

Newark City Schools
Fiscal Summary Report

FISCAL YEAR 2020



Newark City Schools Fiscal Summary Report

Contents	2
To Our Board Of Education	3
Financial Summary - Revenues	4
Financial Summary - Expenditures	5
Financial Summary – Cash Balance	6
Actual Acitivity – All Funds	7
Actual Acitivity – All Funds - Genral Fund	8
Actual Acitivity – All Funds – Debt Service Fund	9
Actual Acitivity – All Funds –Permanent Improvement Fund	10
Actual Acitivity – All Funds – Food Service Fund	11
Actual Acitivity – All Funds – Staff Service Fund	12
Actual Acitivity – All Funds – Endowment Fund	13
Actual Acitivity – All Funds – Rotary Fund – Summer School	14
Actual Acitivity – All Funds – Rotary Fund– Guidance Testitng	15
Actual Acitivity – All Funds – Public School Support Fund	16
Actual Acitivity – All Funds – Other Local Fund	17
Actual Acitivity – All Funds – District Agency Fund	18
Actual Acitivity – All Funds – Self-Insurance Fund	19
Actual Acitivity – All Funds – Classroom Facilty Maintenance Fund	20
Actual Acitivity – All Funds – Student Managed Activity Fund	21
Actual Acitivity – All Funds – Disctrict Managed Activity Fund	22
Actual Acitivity – All Funds – Auxiliary Service Fund	23
Actual Acitivity – All Funds – Early Child Educaiton Fund	24
Actual Acitivity – All Funds – ONE Net Network Connectivity Fund	25
Actual Acitivity – All Funds – Student Wellness Fund	26
Actual Acitivity – All Funds – Other State Funds	27
Actual Acitivity – All Funds – Special Education IDEA – A Fund	28
Actual Acitivity – All Funds – Title III Fund	29
Actual Acitivity – All Funds - Title I Fund	30
Actual Acitivity – All Funds – Preschool Fund	31
Actual Acitivity – All Funds – Title II-A Teacher Improvement Fund	32
Actual Acitivity – All Funds – Twenty First Century Fund and Title IV-A	33
Student Enrollment Matrix	34-35



To Our Board Of Education

Executive Summary

We are pleased to present the FISCAL YEAR 2020 FINANCIAL SUMMARY for the Newark City School District. This document, for the period July 1, 2019 to June 30, 2020, 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 2024.

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 over two fiscal years.

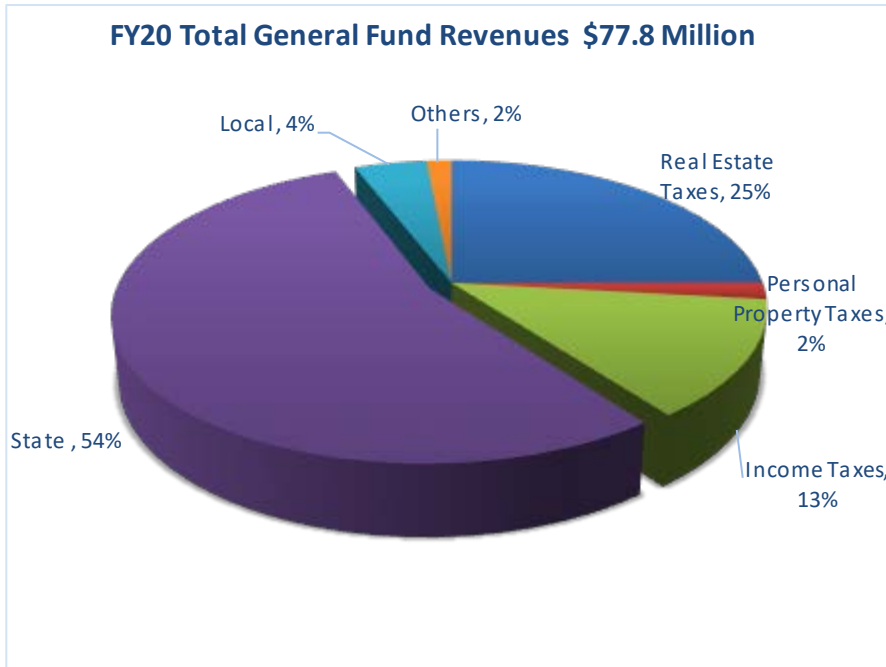
The district will continue to monitor its financial status in the years out by continuing to utilize the five-year forecast as a tool for long range planning and make decisions based on the context of the forecast, and making sure that every dollar spend adds value to teaching and learning.

Julio Valladares, Treasurer/CFO

Doug Ute, Superintendent

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

Financial Summary - Revenues

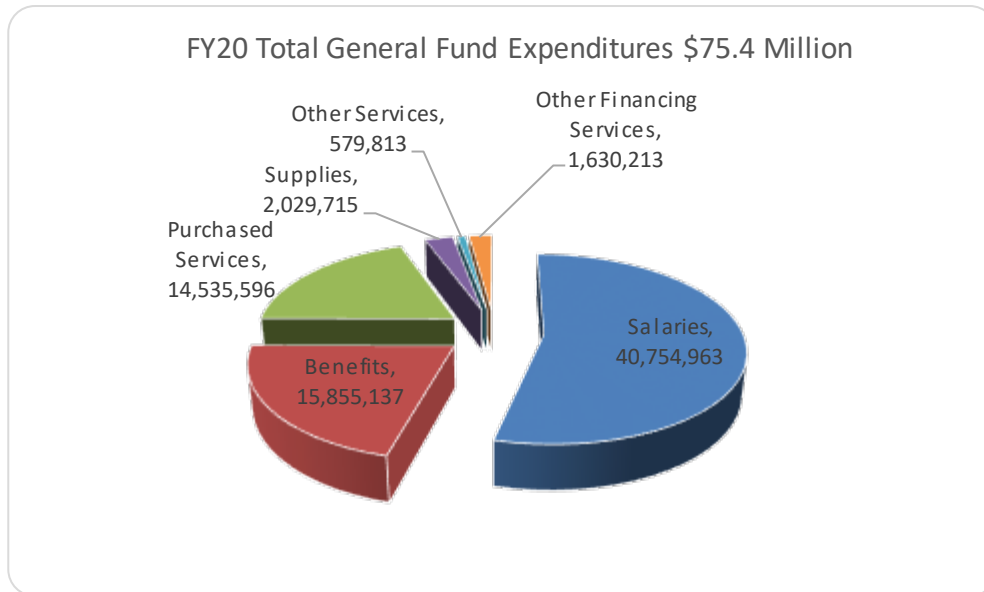


General fund revenue highlights:

Total revenues for all District funds of \$110,381,614, represents a decrease of \$2,432,406 over the prior fiscal year total revenues. Furthermore, the total General Fund revenues for the current fiscal year ending June 30, 2020 of \$77.8 million are \$2.4 million less than the prior fiscal year. Below is a breakdown of the General Fund revenues by category.

- Real Estate Tax revenues for the fiscal year totaled \$19.4 million or \$274,940 more than the prior fiscal year.
- Personal Property Tax revenues for the fiscal year totaled \$1.4 million or \$66,325 more than the prior fiscal year.
- Income Tax revenues for the fiscal year totaled \$10.1 million or \$408,767 more than the prior fiscal year.
- State revenues for the fiscal year totaled \$42.4 million or (\$942,094) less than the prior fiscal year.
- Local revenues for the fiscal year totaled \$3.4 million or (\$2,989,832) million less than the prior fiscal year. This decrease is primarily due to removing the \$2.8 million received from the merged of the Newark Digital Academy from fiscal year 2018 to 2019, and the rest is from refunds and Tax Incentive Finance (TIF) revenues.
- Others revenues for the fiscal year totaled \$1.2 million or \$808,374 more than the prior fiscal year. This increase is primarily due to district transfers/advances that are non-operational revenues activities.

Financial Summary – Expenditures



General fund expenditures highlights:

Total expenditures for all District funds of \$107,544,389, represents an increase of \$3,330,148 over the prior fiscal year. Furthermore, the total General Fund expenditures for the current fiscal year ending June 30, 2020 of \$75.4 million are \$2.3 million more than the prior fiscal year. Below is a breakdown of the General Fund expenditures by category.

- Salaries for the year totaled \$40.8 million or \$530,818 more than the prior fiscal year. The slight increase is primarily due to early closing of the school year related to Coving19.
- Benefits for the fiscal year totaled \$15.9 million or \$830,788 more than the prior fiscal year.
- Purchased Services for the fiscal year totaled \$14.5 million or \$184,632 more than the prior fiscal year.
- Supplies for the fiscal year totaled \$2.2 million or (\$200,905) less than the prior fiscal year.
- Other Services for the fiscal year totaled over \$579 thousand or \$17,584 more than the prior fiscal year.
- Other Financing Services for the fiscal year totaled over \$1.6 million or \$977,542 more than the prior fiscal year. The increase is primarily due to non-operating activities or inter district transfers and advances.

Financial Summary – Cash Balance

Financial Summary – Cash Balance

FACTS

Enrollment FY20

Pre-K 329

Elementary

Ben Franklin **308**

Carson **456**

Cherry Valley **389**

John Clem **424**

Hillview **413**

Legend **526**

McGuffey **455**

Middle Schools

Heritage **506**

Liberty **521**

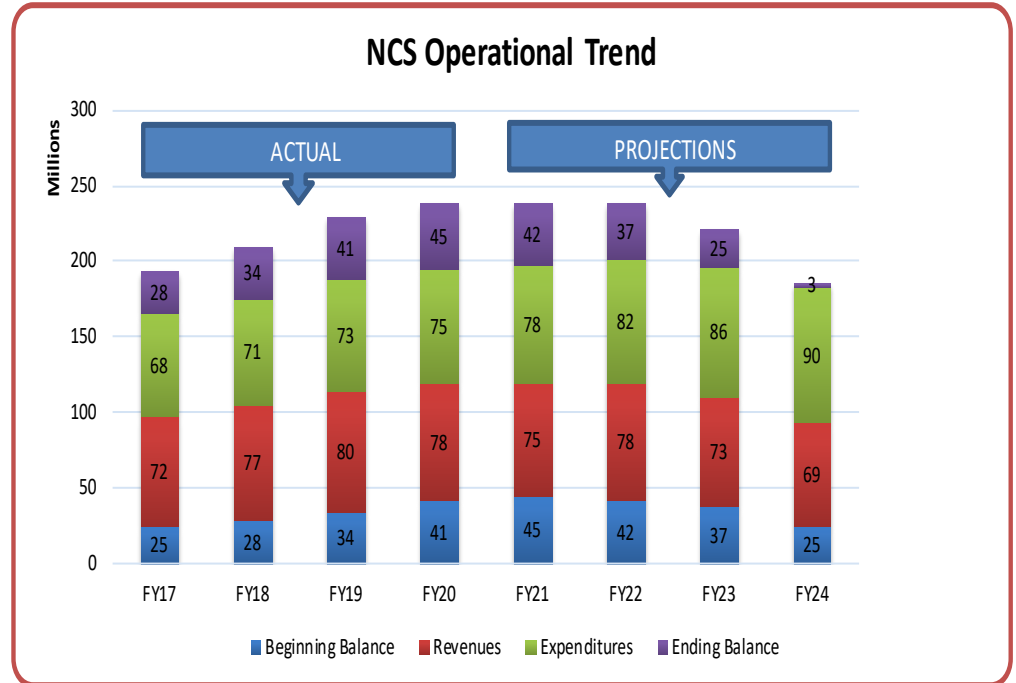
Wilson **383**

High School **1402**

NDA **366**

C-TEC **102**

Total **6580**



The General Fund cash balance at June 30, 2020 of \$44 million or \$3 million more than the prior fiscal year indicates that the District has a True Day Cash (TDC) balance for 209 days of operations or approximately 6.7 months. This TDC excludes encumbrances and reserves.

Furthermore, when taken into consideration the encumbrances of \$1,592,175 and budget reserve of \$934,406, the available cash balance for appropriations for next school year is \$42.0 million.

Actual Activity - All Funds

The table below shows the ending cash balance for each of the 26 funds the district operates.

Fund	Description	Beginning Balance	Revenues	Expenditures	Ending Balance
001	General	\$ 41,425,107	\$ 77,838,986	\$ 75,385,438	\$ 43,878,655
002	Debt	20,224	4,733,658	4,524,295	229,587
003	Permanent Improvement	0	4,221,084	4,221,084	0
006	Food Service	2,998,655	2,645,792	2,601,267	3,043,180
007	Special Trust	213,847	44,585	124,911	133,521
008	Endowment	10,085	0	0	10,085
011	Summer School	10,233	1,050	0	11,283
014	Rotary- Internal Service	8,660	3,430	1,156	10,934
018	Public School Support	127,100	74,127	75,432	125,795
019	Other Local	29,214	26,492	29,347	26,358
022	District Agency	8,453	13,507	14,182	7,777
024	Self-Insurance	4,045,246	11,922,158	12,058,954	3,908,451
034	Classroom Facilities Maint.	1,815,485	480,283	854,164	1,441,604
200	Student Activity	62,858	29,920	25,142	67,636
300	Athletics	289,221	190,362	165,550	314,033
401	Auxiliary Services	36,830	565,208	460,541	141,497
439	Preschool Entitlement	0	220,000	220,000	0
451	Data Communication	0	1,800	0	1,800
467	Student Wellness Fund	0	1,554,100	901,324	652,776
499	Miscellaneous State	21,014	35,100	41,032	15,083
516	IDEA-B	-60,239	1,942,746	1,994,065	-111,558
551	Title III	899	4,526	3,042	2,383
572	Title I	-11,676	2,679,782	2,791,224	-123,118
587	Preschool	-31	69,412	65,082	4,299
590	Title II-A	-31,594	296,534	278,072	-13,132
599	Miscellaneous Federal	-83,448	786,972	709,087	-5,563
Total		\$ 50,936,144	\$ 110,381,614	\$ 107,544,389	\$ 53,773,369
Note: The ending cash balance does not include the unencumbered amounts.					

The following pages show the detail breakdown for each of the 26 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

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
Real State Taxes	1.4%	\$ 19,402,937	\$ 19,127,997
Personal Property Taxes	4.8%	1,442,645	1,376,319
Income Taxes	4.2%	10,059,141	9,650,374
State Funding	2.6%	39,677,720	38,653,787
Federal Funding	-100.0%	0	1,950,486
Property Tax Allocation	-0.6%	2,698,085	2,713,624
Interest	-18.4%	822,423	1,008,256
TIF	-49.1%	100,672	197,804
Miscellaneous	-52.4%	2,462,929	5,169,798
Other Financing Sources	183.1%	569,270	201,072
Total Revenues	-3.5%	77,235,823	80,049,517

<u>Expenditures:</u>			
Salaries	1.3%	40,754,964	40,224,147
Benefits	5.5%	15,855,138	15,024,352
Purchased Services	1.3%	14,535,595	14,350,963
Supplies	-9.0%	2,029,715	2,230,620
Others	3.1%	579,812	562,226
Total Expenditures	1.9%	73,755,224	72,392,308

<u>Other Financing Sources:</u>			
Transfers In	-27.0%	118,928	162,985
Advance In	4842342500.0%	484,234	0
Transfer Out	149.8%	-1,630,213	-652,672
Total Other Financing Sources	109.7%	-1,027,051	-489,687

Net Changes in Fund Balance	-65.8%	2,453,548	7,167,522
Beginning Unencumbered Fund Balance	20.9%	41,425,107	34,257,585
Ending Fund Balance	5.9%	\$ 43,878,655	\$ 41,425,107

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	FY20 Actual	FY19 Actual
Revenues:			
Real Estate Taxes	24.1%	\$ 3,895,135	\$ 3,137,600
Personal Property Taxes	31.0%	227,638	173,826
TIF Revenue	-100.0%	0	2,747
State Reimbursements	21.5%	610,885	502,808
Total Revenues	24.0%	4,733,658	3,816,981
Expenditures:			
Principal	0.7%	2,850,000	2,830,000
Interest	-3.3%	1,610,281	1,665,756
County Auditor & Treasurer Fees	24.8%	64,014	51,276
Total Expenditures	-0.5%	4,524,295	4,547,032
Net Changes in Fund Balance	-128.7%	209,363	-730,051
Beginning Unencumbered Fund Balance	-97.3%	20,223	750,274
Ending Fund Balance	1035.3%	\$ 229,586	\$ 20,223

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

	%	FY20	FY19
	Change	Actual	Actual
Revenues:			
Real Estate Taxes	1.8%	\$ 1,322,766	\$ 1,299,053
Personal Property Taxes	5.0%	121,096	115,356
State Reimbursements	-0.5%	173,794	174,600
Insurance Proceeds	2277.7%	1,010,530	42,500
Miscellaneous	2087.3%	40,262	1,841
Total Revenues	63.4%	2,668,447	1,633,349
Expenditures:			
Purchased Services	-68.4%	664,642	2,106,113
Supplies	-67.0%	44,089	133,633
Land Acquisition	-100.0%	0	121,018
Building Improvements	34.0%	806,504	601,751
Equipment	-33.9%	83,059	125,710
Vehicles	17.1%	437,569	373,743
County Auditor & Treasurer Fees	502.0%	1,238,106	205,663
Total Expenditures	-10.7%	3,273,969	3,667,631
Other Financing Sources:			
Transfers In	-90.6%	50,000	534,234
Advances In	15026370600.0%	1,502,637	0
Transfer Out	104.6%	-947,115	-462,881
Total Other Financing Sources	748.6%	605,522	71,353
Net Changes in Fund Balance	-100.0%	0	-1,962,929
Beginning Unencumbered Fund Balance	-100.0%	0	1,962,929
Ending Fund Balance	0.0%	\$ 0	\$ 0

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

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
Sales	-18.1%	\$ 376,880	\$ 460,347
Interest	-22.7%	37,107	47,992
Intergovernmental -State	0.0%	0	0
Intergovernmental -Federal	-4.2%	2,222,504	2,320,001
Miscellaneous	-82.6%	9,302	53,385
Total Revenues	-8.2%	2,645,792	2,881,725

<u>Expenditures:</u>			
Salaries	1.2%	896,920	886,403
Benefits	2.5%	396,964	387,181
Purchased Services	-11.0%	30,928	34,762
Supplies	8.0%	1,180,339	1,092,821
Capital Outlay	836.9%	84,317	9,000
Others	1179860900%	11,799	0
Total Expenditures	7.9%	2,601,267	2,410,167

Net Changes in Fund Balance	-90.6%	44,525	471,558
Beginning Unencumbered Fund Balance	18.7%	2,998,655	2,527,097
Ending Fund Balance	1.5%	\$ 3,043,180	\$ 2,998,655

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

	%	FY20	FY19
	Change	Actual	Actual
Revenues:			
Sales	-3.1%	\$ 44,559	\$ 46,007
Interest	-31.6%	26	38
Total Revenues	-3.2%	44,585	46,045
Expenditures:			
Purchased Services	6632.3%	99,638	1,480
Supplies	-66.3%	19,489	57,837
Equipment	-100.0%	0	9,349
Miscellaneous	-30.6%	5,785	8,330
Total Expenditures	62.2%	124,911	76,996
Net Changes in Fund Balance	159.5%	-80,326	-30,951
Beginning Unencumbered Fund Balance	-12.6%	213,847	244,798
Ending Fund Balance	-37.6%	\$ 133,521	\$ 213,847

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	FY20 Actual	FY19 Actual
<u>Revenues:</u>			
Miscellaneous	0.0%	0	0
Total Revenues	0.0%	0	0
<u>Expenditures:</u>			
Purchased Services	0.0%	0	0
Total Expenditures	0.0%	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	FY20 Actual	FY19 Actual
Revenues:			
Tuition	-78.2%	\$ 1,050	\$ 4,809
Total Revenues	-78.2%	1,050	4,809
Expenditures:			
Supplies	-100.0%	0	20,000
Total Expenditures	-100.0%	0	20,000
Net Changes in Fund Balance	-106.9%	1,050	-15,191
Beginning Unencumbered Fund Balance	-59.8%	10,233	25,424
Ending Fund Balance	10.3%	\$ 11,283	\$ 10,233

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	FY20 Actual	FY19 Actual
<u>Revenues:</u>			
Miscellaneous	-3.1%	3,430	3,538
Total Revenues	-3.1%	3,430	3,538
<u>Expenditures:</u>			
Miscellaneous	-56.4%	1,156	2,652
Total Expenditures	-56.4%	1,156	2,652
Net Changes in Fund Balance	156.7%	2,274	886
Beginning Unencumbered Fund Balance	11.4%	8,660	7,774
Ending Fund Balance	26.3%	\$ 10,934	\$ 8,660

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

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
Sales	-22.8%	\$ 13,983	\$ 18,121
Donations	26.9%	7,635	6,019
Commission	-47.4%	11,200	21,310
Miscellaneous	167.5%	41,308	15,441
Total Revenues	21.7%	74,127	60,891
<u>Expenditures:</u>			
Purchased Services	32.4%	75,432	56,987
Total Expenditures	32.4%	75,432	56,987
Net Changes in Fund Balance	-133.4%	-1,305	3,903
Beginning Unencumbered Fund Balance	3.2%	127,100	123,197
Ending Fund Balance	-1.0%	\$ 125,795	\$ 127,100

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

	%	FY20	FY19
	Change	Actual	Actual
Revenues:			
Miscellaneous	-55.9%	\$ 26,492	\$ 60,021
Total Revenues	-55.9%	26,492	60,021
Expenditures:			
Purchased Services	17.6%	5,490	4,668
Supplies	-53.7%	13,920	30,038
Miscellaneous	6.2%	9,937	9,354
Total Expenditures	-33.4%	29,347	44,060
Net Changes in Fund Balance	-117.9%	-2,855	15,961
Beginning Unencumbered Fund Balance	120.4%	29,213	13,253
Ending Fund Balance	-9.8%	\$ 26,358	\$ 29,213

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	FY20 Actual	FY19 Actual
Revenues:			
Miscellaneous	-68.4%	\$ 13,507	\$ 42,734
Total Revenues	-68.4%	13,507	42,734
Expenditures:			
Salaries	21.9%	2,670	2,190
Benefits	22.5%	410	335
Purchased Services	-85.3%	4,318	29,357
Miscellaneous	-11.5%	6,785	7,667
Total Expenditures	-64.1%	14,182	39,548
Net Changes in Fund Balance	-121.2%	-675	3,186
Beginning Unencumbered Fund Balance	60.5%	8,453	5,267
Ending Fund Balance	-8.0%	\$ 7,777	\$ 8,453

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

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
Employee Contributions	6.6%	11,922,158	11,188,452
Total Revenues	6.6%	11,922,158	11,188,452
<u>Expenditures:</u>			
Admin Fees	109.9%	2,439,721	1,162,226
Claims	-5.4%	9,619,233	10,173,400
Total Expenditures	6.4%	12,058,954	11,335,625
Net Changes in Fund Balance	-7.1%	-136,795	-147,173
Beginning Unencumbered Fund Balance	-3.5%	4,045,246	4,192,419
Ending Fund Balance	-3.4%	\$ 3,908,451	\$ 4,045,246

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 Faculty Maintenance Fund

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
State Revenue	-3.6%	\$ 67,402	\$ 69,931
Total Revenues	-3.6%	67,402	69,931
<u>Expenditures:</u>			
Purchased Services	57.1%	488,595	311,085
Building Improvements	-66.4%	365,569	1,088,663
Total Expenditures	-39.0%	854,164	1,399,747
<u>Other Financing Sources:</u>			
Transfers In	0.0%	412,881	412,881
Total Other Financing Sources	0.0%	412,881	412,881
Net Changes in Fund Balance	-59.2%	-373,881	-916,935
Beginning Unencumbered Fund Balance	-33.6%	1,815,485	2,732,420
Ending Fund Balance	-20.6%	\$ 1,441,604	\$ 1,815,485

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	FY20 Actual	FY19 Actual
Revenues:			
Admissions	-100.0%	\$ 0	\$ 3,960
Sales	-0.3%	28,427	28,500
Dues & Fees	-30.8%	740	1,070
Miscellaneous	-90.8%	753	8,148
Total Revenues	-28.2%	29,920	41,679
Expenditures:			
Miscellaneous	-38.3%	25,142	40,745
Total Expenditures	-38.3%	25,142	40,745
Net Changes in Fund Balance	411.9%	4,778	933
Beginning Unencumbered Fund Balance	1.5%	62,859	61,925
Ending Fund Balance	7.6%	\$ 67,637	\$ 62,859

Actual Activity - All Funds

District Managed Fund

A fund provided to account for those student activity programs that 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

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
Admissions	-12.4%	\$ 139,748	\$ 159,597
Sales	-11.9%	10,726	12,170
Dues & Fees	-54.2%	2,235	4,882
Donations	-26.5%	19,198	26,125
Commissions	-4.9%	5,130	5,395
Miscellaneous	-35.8%	13,326	20,773
Total Revenues	-16.9%	190,362	228,942

<u>Expenditures:</u>			
Salaries	-10.4%	3,869	4,319
Benefits	24.4%	618	496
Purchased Services	-35.3%	54,924	84,897
Supplies	5.3%	60,779	57,726
Miscellaneous	-43.2%	45,360	79,865
Total Expenditures	-27.2%	165,550	227,304

Net Changes in Fund Balance	1414.9%	24,812	1,638
Beginning Unencumbered Fund Balance	0.6%	289,221	287,583
Ending Fund Balance	8.6%	314,033	289,221

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

	%	FY20	FY19
	Change	Actual	Actual
Revenues:			
Intergovernmental	-1.3%	\$ 563,542	\$ 571,090
Interest	-41.7%	1,666	2,859
Total Revenues	-1.5%	565,208	573,948
Expenditures:			
Salaries	-8.8%	123,237	135,108
Benefits	-9.0%	59,553	65,443
Purchased Services	-6.5%	181,790	194,362
Supplies	-58.9%	95,961	233,345
Capital Outlay	0.0%	0	0
Total Expenditures	-26.7%	460,541	628,257
Other Financing Sources:			
Transfer Out	0.0%	0	0
Total Other Financing Sources	0.0%	0	0
Net Changes in Fund Balance	92.7%	104,668	-54,308
Beginning Unencumbered Fund Balance	-59.6%	36,830	91,139
Ending Fund Balance	284.2%	\$ 141,498	\$ 36,830

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 Early Childhood Education Grant Fund

	% Change	FY20 Actual	FY19 Actual
<u>Revenues:</u>			
Intergovernmental	0.0%	\$ 220,000	\$ 220,000
Total Revenues	0.0%	220,000	220,000
<u>Expenditures:</u>			
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	FY20 Actual	FY19 Actual
Revenues:			
Intergovernmental	-84.6%	\$ 1,800	\$ 11,700
Total Revenues	-84.6%	1,800	11,700
Expenditures:			
Purchased Services	-100.0%	0	21,600
Total Expenditures	-100.0%	0	21,600
Net Changes in Fund Balance	-81.8%	1,800	-9,900
Beginning Unencumbered Fund Balance	-100.0%	0	9,900
Ending Fund Balance	100.0%	\$ 1,800	\$ 0

Actual Activity - All Funds

Student Wellness Fund

A fund provided to account for money appropriated for the wellbeing of all students.. A comparison of the last two fiscal years is as follows:

467 **Student Wellness Fund**

	% Change	FY20 Budget	FY19 Budget
Revenues:			
Intergovernmental	15540999900.0%	\$ 1,554,100	\$ 0
Total Revenues	15540999900.0%	1,554,100	0
Expenditures:			
Salaries	2291242400.0%	229,124	0
Benefits	882339800.0%	88,234	0
Purchased Services	5839654100.0%	583,965	0
Total Expenditures	9013236500.0%	901,324	0
Net Changes in Fund Balance	6527763300.0%	652,776	0
Beginning Unencumbered Fund Balance	100.0%	0	0
Ending Fund Balance	6527763400.0%	\$ 652,776	\$ 0

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 Parent Mentor Grant Fund

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
Intergovernmental	-46.0%	\$ 35,100	\$ 65,013
Total Revenues	-46.0%	35,100	65,013

<u>Expenditures:</u>			
Salaries	14.4%	23,929	20,924
Benefits	6.6%	3,577	3,357
Purchased Services	-53.6%	6,907	14,884
Supplies	40.4%	6,618	4,713
Total Expenditures	-6.5%	41,032	43,877

<u>Other Financing Sources:</u>			
Advance Out	0.0%	0	0
Total Other Financing Sources	0.0%	0	0

Net Changes in Fund Balance	-128.1%	-5,933	21,135
Beginning Unencumbered Fund Balance	17109.0%	21,014	-122
Ending Fund Balance	-28.2%	\$ 15,082	\$ 21,014

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

	%	FY20	FY19
	Change	Actual	Actual
Revenues:			
Intergovernmental	18.0%	\$ 1,942,746	\$ 1,645,698
Total Revenues	18.0%	1,942,746	1,645,698
Expenditures:			
Salaries	3.4%	272,133	263,105
Benefits	-12.3%	98,735	112,552
Purchased Services	7.1%	1,376,455	1,285,216
Supplies	2027.1%	246,741	11,600
Total Expenditures	19.2%	1,994,065	1,672,473
Other Financing Sources:			
Advance Out	0.0%	0	0
Total Other Financing Sources	0.0%	0	0
Net Changes in Fund Balance	91.7%	-51,319	-26,774
Beginning Unencumbered Fund Balance	80.0%	-60,239	-33,465
Ending Fund Balance	85.2%	\$ -111,558	\$ -60,239

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

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
Intergovernmental	37.1%	\$ 4,526	\$ 3,300
Total Revenues	37.1%	4,526	3,300

<u>Expenditures:</u>			
Purchased Services	13.2%	2,570	2,270
Supplies	261.4%	472	131
Total Expenditures	26.7%	3,042	2,401

Net Changes in Fund Balance	65.0%	1,484	899
Beginning Unencumbered Fund Balance	8993600.0%	899	0
Ending Fund Balance	165.0%	\$ 2,383	\$ 899

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

	% Change	FY20 Actual	FY19 Actual
<u>Revenues:</u>			
Intergovernmental	-6.4%	\$ 2,679,782	\$ 2,862,006
Total Revenues	-6.4%	2,679,782	2,862,006

<u>Expenditures:</u>			
Salaries	11.7%	1,824,858	1,633,929
Benefits	16.2%	545,030	468,923
Purchased Services	-51.4%	226,096	465,602
Supplies	-34.4%	195,152	297,512
Miscellaneous	-71.2%	89	309
Total Expenditures	-2.6%	2,791,224	2,866,275

<u>Other Financing Sources:</u>			
Advance Out	0.0%	0	0
Total Other Financing Sources	0.0%	0	0

Net Changes in Fund Balance	2510.3%	-111,442	-4,269
Beginning Unencumbered Fund Balance	57.6%	-11,676	-7,407
Ending Fund Balance	954.4%	\$ -123,118	\$ -11,676

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

	% Change	FY20 Actual	FY19 Actual
Revenues:			
Intergovernmental	5.7%	\$ 69,412	\$ 65,649
Total Revenues	5.7%	69,412	65,649
Expenditures:			
Salaries	23.1%	48,417	39,345
Benefits	-17.9%	16,345	19,906
Supplies	-95.0%	320	6,435
Total Expenditures	-0.9%	65,082	65,685
Net Changes in Fund Balance	11708.7%	4,330	-37
Beginning Unencumbered Fund Balance	-646.7%	-31	6
Ending Fund Balance	-13968.5%	\$ 4,299	\$ -31

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

	%	FY20	FY19
	Change	Actual	Actual
<u>Revenues:</u>			
Intergovernmental	6.0%	\$ 296,534	\$ 279,802
Total Revenues	6.0%	296,534	279,802

<u>Expenditures:</u>			
Salaries	-8.9%	169,649	186,274
Benefits	5.2%	55,000	52,295
Purchased Services	4.3%	36,655	35,160
Supplies	-54.2%	16,769	36,607
Total Expenditures	-10.4%	278,072	310,336

<u>Other Financing Sources:</u>			
Advance Out	0.0%	0	0
Total Other Financing Sources	0.0%	0	0

Net Changes in Fund Balance	-39.5%	18,462	-30,534
Beginning Unencumbered Fund Balance	2882.5%	-31,594	-1,059
Ending Fund Balance	-58.4%	\$ -13,132	\$ -31,594

Actual Activity - All Funds

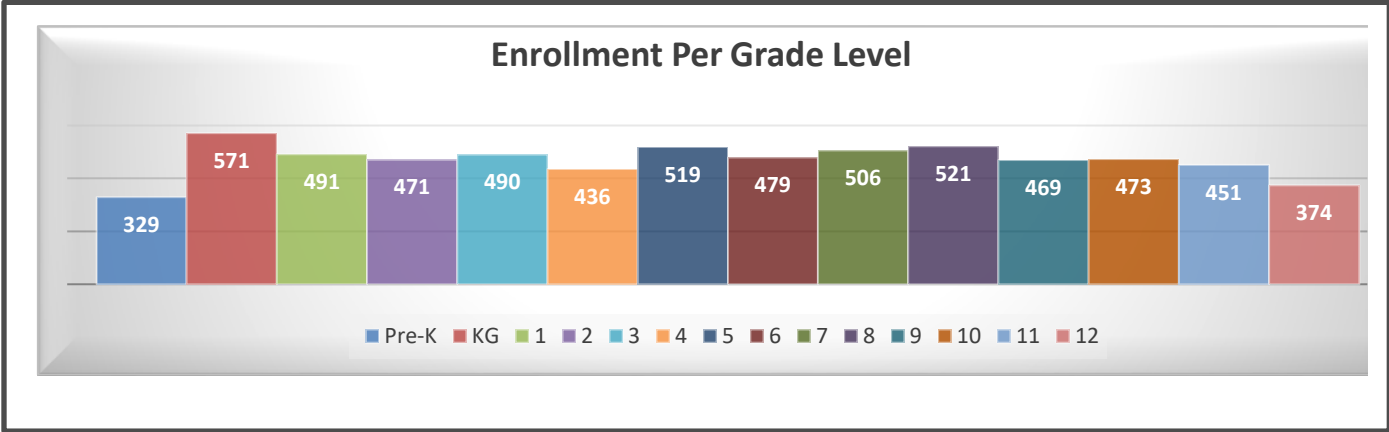
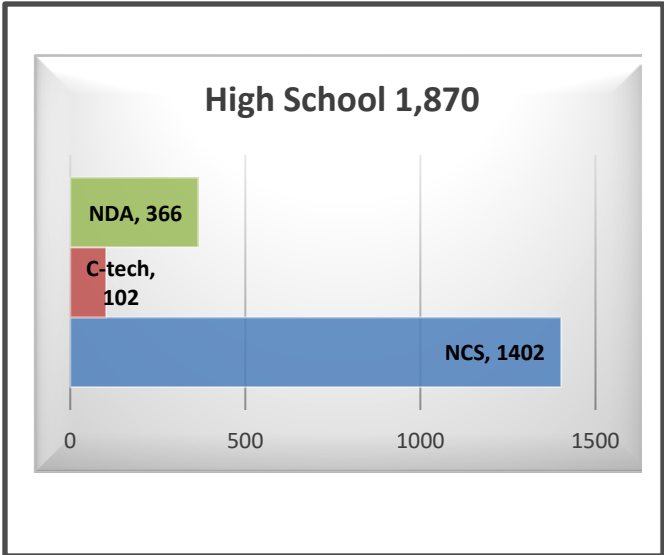
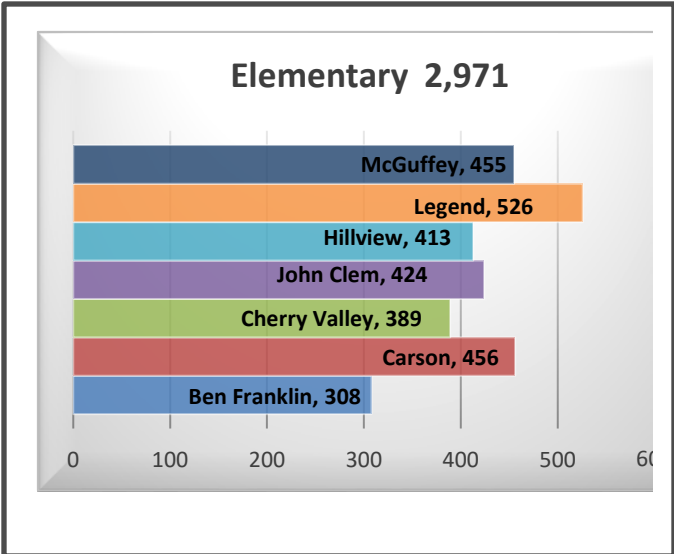
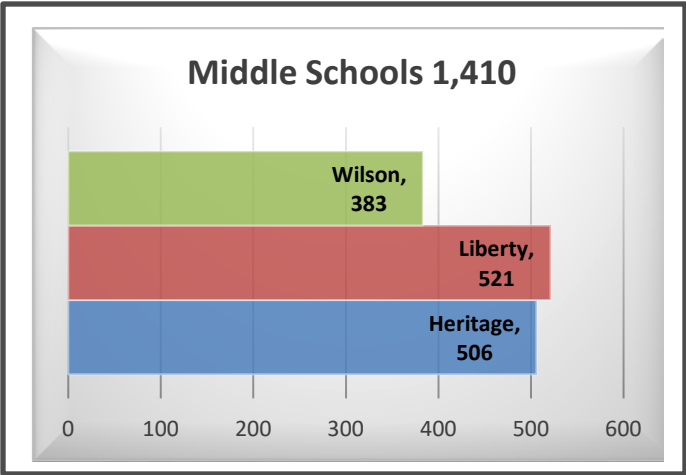
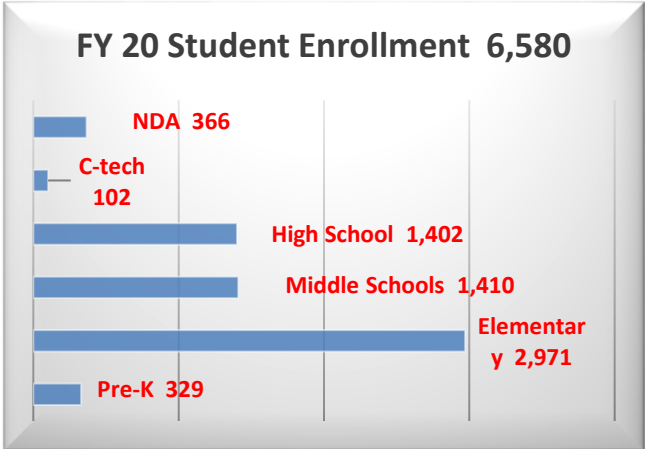
Twenty First Century Fund and Title IV-A Fund

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

	% Change	FY19 Actual	FY19 Actual
Revenues:			
Intergovernmental	-20.0%	\$ 786,972	\$ 983,377
Total Revenues	-20.0%	786,972	983,377
Expenditures:			
Salaries	-26.0%	268,137	362,390
Benefits	-20.3%	47,051	59,040
Purchased Services	-28.9%	281,732	396,524
Supplies	-40.7%	112,168	189,026
Total Expenditures	-29.6%	709,087	1,006,980
Other Financing Sources:			
Advance Out	0.0%	0	0
Total Other Financing Sources	0.0%	0	0
Net Changes in Fund Balance	-430.0%	77,885	-23,604
Beginning Unencumbered Fund Balance	39.4%	-83,448	-59,845
Ending Fund Balance	-93.3%	\$ -5,564	\$ -83,448

Actual Activity - All Funds



Actual Activity - All Funds

