

Newark City Schools
Fiscal Summary Report

FISCAL YEAR 2 019



Newark City Schools Fiscal Summary Report

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To Our Board Of Education

“The mission of Newark City Schools is to ensure a quality education for all students to become productive citizens in a global society.”

Executive Summary

We are pleased to present the FISCAL YEAR 2019 FINANCIAL SUMMARY for the Newark City School District. This document, for the period July 1, 2018 to June 30, 2019, includes all major funds under the direct control of the Newark City School District.

Our intention is to enable readers to understand how our programs and services operate. And, the objective is to maximize the taxpayers’ dollars by achieving the following fiscal beliefs:

1. Every dollar spent must add value to teaching and learning.
2. All fiscal decisions will be made in the context of the five-year forecast.
3. Aggressively manage to avoid deficit spending and reduce spending in areas that least impact teaching and learning.

Budget Presentation

This document is divided into five sections:

Revenues – This section provides the reader with an executive summary of all the revenues received compared to the actual revenues from the prior fiscal year.

Expenditures – This section is intended to familiarize readers with the expenditures by each of its categories also compared to the actual expenditures from the prior year.

Cash Balance – This section is the heart of the budget document. The cash balance shows the financial health of the district for the prior three fiscal years as well as projections through fiscal year 2023.

Actual Activity for All Funds – This section shows the breakdown for all 26 District funds.

Student Enrollment Matrix - This section shows the enrollment breakdown by grade level.

The district will continue to monitor its financial status in the years out by continuing to utilize the five-year forecast as a tool for long range planning and make decisions based on the context of the forecast, and making sure that every dollar spend adds value to teaching and learning.

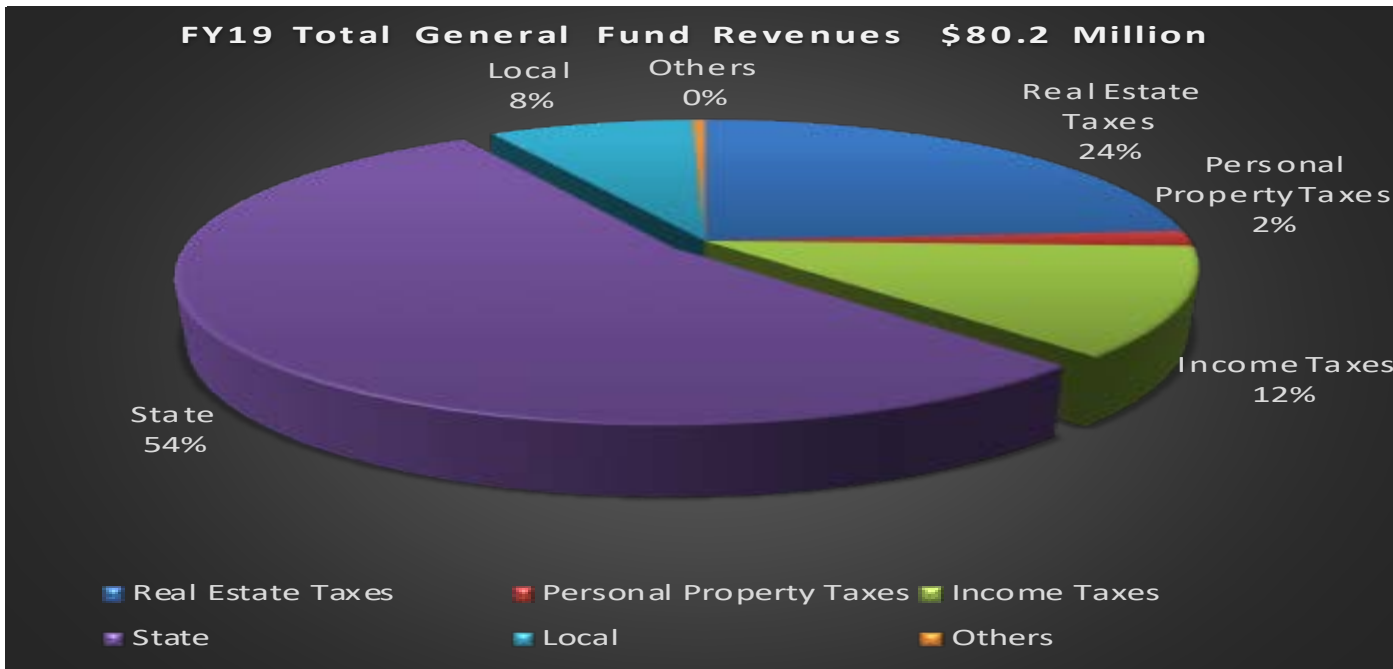
Handwritten signature of Julio Valladares in black ink.

Julio Valladares, Treasurer/CFO

Handwritten signature of Doug Ute in black ink.

Doug Ute, Superintendent

Financial Summary - Revenues

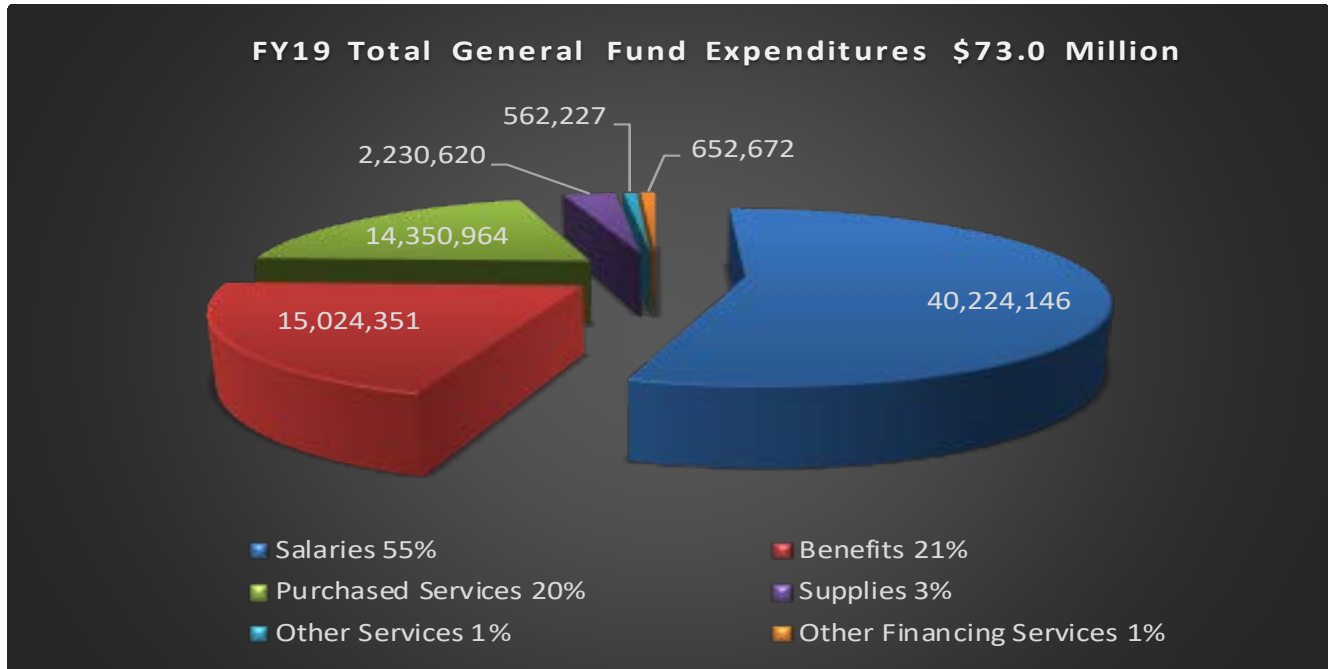


General fund revenue highlights:

Total revenues for all District funds totaled \$107,949,208, and when compared to the prior fiscal year total revenues, it represents an increase of \$4,350,094. Total General Fund revenues for the current fiscal year ending June 30, 2019 totaled \$80.2 million. Below is a breakdown of the General Fund revenues by category.

- Real Estate Tax revenues for the fiscal year totaled \$19.1 million or \$234,655 more than the prior fiscal year.
- Personal Property Tax revenues for the fiscal year totaled \$1.4 million or \$105,289 more than the prior fiscal year.
- Income Tax revenues for the fiscal year totaled \$9.7 million or \$421,640 more than the prior fiscal year.
- State revenues for the fiscal year totaled \$43.3 million or \$ 679,354 more than the prior fiscal year.
- Local revenues for the fiscal year totaled \$6.6 million or \$3.7 million more than the prior fiscal year. This increase includes the \$2.8 million received from the merged of the Newark Digital Academy and the rest is from rebates, refunds and TIF revenues.
- Others revenues for the fiscal year totaled \$364,058 or \$1.4 million less than the prior fiscal year. This decrease is primarily due to less district transfers/advances that are non-operational revenues activities.

Financial Summary - Expenditures



General fund expenditures highlights:

Total expenditures for all District funds totaled \$104,214,241, and when compared to the prior fiscal year total expenditures, it represents an increase of \$6,301,887. Total General Fund expenditures for the current fiscal year ending June 30, 2019 totaled \$73.0 million. Below is a breakdown of the General Fund expenditures by category.

- Salaries for the year totaled \$40.2 million or \$3,422,616 more than the prior fiscal year. This increase is primarily due to new negotiations agreements that go through 2021.
- Benefits for the fiscal year totaled \$15.0 million or \$226,507 more than the prior fiscal year.
- Purchased Services for the fiscal year totaled \$14.4 million or \$1.5 million less than the prior fiscal year.
- Supplies for the fiscal year totaled \$2.2 million or \$134,666 more than the prior fiscal year.
- Other Services for the fiscal year totaled over \$562 thousand or \$17,933 more than the prior fiscal year.
- Other Financing Services for the fiscal year totaled over \$652 thousand more than the prior fiscal year. These are non-operating activities or inter district transfers and advances.

Financial Summary – Cash Balance

Financial Summary – Cash Balance

FACTS

Enrollment FY19

Pre-K 231

Elementary

Ben Franklin 324

Carson 425

Cherry Valley 386

John Clem 439

Hillview 406

Legend 496

McGuffey 491

Middle Schools

Heritage 514

Liberty 490

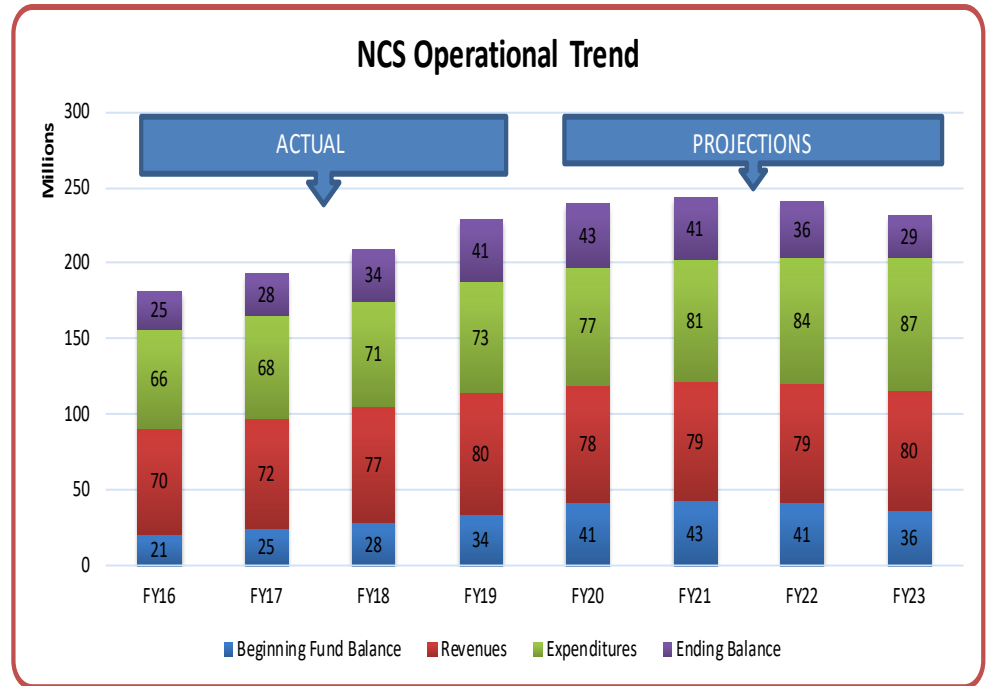
Wilson 394

High School 1365

NDA 347

C-TEC 120

Total 6428



The General Fund cash balance at June 30, 2019 of \$41 million or \$7 million more than the prior fiscal year indicates that the District has a True Day Cash (TDC) balance for 198 days of operations or approximately 6.3 months. This TDC excludes encumbrances and reserves.

Furthermore, this cash balance represents, when taken into consideration the encumbrances of \$1,592,175 and budget reserve of \$934,000, the available cash balance for appropriations for next school year is \$38.9 million.

Actual Activity - All Funds

The table below shows the ending cash balance for each of the 25 funds the district operates.

FISCAL YEAR FUND EXPENSE - ALL FUNDS					
Fund	Description	Beginning Balance	Revenues	Expenditures	Ending Balance
001	General	\$ 34,257,585	\$ 80,212,502	\$ 73,044,981	\$ 41,425,107
002	Debt	750,274	3,816,982	4,547,032	20,224
003	Permanent Improvement	1,962,929	2,167,584	4,130,512	0
006	Food Service	2,527,097	2,881,725	2,410,167	2,998,655
007	Special Trust	244,798	46,045	76,996	213,847
008	Endowment	10,085	0	0	10,085
011	Summer School	25,424	4,809	20,000	10,233
014	Rotary- Internal Service	7,774	3,538	2,652	8,660
018	Public School Support	123,197	60,891	56,987	127,100
019	Other Local	13,253	60,021	44,060	29,214
022	District Agency	5,267	42,734	39,548	8,453
024	Self-Insurance	4,192,419	11,188,452	11,335,625	4,045,246
034	Classroom Facilities Maint.	2,732,420	482,812	1,399,747	1,815,485
200	Student Activity	61,925	41,679	40,745	62,858
300	Athletics	287,583	228,942	227,304	289,221
401	Auxiliary Services	91,138	573,948	628,257	36,830
439	Preschool Entitlement	0	220,000	220,000	0
451	Data Communication	9,900	11,700	21,600	0
499	Miscellaneous State	-122	65,013	43,877	21,014
516	IDEA-B	-33,465	1,645,698	1,672,473	-60,239
551	Title III	0	3,300	2,401	899
572	Title I	-7,407	2,862,006	2,866,275	-11,676
587	Preschool	6	65,649	65,685	-31
590	Title II-A	-1,059	279,802	310,336	-31,594
599	Miscellaneous Federal	-59,844	983,377	1,006,980	-83,448
Total		\$ 47,201,178	\$ 107,949,208	\$ 104,214,241	\$ 50,936,144
Note: The ending cash balance does not include the unencumbered amounts.					

The following pages show the detail breakdown for each of the 25 funds the district controls.

Actual Activity - All Funds

General Fund (001)

The General Fund is used to account for all financial resources except for those required to be accounted for in another fund. The General Fund accounts for the majority of current operations and is supported primarily by local taxes, state school foundation funding, state reimbursements and other miscellaneous local revenues. A comparison of the last two fiscal years is as follows:

001 General Fund

	% Change	FY19 Actual	FY18 Actual
<u>Revenues:</u>			
Real State Taxes	1.2%	\$ 19,127,997	\$ 18,893,342
Personal Property Taxes	8.3%	1,376,319	1,271,030
Income Taxes	4.6%	9,650,374	9,228,734
State Funding	0.9%	38,653,787	38,301,131
Federal Funding	20.3%	1,950,486	1,621,225
Property Tax Allocation	-0.1%	2,713,624	2,716,187
Interest	106.9%	1,008,256	487,287
TIF	-6.2%	197,804	210,959
Miscellaneous	155.6%	5,169,798	2,022,927
Other Financing Sources	-0.2%	201,072	201,544
Total Revenues	6.8%	80,049,517	74,954,365

<u>Expenditures:</u>			
Salaries	9.3%	40,224,147	36,801,531
Benefits	6.4%	15,024,352	14,126,230
Purchased Services	-9.7%	14,350,963	15,898,608
Supplies	6.4%	2,230,620	2,095,954
Others	3.3%	562,226	544,293
Total Expenditures	4.2%	72,392,309	69,466,616

<u>Other Financing Sources:</u>			
Transfers In	-84.6%	162,985	1,060,510
Advance In	-100.0%	0	512,786
Transfer Out	-38.8%	-652,672	-1,065,769
Total Other Financing Sources	-196.5%	-489,686	507,527

Net Changes in Fund Balance	19.6%	7,167,522	5,995,276
Beginning Unencumbered Fund Balance	21.2%	34,257,585	28,262,309
Ending Fund Balance	20.9%	\$ 41,425,107	\$ 34,257,585

Actual Activity - All Funds

Debt Service Fund (002)

A fund provided for the retirement of serial bonds, short-term notes, and 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, notes or loans, shall be paid into this fund. A comparison of the last two fiscal years is as follows:

002 Debt Service Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Real Estate Taxes	9.2%	\$ 3,137,600	\$ 2,874,138
Personal Property Taxes	11.6%	173,826	155,793
TIF Revenue	60.3%	2,747	1,714
State Reimbursements	2.9%	502,808	488,427
Total Revenues	8.4%	3,816,982	3,520,071
Expenditures:			
Principal	1.8%	2,830,000	2,780,000
Interest	-2.5%	1,665,756	1,708,544
County Auditor & Treasurer Fees	5.1%	51,276	48,806
Total Expenditures	0.2%	4,547,032	4,537,350
Net Changes in Fund Balance	-28.2%	-730,050	-1,017,279
Beginning Unencumbered Fund Balance	-57.6%	750,274	1,767,553
Ending Fund Balance	-97.3%	\$ 20,224	\$ 750,274

Actual Activity - All Funds

Permanent Improvement Fund

A fund to account for the receipts and expenditures for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary and trust funds. A comparison of the last two fiscal years is as follows:

003 Permanent Improvement Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Real Estate Taxes	0.5%	\$ 1,299,053	\$ 1,292,555
Personal Property Taxes	9.2%	115,356	105,680
State Reimbursements	-2.8%	174,600	179,690
Insurance Proceeds	-95.8%	42,500	1,000,000
Miscellaneous	-97.6%	1,841	75,704
Total Revenues	-38.4%	1,633,349	2,653,629
Expenditures:			
Purchased Services	219.8%	2,106,113	658,498
Supplies	126.4%	133,633	59,016
Land Acquisition	100%	121,018	0
Building Improvements	-0.7%	601,751	606,151
Equipment	34.9%	125,710	93,211
Vehicles	73.8%	373,743	215,077
County Auditor & Treasurer Fees	-1.6%	205,663	208,945
Total Expenditures	99.2%	3,667,631	1,840,898
Other Financing Sources:			
Transfers In	968.5%	534,234	50,000
Transfer Out	0.0%	-462,881	-462,881
Total Other Financing Sources	-117.3%	71,353	-412,881
Net Changes in Fund Balance	-590.9%	-1,962,929	399,851
Beginning Unencumbered Fund Balance	25.6%	1,962,929	1,563,078
Ending Fund Balance	-100.0%	\$ 0	\$ 1,962,929

Actual Activity - All Funds

Food Service Fund

A fund used to record financial transactions related to food service operations. A comparison of the last two fiscal years is as follows:

006 Food Service Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Sales	-0.5%	\$ 460,347	\$ 462,705
Interest	122.6%	47,992	21,560
Intergovernmental -State	-100.0%	0	5,940
Intergovernmental -Federal	-6.0%	2,320,001	2,468,944
Miscellaneous	78.6%	53,385	29,885
Total Revenues	-3.6%	2,881,725	2,989,034

Expenditures:			
Salaries	8.7%	886,403	815,302
Benefits	2.1%	387,181	379,072
Purchased Services	-11.7%	34,762	39,367
Supplies	-11.1%	1,092,821	1,228,683
Capital Outlay	100.0%	9,000	89,145
Others	0%	0	0
Total Expenditures	-5.5%	2,410,167	2,551,570

Net Changes in Fund Balance	7.8%	471,558	437,464
Beginning Unencumbered Fund Balance	20.9%	2,527,097	2,089,633
Ending Fund Balance	18.7%	\$ 2,998,655	\$ 2,527,097

Actual Activity - All Funds

Staff Service Fund

The special trust fund may be classified as a special revenue, permanent, or a private purpose trust fund. A special revenue fund should be used if the original contributions can be expended for school district programs. A permanent fund should be used if the only earnings on the original proceeds can be expended and not the principal. If the original contribution, whether required to be kept intact or not, and the earnings do not support the school district's programs, then the fund will be classified as a private purpose trust fund. A comparison of the last two fiscal years is as follows:

007 Staff Service Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Sales	-5.7%	\$ 46,007	\$ 48,768
Interest	123.2%	38	17
Total Revenues	-5.6%	46,045	48,786
Expenditures:			
Purchased Services	100%	1,480	0
Supplies	2537.4%	57,837	2,193
Equipment	100.0%	9,349	0
Miscellaneous	-41.2%	8,330	14,166
Total Expenditures	370.7%	76,996	16,359
Net Changes in Fund Balance	-195.4%	-30,951	32,427
Beginning Unencumbered Fund Balance	15.3%	244,798	212,371
Ending Fund Balance	-12.6%	\$ 213,847	\$ 244,798

Actual Activity - All Funds

Endowment Fund

The endowment fund may be classified as a permanent or a private purpose trust fund. If the original contribution is required to be kept intact and the earnings are to support the district's programs, the fund will be classified as a permanent fund. If the original contribution, whether required to be kept intact or not, and the earnings do not support the district's programs, then the fund will be classified as a private purpose trust fund. A comparison of the last two fiscal years is as follows:

008 Endowment Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Miscellaneous	0.0%	0	0
Total Revenues		0	0
Expenditures:			
Purchased Services	0.0%	0	0
Total Expenditures	100.0%	0	0
Net Changes in Fund Balance		0	0
Beginning Unencumbered Fund Balance	0.0%	10,085	10,085
Ending Fund Balance	0.0%	\$ 10,085	\$ 10,085

Actual Activity - All Funds

Rotary Fund – Summer School

A fund to report any activity for which a fee is charged to external users for goods or services. Activities using this fund tend to be curricular in nature. A comparison of the last two fiscal years is as follows:

011 Rotary Fund-Summer School

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Tuition	278.7%	\$ 4,809	\$ 1,270
Total Revenues	278.7%	4,809	1,270

Expenditures:			
Supplies	100.0%	20,000	0
Total Expenditures	100.0%	20,000	0

Net Changes in Fund Balance	-1296.1%	-15,191	1,270
Beginning Unencumbered Fund Balance	5.3%	25,424	24,154
Ending Fund Balance	-59.8%	\$ 10,233	\$ 25,424

Actual Activity - All Funds

Guidance Testing Fund

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. A comparison of the last two fiscal years is as follows:

014 Guidance Testing Fund

	% Change	FY19 Actual	FY18 Actual
<u>Revenues:</u>			
Miscellaneous	8.1%	3,538	3,272
Total Revenues	8.1%	3,538	3,272

<u>Expenditures:</u>			
Miscellaneous	25.7%	2,652	2,110
Total Expenditures	25.7%	2,652	2,110

Net Changes in Fund Balance	-23.8%	886	1,162
Beginning Unencumbered Fund Balance	17.6%	7,774	6,612
Ending Fund Balance	11.4%	\$ 8,660	\$ 7,774

Actual Activity - All Funds

Public School Support Fund

A fund provided to account for specific local revenue sources, other than taxes or expendable trusts that are restricted to expenditures for specified purposes approved by board resolution. A comparison of the last two fiscal years is as follows:

018 Public School Support Fund

	%	FY19	FY18
	Change	Actual	Actual
Revenues:			
Sales	-22.9%	\$ 18,121	\$ 23,493
Donations	-49.5%	6,019	11,922
Commission	23.4%	21,310	17,264
Miscellaneous	35.6%	15,441	11,390
Total Revenues	-5.0%	60,891	64,068
Expenditures:			
Purchased Services	-12.4%	56,987	65,078
Total Expenditures	-12.4%	56,987	65,078
Net Changes in Fund Balance	-486.4%	3,903	-1,010
Beginning Unencumbered Fund Balance	-0.8%	123,197	124,207
Ending Fund Balance	3.2%	\$ 127,100	\$ 123,197

Actual Activity - All Funds

Other Local Fund

A fund used to account for the proceeds of specific revenue sources, except for State and Federal grants that are legally restricted to expenditures for specified purposes. A comparison of the last two fiscal years is as follows:

019 Other Local Fund

	%	FY19	FY18
	Change	Actual	Actual
Revenues:			
Miscellaneous	119.8%	\$ 60,021	\$ 27,306
Total Revenues	119.8%	60,021	27,306
Expenditures:			
Purchased Services	135.8%	4,668	1,979
Supplies	5.1%	30,038	28,577
Miscellaneous	2.5%	9,354	9,126
Total Expenditures	11.0%	44,060	39,683
Net Changes in Fund Balance	-229.0%	15,961	-12,377
Beginning Unencumbered Fund Balance	-48.3%	13,253	25,630
Ending Fund Balance	120.4%	\$ 29,213	\$ 13,253

Actual Activity - All Funds

District Agency Fund

A fund used to account for those assets held by a school district as an agent for individuals, private organization, and other governmental units. A comparison of the last two fiscal years is as follows:

022 District Agency Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Miscellaneous	12.3%	\$ 42,734	\$ 38,046
Total Revenues	12.3%	42,734	38,046

Expenditures:			
Salaries	-36.5%	2,190	3,450
Benefits	-30.1%	335	479
Purchased Services	25.3%	29,357	23,437
Miscellaneous	39.7%	7,667	5,487
Total Expenditures	20.4%	39,548	32,854

Net Changes in Fund Balance	-38.6%	3,186	5,192
Beginning Unencumbered Fund Balance	100.0%	5,267	75
Ending Fund Balance	60.5%	\$ 8,453	\$ 5,267

Actual Activity - All Funds

Self-Insurance Fund -Medical and Dental

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. A comparison of the last two fiscal years is as follows:

024 Self Insurance Fund -Medical and Dental

	% Change	FY19 Actual	FY18 Actual
<u>Revenues:</u>			
Employee Contributions	4.2%	11,188,452	10,740,130
Total Revenues	4.2%	11,188,452	10,740,130

<u>Expenditures:</u>			
Admin Fees	-20.4%	1,162,226	1,460,054
Claims	14.2%	10,173,400	8,910,273
Total Expenditures	9.3%	11,335,625	10,370,327

Net Changes in Fund Balance	-139.8%	-147,173	369,802
Beginning Unencumbered Fund Balance	9.7%	4,192,419	3,822,617
Ending Fund Balance	-3.5%	\$ 4,045,246	\$ 4,192,419

Actual Activity - All Funds

Classroom Facility Maintenance Fund

A fund to account for the receipts and expenditures related to the Ohio School Facilities Commission project. A comparison of the last two fiscal years is as follows:

034 Classroom Facility Maintenance Fund

	%	FY19	FY18
	Change	Actual	Actual
Revenues:			
State Revenue	0.0%	\$ 69,931	\$ 69,931
Total Revenues	0.0%	69,931	69,931
Expenditures:			
Purchased Services	21.4%	311,085	256,312
Building Improvements	397.3%	1,088,663	218,897
Total Expenditures	194.6%	1,399,747	475,208
Other Financing Sources:			
Transfers In	0.0%	412,881	412,881
Total Other Financing Sources	0.0%	412,881	412,881
Net Changes in Fund Balance	-12159.4%	-916,935	7,603
Beginning Unencumbered Fund Balance	0.3%	2,732,420	2,724,817
Ending Fund Balance	-33.6%	\$ 1,815,485	\$ 2,732,420

Actual Activity - All Funds

Student Managed Activity Fund

A fund provided to account for those student activity programs which have student participation in the activity and have students involved in the management of the program. This fund typically includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor. A comparison of the last two fiscal years is as follows:

200 Student Managed Activity Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Admissions	-52.7%	\$ 3,960	\$ 8,365
Sales	-13.4%	28,500	32,910
Dues & Fees	-6.7%	1,070	1,147
Miscellaneous	15.6%	8,148	7,047
Total Revenues	-15.7%	41,679	49,468

Expenditures:			
Miscellaneous	-8.4%	40,745	44,495
Total Expenditures	-8.4%	40,745	44,495

Net Changes in Fund Balance	-81.2%	933	4,973
Beginning Unencumbered Fund Balance	8.7%	61,925	56,952
Ending Fund Balance	1.5%	\$ 62,859	\$ 61,925

Actual Activity - All Funds

District Managed Fund

A fund provided to account for those student activity programs which have student participation in the activity but do not have student management of the programs. This fund would usually include athletic programs but could also include the band, cheerleaders, flag corps, and other similar types of activities. A comparison of the last two fiscal years is as follows:

300 **Athletic Fund**

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Admissions	0.2%	\$ 159,597	\$ 159,258
Sales	8.1%	12,170	11,255
Dues & Fees	49.3%	4,882	3,270
Donations	-0.2%	26,125	26,171
Commissions	274.6%	5,395	1,440
Miscellaneous	-22.4%	20,773	26,757
Total Revenues	0.3%	228,942	228,151
Expenditures:			
Salaries	99.0%	4,319	2,170
Benefits	128.2%	496	217
Purchased Services	6.7%	84,897	79,597
Supplies	-28.0%	57,726	80,208
Miscellaneous	14.6%	79,865	69,712
Total Expenditures	-2.0%	227,304	231,905
Net Changes in Fund Balance	-143.6%	1,638	-3,754
Beginning Unencumbered Fund Balance	-1.3%	287,583	291,337
Ending Fund Balance	0.6%	289,221	287,583

Actual Activity - All Funds

Auxiliary Service Fund

A fund used to account for monies which provide services and materials to pupils attending non-public schools within the school district. A comparison of the last two fiscal years is as follows:

401 Auxiliary Service Grant Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Intergovernmental	-6.9%	\$ 571,090	\$ 613,219
Interest	181.1%	2,859	1,017
Total Revenues	-6.6%	573,948	614,236

Expenditures:			
Salaries	1.0%	135,108	133,764
Benefits	-3.7%	65,443	67,947
Purchased Services	-5.6%	194,362	205,840
Supplies	105.5%	233,345	113,568
Capital Outlay	-100.0%	0	27,148
Total Expenditures	14.6%	628,257	548,269

Other Financing Sources:			
Transfer Out	-100.0%	0	-4,629
Total Other Financing Sources	100.0%	0	-4,629
Net Changes in Fund Balance	-188.5%	-54,308	61,339
Beginning Unencumbered Fund Balance	205.8%	91,139	29,800
Ending Fund Balance	-59.6%	\$ 36,830	\$ 91,139

Actual Activity - All Funds

Early Child Education Fund - Preschool

A fund to assist school districts in paying the cost of preschool programs for three and four year olds. A comparison of the last two fiscal years is as follows:

439 Public Preschool Entitlement

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Intergovernmental	0.0%	\$ 220,000	\$ 220,000
Total Revenues	0.0%	220,000	220,000
Expenditures:			
Purchased Services	0.0%	220,000	220,000
Total Expenditures	0.0%	220,000	220,000
Net Changes in Fund Balance	0.0%	0	0
Beginning Unencumbered Fund Balance	0.0%	0	0
Ending Fund Balance	0.0%	\$ 0	\$ 0

Actual Activity - All Funds

ONEnet Connectivity Fund

A fund provided to account for money appropriated for Ohio Educational Computer Network Connections. A comparison of the last two fiscal years is as follows:

451 ONE Net Network Connectivity Grant Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Intergovernmental	-40.9%	\$ 11,700	\$ 19,800
Total Revenues	-40.9%	11,700	19,800
Expenditures:			
Purchased Services	118.2%	21,600	9,900
Total Expenditures	118.2%	21,600	9,900
Net Changes in Fund Balance	0.0%	-9,900	9,900
Beginning Unencumbered Fund Balance	0.0%	9,900	0
Ending Fund Balance	0.0%	\$ 0	\$ 9,900

Actual Activity - All Funds

Other State Funds

A fund used to account for various monies received from state agencies which are not classified elsewhere such as the Parent Mentor and Schools Safety grants. A separate special cost center must be used for each grant. A comparison of the last two fiscal years is as follows:

499 Other State Grants Funds

	% Change	FY19 Actual	FY18 Actual
<u>Revenues:</u>			
Intergovernmental	165.5%	\$ 65,013	\$ 24,487
Total Revenues	165.5%	65,013	24,487

<u>Expenditures:</u>			
Salaries	2.9%	20,924	20,344
Benefits	4.8%	3,357	3,204
Purchased Services	2026.3%	14,884	700
Supplies	780.2%	4,713	535
Total Expenditures	77.0%	43,877	24,783

<u>Other Financing Sources:</u>			
Advance Out	-100.0%	0	-37,906
Total Other Financing Sources	100.0%	0	-37,906

Net Changes in Fund Balance	7237.6%	21,135	-296
Beginning Unencumbered Fund Balance	-70.2%	-122	174
Ending Fund Balance	17309.0%	\$ 21,014	\$ -122

Actual Activity - All Funds

Special Education IDEA- A Fund

Grants to assist states in providing an appropriate public education to all children with disabilities. A comparison of the last two fiscal years is as follows:

516 Special Education IDEA-A Grant Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Intergovernmental	23.2%	\$ 1,645,698	\$ 1,336,187
Total Revenues	23.2%	1,645,698	1,336,187
Expenditures:			
Salaries	-56.7%	263,105	607,388
Benefits	-61.3%	112,552	291,030
Purchased Services	253.6%	1,285,216	363,424
Supplies	-88.2%	11,600	98,009
Total Expenditures	23.0%	1,672,473	1,359,851
Other Financing Sources:			
Advance Out	100.0%	0	-37,906
Total Other Financing Sources	100.0%	0	-37,906
Net Changes in Fund Balance	-56.5%	-26,774	-61,570
Beginning Unencumbered Fund Balance	-219.1%	-33,465	28,105
Ending Fund Balance	80.0%	\$ -60,239	\$ -33,465

Actual Activity - All Funds

Title III Fund

Grants to assist states in providing an appropriate public education to all children with English proficiencies. A comparison of the last two fiscal years is as follows:

551 Title III Grant Fund

	% Change	FY19 Actual	FY18 Actual
<u>Revenues:</u>			
Intergovernmental	100.0%	\$ 3,300	\$ 0
Total Revenues		3,300	0

<u>Expenditures:</u>			
Purchased Services	100.0%	2,270	0
Supplies	100.0%	131	0
Total Expenditures	100%	2,401	0

Net Changes in Fund Balance	100.0%	899	0
Beginning Unencumbered Fund Balance	0.0%	0	0
Ending Fund Balance	100.0%	\$ 899	\$ 0

Actual Activity - All Funds

Title I Fund

To provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children. A comparison of the last two fiscal years is as follows:

572 **Title I Grant Fund**

	%	FY19	FY18
	Change	Actual	Actual
Revenues:			
Intergovernmental	-2.4%	\$ 2,862,006	\$ 2,932,220
Total Revenues	-2.4%	2,862,006	2,932,220

Expenditures:			
Salaries	2.6%	1,633,929	1,592,250
Benefits	0.7%	468,923	465,527
Purchased Services	68.2%	465,602	276,888
Supplies	-51.1%	297,512	608,655
Miscellaneous	100.0%	309	319
Total Expenditures	-2.6%	2,866,275	2,943,639

Other Financing Sources:			
Advance Out	-100.0%	0	-435,720
Total Other Financing Sources	-100.0%	0	-435,720

Net Changes in Fund Balance	-99.0%	-4,269	-447,139
Beginning Unencumbered Fund Balance	-101.7%	-7,407	439,732
Ending Fund Balance	57.6%	\$ -11,676	\$ -7,407

Actual Activity - All Funds

Preschool Fund

The Preschool Grant Program, Section 619 of Public Law 99 -457, addresses the improvement and expansion of services for handicapped children ages three (3) through five (5) years. . A comparison of the last two fiscal years is as follows:

587 Preschool Grant Fund

	%	FY19	FY18
	Change	Actual	Actual
Revenues:			
Intergovernmental	70.1%	\$ 65,649	\$ 38,592
Total Revenues	70.1%	65,649	38,592
Expenditures:			
Salaries	115.3%	39,345	18,270
Benefits	-5.2%	19,906	21,000
Supplies	100.0%	6,435	0
Total Expenditures	67.3%	65,685	39,270
Net Changes in Fund Balance	-94.6%	-37	-678
Beginning Unencumbered Fund Balance	-99.2%	6	684
Ending Fund Balance	-646.7%	\$ -31	\$ 6

Actual Activity - All Funds

Title II-A Fund

A fund used to account for monies to provide additional professional development for classroom teachers. A comparison of the last two fiscal years is as follows:

590 Title II-A Teacher Improvement Grant Fund

	% Change	FY19 Actual	FY18 Actual
Revenues:			
Intergovernmental	-9.2%	\$ 279,802	\$ 308,056
Total Revenues	-9.2%	279,802	308,056

Expenditures:			
Salaries	5.0%	186,274	177,403
Benefits	15.6%	52,295	45,241
Purchased Services	-38.3%	35,160	56,994
Supplies	109.6%	36,607	17,462
Total Expenditures	4.5%	310,336	297,101

Other Financing Sources:			
Advance Out	-100.0%	0	-19,150
Total Other Financing Sources	-100.0%	0	-19,150

Net Changes in Fund Balance	272.6%	-30,534	-8,194
Beginning Unencumbered Fund Balance	100.0%	-1,059	7,135
Ending Fund Balance	2882.5%	\$ -31,594	\$ -1,059

Actual Activity - All Funds

Twenty First Century Fund and Title IV-A Fund

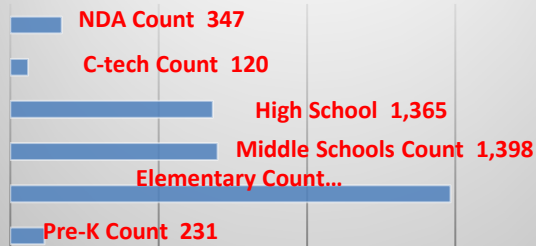
A fund used to account for various monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere. A separate cost center must be used for each grant. A comparison of the last two fiscal years is as follows:

599 Twenty First Century Grant Fund And Title IV-A Grant Fund

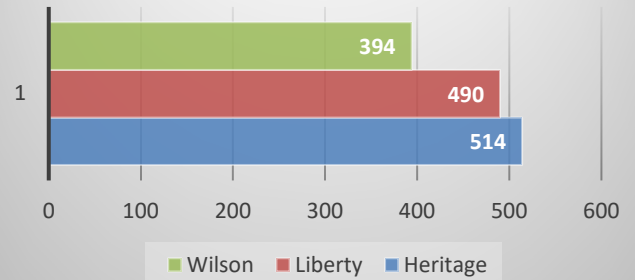
	%	FY19	FY18
	Change	Actual	Actual
Revenues:			
Intergovernmental	44.2%	\$ 983,377	\$ 681,761
Total Revenues	44.2%	983,377	681,761
Expenditures:			
Salaries	15.4%	362,390	314,098
Benefits	10.3%	59,040	53,511
Purchased Services	72.2%	396,524	230,288
Supplies	40.0%	189,026	134,976
Total Expenditures	37.4%	1,006,980	732,873
Other Financing Sources:			
Advance Out	-100.0%	0	-20,011
Total Other Financing Sources	-100.0%	0	-20,011
Net Changes in Fund Balance	-66.8%	-23,604	-71,123
Beginning Unencumbered Fund Balance	-630.6%	-59,845	11,278
Ending Fund Balance	39.4%	\$ -83,448	\$ -59,845

Student Enrollment

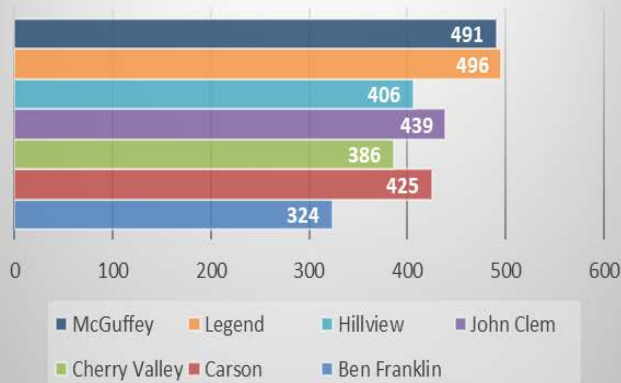
FY 19 Student Enrollment 6,428



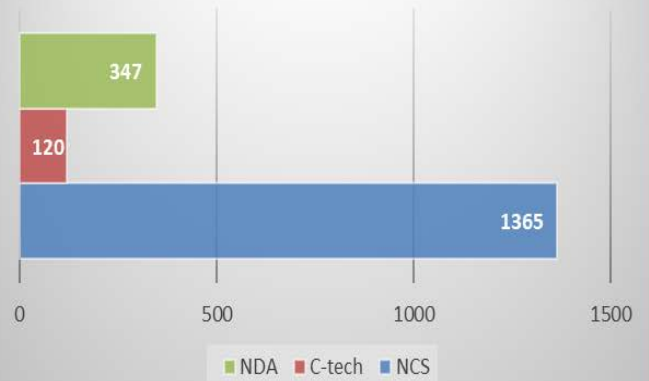
Middle Schools Count 1,398



Elementary Count 2,967



High School 1,365



Enrollment Per Grade Level

