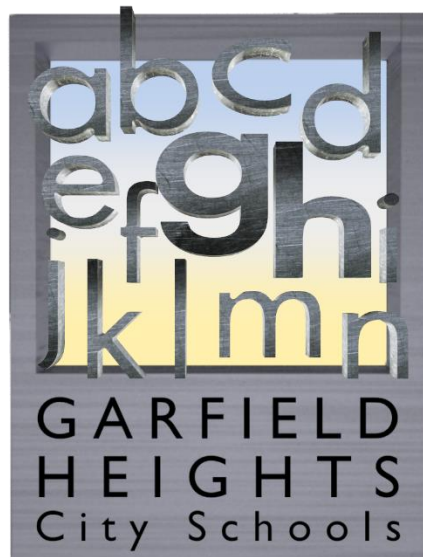


GARFIELD HEIGHTS

CITY SCHOOLS



ESTIMATED REVENUES PERMANENT APPROPRIATION/ BUDGET

Fiscal Year 2020

**ESTIMATED REVENUE/
PERMANENT APPROPRIATION (BUDGET)
FY 2020**

The Fiscal Year 2020 Estimated Revenue/Permanent Appropriation Measure contains **Estimated Revenue/Resources** and requested/proposed **Permanent Appropriations /Budget Expenditures** for all funds of Garfield Heights City Schools.

Per the Ohio Revised Code, a permanent appropriation measure must be Board approved by September 30 of each fiscal year. Ohio law also prohibits an appropriation amount to be in excess of total available resources (beginning unencumbered balance + estimated revenues).

The permanent appropriation amounts requested for the General Fund are shown at the function level which is the second level of reporting in the Uniform School Accounting System (USAS). This category includes the following:

- Instruction (1000) – Regular, Special, Other
- Support Services (2000) – Pupils, Staff, Board, Administration, Fiscal, Business,
Operation and Maintenance of Plant, Transportation, Central
- Community Services (3000)
- Extracurricular Activities (4000)
- Facilities Acquisition (5000)
- Debt Service (6000)
- Transfers, Advances, Refunds of Prior Year Receipts (7000)

Also shown are the General Fund budget totals for the third level of reporting which is at the object level:

- Personal Services (100)
- Employee Retirement and Insurance (200)
- Purchased Services (400)
- Materials/Supplies (500)
- Capital Outlay (600/700)
- Debt Service (800)
- Other Expenditures (800)
- Other Financing Sources (900)

All other fund requested appropriations/budgets are at the fund level which is the first level of reporting as stipulated under Ohio law.

GENERAL FUND

General Fund (001): This is the general operating fund of the district.

Estimated Revenues/Resources

At the end of FY19, the General Fund had a carryover unencumbered/unreserved balance of **\$2,722,645**. This is not to be confused with the ending cash balance. The unencumbered balance is used for budgetary purposes. Revenue for Fiscal Year 2020 is currently estimated to be **\$46,340,581**. Combined with the unencumbered balance, total estimated resources available to appropriate for the General Fund is **\$49,063,226**.

Total Local Revenues includes the following:

Property Taxes (General and Public Utility Tangible Property): These amounts are based on latest financial forecast projections.

Other Tax is the amount of property taxes the district receives from City View TIF and Shared Income Tax. The TIF amount is based on the amount received in the prior fiscal year.

Other Local Revenues (Tuition, Interest income, Pay to Participate Fees, Rental, and Miscellaneous): These amounts are based on the current forecast.

Total State Revenues are:

State Basic Aid amount is based on the funding model as approved in the latest biennial budget by the State Legislature. Pupil transportation and special education state reimbursements are also included in this Foundation revenue amount.

Homestead/Rollback is based on a percentage of the real property taxes for qualified residential homeowners only.

Tangible Personal Property Reimbursement is based on a what the district is expected to receive based on the state's phase out amount of the district's loss of its Tangible Personal Property Tax.

Total Other Financing Sources is the return of advances made in the prior year.

Total Revenues are estimated to decrease by .4% from Fiscal Year 2019 actual amount received due to a projected decrease in the collection of delinquent taxes.

In breaking down our revenue sources: 38.9% comes from local sources with the majority being property taxes and 60.7% comes from the State of Ohio. The remaining .4% is from Other Financing Sources. This is consistent with previous years.

Permanent Appropriations/Budget

The proposed appropriations for the General Fund are built on a combination of requested amounts, expected costs in the various areas and anticipated budget needs for the various service areas, departments and buildings. The amount represented in the parenthesis is the percentage of total expenditures.

Salaries and Wages/100 - \$25,037,000 (53.4%) The salary and wage amount shown reflects projected wages. This amount is based on the estimated salaries that will be earned by all employees who currently have contracts for the school year. In addition, the salary/wage amount includes projected estimates for incentives, substitutes, overtime, and any supplemental contracts. Lastly, all termination benefit (severance) payments are reflected here. The requested appropriated Salary and Wages amount is a 2.3% **increase** from FY19 actual.

Employee Retirement and Insurance/200 - \$9,446,550 (20.2%) Included here are the Board's incurred costs for retirement (14% of wages earned) and for Medicare on new employees hired after 1986 (1.45% of wages earned). Health insurance costs are also considered a fringe benefit. Health insurance premiums for medical, prescription, vision and life insurance are estimated to increase 4% in the aggregate for family coverage and single coverage. This also takes into account the change in health care coverage and the new premium amounts. Workers' Compensation, which is based on a percentage of the payroll, is here included as a fringe benefit. The Employee Retirement and Insurance requested appropriation amount is a 3.7% **increase** from FY19 actual.

Purchased Services/400 - \$9,894,300 (21.1%) The purchased service areas are costs incurred by the district for services provided by outside agencies, vendors, sources, etc. Areas where there is expected to be increases are in the Special Education Instruction (1200), Other Education (1900), Support Services-Instructional Staff (2200), and Support Services-Operation/Maintenance of Plant/Utilities (2700). Special need student costs and Out of District tuition continues to rise. One area projected to decrease is in the electrical utility. The requested Purchased Service appropriation is an overall .4% **increase** from FY19 actual expenditures.

Supplies and Materials/500 - \$917,500 (2.0%) The administrative team has determined the material and supply needs for their buildings/departments. While the district needed to purchase additional textbooks and workbooks this fiscal year for each of the buildings, other supply areas were reduced to meet budget constraints. Therefore, the Supplies and Materials requested appropriation amount is a **decrease** of 2% than was actually expended in FY19.

Capital Outlay/600 - \$170,000 (0.4%) This is mainly for technology equipment that needs to be replaced due to outdated computers and servers. Therefore, the appropriation amount for Capital Outlay is a minimal 2% **increase** from what was actually expended in FY19.

Facilities Acquisition/Debt Service/Lease Purchase - \$82,350 (.2%) This amount represents debt service payment an equipment lease purchase approved in 2017. Therefore, the requested appropriation amount reflects the obligation due this fiscal year.

Other Objects/800 - \$672,200 (1.4%) This amount represents dues and fees for professional organizations, state audit fees, county auditor/treasurer fees, contingencies, liability insurance and election expense. These fees are estimated to decrease this fiscal year based on the projected decrease in delinquent tax collections. The appropriation amount for Other Objects is a slight 14.2% **decrease** from FY19 actual.

Other Financing Uses/900 - \$600,000 (1.3%) includes transfers, advances, and refunds of prior year receipts. Transfers are expected to increase based on projected needs in various grant funds to supplement their programming and to the athletic fund (300-926A). Any advance-out amount will be offset in the following fiscal year with an advance-in.

The total requested appropriation amount for the General Fund is \$46,819,892. This is a 1.7% increase over prior year actual expenditures.

Note: The appropriated/budget amount does not mean that the whole amount will be needed. Events do take place during the school year that will not be anticipated. Therefore, revisions/amendments to the appropriated amounts may be necessary. The Board will be fully apprised when that situation occurs.

While revenues are anticipated to increase slightly and program expenditures are projected to increase slightly, the district **will** need to utilize its carryover cash balance from fiscal year 2019.

Ohio law mandates that a district cannot appropriate more than total available resources. Total available resources are calculated by adding the beginning unencumbered balance and total estimated revenues.

BOND RETIREMENT FUND

Bond Retirement (002): A fund provided for the retirement of serial bonds and short term loans. All revenue derived from general or special levies, either within or exceeding the ten-mill limitation, which is levied for debt charges on bonds or loans, shall be paid into this fund.

The estimated revenue is the approved bond levy being assessed on the same valuations used for the General Fund. The principal and interest payment amounts appropriated are the amount of debt obligation being incurred by the district this fiscal year. An amortization schedule of annual debt service requirements has been established. The district has five debt issues that are paid from this fund: 2006 Refunded Issue, 2012 Refunded Issue, 2015 Refunded Issue, 2016 Refunded Issue and the Energy Conservation Bond Issue.

PERMANENT IMPROVEMENT FUND

Permanent Improvement Fund (003): The Permanent Improvement fund accounts for those monies generated through a separate property tax levy. Proceeds of the fund may be used to acquire, construct, or improve any property or asset with a useful life of five years or more (Chapter 5705.01(E), R.C.).

The appropriation amounts for the Permanent Improvement (PI) funds are limited by the revenue generated from the PI levy. This amount is also estimated using the same property valuations for the General Fund. The PI fund shows requested appropriated amounts for building maintenance and improvement projects and technology equipment to be purchased for this school year. Also included here is an annual lease-purchase payment for the transportation project.

BUILDING FUND

Building Fund (004): Used to record financial transactions related to the construction and/or renovation projects.

The appropriation amount being requested is for the unused remaining funds in case they are needed for a project where funding is needed.

FOOD SERVICE FUND

Food Services Fund (006): Used to record financial transactions related to the food service operation.

The Food Service Fund's requested appropriation is based on estimated wages, retirement and health benefit costs for cafeteria personnel in addition to the estimated food costs for the coming fiscal year. The food costs are based on prior history and projected needs. Estimated revenues are based on prior year food sales and projected federal funding from the CEP and breakfast programs.

EXPENDABLE TRUST

Expendable Trust (007): A fund used to account for assets held by a school system in a trustee capacity or as an agent for individuals, private organizations, and other governmental and/or other funds.

The requested appropriation for these funds are based on each fund's scholarship amounts granted as detailed in the trust agreements. The appropriation amount being requested is based on the awarding of the same number of scholarships as in fiscal year 2019.

NONEXPENDABLE TRUST FUNDS

Blaugrund Scholarship Nonexpendable Trust Fund (008): Used for annual scholarship awarded by the district. Nonexpendable infers that only interest can be used and not the principal.

The requested appropriation for this fund is limited to the interest revenue projected to be generated.

UNIFORM SCHOOL SUPPLIES FUND

Uniform School Supplies Fund (009): Accounts for the purchase and resale of school supplies.

Appropriations for these funds are limited to the total estimated/available resources from collection of schools fees for various instructional supply items such as workbooks, art, technology, and any other applicable instructional supply item. The requested appropriation amount is building based. The only building that collects fees is the High School. Due to the high volume of waived fees, this fund will not break even and will need a transfer from the General Fund to avoid a year-end deficit.

ROTARY FUND

Internal Services Rotary (014): A fund provided to account for operations that provide goods or services to other governmental units on a cost-reimbursement basis. The use of the fund may be applied to situations where the district acts as fiscal agent for a multi-district program.

The requested appropriation is based on estimated amounts that will be collected and disbursed to offset costs for such purposes as field trips not part of the curriculum.

PUBLIC SCHOOL SUPPORT

Public School Support Fund (018): Accounts for specific revenue sources (profit from vending machines, picture sales, etc) that are restricted to expenditures for specific purposes that could be curricular and extra-curricular related as approved by the Board.

The requested appropriation amounts for these funds are limited to their projected total estimated revenue/available resources.

OTHER LOCAL GRANTS

Other Grant Fund (019): Accounts for specific revenue sources except for state and federal grants that are legally restricted to expenditures for specific purposes.

The requested appropriation amounts are based on estimated intermediate grant amounts projected to be received this fiscal year. The two main grants are the Closing the Achievement Gap and UPK Preschool Program. Both of these grants come from Cuyahoga County.

DISTRICT ROTARY

District Rotary Fund (022): Used to account for those assets held by a school district as an agent for individuals, private organization, other governmental units, and/or other funds. This fund is used to keep track of State Athletic Tournaments held in the district and turned over to the Ohio High School Athletic Association.

The district currently hosts two OHSAA tournaments, Division III Basketball and Division IV Wrestling. The requested appropriation amounts are based on estimated tournament fees to be generated and corresponding costs to be incurred.

EMPLOYEE BENEFITS SELF INSURANCE FUND

Employee Benefits Self-Insurance Fund (024): A fund provided to account for monies received from other funds as payment for providing medical, hospitalization, life, dental, vision, or any other similar employee benefits. The Employee Benefits Self-Insurance Fund may make payments for services provided to employees, for reimbursements to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage or for any other reinsurance or other similar purposes.

The requested appropriation amount is based on the projected/estimated cost of health insurance to be incurred and paid from this fund.

CLASSROOM FACILITIES MAINTENANCE FUND

Classroom Facilities Maintenance Fund (034): A fund used to account for the proceeds of a levy for the maintenance of facilities.

As a requirement from the Ohio School Facility Commission, the district is required to set-a-side a half mill for classroom facilities maintenance. This half mill comes from the Permanent Improvement continuing levy. The appropriation amount is based on the projected/estimated revenue generated from this half mill and projected maintenance needs and lease-purchase payment for the LED lighting project.

STUDENT MANAGED ACTIVITY

Student Managed Activity Funds (200): Accounts for student activity programs that have student participation in the activity and have students involved in management of the program.

The requested appropriation amounts are limited to their total estimated/available resources from donations and fund raisers as outlined in each club's policy and purpose statements/estimated financial activity. The appropriation amounts are based on past history and projected needs as determined by the advisor. Student Managed activity funds includes: Honor Society-HS/MS, Art Club, Spanish Club, Community Service and the Senior Classes.

DISTRICT MANAGED ACTIVITY FUNDS

District Managed Fund (300): Accounts for those student activity programs which have student participation in the activity but do not have students involved in management of the program.

The requested appropriation amounts are limited to their projected total estimated/available resources from their extracurricular activity area. The appropriation amounts are based on past history and projected needs as determined by the coordinator of each of these student activity areas. District Managed activity funds included here are: Youth Drama, Garfield Mirror, Music Express, Vocal Music-HS/MS, Band-HS/MS, Drama-HS/MS, Library, Band-Maple Leaf, Yearbook, Athletics-HS/MS, Track-HS/MS, Dance Line, Cheerleaders-HS/MS, Academic Team, Band Uniforms, GHTV, Volleyball and DAWG Pound Store.

State Grant Funds (400)

AUXILIARY SERVICES

Auxiliary Services Fund (401): Funds used to account for monies which provide services and materials to pupils attending non-public schools within the school district.

The requested appropriations for these funds are limited to the amount of state grant money each non-public school (Trinity and St. Benedict) are estimated to receive this fiscal year. This allocation is based on the number of students enrolled in each of these schools.

EARLY CHILDHOOD EDUCATION

Early Childhood Education Fund (439): A fund to assist school districts in paying the cost of preschool programs for three and four year old students.

The budget/appropriation for this fund is based on the salary/benefit amount of the teacher funded by this grant. Since the teacher's salary/benefit is higher than the actual grant amount, the General Fund will need to offset the difference through a transfer.

ONENET CONNECTIVITY

Data Communications Fund (451): Provided to account for money used for the installation and ongoing support of the data communication links connecting the school buildings to the Ohio Educational Computer Network and to the Internet.

The budget/appropriation for this fund is limited to the amount of state grant money estimated to be allocated to the district this fiscal year along with any unused funds carried over from the previous fiscal year(s).

Federal Grant Funds (500)

IDEA TITLE VI-B

IDEA, Part B, Special Education, Education of Handicapped Children (516): Grants to assist states in providing an appropriate public education to all children with disabilities.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP along with any carry over from the previous fiscal year.

TITLE I

Title I, Disadvantaged Children/Targeted Assistance (572): To provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children. Included are the Even Start and Comprehensive School Reform programs.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP along with any carry over from the previous fiscal year.

EARLY CHILDHOOD SPECIAL EDUCATION

IDEA Preschool Grant for the Handicapped (587): To address the improvement and expansion of services for handicapped children ages three (3) through five (5) years.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP.

TITLE II-A

Title II-A Improving Teacher Quality (590): A fund used to account for monies to hire additional classroom teachers in grades 1 through 3, so that the number of students per teacher will be reduced.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP along with any carry over from the previous fiscal year.

TITLE IV-A

Title IV-A Student Support and Academic Enrichment (599): A fund used to account for monies to help pay for a summer learning program for students who will be entering kindergarten in the fall.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP along with any carry over from the previous fiscal year.

**GENERAL FUND
(001)**

GENERAL FUND 001	ACTUAL FY19	EST REV/ BUDGET FY20	Percent of Total
BEGINNING BALANCE	1,078,458	\$ 2,722,645	
REVENUES			
TOTAL LOCAL REVENUES	20,191,326	18,019,500	38.9%
TOTAL STATE REVENUES	27,506,345	28,135,500	60.7%
TOTAL OTHER FINANCING SOURCES	336,756	185,581	0.4%
TOTAL REVENUES	48,034,427	46,340,581	100.0%
TOTAL AVAILABLE RESOURCES	49,112,885	49,063,226	
EXPENDITURES			
1100 REGULAR INSTRUCTION	18,031,071	18,207,050	38.9%
1200 SPECIAL INSTRUCTION	2,933,066	3,043,600	6.5%
1900 OTHER INSTRUCTION	8,643,536	8,710,000	18.6%
2100 SUPPORT SERVICES - PUPILS	3,193,929	3,412,900	7.3%
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,535,436	1,524,450	3.3%
2300 SUPPORT SERVICES - BOARD OF EDUCATION	63,879	80,700	0.2%
2400 SUPPORT SERVICES - ADMINISTRATION	4,173,289	4,202,350	9.0%
2500 SUPPORT SERVICES - FISCAL	1,091,094	1,019,250	2.2%
2600 SUPPORT SERVICES - BUSINESS	353,308	422,250	0.9%
2700 SUPPORT SERVICES - OPERATION/MAINTENANCE PLAN	3,386,461	3,500,800	7.5%
2800 SUPPORT SERVICES - PUPIL TRANSPORTATION	1,101,568	1,032,350	2.2%
2900 SUPPORT SERVICES - CENTRAL	544,266	582,550	1.2%
3000 COMMUNITY SERVICES	0	0	0.0%
4000 EXTRACURRICULAR ACTIVITIES	413,338	409,300	0.9%
5000 FACILITIES ACQUISITION/CONSTRUCTION	0	0	0.0%
6100 DEBT SERVICE	82,342	82,342	0.2%
7200 TRANSFERS OUT	312,277	300,000	0.6%
7400 ADVANCES OUT	185,581	300,000	0.6%
TOTAL EXPENDITURES BY FUNCTION	46,044,441	46,829,892	100.0%
Personal Services	24,483,889	25,037,000	53.4%
Employee Retirement and Insurance	9,110,328	9,446,550	20.2%
Purchased Services	9,859,411	9,894,300	21.1%
Supplies and Materials	1,060,272	917,500	2.0%
Capital Outlay	166,692	170,000	0.4%
Facilities Acqu/Debt Service/Lease Purchase	82,342	82,342	0.2%
Other Objects	783,649	672,200	1.4%
Other Financing Uses	497,858	600,000	1.3%
TOTAL EXPENDITURES BY OBJECT	46,044,441	46,819,892	100.0%
ENDING BALANCE	3,068,444	\$ 2,233,334	
LESS ENCUMBRANCES	345,799		
UNENCUMBERED BALANCE	\$ 2,722,645		

**BOND RETIREMENT
(002)**

BOND RETIREMENT FUND 002	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 3,283,866	\$ 3,890,127
TOTAL REVENUES:	4,982,071	4,016,486
AVAILABLE RESOURCES	<u>8,265,937</u>	<u>7,906,613</u>
TOTAL EXPENDITURES	<u>4,375,810</u>	<u>3,894,000</u>
ENDING BALANCE	3,890,127	<u>\$ 4,012,613</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 3,890,127</u></u>	

**PERMANENT IMPROVEMENT
(003)**

PERMANENT IMPROVEMENT FUND 003	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 186,224	\$ 19,381
TOTAL REVENUES	168,643	202,500
AVAILABLE RESOURCES	<u>354,867</u>	221,881
TOTAL EXPENDITURES	<u>333,744</u>	210,000
ENDING BALANCE	21,123	<u>\$ 11,881</u>
LESS ENCUMBRANCES	1,742	
UNENCUMBERED BALANCE	<u>\$ 19,381</u>	

**BUILDING FUND
(004)**

BUILDING FUND 004	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 103,558	\$ 47,289
TOTAL REVENUES	36,599	35,000
AVAILABLE RESOURCES	<u>140,157</u>	<u>82,289</u>
TOTAL EXPENDITURES	<u>92,868</u>	<u>82,000</u>
ENDING BALANCE	47,289	<u>\$ 289</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 47,289</u></u>	

**FOOD SERVICE
(006)**

FOOD SERVICE 006	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 1,458,612	\$ 1,387,036
TOTAL REVENUES	1,982,500	1,982,000
AVAILABLE RESOURCES	<u>3,441,112</u>	3,369,036
TOTAL EXPENDITURES	<u>2,051,464</u>	2,155,000
ENDING BALANCE	1,389,648	<u>\$ 1,214,036</u>
LESS ENCUMBRANCES	2,612	
UNENCUMBERED BALANCE	<u>\$ 1,387,036</u>	

**EXPENDABLE TRUST FUND
(007)**

EXPENDABLE TRUST FUND 007	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 25,001	\$ 7,369
TOTAL REVENUES:	5,580	5,000
AVAILABLE RESOURCES	<u>30,581</u>	<u>12,369</u>
TOTAL EXPENDITURES	<u>13,712</u>	<u>12,200</u>
ENDING BALANCE	16,869	<u>\$ 169</u>
LESS ENCUMBRANCES	9,500	
UNENCUMBERED BALANCE	<u>\$ 7,369</u>	

**NON EXPENDABLE TRUST
(008)**

NON EXPENDABLE TRUST 008	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 100,664	\$ 102,056
TOTAL REVENUES	2,392	2,000
AVAILABLE RESOURCES	<u>103,056</u>	104,056
TOTAL EXPENDITURES	500	2,500
ENDING BALANCE	102,556	<u>\$ 101,556</u>
LESS ENCUMBRANCES	500	
UNENCUMBERED BALANCE	<u>\$ 102,056</u>	

**UNIFORM SCHOOL SUPPLIES
(009)**

UNIFORM SCHOOL SUPPLIES FUND 009	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ (8)	\$ (4,054)
TOTAL REVENUES	51,000	56,500
AVAILABLE RESOURCES	<u>50,992</u>	<u>52,446</u>
TOTAL EXPENDITURES	<u>51,768</u>	<u>52,000</u>
ENDING BALANCE	<i>(776)</i>	<u>\$ 446</u>
LESS ENCUMBRANCES	3,278	
UNENCUMBERED BALANCE	<u>\$ (4,054)</u>	

**ROTARY
(014)**

ROTARY 014	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 75,364	\$ 72,278
TOTAL REVENUES	38,836	75,000
AVAILABLE RESOURCES	<u>114,200</u>	<u>147,278</u>
TOTAL EXPENDITURES	<u>41,922</u>	<u>106,000</u>
ENDING BALANCE	72,278	<u>\$ 41,278</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 72,278</u>	
		60,000.00

**PUBLIC SCHOOL SUPPORT
(018)**

PUBLIC SCHOOL SUPPORT 018	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 2,464	\$ (1,668)
TOTAL REVENUES	23,455	19,900
AVAILABLE RESOURCES	<u>21,583</u>	<u>13,896</u>
TOTAL EXPENDITURES	<u>27,561</u>	<u>13,500</u>
ENDING BALANCE	(1,642)	<u>\$ 396</u>
LESS ENCUMBRANCES	<u>26</u>	
UNENCUMBERED BALANCE	<u><u>\$ (1,668)</u></u>	

**OTHER GRANTS
(019)**

OTHER GRANT FUNDS 019	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 45,583	\$ (5,652)
TOTAL REVENUES	375,251	391,847
AVAILABLE RESOURCES	<u>420,834</u>	<u>386,195</u>
TOTAL EXPENDITURES	<u>425,896</u>	<u>342,969</u>
ENDING BALANCE	(5,062)	<u>\$ 43,226</u>
LESS ENCUMBRANCES	590	
UNENCUMBERED BALANCE	<u>\$ (5,652)</u>	

**DISTRICT AGENCY
(022)**

DISTRICT AGENCY FUND 022	ACTUAL FY19	EST REV/ BUDGET FY20
TOTAL REVENUES	17,060	17,000
AVAILABLE RESOURCES	17,060	19,405
TOTAL EXPENDITURES	14,655	19,000
ENDING BALANCE	2,405	\$ 405
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	\$ 2,405	

**BENEFIT SELF INSURANCE
(024)**

BENEFIT SELF INSURANCE FUND 024	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 186,407	\$ (29,076)
TOTAL REVENUES	39,000	400,000
AVAILABLE RESOURCES	<u>225,407</u>	<u>370,924</u>
TOTAL EXPENDITURES	<u>225,316</u>	<u>369,000</u>
ENDING BALANCE	\$ 91	<u><u>\$ 1,924</u></u>
LESS ENCUMBRANCES	29,167	
UNENCUMBERED BALANCE	<u><u>\$ (29,076)</u></u>	

**CLASSROOM FACILITIES MAINTENANCE
(034)**

CLASSROOM FACILITIES MAINTENANCE FUND 034	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 768,054	\$ 895,678
TOTAL REVENUES	316,239.00	320,500
AVAILABLE RESOURCES	<u>1,084,293.00</u>	<u>1,216,178</u>
TOTAL EXPENDITURES	<u>180,207</u>	<u>635,000</u>
ENDING BALANCE	\$ 904,086	<u><u>\$ 581,178</u></u>
LESS ENCUMBRANCES	8,408	
UNENCUMBERED BALANCE	<u><u>\$ 895,678</u></u>	

STUDENT MANAGED ACTIVITY
(200)

STUDENT MANAGED ACTIVITY 200	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 10,151	\$ 9,363
TOTAL REVENUES	52,876	86,000
AVAILABLE RESOURCES	<u>63,027</u>	<u>95,363</u>
TOTAL EXPENDITURES	<u>53,411</u>	<u>87,000</u>
ENDING BALANCE	\$ 9,616	<u><u>\$ 8,363</u></u>
LESS ENCUMBRANCES	253	
UNENCUMBERED BALANCE	<u><u>\$ 9,363</u></u>	

DISTRICT MANAGED ACTIVITY
(300)

DISTRICT MANAGED ACTIVITY 300	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 11,040	\$ 1,350
TOTAL REVENUES	250,583	213,200
AVAILABLE RESOURCES	<u>261,623</u>	<u>214,550</u>
TOTAL EXPENDITURES	<u>259,930</u>	<u>191,675</u>
ENDING BALANCE	\$ 1,693	<u><u>\$ 22,875</u></u>
LESS ENCUMBRANCES	343	
UNENCUMBERED BALANCE	<u><u>\$ 1,350</u></u>	

AUXILIARY SERVICES
(401)

AUXILIARY SERVICES FUND 401	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 115,047	\$0
TOTAL REVENUES	652,449	505,432
AVAILABLE RESOURCES	<u>767,496</u>	505,432
TOTAL EXPENDITURES	<u>676,120</u>	505,350
ENDING BALANCE	\$ 91,376	\$ 82
LESS ENCUMBRANCES	104,431	
UNENCUMBERED BALANCE	<u><u>\$ (13,055)</u></u>	

**EARLY CHILDHOOD EDUCATION CHALLENGE
(439)**

EARLY CHILDHOOD EDUCATION 439	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ 5,415	\$ 39,982
TOTAL REVENUES	107,032	80,000
AVAILABLE RESOURCES	<u>112,447</u>	<u>119,982</u>
TOTAL EXPENDITURES	<u>129,152</u>	<u>119,982</u>
ENDING BALANCE	39,982	<u>\$ -</u>
LESS ENCUMBRANCES	-	
UNENCUMBERED BALANCE	<u><u>\$ 39,982</u></u>	

**ONENET CONNECTIVITY
(451)**

ONENET CONNECTIVITY 451	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ -	\$ 5,150
TOTAL REVENUES	13,042	0
AVAILABLE RESOURCES	<u>13,042</u>	<u>5,150</u>
TOTAL EXPENDITURES	<u>0</u>	<u>5,150</u>
ENDING BALANCE	22,125	<u>\$ -</u>
LESS ENCUMBRANCES	16,975	
UNENCUMBERED BALANCE	<u>\$ 5,150</u>	

**MISCELLANEOUS STATE GRANTS
(499)**

MISCELLANEOUS STATE GRANT FUNDS 499	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	992	\$ 6,144
TOTAL REVENUES	21,797	0
AVAILABLE RESOURCES	<u>22,789</u>	<u>6,144</u>
TOTAL EXPENDITURES	<u>16,645</u>	<u>3,056</u>
ENDING BALANCE	6,144	\$ 3,088
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 6,144</u>	

**IDEA TITLE VI-B
(516)**

TITLE VI-B FUND 516	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ -	\$ (80,403)
TOTAL REVENUES	1,027,504	1,214,613
AVAILABLE RESOURCES	<u>1,027,504</u>	<u>1,134,210</u>
TOTAL EXPENDITURES	<u>1,095,528</u>	<u>1,134,210</u>
ENDING BALANCE	\$ (68,024)	<u>\$ -</u>
LESS ENCUMBRANCES	<u>12,379</u>	
UNENCUMBERED BALANCE	<u><u>\$ (80,403)</u></u>	

TITLE I
(572)

TITLE I FUND 572	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ -	\$ (122,524)
TOTAL REVENUES	1,044,677	2,064,191
AVAILABLE RESOURCES	<u>1,044,677</u>	<u>1,941,667</u>
TOTAL EXPENDITURES	<u>1,167,201</u>	<u>1,941,667</u>
ENDING BALANCE	(122,524)	<u>\$ -</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ (122,524)</u></u>	

**EARLY CHILDHOOD SPECIAL EDUCATION
(587)**

EARLY CHILDHOOD SPECIAL EDUCATION FUND 587	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ -	\$ 737
TOTAL REVENUES	17,762	23,764
AVAILABLE RESOURCES	<u>17,762</u>	<u>24,501</u>
TOTAL EXPENDITURES	<u>17,025</u>	<u>21,546</u>
ENDING BALANCE	737	<u>\$ 2,955</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>737</u></u>	

TITLE II-A
(590)

TITLE II-A FUND 590	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ -	\$ 5,062
TOTAL REVENUES	200,129	285,723
AVAILABLE RESOURCES : TOTAL REVENUES	<u>200,129</u>	<u>290,785</u>
TOTAL EXPENDITURES	<u>170,120</u>	<u>290,785</u>
ENDING BALANCE	30,009	\$ -
LESS ENCUMBRANCES	24,947	
UNENCUMBERED BALANCE	<u>\$ 5,062</u>	

Title IV-B
Student Support and Academic Enrichment
(599)

TITLE IV STUDENT SUPPORT	ACTUAL FY19	EST REV/ BUDGET FY20
BEGINNING BALANCE	\$ -	\$ (10,203)
TOTAL REVENUES	41,751	134,538
AVAILABLE RESOURCES	<u>41,751</u>	<u>124,335</u>
TOTAL EXPENDITURES	<u>43,493</u>	<u>124,335</u>
ENDING BALANCE	(1,742)	<u>\$ -</u>
LESS ENCUMBRANCES	8,461	
UNENCUMBERED BALANCE	<u>\$ (10,203)</u>	