

**General Fund  
Instruction  
Regular Instruction  
1100**

Instructional activities designed primarily to prepare pupils for the activities as citizens, family members, and workers.

		16/17	17/18	18/19	19/20
Object	Description	Actual	Actual	Budgeted	Budgeted
100	Salaries	\$4,998,399	5,147,071	5,623,595	\$6,075,948
200	Fringe Benefits	\$1,781,842	1,935,290	2,072,890	\$2,211,450
400	Purchased Services	\$98,729	92,571	93,185	\$116,319
500	Supplies & Materials	\$483,245	418,286	611,215	\$518,217
600	Equipment	\$8,260	185,514	14,240	\$21,700
800	Miscellaneous	\$0	-	420	\$420
		<b>\$7,370,475</b>	<b>\$7,778,732</b>	<b>\$8,415,545</b>	<b>\$8,944,054</b>

**Special Instruction  
1200**

Instructional activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include pre-primary, elementary and secondary services for the: academically gifted, handicapped, disadvantaged, and other special programs.

		16/17	17/18	18/19	19/20
Object	Description	Actual	Actual	Budgeted	Budgeted
100	Salaries	\$119,394	160,718	175,360	\$240,655
200	Fringe Benefits	\$101,373	106,255	133,710	\$147,060
400	Purchased Services	\$705,106	741,658	929,435	\$965,505
500	Supplies & Materials	\$15,878	8,212	30,077	\$12,000
600	Equipment	\$11,873	11,223	10,000	\$10,006
		<b>\$953,624</b>	<b>\$1,028,066</b>	<b>\$1,278,582</b>	<b>\$1,375,226</b>

**Other Instruction  
1900**

Includes instruction not defined previously. Expenses include: Instructional intervention, open enrollment, community schools, and post secondary options.

		16/17	17/18	18/19	19/20
Object	Description	Actual	Actual	Budgeted	Budgeted
100	Salaries	\$8,010	8,333	11,000	\$11,000
200	Fringe Benefits	\$1,239	1,371	800	\$0
400	Purchased Services	\$168,059	105,887	136,200	\$132,400
500	Supplies and Material	\$0	7,789	15,436	\$15,000
		<b>\$177,308</b>	<b>\$123,380</b>	<b>\$163,436</b>	<b>\$158,400</b>

**Support Services – Pupil  
2100**

Activities, which are designed to assess and improve the well being of students and to supplement the teaching process.

Object	Description	16/17	17/18	18/19	19/20
		Actual	Actual	Budgeted	Budgeted
100	Salaries	\$549,684	576,665	575,040	\$617,015
200	Fringe Benefits	\$216,236	242,468	238,200	\$225,766
400	Purchased Services	\$181,962	215,196	215,775	\$286,200
500	Supplies & Materials	\$9,868	5,364	7,970	\$6,640
600	Equipment	\$0	-	-	\$0
800	Miscellaneous	\$515	325	625	\$625
		<u>\$958,265</u>	<u>\$1,040,018</u>	<u>\$1,037,610</u>	<u>\$1,136,246</u>

**Support Services – Instructional  
2200**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Object	Description	16/17	17/18	18/19	19/20
		Actual	Actual	Budgeted	Budgeted
100	Salaries	\$319,516	275,852	309,967	\$333,438
200	Fringe Benefits	\$121,210	127,143	149,371	\$163,915
400	Purchased Services	\$43,186	37,696	123,150	\$116,700
500	Supplies & Materials	\$21,392	24,230	26,368	\$10,080
600	Equipment	\$0	7,358	200	\$700
800	Miscellaneous	\$149	179	200	\$200
		<u>\$505,453</u>	<u>\$472,458</u>	<u>\$609,256</u>	<u>\$625,033</u>

**Support Services – Board of Education  
2300**

Activities concerned with establishing and administering policy in connection with operating the school district.

Object	Description	16/17	17/18	18/19	19/20
		Actual	Actual	Budgeted	Budgeted
400	Purchased Services	\$20,938	21,129	41,750	\$31,250
500	Supplies & Materials	\$150	150	200	\$200
800	Miscellaneous	\$9,074	13,125	11,000	\$11,300
		<u>\$30,162</u>	<u>\$34,404</u>	<u>\$52,950</u>	<u>\$42,750</u>

### Support Services – Administration

#### 2400

Activities concerned with overall administrative responsibility for a single school, a group of schools, or the entire district.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
100	Salaries	\$648,974	670,325	701,570	\$737,380
200	Fringe Benefits	\$281,464	294,498	298,665	\$317,280
400	Purchased Services	\$56,196	108,994	88,147	\$90,425
500	Supplies & Materials	\$20,460	17,793	10,481	\$7,150
600	Equipment	\$0	506	1,150	\$2,700
800	Miscellaneous	\$11,670	12,845	15,340	\$14,095
		<u>\$1,018,764</u>	<u>\$1,104,961</u>	<u>\$1,115,353</u>	<u>\$1,169,030</u>

### Support Services – Fiscal

#### 2500

Activities concerned with the financial operations of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and auditing.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
100	Salaries	\$242,758	242,364	248,110	\$255,860
200	Fringe Benefits	\$90,402	111,076	111,650	\$119,125
400	Purchased Services	\$7,359	10,746	6,900	\$9,000
500	Supplies & Materials	\$22,069	28,633	22,150	\$23,000
600	Equipment	\$611	-	1,100	\$4,000
800	Miscellaneous	\$182,247	213,726	189,400	\$207,800
		<u>\$545,446</u>	<u>\$606,545</u>	<u>\$579,310</u>	<u>\$618,785</u>

### Support Services – Operation and Maintenance of Plant Services

#### 2700

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
100	Salaries	\$402,941	424,332	455,110	\$501,210
200	Fringe Benefits	\$179,537	189,086	179,581	\$209,305
400	Purchased Services	\$424,214	490,779	474,836	\$491,150
500	Supplies & Materials	\$85,861	76,597	117,733	\$107,000
600	Equipment	\$15,812	8,267	42,000	\$45,000
		<u>\$1,108,365</u>	<u>\$1,189,061</u>	<u>\$1,269,260</u>	<u>\$1,353,665</u>

### Support Services – Transportation

#### 2800

Activities concerned with conveyance of individuals to and from school, as provided by state law. It includes transportation to school activities and between home and school.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
100	Salaries	\$15,161	16,204	19,250	\$19,600
200	Fringe Benefits	\$2,948	2,804	3,310	\$3,630
400	Purchased Services	\$15,033	12,317	25,200	\$27,200
600	Equipment	\$0	\$0	\$0	\$0
		<u>\$33,142</u>	<u>\$31,325</u>	<u>\$47,760</u>	<u>\$50,430</u>

### Support Services – Central

#### 2900

Activities, other than general administration, which support each of the other instructional and supporting services programs, including long-range planning, research, development, evaluation, information staff, statistical, and data processing services.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
100	Salaries	\$161,527	166,248	166,750	\$247,585
200	Fringe Benefits	\$76,768	83,287	115,170	\$139,820
400	Purchased Services	\$223,139	151,175	167,300	\$137,850
500	Supplies & Materials				\$2,000
600	Equipment		-		\$1,000
		<u>\$461,434</u>	<u>\$400,710</u>	<u>\$449,220</u>	<u>\$528,255</u>

### Community Services

#### 3200

Payments made by the school district to support activities that do not directly relate to providing education for pupils in a school district. Foundation director added to FY17 budget.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
100	Salaries	\$52,165	65,078	67,000	\$69,275
200	Fringe Benefits	\$22,490	30,373	32,960	\$33,945
400	Purchased Services	\$33,055	19,334	53,900	\$53,000
500	Supplies & Materials	\$0	426	-	\$0
		<u>\$107,710</u>	<u>\$115,211</u>	<u>\$153,860</u>	<u>\$156,220</u>

**Academic Oriented Activities**

**4100**

A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interest and study in specific aspects of the subject matter provided in a regular class. Frequently emphasized are opportunities for pupils, which will enrich their regular classroom and personal lives. Included in this category are (1) Subject Oriented Activities, (2) Language Oriented Activities, (3) Music Oriented Activities, and (4) Honor Societies.

Object	Description	16/17	17/18	18/19	19/20
		Actual	Actual	Budgeted	Budgeted
100	Salaries	\$62,010	69,047	82,403	\$88,245
200	Fringe Benefits	\$11,062	12,203	13,220	\$17,630
400	Purchased Services	\$0	\$0	\$0	\$0
		<u>\$73,072</u>	<u>\$81,250</u>	<u>\$95,623</u>	<u>\$105,875</u>

**Sport Oriented Activities**

**4500**

Activities offered students on a voluntary basis that provide opportunities for developing physical and mental fitness in competitive situations.

Object	Description	16/17	17/18	18/19	19/20
		Actual	Actual	Budgeted	Budgeted
100	Salaries	\$363,706	382,026	378,085	\$381,810
200	Fringe Benefits	\$104,530	89,411	88,760	\$89,110
400	Purchased Services	\$17,168	18,732	32,597	\$27,450
500	Supplies & Materials	\$288	76	500	\$500
600	Equipment	\$0	-		
800	Miscellaneous	\$270	100	650	\$900
		<u>\$485,962</u>	<u>\$490,345</u>	<u>\$500,592</u>	<u>\$499,770</u>

**School and Public Service Co-Curricular Activities**

**4600**

Included are civic and social oriented activities organized primarily to provide pupil participation in experiences, which relate to governmental bodies, citizen involvement, and school service.

Object	Description	16/17	17/18	18/19	19/20
		Actual	Actual	Budgeted	Budgeted
100	Salaries	\$29,089	29,817	30,610	\$32,700
200	Fringe Benefits	\$4,684	6,287	4,935	\$5,250
		<u>\$33,773</u>	<u>\$36,104</u>	<u>\$35,545</u>	<u>\$37,950</u>

**Contingencies – Long Range Plan  
7100**

Transactions that will be used for the implementation of the long-range plan.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
900	Transfers	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0

**Transfer Out  
7200**

Transactions that withdraw money from one fund and permanently place it in another.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
900	Transfers	\$3,167,628	\$100,000	70,000	130,000
		\$3,167,628	\$100,000	\$70,000	\$130,000

**Advances Out  
7400**

Transactions, which withdraw money, form one fund to another, in anticipation of future revenue with which to repay the fund making the advance.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
900	Advances	\$0	\$0	30,000	\$0
		\$0	\$0	\$30,000	\$0

**Refund of Prior Year Receipts  
7500**

Expenditures, which are made for the purpose of refunding monies, received in a prior fiscal year.

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
900	Refund Prior Yr Receipt	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0

<b>Total</b>					
		\$17,030,583	\$14,632,570	\$15,903,902	\$16,931,689

### Total General Fund By Object

Object	Description	16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
100	Salaries	\$7,973,334	\$8,234,080	\$8,843,850	\$9,611,721
200	Fringe Benefits	\$2,995,785	\$3,231,552	\$3,443,222	\$3,683,286
400	Purchased Service	\$1,994,144	\$2,026,214	\$2,388,375	\$2,484,449
500	Supplies/Materials	\$659,211	\$587,556	\$842,130	\$701,787
600	New Equipment	\$36,556	\$212,868	\$68,690	\$85,106
800	Miscellaneous	\$203,925	\$240,300	\$217,635	\$235,340
900	Operating Transfers	\$3,167,628	\$100,000	\$100,000	\$130,000
	<b>Total General Fund</b>	<b>\$17,030,583</b>	<b>\$14,632,570</b>	<b>\$15,903,902</b>	<b>\$16,931,689</b>

**002 Bond Retirement**

A fund provided for the retirement of serial bonds and short-term loans.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$144,312	\$0	\$0	\$0

**003 Permanent Improvement**

A fund provided to account for all transactions related to the acquiring, constructing, or improving of such permanent improvements as are authorized by Chapter 5705, Revised Code.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$1,348,378	\$2,564,921	\$1,000,000	\$800,000

**007 Special Trust**

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 governments.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$8,135	\$7,794	\$30,000	\$35,000

**008 Endowment**

A fund used to account for money, securities or lands, which have been set aside as an investment for public school purposes. The income from such a fund may be expended, but the principal must remain intact.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$6,642	\$651	\$7,000	\$6,500

**009 Uniform School Supplies**

A fund provided to account for the purchase and sale of school supplies as adopted by the board of education for use in the schools of the district.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$5,730	\$6,959	\$12,000	\$13,000

**014 Rotary – Internal Services**

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 a fiscal agent. The funds are currently for Grades six outdoor education activities.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$51,507	\$81,186	\$75,000	\$80,000

**018 Public School Support**

A fund provided to account for specific local revenue sources, other than taxes or expendable trusts that are restricted to expenditures of specific purposes approved by board resolution. Such expenditures may include curricular and extra-curricular related purchases.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$115,277	\$104,190	\$120,000	\$115,000

**022 OHSAA Tournament Fund**

A fund used for Ohio High School Athletic Association post-season tournaments.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$3,313	\$3,626	\$10,000	\$8,000

**029 Ottawa Hills Education Foundation Fund**

A fund used for Ottawa Hills Schools Foundation approved disbursements.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$0	\$0	\$10,000	\$40,000

**035 Termination Benefits Fund**

A fund in which cash is accrued to pay termination benefits.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$78,659	\$87,749	\$100,000	\$20,000

**070 Capital Projects Fund - Fitness Center**

A fund in which cash is accrued to pay for capital improvement projects.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$0	\$0	\$0	\$0

### 200 Student Managed Activity

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.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$37,426	\$39,839	\$50,000	\$50,000

### 300 District Managed Student Activity

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.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$339,722	\$302,594	\$330,000	\$330,000

### 401 Auxiliary Services

A fund used to account for monies, which provide services and materials to pupils attending non-public schools within the district.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$427,239	\$435,182	\$459,271	\$430,000

### 451 OneNet Data Communication

A state grant fund provided to account for money appropriated for Ohio Educational Computer Network Connections.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$3,600	\$3,600	\$3,600	\$3,600

### 516 IDEA Part B – Special Education

Provision of a federal grant fund to assists states in the identification of handicapped children, development of procedural safeguards, implementation of least restrictive alternative service patterns, and provision of full educational opportunities to handicapped children at the preschool, elementary, and secondary levels.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$219,821	\$221,314	\$219,533	\$0

**572 Title I Targeted Assistance**

A federal grant fund used to assist local education agencies in the reform of elementary education. Funds may be used for projects implementing school improvement.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$62,548	\$0	\$152,632	\$62,315

**590 Title II-A – Teacher Quality**

A federal grant fund used to account for monies to hire additional classroom teachers in grades 1 through 3, so that the number of students per teacher will be reduced.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$13,505	\$23,948	\$17,570	\$0

**599 Title IV-A – Student Support & Academic Assistance**

A federal grant fund used to account for providing students with a well-rounded education, supporting safe and healthy students, and supporting the effective use of technology.

16/17 Actual	17/18 Actual	18/19 Budgeted	19/20 Budgeted
\$0	\$6,593	\$10,000	\$10,000