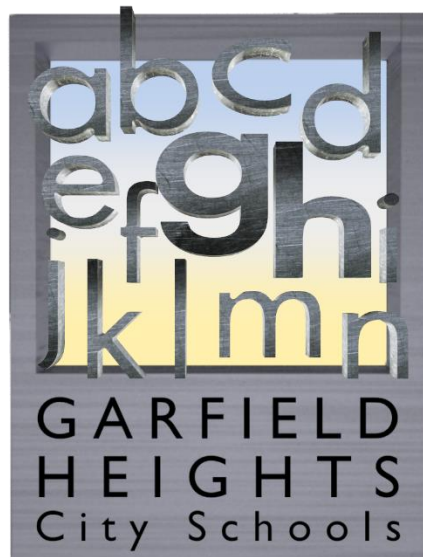


# **GARFIELD HEIGHTS**

## **CITY SCHOOLS**



### **ESTIMATED REVENUES**

### **PERMANENT APPROPRIATION/ BUDGET**

## **Fiscal Year 2021**

# Garfield Heights City Schools

## **ESTIMATED REVENUE/ PERMANENT APPROPRIATION (BUDGET) FY 2021**

The Fiscal Year 2021 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 FY20, the General Fund had a carryover unencumbered/unreserved balance of **\$2,217,359**. This is not to be confused with the ending cash balance. The unencumbered balance is used for budgetary purposes. Revenue for Fiscal Year 2021 is currently estimated to be **\$45,105,000**. Combined with the unencumbered balance, total estimated resources available to appropriate for the General Fund is **\$47,322,359**.

**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, Rental, and Miscellaneous):** These amounts are based on the current forecast and history

**Total State Revenues are:**

**State Basic Aid** amount is based on current state funding SFPR amounts and includes projected future cuts from the Governor to make up state's shortfall. 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 2.1% from Fiscal Year 2020 actual amount received due to a projected decrease in the collection of delinquent taxes and state basic aid.**

**In breaking down our revenue sources: 40.2% comes from local sources with the majority being property taxes and 59.2% comes from the State of Ohio. The remaining .7% 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. While the General Fund Permanent Appropriation/Budget is shown by two categories, Function and Object, I am commenting on the object areas below as this category matches up with the monthly financial reports and the five-year forecast.

**Salaries and Wages/100 - \$25,345,500 (54.1%)** 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 FY20 actual.

**Employee Retirement and Insurance/200 - \$9,215,360 (19.7%)** 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 premium amounts. Workers' Compensation, which is based on a percentage of the payroll, and Unemployment is included here as a fringe benefit. The Employee Retirement and Insurance requested appropriation amount is a 2.6% **increase** from FY20 actual.

**Purchased Services/400 - \$9,910,500 (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 slight decreases include Other Education (1900) and Support Services-Operation/Maintenance of Plant/Utilities (2700). Special need student costs and Out of District tuition are estimated to decrease slightly along with utilities. The requested Purchased Service appropriation is an overall .8% **decrease** from FY20 actual expenditures.

**Supplies and Materials/500 - \$875,000 (1.9%)** The administrative team has determined the material and supply needs for their buildings/departments. While the district needed to purchase additional instructional supplies this fiscal year for each of the buildings, other supply areas was reduced due to remote learning is taking place. Therefore, the Supplies and Materials requested appropriation amount is a **decrease** of 3.3% than was actually expended in FY20.

**Capital Outlay/600 - \$150,000 (0.3%)** This is mainly for technology equipment that needs to be replaced due to outdated computers and servers. We also are using alternative funding for technology needs during this time of remote learning. Therefore, the appropriation amount for Capital Outlay is a 17.1% **decrease** from what was actually expended in FY20.

**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 - \$681,500 (1.5%)** This amount represents dues and fees for professional organizations, state audit fees, county auditor/treasurer fees, contingencies, liability insurance and election expense. The appropriation amount for Other Objects is a slight .6% **increase** from FY20 actual.

**Other Financing Uses/900 - \$600,000 (1.3%)** includes transfers, advances, and refunds of prior year receipts. Transfers are expected to increase slightly based on projected needs in various Grant funds to supplement their programming, Employee Benefits Self-Insurance Fund to cover spousal reimbursements 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 \$46,860,210. This is a 1.5% 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 decrease slightly and program expenditures are projected to increase slightly, the district **will** need to utilize its carryover cash balance from fiscal year 2020.

**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: 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 for additional equipment being purchased for the Transportation Center that was not included the original budget.

## **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. The district has now added the High School to the CEP program.

## **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 2020.

## **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 may 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. This fund will also need a transfer-in from the General Fund to cover the cost for spousal reimbursements.

## **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 individual 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, and Academic Team.

### ***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).

## **STUDENT WELLNESS AND SUCCESS**

**Student Wellness Fund (467):** Funding created by Governor DeWine to provide additional state funding for wellness and success funding for 11 outlined initiatives. The district uses this funding for the following two initiative's Family Engagement and support services and physical health care services.

The budget/appropriation amount reflects a grant amounts allocated to the district this fiscal year along with any unused funds carried over from the previous fiscal year.

## **MISCELLANEOUS**

**Miscellaneous State Fund (499):** Provided to account for money used for various miscellaneous state grants.

The budget/appropriation amount reflects a grant received for the purchase of a school bus.

## ***Federal Grant Funds (500)***

## **ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)**

**Elementary and Secondary School Emergency Relief Fund (ESSER) (507):** We have allocated our funds in the following areas: purchase of supplies to sanitize and clean facilities; purchase of educational technology; and other activities necessary to maintain the operation and continuity of services and "continuing to employ existing staff."

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

## **21<sup>ST</sup> CENTURY COLLEGE NOW**

**21<sup>st</sup> Century College Now (509):** This is a five-year grant obtained by College Now to offer school districts a test prep program for ACT and SAT to their High School students. While College Now obtained the grant, being that this is federal program, the requirement is that it must be accounted for through the public school district utilizing College Now's program.

The appropriation for this fund is limited to the amount of federal grant money that College Now was awarded.

## **CORONA RELIEF**

**Corona Relief Fund (510):** Grants to assist school districts in providing additional technology to students in need during remote learning. This also includes the Broadband Connectivity Grant.

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

## **IDEA TITLE VI-B**

**IDEA, Part B, Special Education, Education of Handicapped Children Fund (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 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 Fund (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 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 Fund (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 been allocated through the state's CCIP.

## **TITLE II-A**

**Title II-A Improving Teacher Quality Fund (590):** A grant used for professional development of staff.

The appropriation for this fund is limited to the amount of federal grant money we have 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 Fund (599):** A grant 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 been allocated through the state's CCIP along with any carry over from the previous fiscal year.

**GENERAL FUND  
(001)**

<b>GENERAL FUND 001</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>	Percent of Total
<b>BEGINNING BALANCE</b>	<b>3,068,444</b>	\$ 2,217,359	
<b>REVENUES</b>			
TOTAL LOCAL REVENUES	18,934,160	18,114,500	40.2%
TOTAL STATE REVENUES	26,932,328	26,688,000	59.2%
TOTAL OTHER FINANCING SOURCES	185,581	302,500	0.7%
<b>TOTAL REVENUES</b>	<b>46,052,069</b>	<b>45,105,000</b>	<b>100.1%</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>49,120,513</b>	<b>47,322,359</b>	
<b>EXPENDITURES</b>			
1100 REGULAR INSTRUCTION	17,860,797	18,320,000	39.1%
1200 SPECIAL INSTRUCTION	2,819,852	2,905,000	6.2%
1900 OTHER INSTRUCTION	9,480,017	9,455,000	20.2%
2100 SUPPORT SERVICES - PUPILS	2,806,425	2,895,000	6.2%
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,205,133	1,098,000	2.3%
2300 SUPPORT SERVICES - BOARD OF EDUCATION	90,435	88,060	0.2%
2400 SUPPORT SERVICES - ADMINISTRATION	4,032,360	4,130,000	8.8%
2500 SUPPORT SERVICES - FISCAL	997,661	1,010,500	2.2%
2600 SUPPORT SERVICES - BUSINESS	374,770	377,500	0.8%
2700 SUPPORT SERVICES - OPERATION/MAINTENANCE PLAN	3,520,337	3,590,000	7.7%
2800 SUPPORT SERVICES - PUPIL TRANSPORTATION	1,259,797	1,231,500	2.6%
2900 SUPPORT SERVICES - CENTRAL	671,196	695,000	1.5%
4000 EXTRACURRICULAR ACTIVITIES	377,612	382,300	0.8%
6100 DEBT SERVICE	134,012	82,350	0.2%
7200 TRANSFERS OUT	252,061	300,000	0.6%
7400 ADVANCES OUT	302,500	300,000	0.6%
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>46,185,784</b>	<b>46,860,210</b>	<b>100.0%</b>
Personal Services	24,763,857	<b>25,345,500</b>	54.0%
Employee Retirement and Insurance	8,979,031	<b>9,215,360</b>	19.7%
Purchased Services	9,990,319	<b>9,910,500</b>	21.1%
Supplies and Materials	905,169	<b>875,000</b>	1.9%
Capital Outlay	180,989	<b>150,000</b>	0.3%
Facilities Acqu/Debt Service/Lease Purchase	134,100	<b>82,350</b>	0.2%
Other Objects	677,758	<b>681,500</b>	1.5%
Other Financing Uses	554,561	<b>600,000</b>	1.3%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>46,185,784</b>	<b>46,860,210</b>	<b>100.0%</b>
ENDING BALANCE	2,934,729	\$ <b>462,149</b>	
LESS ENCUMBRANCES	<b>717,370</b>		
UNENCUMBERED BALANCE	\$ 2,217,359		

**BOND RETIREMENT  
(002)**

<b>BOND RETIREMENT FUND 002</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 3,890,127	\$ 4,263,369
TOTAL REVENUES:	4,117,169	3,250,000
AVAILABLE RESOURCES	<u>8,007,296</u>	<u>7,513,369</u>
TOTAL EXPENDITURES	<u>3,743,927</u>	<u>3,838,675</u>
ENDING BALANCE	4,263,369	\$ 3,674,694
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 4,263,369</u></u>	

**PERMANENT IMPROVEMENT  
(003)**

<b>PERMANENT IMPROVEMENT FUND 003</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 21,123	\$ 18,279
TOTAL REVENUES	214,868	180,500
AVAILABLE RESOURCES	<u>235,991</u>	<u><b>198,779</b></u>
TOTAL EXPENDITURES	<u>217,712</u>	<u><b>197,000</b></u>
ENDING BALANCE	18,279	<u>\$ 1,779</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 18,279</u></u>	

**BUILDING FUND  
(004)**

<b>BUILDING FUND 004</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 47,289	\$ 60,060
TOTAL REVENUES	88,025	43,000
AVAILABLE RESOURCES	<u>135,314</u>	<u><b>103,060</b></u>
TOTAL EXPENDITURES	<u>18,033</u>	<u><b>95,000</b></u>
ENDING BALANCE	117,281	<u>\$ 8,060</u>
LESS ENCUMBRANCES	57,221	
UNENCUMBERED BALANCE	<u><u>\$ 60,060</u></u>	

**FOOD SERVICE  
(006)**

<b>FOOD SERVICE 006</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 1,389,648	\$ 1,253,787
TOTAL REVENUES	1,653,973	1,600,000
AVAILABLE RESOURCES	3,043,621	<b>2,853,787</b>
TOTAL EXPENDITURES	1,775,684	<b>1,850,000</b>
ENDING BALANCE	1,267,937	\$ 1,003,787
LESS ENCUMBRANCES	14,150	
UNENCUMBERED BALANCE	\$ 1,253,787	



**EXPENDABLE TRUST FUND  
(007)**

<b>EXPENDABLE TRUST FUND 007</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 16,869	\$ 719
TOTAL REVENUES:	2,600	2,500
AVAILABLE RESOURCES	<u>19,469</u>	<u><b>3,219</b></u>
TOTAL EXPENDITURES	<u>10,750</u>	<u><b>2,500</b></u>
ENDING BALANCE	8,719	<u>\$ 719</u>
LESS ENCUMBRANCES	8,000	
UNENCUMBERED BALANCE	<u>\$ 719</u>	

**NON EXPENDABLE TRUST  
(008)**

<b>NON EXPENDABLE TRUST 008</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 102,556	\$ 102,718
TOTAL REVENUES	1,662	500
AVAILABLE RESOURCES	<u>104,218</u>	<b>103,218</b>
TOTAL EXPENDITURES	1,500	<b>500</b>
ENDING BALANCE	102,718	<u>\$ 102,718</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 102,718</u>	

**UNIFORM SCHOOL SUPPLIES  
(009)**

<b>UNIFORM SCHOOL SUPPLIES FUND 009</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 12	\$ 3,707
TOTAL REVENUES	47,065	40,000
AVAILABLE RESOURCES	<u>47,077</u>	<b>43,707</b>
TOTAL EXPENDITURES	<u>43,370</u>	<b>40,000</b>
ENDING BALANCE	3,707	<u>\$ 3,707</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 3,707</u>	

**ROTARY  
(014)**

<b>ROTARY 014</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 72,278	\$ 2,606
TOTAL REVENUES	76,641	81,000
AVAILABLE RESOURCES	<u>148,919</u>	<u><b>83,606</b></u>
TOTAL EXPENDITURES	<u>140,750</u>	<u><b>75,000</b></u>
ENDING BALANCE	8,169	<u>\$ 8,606</u>
LESS ENCUMBRANCES	<u>5,563</u>	
UNENCUMBERED BALANCE	<u><u>\$ 2,606</u></u>	

**PUBLIC SCHOOL SUPPORT  
(018)**

<b>PUBLIC SCHOOL SUPPORT 018</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 2,157	\$ 22,459
TOTAL REVENUES	27,126	5,000
AVAILABLE RESOURCES	<u>24,947</u>	<u><b>23,123</b></u>
TOTAL EXPENDITURES	<u>6,824</u>	<u><b>17,000</b></u>
ENDING BALANCE	22,459	<u>\$ 6,123</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 22,459</u></u>	

**OTHER GRANTS  
(019)**

<b>OTHER GRANT FUNDS 019</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 45,583	\$ (46,811)
TOTAL REVENUES	150,168	277,701
AVAILABLE RESOURCES	<u>195,751</u>	<u><b>230,890</b></u>
TOTAL EXPENDITURES	<u>241,972</u>	<u><b>188,646</b></u>
ENDING BALANCE	(46,221)	<u>\$ 42,244</u>
LESS ENCUMBRANCES	590	
UNENCUMBERED BALANCE	<u><u>\$ (46,811)</u></u>	

**DISTRICT AGENCY  
(022)**

<b>DISTRICT AGENCY FUND 022</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 24,589	\$ 28,129
TOTAL REVENUES	12,326	10,000
AVAILABLE RESOURCES	<u>36,915</u>	<b>38,129</b>
TOTAL EXPENDITURES	<u>8,426</u>	<b>10,000</b>
ENDING BALANCE	28,489	<u>\$ 28,129</u>
LESS ENCUMBRANCES	360	
UNENCUMBERED BALANCE	<u>\$ 28,129</u>	

**BENEFIT SELF INSURANCE  
(024)**

<b>BENEFIT SELF INSURANCE FUND 024</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 91	\$ (367,321)
TOTAL REVENUES	50,000	720,000
AVAILABLE RESOURCES	<u>50,091</u>	<u><b>352,679</b></u>
TOTAL EXPENDITURES	<u>368,441</u>	<u><b>350,000</b></u>
ENDING BALANCE	\$ (318,350)	<u><u>\$ 2,679</u></u>
LESS ENCUMBRANCES	48,971	
UNENCUMBERED BALANCE	<u><u>\$ (367,321)</u></u>	



**CLASSROOM FACILITIES MAINTENANCE  
(034)**

<b>CLASSROOM FACILITIES MAINTENANCE FUND 034</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 904,086	\$ 614,918
TOTAL REVENUES	\$ 279,817	280,500
AVAILABLE RESOURCES	<u>\$ 1,183,903</u>	<b>895,418</b>
TOTAL EXPENDITURES	<u>\$ 526,431</u>	<b>584,800</b>
ENDING BALANCE	\$ 657,472	<u>\$ 310,618</u>
LESS ENCUMBRANCES	\$ 42,554	
UNENCUMBERED BALANCE	<u>\$ 614,918</u>	

**STUDENT MANAGED ACTIVITY**  
**(200)**

<b>STUDENT MANAGED ACTIVITY 200</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 9,616	\$ 6,185
TOTAL REVENUES	17,025	30,000
AVAILABLE RESOURCES	<u>26,641</u>	<u><b>36,185</b></u>
TOTAL EXPENDITURES	<u>20,456</u>	<u><b>28,000</b></u>
ENDING BALANCE	\$ 6,185	<u><u>\$ 8,185</u></u>
LESS ENCUMBRANCES	-	
UNENCUMBERED BALANCE	<u><u>\$ 6,185</u></u>	

**DISTRICT MANAGED ACTIVITY**  
**(300)**

<b>DISTRICT MANAGED ACTIVITY 300</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 1,694	\$ 17,526
TOTAL REVENUES	221,079	178,500
AVAILABLE RESOURCES	<u>222,773</u>	<u><b>196,026</b></u>
TOTAL EXPENDITURES	<u>201,075</u>	<u><b>163,500</b></u>
ENDING BALANCE	\$ 21,698	<u><u>\$ 32,526</u></u>
LESS ENCUMBRANCES	4,172	
UNENCUMBERED BALANCE	<u><u>\$ 17,526</u></u>	

**AUXILIARY SERVICES**  
**(401)**

AUXILIARY SERVICES FUND 401	ACTUAL FY20	EST REV/ BUDGET FY21
BEGINNING BALANCE	\$ 75,926	(\$19,080)
TOTAL REVENUES	622,463	487,891
AVAILABLE RESOURCES	<u>698,389</u>	<u>468,811</u>
TOTAL EXPENDITURES	<u>647,873</u>	<u>468,811</u>
ENDING BALANCE	\$ 50,516	\$ -
LESS ENCUMBRANCES	<u>56,112</u>	
UNENCUMBERED BALANCE	<u><u>(19,080)</u></u>	

**EARLY CHILDHOOD EDUCATION CHALLENGE  
(439)**

<b>EARLY CHILDHOOD EDUCATION 439</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 5,415	\$ 2,747
TOTAL REVENUES	106,968	80,000
AVAILABLE RESOURCES	<u>112,383</u>	<u><b>82,747</b></u>
TOTAL EXPENDITURES	<u>109,552</u>	<u><b>82,747</b></u>
ENDING BALANCE	2,830	<u>\$ -</u>
LESS ENCUMBRANCES	83	
UNENCUMBERED BALANCE	<u><u>\$ 2,747</u></u>	

**ONENET CONNECTIVITY  
(451)**

<b>ONENET CONNECTIVITY 451</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 22,125	\$ 8
TOTAL REVENUES	9,000	9,000
AVAILABLE RESOURCES	<u>31,125</u>	<u>9,008</u>
TOTAL EXPENDITURES	<u>31,117</u>	<u>9,000</u>
ENDING BALANCE	8	<u>\$ 8</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 8</u>	

**STUDENT WELLNESS AND SUCCESS**  
**(467)**

STUDENT WELLNESS AND SUCCESS FUND 467

	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ -	\$ 369,593
TOTAL REVENUES	959,528	1,237,850
	<u>0</u>	
AVAILABLE RESOURCES : TOTAL REVENUES	<u>959,528</u>	<b>1,607,443</b>
TOTAL EXPENDITURES	<u>589,935</u>	<b>1,607,443</b>
ENDING BALANCE	369,593	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 369,593</u>	

**MISCELLANEOUS STATE GRANTS  
(499)**

<b>MISCELLANEOUS STATE GRANT FUNDS 499</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	6,144	\$ 3,461
TOTAL REVENUES	0	68,569
AVAILABLE RESOURCES	<u>6,144</u>	<u>72,030</u>
TOTAL EXPENDITURES	<u>2,683</u>	<u>68,569</u>
ENDING BALANCE	3,461	<u>\$ 3,461</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 3,461</u>	



**ELEMENTARY AND SCONDARY  
SCHOOL EMERGENCY RELIEF  
(507)**

<b>ESSER 507</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ -	\$ -
TOTAL REVENUES	-	1,492,079
AVAILABLE RESOURCES	-	<b>1,492,079</b>
TOTAL EXPENDITURES	-	<b>1,492,079</b>
ENDING BALANCE	-	\$ -
LESS ENCUMBRANCES	-	
UNENCUMBERED BALANCE	<u>\$ -</u>	

**21ST CENTURY COLLEGE NOW  
(509)**

<b>21ST CENTURY COLLEGE NOW 509</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ -	\$ -
TOTAL REVENUES	-	200,000
AVAILABLE RESOURCES	-	<b>200,000</b>
TOTAL EXPENDITURES	-	<b>200,000</b>
ENDING BALANCE	-	\$ -
LESS ENCUMBRANCES	-	
UNENCUMBERED BALANCE	<u>\$ -</u>	

**CORONA RELIEF FUND  
(510)**

<b>CORONA RELIEF FUND 510</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ -	\$ -
TOTAL REVENUES	-	234,347
AVAILABLE RESOURCES	-	<b>234,347</b>
TOTAL EXPENDITURES	-	<b>234,347</b>
ENDING BALANCE	-	\$ -
LESS ENCUMBRANCES	-	
UNENCUMBERED BALANCE	<u>\$ -</u>	

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

<b>TITLE VI-B FUND 516</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ -	\$ 101,510
TOTAL REVENUES	1,249,946	1,222,695
AVAILABLE RESOURCES	<u>1,249,946</u>	<u><b>1,324,205</b></u>
TOTAL EXPENDITURES	<u>1,100,707</u>	<u><b>1,324,018</b></u>
ENDING BALANCE	\$ 149,239	<u>\$ 187</u>
LESS ENCUMBRANCES	<u>53,465</u>	
UNENCUMBERED BALANCE	<u><u>\$ 95,774</u></u>	

**TITLE I**  
**(572)**

<b>TITLE I FUND 572</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ -	\$ (48,945)
TOTAL REVENUES	1,281,283	2,608,588
AVAILABLE RESOURCES	<u>1,281,283</u>	<u><b>2,559,643</b></u>
TOTAL EXPENDITURES	<u>1,330,228</u>	<u><b>2,559,643</b></u>
ENDING BALANCE	(48,945)	<u>\$ -</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ (48,945)</u></u>	

**EARLY CHILDHOOD SPECIAL EDUCATION  
(587)**

<b>EARLY CHILDHOOD SPECIAL EDUCATION FUND 587</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 736	\$ (43)
TOTAL REVENUES	25,560	18,750
AVAILABLE RESOURCES	<u>26,296</u>	<u><b>18,707</b></u>
TOTAL EXPENDITURES	<u>26,291</u>	<u><b>18,750</b></u>
ENDING BALANCE	5	<u><u>\$ (43)</u></u>
LESS ENCUMBRANCES	<u>48</u>	
UNENCUMBERED BALANCE	<u><u>(43)</u></u>	

**TITLE II-A  
(590)**

<b>TITLE II-A FUND 590</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ -	\$ 37,459
TOTAL REVENUES	152,866	482,758
AVAILABLE RESOURCES : TOTAL REVENUES	<u>152,866</u>	<u>520,217</u>
TOTAL EXPENDITURES	<u>97,148</u>	<u>520,217</u>
ENDING BALANCE	55,718	<u>\$ -</u>
LESS ENCUMBRANCES	18,259	
UNENCUMBERED BALANCE	<u>\$ 37,459</u>	

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

<b>TITLE IV STUDENT SUPPORT 599</b>	<b>ACTUAL FY20</b>	<b>EST REV/ BUDGET FY21</b>
BEGINNING BALANCE	\$ 2,050	\$ (28,546)
TOTAL REVENUES	74,606	252,737
AVAILABLE RESOURCES	<u>76,656</u>	<u><b>224,191</b></u>
TOTAL EXPENDITURES	<u>74,661</u>	<u><b>224,191</b></u>
ENDING BALANCE	1,995	<u>\$ -</u>
LESS ENCUMBRANCES	30,541	
UNENCUMBERED BALANCE	<u><u>\$ (28,546)</u></u>	