

STRONGSVILLE CITY SCHOOL DISTRICT

FISCAL YEAR 2021-2022

ANNUAL BUDGET DOCUMENT



STRONGSVILLE, CUYAHOGA COUNTY, OHIO
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DR. CAMERON M. RYBA, SUPERINTENDENT
MR. GEORGE K. ANAGNOSTOU, TREASURER/CFO



Strongsville City School District
Fiscal Year 2021-2022 Budget Document
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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

STRONGSVILLE CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

STRONGSVILLE BOARD OF EDUCATION



MR. RICHARD MICKO
PRESIDENT



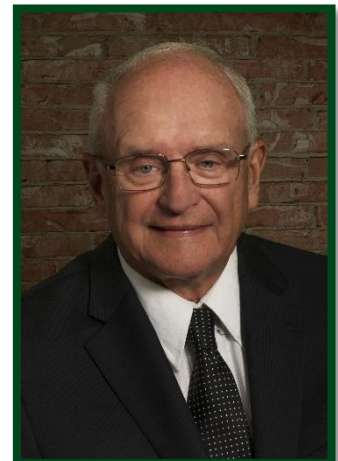
MRS. LAURA WOLFE-HOUSUM
VICE PRESIDENT



MRS. MICHELLE BISSELL



**MRS. SHERRY
BUCKNER-SALLEE**



MR. JOHN KRUPINSKI



DR. CAMERON RYBA
SUPERINTENDENT



MR. GEORGE ANAGNOSTOU
TREASURER / CFO

EXECUTIVE SUMMARY



Mustangs

Fiscal Year 2021-22



Strongsville City Schools

ADMINISTRATIVE OFFICES

Cameron M. Ryba, Superintendent
cryba@scsmustangs.org

George K. Anagnostou, Treasurer
ganagnostou@scsmustangs.org



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www.strongnet.org

September 23, 2021

Members of the Board of Education and the Citizens of Strongsville, Ohio:

We are pleased to submit to you the 2021-2022 Fiscal Year Annual Budget. This is the sixth consecutive year that the School District has set a goal of preparing the annual budget document in a format that meets the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. The Meritorious Budget Award Program is the highest standard for school districts to attain when formulating their budget presentation and financial plan.

The 2021-2022 fiscal year annual budget was developed with input from the Board of Education, District Central Office Leadership Team (COLT), building principals, and other departmental staff members to align the budget with the School District's goals and objectives.

The School District's fiscal year is July 1 – June 30, the following timeline is used to develop the annual budget for all funds:

On or before January 15 - Tax Budget for July 1 for the upcoming fiscal year is approved by the Board of Education and submits to the Cuyahoga County Auditor

March prior to the upcoming Fiscal Year – Central office budgets and building allocations for all funds are distributed to administrators for budget planning

On or before the 3rd Friday in April – Central office budgets and building allocations for all funds are due back to the Treasurer's Office for review.

On or before April 30 – Staffing is finalized for the upcoming fiscal year. Staffing is subject to be adjusted over the course of the summer due to enrollment fluctuations and retiree and/or resignations.

On or before May 31 – Board of Education adopts updated general fund five-year forecast for the current year and submits to the Ohio Department of Education.

On or before June 30 – Board of Education adopts final appropriations for the current fiscal year and temporary appropriations for the upcoming fiscal year.

On or before September 30 – Board of Education adopts annual appropriations (budget) for the fiscal year that started July 1.

On or before November 30 – Board of Education adopts the general fund five-year forecast for the fiscal year that started July 1 and submits to the Ohio Department of Education.

**Strongsville City School District
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The capital projects budget is prepared with the timeline listed below. The Operations Manager prepares a five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the permanent improvement fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process. To view the five-year plan, please see the permanent improvement fund section.

Organization

The School District operates under an elected Board of Education consisting of five members which are elected at large for overlapping four-year terms. If a vacancy occurs, the current Board of Education members must fill the vacancy at its next regular or special meeting but no earlier than (10) days after the vacancy occurs. The Board of Education elects their president and vice-president annually and appoints two officials, the Superintendent and Treasurer.

The School District's Administrative Leadership Team (ALT) is made up of seven members from the Central Office Leadership Team (COLT) and eight building principals who report directly to the Superintendent.

The Central Office Leadership Team is made up of the Superintendent, Treasurer, Assistant Superintendent, Business Manager, Director of Curriculum and Instruction, Director of Instructional Technology, and the Director of Special Education.

STRONGSVILLE CITY SCHOOLS BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL		
Board Member	Position	Term
Mr. Richard O. Micko	Board President	1/1/2020 - 12/31/2023
Mrs. Laura Wolfe-Housum	Vice President	1/1/2020 - 12/31/2023
Mrs. Michelle Bissell	Member	1/1/2020 - 12/31/2023
Mrs. Sherry Buckner-Sallee	Member	6/18/2020 - 12/31/2021
Mr. John Krupinski	Member	9/2/2020 - 12/31/2021
Central Office Leadership Team		Position
Dr. Cameron M. Ryba	Superintendent	
Mr. George K. Anagnostou	Treasurer	
Mrs. Jennifer Pelko	Assistant Superintendent	
Mrs. Erin Green	Director of Curriculum and Instruction	
Mr. David E. Binkley Jr.	Director of Instructional Technology	
Mr. Andy Trujillo	Director of Student Services	
Mr. Stephen Breckner	Operations Manager	
Building Principals	School Building	
Mrs. Kaylee Harrell	Chapman Elementary	
Mr. Steven M. Diedrick	Kinsner Elementary	
Mr. Michael Griffen	Muraski Elementary	
Mrs. Megan Surso	Strongsville Early Learning Preschool	
Mr. William C. Winkler	Strongsville High School	
Mrs. Jessica Boytim	Strongsville Middle School	
Dr. Sally Raso	Surrarer Elementary	
Mr. Glen L. Stacho	Whitney Elementary	

Strongsville City School District
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Mission and Goals

The Board of Education has adopted the Strongsville City School 2020 Strategic Plan for 2019-2020 School Year. Due to the COVID-19 pandemic, the district did not adopt a new strategic plan for 2021-2022, but rather continue the principals within the 2019-2020 plan while effectively navigated the challenges with the new learning models brought on by the COVID-19 pandemic. The Board of Education is working with the District leadership team to establish a new strategic plan for the future.

Destination 2020 – Strongsville City School will be a district of excellence and innovation that embodies the educational priorities of our students and community and is built on the foundation of academic emphasis, collective trust, and shared accountability. Through our collective efforts as a School District, Strongsville City School will rank in the top 10% of all school districts in Ohio by June 2020.

Mission – Strongsville City School in partnership with the community, will ensure all students reach their fullest potential through challenging curriculum and activities, provided by a highly qualified, motivated staff, in a safe, supportive environment with up-to-date facilities and technology.

Core Beliefs – We believe in:

- Shared leadership and collaborative problem-solving.
- Data-based decisions and evidence-based practices.
- An approach to teaching and learning that is engaging, exciting and fun for all students.
- All students accessing innovating, high quality instruction in all classrooms.
- Meeting the individualized learning needs of our students.
- The ability of all students to grow and achieve.

Excellent school districts focus improvement efforts on a limited number of goals. While goals and objectives may remain constant year to year, action steps will be developed annually that align with district goals and objectives established by the Board of Education, Superintendent and Treasurer. Each goal has correlated objectives, action steps, and evaluation criteria. Action steps will be developed based on school data, survey results, constituent feedback, and urgent needs. Strongsville City Schools' district goals and objectives for the 2021-2022 school year are:

Academic Achievement and Growth

Engage learners in rigorous curriculum and quality instruction that will maximize the achievement and growth across all academic areas and enable all students to graduate from high school prepared for success in college and career.

- 1) Ensure students are college and career ready.
- 2) Expand adult learning to meet the needs of our students.
- 3) Oversee the implementation of our district vision for academic success.

Financial Prudence

Ensure sound financial management practices while maintaining high-quality educational experiences for all students through the alignment of district resources to district initiatives and investments.

- 4) Develop and maintain organizational structures that support district-wide efficiency and effectiveness.
- 5) Maintain financial management practices and a culture of budget consciousness that ensure focused spending.
- 6) Implement a comprehensive capital improvement, maintenance, and safety plan that

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prioritizes initiatives with associated costs.

Community Engagement

Actively partner and communicate with our parents and residents to strengthen school-community bonds.

- 7) Oversee the implementation of our district vision for engaging community practices.
- 8) Expand and enrich the active partnerships between the district and the residents, businesses, community, alumni, and civic/youth organizations.

Budget Alignment to District Goals and Objectives:

Below is a list of budget priorities by District Goals and Objectives:

GOAL: Academic Achievement and Growth			
Objective	FY 2020-2021 Actual	FY 2021-2022 Budget	Increase / (Decrease)
Instructional Staff Costs	\$40,685,111	\$45,574,936	\$4,889,825
Curriculum & Instruction Staffing Support	\$1,025,835	\$1,375,206	\$349,371
Gifted Coordinator	\$0	\$147,674	\$147,674
Reading Specialists	\$0	\$175,158	\$175,158
Secondary Math Coach	\$0	\$101,220	\$101,220
Multi-Tiered Systems of Support Coordinators	\$0	\$217,835	\$217,835
Textbook Adoptions	\$376,460	\$536,000	\$159,540
Instructional & Support Software	\$186,886	\$685,791	\$498,905
LETr's Literacy Training	\$0	\$167,724	\$167,724
SEL - Career Path Coordinator	\$0	\$138,128	\$138,128
Strongsville Online Learning Option (SOLO)	\$650,000	\$425,000	(\$225,000)
Annual Technology Equipment Upgrades	\$837,314	\$510,311	(\$327,003)
Teacher Tech Needs to support online learning	\$100,000	\$10,000	(\$90,000)

GOAL: Financial Prudence / Operations			
Objective	FY 2020-2021 Actual	FY 2021-2022 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$755,262	\$838,601	\$83,339
Operations Office Oversight	\$233,454	\$240,429	\$6,975
Custodial / Maintenance Department / Preventative Maintenance	\$6,368,623	\$6,934,774	\$566,151
Permanent Improvement Fund	\$666,523	\$1,492,312	\$825,789
Define optimal staffing per employee group / classification	N/A	N/A	N/A
Sustain strong internal controls	N/A	N/A	N/A

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GOAL: Community Engagement			
Objective	FY 2020-2021 Actual	FY 2021-2022 Budget	Increase / (Decrease)
Communications Department	\$124,826	\$150,718	\$25,892
Develop the next strategic plan for the district.	N/A	N/A	N/A
Increase opportunities to connect and engage a representative group of staff in our District	N/A	N/A	N/A
Expand communication strategies through expanded pathways	N/A	N/A	N/A
Increase engagement opportunities between the district and our stakeholders	N/A	N/A	N/A

The allocation of human and financial resources to achieve the Districts goals and objectives are as follows:

In February and March of each year, the School District administration determines staffing levels for the upcoming school year based on enrollment estimates and course offerings. Staffing level determinations are led by the Assistant Superintendent and ultimately approved by the Superintendent.

In March, central office departments and school buildings will receive their general fund non-personnel departmental/building allocations. School building allocations are determined by the total amount available for buildings and allocated based on a per pupil amount. The total amount available for building allocations in fiscal year 2022 is \$525,350 which is a \$9,975 increase from fiscal year 2021. The per pupil amount for fiscal year 2022 is \$95 which is similar from fiscal year 2021. Textbooks, instructional supplies, and custodial supplies are allocated within the central office departmental budgets.

Due to the COVID-19 pandemic, the District received an additional federal funds in year 2021 and 2022 from the following grants: Elementary and Secondary School Elementary Relief Funds (ESSER I & II), the American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and the Coronavirus Relief Fund. The District has an available \$6,100,396 between ESSER II and ESSER III to spend in fiscal year 2022. Any amounts not spent, can be carried over until fiscal year 2023 for ESSER II and fiscal year 2024 for ESSER III. The District is mainly utilizing the funds to support students' needs and learning loss that were a direct result of the distribution that occurred over the past two school years. The District budgeted an additional 36 instructional positions to address learning needs, such positions include: Multi-layer of Support Coordinators, Elementary Reading Specialist, Elementary Intervention Specialists, Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and a Social and Emotional Coordinator. Of these positions, 11 are anticipated to be reduced during fiscal year 2023 and 4 positions will be reduced by fiscal year 2025. The remaining positions are projected to be sustained with the General Operating Fund.

Summary of Revenue/Expenditures for All Funds

The following revenue and expenditure estimates comprised the 2021-2022 annual budget.

The financial statements which are included in financial section of this document are divided into the following sections by type and fund classification:

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Governmental Funds – Funds included in the Governmental fund type include: The General Fund, Bond Retirement, Capital Project Fund, and Special Revenue Funds.

The resources within the General Fund are the operating funds of the School District. The general fund balance is available to the school district for any purpose provided it is disbursed or transferred in accordance with Ohio Law.

Proprietary Funds – Proprietary enterprise funds account for any activity for which a fee is charged to external users for goods and services. Proprietary internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the School District, or to other governments on a cost-reimbursement basis.

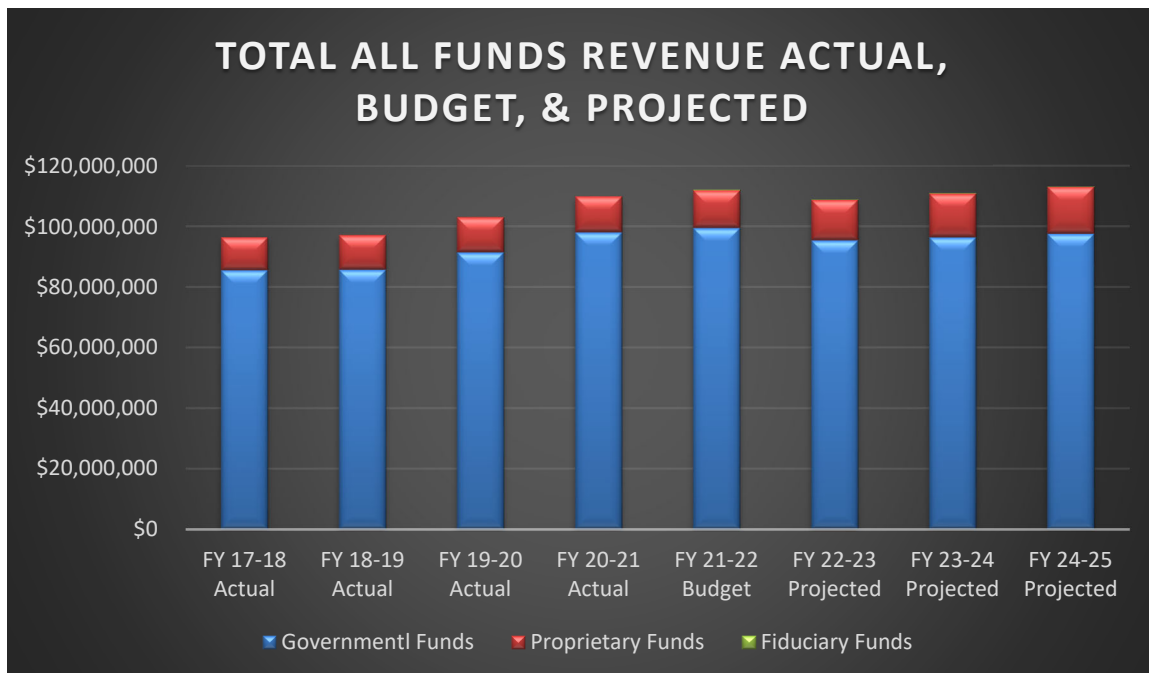
Fiduciary Funds – Fiduciary funds account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

The listing and definitions of all the District's funds that are included within these fund types and fund classifications can be found in the organizational section of this document.

The following pages contain summaries of revenues, expenditures, and fund balances for all funds followed by summaries and explanation of financial information by fund type and fund classification. The source for information contained in the following charts are from the level 1 and level 2 financial statements within the financial section of this report.

All Funds Revenue

The following charts provide revenues by fund classification and by source for four years of actual, the current year budget, and three years of projected estimates for all funds.



Source: Level 1 and Level 2 Financial Statements

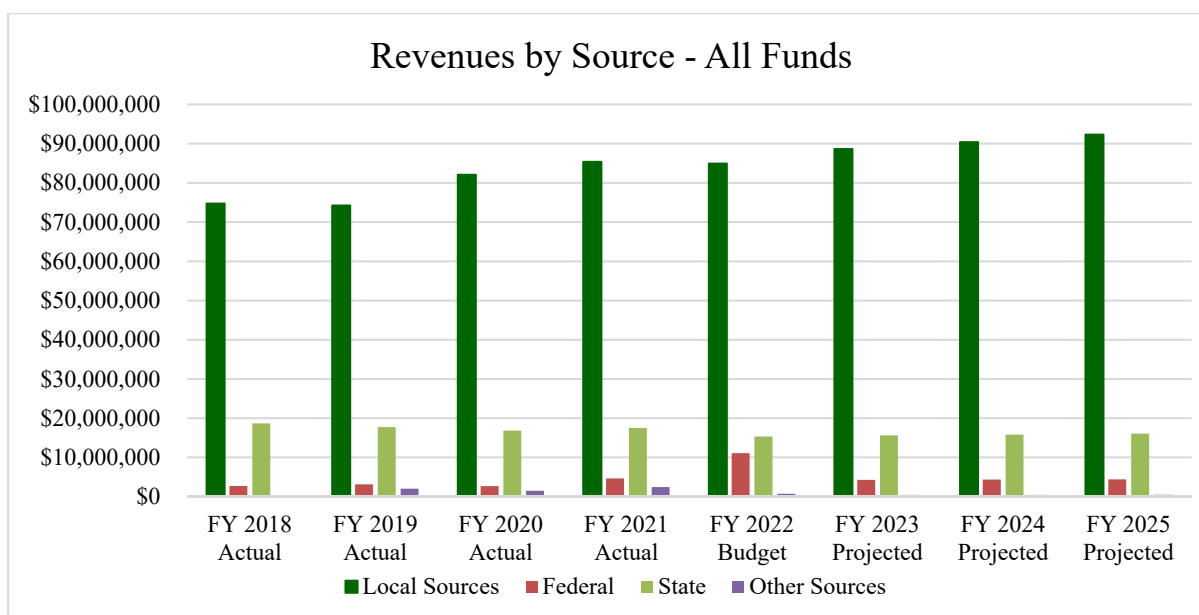
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TOTAL ALL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Governmental Funds	\$98,047,968	\$99,487,518	\$1,439,550	1.47%
Proprietary Funds	11,890,008	12,450,022	560,014	4.71%
Fiduciary Funds	16,117	151,360	135,243	839.13%
Total Revenues	109,954,093	112,088,900	2,134,807	1.94%

Source: Level 1 and Level 2 Financial Statements

REVENUES BY SOURCE - ALL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Taxes	\$57,006,790	\$54,704,295	\$62,598,188	\$66,922,850	\$65,389,604	\$68,624,222	\$69,341,369	\$70,264,982
Tuition	999,356	945,469	1,002,217	749,269	1,035,928	1,028,482	1,028,482	1,028,482
Classroom Materials and Fees	453,710	558,278	452,792	360,805	570,975	570,975	570,975	570,975
Earnings on Investments	523,123	877,134	849,886	410,216	346,232	102,500	302,500	302,500
Food Services	1,077,816	1,099,608	900,937	100,060	204,250	210,378	216,689	223,189
Extracurricular	920,368	845,771	633,127	508,906	1,165,150	1,213,500	1,208,500	1,146,500
Other Local Revenues	13,725,719	15,183,932	15,628,545	16,294,375	16,188,765	16,867,444	17,680,320	18,766,386
Intergovernmental - Federal	2,717,623	3,149,012	2,674,974	4,652,274	11,113,486	4,296,460	4,349,520	4,403,908
Intergovernmental - State	18,682,811	17,740,356	16,838,575	17,517,078	15,326,214	15,633,002	15,843,827	16,075,860
From Other Sources	411,032	2,059,701	1,496,492	2,438,260	748,296	432,644	431,827	480,981
Total Revenues	96,518,348	97,163,556	103,075,733	109,954,093	112,088,900	108,979,607	110,974,009	113,263,763

Source: Level 1 Financial Statements



Source: Level 1 Financial Statements

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Significant Fiscal Year 2022 Budget Items in comparison to Fiscal Year 2021 Actual Revenue:

Local Sources

Local sources are the largest component of revenues for all funds as they make up 75.7% of total revenues. The largest component of revenue within local sources is property tax revenue which make up 77.0% of the local sources and 58.3% of all revenues. For fiscal year 2022 the budget assumes a decrease in local tax revenue in comparison to the previous fiscal year 2021. The decrease is due to a Cuyahoga County Board of Revisions tax settlement with a large commercial property located within the school district boundaries in which a tax refund of \$2,294,743 will be issued. A portion of the decrease is offset by a projected increase in the overall district valuation. For calendar year 2022, Cuyahoga County was subject to the Triennial update process, which is a computer/analytical update on property values. The District has increased the total property valuations of 10.7%.

Federal Sources

The Federal sources revenue category is primarily made up of the governmental funds federal grants as well as the School District's meal reimbursements from the food service program. The largest grant within the federal sources is the Elementary and Secondary School Elementary Relief Fund which makes up about 54.9% of this category. Other Federal grants that the School District receives annually are IDEA, Part-B special education grant, Title-I, Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant. During fiscal year 2021, the District was awarded the Strivers Readers Literacy Grant, which the District received \$1.3 million over the three-year period. The District used these resources to fund three Literacy Coaches at the elementary level. During fiscal year 2022 and beyond, the District sustained those positions with the in the General Fund.

Due to the COVID-19 pandemic, the District received an additional federal funds in year 2021 and 2022 from the following grants: Elementary and Secondary School Elementary Relief Funds (ESSER I & II), the American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and the Coronavirus Relief Fund. The District has an available \$6,100,396 between ESSER II and ESSER III to spend in fiscal year 2022. Any amounts not spent, can be carried over until fiscal year 2023 for ESSER II and fiscal year 2024 for ESSER III.

State Sources

Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 was \$950,500. During Fiscal Year 2021, \$521,886 of the \$950,500 reduction was restored.

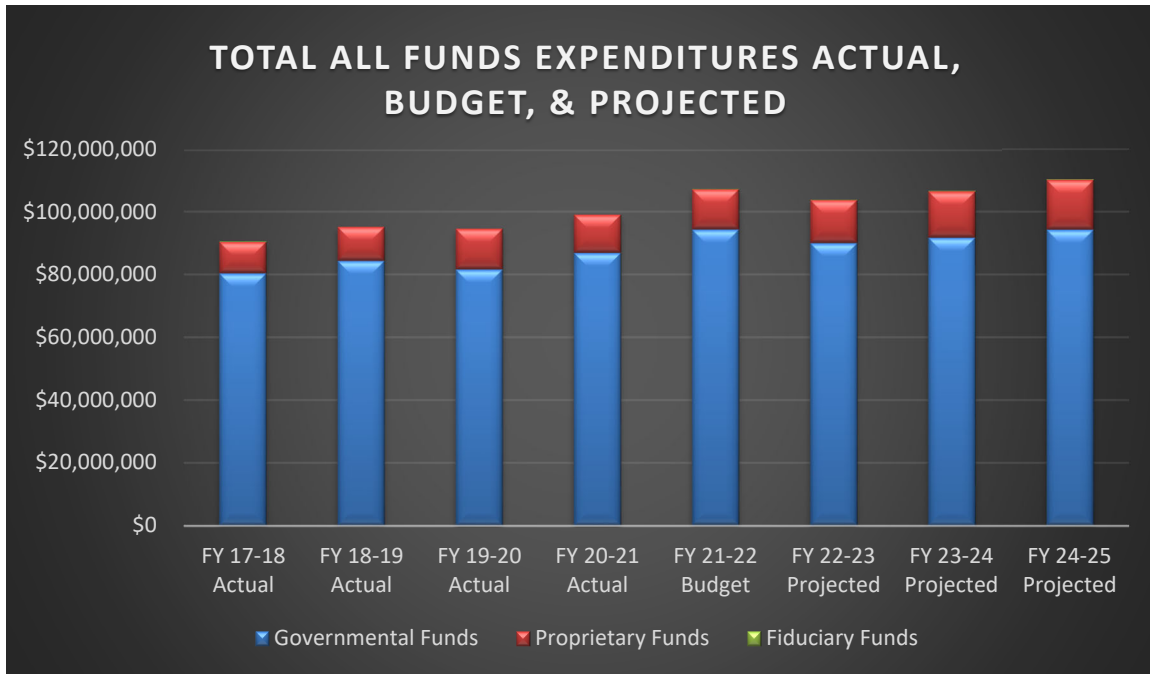
Beginning with Fiscal Year 2022, state funding will be calculated based on the Fair Funding Formula that was approved in the Fiscal Years 2023 biennium state budget under House Bill 110. At the time of this report, the Ohio Department of Education has yet released or funded schools based on the new funding formula. Based on the complexity of the formula, a January 2022 release is anticipated.

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For additional detailed information, please refer to the individual sections of the governmental funds, propriety funds, and fiduciary funds within the executive summary for the revenue assumptions and significant changes

All Funds Expenditures

The following charts provide expenditures by fund classification and by object for four years of actual, the current year budget, and three years of projected estimates for all funds.



Source: Level 1 and Level 2 Financial Statements

TOTAL ALL FUNDS EXPENDITURES BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Increase / (Decrease)	Percent Change
Governmental Funds	\$86,925,685	\$94,396,530	\$7,470,845	8.59%
Proprietary Funds	12,186,091	12,800,331	614,240	5.04%
Fiduciary Funds	11,574	154,630	143,056	1236.01%
Total Revenues	99,123,350	107,351,491	8,228,141	8.30%

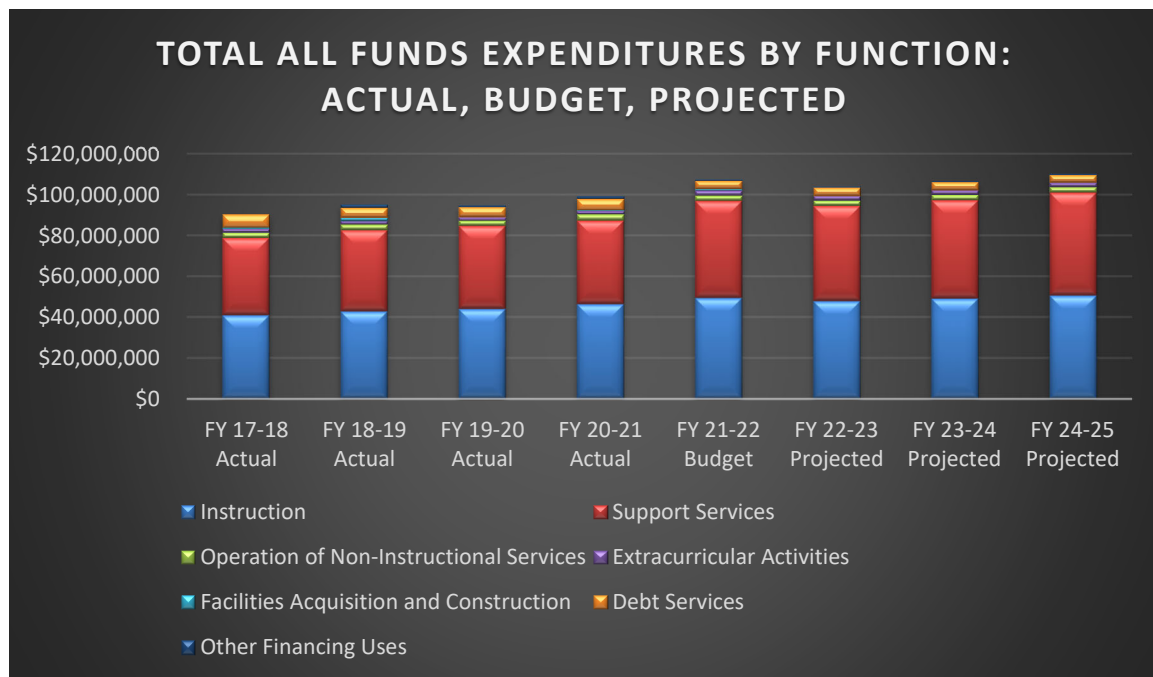
Source: Level 1 and Level 2 Financial Statements

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EXPENDITURES BY OBJECT - ALL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Salaries	\$42,555,027	\$43,712,964	\$44,331,496	\$46,255,049	\$51,788,974	\$50,302,637	\$51,416,201	\$52,441,478
Fringe Benefits	16,881,232	17,586,709	17,797,206	18,218,412	20,618,932	20,494,862	21,615,293	22,870,870
Purchase Services	19,516,723	20,499,104	21,936,003	22,250,432	21,692,367	21,868,477	22,856,900	24,031,630
Materials and Supplies	1,918,242	2,268,207	1,914,940	2,275,070	3,856,807	3,240,339	3,156,204	3,141,204
Capital Outlay	1,377,190	3,375,279	1,799,170	1,976,495	3,094,384	1,841,500	1,429,343	1,759,343
Other Objects	8,170,697	6,182,067	6,190,413	6,925,070	5,791,731	5,782,499	5,779,282	5,451,560
Other Financing Uses	108,251	1,587,305	710,975	1,222,822	508,296	410,644	409,827	458,981
Total Expenditures	90,527,362	95,211,635	94,680,203	99,123,350	107,351,491	103,940,958	106,663,050	110,155,066

Source: Level 1 Financial Statements

The following chart provides expenditures by function for four years of actual, the current year budget, and three years of projected estimates for all funds.



Source: Level 1 Financial Statements

Significant Fiscal Year 2022 Budget Items in comparison to Fiscal Year 2021 Actual Expenditures:

Salaries

Salaries make up the largest object category of all the School District's total expenditures in all funds of 48.2%. Coupled with fringe benefits, salary and benefits make up 67.5% of expenditures within all funds. Within the general fund, the District's operating fund, salary and benefits make up 84.3% of general fund expenditures. As indicated by the graphs above, overall salaries have remained consistent throughout the years but are anticipated to increase during fiscal year 2022 and then

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slightly decline during fiscal year 2023. The increase during fiscal year 2022 is due to the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund, the District budgeted an additional 36 instructional positions to address learning needs that arose from the COVID-19 pandemic. Such positions include: Multi-layer of Support Coordinators, Elementary Reading Specialist, Elementary Intervention Specialists, Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and a Social and Emotional Coordinator. Of these positions, 11 are anticipated to be reduced during fiscal year 2023 and 4 positions will be reduced by fiscal year 2025. The remaining positions are projected to be sustained with the General Operating Fund.

Benefits

For fiscal year 2022, the District's health care premiums will increase by 1.37% from the previous year. In addition, retirement and salary driven fringe benefits will increase in correlation to the scheduled base salary, step increases, and additional positions.

Purchase Services and Materials and Supplies

During fiscal year 2022 the District will experience a decrease to purchase services due the tuition pass through amounts and one-time expenditures that occurred during fiscal year 2021 due to remote virtual learning such as: various virtual learning platform for students who chose to remain in a virtual setting related to the COVID-19 pandemic. During fiscal year 2021, the District spent \$650,000 in purchase services for the Strongsville Online Learning Option (SOLO), with funding provided by the General Fund (\$550,000) and the ESSER Fund (\$100,000).

Within the proprietary funds, medical claims are paid from purchase services which are estimated to be about \$12.0 million for fiscal year 2022 and increasing 8% each year thereafter.

Capital Outlay:

During fiscal year 2022, capital outlay expenditures are anticipated to increase to due to the major projects that will be funded through the District Permanent Improvement Fund. Major projects include: asphalt maintenance, bus purchases, HVAC upgrades, and vehicle purchases.

Other Objects and Other Financing Uses:

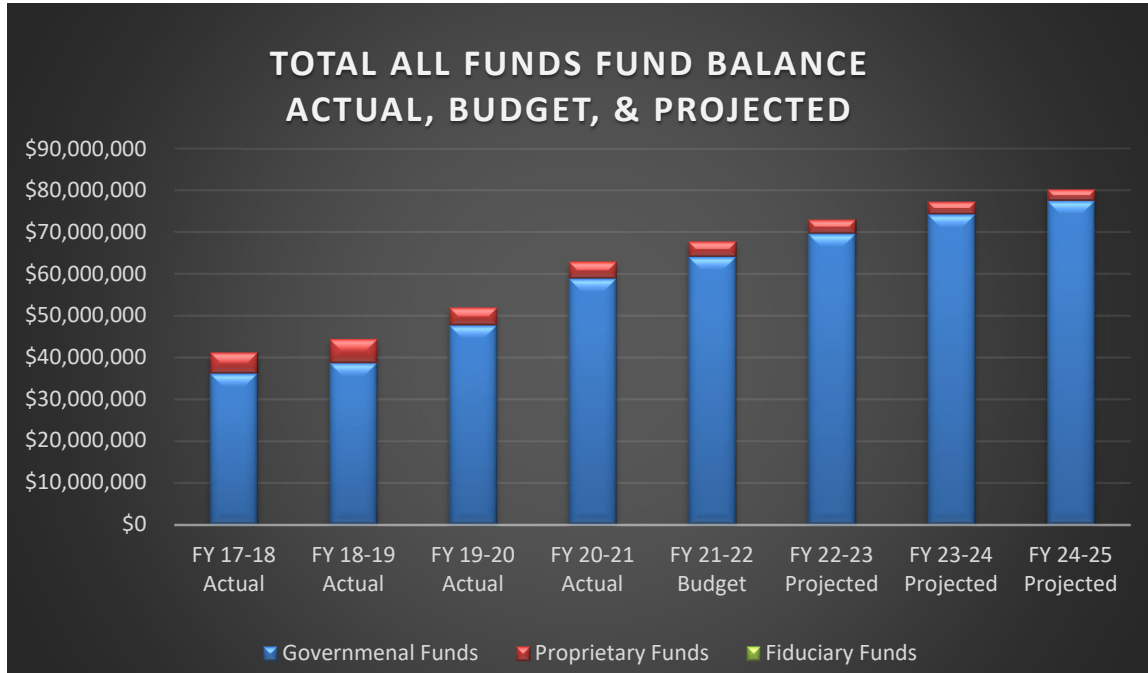
Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

For additional detailed information, please refer to the individual sections of the governmental funds, propriety funds, and fiduciary funds within the executive summary for the revenue assumptions and significant changes

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All Funds Fund Balance

The following charts provide fund balances by fund classification for four years of actual, the current year budget, and three years of projected estimates for all funds.



Source: Level 1 Financial Statements

FUND BALANCE - ALL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	38,682,502	44,673,488	46,625,409	55,020,940	65,851,683	70,589,092	75,627,741	79,938,700
Ending Cash Balance	44,673,488	46,625,409	55,020,940	65,851,683	70,589,092	75,627,741	79,938,700	82,881,697
Year End Encumbrances	3,384,159	2,135,783	2,987,389	2,857,500	2,783,775	2,626,702	2,626,702	2,626,702
Unencumbered Fund Balance	41,289,329	44,489,626	52,033,551	62,994,183	67,805,317	73,001,039	77,311,998	80,254,995

Source: Level 1 Financial Statements

Please refer to the individual sections of the governmental funds, propriety funds, and fiduciary funds. As indicated by the charts above, from fiscal year 2018 through fiscal year 2021, the fund balance has grown by \$21.7 million or by 52.6% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the District is estimating that the available cash balance will last over a ten-year period. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2027.

Within the District's goals and objective of maintaining financial management practices and culture of budget consciousness that ensure focused spending, the District benchmarks fund balance by: "Assess "true cash days" of the District with a target of 60 days or more; maintain an annual unreserved general

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fund balance between 5% and 15% of the general fund operating revenue; year-end expenditures will not exceed revenue for more than two consecutive years; the five year forecast will project fiscal stability for two years and beyond the current school year.” If deficit spending occurs and when fund balance falls beneath the benchmark, the District will need to explore additional revenue options as well as develop a cost reduction plan.

As the fund balance has been increasing, the District will be utilizing District and community stakeholders to identify and designate dollars to specific needs and wants. Such items include and but not limited to: sustaining positions that were created by the ESSER Funds, reinstituting extracurricular programs and supplemental positions that were once reduced due to budget constraints, offsetting increasing health care premiums within the medical self-insurance fund, early payoffs of debt, additional athletic supplemental positions, and utilizing the district facilities committee to identify one-time infrastructure improvements.

Governmental Funds:

General Fund – The resources within the general fund are the operating funds of the School District. The general fund is used to account for all financial resources, except those required to be accounted for in another fund. The general fund is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Bond Retirement Fund – The Bond Retirement fund is used to account for the accumulation of resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Project Funds – Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

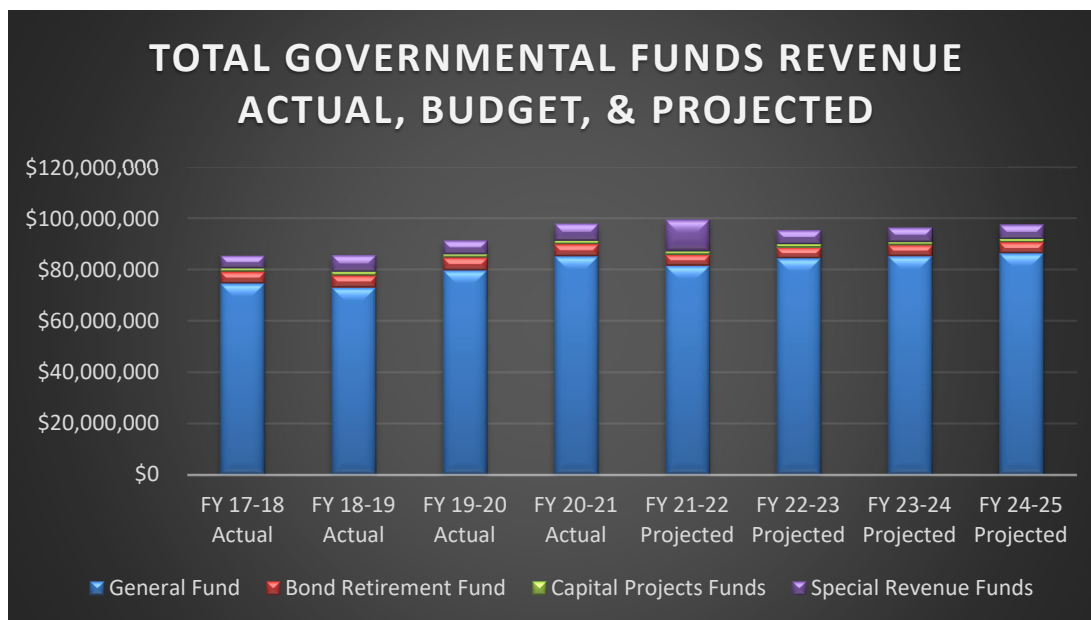
Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service for capital projects

The following pages contain summaries of revenues, expenditures, and fund balances for Governmental Funds followed by summaries and explanation of financial information by fund type and fund classification. The source for information contained in the following charts are from the Governmental Funds level 2 and level 3 financial statements within the financial section of this report.

Governmental Funds Significant Revenue Changes and Assumptions

The following charts provide revenues by fund and by source for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.

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Source: Governmental Funds Level 2 and Level 3 Financial Statements

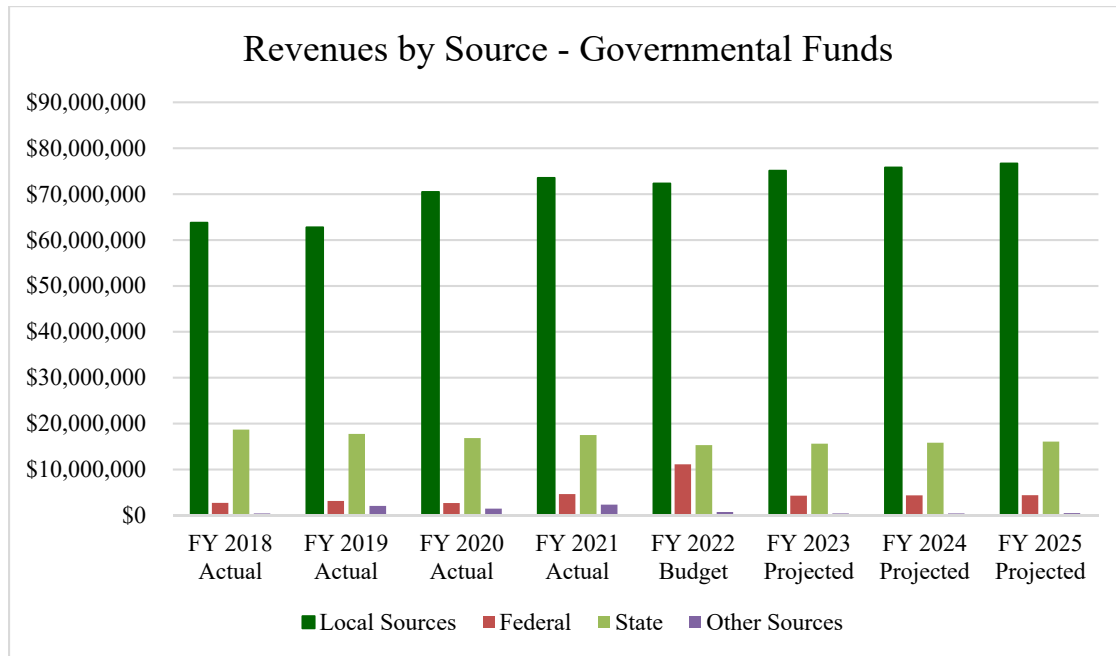
TOTAL GOVERNMENTAL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Increase / (Decrease)	Percent Change
General Fund	\$85,296,598	\$81,600,271	(\$3,696,327)	-4.33%
Bond Retirement Funds	4,630,646	4,220,808	(409,838)	-8.85%
Capitl Projects Funds	1,396,345	1,296,431	(99,914)	-7.16%
Special Revenue Funds	6,724,379	12,370,008	5,645,629	83.96%
Total Revenues	98,047,968	99,487,518	1,439,550	1.47%

Source: Governmental Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Taxes	\$57,006,790	\$54,704,295	\$62,598,188	\$66,922,850	\$65,389,604	\$68,624,222	\$69,341,369	\$70,264,982
Tuition	967,521	922,015	994,677	722,708	1,018,928	1,011,482	1,011,482	1,011,482
Classroom Materials and Fees	121,625	283,777	223,376	199,541	185,000	185,000	185,000	185,000
Earnings on Investments	523,123	877,134	849,886	410,216	346,232	102,500	302,500	302,500
Food Services	1,077,816	1,099,608	900,937	100,060	204,250	210,378	216,689	223,189
Extracurricular	707,166	684,744	465,625	405,015	820,450	868,800	863,800	801,800
Other Local Revenues	3,341,201	4,181,033	4,427,559	4,764,781	4,335,058	4,074,037	3,872,037	3,862,038
Intergovernmental - Federal	2,717,623	3,149,012	2,674,974	4,652,274	11,113,486	4,296,460	4,349,520	4,403,908
Intergovernmental - State	18,682,811	17,740,356	16,838,575	17,517,078	15,326,214	15,633,002	15,843,827	16,075,860
From Other Sources	411,016	2,059,701	1,460,563	2,353,445	748,296	432,644	431,827	480,981
Total Revenues	85,556,692	85,701,675	91,434,360	98,047,968	99,487,518	95,438,525	96,418,051	97,611,740

Source: Governmental Funds Level 2 Financial Statements

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Source: Governmental Funds Level 2 Financial Statements

Local Sources:

Local sources are the largest component of revenues for governmental funds as they make up 72.7% of total revenues of governmental funds. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2019 to fiscal year 2020. The primary reason for the increase was due to the passage of a new 5.9 mill operating levy in May of 2019, with collections beginning January 2020.

The largest component of revenue is property taxes which make up 90.4% of the local resources and 65.7% of governmental revenues. From fiscal year 2018 to fiscal year 2019 there is a slight decrease in the local taxes revenue, which is a result of a combination of a timing issue and change in collection rate of property taxes. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. From fiscal year 2019 to fiscal year 2020 there is an increase in the local taxes revenue, which is a result of the passage of a new 5.9 mill operating levy with collections beginning in fiscal year 2020. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. The budget assumes an anticipated decrease in local tax revenue during fiscal year 2022 in comparison to the previous fiscal year 2021. The decrease is due to a Cuyahoga County Board of Revisions tax settlement with large commercial property located within the school district boundaries in which a tax refund of \$2,294,743 will be issued to the property owner. During the following fiscal year 2023, local tax revenue will increase by \$3,234,618. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations.

The District does have two operating renewals levies within the School District's levied issued.

- In November 2016 renewed a 5 year 6 mill levy with collections beginning January 2018. If not renewed, the levy will expire tax year December 31, 2021. Collections will continue through December 31, 2022.

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- In May 2019 residents approved a 5 year 5.9 levy with collections beginning January 2020. If not renewed, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024

The second largest revenue source within revenue from local sources is other local revenues. The primary revenue sources within this line item is revenue from tax increment financing agreements of \$3,903,892. Other items included in this line are revenue from a cell tower lease and all other miscellaneous revenues.

Tuition revenue has increased from fiscal year 2018 to fiscal year 2022 which is due to the School District implementing a tuition based full day kindergarten program. For fiscal year 2021, tuition revenue decreased due remote learning days due to the COVID-19 pandemic in which the District did not charge tuition for days' students were not physically present. The School District offers a free half-day option and a tuition based full-day program for families with kindergarten aged students. The tuition for full-day kindergarten covers the expenses related to the second half of the day. The number of full-day kindergarten sections has increased over the years due to demand. Each elementary school has at least one full day kindergarten section within their building.

Food service revenues began to increase beginning during fiscal year 2018 and that trend is anticipated to continue in future years. During fiscal years 2020, and 2021, food service revenues experienced a decline which was direct result of the mandated school closures as a result of the COVID-19 pandemic. The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership and expanded food choices that will be implemented.

Federal Sources:

The Federal sources revenue category is primarily made up of the governmental funds federal grants as well as the School District's meal reimbursements from the food service program. The largest grant within the federal sources is the Elementary and Secondary School Elementary Relief Fund which makes up about 54.9% of this category. Other Federal grants that the School District receives annually are IDEA, Part-B special education grant, Title-I, Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant. During fiscal year 2019-2021, the District was awarded the Strivers Readers Literacy Grant, which the District received \$1.3 million over the three-year period. The District used these resources to fund three Literacy Coaches at the elementary level. During fiscal year 2022 and beyond, the District sustained those positions with the in the General Fund.

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021 and 2022 from the following grants: Elementary and Secondary School Elementary Relief Fund (ESSER I & II), the American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and Coronavirus Relief Fund (CRF). The Federal revenue sources have remained consistent from year to year with the exception of the additional federal sources related to the COVID-19 pandemic.

State Sources:

Revenues from State sources make up 15.4% of the governmental funds overall revenue which is the second largest revenue source after property taxes. For fiscal year 2022, State sources are made up of State Foundation Funding in the amount of \$7.6 million, property tax allocations from the

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State of Ohio in the amount of \$7.0 million, and special education catastrophic aide reimbursement in the amount of \$0.3 million.

In the spring of 2015, the State of Ohio approved their 2016-2017 biennial budget which became law on July 1, 2015. Under the new biennial budget, the State reimbursement for Tangible Personnel Property Tax (TPP) which is included in the property tax allocations will be phased out beginning in fiscal year 2017. The District will experience a decrease in TPP funding of \$548,025 in fiscal year 2017, and a decrease of \$3,111,418 in fiscal year 2018 and beyond, for a total annual loss of TPP funding in the amount \$3,659,443.

In the spring of 2017, the State of Ohio approved their 2018-2019 biennial budget which became law on July 1, 2017. Under the new biennial budget, the State elimination of TPP reimbursement was upheld, although a strong push was made through advocacy. Included in the biennial budget that impacted the District was the phase out of the “guarantee” within the State Foundation Funding Formula. District’s can be on the funding formula in three different scenarios:

- **Formula district** - a district would receive the amount generated by the formula
- **Capped district** - amount generated by the formula, less a certain percentage of growth from the previous year.
- **Guarantee district** - amount generated by the formula, plus an amount to at least receive the same level of funding from the previous biennial budget.

Strongsville is a guarantee district. The approved budget will reduce the guarantee amount based on ADM decline between school years 2014 through 2016. The guarantee percentage would drop (on a sliding scale) by 1% for each percent above 5% of enrollment, but the guarantee would be no less than 95% of the 2017 amount. Strongsville’s ADM decline between 2014-2016 is 6.2%, meaning the guarantee amount will be reduced by 1.2%. The financial impact of this phase out to the District is \$112,411.

In the summer of 2019, the State of Ohio approved their 2020-2021 biennial budget which became law on July 1, 2019. Under the new biennial budget, the State Foundation Formula remained frozen, meaning District’s would receive the same level of funding as they did in fiscal year 2019. The biennial budget did provide additional dollars restricted for Student Wellness programs. The District will receive Student Wellness funds of \$175,555 in fiscal year 2020 and \$264,514 in fiscal year 2021. As per an announcement made by the State Auditor’s office, each student wellness and success funds will be accounted for separate from the General Fund and not included on the District’s five-year financial forecast.

Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 was \$950,500. During Fiscal Year 2021, \$521,886 of the \$950,500 reduction was restored.

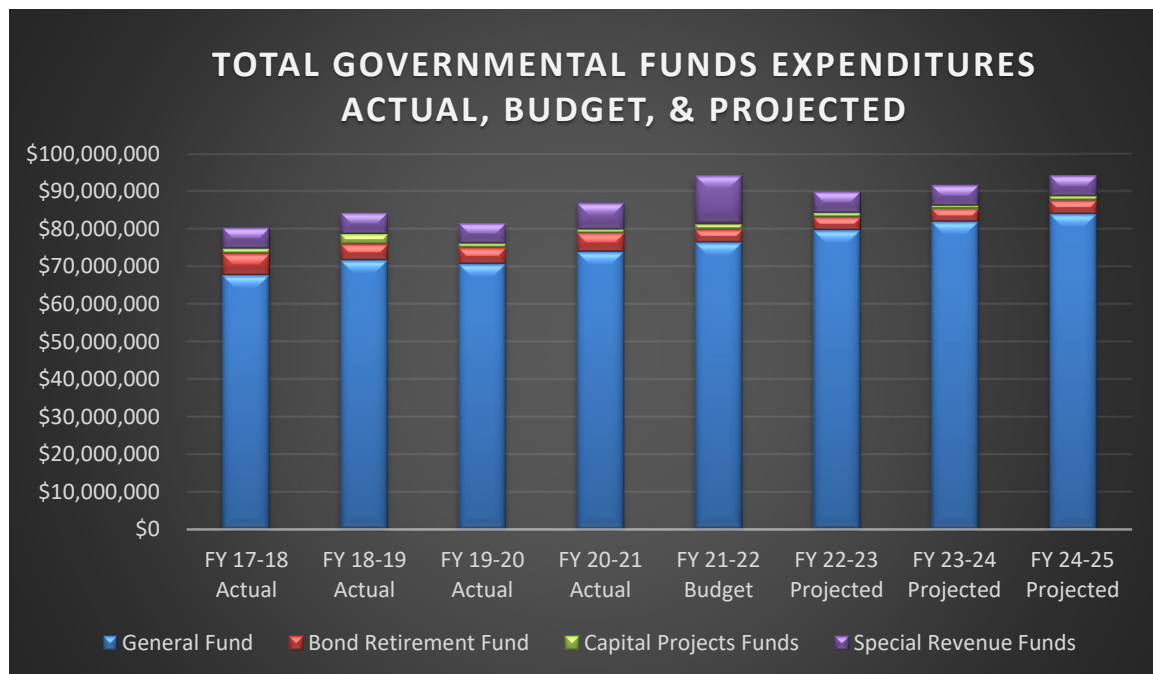
Beginning with Fiscal Year 2022, state funding will be calculated based on the Fair Funding Formula that was approved in the Fiscal Years 2022-2023 biennium state budget under House Bill 110. At the time of this report, the Ohio Department of Education has yet released or funded schools based on the new funding formula. Based on the complexity of the formula, a January 2022 release is anticipated.

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There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

Governmental Funds Significant Expenditures Changes and Assumptions

The following charts provide expenditures by fund and by object for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.



Source: Governmental Funds Level 2 and Level 3 Financial Statements

TOTAL GOVERNMENTAL FUNDS EXPENDITURES BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Increase / (Decrease)	Percent Change
General Fund	\$73,908,408	\$76,361,186	\$2,452,778	3.32%
Bond Retirement Funds	4,963,305	3,435,136	(1,528,169)	-30.79%
Capitla Projects Funds	962,607	1,436,378	473,771	49.22%
Special Revenue Funds	7,091,365	13,011,468	5,920,103	83.48%
Total Revenues	86,925,685	94,244,168	7,318,483	8.42%

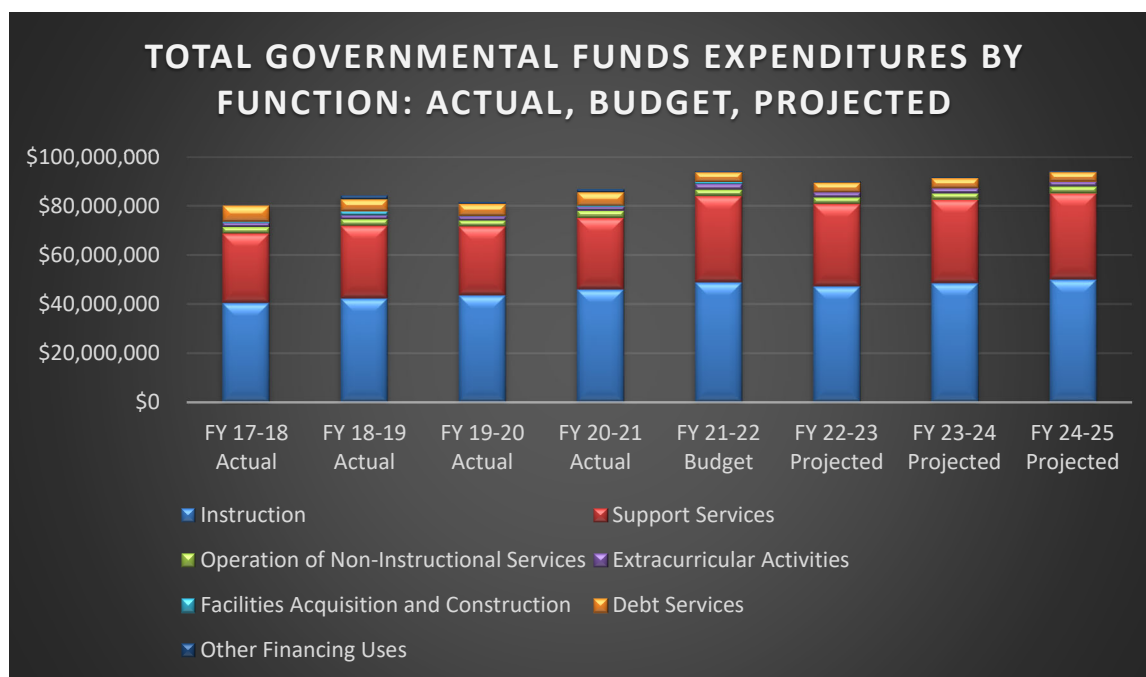
Source: Governmental Funds Level 2 and Level 3 Financial Statements

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EXPENDITURES BY OBJECT - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$42,529,975	\$43,692,777	\$44,312,175	\$46,242,830	\$51,760,474	\$50,274,137	\$51,387,701	\$52,412,978
Fringe Benefits	16,876,599	17,583,617	17,793,966	18,216,349	20,614,367	20,490,157	21,610,588	22,866,165
Purchase Services	9,787,059	10,186,211	9,284,039	10,362,787	9,496,776	8,712,559	8,663,828	8,718,433
Materials and Supplies	1,682,819	1,910,134	1,680,424	2,040,556	3,464,810	2,860,394	2,778,129	2,763,129
Capital Outlay	1,367,702	3,342,293	1,727,191	1,930,889	2,959,384	1,726,500	1,363,343	1,693,343
Other Objects	8,071,064	6,111,069	6,119,743	6,909,452	5,592,423	5,582,004	5,583,244	5,255,522
Other Financing Uses	108,251	1,587,305	710,975	1,222,822	508,296	410,644	409,827	458,981
Total Expenditures	80,423,469	84,413,406	81,628,513	86,925,685	94,396,530	90,056,395	91,796,660	94,168,551

Source: Governmental Funds Level 2 and Level 3 Financial Statements

The following chart provides expenditures by function for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.



Source: Governmental Funds Level 2 and Level 3 Financial Statements

Salaries:

Salaries make up the largest object category of all the School District's governmental expenditures of 54.8%. Coupled with fringe benefits, salary and benefits make up 76.7% of expenditures within governmental funds. Within the general fund, the District's main operating fund, salary and benefits make up 84.3% of general fund expenditures. As indicated by the graphs above, overall salaries have remained consistent throughout the years but are anticipated to increase during fiscal year 2022 and then slightly decline during fiscal year 2023. The increase during fiscal year 2022 is due to the Federal Grant dollars that the District received through the Elementary and Secondary School

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Elementary Relief Fund, the District hired an additional 36 instructional positions to address learning needs that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 11 are anticipated to reduce during fiscal year 2023 and another 4 positions will be reduced by fiscal year 2025.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.
 - Middle School teaching allocations are based on a team structure. There are four teams per grand consisting of the following core subjects: English, Math, Science, and Social Studies.
 - High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2019, the School District will have 18 more positions compared to fiscal year 2025.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Since the switch, the District has saved over \$1.8 million annually by being on a self-funded plan compared to a fully insured plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. By joining the consortium, the District was able to lock in the fiscal year 2019 premium rates for fiscal year 2020. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected

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increase is in line with industry standards.

Purchase Services and Materials & Supplies:

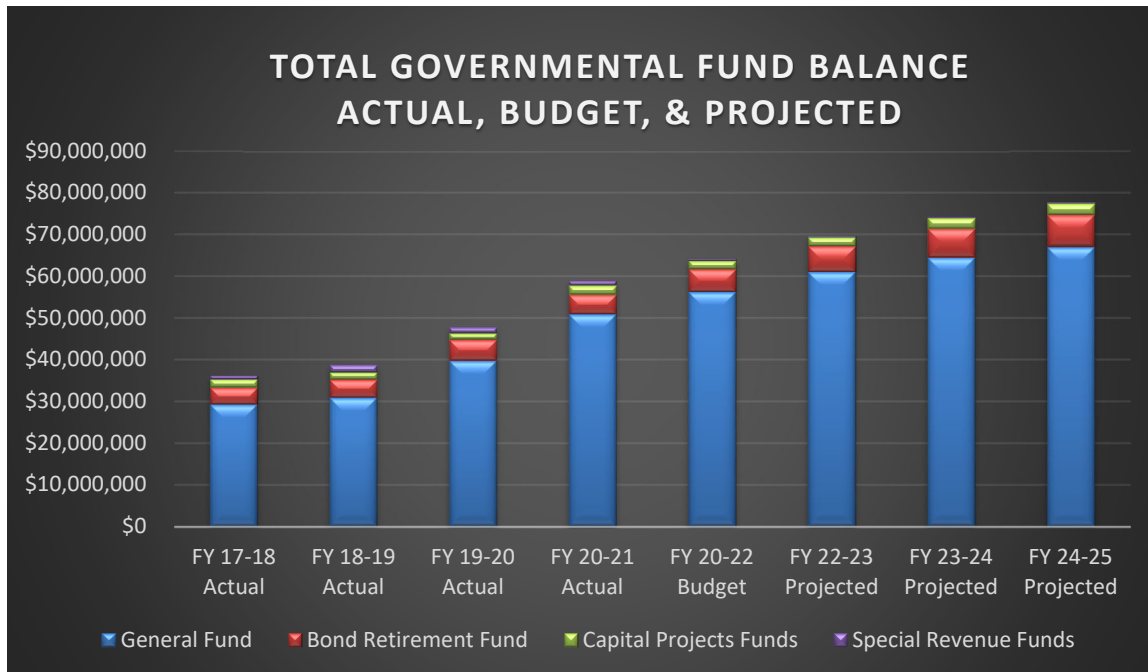
As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures are expected to decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2022 the District will experience a decrease to purchase services due the tuition pass through amounts and one-time expenditures that occurred during fiscal year 2021 due to remote virtual learning such as: various virtual learning platform for students who chose to remain in a virtual setting related to the COVID-19 pandemic. During fiscal year 2021, the District spent \$650,000 in purchase services for the Strongsville Online Learning Option (SOLO), with funding provided by the General Fund (\$550,000) and the ESSER Fund (\$100,000).

Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

Governmental Funds Fund Balance Changes

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.



Source: Governmental Funds Level 2 and Level 3 Financial Statements

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FUND BALANCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	34,379,231	39,512,454	40,800,723	50,606,570	61,728,853	66,819,841	72,201,971	76,823,362
Ending Cash Balance	39,512,454	40,800,723	50,606,570	61,728,853	66,819,841	72,201,971	76,823,362	80,100,851
Year End Encumbrances	3,301,767	2,053,854	2,844,947	2,796,906	2,723,181	2,566,108	2,566,108	2,566,108
Unencumbered Fund Balance	36,210,687	38,746,869	47,761,623	58,931,947	64,096,660	69,635,863	74,257,254	77,534,743

Source: Governmental Funds Level 2

As indicated by the charts above, from fiscal year 2018 through fiscal year 2021, the fund balance has grown by \$22.7 million or by 62.7% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the District is estimating that the available cash balance will last over a ten-year period. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2027.

Within the District's goals and objective of maintaining financial management practices and culture of budget consciousness that ensure focused spending, the District benchmarks fund balance by: "Assess "true cash days" of the District with a target of 60 days or more; maintain an annual unreserved general fund balance between 5% and 15% of the general fund operating revenue; year-end expenditures will not exceed revenue for more than two consecutive years; the five-year forecast will project fiscal stability for two years and beyond the current school year." If deficit spending occurs and when fund balance falls beneath the benchmark, the District will need to explore additional revenue options as well as develop a cost reduction plan.

As the fund balance has been increasing, the District will be utilizing District and community stakeholders to identify and designate dollars to specific needs and wants. Such items include and but not limited to: sustaining positions that were created by the ESSER Funds, reinstituting extracurricular programs and supplemental positions that were once reduced due to budget constraints, early payoffs of debt, additional athletic supplemental positions, and utilizing the district facilities committee to identify one-time infrastructure improvements.

Proprietary Funds:

Enterprise Funds – Enterprise funds account for any activity for which a fee is charged to external users for goods or services,

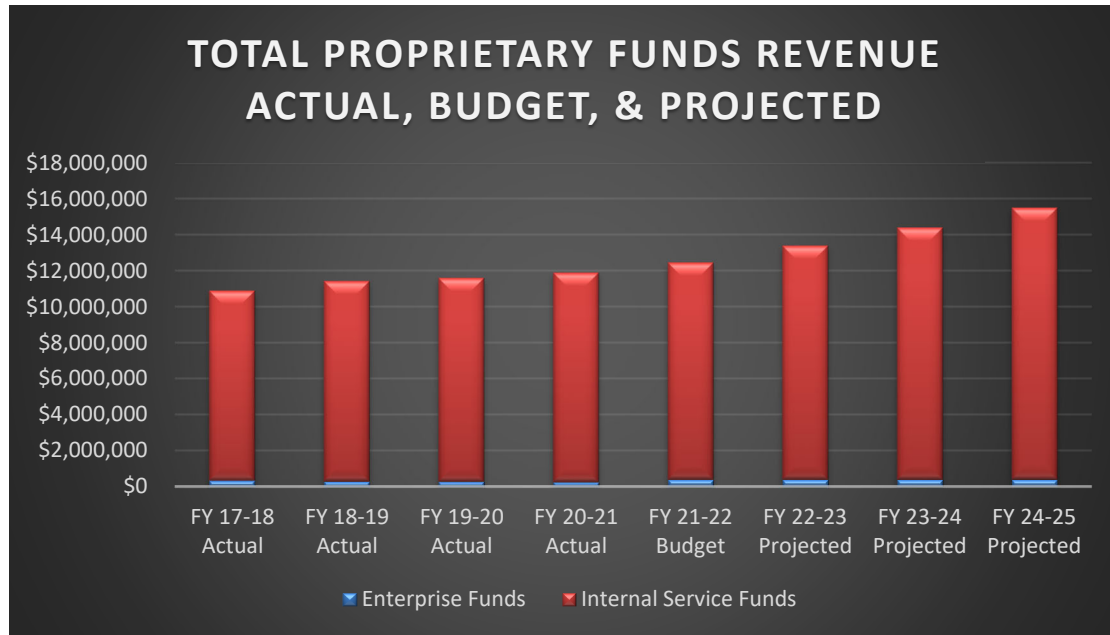
Internal Service Funds – Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the School District, or to other governments on a cost-reimbursement basis.

The following pages contain summaries of revenues, expenditures, and fund balances for Proprietary Funds followed by summaries and explanation of financial information by fund type and fund classification. The source for information contained in the following charts are from the Proprietary Funds level 2 and level 3 financial statements within the financial section of this report.

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Proprietary Funds Significant Revenue Changes and Assumptions

The following charts provide revenues by fund type and by source for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.



Source: Proprietary Funds Level 2 and Level 3 Financial Statements

TOTAL PROPRIETARY FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Enterprise Funds	\$244,307	\$383,500	\$139,193	56.97%
Internal Service Funds	11,645,701	12,066,522	420,821	3.61%
Total Revenues	11,890,008	12,450,022	560,014	4.71%

Source: Proprietary Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - PROPRIETARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Tuition	\$31,835	\$23,454	\$7,540	\$26,561	\$17,000	\$17,000	\$17,000	\$17,000
Classroom Materials and Fees	332,085	274,501	229,422	161,264	385,975	385,975	385,975	385,975
Extracurricular	138,021	128,072	125,715	87,774	194,700	194,700	194,700	194,700
Other Local Revenues	10,384,518	11,000,976	11,200,260	11,529,594	11,852,347	12,792,047	13,806,923	14,902,988
From Other Sources	0	0	35,929	84,815	0	0	0	0
Total Revenues	10,886,459	11,427,003	11,598,866	11,890,008	12,450,022	13,389,722	14,404,598	15,500,663

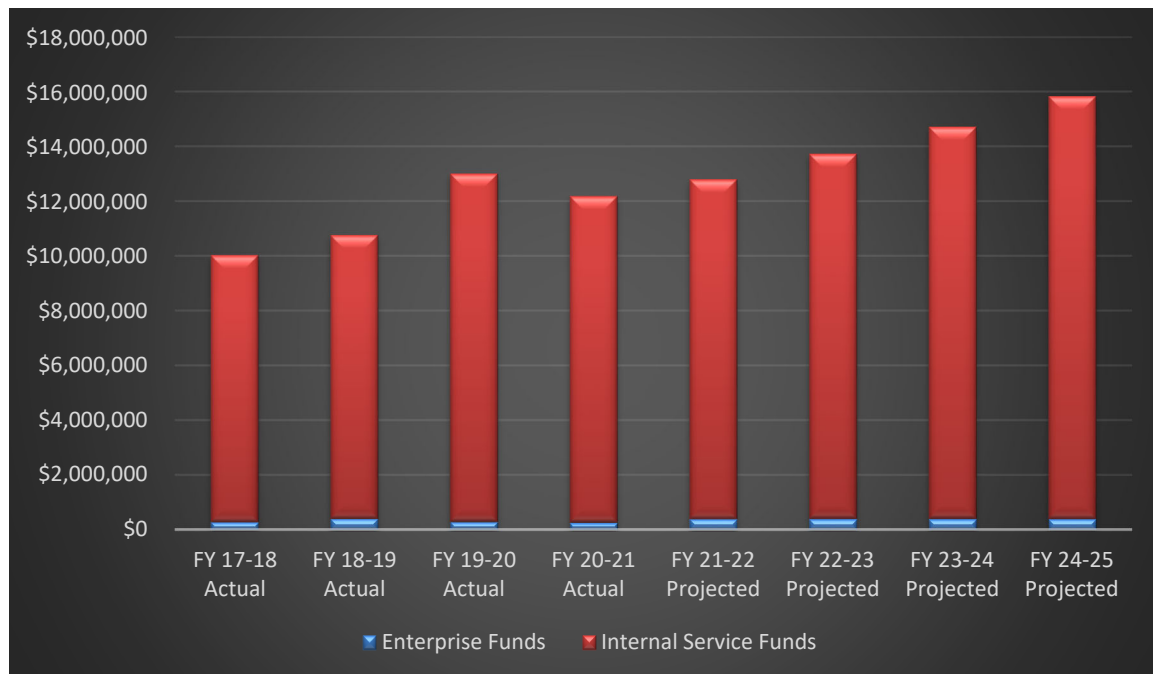
Source: Proprietary Funds Level 2 Financial Statements

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The largest revenue source within the internal service fund is the employee benefits self-insurance fund. During fiscal year 2022, the District experienced a 1.37% premium rate increase. Within the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Proprietary Funds Significant Expenditure Changes and Assumptions

The following charts provide expenditures by fund type and by object for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.



Source: Proprietary Funds Level 2 and Level 3 Financial Statements

TOTAL PROPRIETARY FUNDS EXPENDITURE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Increase / (Decrease)	Percent Change
Enterprise Funds	\$246,392	\$383,500	\$137,108	55.65%
Internal Service Funds	11,939,699	12,416,831	477,132	4.00%
Total Revenues	12,186,091	12,800,331	614,240	5.04%

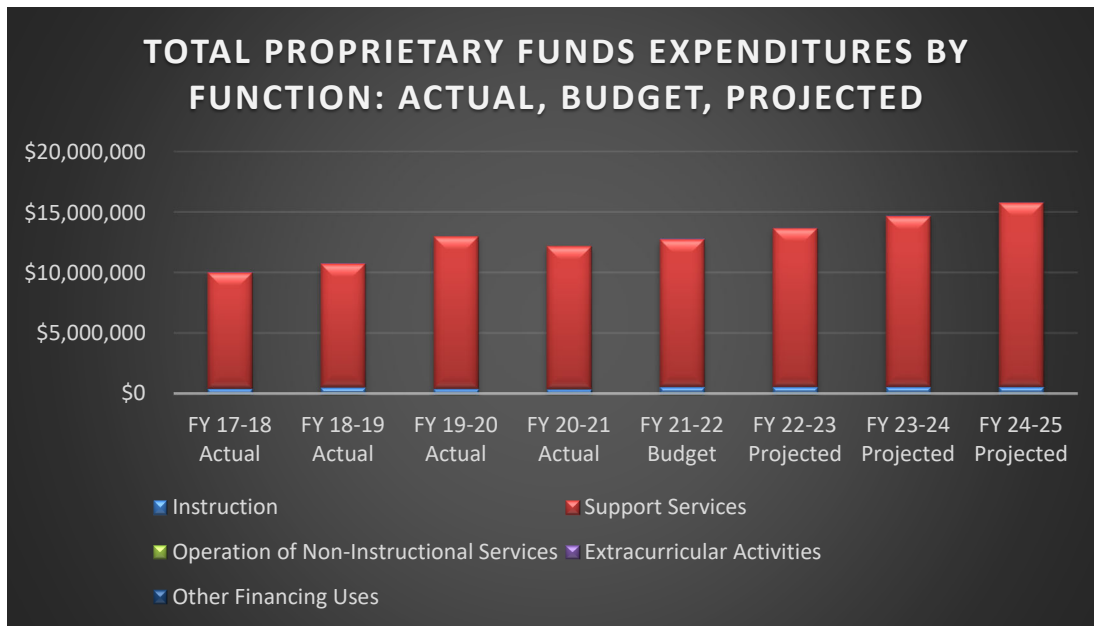
Source: Proprietary Funds Level 2 and Level 3 Financial Statements

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EXPENDITURES BY OBJECT - PROPRIETARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$15,849	\$12,467	\$14,885	\$11,817	\$19,000	\$19,000	\$19,000	\$19,000
Fringe Benefits	2,890	1,923	2,573	2,000	3,043	3,183	3,183	3,183
Purchase Services	9,729,664	10,312,893	12,651,963	11,887,645	12,195,591	13,155,918	14,193,072	15,313,197
Materials and Supplies	235,423	358,073	234,516	234,514	391,997	379,945	378,075	378,075
Capital Outlay	9,488	32,986	71,979	45,606	135,000	115,000	66,000	66,000
Other Objects	35,382	47,760	33,238	4,509	55,700	55,700	55,700	55,700
Other Financing Uses	6,786	0	0	0	0	0	0	0
Total Expenditures	10,035,482	10,766,102	13,009,154	12,186,091	12,800,331	13,728,746	14,715,030	15,835,155

Source: Proprietary Funds Level 2 Financial Statements

The following chart provides expenditures by function for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.



Source: Proprietary Funds Level 2 Financial Statements

The largest expenditure within the internal service fund is the employee benefits self-insurance fund. The District did experience an increase in expenditures in the self-insurance fund during fiscal year 2020. The increase was a result as the District joining a self-insurance consortium during fiscal year 2020 which resulted in overlap of expenditures due to run-off payments from the previous plan.

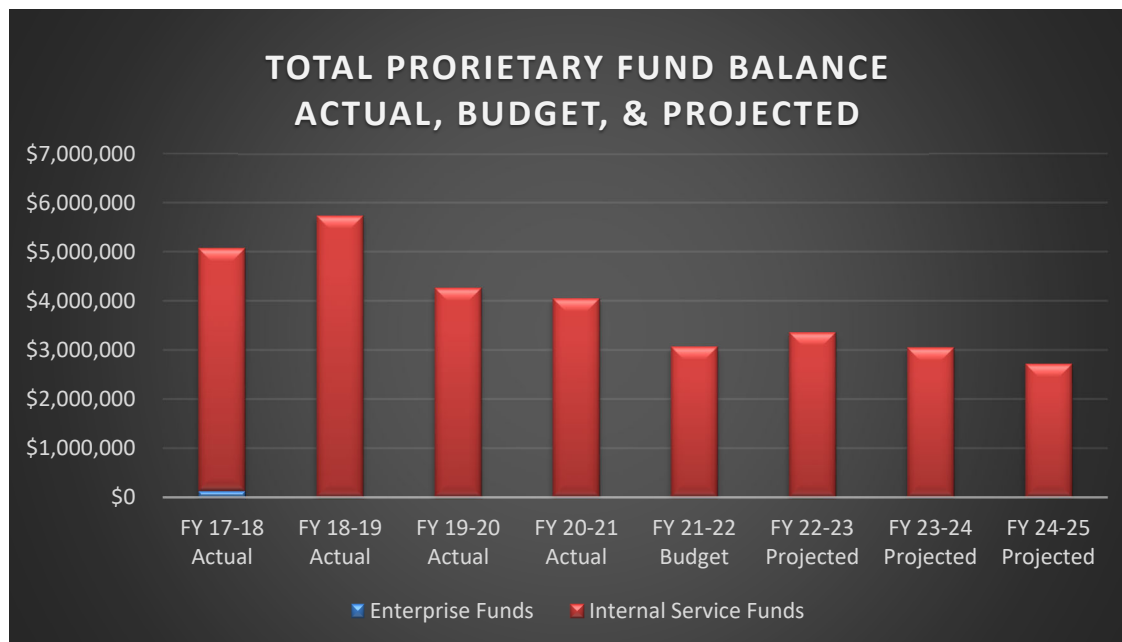
During fiscal year 2022, the District experienced a 1.37% premium rate increase, however, the underwriting suggested a 2.26% increase. The District elected to take the lower premium rate increase of 1.37%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2022. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has

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experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Proprietary Funds Fund Balance Changes

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.



Source: Proprietary Funds Level 2 and Level 3 Financial Statements

FUND BALANCE - PROPRIETARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	4,302,644	5,160,407	5,821,308	4,411,020	4,114,937	3,764,628	3,425,604	3,115,172
Ending Cash Balance	5,160,407	5,821,308	4,411,020	4,114,937	3,764,628	3,425,604	3,115,172	2,780,680
Year End Encumbrances	82,392	81,606	142,442	60,428	60,428	60,428	60,428	60,428
Unencumbered Fund Balance	5,078,015	5,739,702	4,268,578	4,054,509	3,704,200	3,365,176	3,054,744	2,720,252

Source: Proprietary Funds Level 2 Financial Statements

As indicated by the charts above, fund balance has grown between fiscal year 2018 to fiscal year 2019 and then began to decline in fiscal year 2020 and beyond within the proprietary funds. The primary reason is due to the District's health care self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the

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reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

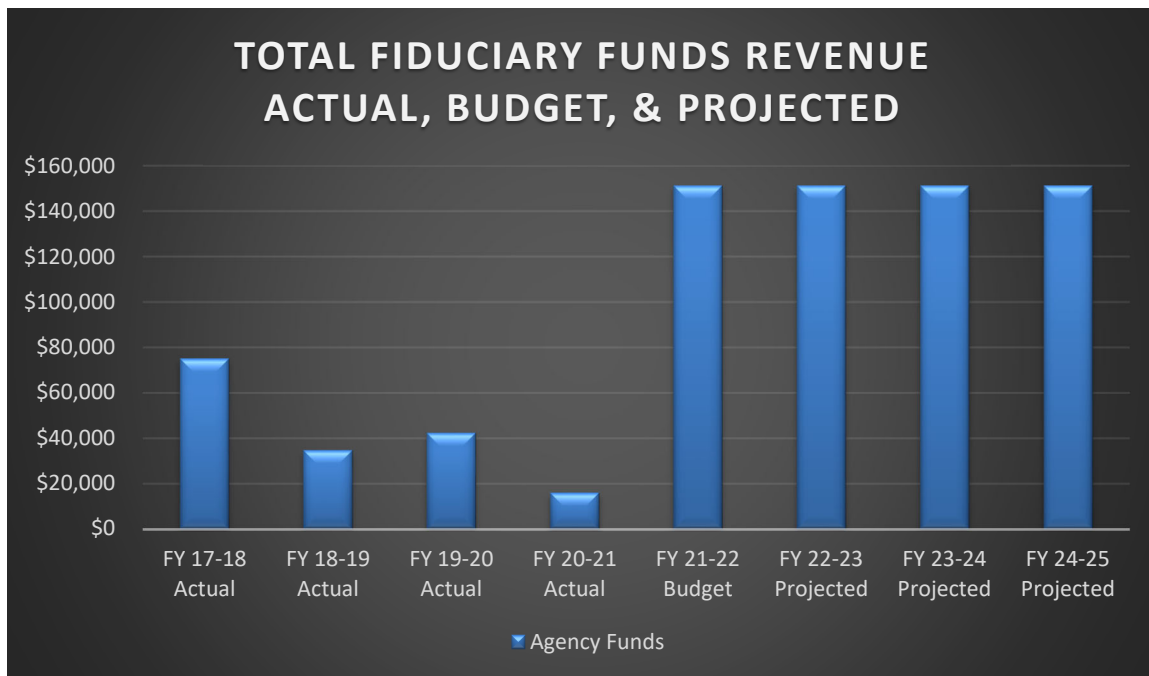
Fiduciary Funds:

Agency Funds – Agency funds report resources held by reporting government in purely custodial capacity.

The following pages contain summaries of revenues, expenditures, and fund balances for Fiduciary Funds followed by summaries and explanation of financial information by fund type and fund classification. The source for information contained in the following charts are from the Fiduciary Funds level 2 and level 3 financial statements within the financial section of this report.

Fiduciary Funds Significant Revenue Changes and Assumptions

The following charts provide revenues by fund type and by source for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.



Source: Fiduciary Funds Level 2 and Level 3 Financial Statements

TOTAL FIDUCIARY FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Agency Funds	\$16,117	\$151,360	\$135,243	839.13%
Total Revenues	16,117	151,360	135,243	839.13%

Source: Fiduciary Funds Level 2 Financial Statements

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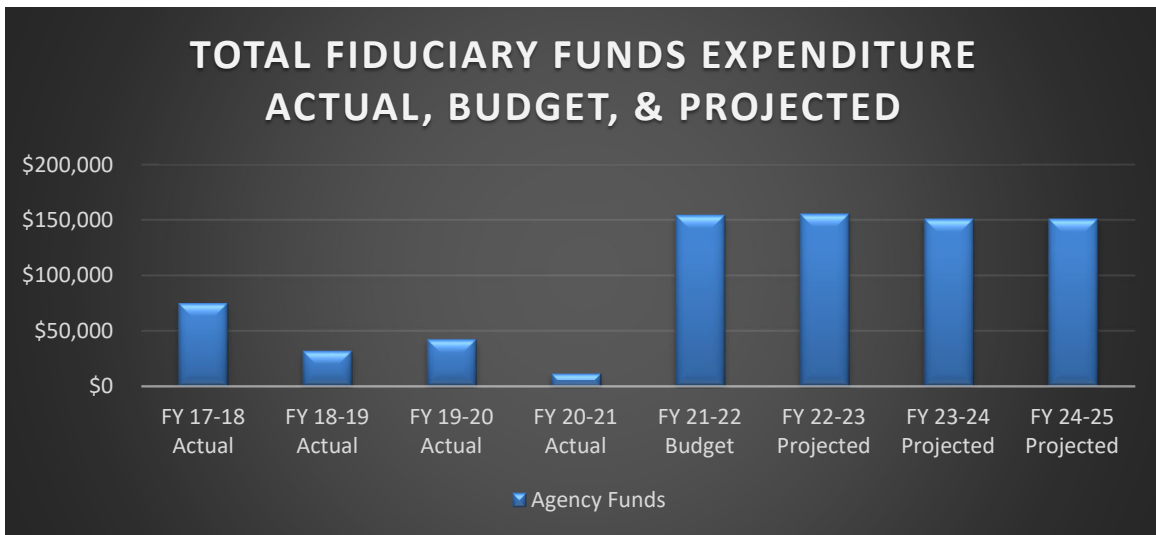
REVENUES BY SOURCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$75,181	\$32,955	\$41,787	\$16,117	\$150,000	\$150,000	\$150,000	\$150,000
Other Local Revenues	0	1,923	720	0	1,360	1,360	1,360	1,360
From Other Sources	16	0	0	0	0	0	0	0
Total Revenues	75,197	34,878	42,507	16,117	151,360	151,360	151,360	151,360

Source: Fiduciary Funds Level 2 Financial Statements

The largest fund within the agency funds is the OHSA Tournaments fund. The fluctuations between actual, budgeted and projected revenues are based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

Fiduciary Funds Significant Expenditure Changes and Assumptions

The following charts provide expenditures by fund type and by object for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.



Source: Fiduciary Funds Level 2 Financial Statements

TOTAL FIDUCIARY FUNDS EXPENDITURE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Agency Funds	\$11,574	\$154,630	\$143,056	1236.01%
Total Revenues	11,574	154,630	143,056	1236.01%

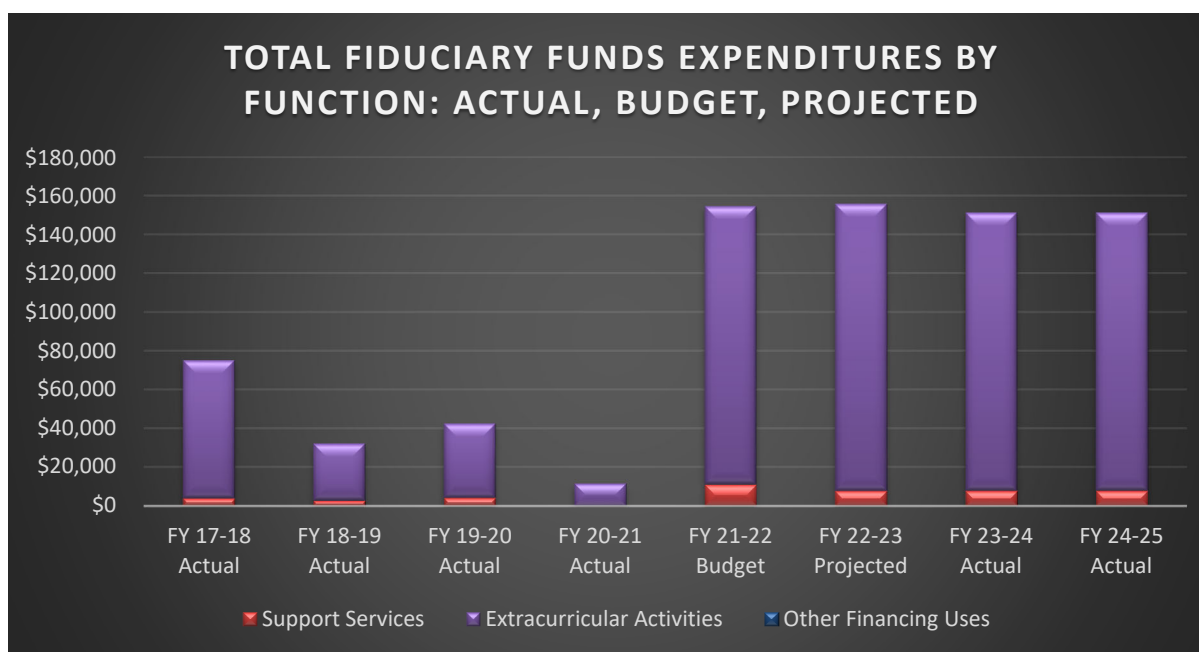
Source: Fiduciary Funds Level 2 Financial Statement

**Strongsville City School District
Executive Summary
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EXPENDITURES BY OBJECT - FIDUCIARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Salaries	\$9,203	\$7,720	\$4,436	\$402	\$9,500	\$9,500	\$9,500	\$9,500
Fringe Benefits	1,743	1,169	667	63	1,522	1,522	1,522	1,522
Other Objects	64,251	23,238	37,432	11,109	143,608	144,795	140,338	140,338
Total Expenditures	75,197	32,127	42,535	11,574	154,630	155,817	151,360	151,360

Source: Fiduciary Funds Level 2 Financial Statements

The following chart provides expenditures by function for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.



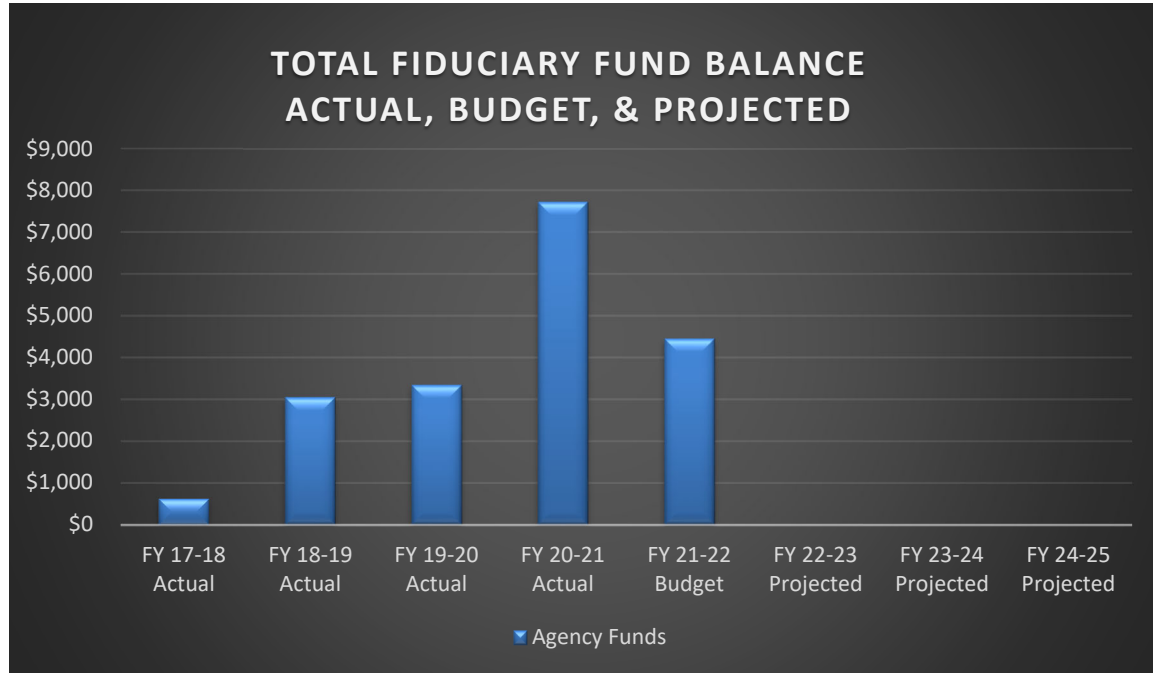
Source: Fiduciary Funds Level 2 Financial Statements

The largest fund within the agency funds is the OHSA Tournaments fund. The fluctuations between actual, budgeted and projected expenditures are based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

**Strongsville City School District
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Fiduciary Funds Fund Balance Changes

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.



Source: Fiduciary Funds Level 2 Financial Statements

FUND BALANCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	627	627	3,378	3,350	7,893	4,623	166	166
Ending Cash Balance	627	3,378	3,350	7,893	4,623	166	166	166
Year End Encumbrances	0	323	0	166	166	166	166	166
Unencumbered Fund Balance	627	3,055	3,350	7,727	4,457	0	0	0

Source: Fiduciary Funds Level 2 Financial Statements

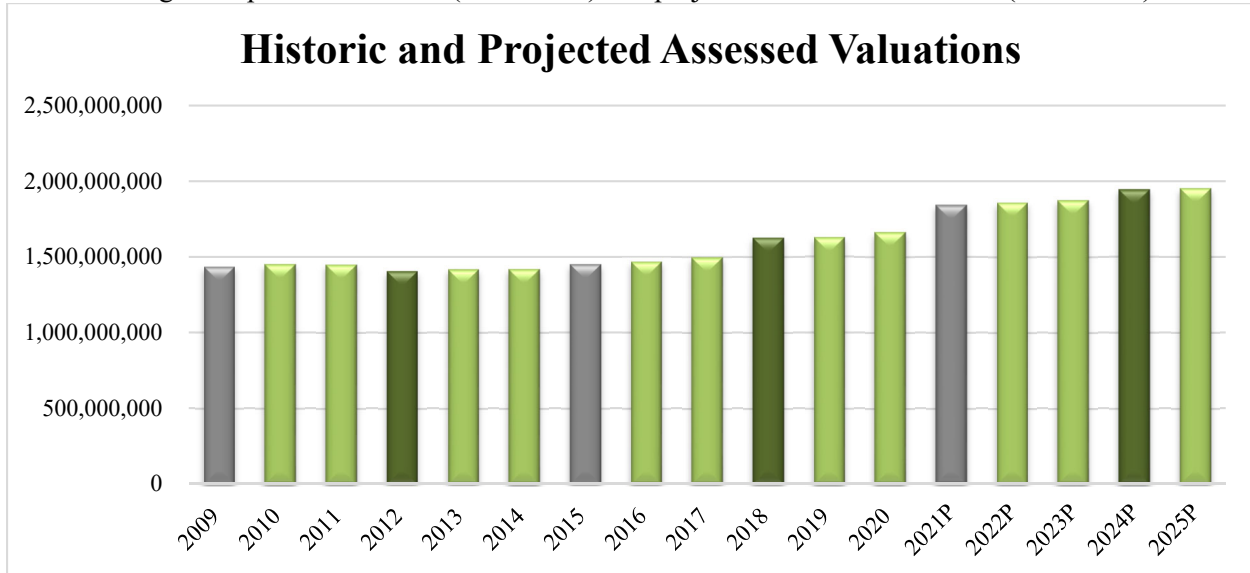
As indicated by the charts above, fund balance has remained consistent within the fiduciary funds. Due to the nature of the fund, the District makes an attempt to maintain a year end zero or minimal fund balance in this account.

**Strongsville City School District
Executive Summary
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Property Tax Base and Rate Trends

The taxable value of property is also referred to the assessed valuation of property. This value is derived by taking the 35% of the market value of the property. The market value of a piece of property is set by the County Auditor and is only adjusted every three years during the County Re-appraisal (occurs once every six years) or Triennial Update (occurs once every six years, three years after re-appraisal).

The following chart provides historic (2009-2020) and projected assessed valuations (2021-2025).



Source: District and Cuyahoga County Records

Tax Years: 2009-2020 Actuals; 2021-2025 Projected

Re-appraisal years: 2012, 2018, 2024

Triennial update years: 2009, 2015, 2021

Property Tax Rates:

With the exception of the passage of new levies, the only changes made to the tax rates annually are a result of House Bill 920, which adjusts millage rates to only generate the level of income that was established when the property tax levy was passed. As valuations continue to increase, the County Auditor's office has had to decrease the millage rate to bring in the same level of revenue as the previous year.

The following chart provides the total tax rates and effective tax rates for the School District. From tax year 2018 to tax year 2019 the total tax rate increased by 5.7 mills. The increase is due to the net of a passage of a 5.9 mill operating levy offset by a .20 mills reduction in the bond rate.

**Strongsville City School District
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Total Rates and Effective Tax Rates												
Tax Year	Total Millage	Total Operating Millage	Total PI Fund	Total Class I Res. Rate	Total Class II Comm. Rate	General Fund Inside Millage Rate	Bond Rate	Total Class I Res. Operating Rate	Total Class II Comm. Operating Rate	Total Class I Res. PI Fund Rate	Total Class II Res. PI Fund Rate	
2020	87.48	83.68	1.00	43.74	49.26	5.60	2.80	34.58	40.14	0.75	0.73	
2019	87.48	83.68	1.00	43.74	48.84	5.60	2.80	34.58	39.72	0.75	0.72	
2018	81.78	77.78	1.00	38.09	42.60	5.60	3.00	28.73	32.86	0.76	0.70	
2017	81.78	77.78	1.00	41.02	45.35	5.60	3.00	31.59	35.99	0.83	0.77	
2016	81.78	77.78	1.00	41.03	45.37	5.60	3.00	31.60	36.01	0.83	0.77	

Source: District and Cuyahoga County Records

Calculation of Property Tax Rates - In Ohio, a school district's property tax rate is computed in mills. One property mill is equal to 1/1000 of a dollar, and therefore a property owner pays \$1.00 for every \$1,000 of their property's taxable value. For levies passed prior to July, 1 2013, homeowners get a 10% credit on residential property and an additional 2.5% credit for an owner occupied home.

Student Enrollment Trends:

The School District projects future student enrollment by studying several factors:

- 2020 census data for children residing within the boundaries of the School District
- Live birth data
- Historic enrollment to census ratio
- Student retention rates as they move grade level to grade level
- Incoming kindergarten class size

The following charts provide historic and projected enrollment counts for students in grades kindergarten to grade 12. The actual enrollment numbers are based off the October Ohio Department of Education (O.D.E) headcount reports which can be found on the O.D.E website. The projected enrollment numbers are based on birth year data and three-year mobility averages.

	ACTUAL												PROJECTED				
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
TOTAL	6,824	6,676	6,458	6,111	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,356	5,322	5,335	5,376	5,431
Average Change	-2.2%	-3.3%	-5.4%	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	0.9%	-0.6%	0.2%	0.8%	1.0%	

Average Change	-2.2%	-3.3%	-5.4%	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	0.9%	-0.6%	0.2%	0.8%	1.0%
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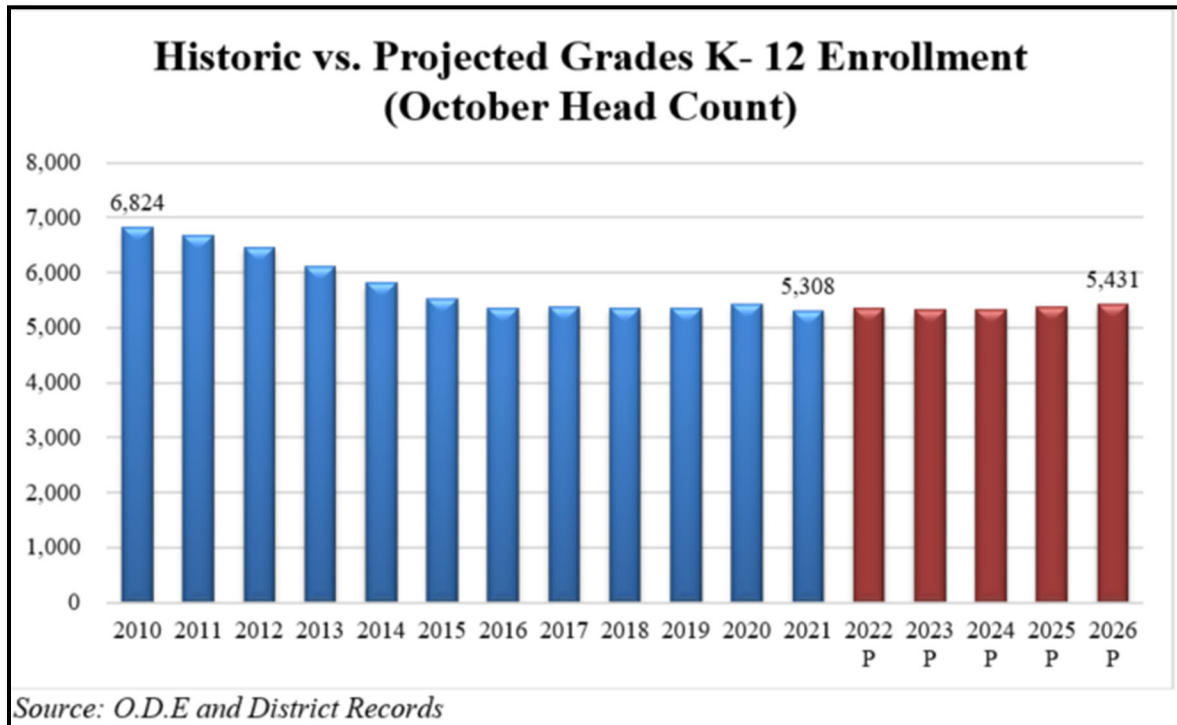
Sources:

Actual - O.D.E October Head Count Report.

Current Year - District Data as 06/30/21.

Projection - Mobility Calculation based on a 3 year average.

**Strongsville City School District
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Since 2010 the School District has experienced a decline student enrollment which is mainly attributable to a decline of student aged children residing within City of Strongsville. In order to remain efficient and financially prudent, the School District has made the following decisions:

- FY 2010 - Closed Allen Elementary.
- FY 2015 - Closed Zellers Elementary
- FY 2016 – Closed Drake Elementary, Albion Middle School, and Center Middle School.
- FY 2017 – Opened Strongsville Middle School (grades 6-8), moved grade 6 from the elementary schools into Strongsville Middle School.

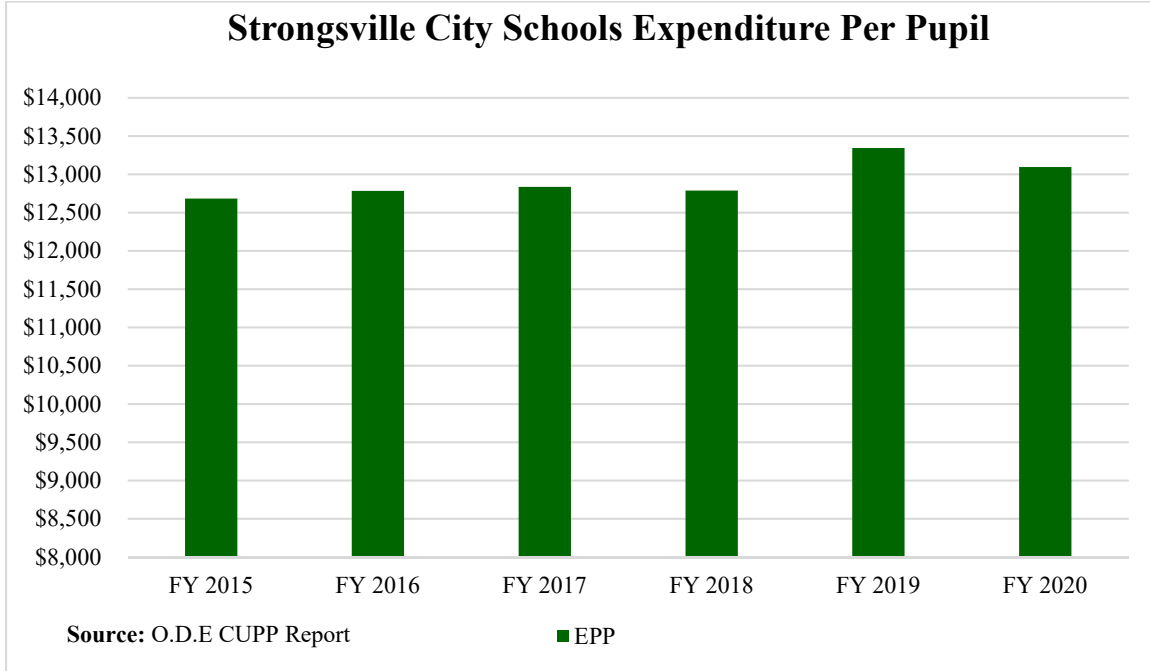
Future Years – Between 2010 and 2021, the School District’s enrollment has seen a decline of 22.2%. As indicated on the graphs above, the decline has begun to subdue and based on projections, the kindergarten class sizes are estimated to be consistent in future years.

School District Expenditure Per Pupil:

The School District expenditures per pupil is published annually by the O.D.E. The expenditure per pupil is calculated by dividing the total expenditures by Average Daily Membership (ADM), where each student accounts the same. As of the date of this publication, the O.D.E. has not released the fiscal year 2021 expenditure per pupil, the fiscal year 2020 data is the latest information available.

**Strongsville City School District
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The following charts provide the Districts expenditure per pupil over the last six years, and compared to other neighboring comparable school districts.



SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER PUPIL COMPARISON						
School District	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
North Olmsted CSD	\$14,676	\$14,970	\$15,199	\$15,077	\$15,703	\$15,278
Rocky River CSD	\$12,520	\$13,185	\$14,194	\$14,207	\$14,299	\$15,211
Westlake CSD	\$13,272	\$13,260	\$13,981	\$14,046	\$14,752	\$14,455
Berea CSD	\$11,825	\$11,884	\$12,456	\$12,889	\$13,643	\$14,102
Brecksville-Broadview Heights CSD	\$11,937	\$11,810	\$12,328	\$12,824	\$13,332	\$13,996
Strongsville CSD	\$12,684	\$12,785	\$12,837	\$12,789	\$13,345	\$13,096
Olmsted Falls CSD	\$11,337	\$11,878	\$12,223	\$12,083	\$12,782	\$12,983
North Royalton CSD	\$11,025	\$11,184	\$11,629	\$12,397	\$12,879	\$12,885
Medina CSD	\$10,551	\$10,815	\$11,499	\$11,647	\$12,082	\$12,536
Brunswick CSD	\$9,195	\$9,933	\$10,094	\$10,654	\$11,013	\$11,555

Source: O.D.E. CUPP Report

Personnel Trends:

Since fiscal year 2019, the District's staffing levels have increased by 34.70 full time equivalents (FTE). Of this total increase, 24.8 F.T.E's were teachers and aids based on enrollment, student needs, and course offerings. The District will continue to monitor enrollment, student needs, and course offerings to make necessary staffing adjustments when necessary

**Strongsville City School District
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The follow chart provides historic and projected staffing trends by job classification.

STAFFING TRENDS BY JOB CLASSIFICATION						
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
Teachers	347.20	347.80	351.90	372.04	365.24	364.74
Aides	118.50	118.00	118.00	120.00	120.00	120.00
Administrative	25.00	26.00	26.00	29.00	29.00	29.00
Clerical	42.00	41.00	40.00	39.00	39.00	39.00
Custodial / Maintenance	54.00	53.50	58.00	59.00	59.00	59.00
Transportation	72.00	69.50	64.25	65.00	65.00	65.00
All Other	71.64	71.63	70.63	81.00	76.00	76.00
TOTAL	730.34	727.43	728.78	765.04	753.24	752.74

Source: District Budgeting Records

Changes in Debt:

The School District has issued/refunded the following debt over the past years:

- June 29, 2005, the school district entered into a lease purchase agreement and issued certificates of participation in the amount of \$4,525,000 for the expansion and improvement of Muraski Elementary. On April 28, 2015 \$3,940,000 of the certificates of participation were refunded. Repayment for this debt are included in the permanent improvement fund.
- August 25, 2005, the school district issued \$1,675,000 various purpose bonds. These bonds were issued for the Preschool facility improvement and acquiring school buses. The portion representing the school buses was completely paid during fiscal year 2016. Repayments for this debt are included in the general fund.
- April 25, 2006, the school district issued \$895,000 H.B. 264 energy conservation bonds. These bonds were issued for energy conservation improvements. Repayments for this debt is included in the general fund. On February 2018, the district early defeased the outstanding balance of this debt. The early defeasance saved the school district \$10,000 in net interest cost.
- August 8, 2008, the school district issued \$3,645,000 H.B. 264 energy conservation bonds. These bonds were issued for energy conservation improvements. Repayments for this debt is included in the general fund.
- February 7, 2013, the school district issued \$81,000,000 school improvement bonds. These bonds were issued with the primary focus of consolidating Albion and Center Middle Schools into Strongsville Middle School, renovations of Strongsville High School, and repairs to the elementary schools across the district.
 - In November 2017, the school district issued \$8,830,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$10,370,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from previous debt schedule. The reacquisition price exceeded the net carrying amount of the old debt by \$951,729.

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This amount is being netted against the new debt and amortized over the remaining life of the refunding debt, which is shorter than the life of the refunded debt.

- In September 2020, the school district issued its School Improvement Refunding Bonds, Series 2020. The Bonds refinanced \$58,815,000 of the remaining outstanding principal of the District's \$81,000,000 School Improvement Bonds, originally issued in 2013. In addition, in order to save more interest, the School District contributed \$1,300,000 of cash to reduce to the amount of the borrowing. The District realized a net present value interest savings of \$14,524,342 and reduced its overall debt liability by \$19,862,030.

Summary

This budget is developed with the best and most recent information available to School District officials. Anticipated expenditures and revenue are estimated projections based on this information.

The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award established by the Association of School Business Officials (ASBO). The Meritorious Budget Award is the highest form of recognition in budget for school districts. Its attainment represents a significant accomplishment by a school entity and its management. To receive this award, school districts must publish a budget document that meets the criteria as a policy document, an operations guide, a financial plan and as a communications medium.

We are hopeful that this document will provide the financial information to align the School District's resources to the strategic plan and goals and provide the financial roadmap on how those goals will be achieved moving forward.

Respectfully submitted,



Dr. Cameron M. Ryba Ed. E
Superintendent of Schools



George K. Anagnostou
Treasurer/CFO

ORGANIZATIONAL SECTION



Mustangs

Fiscal Year 2021-22



Strongsville City School District
Organizational Section
Fiscal Year 2021-2022 Budget Document

Description of the School District and Reporting Entity

The Strongsville City School District (the School District) was established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The School District is a city school district as defined by Section 3311.03 of the Ohio Revised Code. The School District operates under an elected Board of Education consisting of five members and is responsible for providing public education to residents to the School District.

The reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the financial statements of the School District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the School District. For the School District, this includes general operations, food service, and related activities of the School District.

Within the School District boundaries, there are various nonpublic schools. Current legislation provides funding to these nonpublic schools. These monies are received and disbursed by the School District on behalf of the nonpublic schools by the Treasurer of the School District, as directed by the nonpublic schools. These transactions are reported as a governmental activity of the School District.

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organizations' governing board and, 1) the School District is able to significantly influence the programs or services performed or provided by the organization; or 2) the School District is legally entitled to or can otherwise assumed the responsibility to finance the deficits of or provide financial support to the organization; or the School District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School District in that the School District approves the budget, the issuance of debt, or the levying of taxes. The School District has no component units.

The School District is associated with the Metropolitan Educational Technology Association (META Solutions), the Polaris Career Center, the Strongsville Education Foundation, and the Ohio Council Association which are considered to be jointly governed organizations. The School also participates in a public risk pool managed by the Ohio School Boards Association Workers' Compensation Group Rating Program.

The School District uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain School District functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the School District are grouped into the categories governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets and deferred outflows of resources are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities and deferred inflows of resources are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

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The following are the School District's major governmental funds:

- **General Fund** – the general fund is the operating fund of the school district and is used to account for all financial resources, except those required to be accounted for in another fund. The general fund balance is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.
- **Building Fund** – The building fund is used to account for bond proceeds to be used for the acquisition, construction, or improvement of major capital facilities.

Other governmental funds of the district are used to account for (1) the accumulation of resources for, payment of, general long-term debt principal, interest and related costs; (2) financial resources to be used for the acquisition, construction, or improvement of capital facilities; (3) for grants and other resources whose use is restricted to a particular purpose; and (4) for food service operations.

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Measurable” means the amount of transaction can be determined, and “available” means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the School District receives value without directly giving equal value in return, including property taxes grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the School District must provide local resources to be used for specified purpose; and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures/Expenses

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of costs, such as depreciation and amortization, are not recognized in governmental funds.

**Strongsville City School District
Organizational Section
Fiscal Year 2021-2022 Budget Document**

School District Legal Status

The School District was established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The School District is a city school district as defined by Section 3311.03 of the Ohio Revised Code. The School District operates under an elected Board of Education consisting of five members which are elected at large for overlapping four-year terms.

If a vacancy in the Board of Education occurs, the Board shall fill the vacancy at its next regular or special meeting but no earlier than (10) days after the vacancy occurs. Appointment by the Board to fill a vacancy shall be by majority vote of the remaining members of the Board. If the Board fails to appoint a member to its Board within thirty (30) days after the vacancy occurs, the probate court of the county, upon being advised of the failure to fill the vacancy shall act as the Board and perform the duties imposed upon the Board.

The Board of Education elects their president and vice-president annually and appoints two officials, the Superintendent and Treasurer.

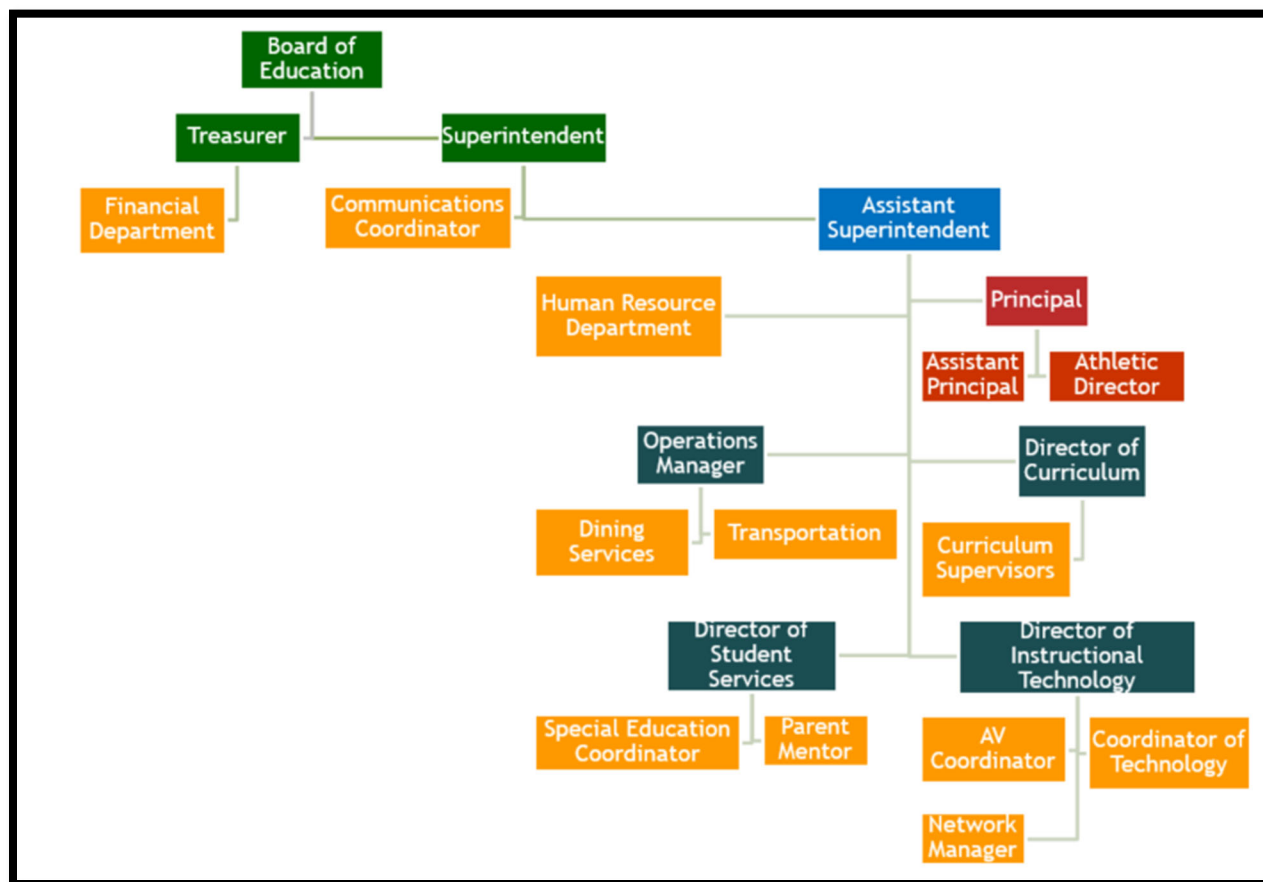
BOARD OF EDUCATION		
Board Member	Elected Position	Term
Mr. Richard O. Micko	Board President	1/1/2020 - 12/31/2023
Mrs. Laura Wolfe-Housum	Vice President	1/1/2020 - 12/31/2023
Mrs. Michelle Bissell	Member	1/1/2020 - 12/31/2023
Mrs. Sherry Buckner-Sallee (1)	Member	6/18/2020 - 12/31/2021
Mr. John Krupinski (2)	Member	9/02/2021 - 12/31/2021
Notes:		
(1) Appointed 6/18/2020 due to the resignation of Mr. George Grozan		
(2) Appointed 9/02/2021 due to the resignation of Mr. Seth Robers		

Appointed Positions	
Position	
Dr. Cameron M. Ryba Ed.E	Superintendent
Mr. George K. Anagnostou	Treasurer

For the organizational chart of the school district, please refer to the chart on the following page.

**Strongsville City School District
Organizational Section
Fiscal Year 2021-2022 Budget Document**

*Strongsville City School Administrative Chart
2021-2022*



**Strongsville City School District
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School District Demographic and Geographic Information

The City of Strongsville is approximately 25 square miles and is located in Cuyahoga County in northeastern Ohio. Strongsville was founded in 1816, became a township in 1818, a village in 1927, and become a city in 1961 under the laws of the State of Ohio. In 2020 the U.S. Census Bureau reported that Strongsville had a population of 44,436, down 0.7% percent from 44,750 in 2010.

Statutorily, the School District operates under standards prescribed by the Ohio State Board of Education as provided by Section 3301.07 (D) of the Ohio Revised Code, to provide educational services authorized by charter and further mandated by State and Federal agencies. Under Ohio Law, the School District is a separate and district unit of government with its own tax authority.

The City of Strongsville is located 23 miles southwest or 34 minutes from the City of Cleveland. The City of Strongsville is also located 126 miles north or 2 hours from the City of Columbus via route 71.

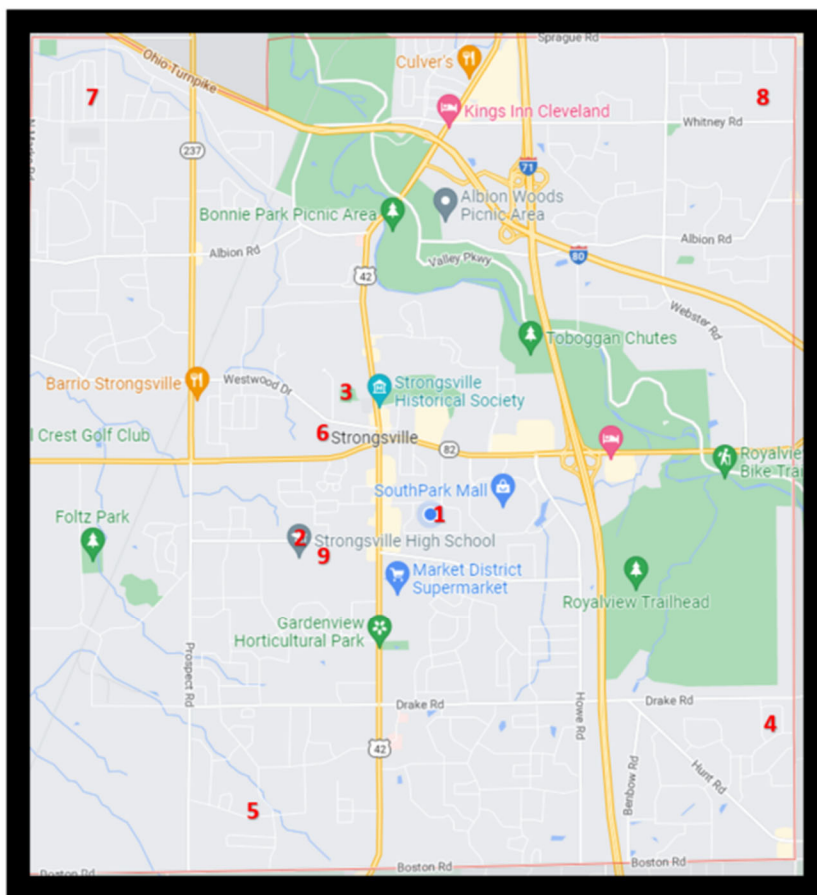
The two major interstates that run through the City of Strongsville are interstate 71 that runs north and south beginning in Cleveland, OH which runs through and Ohio ending in Kentucky; and interstate 80 which runs east and west across the United States.

The City of Strongsville is located 20 minutes from Cleveland Hopkins International Airport.

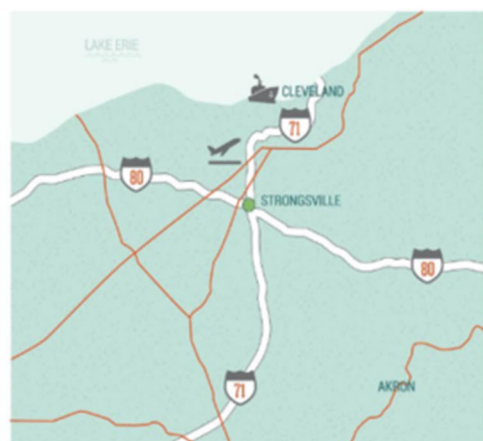
For the upcoming fiscal year, the School District serves an estimated 5,356 students in grades K-12 and another 155 in the Strongsville Early Learning Preschool. The School District is made up of one preschool, five elementary schools (grades K-5), one middle school (grades 6-8), and one high school (grades 9-12). Additional information about the District can be found at the District's website at <http://www.strongnet.org>.

Strongsville City School District Organizational Section Fiscal Year 2021-2022 Budget Document

- 1) Administration Building
18199 Cook Avenue
- 2) Strongsville High School
20025 Lunn Road
- 3) Strongsville Middle School
13200 Pearl Road
- 4) Chapman Elementary
13883 Drake Road
- 5) Kinsner Elementary
19091 Waterford Parkway
- 6) Muraski Elementary
20270 Royalton Road
- 7) Surrarrr Elementary
9306 Priem Road
- 8) Whitney Elementary
13548 Whitney Road
- 9) Early Learning Preschool
19543 Lunn Road



★ CITY OF STRONGVILLE ★



- CLEVELAND HOPKINS INTERNATIONAL AIRPORT
(12.1 MILES TO STRONGVILLE)
- CLEVELAND-CUYAHOGA COUNTY PORT
(21.5 MILES TO STRONGVILLE)
- CSX RAIL LINE



**Strongsville City School District
Organizational Section
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Strongsville City Schools

Rigorous, Diverse, Student Focused Programs

- Approximately 5,500 students participate in an exciting classroom atmosphere supported by an accredited, comprehensive curriculum, diverse student activities and clubs, engaging teachers, and committed support staff.
- Award winning instructional, instrumental, and vocal programs.
- A comprehensive high school curriculum, including twenty (27) Advanced Placement course offerings and eighteen (16) Honor Courses.
- 92% of students complete the college core curriculum.
- College admission test scores above state and national average.
- Fours (4) National Merit Scholarship award winners for the 2020-2021 school year.
- Athletics: State and Regional championships in boys' and girls' sports.

The School Community Connection

- Over 79% of faculty have earned a Master's Degree.
- Nationally Board Certified and state designated Master Teachers on staff.
- Supportive and involved residents and business community.
- Multi-faceted community engagement programs.
- Online access to student progress and performance reporting.

Facilities

- Safe and well-maintained facilities and grounds include a preschool, five neighborhood elementary schools (K-5), a middle school (6-8), and a high school (9-12) with planetarium
- Strongsville Middle School (6-8) opened August 2016.
- Newly renovated Strongsville High School, completed February 2017.
- Completion of preschool renovation as well as critical repairs and upgrades to elementary buildings.
- Contemporary athletic facilities including synthetic turf fields at middle school and high school.
- Up-to-date technology providing secure wireless access to school and student devices, interactive whiteboards in classrooms, over 4,650 Chromebooks for student use and continuous professional development on the integration of technology into our learning environment.
- Increasing efficiencies by eliminating six (6) buildings and repurposing of one (1) building to save resources and maximize educational offerings.

Finances

- School district is the largest employer in the City of Strongsville.
- 81 mill bond issue passed November 2012 for construction/renovation projects.
- Nationally recognized financial reporting for five straight years:
 - Recipient of Association of School Business Official International (ASBO) Meritorious Budget Award for the District's budget presentation.
 - Recipient of Association of School Business Official International (ASBO) Certificate of Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR).
 - Recipient of Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the District's Comprehensive Annual Financial Report (CAFR).

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Mission and Goals

The Board of Education has adopted the Strongsville City School 2020 Strategic Plan for 2019-2020 School Year. Due to the COVID-19 pandemic, the district did not adopt a new strategic plan for 2021-2022, but rather continue the principals within the 2019-2020 plan while effectively navigated the challenges with the new learning models brought on by the COVID-19 pandemic. The Board of Education is working with the District leadership team to establish a new strategic plan for the future.

Destination 2020 – Strongsville City School will be a district of excellence and innovation that embodies the educational priorities of our students and community and is built on the foundation of academic emphasis, collective trust, and shared accountability. Through our collective efforts as a School District, Strongsville City School will rank in the top 10% of all school districts in Ohio by June 2020.

Mission – Strongsville City School in partnership with the community, will ensure all students reach their fullest potential through challenging curriculum and activities, provided by a highly qualified, motivated staff, in a safe, supportive environment with up-to-date facilities and technology.

Core Beliefs – We believe in:

- Shared leadership and collaborative problem-solving.
- Data-based decisions and evidence-based practices.
- An approach to teaching and learning that is engaging, exciting and fun for all students.
- All students accessing innovating, high quality instruction in all classrooms.
- Meeting the individualized learning needs of our students.
- The ability of all students to grow and achieve.

Excellent school districts focus improvement efforts on a limited number of goals. While goals and objectives may remain constant year to year, action steps will be developed annually that align with district goals and objectives established by the Board of Education, Superintendent and Treasurer. Each goal has correlated objectives, action steps, and evaluation criteria. Action steps will be developed based on school data, survey results, constituent feedback, and urgent needs. Strongsville City Schools' district goals and objectives for the 2021-2022 school year are:

Academic Achievement and Growth

Engage learners in rigorous curriculum and quality instruction that will maximize the achievement and growth across all academic areas and enable all students to graduate from high school prepared for success in college and career.

- 1) Ensure students are college and career ready.
- 2) Expand adult learning to meet the needs of our students.
- 3) Oversee the implementation of our district vision for academic success.

Financial Prudence

Ensure sound financial management practices while maintaining high-quality educational experiences for all students through the alignment of district resources to district initiatives and investments.

- 4) Develop and maintain organizational structures that support district-wide efficiency and effectiveness.
- 5) Maintain financial management practices and a culture of budget consciousness that ensure focused spending.
- 6) Implement a comprehensive capital improvement, maintenance, and safety plan that

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prioritizes initiatives with associated costs.

Community Engagement

Actively partner and communicate with our parents and residents to strengthen school-community bonds.

- 7) Oversee the implementation of our district vision for engaging community practices.
- 8) Expand and enrich the active partnerships between the district and the residents, businesses, community, alumni, and civic/youth organizations.

Budget Alignment to District Goals and Objectives:

Below is a list of budget priorities by District Goals and Objectives:

GOAL: Academic Achievement and Growth			
Objective	FY 2020-2021 Actual	FY 2021-2022 Budget	Increase / (Decrease)
Instructional Staff Costs	\$40,685,111	\$45,574,936	\$4,889,825
Curriculum & Instruction Staffing Support	\$1,025,835	\$1,375,206	\$349,371
Gifted Coordinator	\$0	\$147,674	\$147,674
Reading Specialists	\$0	\$175,158	\$175,158
Secondary Math Coach	\$0	\$101,220	\$101,220
Multi-Tiered Systems of Support Coordinators	\$0	\$217,835	\$217,835
Textbook Adoptions	\$376,460	\$536,000	\$159,540
Instructional & Support Software	\$186,886	\$685,791	\$498,905
LETr's Literacy Training	\$0	\$167,724	\$167,724
SEL - Career Path Coordinator	\$0	\$138,128	\$138,128
Strongsville Online Learning Option (SOLO)	\$650,000	\$425,000	(\$225,000)
Annual Technology Equipment Upgrades	\$837,314	\$510,311	(\$327,003)
Teacher Tech Needs to support online learning	\$100,000	\$10,000	(\$90,000)

GOAL: Financial Prudence / Operations			
Objective	FY 2020-2021 Actual	FY 2021-2022 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$755,262	\$838,601	\$83,339
Operations Office Oversight	\$233,454	\$240,429	\$6,975
Custodial / Maintenance Department / Preventative Maintenance	\$6,368,623	\$6,934,774	\$566,151
Permanent Improvement Fund	\$666,523	\$1,492,312	\$825,789
Define optimal staffing per employee group / classification	N/A	N/A	N/A
Sustain strong internal controls	N/A	N/A	N/A

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GOAL: Community Engagement			
Objective	FY 2020-2021 Actual	FY 2021-2022 Budget	Increase / (Decrease)
Communications Department	\$124,826	\$150,718	\$25,892
Develop the next strategic plan for the district.	N/A	N/A	N/A
Increase opportunities to connect and engage a representative group of staff in our District	N/A	N/A	N/A
Expand communication strategies through expanded pathways	N/A	N/A	N/A
Increase engagement opportunities between the district and our stakeholders	N/A	N/A	N/A

Cash Balance

Within the District's goals and objectives of maintaining financial management practices and culture of budget consciousness that ensures focused spending, the District benchmarks fund balance by "Assess "true cash days" of the District with a target of 60 days or more; maintain an annual unreserved general fund balance between 5% and 15% of the general fund operating revenue; year-end expenditures will not exceed revenue for more than two consecutive years; the five-year forecast will project fiscal stability for two years and beyond the current school year." If deficit spending occurs and when fund balance falls beneath the benchmark, the District will need to explore additional revenue options as well as develop a cost reduction plan.

CASH BALANCE BENCHMARKS (GENERAL FUND)			
Benchmark	Benchmark Target	Benchmark Actual	Meets Benchmark
FY 2022 General Fund Cash Balance (End of Year)	N/A	\$56,229,629	N/A
60 Days "True Cash Days	60 days	265	Yes
Maintain an annual unreserved general fund balance between 5% and 15% of general fund operating revenue	5% - 15%	68.91%	Yes
Year-end expenditures will not exceed revenue for more than two consecutive years	2 years	4 years	Yes
Five-year forecast will project fiscal stability for two year and beyond the current school year	2 years beyond current school year	3 years beyond current school year	Yes

As the fund balance has been increasing, the District will be utilizing District and community stakeholders to identify and designate dollars to specific needs and wants. Such items include but not limited to: sustaining positions that were created by the ESSER Funds, reinstituting extracurricular programs and supplemental positions that were once reduced due to budget constraints, early payoffs of debt, additional athletic supplemental positions, and utilizing the district facilities committee to identify one-time infrastructure improvements.

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Budgetary Basis of Accounting and Regulations that Govern the Budget Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increasing tax rates. The certificate of estimated resources establishes a limit on the amounts that the Board of Education may appropriate. The appropriation resolution is the Board's authorization to spend resources and set annual limits on expenditures plus encumbrance at a level of control selected by the Board. The legal level of control has been established by the Board of Education at the fund level for all funds. The budgetary basis of accounting is the cash basis of accounting.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer.

The appropriation resolution is subject to amendment by the Board throughout the year with the restriction that appropriations may not exceed estimated resources.

Unencumbered appropriations lapse at fiscal year-end. Encumbered appropriations are carried forward to the succeeding fiscal year and need not to be re-appropriated. Expenditures may not legally exceed budgetary appropriations at the fund level.

Board Budget Policies

The approved Board policies related to applicable financial, budgeting and accounting procedures are listed below. The approved Board policies are based on the NEOLA format and numbering system.

6220 – Tax Budget Preparation: The District's operation and educational plan is reflected in its budgets. Each Year, the Board of Education will cause to have prepared and then review the General Fund as well as other funds which comprise the tax budgets. The tax budget shall be prepared in compliance with the requirements of the Cuyahoga County Auditor and Ohio Revised Code. The Board directs the Treasurer to present the tax budget to the Board prior to January 15 of each year.

6231 – Appropriations and Spending Plan: The annual appropriation measure shall be designed to carry out District operations in a thorough and efficient manner, maintain District facilities properly, and honor continuing obligations of the Board of Education.

The Board may establish a Board Service Fund which shall not exceed the greater of \$2.00 per enrolled student or \$20,000. The Board Service Fund shall be set aside from the General Fund, on an annual basis, by resolution of the Board and shall be used to pay expenses actually incurred by Board members in the performance of their official duties. Such fund may also be used to pay for the expenses actually incurred by newly elected Board member's relative to training and orientation to the performance of their duties prior to taking office. Appropriations from this fund shall not exceed the sum specified by R.C. 3315.15 in any one school year.

An annual appropriations resolution shall be developed, approved, and filed according to statute and the requirements of the Auditor of the State of Ohio.

The appropriation measure shall be adopted at the fund level for all funds.

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The appropriation measure shall provide for a sufficient amount of money to fund the Budget Reserve Fund if established in the Tax Budget.

The Board shall adopt as part of its annual appropriation measure a spending plan (also known as a forecast), as prescribed by statute, or in the case of an amendment or supplement to an appropriation measure, an amended spending plan setting forth a projection of revenue, expenditures, and assumptions. The forecast shall include the General Fund, any special cost center associated with General Fund money, Emergency Levy funds, any Debt Service activity that would otherwise have gone to the General Fund, DPIA, and Poverty Based Assistance (PBA) funds. A copy of the annual appropriation measure and any amendment or supplement to it and the spending plan or amended plan shall be submitted to the Superintendent of Public Instruction and shall set forth all revenues available for appropriation by the District during such year and their sources; the nature and amount of expenses to be incurred during the year; the outstanding and unpaid expenses on the date the measure, amendment, or supplement is adopted; the dates by which such expenses must be paid; and any other information the Superintendent or State law requires.

The plan, amended plan, and updates shall be presented in such detail and form and at such times as the Superintendent of Public Instruction or State law prescribes.

6232 – Appropriations Implementation: The Board of Education places the responsibility of administering the appropriations, once adopted, with the Superintendent. S/He may consult with the Treasurer when major purchases are considered and shall keep the Board informed as to problems or concerns as the appropriations are being implemented.

The Superintendent shall be authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the appropriations, limitations stated in Board policies, and within legal authority expressed in State statute.

6830 – Audit: The Board of Education requires, after the close of the fiscal year (June 30th), that an audit of all accounts of the District be made annually by an independent, certified public accountant or the State Auditor's Office. The audit examination shall be conducted in accordance with generally-accepted auditing standards and shall include all funds over which the Board has direct or supervisory control. The Treasurer shall also prepare and publish an audited statement of the financial condition of the District at the close of each fiscal year, on or before February of the next succeeding fiscal year. Findings for recovery should be reported to the Superintendent, Treasurer, and Board. It is the Board's preference that an employee not be named in a finding for recovery unless such employee directly performed the action causing the finding.

Budget Development Process

In January of each year, the school district is required to develop a Tax Budget that is submitted to the Cuyahoga County Auditor's. The purpose of the tax budget is to identify available resources, and to establish the need for tax revenues by identifying estimated budget for the upcoming fiscal year (July 1 to June 30) for each fund.

In February and March of each year, the School District administration determines staffing levels for the upcoming school year based on enrollment estimates and course offerings. Staffing level determinations are led by the Assistant Superintendent and ultimately approved by the Superintendent.

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In March, central office departments and school buildings will receive their general fund non-personnel departmental/building allocations. School building allocations are determined by the total amount available for buildings and allocated based on a per pupil amount. The total amount available for building allocations in fiscal year 2022 is \$525,350 which is a \$9,975 increase from fiscal year 2021. The per pupil amount for fiscal year 2022 is \$95 which is similar from fiscal year 2021. Textbooks, instructional supplies, and custodial supplies are allocated within the central office departmental budgets.

Also in March, budgets for all other funds are prepared by appropriate personnel with the assistance of the Treasurer's Office.

All budgets are due back to the Treasurer's office by mid-April.

Once staffing is complete, the Treasurer's office updates the five-year forecast for the current fiscal year and the following years. The Board of Education must adopt and submit the updated five-year forecast to the Ohio Department of Education, no later than May 31.

After the completion of the five-year forecast, all central office and school building budgets are reviewed and then aggregated into a Temporary Appropriation which must be adopted by the Board of Education no later than June 30. By state law, the Board of Education must adopt a Temporary Appropriation on or before June 30 for the fiscal year beginning on July 1. The temporary appropriation consists of 50% of the annual salary and benefits estimates and 100% of the non-personal items. By law, the School District must adopt the annual appropriation measure.

Over the course of the summer, staffing adjustments are made due to employees who either retire and/or resign and as student enrollment is finalized for the upcoming school year. After the summer staffing period has been completed, the annual budget is finalized and adopted by the Board of Education in September. During the year, appropriations are subject to amendment as funds become available or as needs arise departments and/or schools need to adjust their budgets. At the end of the fiscal year and no later than June 30, the School District will adopt a final appropriation. This is done to comply with state law to assure no expenditures plus encumbrance exceed the appropriation amount and no appropriation total by funds exceeds the available resources.

The capital projects budget is prepared with the timeline listed below. The Operations Manager prepares a five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the permanent improvement fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process. To view the five-year plan, please see the permanent improvement fund section.

In conjunction with the annual budget, the Board of Education must adopt and submit the annual five-year forecast to the Ohio Department of Education no later than November 30.

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BUDGET TIMELINE	
DATE	ACTION
January	Tax Budget Approval for all funds with available resources
February / March	Prepare staffing estimates based on enrollment projects.
March / April	Distribute and collect central office departmental and school buildings budgets for all funds. Staffing is finalized.
May	Board of Education adopts updated Five-Year Forecast
June	Board of Education adopts final appropriation for current fiscal year ending and temporary appropriation for upcoming fiscal year.
July / August	Summer staffing adjustments are completed and finalized.
September	Board of Education adopts annual appropriation.
November	Board of Education adopts current year Five-Year Forecast.

Budget Management Process

Throughout the course of the year, there are various factors that impact expenditures which could impact the budget and five-year forecast from the original projections. It is critical that the administration and Board of Education constantly monitor the budget to identify inconsistencies and make the appropriate adjustments when needed.

At the end of each month, the Treasurer's Office publishes a monthly board financial report which is then presented and approved monthly at the Board of Education regular meetings. Included in the report is a monthly comparison of revenue and expenditures by category and object for the current year and the previous two years. Revenues to date are compared to the five year forecast and then projected for the remaining of the fiscal year. Expenditures are measured based on two analyses 1) the time elapsed, the percent of the number of months have passed compared to the percent of the budget spent and encumbered 2) the payroll test, the percent of the number of pay periods that have passed compared to the percent of the budget spent and encumbered. Any discrepancies are investigated and explained in the monthly Board report.

Central office departments and school buildings are responsible for managing their budget and submitting budget adjustments. Budget adjustments are only permitted within the same fund and if resources are available. Deficit spending is prohibited, if a deficit does occur, a budget adjustment will be made.

Annually, the Auditor of State's Office conducts a financial audit of the School District. The audit report is released publically and any management letters are forwarded to the Board of Education.

Financial Reporting Basis of Accounting

The School District utilizes the cash basis of accounting for its day to day oversight of operations and cash flows. The annual budget, five-year forecast, and monthly financial reports are prepared using the cash basis of accounting.

The annual audited financial statements that are found in the School District Comprehensive Annual Financial Report are converted from a cash basis of accounting to an accrual basis of accounting. The government-wide financial statements and the statements presented for proprietary and fiduciary funds

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are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting practices arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

Guide to Financial Statements

The financial statements which are located in the financial section of this document are divided into the following sections, fund type and fund classification. Below are a listing and definitions of all of the Districts funds:

Governmental Funds – Funds included in the Governmental fund type include: The General Fund, Bond Retirement Funds, Capital Project Funds, and Special Revenue Funds.

001 - General Fund – The resources within the general fund are the operating funds of the School District. The general fund is used to account for all financial resources, except those required to be accounted for in another fund. The general fund is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

002 – Bond Retirement - The bond retirement fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Project Funds – Capital projects funds are used to account for a report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

003 – Permanent Improvement - The permanent improvement fund is used to account for all transactions related to the acquiring, construction, or improving facilities and/or capital assets.

004 – Building Fund - The building fund is used to account for monies received and expended in connection for the construction of the middle school and renovation of the high school.

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service for capital projects.

006 – Food Service Fund– The fund service fund is used to record financial transactions related to food service operation.

018 – Public School Support – The public school support or otherwise known as the Principal’s building fund is used to account for specific local revenue sources, other than taxes that are restricted to expenditures for specified purposes.

019 – Other Grants – The other grants fund is used to account for proceeds of specific revenue sources, except for State and Federal grants that are legally restricted to expenditures for specified purposes.

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035 – Termination Benefits – The termination benefits fund is used to pay employee termination benefits upon separation as prescribed within the District’s negotiated contracts.

300 – District Managed Student Activity – The district managed student activity fund is used to account for those student activity programs which have student participation but do not have student management of the programs. Usually athletic and band programs but could other clubs that are district managed.

401 – Auxiliary Service (NPSS) - The auxiliary service fund is used to account for monies which provide services and materials to pupils attending non-public school within the school district. (St. Joseph and John’s, Creative Playrooms, and Le Chaperon Rouge).

451 – Data Communications - The data communications fund is used to account for money appropriated for Ohio Educational Computer Network Connections.

463 – Alternative Schools - The alternative schools fund is used to account for alternative educational programs for existing and new at-risk and delinquent youth.

467 – Student Wellness Grant - The student wellness grant fund is a State grant to help districts and schools support their students’ academic achievement through mental health counseling, wraparound services, mentoring and after-school programs.

499 – Miscellaneous State Grants - The miscellaneous state grant fund is used to account for various monies received from state agencies which are not classified elsewhere.

507 – Elementary and Secondary School Emergency Relief Fund (ESSER) – Established as part of the Education Stabilization Fund in the CARES Act, State educational agencies will award subgrants to local educational agencies to address the impact of the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools.

510 – Coronavirus Relief Fund (CRF) – This fund is used to account for the necessary expenditures incurred due to the public health emergency related to COVID-19.

516 – IDEA, Part B Special Education – Grants to assists states in providing an appropriate public education to all children with disabilities.

551 – Title III, Limited English Proficiency – Grants to develop and carry out elementary and secondary school programs, including activities at the pre-school level, to meet the educational needs of children with limited English proficiency.

572 – Title I – Disadvantaged Youth – Federal Monies used to assist the School District in meeting the special needs of economically and educationally deprived children.

587 – IDEA Preschool Grant for the Handicapped – Grants the improvement and expansion of services for handicapped children ages three to five years.

590 – Improving Teacher Quality – Grants for professional development and other programs to ensure teachers meet high quality standards.

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599 – Miscellaneous Federal Grants – The miscellaneous federal grant fund is used to account for various monies received from federal agencies which are not classified elsewhere.

Proprietary Funds – Proprietary enterprise funds account for any activity for which a fee is charged to external users for goods and services. Proprietary internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the School District, or to other governments on a cost-reimbursement basis.

009 – Uniform School Supplies – The uniform school supplies fund is used to account for class fees for the purchase of school supplies.

014 – Internal Service Rotary Fund – The internal service rotary fund is used to account for operations that provide goods and services on a cost reimbursement basis.

023 – Liability Self-Insurance – The liability self-insurance fund is used to account for monies received from 1:1 Student Chromebook optional insurance.

024 – Employee Benefits Self-Insurance – The employee benefits self-insurance fund is used to account for monies received from other funds as payment for providing employee healthcare

Fiduciary Funds – Fiduciary funds account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

022 – OHSAA Tournaments – The OSHAA Tournament fund is used to account for the revenues and expenditures of an OSHAA tournament game hosted at the District. After the event takes place, this fund should equal zero.

200 – Student Managed Activities – The student managed activities fund is used to account for student activity programs which have student participation in the activity and have students involved in the management of the program.

Expenditures – As prescribed by the Auditor of State of Ohio, school district must comply with the Uniform School Accounting System (USAS). The expenditure account and reporting is based on a multi-dimensional system. A transaction requires the use of several dimensions, each of which has a separate meaning. For the purpose of this budget, the following two dimensions are used for categorizing budgets.

Functions – The function number is based on the USAS. Function codes describe the activity or purpose for which the expenditure is being made. The following represents the list function categories:

- Instruction
- Support Services
- Operation of Non-Instructional Services
- Extracurricular Activities
- Facilities Acquisition and construction

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Objects – The object further identifies expenditures as it defines the goods and service which the school district pays. The object dimension is very significant in the account system. The following represents the list of object categories:

Salaries and Wages
Employee Fringe Benefits
Purchase Service
Materials and Supplies
Capital Outlay
Debt Service
Other – Miscellaneous

Revenues – As prescribed by the Auditor of State of Ohio, school district must comply with the Uniform School Accounting System (USAS). The revenue account and reporting is based on a multi-dimensional system. For the purpose of this budget, the receipt category will be used.

Receipts – The receipt code is based on the Uniform School Accounting System (USAS). Receipt codes identify the source from which the monies are obtained. The following represents the list of receipt categories:

From Local Sources

Tuition
Classroom Materials and Fees
Earnings on Investments
Food Services
Extracurricular
Other Local Revenue – Other local revenues include but not limited to:

- Employee Self-Insurance Funding - \$11,700,000
- Tax Increment Financing agreement - \$3,795,000
- Medicaid Reimbursements - \$250,000
- Cell tower lease agreement - \$51,500

Intergovernmental – Federal Sources

Intergovernmental – State Sources

Other Revenue Receipts

Transfers-In
Advance-In
Refund of Prior Year's Expenditures

FINANCIAL SECTION



Mustangs

Fiscal Year 2021-22



FINANCIAL SECTION INTRODUCTION

Fiscal Year 2021-2022 Financial Budget Schedules

The budget statements contained in this section provide the detailed revenue and expenditures for the Strongsville City School District for fiscal year 2021-2022.

The budget statements are designed using a pyramid approach which are made up of four levels:

- Level 1 – The Level 1 budget statement is a consolidated statement of estimated revenue and budget of all funds. There are two Level 1 budget statements, one by object and one by function and object.
- Level 2 – The Level 2 budget statement is a consolidated statement by fund type. The following are the three fund types that comprise the Strongsville City School District's budget:
 - Governmental Funds – The fund type's that make up the Governmental Funds are:
 - The General Operating Funds (General Fund)
 - Bond Retirement Fund
 - Capital Projects Funds
 - Special Revenue Funds
 - Proprietary Funds – The fund type's that make up the Proprietary Funds are:
 - Enterprise Funds
 - Internal Service Funds
 - Fiduciary Funds – The fund type's that make up the Fiduciary Funds are:
 - Agency Funds
- Level 3 – The Level 3 budget statements are a detailed and consolidated statement of the Level 4 statements for each individual fund within the fund type by function and object grouping.
- Level 4 – The Level 4 budget statements are detailed statements by department and/or program that make up each individual fund by function and object.

The budget statements provide four years of actual, the current year budget, and three years of projected estimates.

The budget statements are aligned with the District's General Fund five-year forecast which must be adopted by the Board of Education and submitted to the Ohio Department of Education no later than November 30, 2021.

ALL FUNDS SUMMARY

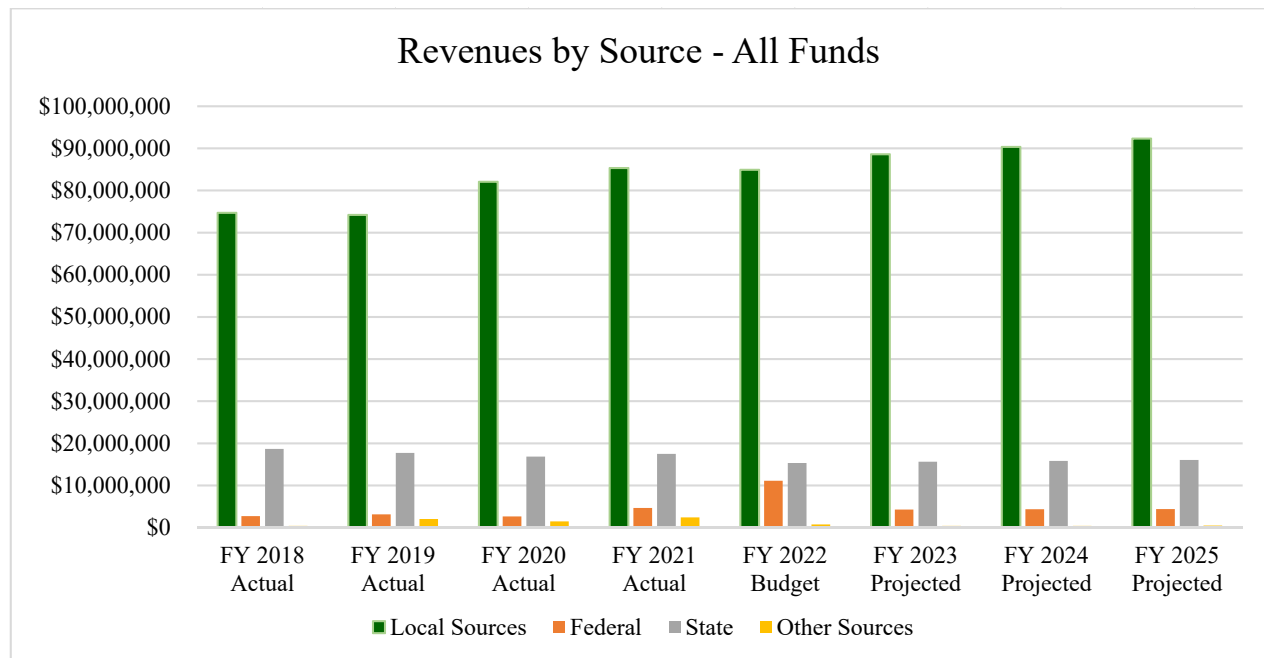
Fiscal Year 2018 Actuals through FY 2025 Projection

The following pages contain summaries of revenues, expenditures, and fund balances for all funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 1 financial statements for all funds.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for all funds.

REVENUES BY SOURCE - ALL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Taxes	\$57,006,790	\$54,704,295	\$62,598,188	\$66,922,850	\$65,389,604	\$68,624,222	\$69,341,369	\$70,264,982
Tuition	999,356	945,469	1,002,217	749,269	1,035,928	1,028,482	1,028,482	1,028,482
Classroom Materials and Fees	453,710	558,278	452,792	360,805	570,975	570,975	570,975	570,975
Earnings on Investments	523,123	877,134	849,886	410,216	346,232	102,500	302,500	302,500
Food Services	1,077,816	1,099,608	900,937	100,060	204,250	210,378	216,689	223,189
Extracurricular	920,368	845,771	633,127	508,906	1,165,150	1,213,500	1,208,500	1,146,500
Other Local Revenues	13,725,719	15,183,932	15,628,545	16,294,375	16,188,765	16,867,444	17,680,320	18,766,386
Intergovernmental - Federal	2,717,623	3,149,012	2,674,974	4,652,274	11,113,486	4,296,460	4,349,520	4,403,908
Intergovernmental - State	18,682,811	17,740,356	16,838,575	17,517,078	15,326,214	15,633,002	15,843,827	16,075,860
From Other Sources	411,032	2,059,701	1,496,492	2,438,260	748,296	432,644	431,827	480,981
Total Revenues	96,518,348	97,163,556	103,075,733	109,954,093	112,088,900	108,979,607	110,974,009	113,263,763



Local Sources:

Local sources are the largest component of revenues for all funds as they make up 75.7% of total revenues. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2019 to fiscal year 2020. The primary reason for the increase was due to the passage of a new 5.9 mill operating levy in May of 2019, with collections beginning January 2020.

The largest component of revenue is property taxes which make up 77.0% of the local resources and 58.3% of all revenues. From fiscal year 2018 to fiscal year 2019 there is a slight decrease in the local taxes revenue, which is a result of a combination of a timing issue and change in collection rate of property taxes. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. From fiscal year 2019 to fiscal year 2020 there is an increase in the local taxes revenue, which is a result of the passage of a new 5.9 mill operating levy with collections beginning in fiscal year 2020. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. The budget assumes an anticipated decrease in local tax revenue during fiscal year 2022 in comparison to the previous fiscal year 2021. The decrease is due to a Cuyahoga County Board of Revisions tax settlement with large commercial property located within the school district boundaries in which a tax refund of \$2,294,743 will be issued to the property owner. During the following fiscal year 2023, local tax revenue will increase by \$3,234,618. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations.

The District does have two operating renewal levies within the School District's levies issued.

- In November 2016 renewed a 5 year 6 mill levy with collections beginning January 2018. If not renewed, the levy will expire tax year December 31, 2021. Collections will continue through December 31, 2022.
- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. If not renewed, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.

The second largest revenue source within revenue from local sources is other local revenues. The primary revenue sources within this line item is revenue to fund the employee benefits self-insurance fund of \$11,746,247 and revenue from tax increment financing agreements of \$3,903,892. Other items included in this line are revenue from a cell tower lease, and all other miscellaneous revenues.

Tuition revenue has increased from fiscal year 2018 to fiscal year 2022 which is due to the School District implementing a tuition based full day kindergarten program. For fiscal year 2021, tuition revenue decreased due remote learning days due to the COVID-19 pandemic in which the District did not charge tuition for days' students were not physically present. The School District offers a free half-day option and a tuition based full-day program for families with kindergarten aged students. The tuition for full-day kindergarten covers the expenses related to the second half of the day. The number of full-day kindergarten sections has increased over the years due to demand. Each elementary school has at least one full day kindergarten section within their building.

Food service revenues began to increase beginning during fiscal year 2018 and that trend is anticipated to continue in future years. During fiscal years 2020, and 2021, food service revenues experienced a decline which was direct result of the mandated school closures as a result of the COVID-19 pandemic. The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership and expanded food choices that will be implemented.

Federal Sources:

The Federal sources revenue category is primarily made up of the governmental funds federal grants as well as the School District's meal reimbursements from the food service program. The largest grant within the federal sources is the Elementary and Secondary School Elementary Relief Fund which makes up about 54.9% of this category. Other Federal grants that the School District receives annually are IDEA, Part-B special education grant, Title-I, Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant. During fiscal year 2019-2021, the District was awarded the Strivers Readers Literacy Grant, which the District received \$1.3 million over the three-year period.

The District used these resources to fund three Literacy Coaches at the elementary level. During fiscal year 2022 and beyond, the District sustained those positions with the in the General Fund.

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021 and 2022 from the following grants: Elementary and Secondary School Elementary Relief Fund (ESSER I & II), the American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and Coronavirus Relief Fund (CRF). The Federal revenue sources have remained consistent from year to year with the exception of the additional federal sources related to the COVID-19 pandemic.

State Sources:

Revenues from State sources make up 13.8% of total revenues which is the third largest revenue source. For fiscal year 2022, State sources are made up of State Foundation Funding in the amount of \$7.6 million, property tax allocations from the State of Ohio in the amount of \$7.0 million, and special education catastrophic aide reimbursement in the amount of \$0.3 million.

In the spring of 2015, the State of Ohio approved their 2016-2017 biennial budget which became law on July 1, 2015. Under the new biennial budget, the State reimbursement for Tangible Personnel Property Tax (TPP) which is included in the property tax allocations will be phased out beginning in fiscal year 2017. The District will experience a decrease in TPP funding of \$548,025 in fiscal year 2017, and a decrease of \$3,111,418 in fiscal year 2018 and beyond, for a total annual loss of TPP funding in the amount \$3,659,443.

In the spring of 2017, the State of Ohio approved their 2018-2019 biennial budget which became law on July 1, 2017. Under the new biennial budget, the State elimination of TPP reimbursement was upheld, although a strong push was made through advocacy. Included in the biennial budget that impacted the District was the phase out of the “guarantee” within the State Foundation Funding Formula. District’s can be on the funding formula in three different scenarios:

- ***Formula district*** - a district would receive the amount generated by the formula
- ***Capped district*** - amount generated by the formula, less a certain percentage of growth from the previous year.
- ***Guarantee district*** - amount generated by the formula, plus an amount to at least receive the same level of funding from the previous biennial budget.

Strongsville is a guarantee district. The approved budget will reduce the guarantee amount based on ADM decline between school years 2014 through 2016. The guarantee percentage would drop (on a sliding scale) by 1% for each percent above 5% of enrollment, but the guarantee would be no less than 95% of the 2017 amount. Strongsville’s ADM decline between 2014-2016 is 6.2%, meaning the guarantee amount will be reduced by 1.2%. The financial impact of this phase out to the District is \$112,411.

In the summer of 2019, the State of Ohio approved their 2020-2021 biennial budget which became law on July 1, 2019. Under the new biennial budget, the State Foundation Formula remained frozen, meaning District’s would receive the same level of funding as they did in fiscal year 2019. The biennial budget did provide additional dollars restricted for Student Wellness programs. The District will receive Student Wellness funds of \$175,555 in fiscal year 2020 and \$264,514 in fiscal year 2021. As per an announcement made by the State Auditor’s office, each student wellness and success funds will be accounted for separate from the General Fund and not included on the District’s five-year financial forecast.

Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 was \$950,500. During Fiscal Year 2021, \$521,886 of the \$950,500 reduction was restored.

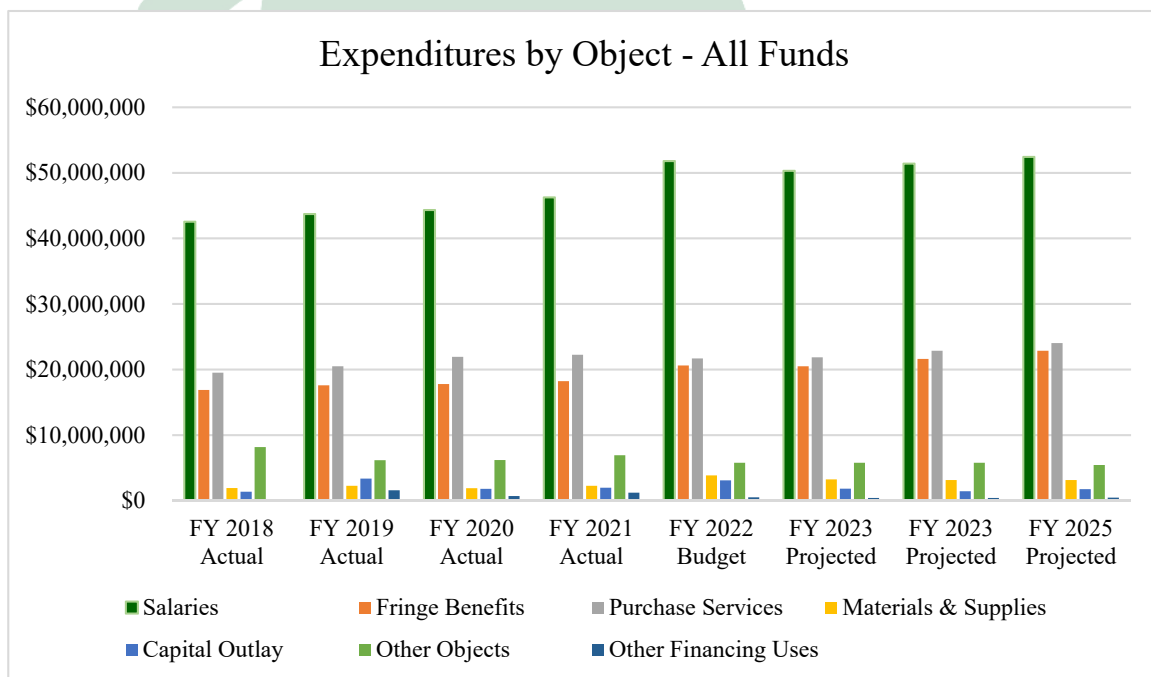
Beginning with Fiscal Year 2022, state funding will be calculated based on the Fair Funding Formula that was approved in the Fiscal Years 2022-2023 biennium state budget under House Bill 110. At the time of this report, the Ohio Department of Education has yet released or funded schools based on the new funding formula. Based on the complexity of the formula, a January 2022 release is anticipated.

There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for all funds.

EXPENDITURES BY OBJECT - ALL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$42,555,027	\$43,712,964	\$44,331,496	\$46,255,049	\$51,788,974	\$50,302,637	\$51,416,201	\$52,441,478
Fringe Benefits	16,881,232	17,586,709	17,797,206	18,218,412	20,618,932	20,494,862	21,615,293	22,870,870
Purchase Services	19,516,723	20,499,104	21,936,003	22,250,432	21,692,367	21,868,477	22,856,900	24,031,630
Materials and Supplies	1,918,242	2,268,207	1,914,940	2,275,070	3,856,807	3,240,339	3,156,204	3,141,204
Capital Outlay	1,377,190	3,375,279	1,799,170	1,976,495	3,094,384	1,841,500	1,429,343	1,759,343
Other Objects	8,170,697	6,182,067	6,190,413	6,925,070	5,791,731	5,782,499	5,779,282	5,451,560
Other Financing Uses	108,251	1,587,305	710,975	1,222,822	508,296	410,644	409,827	458,981
Total Expenditures	90,527,362	95,211,635	94,680,203	99,123,350	107,351,491	103,940,958	106,663,050	110,155,066



Salaries:

Salaries make up the largest object category of all the School District' total expenditures in all funds of 48.2%. Coupled with fringe benefits, salary and benefits make up 67.5% of expenditures within all funds. Within the general fund, the District's operating fund, salary and benefits make up 84.3% of general fund expenditures. As indicated by the graphs above, overall salaries have remained consistent throughout the years but are anticipated to increase during fiscal year 2022 and then slightly decline during fiscal year 2023. The increase during fiscal year 2022 is due to the Federal Grant

dollars that the District received through the Elementary and Secondary School Elementary Relief Fund, the District hired an additional 36 instructional positions to address learning needs that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 11 are anticipated to reduce during fiscal year 2023 and another 4 positions will be reduced by fiscal year 2025.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.
 - Middle School teaching allocations are based on a team structure. There are four teams per grand consisting of the following core subjects: English, Math, Science, and Social Studies.
 - High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2019, the School District will have 18 more positions compared to fiscal year 2025.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Since the switch, the District has saved over \$1.8 million annually by being on a self-funded plan compared to a fully insured plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. By joining the consortium, the District was able to lock in the fiscal year 2019 premium rates for fiscal year 2020. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures are expected to decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2022 the District will experience a decrease to purchase services due the tuition pass through amounts and one-time expenditures that occurred during fiscal year 2021 due to remote virtual learning such as: various virtual learning platform for students who chose to remain in a virtual setting related to the COVID-19 pandemic. During fiscal year 2021, the District spent \$650,000 in purchase

services for the Strongsville Online Learning Option (SOLO), with funding provided by the General Fund (\$550,000) and the ESSER Fund (\$100,000).

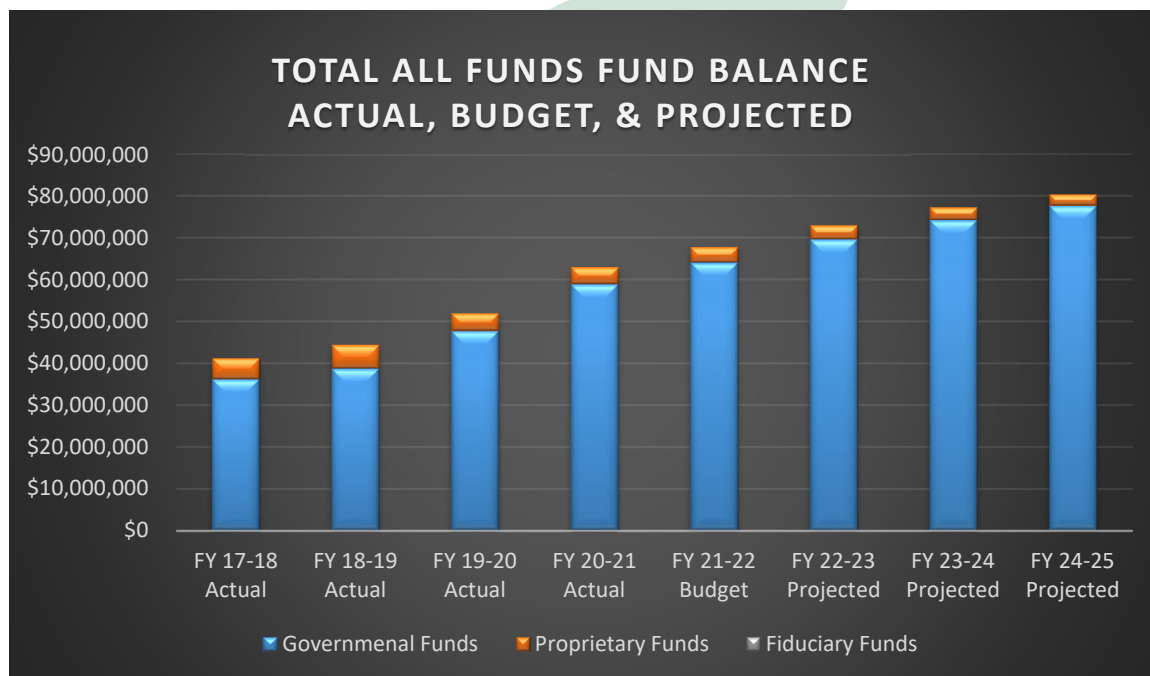
Within the proprietary funds, medical claims are paid from purchase services which are estimated to be about \$12.0 million for fiscal year 2022 and increasing 8% each year thereafter.

Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

Fund Balance:

The following charts provide fund balances for four years of actual, the current year budget, and three years of projected estimates for all funds.



FUND BALANCE - ALL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	38,682,502	44,673,488	46,625,409	55,020,940	65,851,683	70,589,092	75,627,741	79,938,700
Ending Cash Balance	44,673,488	46,625,409	55,020,940	65,851,683	70,589,092	75,627,741	79,938,700	83,047,397
Year End Encumbrances	3,384,159	2,135,783	2,987,389	2,857,500	2,783,775	2,626,702	2,626,702	2,626,702
Unencumbered Fund Balance	41,289,329	44,489,626	52,033,551	62,994,183	67,805,317	73,001,039	77,311,998	80,420,695

As indicated by the charts above, from fiscal year 2018 through fiscal year 2021, the fund balance has grown by \$21.7 million or by 52.6% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the District is estimating that the available cash balance will last over a ten-year period. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2027.

Within the District's goals and objective of maintaining financial management practices and culture of budget consciousness that ensure focused spending, the District benchmarks fund balance by: "Assess "true cash days" of the District with a target of 60 days or more; maintain an annual unreserved general fund balance between 5% and 15% of the general fund operating revenue; year-end expenditures will not exceed revenue for more than two consecutive years; the five year forecast will project fiscal stability for two years and beyond the current school year." If deficit spending occurs and when fund balance falls beneath the benchmark, the District will need to explore additional revenue options as well as develop a cost reduction plan.

As the fund balance has been increasing, the District will be utilizing District and community stakeholders to identify and designate dollars to specific needs and wants. Such items include and but not limited to: sustaining positions that were created by the ESSER Funds, reinstituting extracurricular programs and supplemental positions that were once reduced due to budget constraints, offsetting increasing health care premiums within the medical self-insurance fund, early payoffs of debt, additional athletic supplemental positions, and utilizing the district facilities committee to identify one-time infrastructure improvements.





STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY OBJECT

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$57,006,790	\$54,704,295	\$62,598,188	\$66,922,850	\$65,389,604	\$68,624,222	\$69,341,369	\$70,264,982
	Tuition	999,356	945,469	1,002,217	749,269	1,035,928	1,028,482	1,028,482	1,028,482
	Classroom Materials and Fees	453,710	558,278	452,792	360,805	570,975	570,975	570,975	570,975
	Earnings on Investments	523,123	877,134	849,886	410,216	346,232	102,500	302,500	302,500
	Food Services	1,077,816	1,099,608	900,937	100,060	204,250	210,378	216,689	223,189
	Extracurricular	920,368	845,771	633,127	508,906	1,165,150	1,213,500	1,208,500	1,146,500
	Other Local Revenues	13,725,719	15,183,932	15,628,545	16,294,375	16,188,765	16,867,444	17,680,320	18,766,386
	Intergovernmental - Federal	2,717,623	3,149,012	2,674,974	4,652,274	11,113,486	4,296,460	4,349,520	4,403,908
	Intergovernmental - State	18,682,811	17,740,356	16,838,575	17,517,078	15,326,214	15,633,002	15,843,827	16,075,860
Total Revenues		96,107,316	95,103,855	101,579,241	107,515,833	111,340,604	108,546,963	110,542,182	112,782,782
Expenditures:									
	Salaries	42,555,027	43,712,964	44,331,496	46,255,049	51,788,974	50,302,637	51,416,201	52,441,478
	Fringe Benefits	16,881,232	17,586,709	17,797,206	18,218,412	20,618,932	20,494,862	21,615,293	22,870,870
	Purchase Services	19,516,723	20,499,104	21,936,002	22,250,432	21,692,367	21,868,477	22,856,900	24,031,630
	Materials and Supplies	1,918,242	2,268,207	1,914,940	2,275,070	3,856,807	3,240,339	3,156,204	3,141,204
	Capital Outlay	1,377,190	3,375,279	1,799,170	1,976,495	3,094,384	1,841,500	1,429,343	1,759,343
	Other Objects	1,545,297	1,300,245	1,306,692	1,319,939	1,716,754	1,712,906	1,707,891	1,727,038
Debt Service:									
	Principal Payment	2,137,221	1,941,492	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	1,895,000
	Interest and Fiscal Charges	4,488,179	2,940,330	2,869,703	2,982,988	2,019,080	1,934,283	1,845,977	1,829,522
Total Expenditures		90,419,111	93,624,330	93,969,227	97,900,528	106,843,195	103,530,314	106,253,223	109,696,085
Excess of Revenues Over / (Under) Expenditures		5,688,205	1,479,525	7,610,014	9,615,305	4,497,409	5,016,649	4,288,959	3,086,697
Other Financing Sources / (Uses):									
	Transfers Out	(16)	(1,464,290)	(596,635)	(1,009,358)	(355,934)	(305,144)	(304,327)	(353,481)
	Transfers In	16	1,464,290	596,335	1,009,358	355,934	305,144	304,327	353,481
	Advance In	96,622	123,015	112,996	213,464	152,362	105,500	105,500	105,500
	Advance Out	(96,622)	(123,015)	(112,996)	(213,464)	(152,362)	(105,500)	(105,500)	(105,500)
	Refund of Prior Year Expenditure	249,230	419,950	757,701	1,176,770	224,676	0	0	0
	Refund of Prior Year Receipt	(11,613)	0	(1,344)	0	0	0	0	0
	All Other Financing Sources	65,164	52,446	29,460	38,668	15,324	22,000	22,000	22,000
Total Other Financing Sources / (Uses)		302,781	472,396	785,517	1,215,438	240,000	22,000	22,000	22,000
Net Change in Fund Balance		5,990,986	1,951,921	8,395,531	10,830,743	4,737,409	5,038,649	4,310,959	3,108,697
Cash Balance at Beginning of Fiscal Year		38,682,502	44,673,488	46,625,409	55,020,940	65,851,683	70,589,092	75,627,741	79,938,700
Cash Balance at End of Fiscal Year		44,673,488	46,625,409	55,020,940	65,851,683	70,589,092	75,627,741	79,938,700	83,047,397
Year End Encumbrances Appropriated		3,384,159	2,135,783	2,987,389	2,857,500	2,783,775	2,626,702	2,626,702	2,626,702
Unencumbered Fund Balance at End of Fiscal Year		\$41,289,329	\$44,489,626	\$52,033,551	\$62,994,183	\$67,805,317	\$73,001,039	\$77,311,998	\$80,420,695

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$57,006,790	\$54,704,295	\$62,598,188	\$66,922,850	\$65,389,604	\$68,624,222	\$69,341,369	\$70,264,982
	Tuition	999,356	945,469	1,002,217	749,269	1,035,928	1,028,482	1,028,482	1,028,482
	Classroom Materials and Fees	453,710	558,278	452,792	360,805	570,975	570,975	570,975	570,975
	Earnings on Investments	523,123	877,134	849,886	410,216	346,232	102,500	302,500	302,500
	Food Services	1,077,816	1,099,608	900,937	100,060	204,250	210,378	216,689	223,189
	Extracurricular	920,368	845,771	633,127	508,906	1,165,150	1,213,500	1,208,500	1,146,500
	Other Local Revenues	13,725,719	15,183,932	15,628,545	16,294,375	16,188,765	16,867,444	17,680,320	18,766,386
	Intergovernmental - Federal	2,717,623	3,149,012	2,674,974	4,652,274	11,113,486	4,296,460	4,349,520	4,403,908
	Intergovernmental - State	18,682,811	17,740,356	16,838,575	17,517,078	15,326,214	15,633,002	15,843,827	16,075,860
Total Revenues		96,107,316	95,103,855	101,579,241	107,515,833	111,340,604	108,546,963	110,542,182	112,782,782
Instruction:									
	Salaries	27,004,252	27,935,392	28,850,326	30,170,468	33,556,016	32,629,646	33,360,430	34,106,532
	Fringe Benefits	9,396,920	9,993,726	10,233,496	10,514,643	12,018,920	11,940,076	12,573,398	13,283,956
	Purchase Services	3,993,283	4,243,102	4,399,747	5,249,703	3,049,030	2,496,711	2,496,144	2,496,144
	Materials and Supplies	382,152	542,387	386,446	406,086	637,904	632,260	572,689	572,689
	Capital Outlay	136,158	86,507	87,951	43,078	109,527	91,130	86,130	86,130
	Other Objects	32,535	55,779	59,043	11,599	74,105	55,004	45,900	45,900
Total Instruction		40,945,300	42,856,893	44,017,009	46,395,577	49,445,502	47,844,827	49,134,691	50,591,351
Support Services:									
	Salaries	13,781,296	14,035,197	13,856,877	14,186,800	16,423,935	15,833,838	16,179,270	16,409,809
	Fringe Benefits	6,928,464	6,997,999	6,991,444	7,051,641	7,929,917	7,855,049	8,307,217	8,815,681
	Purchase Services	13,556,820	14,489,728	16,193,694	15,397,273	17,042,486	17,783,104	18,810,042	20,017,652
	Materials and Supplies	1,272,534	1,526,082	1,244,794	1,569,226	2,722,382	2,233,270	2,231,400	2,231,400
	Capital Outlay	1,034,182	1,709,853	1,312,291	1,541,129	2,094,876	1,680,132	1,286,133	1,616,133
	Other Objects	1,336,483	1,069,272	1,097,587	1,215,153	1,288,502	1,338,206	1,356,668	1,377,815
Total Support Services		37,909,779	39,828,131	40,696,687	40,961,222	47,502,098	46,723,599	48,170,730	50,468,490
Operation of Non-Instructional Services:									
	Salaries	895,547	870,132	818,909	1,026,266	908,102	923,371	945,746	980,112
	Fringe Benefits	358,337	374,291	369,945	416,905	427,493	450,503	478,482	507,799
	Purchase Services	1,237,135	1,324,819	1,132,465	1,400,556	1,137,284	1,173,765	1,153,700	1,174,974
	Materials and Supplies	86,598	95,037	104,237	165,170	57,919	52,581	51,581	51,581
	Capital Outlay	46,708	0	65,735	4,818	0	0	0	0
	Other Objects	22,147	22,076	21,470	19,475	3,290	0	0	0
Total Operational of Non-Instructional Services		2,646,472	2,686,355	2,512,761	3,033,190	2,534,088	2,600,220	2,629,509	2,714,466
Extracurricular Activities									
	Salaries	873,932	872,243	805,384	871,515	900,921	915,782	930,755	945,025
	Fringe Benefits	197,511	220,693	202,321	235,223	242,602	249,234	256,196	263,434
	Purchase Services	321,627	295,798	206,031	202,900	463,567	414,897	397,014	342,860
	Materials and Supplies	176,958	104,701	179,463	134,588	438,602	322,228	300,534	285,534
	Capital Outlay	95,658	95,440	161,793	32,689	114,981	57,080	57,080	57,080
	Other Objects	154,132	153,118	128,592	73,712	350,857	319,696	305,323	303,323
Total Extracurricular Activities		1,819,818	1,741,993	1,683,584	1,550,627	2,511,530	2,278,917	2,246,902	2,197,256
Facilities Acquisition and Construction:									
	Purchase Services	407,858	145,657	4,065	0	0	0	0	0
	Capital Outlay	64,484	1,483,479	171,400	354,781	775,000	13,158	0	0
Total Facilities Acquisition and Construction		472,342	1,629,136	175,465	354,781	775,000	13,158	0	0
Debt Service:									
	Principal Payment	2,137,221	1,941,492	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	1,895,000
	Interest and Fiscal Charges	4,488,179	2,940,330	2,869,703	2,982,988	2,019,080	1,934,283	1,845,977	1,829,522
Total Debt Service		6,625,400	4,881,822	4,883,721	5,605,131	4,074,977	4,069,593	4,071,391	3,724,522
Total Expenditures		90,419,111	93,624,330	93,969,227	97,900,528	106,843,195	103,530,314	106,253,223	109,696,085
Excess of Revenues Over / (Under) Expenditures		5,688,205	1,479,525	7,610,014	9,615,305	4,497,409	5,016,649	4,288,959	3,086,697

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Other Financing Sources / (Uses):									
	Transfers Out	(16)	(1,464,290)	(596,635)	(1,009,358)	(355,934)	(305,144)	(304,327)	(353,481)
	Transfers In	16	1,464,290	596,335	1,009,358	355,934	305,144	304,327	353,481
	Advance In	96,622	123,015	112,996	213,464	152,362	105,500	105,500	105,500
	Advance Out	(96,622)	(123,015)	(112,996)	(213,464)	(152,362)	(105,500)	(105,500)	(105,500)
	Refund of Prior Year Expenditure	249,230	419,950	757,701	1,176,770	224,676	0	0	0
	Refund of Prior Year Receipt	(11,613)	0	(1,344)	0	0	0	0	0
	All Other Financing Sources	65,164	52,446	29,460	38,668	15,324	22,000	22,000	22,000
Total Other Financing Sources / (Uses)		302,781	472,396	785,517	1,215,438	240,000	22,000	22,000	22,000
Net Change in Fund Balance		5,990,986	1,951,921	8,395,531	10,830,743	4,737,409	5,038,649	4,310,959	3,108,697
Cash Balance at Beginning of Fiscal Year		38,682,502	44,673,488	46,625,409	55,020,940	65,851,683	70,589,092	75,627,741	79,938,700
Cash Balance at End of Fiscal Year		44,673,488	46,625,409	55,020,940	65,851,683	70,589,092	75,627,741	79,938,700	83,047,397
Year End Encumbrances Appropriated		3,384,159	2,135,783	2,987,389	2,857,500	2,783,775	2,626,702	2,626,702	2,626,702
Unencumbered Fund Balance at End of Fiscal Year		\$41,289,329	\$44,489,626	\$52,033,551	\$62,994,183	\$67,805,317	\$73,001,039	\$77,311,998	\$80,420,695

GOVERNMENTAL FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Governmental Funds.

The statements in this section contain the consolidated Level 2 statement of the Governmental Funds and the individual Level 3 statement by individual fund followed by the Level 4 statement for each department and/or program within each individual fund.

The Governmental Funds are made up of the following fund types and individual funds:

- The General Operating Funds (General Fund)
- The Bond Retirement Fund
- The Capital Projects Funds
 - Permanent Improvement Fund
 - Building Fund
- Special Revenue Funds
 - Food Service Fund
 - Public School Support
 - Other Local Grants
 - Employee Termination Benefits
 - Student Managed Student Activity
 - District Managed Student Activity
 - Auxiliary Service
 - Data Communications Grant
 - Student Wellness Grant
 - Miscellaneous State Grants
 - Emergency and Secondary School Emergency Relief Fund (ESSER)
 - Coronavirus Relief Fund (CRF)
 - IDEA, Part-B Special Education Grant
 - Title III Limited English Proficiency Grant
 - Title I Disadvantaged Youth Grant
 - Student Support and Academic Enrichment Grant
 - IDEA Preschool Grant
 - Title II-A Improving Teacher Quality Grant
 - Miscellaneous Federal Grants

GOVERNMENTAL FUNDS SUMMARY

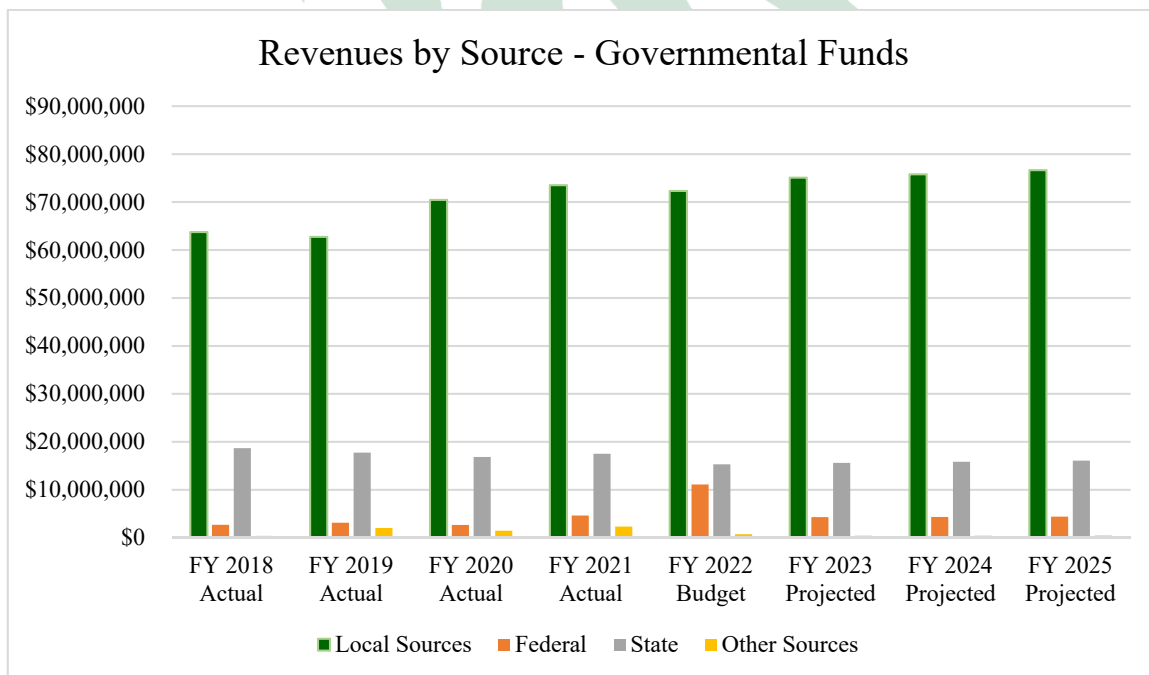
Fiscal Year 2018 Actuals through FY 2025 Projection

The following pages contain summaries of revenues, expenditures, and fund balances for the governmental funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 2 and level 3 financial statements for the governmental funds.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.

REVENUES BY SOURCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Taxes	\$57,006,790	\$54,704,295	\$62,598,188	\$66,922,850	\$65,389,604	\$68,624,222	\$69,341,369	\$70,264,982
Tuition	967,521	922,015	994,677	722,708	1,018,928	1,011,482	1,011,482	1,011,482
Classroom Materials and Fees	121,625	283,777	223,376	199,541	185,000	185,000	185,000	185,000
Earnings on Investments	523,123	877,134	849,886	410,216	346,232	102,500	302,500	302,500
Food Services	1,077,816	1,099,608	900,937	100,060	204,250	210,378	216,689	223,189
Extracurricular	707,166	684,744	465,625	405,015	820,450	868,800	863,800	801,800
Other Local Revenues	3,341,201	4,181,033	4,427,559	4,764,781	4,335,058	4,074,037	3,872,037	3,862,038
Intergovernmental - Federal	2,717,623	3,149,012	2,674,974	4,652,274	11,113,486	4,296,460	4,349,520	4,403,908
Intergovernmental - State	18,682,811	17,740,356	16,838,575	17,517,078	15,326,214	15,633,002	15,843,827	16,075,860
From Other Sources	411,016	2,059,701	1,460,563	2,353,445	748,296	432,644	431,827	480,981
Total Revenues	85,556,692	85,701,675	91,434,360	98,047,968	99,487,518	95,438,525	96,418,051	97,611,740



Local Sources:

Local sources are the largest component of revenues for governmental funds as they make up 72.7% of total revenues of governmental funds. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2019 to fiscal year 2020. The primary reason for the increase was due to the passage of a new 5.9 mill operating levy in May of 2019, with collections beginning January 2020.

The largest component of revenue is property taxes which make up 90.4% of the local resources and 65.7% of governmental revenues. From fiscal year 2018 to fiscal year 2019 there is a slight decrease in the local taxes revenue, which is a result of a combination of a timing issue and change in collection rate of property taxes. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. From fiscal year 2019 to fiscal year 2020 there is an increase in the local taxes revenue, which is a result of the passage of a new 5.9 mill operating levy with collections beginning in fiscal year 2020. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. The budget assumes an anticipated decrease in local tax revenue during fiscal year 2022 in comparison to the previous fiscal year 2021. The decrease is due to a Cuyahoga County Board of Revisions tax settlement with large commercial property located within the school district boundaries in which a tax refund of \$2,294,743 will be issued to the property owner. During the following fiscal year 2023, local tax revenue will increase by \$3,234,618. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations.

The District does have two operating renewal levies within the School District's levies issued.

- In November 2016 renewed a 5 year 6 mill levy with collections beginning January 2018. If not renewed, the levy will expire tax year December 31, 2021. Collections will continue through December 31, 2022.
- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. If not renewed, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.

The second largest revenue source within revenue from local sources is other local revenues. The primary revenue sources within this line item is revenue from tax increment financing agreements of \$3,903,892. Other items included in this line are revenue from a cell tower lease and all other miscellaneous revenues.

Tuition revenue has increased from fiscal year 2018 to fiscal year 2022 which is due to the School District implementing a tuition based full day kindergarten program. For fiscal year 2021, tuition revenue decreased due remote learning days due to the COVID-19 pandemic in which the District did not charge tuition for days' students were not physically present. The School District offers a free half-day option and a tuition based full-day program for families with kindergarten aged students. The tuition for full-day kindergarten covers the expenses related to the second half of the day. The number of full-day kindergarten sections has increased over the years due to demand. Each elementary school has at least one full day kindergarten section within their building.

Food service revenues began to increase beginning during fiscal year 2018 and that trend is anticipated to continue in future years. During fiscal years 2020, and 2021, food service revenues experienced a decline which was direct result of the mandated school closures as a result of the COVID-19 pandemic. The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership and expanded food choices that will be implemented.

Federal Sources:

The Federal sources revenue category is primarily made up of the governmental funds federal grants as well as the School District's meal reimbursements from the food service program. The largest grant within the federal sources is the Elementary and Secondary School Elementary Relief Fund which makes up about 54.9% of this category. Other Federal grants that the School District receives annually are IDEA, Part-B special education grant, Title-I, Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant. During fiscal year 2019-2021, the District was awarded the Strivers Readers Literacy Grant, which the District received \$1.3 million over the three-year period.

The District used these resources to fund three Literacy Coaches at the elementary level. During fiscal year 2022 and beyond, the District sustained those positions with the in the General Fund.

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021 and 2022 from the following grants: Elementary and Secondary School Elementary Relief Fund (ESSER I & II), the American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and Coronavirus Relief Fund (CRF). The Federal revenue sources have remained consistent from year to year with the exception of the additional federal sources related to the COVID-19 pandemic.

State Sources:

Revenues from State sources make up 15.4% of the governmental funds overall revenue which is the second largest revenue source after property taxes. For fiscal year 2022, State sources are made up of State Foundation Funding in the amount of \$7.6 million, property tax allocations from the State of Ohio in the amount of \$7.0 million, and special education catastrophic aide reimbursement in the amount of \$0.3 million.

In the spring of 2015, the State of Ohio approved their 2016-2017 biennial budget which became law on July 1, 2015. Under the new biennial budget, the State reimbursement for Tangible Personnel Property Tax (TPP) which is included in the property tax allocations will be phased out beginning in fiscal year 2017. The District will experience a decrease in TPP funding of \$548,025 in fiscal year 2017, and a decrease of \$3,111,418 in fiscal year 2018 and beyond, for a total annual loss of TPP funding in the amount \$3,659,443.

In the spring of 2017, the State of Ohio approved their 2018-2019 biennial budget which became law on July 1, 2017. Under the new biennial budget, the State elimination of TPP reimbursement was upheld, although a strong push was made through advocacy. Included in the biennial budget that impacted the District was the phase out of the “guarantee” within the State Foundation Funding Formula. District’s can be on the funding formula in three different scenarios:

- ***Formula district*** - a district would receive the amount generated by the formula
- ***Capped district*** - amount generated by the formula, less a certain percentage of growth from the previous year.
- ***Guarantee district*** - amount generated by the formula, plus an amount to at least receive the same level of funding from the previous biennial budget.

Strongsville is a guarantee district. The approved budget will reduce the guarantee amount based on ADM decline between school years 2014 through 2016. The guarantee percentage would drop (on a sliding scale) by 1% for each percent above 5% of enrollment, but the guarantee would be no less than 95% of the 2017 amount. Strongsville’s ADM decline between 2014-2016 is 6.2%, meaning the guarantee amount will be reduced by 1.2%. The financial impact of this phase out to the District is \$112,411.

In the summer of 2019, the State of Ohio approved their 2020-2021 biennial budget which became law on July 1, 2019. Under the new biennial budget, the State Foundation Formula remained frozen, meaning District’s would receive the same level of funding as they did in fiscal year 2019. The biennial budget did provide additional dollars restricted for Student Wellness programs. The District will receive Student Wellness funds of \$175,555 in fiscal year 2020 and \$264,514 in fiscal year 2021. As per an announcement made by the State Auditor’s office, each student wellness and success funds will be accounted for separate from the General Fund and not included on the District’s five-year financial forecast.

Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 was \$950,500. During Fiscal Year 2021, \$521,886 of the \$950,500 reduction was restored.

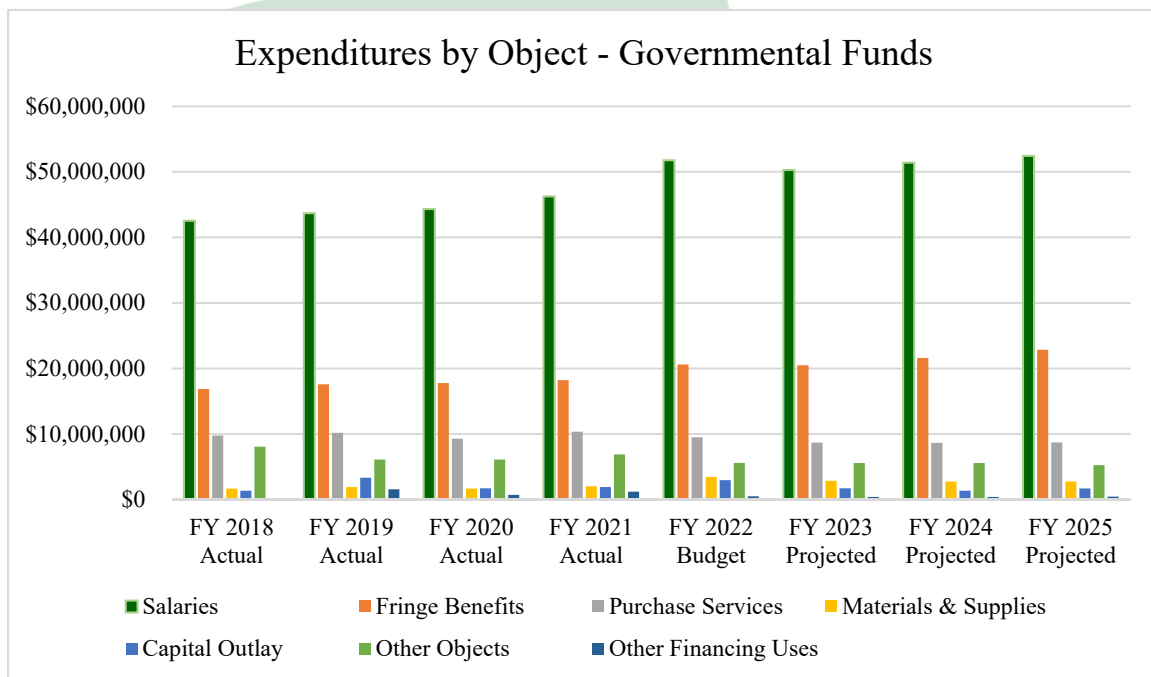
Beginning with Fiscal Year 2022, state funding will be calculated based on the Fair Funding Formula that was approved in the Fiscal Years 2022-2023 biennium state budget under House Bill 110. At the time of this report, the Ohio Department of Education has yet released or funded schools based on the new funding formula. Based on the complexity of the formula, a January 2022 release is anticipated.

There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.

EXPENDITURES BY OBJECT - GOVERNMENTAL FUNDS								
	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Salaries	\$42,529,975	\$43,692,777	\$44,312,175	\$46,242,830	\$51,760,474	\$50,274,137	\$51,387,701	\$52,412,978
Fringe Benefits	16,876,599	17,583,617	17,793,966	18,216,349	20,614,367	20,490,157	21,610,588	22,866,165
Purchase Services	9,787,059	10,186,211	9,284,039	10,362,787	9,496,776	8,712,559	8,663,828	8,718,433
Materials and Supplies	1,682,819	1,910,134	1,680,424	2,040,556	3,464,810	2,860,394	2,778,129	2,763,129
Capital Outlay	1,367,702	3,342,293	1,727,191	1,930,889	2,959,384	1,726,500	1,363,343	1,693,343
Other Objects	8,071,064	6,111,069	6,119,743	6,909,452	5,592,423	5,582,004	5,583,244	5,255,522
Other Financing Uses	108,251	1,587,305	710,975	1,222,822	508,296	410,644	409,827	458,981
Total Expenditures	80,423,469	84,413,406	81,628,513	86,925,685	94,396,530	90,056,395	91,796,660	94,168,551



Salaries:

Salaries make up the largest object category of all the School District' governmental expenditures of 54.8%. Coupled with fringe benefits, salary and benefits make up 76.7% of expenditures within governmental funds. Within the general fund, the District's main operating fund, salary and benefits make up 84.3% of general fund expenditures. As indicated by the graphs above, overall salaries have remained consistent throughout the years but are anticipated to increase during fiscal year 2022 and then slightly decline during fiscal year 2023. The increase during fiscal year 2022 is due to the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund, the District hired an additional 36 instructional positions to address learning needs that arose from the COVID-19

pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 11 are anticipated to reduce during fiscal year 2023 and another 4 positions will be reduced by fiscal year 2025.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.
 - Middle School teaching allocations are based on a team structure. There are four teams per grand consisting of the following core subjects: English, Math, Science, and Social Studies.
 - High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2019, the School District will have 18 more positions compared to fiscal year 2025.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Since the switch, the District has saved over \$1.8 million annually by being on a self-funded plan compared to a fully insured plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. By joining the consortium, the District was able to lock in the fiscal year 2019 premium rates for fiscal year 2020. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures are expected to decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2022 the District will experience a decrease to purchase services due the tuition pass through amounts and one-time expenditures that occurred during fiscal year 2021 due to remote virtual learning such as: various virtual learning platform for students who chose to remain in a virtual setting related to the COVID-19 pandemic. During fiscal year 2021, the District spent \$650,000 in purchase

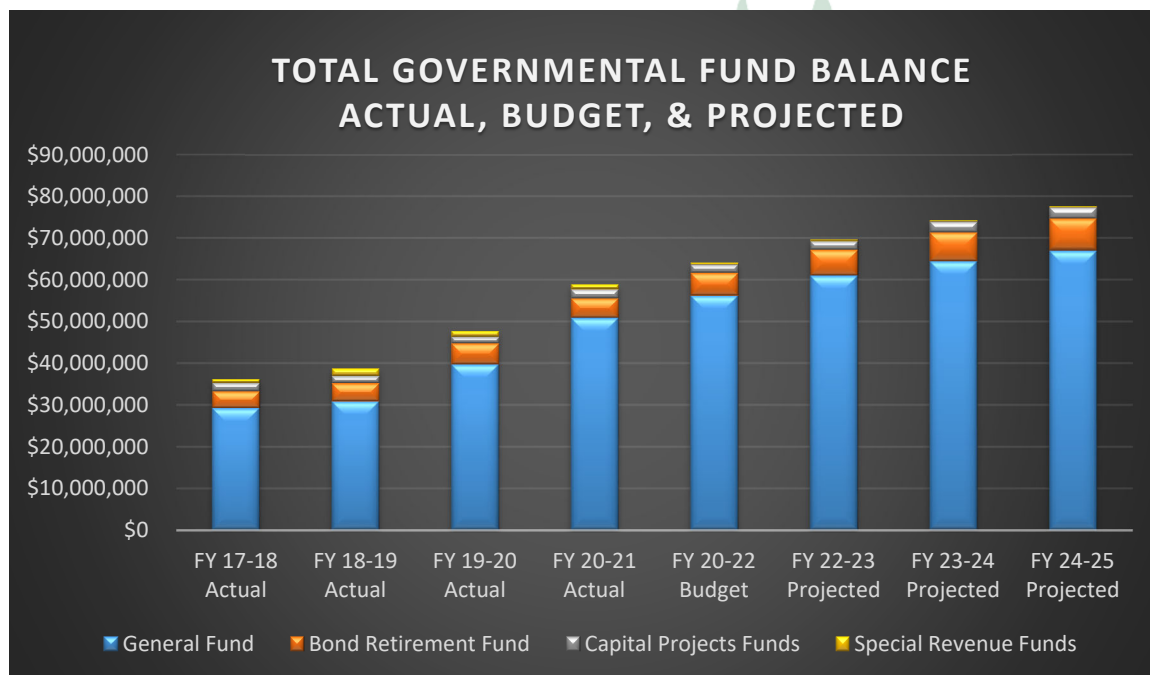
services for the Strongsville Online Learning Option (SOLO), with funding provided by the General Fund (\$550,000) and the ESSER Fund (\$100,000).

Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.



FUND BALANCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	34,379,231	39,512,454	40,800,723	50,606,570	61,728,853	66,819,841	72,201,971	76,823,362
Ending Cash Balance	39,512,454	40,800,723	50,606,570	61,728,853	66,819,841	72,201,971	76,823,362	80,266,551
Year End Encumbrances	3,301,767	2,053,854	2,844,947	2,796,906	2,723,181	2,566,108	2,566,108	2,566,108
Unencumbered Fund Balance	36,210,687	38,746,869	47,761,623	58,931,947	64,096,660	69,635,863	74,257,254	77,700,443

As indicated by the charts above, from fiscal year 2018 through fiscal year 2021, the fund balance has grown by \$22.7 million or by 62.7% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the District is estimating that the available cash balance will last over a ten-year period. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2027.

Within the District's goals and objective of maintaining financial management practices and culture of budget consciousness that ensure focused spending, the District benchmarks fund balance by: "Assess "true cash days" of the

District with a target of 60 days or more; maintain an annual unreserved general fund balance between 5% and 15% of the general fund operating revenue; year-end expenditures will not exceed revenue for more than two consecutive years; the five-year forecast will project fiscal stability for two years and beyond the current school year.” If deficit spending occurs and when fund balance falls beneath the benchmark, the District will need to explore additional revenue options as well as develop a cost reduction plan.

As the fund balance has been increasing, the District will be utilizing District and community stakeholders to identify and designate dollars to specific needs and wants. Such items include and but not limited to: sustaining positions that were created by the ESSER Funds, reinstituting extracurricular programs and supplemental positions that were once reduced due to budget constraints, early payoffs of debt, additional athletic supplemental positions, and utilizing the district facilities committee to identify one-time infrastructure improvements.





STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$57,006,790	\$54,704,295	\$62,598,188	\$66,922,850	\$65,389,604	\$68,624,222	\$69,341,369	\$70,264,982
	Tuition	967,521	922,015	994,677	722,708	1,018,928	1,011,482	1,011,482	1,011,482
	Classroom Materials and Fees	121,625	283,777	223,376	199,541	185,000	185,000	185,000	185,000
	Earnings on Investments	523,123	877,134	849,886	410,216	346,232	102,500	302,500	302,500
	Food Services	1,077,816	1,099,608	900,937	100,060	204,250	210,378	216,689	223,189
	Extracurricular	707,166	684,744	465,625	405,015	820,450	868,800	863,800	801,800
	Other Local Revenues	3,341,201	4,181,033	4,427,559	4,764,781	4,335,058	4,074,037	3,872,037	3,862,038
	Intergovernmental - Federal	2,717,623	3,149,012	2,674,974	4,652,274	11,113,486	4,296,460	4,349,520	4,403,908
	Intergovernmental - State	18,682,811	17,740,356	16,838,575	17,517,078	15,326,214	15,633,002	15,843,827	16,075,860
Total Revenues		85,145,676	83,641,974	89,973,797	95,694,523	98,739,222	95,005,881	95,986,224	97,130,759
Instruction:									
	Salaries	26,988,948	27,923,322	28,837,950	30,162,185	33,537,016	32,610,646	33,341,430	34,087,532
	Fringe Benefits	9,394,161	9,991,865	10,231,357	10,513,238	12,015,877	11,936,893	12,570,215	13,280,773
	Purchase Services	3,862,865	4,127,196	4,284,942	5,136,403	2,877,530	2,325,211	2,324,644	2,324,644
	Materials and Supplies	146,506	186,699	148,547	172,626	291,340	286,760	227,189	227,189
	Capital Outlay	136,158	86,507	87,951	43,078	109,527	91,130	86,130	86,130
	Other Objects	18,109	37,372	41,395	7,090	60,605	41,504	32,400	32,400
Total Instruction		40,546,747	42,352,961	43,632,142	46,034,620	48,891,895	47,292,144	48,582,008	50,038,668
Support Services:									
	Salaries	13,777,412	14,032,440	13,850,801	14,183,266	16,418,435	15,828,338	16,173,770	16,404,309
	Fringe Benefits	6,927,819	6,997,583	6,990,484	7,051,046	7,929,036	7,854,168	8,306,336	8,814,800
	Purchase Services	3,957,574	4,292,741	3,656,536	3,622,928	5,018,395	4,798,686	4,788,470	4,875,955
	Materials and Supplies	1,272,757	1,523,697	1,248,177	1,568,172	2,676,949	2,198,825	2,198,825	2,198,825
	Capital Outlay	1,024,694	1,676,867	1,240,312	1,495,523	1,959,876	1,565,132	1,220,133	1,550,133
	Other Objects	1,336,483	1,069,272	1,097,587	1,215,153	1,283,872	1,336,846	1,355,308	1,376,455
Total Support Services		28,296,739	29,592,600	28,083,897	29,136,088	35,286,563	33,581,995	34,042,842	35,220,477
Operation of Non-Instructional Services:									
	Salaries	895,547	870,132	818,909	1,026,266	908,102	923,371	945,746	980,112
	Fringe Benefits	358,337	374,291	369,945	416,905	427,493	450,503	478,482	507,799
	Purchase Services	1,237,135	1,324,819	1,132,465	1,400,556	1,137,284	1,173,765	1,153,700	1,174,974
	Materials and Supplies	86,598	95,037	104,237	165,170	57,919	52,581	51,581	51,581
	Capital Outlay	46,708	0	65,735	4,818	0	0	0	0
	Other Objects	22,147	22,076	21,470	19,475	3,290	0	0	0
Total Operational of Non-Instructional Services		2,646,472	2,686,355	2,512,761	3,033,190	2,534,088	2,600,220	2,629,509	2,714,466
Extracurricular Activities									
	Salaries	868,068	866,883	804,515	871,113	896,921	911,782	926,755	941,025
	Fringe Benefits	196,282	219,878	202,180	235,160	241,961	248,593	255,555	262,793
	Purchase Services	321,627	295,798	206,031	202,900	463,567	414,897	397,014	342,860
	Materials and Supplies	176,958	104,701	179,463	134,588	438,602	322,228	300,534	285,534
	Capital Outlay	95,658	95,440	161,793	32,689	114,981	57,080	57,080	57,080
	Other Objects	68,925	100,527	75,570	62,603	169,679	134,061	124,145	122,145
Total Extracurricular Activities		1,727,518	1,683,227	1,629,552	1,539,053	2,325,711	2,088,641	2,061,083	2,011,437
Facilities Acquisition and Construction:									
	Purchase Services	407,858	145,657	4,065	0	0	0	0	0
	Capital Outlay	64,484	1,483,479	171,400	354,781	775,000	13,158	0	0
Total Facilities Acquisition and Construction		472,342	1,629,136	175,465	354,781	775,000	13,158	0	0
Debt Service:									
	Principal Payment	2,137,221	1,941,492	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	1,895,000
	Interest and Fiscal Charges	4,488,179	2,940,330	2,869,703	2,982,988	2,019,080	1,934,283	1,845,977	1,829,522
Total Debt Service		6,625,400	4,881,822	4,883,721	5,605,131	4,074,977	4,069,593	4,071,391	3,724,522
Total Expenditures		80,315,218	82,826,101	80,917,538	85,702,863	93,888,234	89,645,751	91,386,833	93,709,570
Excess of Revenues Over / (Under) Expenditures		4,830,458	815,873	9,056,259	9,991,660	4,850,988	5,360,130	4,599,391	3,421,189

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Other Financing Sources / (Uses):									
	Transfers Out	(16)	(1,464,290)	(596,635)	(1,009,358)	(355,934)	(305,144)	(304,327)	(353,481)
	Transfers In	0	1,464,290	560,406	924,543	355,934	305,144	304,327	353,481
	Advance In	96,622	123,015	112,996	213,464	152,362	105,500	105,500	105,500
	Advance Out	(96,622)	(123,015)	(112,996)	(213,464)	(152,362)	(105,500)	(105,500)	(105,500)
	Refund of Prior Year Expenditure	249,230	419,950	757,701	1,176,770	224,676	0	0	0
	Refund of Prior Year Receipt	(11,613)	0	(1,344)	0	0	0	0	0
	All Other Financing Sources	65,164	52,446	29,460	38,668	15,324	22,000	22,000	22,000
Total Other Financing Sources / (Uses)		302,765	472,396	749,588	1,130,623	240,000	22,000	22,000	22,000
Net Change in Fund Balance		5,133,223	1,288,269	9,805,847	11,122,283	5,090,988	5,382,130	4,621,391	3,443,189
Cash Balance at Beginning of Fiscal Year		34,379,231	39,512,454	40,800,723	50,606,570	61,728,853	66,819,841	72,201,971	76,823,362
Cash Balance at End of Fiscal Year		39,512,454	40,800,723	50,606,570	61,728,853	66,819,841	72,201,971	76,823,362	80,266,551
Year End Encumbrances Appropriated		3,301,767	2,053,854	2,844,947	2,796,906	2,723,181	2,566,108	2,566,108	2,566,108
Unencumbered Fund Balance at End of Fiscal Year		\$36,210,687	\$38,746,869	\$47,761,623	\$58,931,947	\$64,096,660	\$69,635,863	\$74,257,254	\$77,700,443



GENERAL OPERATING FUNDS

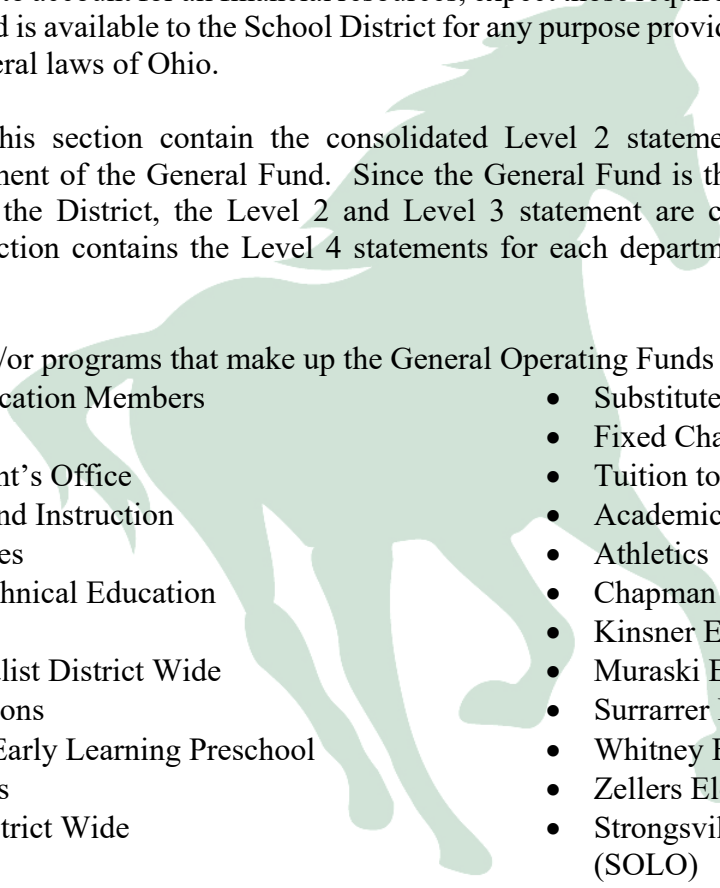
GENERAL FUND SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the General Operating Funds of the School District. The General Operating Funds are made up within the School District's General Fund.

The resources and departments within the General Fund are the operating funds of the School District. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund, the general fund is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

The statements in this section contain the consolidated Level 2 statement for the General Operating Funds/Level 3 statement of the General Fund. Since the General Fund is the only fund that makes up the Operating Funds of the District, the Level 2 and Level 3 statement are consolidated into one statement. Additionally, this section contains the Level 4 statements for each department and/or program within the general fund.

The departments and/or programs that make up the General Operating Funds (General Fund) are as follows:

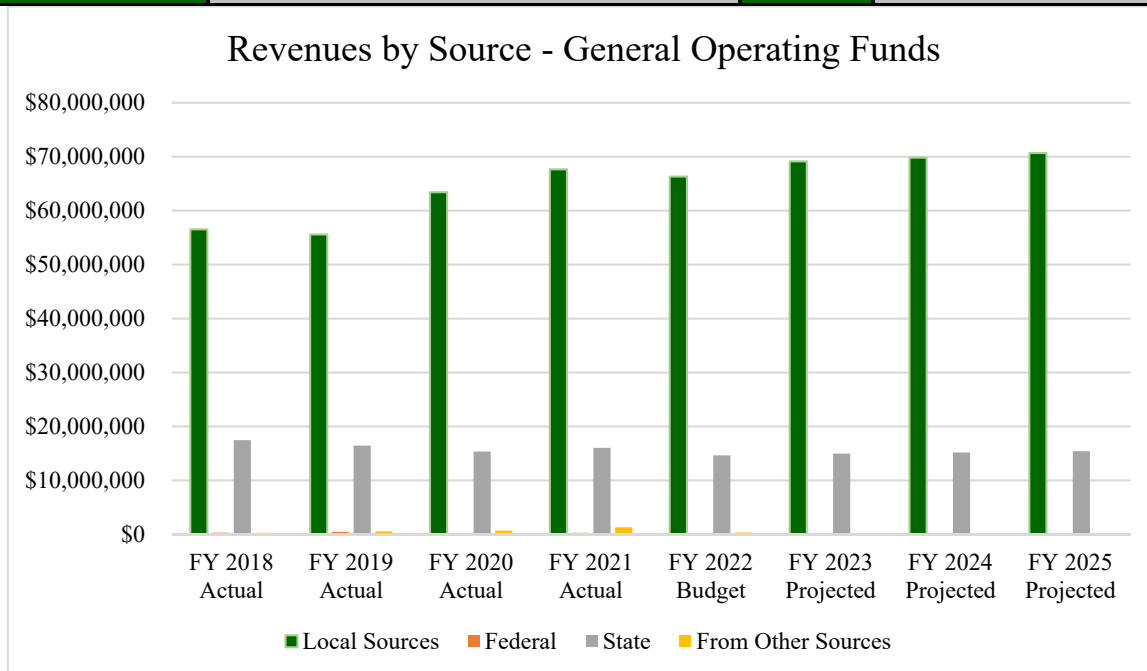
- 
- Board of Education Members
 - Warehouse
 - Superintendent's Office
 - Curriculum and Instruction
 - Gifted Services
 - Career & Technical Education
 - Technology
 - Media Specialist District Wide
 - Communications
 - Strongsville Early Learning Preschool
 - Pupil Services
 - Guidance District Wide
 - Nurses
 - Psychologists/Speech Therapist
 - Special Education Department
 - Transportation
 - Human Resources
 - Publications
 - Business Services
 - Treasurer's Office
 - Substitutes
 - Fixed Charges
 - Tuition to Other Districts
 - Academic Supplements & Advisors
 - Athletics
 - Chapman Elementary
 - Kinsner Elementary
 - Muraski Elementary
 - Surrarer Elementary
 - Whitney Elementary
 - Zellers Elementary
 - Strongsville Online Learning Option (SOLO)
 - Strongsville Middle School
 - Strongsville High School
 - Maintenance Plant Services
 - Custodians
 - Building and Grounds
 - Grounds Crew

The following pages contain summaries of revenues, expenditures, and fund balances for the general operating funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 2 / level 3 financial statements for the general operating funds.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the general operating funds.

REVENUES BY SOURCE - GENERAL OPERATING FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Taxes	\$51,973,253	\$49,716,393	\$57,258,846	\$61,736,066	\$60,568,732	\$63,877,344	\$64,563,859	\$65,405,724
Tuition	967,521	922,015	994,677	722,708	1,018,928	1,011,482	1,011,482	1,011,482
Classroom Materials and Fees	121,625	283,777	223,376	199,541	185,000	185,000	185,000	185,000
Earnings on Investments	419,291	728,478	722,842	408,104	345,792	100,000	300,000	300,000
Extracurricular	211,300	205,025	156,590	203,994	200,000	200,000	200,000	200,000
Other Local Revenues	2,835,253	3,737,519	4,063,957	4,379,860	4,006,158	3,765,337	3,565,337	3,565,338
Intergovernmental - Federal	336,793	474,292	216,707	313,753	250,000	250,000	250,000	250,000
Intergovernmental - State	17,470,531	16,446,966	15,377,037	16,032,711	14,658,799	14,984,257	15,191,195	15,412,854
From Other Sources	314,394	567,628	729,263	1,299,861	366,862	102,000	102,000	102,000
Total Revenues	74,649,961	73,082,093	79,743,295	85,296,598	81,600,271	84,475,420	85,368,873	86,432,398



Local Sources:

Local sources are the largest component of revenues for general operating funds as they make up 81.3% of total revenues of the general operating revenues. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2019 to fiscal year 2020. The primary reason for the increase was due to the passage of a new 5.9 mill operating levy in May of 2019, with collections beginning January 2020.

The largest component of revenue is property taxes which make up 91.3% of the local resources and 74.2% of all general fund revenues. From fiscal year 2018 to fiscal year 2019 there is a slight decrease in the local taxes revenue, which is

a result of a combination of a timing issue and change in collection rate of property taxes. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. From fiscal year 2019 to fiscal year 2020 there is an increase in the local taxes revenue, which is a result of the passage of a new 5.9 mill operating levy with collections beginning in fiscal year 2020. Property taxes are collected based on a calendar year, whereas the District's fiscal year crosses over two calendar years. The budget assumes an anticipated decrease in local tax revenue during fiscal year 2022 in comparison to the previous fiscal year 2021. The decrease is due to a Cuyahoga County Board of Revisions tax settlement with large commercial property located within the school district boundaries in which a tax refund of \$2,294,743 will be issued to the property owner. During the following fiscal year 2023, local tax revenue will increase by \$3,234,618. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations.

The District does have two operating renewal levies within the School District's levies issued.

- In November 2016 renewed a 5 year 6 mill levy will collections beginning January 2018. If not renewed, the levy will expire tax year December 31, 2021. Collections will continue through December 31, 2022.
- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. If not renewed, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.

Tuition revenue has increased from fiscal year 2018 to fiscal year 2022 which is due to the School District implementing a tuition based full day kindergarten program. For fiscal year 2021, tuition revenue decreased due remote learning days due to the COVID-19 pandemic in which the District did not charge tuition for days' students were not physically present. The School District offers a free half-day option and a tuition based full-day program for families with kindergarten aged students. The tuition for full-day kindergarten covers the expenses related to the second half of the day. The number of full-day kindergarten sections has increased over the years due to demand. Each elementary school has at least one full day kindergarten section within their building.

During FY 2017, the District changed their investment strategy by investing in STAROhio and other vehicles that allow greater returns on investments. Coupled with an increased interest rate, the general fund interest income increased by \$579,352 from FY 17 to FY 20 from \$143,490 to \$722,842. In the projected years, interest income is expected to decrease slightly due to declining interest rates.

Federal Sources:

The Federal sources revenue category is primarily made Medicaid reimbursements.

State Sources:

Revenues from State sources make up 18.0% of the School District's general operating revenues which is the second largest revenue source after property taxes. For fiscal year 2022, State sources are made up of State Foundation Funding in the amount of \$7.6 million, property tax allocations from the State of Ohio in the amount of \$6.4 million, and special education catastrophic aide reimbursement in the amount of \$0.3 million.

In the spring of 2015, the State of Ohio approved their 2016-2017 biennial budget which became law on July 1, 2015. Under the new biennial budget, the State reimbursement for Tangible Personnel Property Tax (TPP) which is included in the property tax allocations will be phased out beginning in fiscal year 2017. The District will experience a decrease in TPP funding of \$548,025 in fiscal year 2017, and a decrease of \$3,111,418 in fiscal year 2018 and beyond, for a total annual loss of TPP funding in the amount \$3,659,443.

In the spring of 2017, the State of Ohio approved their 2018-2019 biennial budget which became law on July 1, 2017. Under the new biennial budget, the State elimination of TPP reimbursement was upheld, although a strong push was made through advocacy. Included in the biennial budget that impacted the District was the phase out of the “guarantee” within the State Foundation Funding Formula. District’s can be on the funding formula in three different scenarios:

- **Formula district** - a district would receive the amount generated by the formula
- **Capped district** - amount generated by the formula, less a certain percentage of growth from the previous year.
- **Guarantee district** - amount generated by the formula, plus an amount to at least receive the same level of funding from the previous biennial budget.

Strongsville is a guarantee district. The approved budget will reduce the guarantee amount based on ADM decline between school years 2014 through 2016. The guarantee percentage would drop (on a sliding scale) by 1% for each percent above 5% of enrollment, but the guarantee would be no less than 95% of the 2017 amount. Strongsville’s ADM decline between 2014-2016 is 6.2%, meaning the guarantee amount will be reduced by 1.2%. The financial impact of this phase out to the District is \$112,411.

In the summer of 2019, the State of Ohio approved their 2020-2021 biennial budget which became law on July 1, 2019. Under the new biennial budget, the State Foundation Formula remained frozen, meaning District’s would receive the same level of funding as they did in fiscal year 2019. The biennial budget did provide additional dollars restricted for Student Wellness programs. The District will receive Student Wellness funds of \$175,555 in fiscal year 2020 and \$264,514 in fiscal year 2021. As per an announcement made by the State Auditor’s office, each student wellness and success funds will be accounted for separate from the General Fund and not included on the District’s five-year financial forecast.

Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020 was \$950,500. During Fiscal Year 2021, \$521,886 of the \$950,500 reduction was restored.

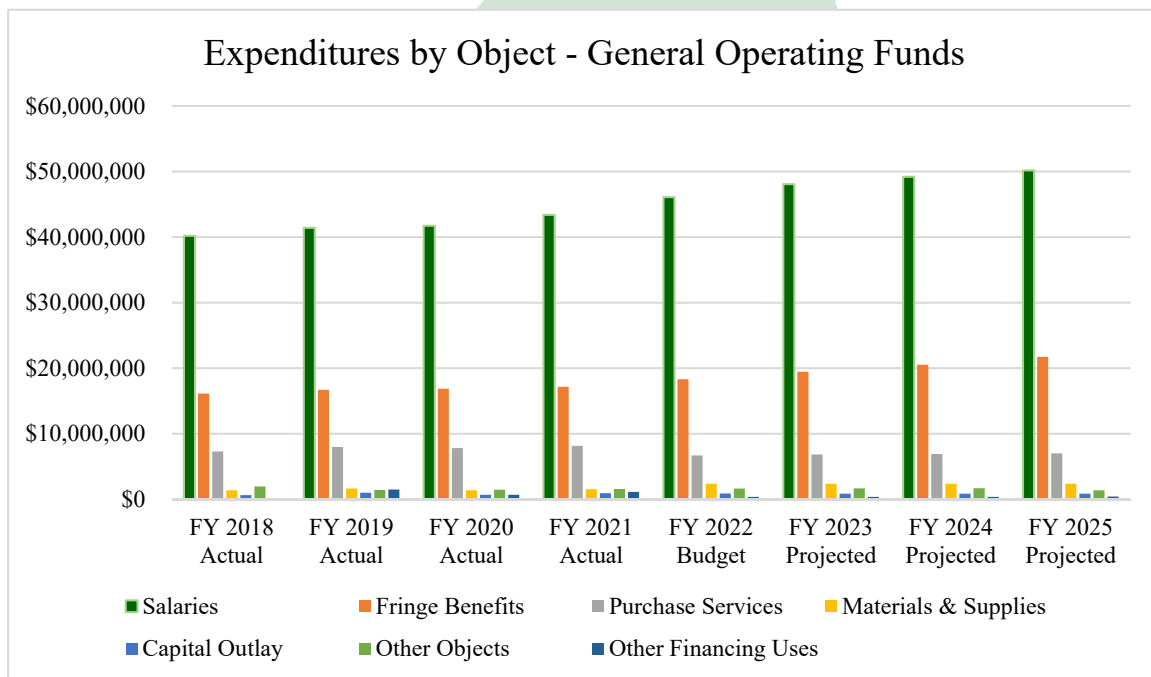
Beginning with Fiscal Year 2022, state funding will be calculated based on the Fair Funding Formula that was approved in the Fiscal Years 2022-2023 biennium state budget under House Bill 110. At the time of this report, the Ohio Department of Education has yet released or funded schools based on the new funding formula. Based on the complexity of the formula, a January 2022 release is anticipated.

There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the general operating funds.

EXPENDITURES BY OBJECT - GENERAL OPERATING FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Salaries	\$40,183,936	\$41,403,622	\$41,772,796	\$43,397,248	\$46,103,405	\$48,072,227	\$49,186,545	\$50,177,565
Fringe Benefits	16,138,710	16,689,072	16,877,037	17,174,054	18,300,093	19,453,909	20,523,232	21,724,383
Purchase Services	7,304,385	7,976,280	7,824,734	8,156,835	6,697,318	6,843,584	6,914,929	7,003,260
Materials and Supplies	1,364,857	1,654,631	1,364,057	1,556,662	2,368,213	2,368,213	2,368,213	2,368,213
Capital Outlay	636,161	998,605	693,556	927,927	878,318	861,263	861,263	861,263
Other Objects	1,958,526	1,430,901	1,460,671	1,565,532	1,632,406	1,675,459	1,696,346	1,375,856
Other Financing Uses	96,638	1,490,683	681,596	1,130,150	381,433	385,144	384,327	433,481
Total Expenditures	67,683,213	71,643,794	70,674,447	73,908,408	76,361,186	79,659,799	81,934,855	83,944,021



Salaries:

Salaries make up the largest object category of all the School District' general fund expenditures of 60.4%. Combined with fringe benefits, salary and benefits make up 84.3% of general fund expenditures. As indicated by the graphs above, overall salaries have remained consistent throughout the years but are anticipated to increase during fiscal year 2022 and then slightly decline during fiscal year 2023. The increase during fiscal year 2022 is due to the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund, the District hired an additional 36 instructional positions to address learning needs that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator. Of these positions, 11 are anticipated to reduce during fiscal year 2023 and another 4 positions will be reduced by fiscal year 2025.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.
 - Middle School teaching allocations are based on a team structure. There are four teams per grand consisting of the following core subjects: English, Math, Science, and Social Studies.
 - High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2019, the School District will have 18 more positions compared to fiscal year 2025.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Since the switch, the District has saved over \$1.8 million annually by being on a self-funded plan compared to a fully insured plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. By joining the consortium, the District was able to lock in the fiscal year 2019 premium rates for fiscal year 2020. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

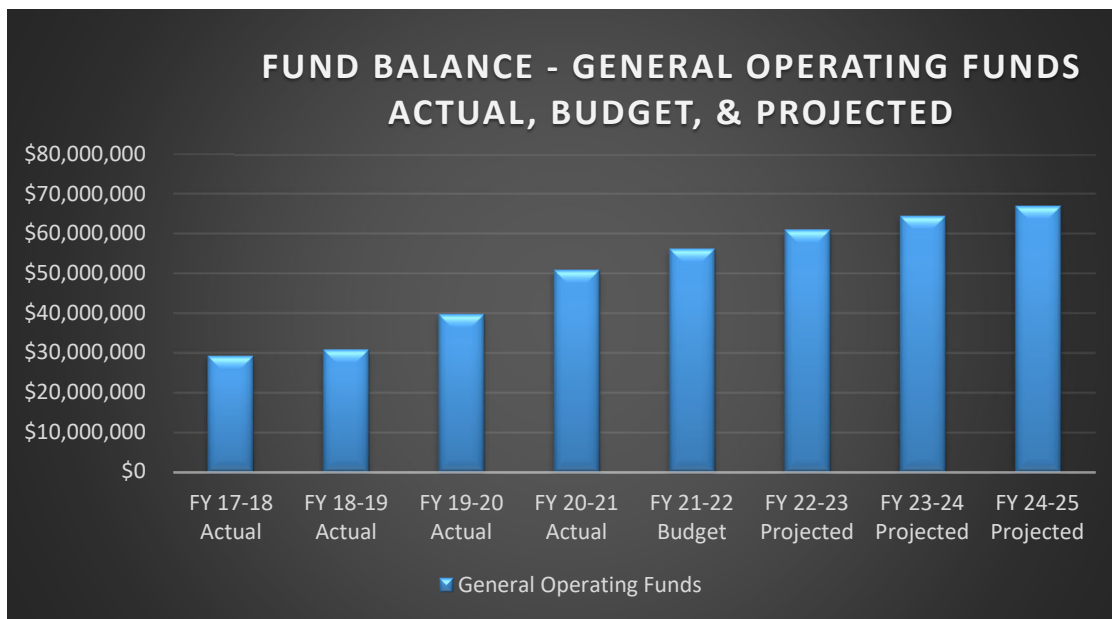
As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures are expected to decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2022 the District will experience a decrease to purchase services due the tuition pass through amounts and one-time expenditures that occurred during fiscal year 2021 due to remote virtual learning such as: various virtual learning platform for students who chose to remain in a virtual setting related to the COVID-19 pandemic. During fiscal year 2021, the District spent \$650,000 in purchase services for the Strongsville Online Learning Option (SOLO), with funding provided by the General Fund (\$550,000) and the ESSER Fund (\$100,000).

Other Objects and Other Financing Uses:

Other objects are primarily comprised of general fund debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the general operating funds.



FUND BALANCE - GENERAL OPERATING FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	24,228,459	31,195,207	32,633,506	41,702,354	53,090,544	58,329,629	63,145,250	66,579,268
Ending Cash Balance	31,195,207	32,633,506	41,702,354	53,090,544	58,329,629	63,145,250	66,579,268	69,067,645
Year End Encumbrances	1,880,867	1,726,332	1,932,269	2,173,525	2,100,000	2,100,000	2,100,000	2,100,000
Unencumbered Fund Balance	29,314,340	30,907,174	39,770,085	50,917,019	56,229,629	61,045,250	64,479,268	66,967,645

As indicated by the charts above, the fund balance has increased from fiscal year 2018 through fiscal year 2021, the fund balance has grown by \$21.6 million or by 73.4% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the District is estimating that the available cash balance will last over a ten-year period. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2027.

Within the District's goals and objective of maintaining financial management practices and culture of budget consciousness that ensure focused spending, the District benchmarks fund balance by: "Assess "true cash days" of the District with a target of 60 days or more; maintain an annual unreserved general fund balance between 5% and 15% of the general fund operating revenue; year-end expenditures will not exceed revenue for more than two consecutive years; the five year forecast will project fiscal stability for two years and beyond the current school year." If deficit spending occurs and when fund balance falls beneath the benchmark, the District will need to explore additional revenue options as well as develop a cost reduction plan.

As the fund balance has been increasing, the District will be utilizing District and community stakeholders to identify and designate dollars to specific needs and wants. Such items include and but not limited to: sustaining positions that were created by the ESSER Funds, reinstituting extracurricular programs and supplemental positions that were once reduced due to budget constraints, early payoffs of debt, additional athletic supplemental positions, and utilizing the district facilities committee to identify one-time infrastructure improvements.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
GENERAL OPERATING FUNDS / GENERAL FUND - LEVEL 2 & 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$51,973,253	\$49,716,393	\$57,258,846	\$61,736,066	\$60,568,732	\$63,877,344	\$64,563,859	\$65,405,724
	Tuition	967,521	922,015	994,677	722,708	1,018,928	1,011,482	1,011,482	1,011,482
	Classroom Materials and Fees	121,625	283,777	223,376	199,541	185,000	185,000	185,000	185,000
	Earnings on Investments	419,291	728,478	722,842	408,104	345,792	100,000	300,000	300,000
	Extracurricular	211,300	205,025	156,590	203,994	200,000	200,000	200,000	200,000
	Other Local Revenues	2,835,253	3,737,519	4,063,957	4,379,860	4,006,158	3,765,337	3,565,337	3,565,338
	Intergovernmental - Federal	336,793	474,292	216,707	313,753	250,000	250,000	250,000	250,000
	Intergovernmental - State	17,470,531	16,446,966	15,377,037	16,032,711	14,658,799	14,984,257	15,191,195	15,412,854
Total Revenues		74,335,567	72,514,465	79,014,032	83,996,737	81,233,409	84,373,420	85,266,873	86,330,398
Instruction:									
	Salaries	25,922,023	26,891,967	27,488,197	28,814,657	30,388,657	31,756,403	32,513,031	33,261,957
	Fringe Benefits	9,148,269	9,607,904	9,820,295	10,050,702	10,834,688	11,502,133	12,116,818	12,807,032
	Purchase Services	3,765,754	3,896,543	4,232,733	4,722,812	2,116,763	2,216,496	2,216,496	2,216,496
	Materials and Supplies	126,380	149,997	110,993	158,624	171,940	171,940	171,940	171,940
	Capital Outlay	90,776	74,002	77,062	36,690	81,130	81,130	81,130	81,130
	Other Objects	0	21,000	21,000	0	0	0	0	0
Total Instruction		39,053,202	40,641,413	41,750,280	43,783,485	43,593,178	45,728,102	47,099,415	48,538,555
Support Services:									
	Salaries	13,406,580	13,656,010	13,480,084	13,711,478	14,817,827	15,404,042	15,746,759	15,974,583
	Fringe Benefits	6,794,159	6,862,029	6,854,562	6,888,192	7,223,444	7,703,183	8,150,859	8,654,558
	Purchase Services	3,486,599	4,037,366	3,538,991	3,391,464	4,526,889	4,572,632	4,643,160	4,730,645
	Materials and Supplies	1,238,477	1,504,634	1,243,954	1,392,575	2,191,273	2,191,273	2,191,273	2,191,273
	Capital Outlay	476,772	871,010	469,772	870,083	772,188	755,133	755,133	755,133
	Other Objects	1,258,193	991,911	1,023,907	1,146,846	1,215,348	1,260,610	1,278,899	1,298,803
Total Support Services		26,660,780	27,922,960	26,611,270	27,400,638	30,746,969	31,886,873	32,766,083	33,604,995
Extracurricular Activities									
	Salaries	855,333	855,645	804,515	871,113	896,921	911,782	926,755	941,025
	Fringe Benefits	196,282	219,139	202,180	235,160	241,961	248,593	255,555	262,793
	Purchase Services	52,032	42,371	53,010	42,559	53,666	54,456	55,273	56,119
	Materials and Supplies	0	0	9,110	5,463	5,000	5,000	5,000	5,000
	Capital Outlay	68,613	53,593	146,722	21,154	25,000	25,000	25,000	25,000
Total Extracurricular Activities		1,172,260	1,170,748	1,215,537	1,175,449	1,222,548	1,244,831	1,267,583	1,289,937
Debt Service:									
	Principal Payment	557,221	296,492	309,018	327,143	340,897	355,310	375,414	45,000
	Interest and Fiscal Charges	143,112	121,498	106,746	91,543	76,161	59,539	42,033	32,053
Total Debt Service		700,333	417,990	415,764	418,686	417,058	414,849	417,447	77,053
Total Expenditures		67,586,575	70,153,111	69,992,851	72,778,258	75,979,753	79,274,655	81,550,528	83,510,540
Excess of Revenues Over / (Under) Expenditures		6,748,992	2,361,354	9,021,181	11,218,479	5,253,656	5,098,765	3,716,345	2,819,858
Other Financing Sources / (Uses):									
	Transfers Out	(16)	(1,464,290)	(594,993)	(1,003,289)	(355,934)	(305,144)	(304,327)	(353,481)
	Advance In	0	96,622	26,393	86,601	126,862	80,000	80,000	80,000
	Advance Out	(96,622)	(26,393)	(86,603)	(126,861)	(25,499)	(80,000)	(80,000)	(80,000)
	Refund of Prior Year Expenditure	249,230	418,560	673,410	1,174,592	224,676	0	0	0
	All Other Financing Sources	65,164	52,446	29,460	38,668	15,324	22,000	22,000	22,000
Total Other Financing Sources / (Uses)		217,756	(923,055)	47,667	169,711	(14,571)	(283,144)	(282,327)	(331,481)
Net Change in Fund Balance		6,966,748	1,438,299	9,068,848	11,388,190	5,239,085	4,815,621	3,434,018	2,488,377
Cash Balance at Beginning of Fiscal Year		24,228,459	31,195,207	32,633,506	41,702,354	53,090,544	58,329,629	63,145,250	66,579,268
Cash Balance at End of Fiscal Year		31,195,207	32,633,506	41,702,354	53,090,544	58,329,629	63,145,250	66,579,268	69,067,645
Year End Encumbrances Appropriated		1,880,867	1,726,332	1,932,269	2,173,525	2,100,000	2,100,000	2,100,000	2,100,000
Unencumbered Fund Balance at End of Fiscal Year		\$29,314,340	\$30,907,174	\$39,770,085	\$50,917,019	\$56,229,629	\$61,045,250	\$64,479,268	\$66,967,645

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND TOTAL

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Instruction:										
Salaries:										
111		Regular Cert-Salary/Wages	\$24,073,120	\$24,825,085	\$25,484,275	\$26,741,835	\$28,060,285	\$29,378,308	\$30,077,867	\$30,799,167
112		Temp Cert-Salary/Wages	379,715	385,074	287,158	322,989	420,000	420,000	420,000	420,000
113		Supplemental Cert-Salary/Wages	98,415	72,890	113,110	101,000	103,000	103,600	104,500	108,250
119		Other Cert Salaries	49,600	51,800	43,800	82,000	74,500	74,500	74,500	74,500
139		Other Cert Compensation	68,100	74,263	77,838	87,788	129,900	130,000	130,000	130,000
141		Noncert Regular Sal/Wages	1,174,009	1,376,938	1,423,580	1,422,055	1,496,672	1,545,695	1,601,864	1,625,740
142		Noncert Temp Salary/Wages	70,762	75,293	49,880	48,058	85,000	85,000	85,000	85,000
144		Noncertificated Overtime	1,705	25,124	5,256	2,932	500	500	500	500
149		Noncert Merit Incentive	6,597	5,500	3,300	6,000	18,800	18,800	18,800	18,800
Total Salaries			25,922,023	26,891,967	27,488,197	28,814,657	30,388,657	31,756,403	32,513,031	33,261,957
Fringe Benefits										
211		STRS - Employer's Share	3,404,639	3,577,709	3,725,429	3,742,400	4,030,275	4,209,297	4,307,361	4,408,868
212		STRS - "Pickup"	0	229	0	0	0	0	0	12,383
221		SERS - Employer's Share	183,109	210,558	208,985	218,274	224,135	236,599	244,463	247,806
229		SERS - "Surcharge"	19,662	29,838	23,451	8,243	25,538	25,700	25,700	25,700
241		Cert Medical/Hospital	4,273,375	4,438,194	4,446,571	4,641,687	4,931,877	5,338,138	5,752,847	6,224,924
242		Cert Life Insurance	69,715	60,607	61,344	61,718	70,598	73,607	74,811	76,287
249		Cert Other Insurance Benefit	338,350	348,359	358,848	378,902	417,420	436,543	446,700	457,213
251		Noncert Medical/Hospital	651,304	766,741	824,678	816,514	863,238	923,398	999,694	1,082,600
252		Noncert Life Insurance	4,068	3,085	3,386	3,538	3,777	3,911	4,053	4,103
259		Noncert Other Insurance Benefit	16,362	19,430	19,164	19,097	23,214	23,925	24,739	25,086
261		Certified Workers Comp	178,874	102,031	137,523	126,691	182,866	175,666	179,186	182,905
262		Noncert Workers Comp	8,847	49,598	9,006	7,608	31,750	25,349	27,263	29,158
281		Cert Unemployment Insurance	(36)	1,525	1,910	26,030	30,000	30,000	30,000	30,000
Total Fringe Benefits			9,148,269	9,607,904	9,820,295	10,050,702	10,834,688	11,502,133	12,116,818	12,807,032
Purchase Services										
411		Instruction Services	726,020	839,841	824,314	1,060,575	491,350	491,350	491,350	491,350
412		Other Prof/Tech Services	19,611	21,600	21,600	16,200	0	0	0	0
419		Other Prof/Tech Services	59,305	44,999	58,930	37,520	60,200	60,200	60,200	60,200
423		Repairs/Maintenance Services	1,640	1,256	5,369	1,535	3,900	3,900	3,900	3,900
439		Travel/Mileage/Meeting Expense	5,257	14,503	3,631	492	14,700	14,700	14,700	14,700
443		Postage	1,332	1,415	1,189	1,085	1,850	1,850	1,850	1,850
461		Printing and Binding	1,177	342	9,359	0	8,050	8,050	8,050	8,050
471		Tuition Paid-Other Oh District	37,110	39,201	55,979	59,842	60,000	60,000	60,000	60,000
473		Spec Ed. - Tuition and Settlements	978,123	804,055	967,029	908,108	1,097,006	1,097,006	1,097,006	1,097,006
474		Excess Cost	18,276	37,945	37,836	15,617	25,000	25,000	25,000	25,000
475		Spec Ed. - Indistrict Payment	28,583	19,450	18,469	10,764	20,000	20,000	20,000	20,000
477		Open Enrollment Indistrict	144,070	145,695	139,580	168,114	0	0	0	0
478		Community School-Indistrict	903,929	1,111,491	1,202,944	1,532,308	0	0	0	0
479		Other Tuition Payment	825,130	795,161	875,322	905,110	255,766	310,000	310,000	310,000
490		Other Purchased Services	16,191	19,589	11,182	5,542	78,941	124,440	124,440	124,440
Total Purchase Services			3,765,754	3,896,543	4,232,733	4,722,812	2,116,763	2,216,496	2,216,496	2,216,496
Supplies and Materials										
511		Instructional Supplies	91,946	100,200	74,088	138,665	138,610	138,610	138,610	138,610
512		Office Supplies	1,305	1,939	951	1,285	2,750	2,750	2,750	2,750
513		Teaching Aids	0	0	0	0	3,000	3,000	3,000	3,000
514		Health/Hygiene Supplies	3,126	2,369	2,796	2,605	4,170	4,170	4,170	4,170
516		Software Materials	21,330	38,280	24,208	9,163	14,235	14,235	14,235	14,235
519		Other General Supplies	7,666	4,791	8,473	5,452	2,000	2,000	2,000	2,000
523		Rebinding Textbooks	0	0	0	0	1,500	1,500	1,500	1,500
569		Other - Food	0	999	477	525	1,675	1,675	1,675	1,675
573		Equipment and Furniture	612	538	0	29	2,500	2,500	2,500	2,500
590		Other Supplies and Materials	395	881	0	900	1,500	1,500	1,500	1,500
Total Materials and Supplies			126,380	149,997	110,993	158,624	171,940	171,940	171,940	171,940
Capital Outlay										
640		Equipment	90,776	74,002	77,062	36,690	81,130	81,130	81,130	81,130
Other Objects										
869		Other Judgments	0	21,000	21,000	0	0	0	0	0
Total Insutruction			39,053,202	40,641,413	41,750,280	43,783,485	43,593,178	45,728,102	47,099,415	48,538,555

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND TOTAL

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Support Services:										
Salaries:										
	111	Regular Cert-Salary/Wages	4,310,229	4,349,105	4,496,786	4,648,326	4,955,606	5,280,310	5,377,317	5,509,092
	112	Temp Cert-Salary/Wages	0	45,886	6,161	5,064	0	0	0	0
	113	Supplemental Cert-Salary/Wages	212,247	234,061	196,240	223,491	214,866	220,525	221,444	226,001
	119	Other Cert Salaries	3,400	4,400	2,500	2,900	9,200	10,000	10,000	10,000
	141	Noncert Regular Sal/Wages	8,171,631	8,311,287	8,219,976	8,307,339	8,867,355	9,123,908	9,368,698	9,460,190
	142	Noncert Temp Salary/Wages	255,192	225,988	207,934	146,803	265,500	265,500	265,500	265,500
	144	Noncertificated Overtime	343,366	376,833	258,124	267,968	366,400	364,900	364,900	364,900
	149	Noncert Merit Incentive	52,860	51,400	34,400	45,100	83,900	83,900	83,900	83,900
	162	Noncert Termination Benefit	0	0	0	7,332	0	0	0	0
	169	Other Non-Certificated Compensation	43,405	40,300	43,650	33,600	35,000	35,000	35,000	35,000
	171	Compensation of Board Members	14,250	16,750	14,313	21,055	20,000	20,000	20,000	20,000
Total Salaries			13,406,580	13,656,010	13,480,084	13,711,478	14,817,827	15,404,042	15,746,759	15,974,583
Fringe Benefits										
	211	STRS - Employer's Share	624,882	653,275	669,143	668,045	725,154	768,857	782,567	801,653
	212	STRS - "Pickup"	299,897	301,457	301,535	324,367	352,219	359,570	363,969	380,043
	221	SERS - Employer's Share	1,321,729	1,329,771	1,264,688	1,315,408	1,389,337	1,427,711	1,461,979	1,474,789
	222	SERS - "Pickup"	126,708	131,965	134,877	140,526	145,913	149,053	151,617	152,890
	229	SERS - "Surcharge"	151,642	78,790	64,505	77,400	74,967	77,100	77,100	77,100
	241	Cert Medical/Hospital	821,730	831,090	891,159	909,291	923,489	1,006,716	1,087,255	1,204,149
	242	Cert Life Insurance	15,888	12,813	12,627	13,436	15,667	16,532	16,838	17,307
	249	Cert Other Insurance Benefit	65,233	66,665	67,422	69,873	77,516	82,172	83,604	85,514
	251	Noncert Medical/Hospital	3,111,894	3,226,061	3,228,971	3,142,341	3,283,421	3,548,979	3,853,302	4,185,634
	252	Noncert Life Insurance	24,572	20,778	20,961	20,891	24,025	24,730	25,375	25,600
	259	Noncert Other Insurance Benefit	122,428	125,652	122,146	123,344	140,249	144,222	147,772	149,102
	261	Certified Workers Comp	32,945	26,171	26,316	23,987	14,838	31,210	31,767	32,541
	262	Noncert Workers Comp	79,990	56,533	49,785	42,334	46,649	56,330	57,715	58,236
	282	Noncert Unemployment Insurance	(5,379)	1,008	427	16,949	10,000	10,000	10,000	10,000
Total Fringe Benefits			6,794,159	6,862,029	6,854,562	6,888,192	7,223,444	7,703,183	8,150,859	8,654,558
Purchase Services										
	410	Professional Services	239,455	364,860	245,782	188,878	347,677	358,114	365,247	376,204
	411	Instruction Services	0	475,451	390,703	400,269	496,500	496,500	496,500	496,500
	412	Other Prof/Tech Services	44,149	25,548	32,036	33,404	43,500	43,500	43,500	43,500
	413	Health Services	27,147	21,211	20,110	20,482	31,200	31,200	31,200	31,200
	415	Management Services	39,385	34,854	7,228	7,248	8,000	8,000	8,000	8,000
	416	Data Processing Services	165,558	170,272	203,275	182,381	181,305	181,305	181,305	181,305
	418	Professional/Legal Services	220,233	205,811	167,254	243,121	343,600	360,655	360,655	360,655
	419	Other Prof/Tech Services	121,730	187,375	156,060	127,574	224,211	226,244	228,338	230,496
	422	Garbage Removal/Cleaning	41,357	37,136	32,932	33,518	38,926	47,139	49,024	50,985
	423	Repairs/Maintenance Services	193,808	174,302	162,852	198,144	246,182	246,182	246,182	246,182
	424	Property Insurance	176,746	171,156	176,305	189,371	216,160	228,007	243,967	261,045
	425	Rentals	0	9,960	4,154	4,821	17,000	17,000	17,000	17,000
	432	Cert Meeting Expense	8,703	10,055	7,489	5,921	11,000	11,000	11,000	11,000
	439	Travel/Mileage/Meeting Expense	57,140	48,800	42,713	21,704	85,480	85,480	85,480	85,480
	441	Telephone Service	44,300	29,609	29,147	29,098	32,000	32,000	32,000	32,000
	443	Postage	19,823	16,440	6,262	14,747	24,900	24,900	24,900	24,900
	444	Postage Machine Rental	3,920	3,920	3,762	4,658	5,700	5,700	5,700	5,700
	446	Advertising	1,232	0	0	739	500	500	500	500
	449	Other Communications Services	155,879	150,936	150,937	225,915	287,550	287,550	287,550	287,550
	451	Electricity	983,068	1,020,901	944,855	881,301	941,229	978,878	1,018,033	1,058,754
	452	Water and Sewage	214,792	177,739	146,768	128,050	134,255	139,625	145,210	151,018
	453	Gas	196,811	185,401	157,298	173,031	203,464	211,603	220,067	228,870
	461	Printing and Binding	1,281	1,026	383	0	3,100	3,100	3,100	3,100
	483	Stud Transp-Other Sources	377,964	343,057	324,377	174,570	370,000	370,000	370,000	370,000
	489	Other Pupil Transp Services	8,230	6,323	11,685	8,499	15,000	15,000	15,000	15,000
	490	Other Purchased Services	143,888	165,086	114,624	94,020	217,950	162,950	153,200	153,200
	499	Other Purchased Services	0	137	0	0	500	500	500	500
Total Purchase Services			3,486,599	4,037,366	3,538,991	3,391,464	4,526,889	4,572,632	4,643,160	4,730,645

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND TOTAL

			Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	
			Year	Year	Year	Year	Year	Year	Year	
			2018	2019	2020	2021	2022	2023	2024	2025
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Supplies and Materials										
	511	Instructional Supplies	107,248	74,530	61,038	94,514	123,500	123,500	123,500	123,500
	512	Office Supplies	31,647	62,804	53,713	41,484	86,300	86,300	86,300	86,300
	514	Health/Hygiene Supplies	2,367	4,550	2,663	6,583	5,500	5,500	5,500	5,500
	516	Software Materials	69,878	237,400	166,592	129,726	241,335	241,335	241,335	241,335
	519	Other General Supplies	15,985	65,061	42,589	57,928	63,990	63,990	63,990	63,990
	521	New Textbooks	224,996	258,955	182,005	340,258	450,000	450,000	450,000	450,000
	522	New Textbooks	11,760	28,908	39,119	8,705	35,000	35,000	35,000	35,000
	523	Rebinding Textbooks	0	47	121	0	1,000	1,000	1,000	1,000
	526	College Credit Plus Textbooks	28,557	14,544	44,099	27,497	50,000	50,000	50,000	50,000
	531	New Library Books	3,511	4,967	2,050	1,711	6,250	6,250	6,250	6,250
	541	Newspapers	294	0	0	0	0	0	0	0
	542	Periodicals	752	946	1,191	347	1,300	1,300	1,300	1,300
	570	Sup/Mat. Oper/Maint/Repair	0	144	0	0	500	500	500	500
	571	Land	0	50,892	46,452	43,941	68,660	68,660	68,660	68,660
	572	Buildings	219,896	170,051	191,409	248,305	372,903	372,903	372,903	372,903
	573	Equipment and Furniture	73,027	45,585	58,942	65,041	115,178	115,178	115,178	115,178
	581	Parts-Maint/Rep Motor Vehicles	209,618	222,167	170,166	190,645	277,157	277,157	277,157	277,157
	582	Fuel	224,655	216,833	170,927	130,321	250,300	250,300	250,300	250,300
	583	Tires and Tubes	11,738	44,681	7,827	1,340	35,000	35,000	35,000	35,000
	590	Other Supplies and Materials	2,548	1,569	3,051	4,229	6,900	6,900	6,900	6,900
Total Materials and Supplies			1,238,477	1,504,634	1,243,954	1,392,575	2,191,273	2,191,273	2,191,273	2,191,273
Capital Outlay										
	640	Equipment	476,772	871,010	469,772	870,083	772,188	755,133	755,133	755,133
Other Objects										
	841	Membership-Professional Organizations	19,420	27,436	34,429	36,647	40,550	40,550	40,550	40,550
	843	Charges for Audit Exams	41,388	41,388	41,588	41,638	50,000	50,000	50,000	50,000
	844	County Board of Education Contributions	258,343	34,729	34,775	35,003	36,000	36,000	36,000	36,000
	845	Cnty Auditors/Treas Fees	592,560	556,080	650,123	691,427	681,000	714,000	719,000	724,500
	846	Election Expense	27,991	5,055	2,186	53,594	44,000	44,000	44,000	44,000
	847	Delinquent Land Taxes	167,718	163,960	95,110	100,197	150,000	150,000	150,000	150,000
	848	Bank Charges	14,693	14,991	18,332	20,210	20,000	20,000	20,000	20,000
	849	Other Dues and Fees	3,823	2,439	3,024	3,198	3,180	3,180	3,180	3,180
	851	Liability Insurance	111,985	120,879	127,587	142,453	151,173	163,435	176,724	191,128
	869	Other Judgments	0	1,000	0	0	0	0	0	0
	889	Other Awards and Prizes	20,272	23,954	16,218	22,479	39,445	39,445	39,445	39,445
	890	Other Misc. Expenditures	0	0	535	0	0	0	0	0
Total Other Objects			1,258,193	991,911	1,023,907	1,146,846	1,215,348	1,260,610	1,278,899	1,298,803
Total Support Services			26,660,780	27,922,960	26,611,270	27,400,638	30,746,969	31,886,874	32,766,083	33,604,996
Extracurricular Activities										
Salaries:										
	111	Regular Cert-Salary/Wages	0	4,640	2,856	0	0	0	0	0
	113	Supplemental Cert-Salary/Wages	525,166	531,463	436,376	461,827	472,533	474,572	481,864	489,301
	141	Noncert Regular Sal/Wages	132,280	141,744	129,285	143,944	147,653	150,189	152,590	154,037
	143	Noncert Supplemental Salary/Wages	197,087	174,610	235,998	265,247	273,735	284,021	289,301	294,687
	144	Noncertificated Overtime	0	2,188	0	95	2,000	2,000	2,000	2,000
	149	Noncert Merit Incentive	800	1,000	0	0	1,000	1,000	1,000	1,000
Total Salaries			855,333	855,645	804,515	871,113	896,921	911,782	926,755	941,025
Fringe Benefits										
	211	STRS - Employer's Share	70,252	72,873	61,084	62,120	66,155	66,440	67,461	68,502
	212	STRS - "Pickup"	0	0	0	0	0	0	0	0
	221	SERS - Employer's Share	49,530	46,047	46,744	60,101	59,414	61,209	62,285	63,241
	222	SERS - "Pickup"	9,389	9,122	10,159	10,319	10,738	10,910	11,069	11,228
	229	SERS - "Surcharge"	2,515	35,778	25,263	38,122	38,328	38,500	38,500	38,500
	241	Cert Medical/Hospital	0	9	0	0	0	0	0	0
	249	Cert Other Insurance Benefit	7,064	7,201	6,057	6,340	6,852	6,881	6,987	7,095
	251	Noncert Medical/Hospital	45,625	37,724	42,902	47,843	48,729	52,627	57,024	61,812
	252	Noncert Life Insurance	481	272	438	458	495	503	511	517
	259	Noncert Other Insurance Benefit	4,868	4,822	5,212	5,813	6,154	6,340	6,451	6,550
	261	Certified Workers Comp	4,202	3,367	2,501	2,142	2,684	2,697	2,738	2,781
	262	Noncert Workers Comp	2,356	1,924	1,820	1,902	2,412	2,485	2,529	2,567
Total Fringe Benefits			196,282	219,139	202,180	235,160	241,961	248,593	255,555	262,793

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND TOTAL

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	7,000	0	8,000	0	0	0	0	0
	490	Other Purchased Services	45,032	42,371	45,010	42,559	53,666	54,456	55,273	56,119
		<i>Total Purchase Services</i>	<i>52,032</i>	<i>42,371</i>	<i>53,010</i>	<i>42,559</i>	<i>53,666</i>	<i>54,456</i>	<i>55,273</i>	<i>56,119</i>
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	0	0	4,110	463	0	0	0	0
	516	Software Materials	0	0	5,000	5,000	5,000	5,000	5,000	5,000
		<i>Total Materials and Supplies</i>	<i>0</i>	<i>0</i>	<i>9,110</i>	<i>5,463</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>
		<i>Capital Outlay</i>								
	640	Equipment	68,613	53,593	146,722	21,154	25,000	25,000	25,000	25,000
Total Extracurricular Activities			1,172,260	1,170,748	1,215,537	1,175,449	1,222,548	1,244,831	1,267,583	1,289,937
		<i>Debt Service:</i>								
		<i>Other Objects</i>								
	811	Serial Bonds - Principal	557,221	296,492	309,018	327,143	340,897	355,310	375,414	45,000
	821	Serial Bonds	143,112	121,498	106,746	91,543	76,161	59,539	42,033	32,053
Total Debt Service			700,333	417,990	415,764	418,686	417,058	414,849	417,447	77,053
Total Expenditures			67,586,575	70,153,111	69,992,851	72,778,258	75,979,752	79,274,656	81,550,528	83,510,540
		<i>Other Financing Uses:</i>								
		<i>Other Financing Uses</i>								
	910	Transfers Out	16	1,464,290	594,993	1,003,289	355,934	305,144	304,327	353,481
	921	Initial Advance Out	96,622	26,393	86,603	126,861	25,499	80,000	80,000	80,000
		<i>Total Other Uses of Funds</i>	<i>96,638</i>	<i>1,490,683</i>	<i>681,596</i>	<i>1,130,150</i>	<i>381,433</i>	<i>385,144</i>	<i>384,327</i>	<i>433,481</i>
Total Expenditures and Other Financing Uses			\$67,683,213	\$71,643,794	\$70,674,447	\$73,908,408	\$76,361,185	\$79,659,800	\$81,934,855	\$83,944,021

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: BOARD OF EDUCATION MEMBERS - 010

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GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: WAREHOUSE - 090

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GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: SUPERINTENDENT'S OFFICE - 110

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GENERAL FUND BUDGET CENTER: CURRICULUM AND INSTRUCTION - 115

Financial Section

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: GIFTED SERVICES - 116

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
<i>Instruction:</i>										
<i>Salaries:</i>										
	111	Regular Cert-Salary/Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,838
	113	Supplemental Cert-Salary/Wages	0	0	0	0	0	0	0	3,750
<i>Total Salaries</i>			0	0	0	0	0	0	0	77,588
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	0	0	0	0	0	0	0	10,862
	212	STRS - "Pickup"	0	0	0	0	0	0	0	12,383
	241	Cert Medical/Hospital	0	0	0	0	0	0	0	11,853
	242	Cert Life Insurance	0	0	0	0	0	0	0	286
	249	Cert Other Insurance Benefit	0	0	0	0	0	0	0	1,125
	261	Certified Workers Comp	0	0	0	0	0	0	0	432
<i>Total Fringe Benefits</i>			0	0	0	0	0	0	0	36,941
<i>Purchase Services</i>										
	412	Other Prof/Tech Services	19,611	21,600	21,600	16,200	0	0	0	0
Total Expenditures and Other Financing Uses			\$19,611	\$21,600	\$21,600	\$16,200	\$0	\$0	\$0	\$114,529

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: CAREER & TECHNICAL EDUCATION - 117

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STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: TECHNOGLY - 124

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Instruction:										
	Supplies and Materials									
	516	Software Materials	\$21,330	\$33,886	\$18,632	\$0	\$0	\$0	\$0	\$0
Total Ins			21,330	33,886	18,632	0	0	0	0	0
Support Services:										
	Salaries:									
	111	Regular Cert-Salary/Wages	111,622	112,640	98,809	100,359	105,109	108,584	111,933	115,282
	113	Supplemental Cert-Salary/Wages	14,000	35,373	15,896	16,500	19,000	19,000	19,000	19,000
	141	Noncert Regular Sal/Wages	592,525	617,999	632,465	648,778	674,149	683,628	697,680	702,312
	143	Noncert Supplemental Salary/Wages	0	0	0	2,500	0	0	0	0
	144	Noncertificated Overtime	21,602	14,869	26,394	17,415	20,000	20,000	20,000	20,000
	149	Noncert Merit Incentive	1,200	800	1,000	1,000	4,400	4,400	4,400	4,400
	169	Other Non-Certificated Compensation	1,200	1,200	0	0	0	0	0	0
	Total Salaries		742,149	782,881	774,564	786,552	822,658	835,611	853,013	860,994
	Fringe Benefits									
	211	STRS - Employer's Share	17,340	20,786	12,570	15,973	17,375	15,202	15,671	16,140
	212	STRS - "Pickup"	17,620	18,152	13,967	15,840	16,775	17,330	17,865	18,399
	221	SERS - Employer's Share	89,834	91,148	93,050	99,011	97,797	101,784	103,751	104,400
	222	SERS - "Pickup"	30,637	31,244	31,819	32,744	34,269	34,775	35,222	35,492
	229	SERS - "Surcharge"	11,686	0	0	0	580	0	0	0
	241	Cert Medical/Hospital	8,411	8,708	21,558	23,357	23,747	25,647	27,699	29,915
	242	Cert Life Insurance	489	408	369	371	397	410	423	436
	249	Cert Other Insurance Benefit	1,804	2,122	1,397	1,631	1,800	1,574	1,623	1,672
	251	Noncert Medical/Hospital	157,999	179,723	184,457	192,214	205,762	222,886	242,125	263,060
	252	Noncert Life Insurance	2,221	1,854	1,898	1,939	2,081	2,122	2,162	2,176
	259	Noncert Other Insurance Benefit	8,728	8,958	9,334	9,396	10,129	10,542	10,746	10,813
	261	Certified Workers Comp	900	722	539	463	705	617	636	655
	262	Noncert Workers Comp	4,554	3,657	3,622	3,030	3,970	4,132	4,212	4,238
	Total Fringe Benefits		352,223	367,482	374,580	395,969	415,387	437,021	462,134	487,395
	Purchase Services									
	416	Data Processing Services	156,377	160,825	167,309	165,373	171,305	171,305	171,305	171,305
	423	Repairs/Maintenance Services	1,311	1,998	6,447	6,019	5,000	5,000	5,000	5,000
	439	Travel/Mileage/Meeting Expense	7,370	6,927	6,466	2,221	8,500	8,500	8,500	8,500
	443	Postage	0	0	0	70	0	0	0	0
	449	Other Communications Services	155,879	150,936	150,937	225,915	287,550	287,550	287,550	287,550
	490	Other Purchased Services	2,000	6,230	2,753	1,355	1,400	1,400	1,400	1,400
	Total Purchase Services		322,937	326,916	333,912	400,953	473,755	473,755	473,755	473,755
	Supplies and Materials									
	512	Office Supplies	0	0	59	787	1,500	1,500	1,500	1,500
	516	Software Materials	38,889	159,090	83,595	62,370	163,715	163,715	163,715	163,715
	519	Other General Supplies	15,985	57,518	40,719	56,906	50,090	50,090	50,090	50,090
	542	Periodicals	0	35	35	0	200	200	200	200
	570	Sup/Mat. Oper/Maint/Repair	0	144	0	0	500	500	500	500
	573	Equipment and Furniture	2,621	2,921	9,261	3,740	5,000	5,000	5,000	5,000
	Total Materials and Supplies		57,495	219,708	133,669	123,803	221,005	221,005	221,005	221,005
	Capital Outlay									
	640	Equipment	311,263	747,635	165,125	671,314	510,311	510,311	510,311	510,311
Total Support Services			1,786,067	2,444,622	1,781,850	2,378,591	2,443,116	2,477,703	2,520,218	2,553,460
Total Expenditures and Other Financing Uses			\$1,807,397	\$2,478,508	\$1,800,482	\$2,378,591	\$2,443,116	\$2,477,703	\$2,520,218	\$2,553,460

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: MEDIA SPECIALIST DISTRICT WIDE - 127

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
Salaries:										
	119	Other Cert Salaries	\$200	\$400	\$200	\$0	\$2,000	\$2,000	\$2,000	\$2,000
	142	Noncert Temp Salary/Wages	5,060	7,021	3,257	145	7,500	7,500	7,500	7,500
Total Salaries			5,260	7,421	3,457	145	9,500	9,500	9,500	9,500
Fringe Benefits										
	211	STRS - Employer's Share	25	53	0	0	280	280	280	280
	221	SERS - Employer's Share	735	985	453	21	1,050	1,050	1,050	1,050
	229	SERS - "Surcharge"	4,634	0	1,061	1,024	0	0	0	0
	249	Cert Other Insurance Benefit	3	6	3	0	29	29	29	29
	259	Noncert Other Insurance Benefit	73	101	47	2	109	109	109	109
	261	Certified Workers Comp	1,887	1,515	0	0	11	11	11	11
	262	Noncert Workers Comp	1,964	1,577	19	0	43	43	43	43
Total Fringe Benefits			9,321	4,237	1,583	1,047	1,522	1,522	1,522	1,522
Total Expenditures and Other Financing Uses			\$14,581	\$11,658	\$5,040	\$1,192	\$11,022	\$11,022	\$11,022	\$11,022

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: COMMUNICATIONS - 130

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
<i>Salaries:</i>										
	141	Noncert Regular Sal/Wages	\$62,849	\$64,343	\$67,224	\$70,919	\$75,681	\$78,929	\$82,088	\$83,797
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	9,166	9,265	9,442	10,489	10,595	11,050	11,492	11,732
	222	SERS - "Pickup"	6,913	7,078	7,340	7,773	8,325	8,682	9,030	9,218
	229	SERS - "Surcharge"	1,108	0	0	0	0	0	0	0
	251	Noncert Medical/Hospital	15,772	23,483	24,137	24,671	24,854	27,063	29,448	32,025
	252	Noncert Life Insurance	286	237	245	257	286	298	310	317
	259	Noncert Other Insurance Benefit	890	902	946	994	1,097	1,144	1,190	1,215
	262	Noncert Workers Comp	452	363	356	323	430	449	467	476
<i>Total Fringe Benefits</i>			34,587	41,328	42,466	44,507	45,587	48,686	51,937	54,982
<i>Purchase Services</i>										
	419	Other Prof/Tech Services	59	79	79	79	100	100	100	100
	439	Travel/Mileage/Meeting Expense	270	212	288	243	1,000	1,000	1,000	1,000
	490	Other Purchased Services	17,103	24,776	24,875	7,583	27,500	27,500	27,500	27,500
<i>Total Purchase Services</i>			17,432	25,067	25,242	7,905	28,600	28,600	28,600	28,600
<i>Supplies and Materials</i>										
	512	Office Supplies	98	6	243	89	250	250	250	250
<i>Capital Outlay</i>										
	640	Equipment	0	0	0	1,331	500	500	500	500
<i>Other Objects</i>										
	841	Membership-Professional Organizations	215	209	90	75	100	100	100	100
Total Expenditures and Other Financing Uses			\$115,181	\$130,953	\$135,265	\$124,826	\$150,718	\$157,065	\$163,475	\$168,229

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 141

Financial Section

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 141

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	2,100	1,811	1,658	1,664	1,994	2,074	2,157	2,243
	423	Repairs/Maintenance Services	3,026	3,128	605	1,373	6,000	6,000	6,000	6,000
	425	Rentals	0	0	0	0	1,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	633	1,037	458	285	500	500	500	500
	461	Printing and Binding	16	196	47	0	200	200	200	200
		<i>Total Purchase Services</i>	<i>5,775</i>	<i>6,172</i>	<i>2,768</i>	<i>3,322</i>	<i>9,694</i>	<i>9,774</i>	<i>9,857</i>	<i>9,943</i>
		<i>Supplies and Materials</i>								
	531	New Library Books	147	0	0	43	0	0	0	0
	571	Land	0	861	985	791	2,000	2,000	2,000	2,000
	572	Buildings	6,626	3,494	2,777	4,085	11,074	11,074	11,074	11,074
	573	Equipment and Furniture	2,454	244	199	1,003	3,800	3,800	3,800	3,800
		<i>Total Materials and Supplies</i>	<i>9,227</i>	<i>4,599</i>	<i>3,961</i>	<i>5,922</i>	<i>16,874</i>	<i>16,874</i>	<i>16,874</i>	<i>16,874</i>
		<i>Capital Outlay</i>								
	640	Equipment	0	0	5,143	1,880	5,000	5,000	5,000	5,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	0	0	0	125	0	0	0	0
Total Support Services			102,616	89,680	78,802	83,031	105,794	109,051	112,400	115,133
Total Expenditures and Other Financing Uses			\$1,031,353	\$1,336,503	\$1,386,684	\$1,460,227	\$1,645,738	\$1,731,153	\$1,759,618	\$1,814,055

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: PUPIL SERVICES - 142

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
<i>Salaries:</i>										
	111	Regular Cert-Salary/Wages	\$0	\$0	\$0	\$0	\$0	\$47,423	\$56,359	\$58,828
	113	Supplemental Cert-Salary/Wages	2,509	208	0	0	0	1,216	1,216	1,216
	119	Other Cert Salaries	0	0	0	0	0	800	800	800
	141	Noncert Regular Sal/Wages	91,684	93,868	95,272	96,637	98,509	100,420	102,331	102,331
	144	Noncertificated Overtime	0	884	400	1,200	0	0	0	0
	149	Noncert Merit Incentive	600	600	0	0	2,000	2,000	2,000	2,000
Total Salaries			94,793	95,560	95,672	97,837	100,509	151,859	162,706	165,175
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	345	32	0	0	0	6,921	8,172	8,518
	212	STRS - "Pickup"	401	33	0	0	0	0	0	0
	221	SERS - Employer's Share	13,458	13,578	13,483	14,354	14,071	14,339	14,606	14,606
	241	Cert Medical/Hospital	0	0	0	0	0	9,346	10,094	10,901
	242	Cert Life Insurance	0	0	0	0	0	123	145	151
	249	Cert Other Insurance Benefit	35	3	0	0	0	717	846	882
	251	Noncert Medical/Hospital	45,432	46,976	47,975	48,970	49,964	53,961	58,651	63,794
	252	Noncert Life Insurance	276	225	228	234	248	253	258	258
	259	Noncert Other Insurance Benefit	1,275	1,317	1,318	1,339	1,457	1,485	1,513	1,513
	261	Certified Workers Comp	19	15	0	0	0	281	332	346
	262	Noncert Workers Comp	676	542	506	445	572	582	593	593
Total Fringe Benefits			61,917	62,721	63,510	65,342	66,312	88,008	95,211	101,563
<i>Purchase Services</i>										
	418	Professional/Legal Services	18,044	32,523	14,279	26,137	77,100	77,100	77,100	77,100
	419	Other Prof/Tech Services	0	0	0	0	67,775	69,808	71,902	74,060
	439	Travel/Mileage/Meeting Expense	191	953	133	0	1,400	1,400	1,400	1,400
	490	Other Purchased Services	45,848	46,473	31,115	49,111	52,500	52,500	52,500	52,500
Total Purchase Services			64,083	79,949	45,527	75,248	198,775	200,808	202,902	205,060
<i>Supplies and Materials</i>										
	511	Instructional Supplies	0	289	0	0	0	0	0	0
	512	Office Supplies	1,142	274	164	295	1,500	1,500	1,500	1,500
	590	Other Supplies and Materials	2,358	1,296	3,008	0	5,000	5,000	5,000	5,000
Total Materials and Supplies			3,500	1,859	3,172	295	6,500	6,500	6,500	6,500
<i>Capital Outlay</i>										
	640	Equipment	29,704	15,910	5,694	17,288	30,000	30,000	30,000	30,000
<i>Other Objects</i>										
	841	Membership-Professional Organizations	120	0	500	0	700	700	700	700
Total Expenditures and Other Financing Uses			\$254,117	\$255,999	\$214,075	\$256,010	\$402,796	\$477,875	\$498,019	\$508,998

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: Gudiance District Wide -143

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
<i>Support Services:</i>										
<i>Salaries:</i>										
	113	Supplemental Cert-Salary/Wages	\$4,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	119	Other Cert Salaries	200	1,200	400	0	2,400	2,400	2,400	2,400
<i>Total Salaries</i>			<i>5,014</i>	<i>1,200</i>	<i>400</i>	<i>0</i>	<i>2,400</i>	<i>2,400</i>	<i>2,400</i>	<i>2,400</i>
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	701	79	0	0	336	336	336	336
	249	Cert Other Insurance Benefit	69	17	5	0	35	35	35	35
	261	Certified Workers Comp	7,054	5,664	5	0	14	14	14	14
	262	Noncert Workers Comp	1,095	879	0	0	0	0	0	0
<i>Total Fringe Benefits</i>			<i>8,919</i>	<i>6,639</i>	<i>10</i>	<i>0</i>	<i>385</i>	<i>385</i>	<i>385</i>	<i>385</i>
Total Expenditures and Other Financing Uses			\$13,933	\$7,839	\$410	\$0	\$2,785	\$2,785	\$2,785	\$2,785

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: NURSES - 144

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$80,755	\$81,569	\$83,139	\$84,084	\$87,759	\$89,513	\$89,729	\$89,729
119	Other Cert Salaries		400	400	0	200	800	800	800	800
141	Noncert Regular Sal/Wages		45,842	38,328	39,615	40,195	41,016	41,806	42,596	42,596
144	Noncertificated Overtime		0	442	0	0	1,500	0	0	0
149	Noncert Merit Incentive		0	200	0	0	800	800	800	800
Total Salaries			126,997	120,939	122,754	124,479	131,875	132,919	133,925	133,925
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		11,201	11,517	11,967	11,584	12,398	12,644	12,674	12,674
221	SERS - Employer's Share		6,686	5,544	5,606	5,969	6,064	5,965	6,075	6,075
241	Cert Medical/Hospital		18,959	19,577	20,260	20,869	21,167	22,860	24,689	26,664
242	Cert Life Insurance		173	201	203	209	221	226	226	226
249	Cert Other Insurance Benefit		1,112	1,121	1,141	1,154	1,284	1,310	1,313	1,313
251	Noncert Medical/Hospital		22,716	23,488	23,988	24,485	24,982	26,981	29,326	31,897
252	Noncert Life Insurance		138	102	94	98	104	105	107	107
259	Noncert Other Insurance Benefit		641	540	544	548	628	618	629	629
261	Certified Workers Comp		584	469	445	385	503	513	514	514
262	Noncert Workers Comp		337	271	208	183	247	242	247	247
Total Fringe Benefits			62,547	62,830	64,456	65,484	67,598	71,463	75,800	80,347
<i>Purchase Services</i>										
410	Professional Services		231,674	364,860	245,782	188,878	347,677	358,114	365,247	376,204
439	Travel/Mileage/Meeting Expense		376	328	203	137	500	500	500	500
Total Purchase Services			232,050	365,188	245,985	189,015	348,177	358,614	365,747	376,704
<i>Supplies and Materials</i>										
514	Health/Hygiene Supplies		2,367	4,550	2,663	6,583	5,500	5,500	5,500	5,500
Total Expenditures and Other Financing Uses			\$423,961	\$553,507	\$435,858	\$385,561	\$553,150	\$568,496	\$580,972	\$596,476

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: PSYCHOLOGISTS/SPEECH THERAPIST - 145

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SPECIAL EDUCATION DEPARTMENT - 146

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Instruction:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	\$6,277	\$4,429	\$5,104	\$3,414	\$5,000	\$5,000	\$5,000	\$5,000
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	888	627	739	467	700	700	700	700
	241	Cert Medical/Hospital	0	31	0	0	0	0	0	0
	249	Cert Other Insurance Benefit	87	61	71	47	73	73	73	73
	261	Certified Workers Comp	0	0	24	14	28	28	28	28
		<i>Total Fringe Benefits</i>	<i>975</i>	<i>719</i>	<i>834</i>	<i>528</i>	<i>801</i>	<i>801</i>	<i>801</i>	<i>801</i>
		<i>Purchase Services</i>								
	411	Instruction Services	481,459	470,974	299,745	214,375	367,500	367,500	367,500	367,500
	439	Travel/Mileage/Meeting Expense	0	0	319	0	600	600	600	600
	490	Other Purchased Services	5,852	13,163	3,589	760	3,500	3,500	3,500	3,500
		<i>Total Purchase Services</i>	<i>487,311</i>	<i>484,137</i>	<i>303,653</i>	<i>215,135</i>	<i>371,600</i>	<i>371,600</i>	<i>371,600</i>	<i>371,600</i>
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	0	7,304	5,764	6,010	6,000	6,000	6,000	6,000
	569	Other - Food	0	999	477	525	1,675	1,675	1,675	1,675
		<i>Total Materials and Supplies</i>	<i>0</i>	<i>8,303</i>	<i>6,241</i>	<i>6,535</i>	<i>7,675</i>	<i>7,675</i>	<i>7,675</i>	<i>7,675</i>
		<i>Capital Outlay</i>								
	640	Equipment	0	0	16,121	5,164	3,000	3,000	3,000	3,000
Total Insutruccion			494,563	497,588	331,953	230,776	388,076	388,076	388,076	388,076
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	207,145	202,735	208,381	216,703	224,805	227,787	230,502	230,726
	113	Supplemental Cert-Salary/Wages	5,667	5,500	5,500	5,500	5,500	5,500	5,500	5,500
	141	Noncert Regular Sal/Wages	50,250	52,325	54,264	56,216	58,236	59,463	60,619	60,715
		<i>Total Salaries</i>	<i>263,062</i>	<i>260,560</i>	<i>268,145</i>	<i>278,419</i>	<i>288,541</i>	<i>292,750</i>	<i>296,621</i>	<i>296,941</i>
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	29,402	29,398	30,625	30,128	32,243	32,660	33,040	33,072
	212	STRS - "Pickup"	32,494	33,037	33,964	34,886	36,757	37,233	37,666	37,702
	221	SERS - Employer's Share	7,334	7,540	7,593	8,255	8,153	8,325	8,487	8,500
	222	SERS - "Pickup"	5,462	5,693	5,903	6,115	6,541	6,541	6,668	6,679
	241	Cert Medical/Hospital	43,418	44,039	45,399	46,715	47,494	51,294	55,397	59,829
	242	Cert Life Insurance	920	756	776	798	871	882	886	893
	249	Cert Other Insurance Benefit	2,987	2,899	2,965	3,065	3,339	3,383	3,422	3,425
	251	Noncert Medical/Hospital	22,909	23,483	24,137	24,671	24,853	27,063	29,448	32,025
	252	Noncert Life Insurance	230	193	200	208	220	225	229	230
	259	Noncert Other Insurance Benefit	711	737	777	799	844	862	879	880
	261	Certified Workers Comp	1,371	1,101	2,104	1,915	1,309	1,326	1,341	1,342
	262	Noncert Workers Comp	361	290	288	258	332	338	344	345
		<i>Total Fringe Benefits</i>	<i>147,599</i>	<i>149,166</i>	<i>154,731</i>	<i>157,813</i>	<i>162,956</i>	<i>170,131</i>	<i>177,808</i>	<i>184,923</i>
		<i>Purchase Services</i>								
	411	Instruction Services	0	475,451	390,703	400,269	496,500	496,500	496,500	496,500
	439	Travel/Mileage/Meeting Expense	0	1,251	1,390	32	3,000	3,000	3,000	3,000
	490	Other Purchased Services	9,205	15,834	13,450	7,469	29,500	29,500	29,500	29,500
		<i>Total Purchase Services</i>	<i>9,205</i>	<i>492,536</i>	<i>405,543</i>	<i>407,770</i>	<i>529,000</i>	<i>529,000</i>	<i>529,000</i>	<i>529,000</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	0	3,244	335	0	1,000	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	4,483	7,435	3,949	0	0	0	0
Total Support Services			419,866	909,989	836,189	847,951	981,497	992,881	1,004,429	1,011,864
Total Expenditures and Other Financing Uses			\$914,429	\$1,407,577	\$1,168,142	\$1,078,727	\$1,369,573	\$1,380,957	\$1,392,505	\$1,399,939

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: TRANSPORTATION - 147

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
Salaries:										
141	Noncert Regular Sal/Wages		\$2,150,875	\$2,100,592	\$2,100,833	\$2,009,727	\$2,159,345	\$2,242,119	\$2,307,405	\$2,332,914
142	Noncert Temp Salary/Wages		96,507	93,878	96,205	57,644	120,000	120,000	120,000	120,000
144	Noncertificated Overtime		151,441	183,130	103,467	106,636	153,000	153,000	153,000	153,000
149	Noncert Merit Incentive		19,000	15,300	9,300	12,200	17,200	17,200	17,200	17,200
169	Other Non-Certificated Compensation		41,005	37,900	43,650	31,650	35,000	35,000	35,000	35,000
Total Salaries			2,458,828	2,430,800	2,353,455	2,217,857	2,484,545	2,567,319	2,632,605	2,658,114
Fringe Benefits										
221	SERS - Employer's Share		358,009	347,618	326,605	322,010	347,836	359,425	368,565	372,136
222	SERS - "Pickup"		11,209	12,384	12,125	14,354	14,644	14,850	15,183	15,516
229	SERS - "Surcharge"		40,202	11,735	6,709	7,286	8,029	8,000	8,000	8,000
251	Noncert Medical/Hospital		879,346	949,950	941,877	850,952	885,717	957,019	1,038,499	1,127,434
252	Noncert Life Insurance		5,453	5,110	5,226	5,009	5,646	5,840	6,005	6,062
259	Noncert Other Insurance Benefit		32,358	32,323	31,243	29,502	36,026	37,226	38,173	38,543
262	Noncert Workers Comp		18,435	14,802	12,899	10,073	14,125	14,590	14,961	15,105
Total Fringe Benefits			1,345,012	1,373,922	1,336,684	1,239,186	1,312,023	1,396,950	1,489,385	1,582,795
Purchase Services										
413	Health Services		7,017	7,462	6,361	7,783	15,000	15,000	15,000	15,000
416	Data Processing Services		9,181	9,447	35,966	17,008	10,000	10,000	10,000	10,000
419	Other Prof/Tech Services		1,120	895	1,070	2,090	4,000	4,000	4,000	4,000
423	Repairs/Maintenance Services		14,108	19,181	13,082	23,671	21,000	21,000	21,000	21,000
439	Travel/Mileage/Meeting Expense		1,793	936	1,786	0	4,500	4,500	4,500	4,500
443	Postage		0	0	140	601	1,000	1,000	1,000	1,000
483	Stud Transp-Other Sources		377,964	343,057	324,377	174,570	370,000	370,000	370,000	370,000
489	Other Pupil Transp Services		8,230	6,323	11,685	8,499	15,000	15,000	15,000	15,000
Total Purchase Services			419,413	387,301	394,467	234,222	440,500	440,500	440,500	440,500
Supplies and Materials										
512	Office Supplies		800	858	6,195	4,719	3,000	3,000	3,000	3,000
572	Buildings		0	0	0	6,043	0	0	0	0
573	Equipment and Furniture		1,445	2,860	2,419	2,665	5,000	5,000	5,000	5,000
581	Parts-Maint/Rep Motor Vehicles		186,133	204,252	155,305	172,062	250,000	250,000	250,000	250,000
582	Fuel		209,195	216,377	170,555	130,321	250,000	250,000	250,000	250,000
583	Tires and Tubes		10,614	38,886	6,027	0	35,000	35,000	35,000	35,000
590	Other Supplies and Materials		0	0	0	2,958	0	0	0	0
Total Materials and Supplies			408,187	463,233	340,501	318,768	543,000	543,000	543,000	543,000
Capital Outlay										
640	Equipment		0	8,574	7,275	(2,638)	19,000	19,000	19,000	19,000
Other Objects										
851	Liability Insurance		73,751	80,319	86,703	91,983	95,162	101,823	108,951	116,578
Total Expenditures and Other Financing Uses			\$4,705,191	\$4,744,149	\$4,519,085	\$4,099,378	\$4,894,230	\$5,068,593	\$5,233,441	\$5,359,987

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: HUMAN RESOURCES - 148

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
<i>Salaries:</i>										
	111	Regular Cert-Salary/Wages	\$117,740	\$121,019	\$126,179	\$132,861	\$135,543	\$135,704	\$135,704	\$135,704
	113	Supplemental Cert-Salary/Wages	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
	141	Noncert Regular Sal/Wages	149,059	145,224	141,729	147,858	136,825	138,904	144,160	147,383
	144	Noncertificated Overtime	41	537	324	136	2,000	2,000	2,000	2,000
	149	Noncert Merit Incentive	0	600	400	400	1,000	1,000	1,000	1,000
Total Salaries			270,590	271,130	272,382	285,005	279,118	281,358	286,614	289,837
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	16,778	17,618	18,492	18,225	19,501	19,524	19,524	19,524
	212	STRS - "Pickup"	19,174	19,706	20,509	21,104	22,231	22,257	22,257	22,257
	221	SERS - Employer's Share	21,758	20,997	20,027	21,971	19,575	19,867	20,602	21,054
	222	SERS - "Pickup"	11,269	11,760	12,160	12,588	11,431	11,523	11,912	12,189
	229	SERS - "Surcharge"	2,849	0	0	0	0	0	0	0
	241	Cert Medical/Hospital	21,709	22,020	22,700	23,357	23,747	25,647	27,699	29,915
	242	Cert Life Insurance	538	448	463	480	526	498	527	527
	249	Cert Other Insurance Benefit	1,682	1,744	1,831	1,903	2,020	2,022	2,022	2,022
	251	Noncert Medical/Hospital	54,243	55,694	57,120	58,414	34,262	37,224	40,423	43,877
	252	Noncert Life Insurance	607	502	520	507	476	482	500	511
	259	Noncert Other Insurance Benefit	2,097	2,051	2,011	2,070	2,027	2,058	2,134	2,181
	261	Certified Workers Comp	872	700	690	643	792	793	793	793
	262	Noncert Workers Comp	1,076	864	757	674	795	806	836	855
Total Fringe Benefits			154,652	154,104	157,280	161,936	137,383	142,700	149,228	155,703
<i>Purchase Services</i>										
	413	Health Services	13,200	13,200	13,200	12,100	13,200	13,200	13,200	13,200
	418	Professional/Legal Services	116,524	103,082	31,932	74,587	140,000	157,055	157,055	157,055
	419	Other Prof/Tech Services	67,632	47,128	62,296	61,268	91,000	91,000	91,000	91,000
	432	Cert Meeting Expense	8,703	9,780	7,244	5,640	10,000	10,000	10,000	10,000
	439	Travel/Mileage/Meeting Expense	7,694	6,514	6,068	2,728	16,200	16,200	16,200	16,200
	490	Other Purchased Services	1,155	630	1,811	420	1,500	1,500	1,500	1,500
Total Purchase Services			214,908	180,334	122,551	156,743	271,900	288,955	288,955	288,955
<i>Supplies and Materials</i>										
	512	Office Supplies	739	894	885	439	500	500	500	500
<i>Capital Outlay</i>										
	640	Equipment	325	0	0	6,500	19,555	2,500	2,500	2,500
<i>Other Objects</i>										
	841	Membership-Professional Organizations	100	100	734	659	745	745	745	745
	889	Other Awards and Prizes	2,280	497	75	0	3,000	3,000	3,000	3,000
Total Other Objects			2,380	597	809	659	3,745	3,745	3,745	3,745
Total Expenditures and Other Financing Uses			\$643,594	\$607,059	\$553,907	\$611,282	\$712,201	\$719,758	\$731,542	\$741,240

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: PUBLICATIONS - 149

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
<i>Support Services:</i>										
<i>Salaries:</i>										
	141	Noncert Regular Sal/Wages	\$44,380	\$45,233	\$0	\$0	\$0	\$0	\$0	\$0
	144	Noncertificated Overtime	0	466	0	0	0	0	0	0
	149	Noncert Merit Incentive	1,000	1,000	0	0	0	0	0	0
<i>Total Salaries</i>			<i>45,380</i>	<i>46,699</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	6,707	6,616	18	0	0	0	0	0
	229	SERS - "Surcharge"	777	0	0	0	0	0	0	0
	251	Noncert Medical/Hospital	22,715	23,488	0	0	0	0	0	0
	252	Noncert Life Insurance	130	106	0	0	0	0	0	0
	259	Noncert Other Insurance Benefit	633	649	0	0	0	0	0	0
	262	Noncert Workers Comp	320	257	0	0	0	0	0	0
<i>Total Fringe Benefits</i>			<i>31,282</i>	<i>31,116</i>	<i>18</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Purchase Services</i>										
	419	Other Prof/Tech Services	11,505	24,420	12,475	12,326	30,000	30,000	30,000	30,000
	423	Repairs/Maintenance Services	246	250	0	0	0	0	0	0
<i>Total Purchase Services</i>			<i>11,751</i>	<i>24,670</i>	<i>12,475</i>	<i>12,326</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>
<i>Supplies and Materials</i>										
	512	Office Supplies	4,821	14,601	3,448	3,715	35,000	35,000	35,000	35,000
<i>Capital Outlay</i>										
	640	Equipment	3,785	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$97,019	\$117,086	\$15,941	\$16,041	\$65,000	\$65,000	\$65,000	\$65,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: BUSINESS SERVICES - 150

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
<i>Salaries:</i>										
	141	Noncert Regular Sal/Wages	\$140,327	\$147,809	\$152,114	\$157,054	\$162,700	\$165,637	\$168,379	\$171,123
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	20,481	21,303	21,357	23,140	22,778	23,189	23,573	23,957
	222	SERS - "Pickup"	15,436	16,095	16,602	17,142	17,897	18,220	18,522	18,823
	229	SERS - "Surcharge"	3,401	0	0	0	0	0	0	0
	251	Noncert Medical/Hospital	46,673	45,453	31,685	32,615	33,155	35,808	38,673	41,767
	252	Noncert Life Insurance	646	543	558	576	615	626	636	647
	259	Noncert Other Insurance Benefit	1,967	2,060	2,140	2,205	2,359	2,402	2,442	2,481
	262	Noncert Workers Comp	946	809	805	722	925	941	957	972
Total Fringe Benefits			89,550	86,263	73,147	76,400	77,729	81,187	84,803	88,648
<i>Purchase Services</i>										
	418	Professional/Legal Services	11,447	8,115	14,535	4,564	23,000	23,000	23,000	23,000
	419	Other Prof/Tech Services	40,149	76,890	59,510	41,782	16,336	16,336	16,336	16,336
	423	Repairs/Maintenance Services	16,125	15,500	7,750	20,032	15,500	15,500	15,500	15,500
	439	Travel/Mileage/Meeting Expense	5,078	2,723	2,030	1,029	600	600	600	600
	446	Advertising	1,232	0	0	0	0	0	0	0
Total Purchase Services			74,031	103,228	83,825	67,407	55,436	55,436	55,436	55,436
<i>Supplies and Materials</i>										
	512	Office Supplies	810	2,389	2,720	1,726	2,000	2,000	2,000	2,000
	541	Newspapers	294	0	0	0	0	0	0	0
	573	Equipment and Furniture	3,902	0	0	0	0	0	0	0
Total Materials and Supplies			5,006	2,389	2,720	1,726	2,000	2,000	2,000	2,000
<i>Capital Outlay</i>										
	640	Equipment	10,067	22,801	2,066	8,297	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
	841	Membership-Professional Organizations	919	908	935	911	1,000	1,000	1,000	1,000
	851	Liability Insurance	38,234	40,560	40,884	50,470	56,011	61,612	67,773	74,551
Total Other Objects			39,153	41,468	41,819	51,381	57,011	62,612	68,773	75,551
Total Expenditures and Other Financing Uses			\$358,134	\$403,958	\$355,691	\$362,265	\$364,876	\$376,872	\$389,391	\$402,758

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: TREASURER'S OFFICE - 160

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
<i>Salaries:</i>										
	141	Noncert Regular Sal/Wages	\$433,159	\$444,937	\$454,278	\$446,655	\$495,297	\$507,256	\$515,523	\$515,471
	144	Noncertificated Overtime	6,041	8,608	2,856	3,708	5,000	5,000	5,000	5,000
	149	Noncert Merit Incentive	1,800	1,600	1,200	1,600	3,000	3,000	3,000	3,000
Total Salaries			441,000	455,145	458,334	451,963	503,297	515,256	523,523	523,471
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	91,282	103,056	92,795	89,084	110,461	112,136	113,293	113,286
	222	SERS - "Pickup"	33,836	35,292	36,071	36,576	38,884	40,270	40,751	40,632
	229	SERS - "Surcharge"	8,251	15,955	6,666	9,224	7,526	10,000	10,000	10,000
	251	Noncert Medical/Hospital	150,826	118,095	163,065	137,596	156,595	169,785	184,590	200,697
	252	Noncert Life Insurance	1,784	1,432	1,315	1,119	1,680	1,740	1,766	1,764
	259	Noncert Other Insurance Benefit	7,818	8,082	8,147	8,107	7,298	7,471	7,591	7,590
	262	Noncert Workers Comp	7,592	6,563	5,014	4,644	2,860	2,928	2,975	2,975
	282	Noncert Unemployment Insurance	(5,379)	1,008	427	16,949	10,000	10,000	10,000	10,000
Total Fringe Benefits			296,010	289,483	313,500	303,299	335,304	354,330	370,967	386,944
<i>Purchase Services</i>										
	413	Health Services	2,450	549	549	599	3,000	3,000	3,000	3,000
	415	Management Services	39,385	34,854	7,228	7,248	8,000	8,000	8,000	8,000
	418	Professional/Legal Services	71,065	58,991	103,408	135,958	100,000	100,000	100,000	100,000
	419	Other Prof/Tech Services	1,265	37,963	20,630	10,029	15,000	15,000	15,000	15,000
	423	Repairs/Maintenance Services	0	0	0	0	1,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	10,635	6,669	3,748	1,715	10,000	10,000	10,000	10,000
	443	Postage	14,887	11,068	5,965	3,053	15,000	15,000	15,000	15,000
	444	Postage Machine Rental	2,600	2,600	2,619	2,600	2,700	2,700	2,700	2,700
	446	Advertising	0	0	0	739	500	500	500	500
Total Purchase Services			142,287	152,694	144,147	161,941	155,200	155,200	155,200	155,200
<i>Supplies and Materials</i>										
	512	Office Supplies	2,432	4,561	5,590	8,677	5,000	5,000	5,000	5,000
	516	Software Materials	30,989	75,115	81,616	43,804	66,660	66,660	66,660	66,660
Total Materials and Supplies			33,421	79,676	87,206	52,481	71,660	71,660	71,660	71,660
<i>Capital Outlay</i>										
	640	Equipment	0	6,523	35,247	14,654	12,000	12,000	12,000	12,000
<i>Other Objects</i>										
	841	Membership-Professional Organizations	3,350	5,579	5,147	5,047	5,500	5,500	5,500	5,500
	843	Charges for Audit Exams	41,388	41,388	41,588	41,638	50,000	50,000	50,000	50,000
	845	Cnty Auditors/Treas Fees	592,560	556,080	650,123	691,427	681,000	714,000	719,000	724,500
	846	Election Expense	27,991	5,055	2,186	53,594	40,000	40,000	40,000	40,000
	847	Delinquent Land Taxes	167,718	163,960	95,110	100,197	150,000	150,000	150,000	150,000
	848	Bank Charges	14,693	14,991	18,332	20,210	20,000	20,000	20,000	20,000
	890	Other Misc. Expenditures	0	0	535	0	0	0	0	0
Total Other Objects			847,700	787,053	813,021	912,113	946,500	979,500	984,500	990,000
Total Expenditures			1,760,418	1,770,574	1,851,455	1,896,451	2,023,961	2,087,946	2,117,850	2,139,275
Other Financing Uses:										
<i>Other Financing Uses</i>										
	921	Initial Advance Out	96,622	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$1,857,040	\$1,770,574	\$1,851,455	\$1,896,451	\$2,023,961	\$2,087,946	\$2,117,850	\$2,139,275

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: SUBSTITUTES - 161

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Instruction:										
Salaries:										
112	Temp	Cert-Salary/Wages	\$371,610	\$377,979	\$285,043	\$321,064	\$410,000	\$410,000	\$410,000	\$410,000
113	Supplemental	Cert-Salary/Wages	22,464	11,259	20,250	22,641	22,500	22,500	22,500	22,500
142	Noncert	Temp Salary/Wages	64,258	69,412	42,992	40,241	77,000	77,000	77,000	77,000
Total Salaries			458,332	458,650	348,285	383,946	509,500	509,500	509,500	509,500
Fringe Benefits										
211	STRS - Employer's	Share	54,141	54,484	44,070	46,684	60,550	60,550	60,550	60,550
221	SERS - Employer's	Share	9,256	9,748	6,136	5,773	10,780	10,780	10,780	10,780
241	Cert	Medical/Hospital	0	0	0	5,686	0	0	0	0
249	Cert	Other Insurance Benefit	5,749	5,677	4,500	4,949	6,271	6,271	6,271	6,271
251	Noncert	Medical/Hospital	0	122	0	0	0	0	0	0
259	Noncert	Other Insurance Benefit	925	1,001	619	580	1,117	1,117	1,117	1,117
261	Certified	Workers Comp	0	0	1,703	1,317	2,458	2,458	2,458	2,458
262	Noncert	Workers Comp	0	0	267	131	437	438	438	438
Total Fringe Benefits			70,071	71,032	57,295	65,120	81,613	81,613	81,613	81,613
Total Insutruction			528,403	529,682	405,580	449,066	591,113	591,113	591,113	591,113
Support Services:										
Salaries:										
112	Temp	Cert-Salary/Wages	0	23,836	6,161	3,421	0	0	0	0
142	Noncert	Temp Salary/Wages	41,407	36,481	31,289	20,779	38,000	38,000	38,000	38,000
Total Salaries			41,407	60,317	37,450	24,200	38,000	38,000	38,000	38,000
Fringe Benefits										
211	STRS - Employer's	Share	0	3,216	860	472	0	0	0	0
221	SERS - Employer's	Share	6,018	5,157	4,485	2,991	5,320	5,320	5,320	5,320
249	Cert	Other Insurance Benefit	0	346	89	50	0	0	0	0
251	Noncert	Medical/Hospital	0	6	0	0	0	0	0	0
259	Noncert	Other Insurance Benefit	583	513	446	298	551	551	551	551
261	Certified	Workers Comp	0	0	71	0	0	0	0	0
262	Noncert	Workers Comp	0	0	155	68	216	216	216	216
Total Fringe Benefits			6,601	9,238	6,106	3,879	6,087	6,087	6,087	6,087
Total Support Services			48,008	69,555	43,556	28,079	44,087	44,087	44,087	44,087
Total Expenditures and Other Financing Uses			\$576,411	\$599,237	\$449,136	\$477,145	\$635,200	\$635,200	\$635,200	\$635,200

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: FIXED CHARGES - 162

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Instruction:										
Salaries:										
111	Regular	Cert-Salary/Wages	\$0	\$0	\$0	\$10,785	\$125,000	\$250,000	\$450,000	\$650,000
113	Supplemental	Cert-Salary/Wages	12,000	(600)	6,000	(600)	6,000	6,000	6,000	6,000
139	Other Cert	Compensation	68,100	74,263	77,838	87,788	129,900	130,000	130,000	130,000
Total Salaries			80,100	73,663	83,838	97,973	260,900	386,000	586,000	786,000
Fringe Benefits										
211	STRS - Employer's	Share	11,100	10,050	0	1,922	36,526	48,440	76,440	104,440
212	STRS - "Pickup"		0	229	0	0	0	0	0	0
221	SERS - Employer's	Share	0	0	0	0	0	5,600	5,600	5,600
229	SERS - "Surcharge"		17,257	22,835	18,200	5,807	18,330	18,500	18,500	18,500
241	Cert Medical/Hospital		0	6,071	(4,800)	(12,247)	0	0	0	0
242	Cert Life Insurance		609	(15)	0	0	0	0	0	0
249	Cert Other Insurance	Benefit	1,152	1,058	1,205	1,302	3,783	5,597	8,497	11,397
261	Certified Workers	Comp	175,785	99,551	2,534	2,395	6,150	6,765	7,441	8,185
262	Noncert Workers	Comp	7,762	48,726	110	90	14,520	15,972	17,569	19,326
281	Cert Unemployment	Insurance	(36)	1,525	1,910	26,030	30,000	30,000	30,000	30,000
Total Fringe Benefits			213,629	190,030	19,159	25,299	109,309	130,874	164,047	197,448
Purchase Services										
490	Other Purchased	Services	4,920	0	0	0	54,501	100,000	100,000	100,000
Other Objects										
869	Other Judgments		0	21,000	21,000	0	0	0	0	0
Total Insutruction			298,649	284,693	123,997	123,272	424,710	616,874	850,047	1,083,448
Support Services:										
Fringe Benefits										
229	SERS - "Surcharge"		25,777	40,510	33,356	46,363	47,393	47,500	47,500	47,500
261	Certified Workers	Comp	9,539	7,659	691	678	0	0	0	0
262	Noncert Workers	Comp	18,304	6,198	288	594	0	0	0	0
Total Fringe Benefits			53,620	54,367	34,335	47,635	47,393	47,500	47,500	47,500
Other Objects										
869	Other Judgments		0	1,000	0	0	0	0	0	0
Total Support Services			53,620	55,367	34,335	47,635	47,393	47,500	47,500	47,500
Extracurricular Activities										
Capital Outlay										
640	Equipment		0	0	0	0	10,000	10,000	10,000	10,000
Total Extracurricular Activities			0	0	0	0	10,000	10,000	10,000	10,000
Debt Service:										
Other Objects										
811	Serial Bonds - Principal		557,221	296,492	309,018	327,143	340,897	355,310	375,414	45,000
821	Serial Bonds - Interest		143,112	121,498	106,746	91,543	76,161	59,539	42,033	32,053
Total Other Objects			700,333	417,990	415,764	418,686	417,058	414,849	417,447	77,053
Total Debt Service			700,333	417,990	415,764	418,686	417,058	414,849	417,447	77,053
Total Expenditures			1,052,602	758,050	574,096	589,593	899,161	1,089,223	1,324,994	1,218,001
Other Financing Uses:										
Other Financing Uses										
910	Transfers Out		16	1,464,290	594,993	1,003,289	355,934	305,144	304,327	353,481
921	Initial Advance Out		0	26,393	86,603	126,861	25,499	80,000	80,000	80,000
Total Other Uses of Funds			16	1,490,683	681,596	1,130,150	381,433	385,144	384,327	433,481
Total Expenditures and Other Financing Uses			\$1,052,618	\$2,248,733	\$1,255,692	\$1,719,743	\$1,280,594	\$1,474,367	\$1,709,321	\$1,651,482

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: TUITION TO OTHER DISTRICTS - 163

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
<i>Instruction:</i>										
<i>Purchase Services</i>										
471	Tuition Paid-Other Oh District		\$37,110	\$39,201	\$55,979	\$59,842	\$60,000	\$60,000	\$60,000	\$60,000
473	Spec Ed. - Tuition and Settlements		978,123	804,055	967,029	908,108	1,097,006	1,097,006	1,097,006	1,097,006
474	Excess Cost		18,276	37,945	37,836	15,617	25,000	25,000	25,000	25,000
475	Spec Ed. - Indistrict Payment		28,583	19,450	18,469	10,764	20,000	20,000	20,000	20,000
477	Open Enrollment Indistrict		144,070	145,695	139,580	168,114	0	0	0	0
478	Community School-Indistrict		903,929	1,111,491	1,202,944	1,532,308	0	0	0	0
479	Other Tuition Payment		825,130	795,161	875,322	905,110	255,766	310,000	310,000	310,000
<i>Total Purchase Services</i>			<i>2,935,221</i>	<i>2,952,998</i>	<i>3,297,159</i>	<i>3,599,863</i>	<i>1,457,772</i>	<i>1,512,006</i>	<i>1,512,006</i>	<i>1,512,006</i>
Total Expenditures and Other Financing Uses			\$2,935,221	\$2,952,998	\$3,297,159	\$3,599,863	\$1,457,772	\$1,512,006	\$1,512,006	\$1,512,006

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: ACADEMIC SUPPLEMENTS & ADVISORS - 190

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
<i>Salaries:</i>										
	113	Supplemental Cert-Salary/Wages	\$2,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	342	0	0	0	0	0	0	0
	249	Cert Other Insurance Benefit	35	0	0	0	0	0	0	0
	261	Certified Workers Comp	22	0	0	0	0	0	0	0
<i>Total Fringe Benefits</i>			<i>399</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Support Services			2,888	0	0	0	0	0	0	0
Extracurricular Activities										
<i>Salaries:</i>										
	113	Supplemental Cert-Salary/Wages	99,887	109,760	107,643	106,569	110,000	110,000	110,000	110,000
	143	Noncert Supplemental Salary/Wages	21,580	18,432	11,530	12,518	20,000	20,000	20,000	20,000
<i>Total Salaries</i>			<i>121,467</i>	<i>128,192</i>	<i>119,173</i>	<i>119,087</i>	<i>130,000</i>	<i>130,000</i>	<i>130,000</i>	<i>130,000</i>
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	13,737	15,516	15,262	14,239	15,400	15,400	15,400	15,400
	221	SERS - Employer's Share	3,173	2,826	1,701	1,823	2,800	2,800	2,800	2,800
	222	SERS - "Pickup"	(17)	0	0	0	0	0	0	0
	229	SERS - "Surcharge"	0	1,478	1,503	464	271	500	500	500
	241	Cert Medical/Hospital	0	9	0	0	0	0	0	0
	249	Cert Other Insurance Benefit	1,212	1,351	1,306	1,290	1,595	1,595	1,595	1,595
	251	Noncert Medical/Hospital	0	12	0	0	0	0	0	0
	259	Noncert Other Insurance Benefit	414	386	156	173	290	290	290	290
	261	Certified Workers Comp	752	604	525	454	625	625	625	625
	262	Noncert Workers Comp	168	135	34	45	114	114	114	114
<i>Total Fringe Benefits</i>			<i>19,439</i>	<i>22,317</i>	<i>20,487</i>	<i>18,488</i>	<i>21,095</i>	<i>21,324</i>	<i>21,324</i>	<i>21,324</i>
Total Extracurricular Activities			140,906	150,509	139,660	137,575	151,095	151,324	151,324	151,324
Total Expenditures and Other Financing Uses			\$143,794	\$150,509	\$139,660	\$137,575	\$151,095	\$151,324	\$151,324	\$151,324

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: ATHLETICS - 191

Financial Section

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: CHAPMAN ELEMENTARY SCHOOL - 210

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	\$1,623,403	\$1,569,554	\$1,686,336	\$1,660,792	\$1,753,342	\$1,822,046	\$1,858,667	\$1,886,449
	113	Supplemental Cert-Salary/Wages	0	23	2,000	2,000	0	0	0	0
	119	Other Cert Salaries	1,600	2,500	2,660	3,820	5,000	5,000	5,000	5,000
	141	Noncert Regular Sal/Wages	162,633	196,295	218,309	223,433	231,809	240,600	250,701	254,934
	142	Noncert Temp Salary/Wages	0	13	(47)	0	0	0	0	0
	144	Noncertificated Overtime	0	5,286	841	45	0	0	0	0
	149	Noncert Merit Incentive	65	500	400	400	1,600	1,600	1,600	1,600
		Total Salaries	1,787,701	1,774,171	1,910,499	1,890,490	1,991,751	2,069,246	2,115,968	2,147,983
		Fringe Benefits								
	211	STRS - Employer's Share	222,535	220,002	242,934	229,201	246,168	255,786	260,913	264,803
	221	SERS - Employer's Share	24,267	28,542	30,942	33,181	32,677	33,908	35,322	35,915
	241	Cert Medical/Hospital	258,937	259,962	287,095	272,071	288,989	312,108	337,076	364,042
	242	Cert Life Insurance	3,115	3,911	4,082	3,876	4,432	4,605	4,698	4,768
	249	Cert Other Insurance Benefit	21,513	20,469	22,327	23,100	25,495	26,492	27,023	27,426
	251	Noncert Medical/Hospital	100,974	135,559	144,551	168,852	176,657	190,791	207,360	225,527
	252	Noncert Life Insurance	1,062	482	537	551	587	609	635	643
	259	Noncert Other Insurance Benefit	2,239	2,746	2,955	2,968	3,384	3,512	3,658	3,720
	261	Certified Workers Comp	0	0	8,736	8,404	10,992	10,383	10,591	10,749
	262	Noncert Workers Comp	0	0	1,452	1,276	1,841	1,376	1,434	1,458
		Total Fringe Benefits	634,642	671,673	745,611	743,480	791,222	839,571	888,711	939,050
		Purchase Services								
	419	Other Prof/Tech Services	5,778	3,710	3,984	4,553	4,500	4,500	4,500	4,500
	439	Travel/Mileage/Meeting Expense	0	0	0	0	100	100	100	100
	443	Postage	0	0	250	0	250	250	250	250
	461	Printing and Binding	327	105	331	0	150	150	150	150
	490	Other Purchased Services	0	0	0	147	0	0	0	0
		Total Purchase Services	6,105	3,815	4,565	4,700	5,000	5,000	5,000	5,000
		Supplies and Materials								
	511	Instructional Supplies	11,893	10,321	9,172	9,114	13,665	13,665	13,665	13,665
	514	Health/Hygiene Supplies	455	218	313	392	500	500	500	500
	516	Software Materials	0	756	2,852	3,543	3,205	3,205	3,205	3,205
		Total Materials and Supplies	12,348	11,295	12,337	13,049	17,370	17,370	17,370	17,370
		Capital Outlay								
	640	Equipment	4,087	15,522	3,642	3,290	4,000	4,000	4,000	4,000
Total Insutruccion			2,444,883	2,476,476	2,676,654	2,655,009	2,809,343	2,935,187	3,031,049	3,113,403
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	139,375	131,314	141,139	161,245	174,369	178,828	182,219	185,458
	113	Supplemental Cert-Salary/Wages	4,278	1,293	919	2,854	1,554	1,585	1,585	

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: CHAPMAN ELEMENTARY SCHOOL - 210

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	2,801	2,361	2,311	2,263	2,659	2,765	2,876	2,991
	423	Repairs/Maintenance Services	5,714	6,528	14,457	11,952	12,000	12,000	12,000	12,000
	425	Rentals	0	0	0	0	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	498	1,377	1,920	0	1,500	1,500	1,500	1,500
	443	Postage	686	343	0	660	400	400	400	400
	461	Printing and Binding	0	0	0	0	500	500	500	500
		<i>Total Purchase Services</i>	<i>9,699</i>	<i>10,609</i>	<i>18,688</i>	<i>14,875</i>	<i>19,059</i>	<i>19,165</i>	<i>19,276</i>	<i>19,391</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	5,015	2,343	1,877	4,605	4,000	4,000	4,000	4,000
	516	Software Materials	0	0	945	374	380	380	380	380
	519	Other General Supplies	0	284	98	30	1,000	1,000	1,000	1,000
	531	New Library Books	496	490	0	624	500	500	500	500
	542	Periodicals	114	96	73	0	100	100	100	100
	571	Land	0	1,131	1,539	2,947	3,000	3,000	3,000	3,000
	572	Buildings	15,200	15,233	8,586	9,892	30,750	30,750	30,750	30,750
	573	Equipment and Furniture	539	632	221	1,498	6,268	6,268	6,268	6,268
		<i>Total Materials and Supplies</i>	<i>21,364</i>	<i>20,209</i>	<i>13,339</i>	<i>19,970</i>	<i>45,998</i>	<i>45,998</i>	<i>45,998</i>	<i>45,998</i>
		<i>Capital Outlay</i>								
	640	Equipment	978	5,820	15,844	20,597	17,500	17,500	17,500	17,500
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	0	0	370	384	0	0	0	0
		Total Support Services	387,472	369,677	399,552	411,220	470,455	486,340	499,911	512,026
		Total Expenditures and Other Financing Uses	\$2,832,355	\$2,846,153	\$3,076,206	\$3,066,229	\$3,279,798	\$3,421,527	\$3,530,960	\$3,625,429

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: KINSNER ELEMENTARY SCHOOL - 225

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STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: KINSNER ELEMENTARY SCHOOL - 225

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Purchase Services										
	422	Garbage Removal/Cleaning	2,100	1,864	1,738	1,654	1,994	2,074	2,157	2,243
	423	Repairs/Maintenance Services	1,665	5,090	7,861	10,732	12,000	12,000	12,000	12,000
	425	Rentals	0	3,134	0	1,460	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	332	828	1,136	105	1,000	1,000	1,000	1,000
	461	Printing and Binding	0	0	74	0	200	200	200	200
Total Purchase Services			4,097	10,916	10,809	13,951	17,194	17,274	17,357	17,443
Supplies and Materials										
	512	Office Supplies	832	326	203	79	1,250	1,250	1,250	1,250
	519	Other General Supplies	0	378	244	0	2,000	2,000	2,000	2,000
	531	New Library Books	0	756	0	226	1,000	1,000	1,000	1,000
	542	Periodicals	0	96	97	0	100	100	100	100
	571	Land	0	1,622	986	1,142	3,000	3,000	3,000	3,000
	572	Buildings	16,608	13,311	10,863	10,333	30,000	30,000	30,000	30,000
	573	Equipment and Furniture	7,406	2,604	13,318	1,363	6,349	6,349	6,349	6,349
Total Materials and Supplies			24,846	19,093	25,711	13,143	43,699	43,699	43,699	43,699
Capital Outlay										
	640	Equipment	1,156	0	22,298	8,484	17,000	17,000	17,000	17,000
Other Objects										
	841	Membership-Professional Organizations	75	75	275	295	300	300	300	300
Total Support Services			480,087	484,129	450,899	408,632	449,289	546,775	572,137	725,324
Total Expenditures and Other Financing Uses			\$3,447,740	\$3,616,849	\$3,913,234	\$4,088,754	\$4,496,286	\$4,778,768	\$4,913,942	\$5,169,498

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: MURASKI ELEMENTARY SCHOOL - 230

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,768,464	\$1,825,337	\$1,899,880	\$2,097,152	\$2,205,573	\$2,299,342	\$2,342,869	\$2,375,793
113	Supplemental Cert-Salary/Wages		0	0	1,998	2,000	0	0	0	0
119	Other Cert Salaries		2,800	2,600	3,260	6,180	5,000	5,000	5,000	5,000
141	Noncert Regular Sal/Wages		109,529	119,709	137,630	143,951	157,203	161,358	166,321	167,469
142	Noncert Temp Salary/Wages		0	31	0	0	0	0	0	0
144	Noncertificated Overtime		0	1,423	103	139	0	0	0	0
149	Noncert Merit Incentive		200	200	400	500	1,600	1,600	1,600	1,600
Total Salaries			1,880,993	1,949,300	2,043,271	2,249,922	2,369,376	2,467,300	2,515,790	2,549,862
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		244,707	257,616	273,741	289,132	309,480	322,608	328,702	333,311
221	SERS - Employer's Share		15,990	17,380	19,456	21,397	22,232	22,814	23,509	23,670
241	Cert Medical/Hospital		349,086	334,635	336,284	394,300	364,813	393,998	425,518	459,559
242	Cert Life Insurance		5,374	4,428	4,528	4,985	5,587	5,823	5,933	6,016
249	Cert Other Insurance Benefit		24,577	25,424	26,526	29,224	32,053	33,413	34,044	34,521
251	Noncert Medical/Hospital		23,664	33,431	34,243	54,016	41,426	38,788	42,078	45,669
252	Noncert Life Insurance		343	324	351	352	397	408	420	423
259	Noncert Other Insurance Benefit		1,532	1,712	1,946	1,967	2,303	2,363	2,435	2,452
261	Certified Workers Comp		0	0	9,851	9,536	13,979	13,096	13,343	13,530
262	Noncert Workers Comp		0	0	701	659	1,476	926	954	961
Total Fringe Benefits			665,273	674,950	707,627	805,568	793,746	834,237	876,936	920,112
<i>Purchase Services</i>										
419	Other Prof/Tech Services		4,922	3,811	4,670	3,560	5,000	5,000	5,000	5,000
443	Postage		490	500	495	500	500	500	500	500
461	Printing and Binding		0	0	1,960	0	2,300	2,300	2,300	2,300
490	Other Purchased Services		0	0	0	270	0	0	0	0
Total Purchase Services			5,412	4,311	7,125	4,330	7,800	7,800	7,800	7,800
<i>Supplies and Materials</i>										
511	Instructional Supplies		12,801	11,938	7,927	11,206	13,195	13,195	13,195	13,195
512	Office Supplies		285	0	0	258	650	650	650	650
514	Health/Hygiene Supplies		494	268	410	555	1,000	1,000	1,000	1,000
516	Software Materials		0	1,516	644	3,740	4,800	4,800	4,800	4,800
573	Equipment and Furniture		46	0	0	0	0	0	0	0
Total Materials and Supplies			13,626	13,722	8,981	15,759	19,645	19,645	19,645	19,645
<i>Capital Outlay</i>										
640	Equipment		6,379	12,442	4,411	2,214	12,000	12,000	12,000	12,000
Total Insutruction			2,571,683	2,654,725	2,771,415	3,077,793	3,202,567	3,340,982	3,432,171	3,509,419
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		171,608	180,982	196,481	233,462	244,656	251,846	255,330	258,570
113	Supplemental Cert-Salary/Wages		5,361	5,789	1,601	1,653	4,496	4,551	4,551	4,551
141	Noncert Regular Sal/Wages		107,165	108,451	96,503	103,930	98,077	99,027	101,204	101,703
144	Noncertificated Overtime		18	822	126	273	500	500	500	500
149	Noncert Merit Incentive		600	800	600	700	2,400	2,400	2,400	2,400
Total Salaries			284,752	296,844	295,311	340,018	350,129	358,324	363,985	367,724
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		21,632	26,357	28,515	31,940	34,881	35,896	36,383	36,837
212	STRS - "Pickup"		17,274	17,498	14,765	15,136	16,331	16,824	17,298	17,771
221	SERS - Employer's Share		15,704	15,710	13,663	15,470	14,137	14,270	14,575	14,644
241	Cert Medical/Hospital		34,930	36,760	42,960	44,226	44,914	48,507	52,388	56,579
242	Cert Life Insurance		675	511	434	641	758	780	793	804
249	Cert Other Insurance Benefit		2,472	2,616	2,758	3,249	3,613	3,718	3,768	3,815
251	Noncert Medical/Hospital		43,512	45,562	47,296	49,063	49,964	53,962	58,652	63,794
252	Noncert Life Insurance		238	186	186	199	245	250	256	256
259	Noncert Other Insurance Benefit		1,466	1,494	1,299	1,435	1,464	1,478	1,510	1,517
261	Certified Workers Comp		0	0	1,061	1,067	0	1,457	1,477	1,495
262	Noncert Workers Comp		0	0	508	479	0	579	588	592
Total Fringe Benefits			137,903	146,694	153,445	162,905	166,307	177,720	187,687	198,105

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: MURASKI ELEMENTARY SCHOOL - 230

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SURRERRER ELEMENTARY SCHOOL - 240

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,724,954	\$1,786,384	\$1,820,406	\$1,765,726	\$1,809,866	\$1,880,097	\$1,912,749	\$1,934,858
113	Supplemental Cert-Salary/Wages		0	36	2,000	2,000	0	0	0	0
119	Other Cert Salaries		2,900	2,200	2,060	3,360	4,000	4,000	4,000	4,000
141	Noncert Regular Sal/Wages		161,975	186,418	217,787	192,751	192,172	196,351	202,968	205,888
144	Noncertificated Overtime		0	2,197	126	99	0	0	0	0
149	Noncert Merit Incentive		400	700	500	1,600	3,200	3,200	3,200	3,200
Total Salaries			1,890,229	1,977,935	2,042,879	1,965,536	2,009,238	2,083,648	2,122,917	2,147,946
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		239,181	252,112	262,383	243,641	253,941	263,774	268,345	271,440
221	SERS - Employer's Share		23,677	26,864	30,792	28,599	27,352	27,937	28,864	29,272
241	Cert Medical/Hospital		339,600	340,931	309,256	274,542	304,715	327,503	353,703	381,999
242	Cert Life Insurance		5,046	4,284	4,541	4,078	4,587	4,763	4,846	4,902
249	Cert Other Insurance Benefit		23,793	24,682	25,371	24,681	26,301	27,319	27,793	28,113
251	Noncert Medical/Hospital		98,678	106,987	119,721	64,937	75,953	82,029	88,591	95,679
252	Noncert Life Insurance		441	349	482	461	480	497	513	519
259	Noncert Other Insurance Benefit		2,073	2,416	2,781	2,604	2,833	2,893	2,989	3,032
261	Certified Workers Comp		0	0	9,520	8,516	11,183	10,707	10,893	11,019
262	Noncert Workers Comp		0	0	1,237	980	1,648	1,134	1,172	1,188
Total Fringe Benefits			732,489	758,625	766,084	653,039	708,993	748,557	787,708	827,163
<i>Purchase Services</i>										
419	Other Prof/Tech Services		5,725	2,756	3,799	4,002	4,500	4,500	4,500	4,500
439	Travel/Mileage/Meeting Expense		0	0	0	0	100	100	100	100
443	Postage		294	0	0	0	200	200	200	200
461	Printing and Binding		376	237	1,480	0	1,250	1,250	1,250	1,250
Total Purchase Services			6,395	2,993	5,279	4,002	6,050	6,050	6,050	6,050
<i>Supplies and Materials</i>										
511	Instructional Supplies		6,651	6,903	3,691	7,074	11,250	11,250	11,250	11,250
512	Office Supplies		399	947	136	811	1,000	1,000	1,000	1,000
514	Health/Hygiene Supplies		348	585	573	310	600	600	600	600
Total Materials and Supplies			7,398	8,435	4,400	8,195	12,850	12,850	12,850	12,850
<i>Capital Outlay</i>										
640	Equipment		2,061	796	18,420	2,816	10,000	10,000	10,000	10,000
Total Insutruction			2,638,572	2,748,784	2,837,062	2,633,588	2,747,131	2,861,105	2,939,525	3,004,009
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		149,059	153,050	156,232	144,930	147,299	149,669	149,885	150,156
113	Supplemental Cert-Salary/Wages		6,538	6,810	6,633	9,102	6,660	6,673	6,673	6,673
141	Noncert Regular Sal/Wages		97,068	93,575	85,264	87,190	90,972	94,370	97,673	98,214
144	Noncertificated Overtime		0	764	0	18	500	500	500	500
149	Noncert Merit Incentive		1,200	900	600	800	3,200	3,200	3,200	3,200
Total Salaries			253,865	255,099	248,729	242,040	248,631	254,412	257,931	258,743
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		23,354	22,571	23,363	21,127	21,554	21,888	21,918	21,956
212	STRS - "Pickup"		16,469	16,785	17,248	18,124	18,448	18,706	18,726	18,726
221	SERS - Employer's Share		14,345	13,572	12,321	12,953	13,254	13,730	14,192	14,268
241	Cert Medical/Hospital		32,593	33,416	34,856	32,226	32,214	34,791	37,575	40,581
242	Cert Life Insurance		602	453	456	453	534	542	543	542
249	Cert Other Insurance Benefit		2,186	2,225	2,267	2,147	2,232	2,267	2,270	2,274
251	Noncert Medical/Hospital		39,793	47,474	46,638	47,792	49,964	53,962	58,652	63,794
252	Noncert Life Insurance		162	157	199	199	232	239	247	248
259	Noncert Other Insurance Benefit		1,363	1,300	1,170	1,170	1,373	1,422	1,470	1,478
261	Certified Workers Comp		0	0	857	728	0	888	890	891
262	Noncert Workers Comp		0	0	430	401	0	557	575	579
Total Fringe Benefits			130,867	137,953	139,805	137,320	139,805	148,992	157,058	165,337

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SURRERRER ELEMENTARY SCHOOL - 240

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	2,101	1,811	1,818	1,654	1,994	2,074	2,157	2,243
	423	Repairs/Maintenance Services	3,623	18,497	1,703	7,622	12,000	12,000	12,000	12,000
	425	Rentals	0	1,044	0	0	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	589	341	167	22	2,000	2,000	2,000	2,000
	443	Postage	0	0	0	140	200	200	200	200
		<i>Total Purchase Services</i>	<i>6,365</i>	<i>21,693</i>	<i>3,688</i>	<i>9,438</i>	<i>18,194</i>	<i>18,274</i>	<i>18,357</i>	<i>18,443</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	0	100	251	(140)	500	500	500	500
	519	Other General Supplies	0	1,006	0	0	1,100	1,100	1,100	1,100
	531	New Library Books	115	0	0	409	1,000	1,000	1,000	1,000
	542	Periodicals	0	99	73	0	100	100	100	100
	571	Land	0	1,676	596	1,678	3,000	3,000	3,000	3,000
	572	Buildings	11,537	10,340	10,105	9,870	30,000	30,000	30,000	30,000
	573	Equipment and Furniture	1,786	2,741	1,022	1,997	5,951	5,951	5,951	5,951
		<i>Total Materials and Supplies</i>	<i>13,438</i>	<i>15,962</i>	<i>12,047</i>	<i>13,814</i>	<i>41,651</i>	<i>41,651</i>	<i>41,651</i>	<i>41,651</i>
		<i>Capital Outlay</i>								
	640	Equipment	0	0	18,523	4,193	15,000	15,000	15,000	15,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	275	275	364	384	400	400	400	400
Total Support Services			404,810	430,982	423,156	407,189	463,681	478,729	490,397	499,574
Total Expenditures and Other Financing Uses			\$3,043,382	\$3,179,766	\$3,260,218	\$3,040,777	\$3,210,812	\$3,339,834	\$3,429,922	\$3,503,584

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: WHITNEY ELEMENTARY SCHOOL - 250

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Instruction:										
Salaries:										
111	Regular Cert-Salary/Wages		\$1,845,943	\$1,978,344	\$2,006,319	\$1,976,775	\$2,167,801	\$2,283,511	\$2,324,004	\$2,353,691
113	Supplemental Cert-Salary/Wages		0	36	3,500	2,013	0	0	0	0
119	Other Cert Salaries		3,500	4,200	2,660	7,260	5,000	5,000	5,000	5,000
141	Noncert Regular Sal/Wages		99,415	104,926	95,541	100,287	103,858	105,506	108,026	108,699
142	Noncert Temp Salary/Wages		0	6	0	0	0	0	0	0
144	Noncertificated Overtime		0	1,449	93	103	0	0	0	0
149	Noncert Merit Incentive		700	400	300	900	3,200	3,200	3,200	3,200
Total Salaries			1,949,558	2,089,361	2,108,413	2,087,338	2,279,859	2,397,217	2,440,230	2,470,590
Fringe Benefits										
211	STRS - Employer's Share		256,148	279,224	289,374	273,393	304,192	320,392	326,061	330,217
221	SERS - Employer's Share		14,601	15,261	13,504	14,907	14,988	15,219	15,572	15,666
241	Cert Medical/Hospital		316,632	359,613	340,534	326,698	373,061	393,897	425,409	459,441
242	Cert Life Insurance		5,479	4,585	4,507	4,493	5,481	5,775	5,877	5,953
249	Cert Other Insurance Benefit		24,430	26,256	26,793	27,539	31,506	33,183	33,771	34,201
251	Noncert Medical/Hospital		67,655	69,963	53,370	59,383	60,896	65,769	71,403	77,566
252	Noncert Life Insurance		314	256	225	245	260	267	273	274
259	Noncert Other Insurance Benefit		1,361	1,453	1,302	1,365	1,552	1,576	1,613	1,623
261	Certified Workers Comp		0	0	10,461	9,106	13,523	13,006	13,236	13,404
262	Noncert Workers Comp		0	0	485	461	1,180	618	630	636
Total Fringe Benefits			686,620	756,611	740,555	717,590	806,639	849,701	893,843	938,981
Purchase Services										
419	Other Prof/Tech Services		2,806	3,362	5,104	3,289	5,000	5,000	5,000	5,000
423	Repairs/Maintenance Services		0	0	979	1,373	800	800	800	800
439	Travel/Mileage/Meeting Expense		0	522	0	0	500	500	500	500
443	Postage		100	265	55	165	100	100	100	100
461	Printing and Binding		0	0	1,929	0	1,000	1,000	1,000	1,000
490	Other Purchased Services		3,036	4,937	1,149	3,608	6,440	6,440	6,440	6,440
Total Purchase Services			5,942	9,086	9,216	8,435	13,840	13,840	13,840	13,840
Supplies and Materials										
511	Instructional Supplies		7,883	7,374	9,634	13,540	12,940	12,940	12,940	12,940
514	Health/Hygiene Supplies		712	502	595	448	700	700	700	700
516	Software Materials		0	682	0	0	0	0	0	0
519	Other General Supplies		72	0	41	0	0	0	0	0
573	Equipment and Furniture		435	0	0	0	0	0	0	0
Total Materials and Supplies			9,102	8,558	10,270	13,988	13,640	13,640	13,640	13,640
Capital Outlay										
640	Equipment		51	7,082	4,075	963	6,500	6,500	6,500	6,500
Total Insutraction			2,651,273	2,870,698	2,872,529	2,828,314	3,120,478	3,280,898	3,368,053	3,443,551
Support Services:										
Salaries:										
111	Regular Cert-Salary/Wages		171,034	174,459	176,148	194,476	203,073	205,168	205,398	205,669
113	Supplemental Cert-Salary/Wages		3,484	3,841	3,669	6,101	3,708	3,727	3,727	3,727
141	Noncert Regular Sal/Wages		90,959	99,182	90,471	94,630	97,332	101,054	103,700	104,270
142	Noncert Temp Salary/Wages		0	64	0	0	0	0	0	0
144	Noncertificated Overtime		76	1,056	107	534	100	100	100	100
149	Noncert Merit Incentive		700	1,100	300	1,100	3,200	3,200	3,200	3,200
Total Salaries			266,253	279,702	270,695	296,841	307,413	313,249	316,125	316,966
Fringe Benefits										
211	STRS - Employer's Share		22,238	25,183	25,662	27,498	28,949	29,245	29,278	29,315
212	STRS - "Pickup"		16,684	17,112	16,975	17,829	18,166	18,207	18,207	18,207
221	SERS - Employer's Share		13,367	14,466	13,037	14,100	14,088	14,610	14,980	15,060
241	Cert Medical/Hospital		37,224	38,030	38,908	43,705	44,914	48,507	52,388	56,579
242	Cert Life Insurance		670	498	500	585	665	670	671	671
249	Cert Other Insurance Benefit		2,429	2,484	2,501	2,780	2,998	3,029	3,032	3,036
251	Noncert Medical/Hospital		43,541	46,997	48,034	49,063	49,964	53,962	58,652	63,794
252	Noncert Life Insurance		219	192	201	223	247	255	262	263
259	Noncert Other Insurance Benefit		1,239	1,378	1,235	1,286	1,459	1,513	1,552	1,560
261	Certified Workers Comp		0	0	952	918	0	1,187	1,188	1,190
262	Noncert Workers Comp		0	0	474	423	0	592	608	610
Total Fringe Benefits			137,611	146,340	148,479	158,410	161,450	171,777	180,818	190,286

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: WHITNEY ELEMENTARY SCHOOL - 250

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: ZELLERS ELEMENTARY SCHOOL - 260

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
<i>Support Services:</i>										
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	\$2,100	\$1,811	\$1,738	\$1,654	\$1,994	\$2,074	\$2,157	\$2,243
	423	Repairs/Maintenance Services	5,401	2,700	2,610	1,685	6,000	6,000	6,000	6,000
	425	Rentals	0	0	185	0	1,000	1,000	1,000	1,000
		<i>Total Purchase Services</i>	<i>7,501</i>	<i>4,511</i>	<i>4,533</i>	<i>3,339</i>	<i>8,994</i>	<i>9,074</i>	<i>9,157</i>	<i>9,243</i>
		<i>Supplies and Materials</i>								
	571	Land	0	431	351	450	2,000	2,000	2,000	2,000
	572	Buildings	6,918	8,854	11,551	4,837	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	1,889	2,111	9,663	1,531	4,400	4,400	4,400	4,400
		<i>Total Materials and Supplies</i>	<i>8,807</i>	<i>11,396</i>	<i>21,565</i>	<i>6,818</i>	<i>26,400</i>	<i>26,400</i>	<i>26,400</i>	<i>26,400</i>
		<i>Capital Outlay</i>								
	640	Equipment	0	321	39,570	0	5,000	5,000	5,000	5,000
Total Expenditures and Other Financing Uses			\$16,308	\$16,228	\$65,668	\$10,157	\$40,394	\$40,474	\$40,557	\$40,643

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE ONLINE LEARNING OPTION (SOLO) - 310

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
<i>Instruction:</i>										
<i>Salaries:</i>										
	111	Regular Cert-Salary/Wages	\$0	\$0	\$0	\$488,546	\$28,711	\$0	\$0	\$0
	119	Other Cert Salaries	0	0	0	200	0	0	0	0
<i>Total Salaries</i>			<i>0</i>	<i>0</i>	<i>0</i>	<i>488,746</i>	<i>28,711</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	0	0	0	66,144	4,020	0	0	0
	241	Cert Medical/Hospital	0	0	0	32,315	7,620	0	0	0
	242	Cert Life Insurance	0	0	0	582	72	0	0	0
	249	Cert Other Insurance Benefit	0	0	0	6,898	416	0	0	0
	261	Certified Workers Comp	0	0	0	1,410	163	0	0	0
<i>Total Fringe Benefits</i>			<i>0</i>	<i>0</i>	<i>0</i>	<i>107,349</i>	<i>12,291</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Purchase Services</i>										
	411	Instruction Services	0	0	0	519,880	0	0	0	0
Total Expenditures and Other Financing Uses			\$0	\$0	\$0	\$1,115,975	\$41,002	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 340

Function Object Description			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$6,697,267	\$6,769,787	\$6,942,141	\$7,217,657	\$7,529,573	\$7,830,752	\$7,978,649	\$8,084,429
113	Supplemental Cert-Salary/Wages		25,603	25,550	34,303	30,692	30,000	30,600	31,500	31,500
119	Other Cert Salaries		12,600	16,200	12,260	21,960	20,000	20,000	20,000	20,000
141	Noncert Regular Sal/Wages		235,157	245,657	229,420	242,284	266,715	275,436	284,723	290,319
144	Noncertificated Overtime		0	3,012	570	124	0	0	0	0
149	Noncert Merit Incentive		940	1,200	600	900	2,400	2,400	2,400	2,400
Total Salaries			6,971,567	7,061,406	7,219,294	7,513,617	7,848,688	8,159,188	8,317,272	8,428,648
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		926,462	959,901	1,004,444	998,582	1,061,140	1,103,389	1,124,221	1,139,030
221	SERS - Employer's Share		34,425	35,615	32,411	35,934	37,676	38,897	40,197	40,981
241	Cert Medical/Hospital		1,092,163	1,143,643	1,159,543	1,202,000	1,316,079	1,421,364	1,535,075	1,657,879
242	Cert Life Insurance		19,565	16,212	16,265	16,357	19,014	19,773	20,090	20,414
249	Cert Other Insurance Benefit		93,757	94,727	97,244	101,160	109,904	114,280	116,437	117,971
251	Noncert Medical/Hospital		108,443	88,214	100,453	106,499	134,979	142,825	154,438	167,018
252	Noncert Life Insurance		632	504	532	597	673	697	720	733
259	Noncert Other Insurance Benefit		3,028	3,347	3,037	3,187	3,902	4,029	4,163	4,244
261	Certified Workers Comp		0	0	36,492	33,173	47,158	44,790	45,635	46,236
262	Noncert Workers Comp		0	0	1,358	1,163	3,145	1,579	1,632	1,664
Total Fringe Benefits			2,278,475	2,342,163	2,451,779	2,498,652	2,733,670	2,891,622	3,042,609	3,196,170
<i>Purchase Services</i>										
419	Other Prof/Tech Services		10,518	11,655	19,239	7,125	15,000	15,000	15,000	15,000
423	Repairs/Maintenance Services		40	569	228	0	1,000	1,000	1,000	1,000
439	Travel/Mileage/Meeting Expense		25	622	0	0	1,000	1,000	1,000	1,000
490	Other Purchased Services		325	0	5,000	0	3,000	3,000	3,000	3,000
Total Purchase Services			10,908	12,846	24,467	7,125	20,000	20,000	20,000	20,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		20,506	7,456	5,337	12,825	28,115	28,115	28,115	28,115
514	Health/Hygiene Supplies		571	407	198	20	500	500	500	500
516	Software Materials		0	1,440	625	885	2,200	2,200	2,200	2,200
519	Other General Supplies		20	0	187	457	0	0	0	0
Total Materials and Supplies			21,097	9,303	6,347	14,187	30,815	30,815	30,815	30,815
<i>Capital Outlay</i>										
640	Equipment		15,701	11,100	6,010	0	17,960	17,960	17,960	17,960
Total Insutruction			9,297,748	9,436,818	9,707,897	10,033,581	10,651,133	11,119,585	11,428,656	11,693,593
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		538,583	572,175	603,025	665,123	694,564	716,763	731,785	743,328
112	Temp Cert-Salary/Wages		0	0	0	1,643	0	0	0	0
113	Supplemental Cert-Salary/Wages		12,846	15,944	19,124	26,039	23,924	24,192	24,479	24,673
119	Other Cert Salaries		0	0	0	600	0	0	0	0
141	Noncert Regular Sal/Wages		269,522	281,725	266,613	266,443	275,396	283,349	290,969	293,994
142	Noncert Temp Salary/Wages		0	9	0	0	0	0	0	0
144	Noncertificated Overtime		1,562	3,592	299	1,432	3,100	3,100	3,100	3,100
149	Noncert Merit Incentive		2,160	800	800	1,100	5,600	5,600	5,600	5,600
Total Salaries			824,673	874,245	889,861	962,380	1,002,584	1,033,004	1,055,933	1,070,695
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		76,131	83,030	89,219	94,605	100,588	103,734	105,877	107,520
212	STRS - "Pickup"		43,149	43,585	48,309	47,631	47,897	48,337	48,800	49,263
221	SERS - Employer's Share		40,085	40,966	37,715	39,694	39,773	40,887	41,954	42,377
241	Cert Medical/Hospital		134,991	146,169	150,409	171,343	155,282	167,705	181,121	195,611
242	Cert Life Insurance		2,057	1,661	1,776	1,921	2,193	2,253	2,295	2,328
249	Cert Other Insurance Benefit		7,579	8,049	8,485	9,311	10,418	10,744	10,966	11,136
251	Noncert Medical/Hospital		140,895	144,231	117,212	123,624	132,908	143,541	155,770	169,134
252	Noncert Life Insurance		847	825	689	622	696	716	735	742
259	Noncert Other Insurance Benefit		3,750	3,924	3,659	3,722	4,119	4,235	4,345	4,389
261	Certified Workers Comp		0	0	3,303	3,177	0	4,211	4,298	4,365
262	Noncert Workers Comp		0	0	1,398	1,192	0	1,660	1,701	1,720
Total Fringe Benefits			449,484	472,440	462,174	496,842	493,874	528,022	557,862	588,585

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 340

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	9,084	9,372	7,896	7,495	8,862	9,216	9,585	9,969
	423	Repairs/Maintenance Services	12,187	9,476	8,991	13,455	12,500	12,500	12,500	12,500
	425	Rentals	0	589	0	0	2,000	2,000	2,000	2,000
	432	Cert Meeting Expense	0	275	245	281	1,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	36	27	1,135	218	3,000	3,000	3,000	3,000
	443	Postage	0	0	715	1,775	700	700	700	700
	461	Printing and Binding	242	196	252	0	1,000	1,000	1,000	1,000
	490	Other Purchased Services	14,759	6,058	4,710	4,860	4,800	4,800	4,800	4,800
		<i>Total Purchase Services</i>	<i>36,308</i>	<i>25,993</i>	<i>23,944</i>	<i>28,084</i>	<i>33,862</i>	<i>34,216</i>	<i>34,585</i>	<i>34,969</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	3,525	15,483	11,985	5,571	10,500	10,500	10,500	10,500
	516	Software Materials	0	3,170	436	62	2,080	2,080	2,080	2,080
	519	Other General Supplies	0	735	340	15	900	900	900	900
	531	New Library Books	0	0	0	0	500	500	500	500
	571	Land	0	8,183	1,261	3,979	5,000	5,000	5,000	5,000
	572	Buildings	32,223	36,330	17,312	28,104	60,000	60,000	60,000	60,000
	573	Equipment and Furniture	6,339	7,034	2,209	2,933	10,447	10,447	10,447	10,447
		<i>Total Materials and Supplies</i>	<i>42,087</i>	<i>70,935</i>	<i>33,543</i>	<i>40,664</i>	<i>89,427</i>	<i>89,427</i>	<i>89,427</i>	<i>89,427</i>
		<i>Capital Outlay</i>								
	640	Equipment	48,469	12,098	35,667	22,604	38,752	38,752	38,752	38,752
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	1,200	1,339	1,281	1,363	1,500	1,500	1,500	1,500
		Total Support Services	1,402,221	1,457,050	1,446,470	1,551,937	1,659,999	1,724,921	1,778,059	1,823,928
		<i>Extracurricular Activities</i>								
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	0	0	1,110	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	20,000	26,480	0	8,684	0	0	0	0
		Total Extracurricular Activities	20,000	26,480	1,110	8,684	0	0	0	0
		Total Expenditures and Other Financing Uses	\$10,719,969	\$10,920,348	\$11,155,477	\$11,594,202	\$12,311,132	\$12,844,506	\$13,206,714	\$13,517,521

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 360

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$7,877,663	\$8,040,291	\$8,040,061	\$8,229,348	\$8,594,216	\$8,996,351	\$9,151,568	\$9,328,406
113	Supplemental Cert-Salary/Wages		36,085	36,586	40,651	37,884	42,000	42,000	42,000	42,000
119	Other Cert Salaries		21,800	20,600	14,300	28,200	26,000	26,000	26,000	26,000
141	Noncert Regular Sal/Wages		156,960	187,596	173,950	166,679	174,806	181,654	189,850	193,489
144	Noncertificated Overtime		0	2,650	1,004	0	0	0	0	0
149	Noncert Merit Incentive		900	500	400	200	2,400	2,400	2,400	2,400
Total Salaries			8,093,408	8,288,223	8,270,366	8,462,311	8,839,422	9,248,405	9,411,818	9,592,295
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		1,094,431	1,140,525	1,163,268	1,139,161	1,212,710	1,269,009	1,290,740	1,315,497
221	SERS - Employer's Share		23,009	27,151	24,758	24,701	24,809	25,768	26,915	27,424
241	Cert Medical/Hospital		1,465,585	1,489,669	1,445,412	1,528,610	1,523,408	1,675,821	1,809,888	1,954,678
242	Cert Life Insurance		23,552	20,666	20,451	19,924	21,723	22,737	23,128	23,577
249	Cert Other Insurance Benefit		108,176	110,451	111,896	114,250	125,602	131,433	133,684	136,248
251	Noncert Medical/Hospital		86,573	101,467	101,908	85,160	86,642	93,574	101,060	109,145
252	Noncert Life Insurance		592	484	417	400	443	460	481	489
259	Noncert Other Insurance Benefit		2,086	2,495	2,225	2,114	2,569	2,669	2,788	2,840
261	Certified Workers Comp		0	0	42,307	37,772	54,509	51,513	52,395	53,400
262	Noncert Workers Comp		0	0	1,297	1,028	4,439	1,046	1,093	1,113
Total Fringe Benefits			2,804,004	2,892,908	2,913,939	2,953,120	3,056,854	3,274,029	3,442,170	3,624,412
<i>Purchase Services</i>										
419	Other Prof/Tech Services		17,657	12,465	13,987	8,379	18,000	18,000	18,000	18,000
423	Repairs/Maintenance Services		1,572	0	4,110	125	1,500	1,500	1,500	1,500
439	Travel/Mileage/Meeting Expense		3,670	4,334	2,641	0	3,000	3,000	3,000	3,000
461	Printing and Binding		0	0	1,096	0	1,000	1,000	1,000	1,000
490	Other Purchased Services		2,058	1,489	1,344	370	11,500	11,500	11,500	11,500
Total Purchase Services			24,957	18,288	23,178	8,874	35,000	35,000	35,000	35,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		13,783	19,898	12,217	47,546	22,595	22,595	22,595	22,595
513	Teaching Aids		0	0	0	0	3,000	3,000	3,000	3,000
519	Other General Supplies		7,574	4,791	8,245	4,995	2,000	2,000	2,000	2,000
523	Rebinding Textbooks		0	0	0	0	1,500	1,500	1,500	1,500
590	Other Supplies and Materials		395	881	0	900	1,500	1,500	1,500	1,500
Total Materials and Supplies			21,752	25,570	20,462	53,441	30,595	30,595	30,595	30,595
<i>Capital Outlay</i>										
640	Equipment		62,299	10,501	20,529	13,772	15,000	15,000	15,000	15,000
Total Insutruction			11,006,420	11,235,490	11,248,474	11,491,518	11,976,871	12,603,029	12,934,583	13,297,302
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		980,691	943,545	932,947	862,200	898,079	917,615	925,710	930,290
113	Supplemental Cert-Salary/Wages		53,131	49,650	43,520	45,112	31,240	31,625	31,675	31,675
119	Other Cert Salaries		0	0	0	200	0	0	0	0
141	Noncert Regular Sal/Wages		580,032	580,375	569,996	574,244	590,212	604,764	620,858	625,220
144	Noncertificated Overtime		3,227	9,343	3,222	2,490	5,000	5,000	5,000	5,000
149	Noncert Merit Incentive		4,300	4,100	3,200	3,000	8,600	8,600	8,600	8,600
162	Noncert Termination Benefit		0	0	0	7,332	0	0	0	0
169	Other Non-Certificated Compensation		1,200	1,200	0	600	0	0	0	0
Total Salaries			1,622,581	1,588,213	1,552,885	1,495,178	1,533,131	1,567,604	1,591,843	1,600,785
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		142,738	140,103	138,779	124,515	130,105	132,894	134,034	134,675
212	STRS - "Pickup"		63,797	64,577	51,051	63,627	66,013	66,998	67,873	68,573
221	SERS - Employer's Share		85,869	85,000	81,228	85,543	84,534	86,571	88,824	89,435
241	Cert Medical/Hospital		174,825	177,762	166,759	159,905	161,082	173,970	187,887	202,918
242	Cert Life Insurance		3,522	2,880	2,602	2,533	2,863	2,921	2,949	2,965
249	Cert Other Insurance Benefit		14,454	13,815	13,699	12,603	13,475	13,764	13,882	13,948
251	Noncert Medical/Hospital		253,295	267,909	301,659	313,480	305,118	329,528	357,756	388,632
252	Noncert Life Insurance		1,522	1,218	1,352	1,348	1,485	1,528	1,569	1,576
259	Noncert Other Insurance Benefit		8,078	8,154	7,810	7,941	8,755	8,966	9,200	9,263
261	Certified Workers Comp		0	0	5,151	4,224	0	5,395	5,441	5,467
262	Noncert Workers Comp		0	0	3,051	2,659	0	3,514	3,606	3,628
Total Fringe Benefits			748,100	761,418	773,141	778,378	773,430	826,049	873,020	921,081

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 360

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	14,003	12,070	10,066	11,617	12,782	13,293	13,825	14,378
	423	Repairs/Maintenance Services	32,149	37,077	14,798	25,155	26,600	26,600	26,600	26,600
	425	Rentals	0	2,565	3,824	2,217	2,000	2,000	2,000	2,000
	443	Postage	4,250	5,029	(558)	8,448	7,500	7,500	7,500	7,500
	444	Postage Machine Rental	1,320	1,320	1,143	2,058	3,000	3,000	3,000	3,000
	461	Printing and Binding	953	634	0	0	1,000	1,000	1,000	1,000
	490	Other Purchased Services	24,301	26,506	25,283	22,897	22,000	22,000	22,000	22,000
	499	Other Purchased Services	0	137	0	0	500	500	500	500
		<i>Total Purchase Services</i>	<i>76,976</i>	<i>85,338</i>	<i>54,556</i>	<i>72,392</i>	<i>75,382</i>	<i>75,893</i>	<i>76,425</i>	<i>76,978</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	9,217	15,976	17,340	9,717	15,000	15,000	15,000	15,000
	516	Software Materials	0	0	0	23,116	8,500	8,500	8,500	8,500
	519	Other General Supplies	0	3,739	298	229	5,800	5,800	5,800	5,800
	531	New Library Books	2,007	1,950	1,375	0	1,000	1,000	1,000	1,000
	532	Replacement Library Books	0	0	0	0	500	500	500	500
	542	Periodicals	137	0	137	137	350	350	350	350
	571	Land	0	3,953	8,642	10,275	5,000	5,000	5,000	5,000
	572	Buildings	66,763	43,030	30,787	43,703	60,000	60,000	60,000	60,000
	573	Equipment and Furniture	29,189	13,994	10,945	32,420	40,916	40,916	40,916	40,916
		<i>Total Materials and Supplies</i>	<i>107,313</i>	<i>82,642</i>	<i>69,524</i>	<i>119,597</i>	<i>137,066</i>	<i>137,066</i>	<i>137,066</i>	<i>137,066</i>
		<i>Capital Outlay</i>								
	640	Equipment	7,034	39,615	14,451	7,281	27,070	27,070	27,070	27,070
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	0	0	1,475	590	1,500	1,500	1,500	1,500
	889	Other Awards and Prizes	10,445	13,899	10,836	21,595	15,000	15,000	15,000	15,000
		<i>Total Other Objects</i>	<i>10,445</i>	<i>13,899</i>	<i>12,311</i>	<i>22,185</i>	<i>16,500</i>	<i>16,500</i>	<i>16,500</i>	<i>16,500</i>
		Total Support Services	2,572,449	2,571,125	2,476,868	2,495,011	2,562,579	2,650,182	2,721,924	2,779,480
		<i>Extracurricular Activities</i>								
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	0	0	3,000	463	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	29,933	27,113	10,722	12,470	15,000	15,000	15,000	15,000
		Total Extracurricular Activities	29,933	27,113	13,722	12,933	15,000	15,000	15,000	15,000
		Total Expenditures and Other Financing Uses	\$13,608,802	\$13,833,728	\$13,739,064	\$13,999,462	\$14,554,450	\$15,268,211	\$15,671,507	\$16,091,781

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: MAINTENANCE PLANT SERVICES - 700

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
Salaries:										
141	Noncert Regular Sal/Wages		\$479,888	\$481,421	\$493,844	\$607,095	\$628,010	\$646,812	\$664,117	\$672,495
144	Noncertificated Overtime		34,971	35,302	32,043	36,412	35,000	35,000	35,000	35,000
149	Noncert Merit Incentive		4,000	4,600	2,400	2,400	5,000	5,000	5,000	5,000
169	Other Non-Certificated Compensation		0	0	0	1,350	0	0	0	0
Total Salaries			518,859	521,323	528,287	647,257	668,010	686,812	704,117	712,495
Fringe Benefits										
221	SERS - Employer's Share		75,540	73,524	74,005	95,225	93,521	96,154	98,576	99,749
229	SERS - "Surcharge"		8,175	0	0	0	14	0	0	0
251	Noncert Medical/Hospital		142,300	127,568	125,704	154,113	174,874	188,864	205,279	223,280
252	Noncert Life Insurance		1,420	1,124	1,166	1,486	1,583	1,630	1,674	1,695
259	Noncert Other Insurance Benefit		7,379	7,400	7,481	9,085	9,686	9,959	10,210	10,331
262	Noncert Workers Comp		0	0	2,713	2,987	3,797	3,903	4,002	4,049
Total Fringe Benefits			234,814	209,616	211,069	262,896	283,475	300,510	319,741	339,104
Purchase Services										
422	Garbage Removal/Cleaning		2,801	2,414	2,231	2,209	2,659	9,421	9,798	10,190
423	Repairs/Maintenance Services		79,136	34,230	79,073	61,059	86,582	86,582	86,582	86,582
424	Property Insurance		176,746	171,156	176,305	189,371	216,160	228,007	243,967	261,045
439	Travel/Mileage/Meeting Expense		8,716	2,581	2,220	278	380	380	380	380
441	Telephone Service		44,300	29,609	29,147	29,098	32,000	32,000	32,000	32,000
451	Electricity		983,068	1,020,901	944,855	881,301	941,229	978,878	1,018,033	1,058,754
452	Water and Sewage		214,792	177,739	146,768	128,050	134,255	139,625	145,210	151,018
453	Gas		196,811	185,401	157,298	173,031	203,464	211,603	220,067	228,870
Total Purchase Services			1,706,370	1,624,031	1,537,897	1,464,397	1,616,729	1,686,496	1,756,038	1,828,840
Supplies and Materials										
571	Land		0	28,631	26,414	13,702	37,660	37,660	37,660	37,660
572	Buildings		1,079	1,485	40,819	39,816	43,000	43,000	43,000	43,000
573	Equipment and Furniture		1,467	0	0	9,010	7,503	7,503	7,503	7,503
581	Parts-Maint/Rep Motor Vehicles		23,485	17,915	14,861	18,583	27,157	27,157	27,157	27,157
582	Fuel		15,460	456	372	0	300	300	300	300
583	Tires and Tubes		1,124	5,795	1,800	1,340	0	0	0	0
Total Materials and Supplies			42,615	54,282	84,266	82,451	115,620	115,620	115,620	115,620
Capital Outlay										
640	Equipment		53,769	660	70,801	53,168	0	0	0	0
Other Objects										
849	Other Dues and Fees		3,823	2,439	3,024	3,198	3,180	3,180	3,180	3,180
Total Expenditures and Other Financing Uses			\$2,560,250	\$2,412,351	\$2,435,344	\$2,513,367	\$2,687,014	\$2,792,618	\$2,898,696	\$2,999,239

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: CUSTODIANS - 710

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
<i>Salaries:</i>										
	141	Noncert Regular Sal/Wages	\$2,234,268	\$2,324,413	\$2,346,553	\$2,384,353	\$2,626,260	\$2,703,439	\$2,785,060	\$2,817,319
	142	Noncert Temp Salary/Wages	112,218	88,535	77,183	68,235	100,000	100,000	100,000	100,000
	144	Noncertificated Overtime	122,787	109,375	85,241	92,829	135,000	135,000	135,000	135,000
	149	Noncert Merit Incentive	12,500	16,400	12,800	17,500	20,000	20,000	20,000	20,000
Total Salaries			2,481,773	2,538,723	2,521,777	2,562,917	2,881,260	2,958,439	3,040,060	3,072,319
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	362,076	365,873	360,714	377,667	403,376	414,182	425,608	430,125
	229	SERS - "Surcharge"	42,235	8,890	8,047	9,020	6,279	6,500	6,500	6,500
	251	Noncert Medical/Hospital	812,778	846,872	842,928	821,190	884,005	954,727	1,036,328	1,125,551
	252	Noncert Life Insurance	6,753	5,492	5,572	5,711	6,609	6,813	7,019	7,100
	259	Noncert Other Insurance Benefit	33,454	35,160	34,861	34,941	41,779	42,897	44,081	44,549
	262	Noncert Workers Comp	21,646	17,355	13,254	10,819	16,373	16,813	17,277	17,460
Total Fringe Benefits			1,278,942	1,279,642	1,265,376	1,259,348	1,358,421	1,441,932	1,536,813	1,631,285
<i>Supplies and Materials</i>										
	572	Buildings	23,863	8,884	15,399	32,991	8,079	8,079	8,079	8,079
Total Expenditures and Other Financing Uses			\$3,784,578	\$3,827,249	\$3,802,552	\$3,855,256	\$4,247,760	\$4,408,450	\$4,584,952	\$4,711,683

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: BUILDING AND GROUNDS - 712

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
Salaries:										
	141	Noncert Regular Sal/Wages	\$46,133	\$123,226	\$96,457	\$124,381	\$145,481	\$147,411	\$150,224	\$151,413
	144	Noncertificated Overtime	40	886	436	95	1,000	1,000	1,000	1,000
	149	Noncert Merit Incentive	0	0	0	400	1,000	1,000	1,000	1,000
Total Salaries			46,173	124,112	96,893	124,876	147,481	149,411	152,224	153,413
Fringe Benefits										
	221	SERS - Employer's Share	6,671	17,248	13,791	18,052	20,647	20,918	21,311	21,478
	229	SERS - "Surcharge"	729	807	7,602	3,789	4,318	4,500	4,500	4,500
	251	Noncert Medical/Hospital	17,039	23,610	23,988	24,485	24,982	26,981	29,326	31,897
	252	Noncert Life Insurance	75	76	103	108	367	371	379	382
	259	Noncert Other Insurance Benefit	643	1,738	1,372	1,774	2,138	2,166	2,207	2,224
	262	Noncert Workers Comp	256	206	551	441	838	849	865	872
Total Fringe Benefits			25,413	43,685	47,407	48,649	53,290	55,785	58,588	61,353
Purchase Services										
	413	Health Services	4,480	0	0	0	0	0	0	0
	439	Travel/Mileage/Meeting Expense	0	0	0	1,005	1,000	1,000	1,000	1,000
Total Purchase Services			4,480	0	0	1,005	1,000	1,000	1,000	1,000
Supplies and Materials										
	519	Other General Supplies	0	0	230	115	0	0	0	0
Total Expenditures and Other Financing Uses			\$76,066	\$167,797	\$144,530	\$174,645	\$201,771	\$206,196	\$211,812	\$215,766

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: GROUNDS CREW - 720

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Support Services:										
Salaries:										
	149	Noncert Merit Incentive	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Salaries			200	0	0	0	0	0	0	0
Fringe Benefits										
	221	SERS - Employer's Share	29	0	0	0	0	0	0	0
	259	Noncert Other Insurance Benefit	3	0	0	0	0	0	0	0
	262	Noncert Workers Comp	1	0	0	0	0	0	0	0
Total Fringe Benefits			33	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$233	\$0	\$0	\$0	\$0	\$0	\$0	\$0



BOND RETIREMENT FUND SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Bond Retirement Fund.

The bond retirement fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The statements in this section contain the consolidated Level 3 statement of the bond retirement fund and the individual Level 4 statements each department and/or program within the bond retirement fund.

The departments and/or programs that make up the bond retirement fund are as follows:

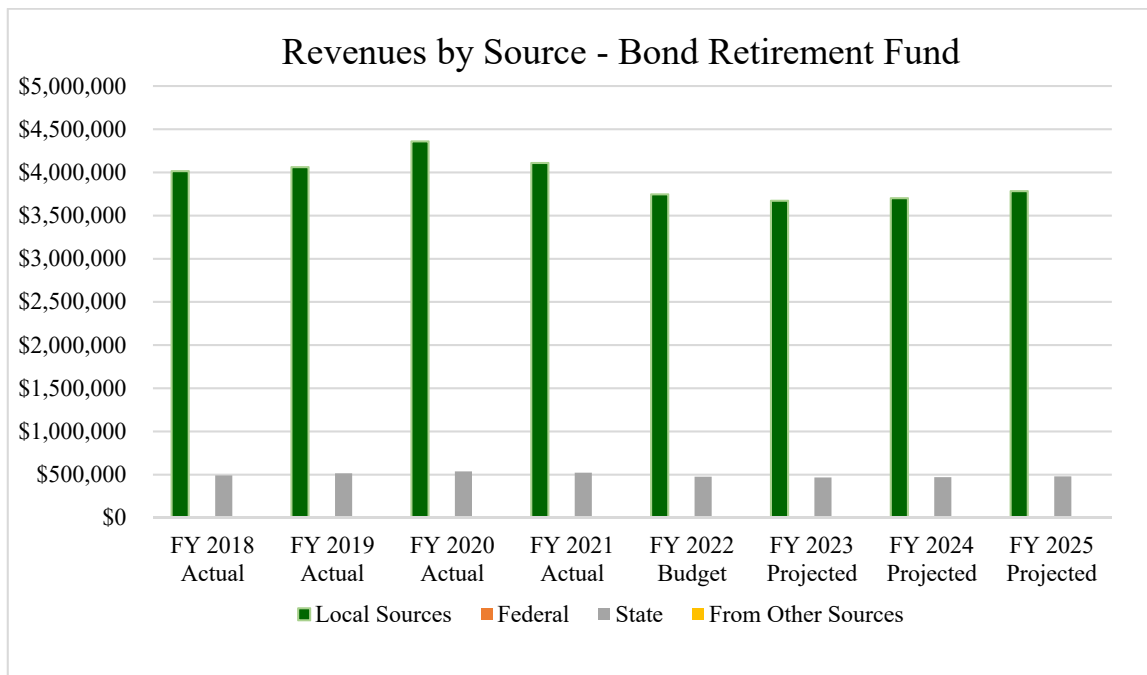
- Bond Retirement Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the bond retirement fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the bond retirement fund.

REVENUES BY SOURCE - BOND RETIREMENT FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Taxes	\$3,953,217	\$3,960,551	\$4,269,243	\$4,108,435	\$3,745,505	\$3,671,511	\$3,702,143	\$3,783,891
Earnings on Investments	60,337	99,594	90,384	0	0	0	0	0
Other Local Revenues	1,779	0	0	852	0	0	0	0
Intergovernmental - State	490,944	514,365	537,597	521,359	475,303	465,915	469,802	480,176
From Other Sources	0	0	19,368	0	0	0	0	0
Total Revenues	4,506,277	4,574,510	4,916,592	4,630,646	4,220,808	4,137,426	4,171,945	4,264,067



Local Sources:

Local sources are the largest component of revenues as they make up 88.7% of total revenues. As indicated by the graphs, the District's revenues from local sources has remained consistent from year to year. However, it is projected that local sources will decline in the future years as the District has refunded outstanding debt and the amount that will need to be collected from property taxes for the outstanding debt will be reduced. From tax year 2018 to tax year 2019, the millage rate decreased from 3.0 mills to 2.8 mills, and from tax year 2020 to tax year 2021 the millage rate is anticipated to decrease from 2.8 mills to 2.3 mills. The collection year is a one-year lag from the tax year. For example, collections for tax year 2021 will be collected in collection year 2022. Tax years and collections years are based on a calendar year, while the districts fiscal year is July 1 through June 30 which overlaps two calendar years.

The largest component of revenue is property taxes which make up 100.0% of the local resources and 88.7% of all revenues. Tax revenues are based on a 2.3 mill level to retire debt for the 2013 School Improvement Bonds.

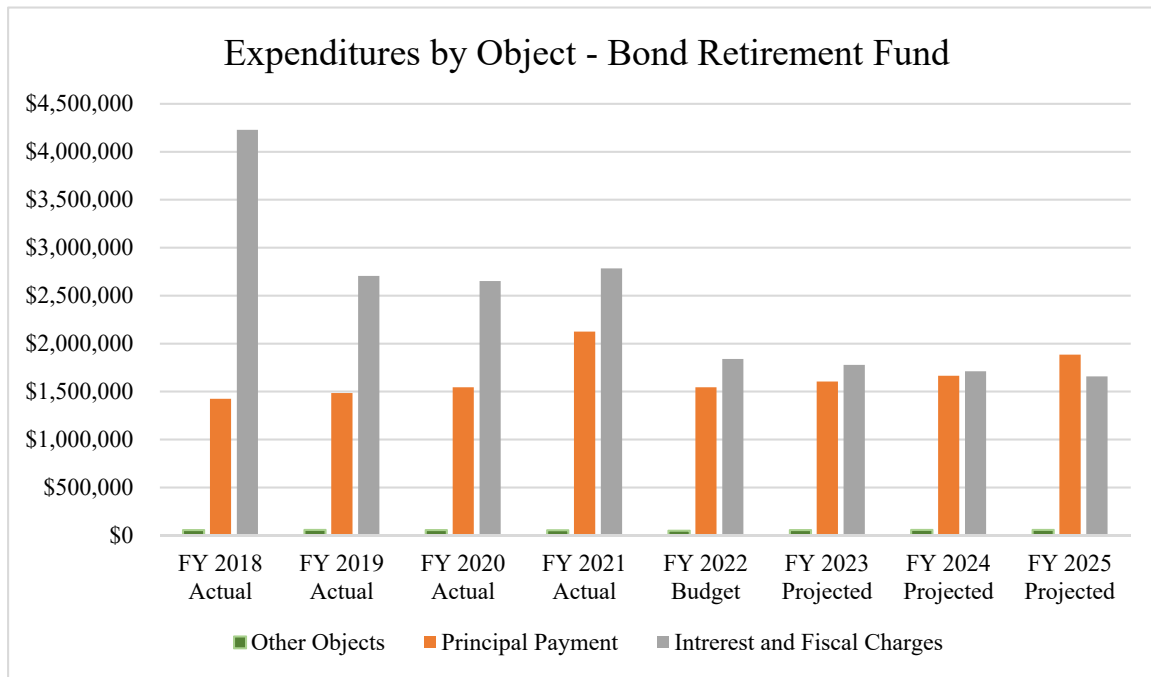
State Sources:

Revenues from State sources make up 11.3% of the bond retirement revenue. State sources are made up property tax allocations from the State of Ohio

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the bond retirement fund.

EXPENDITURES BY OBJECT - BOND RETIREMENT FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Other Objects	\$56,487	\$57,740	\$56,682	\$54,179	\$49,436	\$56,855	\$57,321	\$58,564
Principal Payment	1,425,000	1,485,000	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000
Interest and Fiscal Charges	4,229,186	2,705,513	2,652,638	2,784,126	1,840,700	1,777,700	1,712,300	1,658,000
Total Expenditures	5,710,673	4,248,253	4,254,320	4,963,305	3,435,136	3,439,555	3,434,621	3,601,564

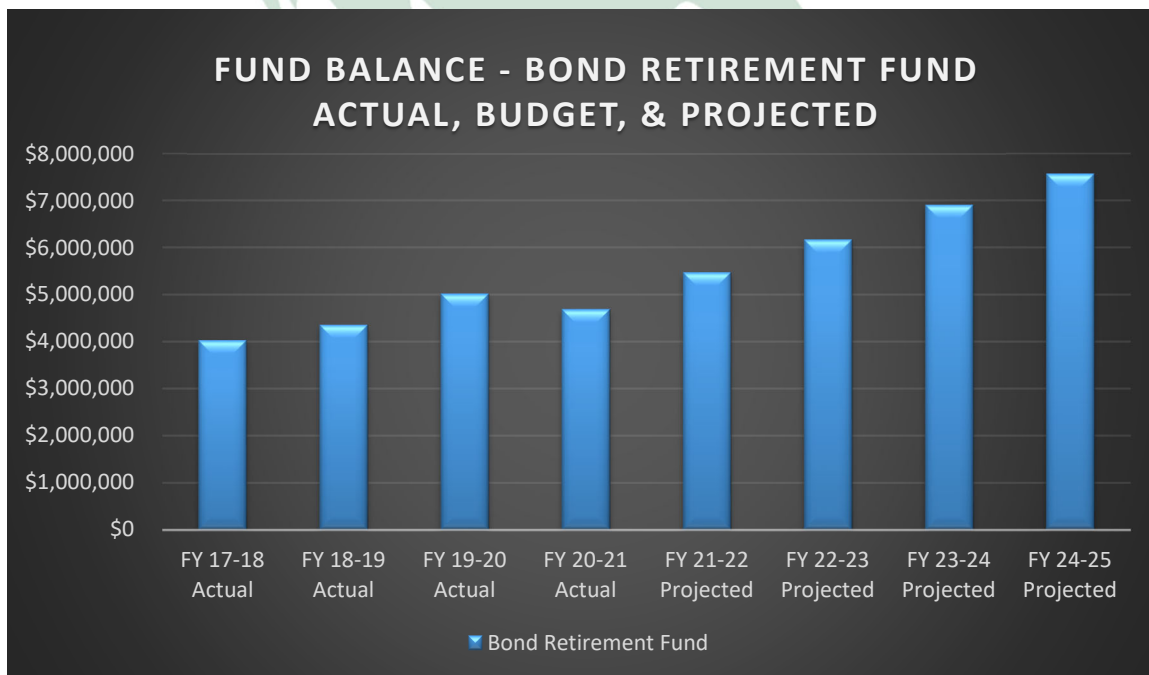


Other Objects and Other Financing Uses:

Other objects are comprised of debt payments and county auditor fees for the collection of property taxes.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the bond retirement fund.

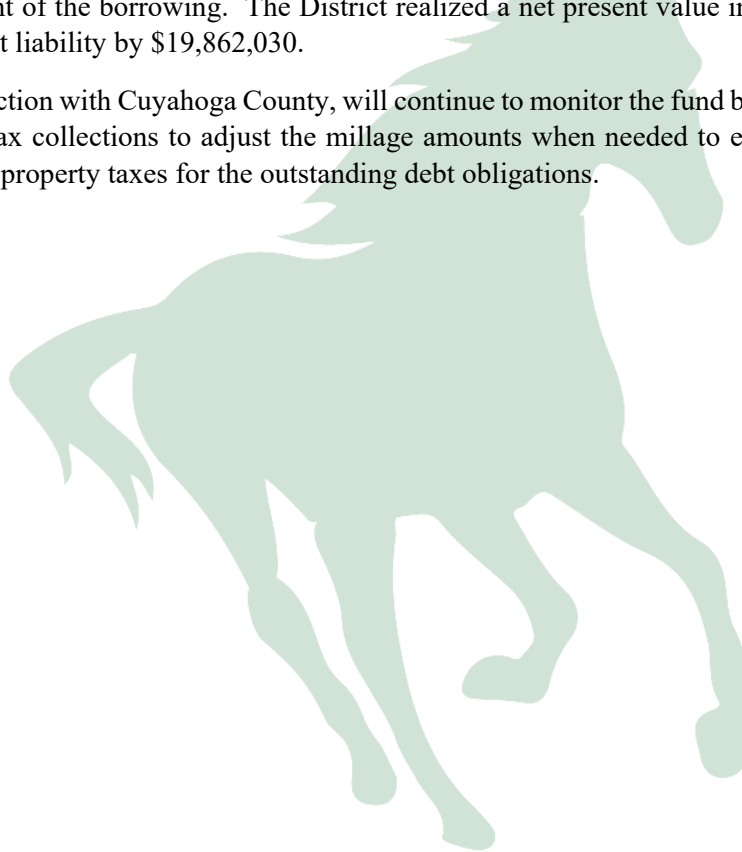


FUND BALANCE - BOND RETIREMENT FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	5,239,183	4,034,787	4,361,044	5,023,316	4,690,657	5,476,329	6,174,200	6,911,524
Ending Cash Balance	4,034,787	4,361,044	5,023,316	4,690,657	5,476,329	6,174,200	6,911,524	7,574,027
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	4,034,787	4,361,044	5,023,316	4,690,657	5,476,329	6,174,200	6,911,524	7,574,027

As indicated by the charts above, the fund balance increased slightly from FY 18 to FY 21.

In September 2020, the school district issued its School Improvement Refunding Bonds, Series 2020. The Bonds refinanced \$58,815,000 of the remaining outstanding principal of the District's \$81,000,000 School Improvement Bonds, originally issued in 2013. In addition, in order to save more interest, the School District contributed \$1,300,000 of cash to reduce to the amount of the borrowing. The District realized a net present value interest savings of \$14,524,342 and reduced its overall debt liability by \$19,862,030.

The District, in conjunction with Cuyahoga County, will continue to monitor the fund balance within the Bond Retirement Fund along property tax collections to adjust the millage amounts when needed to ensure the District is collecting the appropriate amount of property taxes for the outstanding debt obligations.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
BOND RETIREMENT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$3,953,217	\$3,960,551	\$4,269,243	\$4,108,435	\$3,745,505	\$3,671,511	\$3,702,143	\$3,783,891
	Earnings on Investments	60,337	99,594	90,384	0	0	0	0	0
	Other Local Revenues	1,779	0	0	852	0	0	0	0
	Intergovernmental - State	490,944	514,365	537,597	521,359	475,303	465,915	469,802	480,176
Total Revenues		4,506,277	4,574,510	4,897,224	4,630,646	4,220,808	4,137,426	4,171,945	4,264,067
Support Services:									
	Other Objects	56,487	57,740	56,682	54,179	49,436	56,855	57,321	58,564
Total Support Services		56,487	57,740	56,682	54,179	49,436	56,855	57,321	58,564
Debt Service:									
	Principal Payment	1,425,000	1,485,000	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000
	Interest and Fiscal Charges	4,229,186	2,705,513	2,652,638	2,784,126	1,840,700	1,777,700	1,712,300	1,658,000
Total Debt Service		5,654,186	4,190,513	4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000
Total Expenditures		5,710,673	4,248,253	4,254,320	4,963,305	3,435,136	3,439,555	3,434,621	3,601,564
Excess of Revenues Over / (Under) Expenditures		(1,204,396)	326,257	642,904	(332,659)	785,672	697,871	737,324	662,503
Other Financing Sources / (Uses):									
	Refund of Prior Year Expenditure	0	0	19,368	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	19,368	0	0	0	0	0
Net Change in Fund Balance		(1,204,396)	326,257	662,272	(332,659)	785,672	697,871	737,324	662,503
Cash Balance at Beginning of Fiscal Year		5,239,183	4,034,787	4,361,044	5,023,316	4,690,657	5,476,329	6,174,200	6,911,524
Cash Balance at End of Fiscal Year		4,034,787	4,361,044	5,023,316	4,690,657	5,476,329	6,174,200	6,911,524	7,574,027
Year End Encumbrances Appropriated		0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$4,034,787	\$4,361,044	\$5,023,316	\$4,690,657	\$5,476,329	\$6,174,200	\$6,911,524	\$7,574,027

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

BOND RETIREMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL BOND RETIREMENT FUND

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Taxes	\$3,953,217	\$3,960,551	\$4,269,243	\$4,108,435	\$3,745,505	\$3,671,511	\$3,702,143	\$3,783,891
		Earnings on Investments	60,337	99,594	90,384	0	0	0	0	0
		Other Local Revenues	1,779	0	0	852	0	0	0	0
		Intergovernmental - State	490,944	514,365	537,597	521,359	475,303	465,915	469,802	480,176
Total Revenues			4,506,277	4,574,510	4,897,224	4,630,646	4,220,808	4,137,426	4,171,945	4,264,067
Support Services:										
		Other Objects								
	845	Cnty Auditors/Treas Fees	43,980	44,540	49,299	47,020	42,866	48,927	49,335	50,424
	847	Delinquent Land Taxes	12,507	13,200	6,883	6,659	6,070	6,928	6,986	7,140
	848	Bank Charges	0	0	500	500	500	1,000	1,000	1,000
		Total Other Objects	56,487	57,740	56,682	54,179	49,436	56,855	57,321	58,564
Total Support Services			56,487	57,740	56,682	54,179	49,436	56,855	57,321	58,564
Debt Service:										
		Other Objects								
	811	Serial Bonds - Principal	1,425,000	1,485,000	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000
	821	Serial Bonds - Interest	2,829,186	2,705,513	2,652,638	1,484,126	1,840,700	1,777,700	1,712,300	1,658,000
	831	Payments to Escrow Agents	1,400,000	0	0	1,300,000	0	0	0	0
		Total Other Objects	5,654,186	4,190,513	4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000
Total Debt Service			5,654,186	4,190,513	4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000
Total Expenditures			5,710,673	4,248,253	4,254,320	4,963,305	3,435,136	3,439,555	3,434,621	3,601,564
Excess of Revenues Over / (Under) Expenditures			(1,204,396)	326,257	642,904	(332,659)	785,672	697,871	737,324	662,503
Other Financing Sources / (Uses):										
		Other Financing Uses								
	930	Refund of Prior Year Receipt	0	0	19,368	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	19,368	0	0	0	0	0
Net Change in Fund Balance			(1,204,396)	326,257	662,272	(332,659)	785,672	697,871	737,324	662,503
Cash Balance at Beginning of Fiscal Year			5,239,183	4,034,787	4,361,044	5,023,316	4,690,657	5,476,329	6,174,200	6,911,524
Cash Balance at End of Fiscal Year			4,034,787	4,361,044	5,023,316	4,690,657	5,476,329	6,174,200	6,911,524	7,574,027
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,034,787	\$4,361,044	\$5,023,316	\$4,690,657	\$5,476,329	\$6,174,200	\$6,911,524	\$7,574,027

CAPITAL PROJECTS FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Capital Projects Funds.

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The statements in this section contain the consolidated Level 3 statement for each capital projects fund and the individual Level 4 statements each department and/or program within each capital projects fund.

The individual fund types that make up the capital projects funds are as follows:

- Permanent Improvement Fund
- Building Fund

For a long-range capital improvement plan, the Board Facilities Development Committee (BFDC) developed a 30 year Strategic Plan for the District's facilities. The BFDC presented the plan to the Board of Education in February of 2016 which was recognized by the Board of Education as a fluid document that will need to be reviewed periodically depending on need and enrollment fluctuations. The document was last reviewed by the Committee and presented to the Board in December of 2021, with the recommendation for the Board to engage with a vendor to complete an enrollment projection and subdivision yield analysis. The updated enrollment analysis will allow the Committee to investigate a comprehensive building project to replace buildings as the cost of the below capital improvement plans is becoming no longer fiscally responsible for existing facilities.

Board Facilities Development Committee (BFDC)
30 Year Strategic Plan

Introduction: BFDC is a committee of the Board of Strongsville City Schools. The voting members of the committee are taxpayers of City of Strongsville who have vested interest in excellence in schools. The task of this committee is only to focus on facilities as facilities consume substantial amounts of financial resources. The committee meets on monthly basis and in addition to committee members, meetings are attended by school administration, board members and other concerned citizens. The committee analyzes the data provided by administration and makes a recommendation. The committee does not have the power to implement any of the recommendations as that is a decision of the Board. This plan is only to serve as a guideline and needs to be modified as circumstances change.

The district has extremely energized administration that thinks strategically. The committee's goal was to align revenue with expenses so facilities have maintenance schedules and replacement schedules as the facilities age. Much of the attention of this plan is focused on renovated preschool and elementary schools as the newly built Middle school and renovated High School will only need to be maintained minimally. Maintenance costs on facilities can be substantial depending on the issue. A high quality maintenance program

A high quality maintenance program increases the usefulness of facility and equipment. A commitment from all parties including but not limited to Board, Superintendent, and maintenance staff is necessary. The Board needs to adequately fund a maintenance and replacement program and staff needs to develop a comprehensive program that they own. If maintenance staff owns a program optimal results can be achieved.

Background: The committee was formed primarily to give citizens' perspective to the Board and administration as the population in Strongsville is aging and enrollment declining. In 2014 the community meetings were held as committee had recommended closing two elementary schools. The decision to close elementary schools was based on several factors including but not limited to, student

enrollment, age of facility, evolving student learning methods, and utilization. Based on data analyzed by committee, the goal was to have optimal utilization of classroom space while keeping student education the primary focus. Student accessibility to elementary school is considered and goal of the committee is to have students attend elementary schools fairly close to their residences unless special circumstances dictate otherwise. The creation of this plan is a partnership between citizens, Board, and Administration.

Schools Facilities:

Once Drake is closed and Albion and Center Middle school are consolidated, the district will have 5 elementary schools, one early learning preschool, Middle School, High School, Administration Building (FKA Zellers), and transportation garage.

District Enrollment Projections (as of February 2016):

	Preschool	Chapman ES	Drake ES	Kinsner ES	Muraski ES	Surrarrer ES	Whitney ES	Strongsville MS	SHS
2015-16	110	399	405	557	487	323	294	402/467	2024
2016-17	110	314*	---	446**	419*	331*	412**	1257	1975
2017-18	110	304*	---	437**	377*	325*	420**	1195	1890
2018-19	110	303*	---	437**	358*	317*	430**	1057	1832
2019-20	110	301*	---	435**	332*	303*	434**	1006	1716

*Placeholder of 50 kindergarten students

**Placeholder of 75 Kindergarten Students

Student Enrollment (projected):

Year 2020 are used

	Preschool	Chapman ES		Kinsner ES	Muraski ES	Surrarrer ES	Whitney ES	Strongsville MS	SHS
2020	110	399		557	487	323	294	402/467	2024
2025	110	314	---	446	419	331	412**	1257	1975
2030	110	304*	---	437**	377*	325*	420**	1195	1890
2035	110	303*	---	437**	358*	317*	430**	1057	1832
2040	110	301*	---	435**	332*	303*	434**	1006	1716
2045	110	301*	---	435**	332*	303*	434**	1006	1716

*Placeholder of 50 kindergarten students

**Placeholder of 75 Kindergarten Students

Ohio Facilities Construction Commission 2012 Report:

- In this report, the OFCC estimated the renovation expenses needed to renovate each district building to OFCC standards divided by the cost to replace to generate the percentage below. The OFCC recommends replacement of a building with a percentage greater than 66%.

	Preschool	Chapman ES	Kinsner ES	Muraski ES	Surrarrer ES	Whitney ES	SHS	Zellers/BOE	Transportation
Key Dates	<i>Bought 2005 Ren. 2005, 2014</i>	<i>Est. 1971; Ren. 1977</i>	<i>Est. 1998</i>	<i>Est. 1956; Ren. 1957, 1977, 2005</i>	<i>Est. 1965; Ren. 1977</i>	<i>Est. 1962; Ren. 1968, 1977, 1991</i>	<i>Est. 1963; Ren. 1966, 1971, 1973, 1978, 1998</i>	<i>Est. 1966; Ren. 1978</i>	<i>Bought 1990 Ren. 2014</i>
Renovations	Office/Storage/ Activity Space	Classroom Wing	N/A	Classroom Wing, Classroom Wing, Building Addition	Classroom Addition	Classroom Addition, Classroom/Art/Music/Kitchen, Classrooms	Addition, Auditorium (1971)	Classroom Additions	Bus Lot/Roof/ Road/Parking
Square Footage	13,350	41,584	61,579	57,675	37,749	40,965	292,321	33,563	15,100
Renovate/Replace	Not Assessed	69%	36%	32%; 70%	70%	83%	49%	75%	Not Assessed

District Facilities Plan, Phase I (2015-2025):

Facilities***	Preschool	Chapman	Drake	Kinsner	Muraski	Surrarrer	Whitney	Zellers/ Admin.
2015 – 2020	Critical Repairs as Needed	Critical Repairs as Needed	Abate/Demo in 2016	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	Covert Admin. in Dec. 2015
2020 – 2025*	↓	Abate/Demo		↓	Abate/Demo K-2 Wing	Abate/Demo	Abate/Demo	Critical Repairs as Needed

Facilities***	Albion MS/ Center MS	Strongsville MS	SHS	BOE	OPS	Transp.	District Land**
2015 – 2020	Abate/Demo in 2016	Open in August 2016	Critical Repairs as Needed	Abate/Demo in 2016	Abate/Demo in 2016	Critical Repairs as Needed	ALN, DRA, ALB, OPS
2020 – 2025*		Critical Repairs as Needed	↓			↓	ALN, DRA, ALB, OPS

*Complete enrollment analysis; examine elementary boundary adjustments and elementary construction/renovation bond project

**Determine plan for retaining or selling district property

District Facilities Plan, Phase II (2025-2045):

Facilities	Preschool	Kinsner	Muraski	New Elem. (NE Quad)	New Elem. (NW Quad)	New Elem. (SW Quad)	Strongsville MS	SHS	Administrative Offices	Transp.	District Land
2025 – 2030	Critical Repairs as Needed	Critical Repairs as Needed	Construct K-2 Addition	Construct New ES	Construct New ES	Construct New ES	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	ALN, DRA, WHI, OPS
2030 – 2035			Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed					
2035 – 2040											
2040 – 2045	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓



PERMANENT IMPROVEMENT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Permanent Improvement Fund.

The permanent improvement fund is used to account for all transactions related to the acquiring, construction, or improving facilities and/or capital assets.

The statements in this section contain the consolidated Level 3 statement of the permanent improvement fund and the individual Level 4 statements each department and/or program within the permanent improvement fund.

The departments and/or programs that make up the permanent improvement fund are as follows:

- Permanent Improvement Fund
- Proceeds From Drake Elementary Sale

On November 9, 2004, the residents of the City of Strongsville approved a 1 mill permanent improvement levy which generates about \$1.1 million dollars annually. On June 29, 2005, the School District entered into a 30-year lease-purchase agreement of \$4,525,000 for the expansion and improvement of Muraski Elementary to be repaid from the Permanent Improvement Fund.

The Operations Manager prepares a five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the Permanent Improvement Fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process. Below is a five-year plan of the major projects to be paid from the Permanent Improvement Fund.

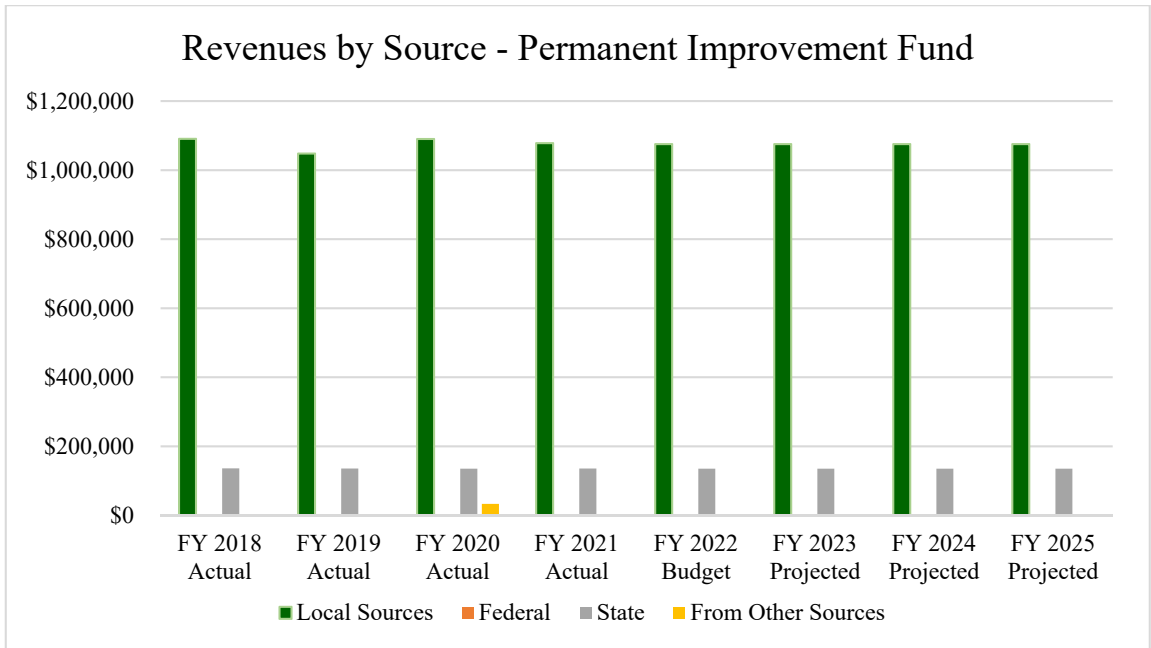
Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Asphalt Maintenance	\$84,697	\$170,070	\$92,454	\$113,020	\$100,000
Bus Purchases	300,000	300,000	300,000	300,000	300,000
Muraski Elementary Debt Payments	272,219	272,044	276,644	270,169	272,569
Copiers Project	43,989	35,616	35,616	50	50
County Fees	15,000	15,000	15,000	15,000	15,000
Glass/Windows	0	0	15,000	0	0
GPS	31,407	31,407	31,407	31,407	31,407
HVAC	700,000	0	0	0	0
Roofing	0	303,000	0	360,000	0
Vehicles	45,000	55,000	55,000	55,000	55,000
Total	\$1,492,312	\$1,182,137	\$821,121	\$1,144,646	\$774,026

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the permanent improvement fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the permanent improvement fund.

REVENUE BY SOURCE - PERMANENT IMPROVEMENT FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Taxes	\$1,080,320	\$1,027,351	\$1,070,099	\$1,078,349	\$1,075,367	\$1,075,367	\$1,075,367	\$1,075,367
Earnings on Investments	10,367	20,739	20,309	0	0	0	0	0
Other Local Revenues	0	0	0	0	0	0	0	0
Intergovernmental - State	135,927	135,666	135,253	135,605	135,230	135,230	135,230	135,230
From Other Sources	0	445	33,221	2,000	0	0	0	0
Total Revenues	1,226,614	1,184,201	1,258,882	1,215,954	1,210,597	1,210,597	1,210,597	1,210,597



Local Sources:

Local sources are the largest component of revenues as they make up 88.8% of total revenues. As indicated by the graphs, the District’s revenues from local sources has remained consistent from year to year with the exception of FY 2018.

The largest component of revenue is property taxes which make up 100.0% of the local resources and 88.8% of all revenues. Tax revenues are based on a 1 mill level permanent improvement levy.

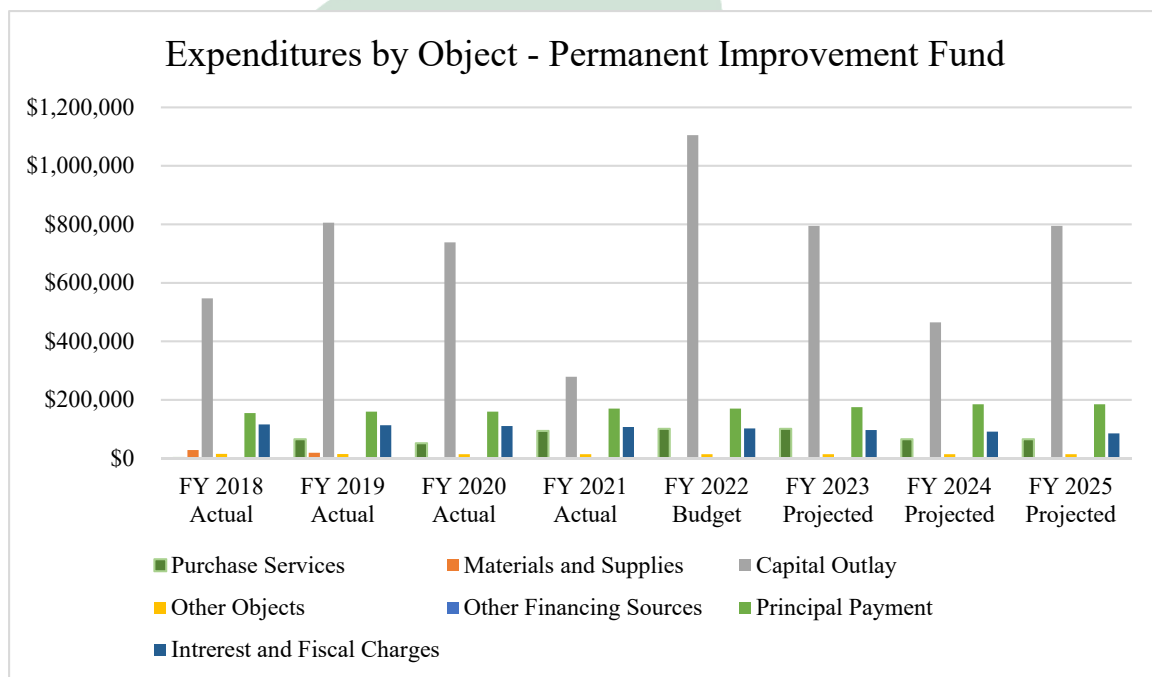
State Sources:

Revenues from State sources make up 11.2% of the bond retirement revenue. State sources are made up property tax allocations from the State of Ohio.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the permanent improvement fund.

EXPENDITURES BY OBJECT - PERMANENT IMPROVEMENT FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Purchase Services	\$1,550	\$65,408	\$51,685	\$93,835	\$101,005	\$101,005	\$65,389	\$65,389
Materials and Supplies	28,794	19,063	0	0	0	0	0	0
Capital Outlay	547,003	805,857	738,375	279,241	1,105,000	795,000	465,000	795,000
Other Objects	15,458	14,983	14,080	14,128	14,088	14,088	14,088	14,088
Principal Payment	155,000	160,000	160,000	170,000	170,000	175,000	185,000	185,000
Interest and Fiscal Charges	115,881	113,319	110,319	107,319	102,219	97,044	91,644	85,169
Total Expenditures	863,686	1,178,630	1,074,459	664,523	1,492,312	1,182,137	821,121	1,144,646



Purchase Services, Materials & Supplies, Capital Outlay:

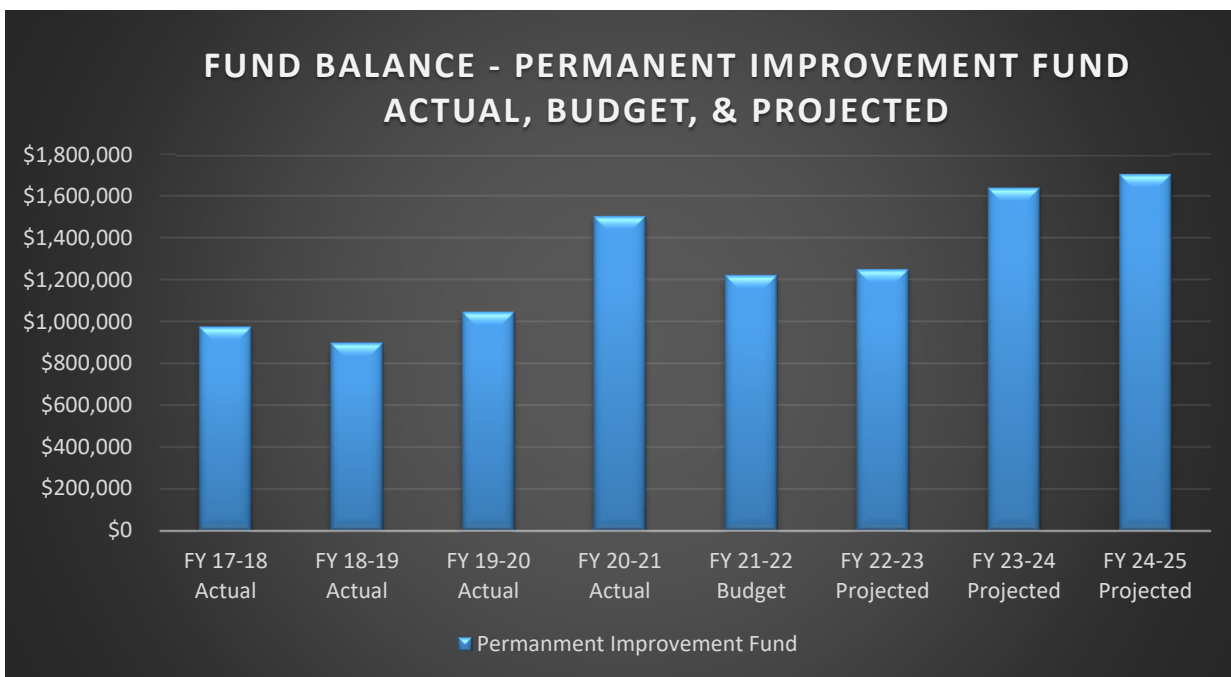
As indicated on the graphs above, capital outlay is largest expenditure object for the permanent improvement fund as this fund is primarily used for building improvements.

Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers to other funds.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the permanent improvement fund.



FUND BALANCE - PERMANENT IMPROVEMENT FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	681,498	1,044,426	1,049,997	1,234,420	1,785,851	1,504,136	1,532,596	1,922,072
Ending Cash Balance	1,044,426	1,049,997	1,234,420	1,785,851	1,504,136	1,532,596	1,922,072	1,988,023
Year End Encumbrances	68,684	151,559	187,756	282,576	282,576	282,576	282,576	282,576
Unencumbered Fund Balance	975,742	898,438	1,046,664	1,503,275	1,221,560	1,250,020	1,639,496	1,705,447

As indicated by the charts above, the fund balance has increased from 2018 through 2021. The fund balance will fluctuate from year to year as revenues will remain consistent, however, the District will utilize the five-year comprehensive capital improvement, preventative maintenance, and safety plan which will serve as guide to when the funds will be spent.

The proceeds from the Drake Elementary fiscal year 2017 sale was appropriated in fiscal year 2019 for a secure entry ways project at the District's elementary schools.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
PERMANENT IMPROVEMENT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$1,080,320	\$1,027,351	\$1,070,099	\$1,078,349	\$1,075,367	\$1,075,367	\$1,075,367	\$1,075,367
	Earnings on Investments	10,367	20,739	20,309	0	0	0	0	0
	Intergovernmental - State	135,927	135,666	135,253	135,605	135,230	135,230	135,230	135,230
Total Revenues		1,226,614	1,183,756	1,225,661	1,213,954	1,210,597	1,210,597	1,210,597	1,210,597
Support Services:									
	Purchase Services	1,550	65,408	51,685	93,835	101,005	101,005	65,389	65,389
	Materials and Supplies	28,794	19,063	0	0	0	0	0	0
	Capital Outlay	547,003	805,857	738,375	279,241	1,105,000	795,000	465,000	795,000
	Other Objects	15,458	14,983	14,080	14,128	14,088	14,088	14,088	14,088
Total Support Services		592,805	905,311	804,140	387,204	1,220,093	910,093	544,477	874,477
Debt Service:									
	Principal Payment	155,000	160,000	160,000	170,000	170,000	175,000	185,000	185,000
	Interest and Fiscal Charges	115,881	113,319	110,319	107,319	102,219	97,044	91,644	85,169
Total Debt Service		270,881	273,319	270,319	277,319	272,219	272,044	276,644	270,169
Total Expenditures		863,686	1,178,630	1,074,459	664,523	1,492,312	1,182,137	821,121	1,144,646
Excess of Revenues Over / (Under) Expenditures		362,928	5,126	151,202	549,431	(281,715)	28,460	389,476	65,951
Other Financing Sources / (Uses):									
	Refund of Prior Year Expenditure	0	445	33,221	2,000	0	0	0	0
Total Other Financing Sources / (Uses)		0	445	33,221	2,000	0	0	0	0
Net Change in Fund Balance		362,928	5,571	184,423	551,431	(281,715)	28,460	389,476	65,951
	Cash Balance at Beginning of Fiscal Year	681,498	1,044,426	1,049,997	1,234,420	1,785,851	1,504,136	1,532,596	1,922,072
	Cash Balance at End of Fiscal Year	1,044,426	1,049,997	1,234,420	1,785,851	1,504,136	1,532,596	1,922,072	1,988,023
	Year End Encumbrances Appropriated	68,684	151,559	187,756	282,576	282,576	282,576	282,576	282,576
Unencumbered Fund Balance at End of Fiscal Year		\$975,742	\$898,438	\$1,046,664	\$1,503,275	\$1,221,560	\$1,250,020	\$1,639,496	\$1,705,447

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL PERMANENT IMPROVEMENT FUND

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

PERMANENT IMPROVEMENT FUND BUDGET CENTER: PERMANENT IMPROVEMENT FUND

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Taxes	\$1,080,320	\$1,027,351	\$1,070,099	\$1,078,349	\$1,075,367	\$1,075,367	\$1,075,367	\$1,075,367
		Earnings on Investments	10,367	20,739	20,309	0	0	0	0	0
		Intergovernmental - State	135,927	135,666	135,253	135,605	135,230	135,230	135,230	135,230
Total Revenues			1,226,614	1,183,756	1,225,661	1,213,954	1,210,597	1,210,597	1,210,597	1,210,597
Support Services:										
Purchase Services										
	417	Statistical Services	1,550	35,728	5,600	0	0	0	0	0
	426	Lease Purchase. Agreements	0	29,680	46,085	93,835	101,005	101,005	65,389	65,389
		Total Purchase Services	1,550	65,408	51,685	93,835	101,005	101,005	65,389	65,389
Supplies and Materials										
	570	Sup/Mat. Oper/Maint/Repair	28,794	19,063	0	0	0	0	0	0
Capital Outlay										
	620	Building Improvements	0	3,867	71,849	108,580	815,000	444,000	115,000	460,000
	640	Equipment	547,003	603,474	666,526	170,661	290,000	351,000	350,000	335,000
		Total Equipment	547,003	607,341	738,375	279,241	1,105,000	795,000	465,000	795,000
Other Objects										
	845	Cnty Auditors/Treas Fees	12,036	11,578	12,357	12,347	12,312	12,312	12,312	12,312
	847	Delinquent Land Taxes	3,422	3,405	1,723	1,781	1,776	1,776	1,776	1,776
		Total Other Objects	15,458	14,983	14,080	14,128	14,088	14,088	14,088	14,088
Total Support Services			592,805	706,795	804,140	387,204	1,220,093	910,093	544,477	874,477
Debt Service:										
Other Objects										
	811	Serial Bonds - Principal	155,000	160,000	160,000	170,000	170,000	175,000	185,000	185,000
	821	Serial Bonds - Interest	115,881	113,319	110,319	107,319	102,219	97,044	91,644	85,169
Total Debt Service			270,881	273,319	270,319	277,319	272,219	272,044	276,644	270,169
Total Expenditures			863,686	980,114	1,074,459	664,523	1,492,312	1,182,137	821,121	1,144,646
Excess of Revenues Over / (Under) Ependitures			362,928	203,642	151,202	549,431	(281,715)	28,460	389,476	65,951
Other Financing Sources / (Uses):										
Other Financing Uses										
	930	Refund of Prior Year Receipt	0	445	33,221	2,000	0	0	0	0
Total Other Financing Sources / (Uses)			0	445	33,221	2,000	0	0	0	0
Net Change in Fund Balance			362,928	204,087	184,423	551,431	(281,715)	28,460	389,476	65,951
Cash Balance at Beginning of Fiscal Year			482,982	845,910	1,049,997	1,234,420	1,785,851	1,504,136	1,532,596	1,922,072
Cash Balance at End of Fiscal Year			845,910	1,049,997	1,234,420	1,785,851	1,504,136	1,532,596	1,922,072	1,988,023
Year End Encumbrances Appropriated			68,684	151,559	187,756	282,576	282,576	282,576	282,576	282,576
Unencumbered Fund Balance at End of Fiscal Year			\$777,226	\$898,438	\$1,046,664	\$1,503,275	\$1,221,560	\$1,250,020	\$1,639,496	\$1,705,447

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
PERMANENT IMPROVEMENT FUND BUDGET CENTER: PROCEEDS FROM DRAKE ELEMENTARY SALE

BUILDING FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Building Fund.

The building fund is used to account for monies received and expended in connection with the construction of the middle school, renovation of the high school, demolition of closed buildings, and renovations of the elementary and other buildings within the District.

The statements in this section contain the consolidated Level 3 statement of the building fund and the individual Level 4 statements each department and/or program within the building fund.

The departments and/or programs that make up the building are as follows:

- Construction Fund
- Construction LFI
- Excellence in Athletics

On November 6, 2012, the resident of the City of Strongsville approved an \$81 million dollar bond issue for the primary focus of consolidating Albion and Center Middle Schools into Strongsville Middle School, renovations of Strongsville High School, and repairs to the elementary schools across the District.

In the fall of 2015, the District launched an “Excellence in Athletics” campaign to fundraise \$1.7 million to install synthetic turf at both Strongsville High School and Strongsville Middle School. As pledges and commitments will be received over a period of several years, the Board of Education authorized the District to use bond dollars that resulted from a combination of \$300,000 in bond interest and construction contingency savings to provide the initial funding of the project of \$1.5 million. As the fundraising dollars were received by the District they were returned to the building fund for the going repairs of the district’s facilities. The donations will be received into the Excellence in Athletics budget center and then transferred to the construction fund at the end of each fiscal year. All current donations are received in the Excellence in Athletics budget center which will be held for a future turf replacement project.

Project	Original Budget	Revised Budget	Expended through FY 21	Projected FY 22 and Beyond
Construction Fund:				
Demolition and Abatement:				
Allen Elementary	\$382,046	\$423,796	\$423,796	\$0
Albion Middle School	596,896	674,525	674,525	0
Drake Elementary	0	9,226	9,226	0
<i>Total Demolition and Abatement</i>	<i>978,942</i>	<i>1,107,547</i>	<i>1,107,547</i>	<i>0</i>
MS/HS Furniture/Equipment	656,742	0	0	0
High School Renovations	26,047,476	27,334,988	27,334,988	0
Middle School Construction & Demo:				
Strongsville Middle School Construction	46,009,242	44,261,875	44,261,875	0
Center Middle School	1,073,951	816,214	816,214	0
BOE - Demo	0	263,700	263,700	0
<i>Total Middle School Construction & Demo</i>	<i>47,083,193</i>	<i>45,341,789</i>	<i>45,341,789</i>	<i>0</i>
Total Construction Fund	74,766,353	73,784,324	73,784,324	0
Construction LFI:				
Demolition and Abatement:				
BOE Building - Savings	0	4,491	4,491	0
Pupil Services Building	0	155,544	155,544	0
<i>Total Demolition and Abatement</i>	<i>0</i>	<i>160,035</i>	<i>160,035</i>	<i>0</i>
Technology & Elementary School Repairs	3,500,000	1,741,824	1,741,824	0
Preschool Renovations	250,000	301,101	301,101	0
Transportation Renovations	2,483,647	2,323,047	2,323,047	0
Chapman HVAC Renovations	0	442,731	442,731	0
Elementary & SMS Asphalt Project	0	605,985	605,985	0
Secure Entry Ways Projects (\$198,516 in fund 003)	0	438,911	438,911	0
SHS Tennis Court Project	0	511,454	503,043	8,411
Total Construction Fund	6,233,647	6,525,088	6,516,677	8,411
Excellence in Athletics:				
High School Turf	0	751,518	751,518	0
Middle School Turf	0	731,662	731,662	0
Total Demolition and Abatement	0	1,483,180	1,483,180	0
Total	\$81,000,000	\$81,792,592	\$81,784,181	\$8,411

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
BUILDING FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$31,803	\$25,769	\$14,254	\$1,113	\$400	\$2,500	\$2,500	\$2,500
	Other Local Revenues	154,793	195,707	94,556	122,581	29,500	25,000	25,000	25,000
Total Revenues		186,596	221,476	108,810	123,694	29,900	27,500	27,500	27,500
Support Services:									
	Purchase Services	8,489	0	0	0	0	0	0	0
Total Support Services		8,489	0	0	0	0	0	0	0
Facilities Acquisition and Construction:									
	Purchase Services	407,858	145,657	4,065	0	0	0	0	0
	Capital Outlay	64,484	1,483,479	171,400	354,781	0	13,158	0	0
Total Facilities Acquisition and Construction		472,342	1,629,136	175,465	354,781	0	13,158	0	0
Total Expenditures		480,831	1,629,136	175,465	354,781	0	13,158	0	0
Excess of Revenues Over / (Under) Expenditures		(294,235)	(1,407,660)	(66,655)	(231,087)	29,900	14,342	27,500	27,500
Other Financing Sources / (Uses):									
	Transfers In	0	116,981	57,434	56,697	55,934	55,144	54,327	53,481
Total Other Financing Sources / (Uses)		0	116,981	57,434	56,697	55,934	55,144	54,327	53,481
Net Change in Fund Balance		(294,235)	(1,290,679)	(9,221)	(174,390)	85,834	69,486	81,827	80,981
Cash Balance at Beginning of Fiscal Year		2,436,588	2,142,353	851,674	842,453	668,063	753,897	823,383	905,210
Cash Balance at End of Fiscal Year		2,142,353	851,674	842,453	668,063	753,897	823,383	905,210	986,191
Year End Encumbrances Appropriated		1,132,527	41,212	344,202	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$1,009,826	\$810,462	\$498,251	\$668,063	\$753,897	\$823,383	\$905,210	\$986,191

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL BUILDING FUND

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

BUILDING FUND BUDGET CENTER: CONSTRUCTION FUND - 0000

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$29,141	\$20,538	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	(342,870)	0	(216,274)	0	0	0	0	0
Total Revenues			(313,729)	20,538	(216,274)	0	0	0	0	0
Facilities Acquisition and Construction:										
	Purchase Services									
	410	Professional Services	407,858	81,075	0	0	0	0	0	0
	Capital Outlay									
	630	Improvements Other Than Buildings	64,484	0	0	0	0	0	0	0
Total Expenditures			472,342	81,075	0	0	0	0	0	0
Net Change in Fund Balance			(786,071)	(60,537)	(216,274)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,062,882	276,811	216,274	0	0	0	0	0
Cash Balance at End of Fiscal Year			276,811	216,274	0	0	0	0	0	0
Year End Encumbrances Appropriated			83,606	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$193,205	\$216,274	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

BUILDING FUND BUDGET CENTER: CONSTRUCTION LFI - 9914

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Earnings on Investments	\$0	\$0	\$8,154	\$201	\$0	\$0	\$0	\$0
		Other Local Revenues	342,870	202,510	216,274	0	0	0	0	0
Total Revenues			342,870	202,510	224,428	201	0	0	0	0
Support Services:										
		Purchase Services								
	410	Professional Services	8,489	0	0	0	0	0	0	0
Total Support Services			8,489	0	0	0	0	0	0	0
Facilities Acquisition and Construction:										
		Purchase Services								
	410	Professional Services	0	64,582	4,065	0	0	0	0	0
		Capital Outlay								
	620	Building Improvements	0	877,494	4,148	0	0	0	0	0
	630	Improvements Other Than Buildings	0	605,985	167,252	335,791	0	13,158	0	0
		Total Capital Outlay	0	1,483,479	171,400	335,791	0	13,158	0	0
Total Facilities Acquisition and Construction			0	1,548,061	175,465	335,791	0	13,158	0	0
Net Change in Fund Balance			334,381	(1,345,551)	48,963	(335,590)	0	(13,158)	0	0
Cash Balance at Beginning of Fiscal Year			1,310,955	1,645,336	299,785	348,748	13,158	13,158	0	0
Cash Balance at End of Fiscal Year			1,645,336	299,785	348,748	13,158	13,158	0	0	0
Year End Encumbrances Appropriated			1,048,921	41,212	344,202	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$596,415	\$258,573	\$4,546	\$13,158	\$13,158	\$0	\$0	\$0

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
BUILDING FUND BUDGET CENTER: EXCELLENCE IN ATHLETICS - 9953

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SPECIAL REVENUE FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Special Revenue Funds.

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The statements in this section contain the consolidated Level 3 statement for each special revenue fund and the individual Level 4 statements each department and/or program within each special revenue fund.

The individual fund types that make up the special revenue funds are as follows:

- Food Service Fund
- Public School Support
- Other Local Grants
- Employee Termination Benefits
- Student Managed Student Activity
- District Managed Student Activity
- Auxiliary Service
- Data Communications Grant
- Student Wellness Grant
- Miscellaneous State Grants
- Emergency and Secondary School Emergency Relief Fund (ESSER)
- Coronavirus Relief Fund (CRF)
- IDEA, Part-B Special Education Grant
- Title III Limited English Proficiency Grant
- Title I Disadvantaged Youth Grant
- Student Support and Academic Enrichment Grant
- IDEA Preschool Grant
- Title II-A Improving Teacher Quality Grant
- Miscellaneous Federal Grants



FOOD SERVICE FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Food Service Fund.

The food service fund is used to record financial transactions related to food service operation.

The statements in this section contain the consolidated Level 3 statement of the food service fund and the individual Level 4 statements each department and/or program within the food service fund.

The departments and/or programs that make up the food service are as follows:

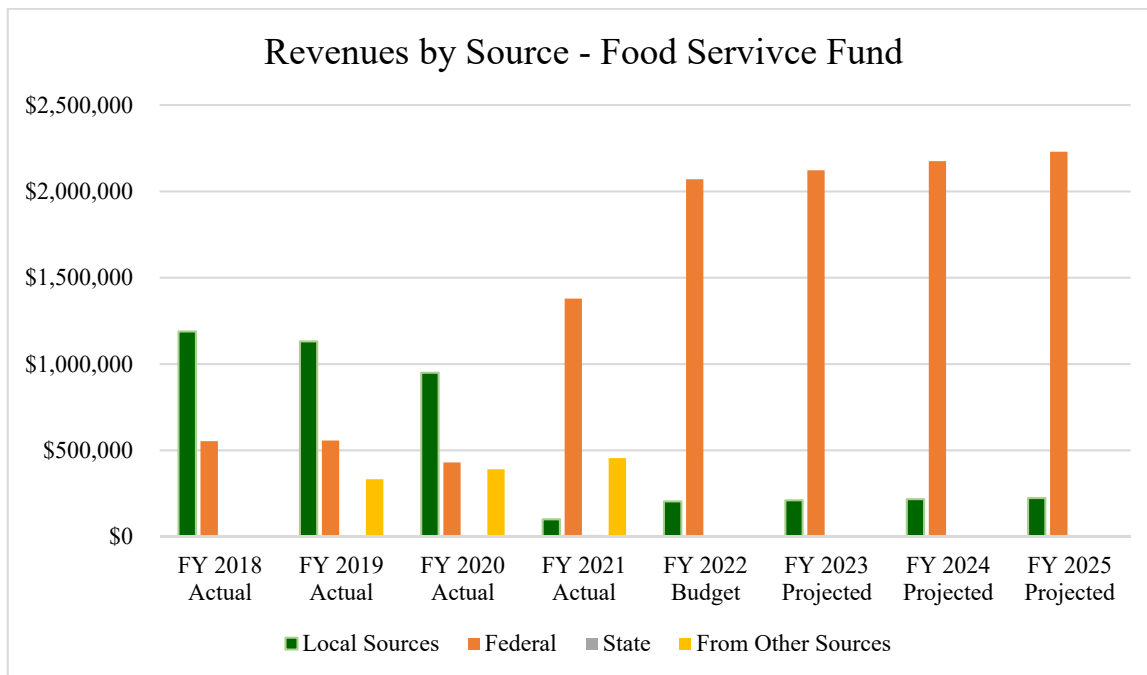
- Food Service Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the food service fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the food service fund.

REVENUES BY SOURCE - FOOD SERVICE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Food Services	\$1,077,816	\$1,099,608	\$900,937	\$100,060	\$204,250	\$210,378	\$216,689	\$223,189
Other Local Revenues	110,979	31,502	48,974	436	600	600	600	600
Intergovernmental - Federal	553,523	557,313	430,635	1,379,642	2,070,663	2,122,430	2,175,490	2,229,878
Intergovernmental - State	9,073	10,044	9,784	10,227	10,000	10,000	10,000	10,000
From Other Sources	0	333,445	390,364	455,783	0	0	0	0
Total Revenues	1,751,391	2,031,912	1,780,694	1,946,148	2,285,513	2,343,408	2,402,779	2,463,667



Local Sources:

Local sources once made up the largest component of revenues for the food services. As indicated by the graphs, the District's revenues from local sources has decreased from year to year. The decrease is due to the Federal Government replacing the National School Lunch Program with the Seamless Summer Option in which each student is provided breakfast and lunch for free regardless of economic status. The Seamless Summer Option went into effect for fiscal year 2021 and 2022. At this time, it is unknown which program will be in place beginning fiscal year 2023 and beyond. Due to the unknown, the budget forecast assumes that the Seamless Summer Option will continue.

Federal Sources:

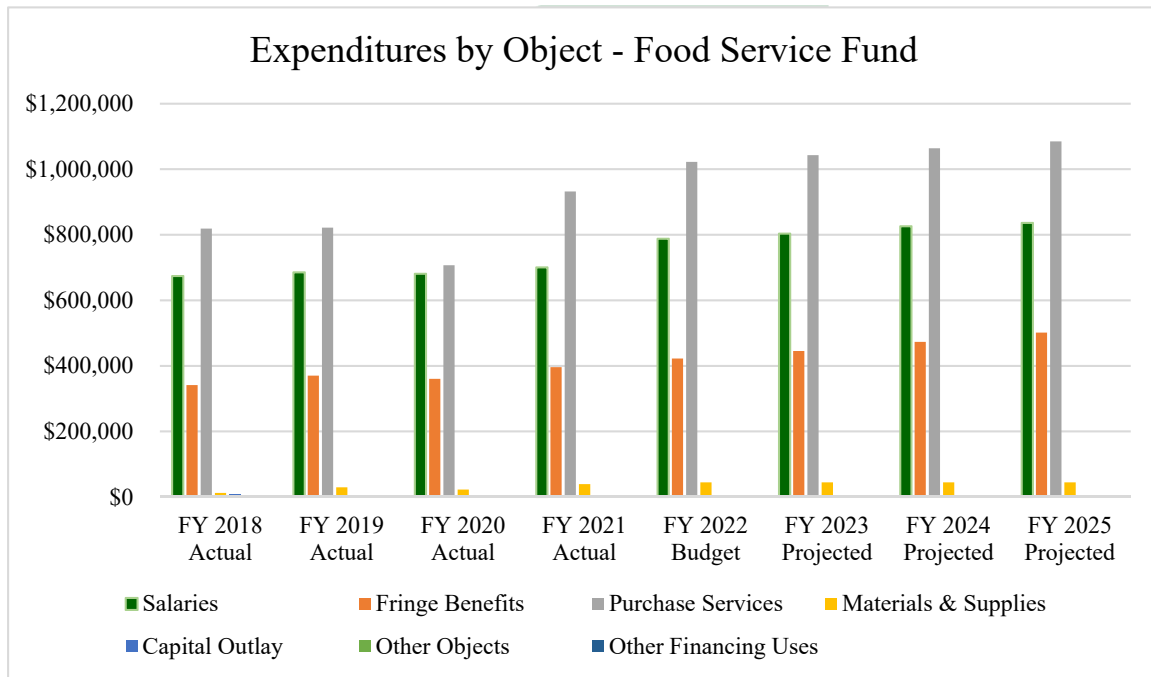
Federal sources make up 90.6% of total revenues. The District receives a federal reimbursement for each reimbursable meal served through the District's food service program.

Food service revenues began to increase beginning during fiscal year 2017 and that trend is anticipated to continue in future years. During fiscal year 2020, food service revenues experienced a decline which was direct result of the mandated school closures as a result of the COVID-19 pandemic. The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership and expanded food choices that will be implemented. Additionally, the District has made a concrete effort to increase the participation of food sales.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the food service fund.

EXPENDITURES BY OBJECT - FOOD SERVICE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Salaries	\$674,172	\$685,483	\$680,789	\$700,540	\$788,102	\$803,371	\$825,746	\$836,112
Fringe Benefits	341,303	370,321	360,453	396,174	422,493	445,503	473,482	501,799
Purchase Services	818,732	821,672	706,965	931,944	1,022,400	1,042,848	1,063,705	1,084,979
Materials and Supplies	12,563	29,391	22,881	39,523	44,500	44,500	44,500	44,500
Capital Outlay	8,135	0	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0	0	0
Total Expenditures	1,854,905	1,906,867	1,771,088	2,068,181	2,277,495	2,336,222	2,407,433	2,467,390



Salaries:

Salaries make up the second largest object category of food service expenditures at 34.6%. Combined with fringe benefits, salary and benefits make up 53.2% of food service expenditures. As indicated by the graphs above, overall salaries have remained consistent throughout the years but a slight increase is anticipated due to negotiated agreements, and salary schedule movement. In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled.

Fringe Benefits:

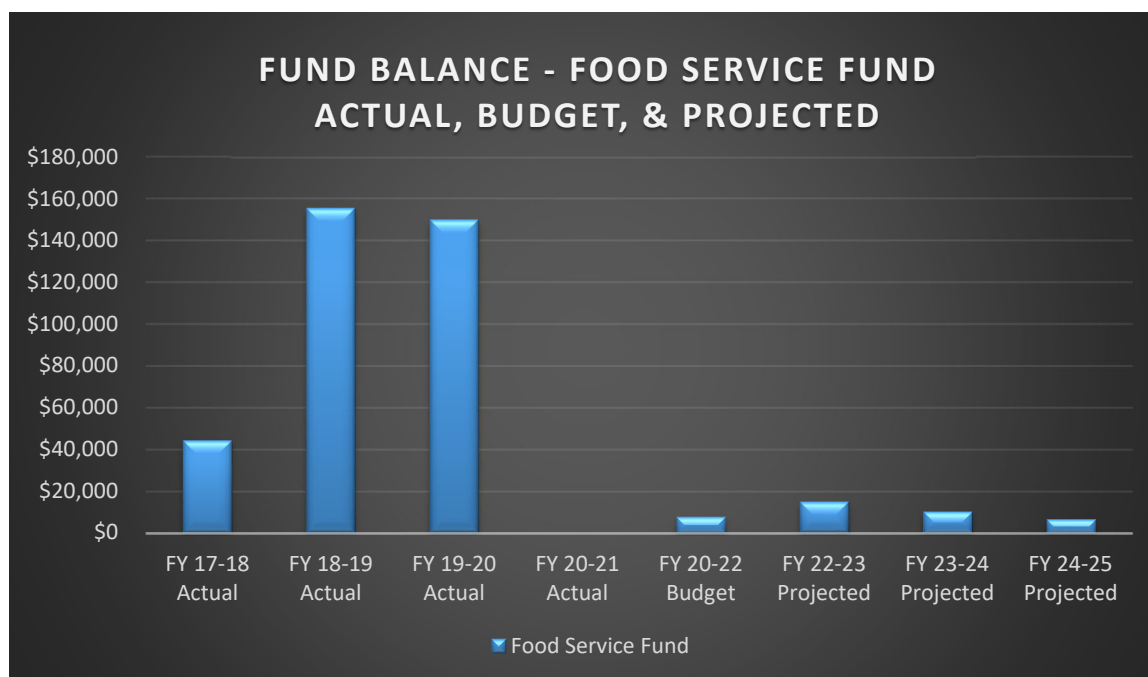
Within in the projections, an annual increase of 1.37% for the budgeted year and 8% in healthcare cost is forecasted in the projected years. Although the School District has experienced an increase of less than 8% annually, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services are the largest object category of food service expenditures at 44.9%. The purchase service object category include the contract and food service products. Cost are anticipated to increase base on participation levels.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the food service fund.



FUND BALANCE - FOOD SERVICE FUND								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	150,897	47,383	172,428	182,034	60,001	68,019	75,205	70,551
Ending Cash Balance	47,383	172,428	182,034	60,001	68,019	75,205	70,551	66,828
Year End Encumbrances	2,839	16,919	32,030	60,001	60,001	60,001	60,001	60,001
Unencumbered Fund Balance	44,544	155,509	150,004	0	8,018	15,204	10,550	6,827

As indicated by the charts above, the fund balance has fluctuated from fiscal year 2018 and moving forward. During the fiscal years of 2019 through 2020, a fund balance of \$150,000 has been maintained through transfers from the general fund. Moving forward, an annually maintained fund balance of \$150,000 is not needed.

The expectation is that the food service fund be self-sufficient and at least break even. The District is hopeful that the fund can become self-sufficient in the future as initiatives are being put in place to increase participation in the food service program.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
FOOD SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Food Services	\$1,077,816	\$1,099,608	\$900,937	\$100,060	\$204,250	\$210,378	\$216,689	\$223,189
	Other Local Revenues	110,979	31,502	48,974	436	600	600	600	600
	Intergovernmental - Federal	553,523	557,313	430,635	1,379,642	2,070,663	2,122,430	2,175,490	2,229,878
	Intergovernmental - State	9,073	10,044	9,784	10,227	10,000	10,000	10,000	10,000
Total Revenues		1,751,391	1,698,467	1,390,330	1,490,365	2,285,513	2,343,408	2,402,779	2,463,667
Operation of Non-Instructional Services:									
	Salaries	674,172	685,483	680,789	700,540	788,102	803,371	825,746	836,112
	Fringe Benefits	341,303	370,321	360,453	396,174	422,493	445,503	473,482	501,799
	Purchase Services	818,732	821,672	706,965	931,944	1,022,400	1,042,848	1,063,705	1,084,979
	Materials and Supplies	12,563	29,391	22,881	39,523	44,500	44,500	44,500	44,500
	Capital Outlay	8,135	0	0	0	0	0	0	0
	Other Objects	0	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services		1,854,905	1,906,867	1,771,088	2,068,181	2,277,495	2,336,222	2,407,433	2,467,390
Total Expenditures		1,854,905	1,906,867	1,771,088	2,068,181	2,277,495	2,336,222	2,407,433	2,467,390
Excess of Revenues Over / (Under) Expenditures		(103,514)	(208,400)	(380,758)	(577,816)	8,018	7,186	(4,654)	(3,723)
Other Financing Sources / (Uses):									
	Transfers In	0	332,500	358,662	455,605	0	0	0	0
	Refund of Prior Year Expenditure	0	945	31,702	178	0	0	0	0
Total Other Financing Sources / (Uses)		0	333,445	390,364	455,783	0	0	0	0
Net Change in Fund Balance		(103,514)	125,045	9,606	(122,033)	8,018	7,186	(4,654)	(3,723)
	Cash Balance at Beginning of Fiscal Year	150,897	47,383	172,428	182,034	60,001	68,019	75,205	70,551
	Cash Balance at End of Fiscal Year	47,383	172,428	182,034	60,001	68,019	75,205	70,551	66,828
	Year End Encumbrances Appropriated	2,839	16,919	32,030	60,001	60,001	60,001	60,001	60,001
Unencumbered Fund Balance at End of Fiscal Year		\$44,544	\$155,509	\$150,004	\$0	\$8,018	\$15,204	\$10,550	\$6,827

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

FOOD SERVICE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL FOOD SERVICE FUND

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Food Services	\$1,077,816	\$1,099,608	\$900,937	\$100,060	\$204,250	\$210,378	\$216,689	\$223,189
		Other Local Revenues	110,979	31,502	48,974	436	600	600	600	600
		Intergovernmental - Federal	553,523	557,313	430,635	1,379,642	2,070,663	2,122,430	2,175,490	2,229,878
		Intergovernmental - State	9,073	10,044	9,784	10,227	10,000	10,000	10,000	10,000
Total Revenues			1,751,391	1,698,467	1,390,330	1,490,365	2,285,513	2,343,407	2,402,779	2,463,667
Operation of Non-Instructional Services:										
Salaries:										
	141	Noncert Regular Sal/Wages	595,471	627,720	628,003	639,617	713,952	728,621	750,996	761,362
	142	Noncert Temp Salary/Wages	38,965	14,867	20,123	24,430	30,200	30,200	30,200	30,200
	144	Noncertificated Overtime	27,623	28,596	19,313	25,443	30,500	30,500	30,500	30,500
	149	Noncert Merit Incentive	7,100	8,500	6,000	6,100	8,800	8,800	8,800	8,800
	169	Other Non-Certificated Compensation	5,013	5,800	7,350	4,950	4,650	5,250	5,250	5,250
Total Salaries			674,172	685,483	680,789	700,540	788,102	803,371	825,746	836,112
Fringe Benefits										
	221	SERS - Employer's Share	100,296	94,403	94,628	101,916	110,222	112,472	115,604	117,056
	229	SERS - "Surcharge"	6,856	37,336	27,211	31,175	32,000	32,000	32,000	32,000
	251	Noncert Medical/Hospital	219,063	223,922	224,050	249,021	262,247	283,227	307,565	334,200
	252	Noncert Life Insurance	1,118	1,419	1,458	1,461	1,805	1,843	1,900	1,921
	259	Noncert Other Insurance Benefit	9,224	9,429	9,406	9,523	11,416	11,649	11,973	12,124
	262	Noncert Workers Comp	4,746	3,812	3,700	3,078	4,803	4,312	4,440	4,498
Total Fringe Benefits			341,303	370,321	360,453	396,174	422,493	445,503	473,482	501,799
Purchase Services										
	423	Repairs/Maintenance Services	1,557	0	0	0	0	0	0	0
	462	Contracted Food Services	817,175	821,672	706,965	931,944	1,022,400	1,042,848	1,063,705	1,084,979
Total Purchase Services			818,732	821,672	706,965	931,944	1,022,400	1,042,848	1,063,705	1,084,979
Supplies and Materials										
	512	Office Supplies	303	443	811	1,083	1,000	1,000	1,000	1,000
	566	Staples and Condiments	2,418	3,422	1,997	614	3,500	3,500	3,500	3,500
	569	Other - Food	9,842	25,526	20,073	37,826	40,000	40,000	40,000	40,000
Total Materials and Supplies			12,563	29,391	22,881	39,523	44,500	44,500	44,500	44,500
Equipment										
	640	Equipment	8,135	0	0	0	0	0	0	0
Total Expenditures			1,854,905	1,906,867	1,771,088	2,068,181	2,277,495	2,336,222	2,407,433	2,467,390
Excess of Revenues Over / (Under) Ependitures			(103,514)	(208,400)	(380,758)	(577,816)	8,018	7,185	(4,654)	(3,723)
Other Financing Sources / (Uses):										
Other Financing Uses										
	911	Transfers In	0	332,500	358,662	455,605	0	0	0	0
	930	Refund of Prior Year Receipt	0	945	31,702	178	0	0	0	0
Total Other Financing Sources / (Uses)			0	333,445	390,364	455,783	0	0	0	0
Net Change in Fund Balance			(103,514)	125,045	9,606	(122,033)	8,018	7,185	(4,654)	(3,723)
Cash Balance at Beginning of Fiscal Year			150,897	47,383	172,428	182,034	60,001	68,019	75,204	70,550
Cash Balance at End of Fiscal Year			47,383	172,428	182,034	60,001	68,019	75,204	70,550	66,827
Year End Encumbrances Appropriated			2,839	16,919	32,030	60,001	60,001	60,001	60,001	60,001
Unencumbered Fund Balance at End of Fiscal Year			\$44,544	\$155,509	\$150,004	\$0	\$8,018	\$15,203	\$10,549	\$6,826

PUBLIC SCHOOL SUPPORT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Public School Support Fund.

The public school support, otherwise known as the Principal's building fund, is used to account for specific local revenue sources, other than taxes, that are restricted to expenditures for specified purposes.

The statements in this section contain the consolidated Level 3 statement of the public school support fund and the individual Level 4 statements each department and/or program within the public school support fund.

The departments and/or programs that make up the public school support fund are as follows:

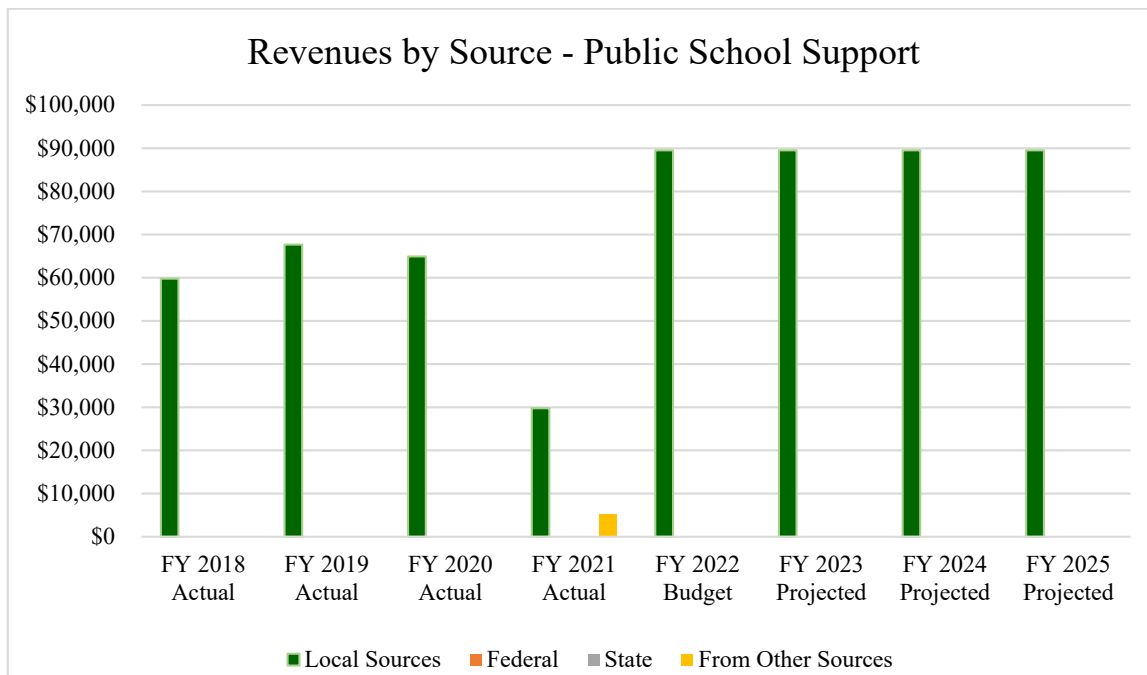
- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarer Elementary
- Whitney Elementary
- Strongsville Early Learning Preschool
- Strongsville Middle School
- Strongsville High School

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the public school support.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the public school support fund.

REVENUES BY SOURCE - PUBLIC SCHOOL SUPPORT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$35,558	\$42,119	\$35,767	\$7,376	\$51,500	\$51,500	\$51,500	\$51,500
Other Local Revenues	24,222	25,541	29,154	22,372	38,000	38,000	38,000	38,000
From Other Sources	0	0	0	5,216	0	0	0	0
Total Revenues	59,780	67,660	64,921	34,964	89,500	89,500	89,500	89,500



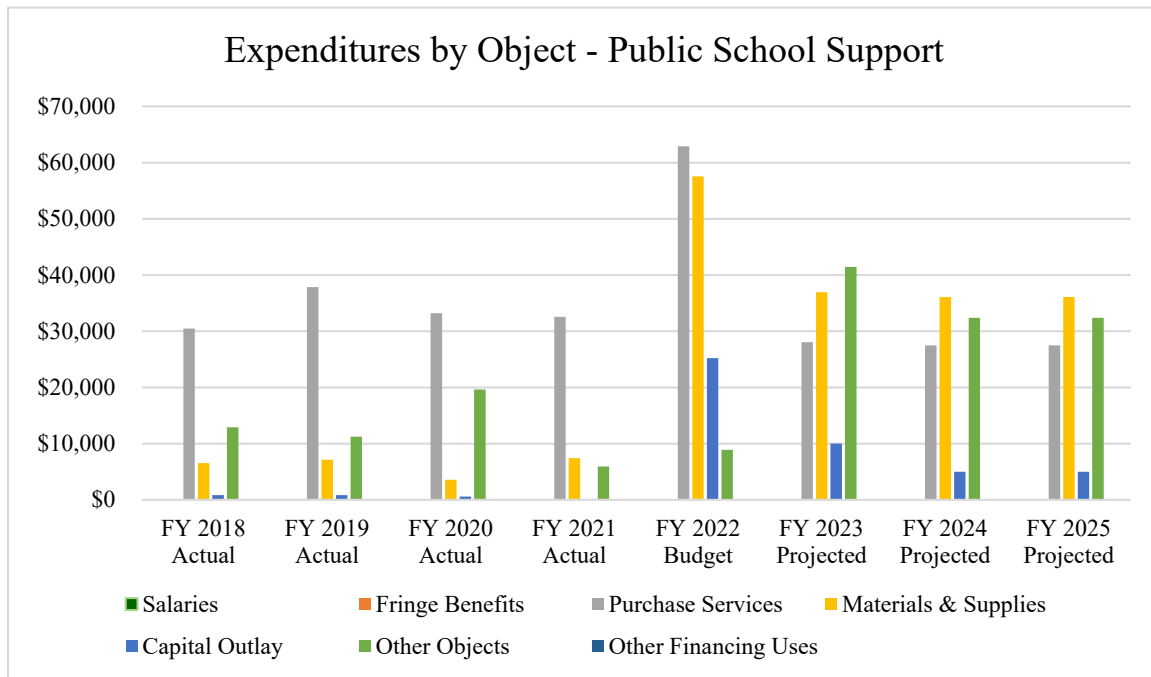
Local Sources:

For FY 22 and beyond, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District's revenues from local sources vary from year to year. Since these funds are mainly used as fund-raising accounts, revenues can vary on an annual basis based on interest and activity level. The largest source of revenue within the High School's account is revenue from student parking permits.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the public support school fund.

EXPENDITURES BY OBJECT - PUBLIC SCHOOL SUPPORT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Purchase Services	\$30,471	\$37,852	\$33,201	\$32,556	\$62,900	\$28,067	\$27,500	\$27,500
Materials and Supplies	6,522	7,133	3,565	7,429	57,550	36,941	36,100	36,100
Capital Outlay	829	837	595	0	25,200	10,000	5,000	5,000
Other Objects	12,912	11,234	19,636	5,938	58,900	41,437	32,400	32,400
Other Financing Uses	0	0	0	0	0	0	0	0
Total Expenditures	50,734	57,056	56,997	45,923	204,550	116,445	101,000	101,000

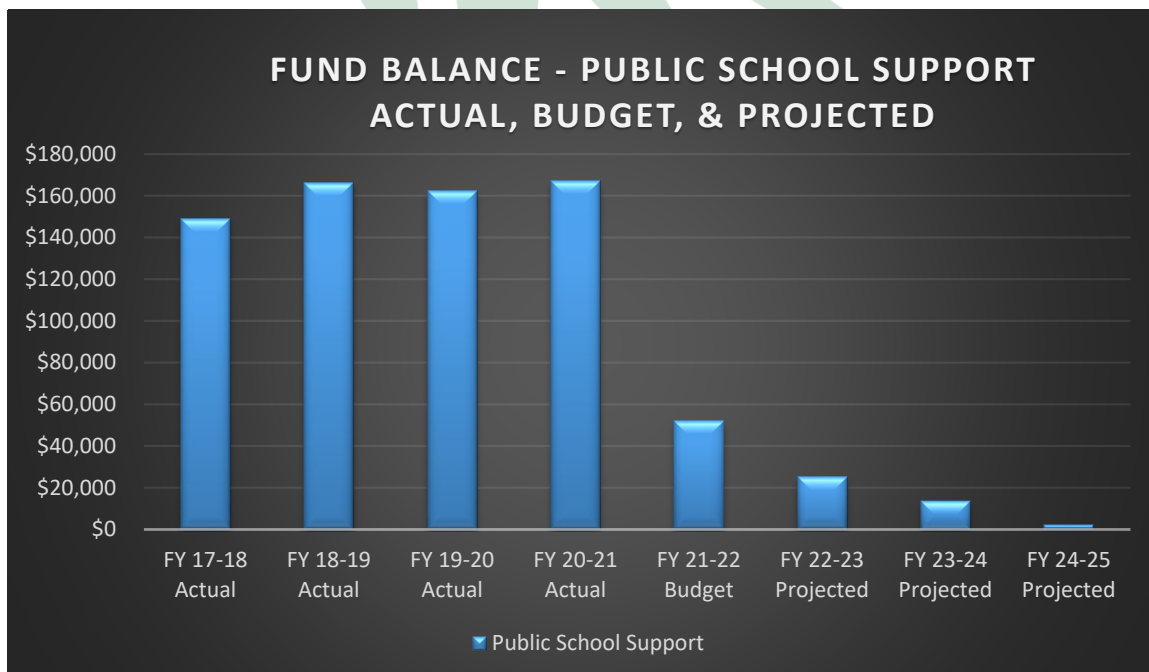


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and needs of the building. Since these funds are mainly used as fund-raising accounts, expenditures can vary on an annual basis based on interest and activity level.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the public school support fund.



FUND BALANCE - PUBLIC SCHOOL SUPPORT								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	150,554	159,600	170,204	178,128	167,169	52,119	25,174	13,674
Ending Cash Balance	159,600	170,204	178,128	167,169	52,119	25,174	13,674	2,174
Year End Encumbrances	10,598	3,909	15,744	210	210	210	210	210
Unencumbered Fund Balance	149,002	166,295	162,384	166,959	51,909	24,964	13,464	1,964

Fund balance can fluctuate on an annual basis based on the fund-raising activity and building needs within the fund. The decrease in fund balance in FY 2022 and beyond is that available cash has been included within the budgeted expenditures.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

PUBLIC SCHOOL SUPPORT- LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$35,558	\$42,119	\$35,767	\$7,376	\$51,500	\$51,500	\$51,500	\$51,500
	Other Local Revenues	24,222	25,541	29,154	22,372	38,000	38,000	38,000	38,000
Total Revenues		59,780	67,660	64,921	29,748	89,500	89,500	89,500	89,500
Instruction:									
	Purchase Services	30,471	37,852	33,201	32,556	62,900	28,067	27,500	27,500
	Materials and Supplies	6,522	7,133	3,565	7,429	57,550	36,941	36,100	36,100
	Capital Outlay	829	837	595	0	25,200	10,000	5,000	5,000
	Other Objects	12,912	11,234	19,636	5,938	58,900	41,437	32,400	32,400
Total Insutraction		50,734	57,056	56,997	45,923	204,550	116,445	101,000	101,000
Total Expenditures		50,734	57,056	56,997	45,923	204,550	116,445	101,000	101,000
Excess of Revenues Over / (Under) Ependitures		9,046	10,604	7,924	(16,175)	(115,050)	(26,945)	(11,500)	(11,500)
Other Financing Sources / (Uses):									
	Transfers In	0	0	0	5,216	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	0	5,216	0	0	0	0
Net Change in Fund Balance		9,046	10,604	7,924	(10,959)	(115,050)	(26,945)	(11,500)	(11,500)
Cash Balance at Beginning of Fiscal Year		150,554	159,600	170,204	178,128	167,169	52,119	25,174	13,674
Cash Balance at End of Fiscal Year		159,600	170,204	178,128	167,169	52,119	25,174	13,674	2,174
Year End Encumbrances Appropriated		10,598	3,909	15,744	210	210	210	210	210
Unencumbered Fund Balance at End of Fiscal Year		\$149,002	\$166,295	\$162,384	\$166,959	\$51,909	\$24,964	\$13,464	\$1,964

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL PUBLIC SUPPORT

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Extracurricular	\$35,558	\$42,119	\$35,767	\$7,376	\$51,500	\$51,500	\$51,500	\$51,500
		Other Local Revenues	24,222	25,541	29,154	22,372	38,000	38,000	38,000	38,000
Total Revenues			59,780	67,660	64,921	29,748	89,500	89,500	89,500	89,500
Instruction:										
Purchase Services										
439		Travel/Mileage/Meeting Expense	270	0	0	0	500	500	500	500
490		Other Purchased Services	30,201	37,852	33,201	32,556	62,400	27,567	27,000	27,000
Total Purchase Services			30,471	37,852	33,201	32,556	62,900	28,067	27,500	27,500
Supplies and Materials										
510		General Supplies	958	560	1,210	375	11,250	6,514	6,400	6,400
560		Food	1,457	2,919	727	837	12,100	7,827	7,600	7,600
590		Other Supplies and Materials	4,107	3,654	1,628	6,217	34,200	22,600	22,100	22,100
Total Materials and Supplies			6,522	7,133	3,565	7,429	57,550	36,941	36,100	36,100
Capital Outlay										
640		Equipment	829	837	595	0	25,200	10,000	5,000	5,000
Other Objects										
889		Other Awards and Prizes	3,336	800	7,653	1,053	17,200	15,760	13,700	13,700
890		Other Misc. Expenditures	8,124	8,572	11,129	4,538	35,700	19,677	16,200	16,200
Total Other Objects			12,912	11,234	19,636	5,938	58,900	41,437	32,400	32,400
Total Expenditures			50,734	57,056	56,997	45,923	204,550	116,445	101,000	101,000
Excess of Revenues Over / (Under) Ependitures			9,046	10,604	7,924	(16,175)	(115,050)	(26,945)	(11,500)	(11,500)
Other Financing Sources / (Uses):										
Other Financing Uses										
911		Transfers In	0	0	0	5,216	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	5,216	0	0	0	0
Net Change in Fund Balance			9,046	10,604	7,924	(10,959)	(115,050)	(26,945)	(11,500)	(11,500)
Cash Balance at Beginning of Fiscal Year			150,554	159,600	170,204	178,128	167,169	52,119	25,174	13,674
Cash Balance at End of Fiscal Year			159,600	170,204	178,128	167,169	52,119	25,174	13,674	2,174
Year End Encumbrances Appropriated			10,598	3,909	15,744	210	210	210	210	210
Unencumbered Fund Balance at End of Fiscal Year			\$149,002	\$166,295	\$162,384	\$166,959	\$51,909	\$24,964	\$13,464	\$1,964

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

PUBLIC SUPPORT SUPPORT BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$2,121	\$1,667	\$2,698	\$708	\$2,500	\$2,500	\$2,500	\$2,500
Total Revenues			2,121	1,667	2,698	708	2,500	2,500	2,500	2,500
Instruction:										
	Purchase Services									
	490	Other Purchased Services	212	357	0	0	0	0	0	0
	Supplies and Materials									
	510	General Supplies	600	0	108	0	1,500	1,000	1,000	1,000
	560	Food	97	422	0	0	1,000	727	500	500
	590	Other Supplies and Materials	1,060	169	175	0	4,000	500	500	500
	Total Materials and Supplies		1,757	591	283	0	6,500	2,227	2,000	2,000
	Other Objects									
	890	Other Misc. Expenditures	96	120	234	526	2,700	500	500	500
Total Expenditures			2,065	1,068	517	526	9,200	2,727	2,500	2,500
Net Change in Fund Balance			56	599	2,181	182	(6,700)	(227)	0	0
Cash Balance at Beginning of Fiscal Year			3,909	3,965	4,564	6,745	6,927	227	0	0
Cash Balance at End of Fiscal Year			3,965	4,564	6,745	6,927	227	0	0	0
Year End Encumbrances Appropriated			16	0	92	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,949	\$4,564	\$6,653	\$6,927	\$227	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

PUBLIC SUPPORT SUPPORT BUDGET CENTER: MURASKI ELEMENTARY - 9210

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$360	\$450	\$708	\$0	\$2,500	\$2,500	\$2,500	\$2,500
		Other Local Revenues	2,960	1,941	2,071	1,617	3,500	3,500	3,500	3,500
Total Revenues			3,320	2,391	2,779	1,617	6,000	6,000	6,000	6,000
Instruction:										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	500	500	500	500
	Other Objects									
	889	Other Awards and Prizes	996	472	48	22	3,500	4,560	2,000	2,000
	890	Other Misc. Expenditures	1,766	3,263	1,086	1,011	3,500	3,500	3,500	3,500
	Total Other Objects		2,762	3,735	1,134	1,033	7,000	8,060	5,500	5,500
Total Expenditures			2,762	3,735	1,134	1,033	7,500	8,560	6,000	6,000
Net Change in Fund Balance			558	(1,344)	1,645	584	(1,500)	(2,560)	0	0
Cash Balance at Beginning of Fiscal Year			2,617	3,175	1,831	3,476	4,060	2,560	0	0
Cash Balance at End of Fiscal Year			3,175	1,831	3,476	4,060	2,560	0	0	0
Year End Encumbrances Appropriated			11	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,164	\$1,831	\$3,476	\$4,060	\$2,560	\$0	\$0	\$0

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
PUBLIC SUPPORT SUPPORT BUDGET CENTER: KINSNER ELEMENTARY - 9220

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

PUBLIC SUPPORT SUPPORT BUDGET CENTER: SURRERRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$51	\$120	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	1,562	1,231	1,497	1,465	2,500	2,500	2,500	2,500
Total Revenues			1,613	1,351	1,497	1,465	4,000	4,000	4,000	4,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	79	79	79	79	1,000	1,000	500	500
		Supplies and Materials								
	510	General Supplies	289	438	1,042	375	3,000	500	500	500
	560	Food	160	0	589	0	2,000	500	500	500
	590	Other Supplies and Materials	77	275	161	0	1,000	1,000	500	500
		Total Materials and Supplies	526	713	1,792	375	6,000	2,000	1,500	1,500
		Other Objects								
	889	Other Awards and Prizes	1,348	272	0	597	3,000	500	1,000	1,000
	890	Other Misc. Expenditures	0	0	456	1,662	3,000	1,584	1,000	1,000
		Total Other Objects	1,348	272	456	2,259	6,000	2,084	2,000	2,000
Total Expenditures			1,953	1,064	2,327	2,713	13,000	5,084	4,000	4,000
Net Change in Fund Balance			(340)	287	(830)	(1,248)	(9,000)	(1,084)	0	0
		Cash Balance at Beginning of Fiscal Year	12,355	12,015	12,302	11,472	10,224	1,224	140	140
		Cash Balance at End of Fiscal Year	12,015	12,302	11,472	10,224	1,224	140	140	140
		Year End Encumbrances Appropriated	0	0	0	140	140	140	140	140
Unencumbered Fund Balance at End of Fiscal Year			\$12,015	\$12,302	\$11,472	\$10,084	\$1,084	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

PUBLIC SUPPORT SUPPORT BUDGET CENTER: WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$578	\$265	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	1,424	2,183	4,555	2,121	2,500	2,500	2,500	2,500
Total Revenues			2,002	2,448	4,555	2,121	3,000	3,000	3,000	3,000
Instruction:										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	270	0	0	0	500	500	500	500
	Supplies and Materials									
	560	Food	692	56	78	0	500	500	500	500
	Capital Outlay									
	640	Equipment	629	0	0	0	1,500	0	0	0
	Other Objects									
	890	Other Misc. Expenditures	4,171	2,732	5,975	762	9,000	3,893	2,000	2,000
Total Expenditures			5,762	2,788	6,053	762	11,500	4,893	3,000	3,000
Net Change in Fund Balance			(3,760)	(340)	(1,498)	1,359	(8,500)	(1,893)	0	0
Cash Balance at Beginning of Fiscal Year			14,652	10,892	10,552	9,054	10,413	1,913	20	20
Cash Balance at End of Fiscal Year			10,892	10,552	9,054	10,413	1,913	20	20	20
Year End Encumbrances Appropriated			274	40	138	20	20	20	20	20
Unencumbered Fund Balance at End of Fiscal Year			\$10,618	\$10,512	\$8,916	\$10,393	\$1,893	\$0	\$0	\$0

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$564	\$981	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	373	1,772	3,556	4,003	3,500	3,500	3,500	3,500
Total Revenues			937	2,753	3,556	4,003	7,500	7,500	7,500	7,500
Instruction:										
		Purchase Services								
	490	Other Purchased Services	1,047	606	1,815	94	2,400	1,067	1,000	1,000
		Supplies and Materials								
	510	General Supplies	69	0	0	0	2,000	1,000	1,000	1,000
	560	Food	97	85	0	637	3,500	1,000	1,000	1,000
	590	Other Supplies and Materials	971	1,082	0	141	2,200	1,000	1,000	1,000
		Total Materials and Supplies	1,137	1,167	0	778	7,700	3,000	3,000	3,000
		Capital Outlay								
	640	Equipment	0	0	307	0	2,000	0	0	0
		Other Objects								
	890	Other Misc. Expenditures	397	1,875	0	0	2,000	2,000	1,000	1,000
	899	Other Miscellaneous	1,452	1,862	98	347	6,000	6,000	2,500	2,500
		Total Other Objects	1,849	3,737	98	347	8,000	8,000	3,500	3,500
Total Expenditures			4,033	5,510	2,220	1,219	20,100	12,067	7,500	7,500
Net Change in Fund Balance			(3,096)	(2,757)	1,336	2,784	(12,600)	(4,567)	0	0
		Cash Balance at Beginning of Fiscal Year	18,900	15,804	13,047	14,383	17,167	4,567	0	0
		Cash Balance at End of Fiscal Year	15,804	13,047	14,383	17,167	4,567	0	0	0
		Year End Encumbrances Appropriated	56	395	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$15,748	\$12,652	\$14,383	\$17,167	\$4,567	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$33,615	\$40,300	\$35,059	\$7,376	\$37,500	\$37,500	\$37,500	\$37,500
		Other Local Revenues	11,232	14,443	11,871	11,346	16,000	16,000	16,000	16,000
Total Revenues			44,847	54,743	46,930	18,722	53,500	53,500	53,500	53,500
Instruction:										
	Purchase Services									
	490	Other Purchased Services	28,863	36,810	31,307	32,383	58,500	25,000	25,000	25,000
	Supplies and Materials									
	560	Food	411	2,356	60	200	5,000	5,000	5,000	5,000
	590	Other Supplies and Materials	1,555	2,128	1,292	6,076	25,000	20,000	20,000	20,000
	Total Materials and Supplies		1,966	4,484	1,352	6,276	30,000	25,000	25,000	25,000
	Capital Outlay									
	640	Equipment	0	0	0	0	20,000	10,000	5,000	5,000
	Other Objects									
	881	Scholarships	0	0	756	0	0	0	0	0
	889	Other Awards and Prizes	950	0	7,605	14	10,000	10,000	10,000	10,000
	Total Other Objects		950	0	8,361	14	10,000	10,000	10,000	10,000
Total Expenditures			31,779	41,294	41,020	38,673	118,500	70,000	65,000	65,000
Excess of Revenues Over / (Under) Ependitures			13,068	13,449	5,910	(19,951)	(65,000)	(16,500)	(11,500)	(11,500)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	0	5,216	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	5,216	0	0	0	0
Net Change in Fund Balance			13,068	13,449	5,910	(14,735)	(65,000)	(16,500)	(11,500)	(11,500)
Cash Balance at Beginning of Fiscal Year			88,772	101,840	115,289	121,199	106,464	41,464	24,964	13,464
Cash Balance at End of Fiscal Year			101,840	115,289	121,199	106,464	41,464	24,964	13,464	1,964
Year End Encumbrances Appropriated			10,241	3,135	15,064	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$91,599	\$112,154	\$106,135	\$106,464	\$41,464	\$24,964	\$13,464	\$1,964

OTHER LOCAL GRANTS FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Other Local Grants Fund.

The other local grants fund is used to account for proceeds of specific revenue sources, except for State and Federal grants that are legally restricted to expenditures for specified purposes.

The statements in this section contain the consolidated Level 3 statement of the other local grants fund and the individual Level 4 statements each department and/or program within the other local grants fund.

The departments and/or programs that make up the other local grants fund are as follows:

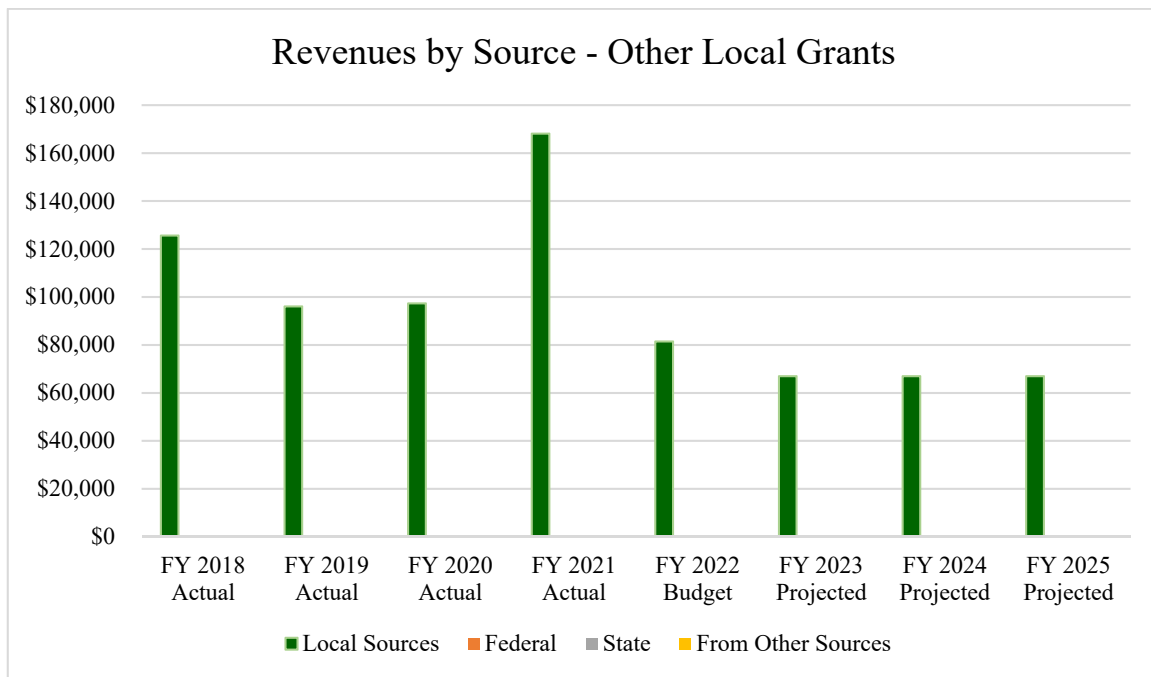
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- GPD S.M.A.R.T Grant Kinsner
 - SEF Generation Genius
 - HS State Farm Celebrate My Drive 2012
 - Teach, Learn, Grow Grant (Tower Garden)
 - Fast Grant
 - Higher Ed Grant (ESC)
 - SEF Donations
 - Cracker Barrel Donations
 - Ohio Mid-Level Association Grant
 - American Dairy Fuel Up To Play Grant
 - SEF Equipment Grant
 - Believe In Ohio Grant
 - Rotary Social Programs Middle School
 - SEF Grant Prof. Development Software
 - Coca-Cola Scholarships
 - Polaris Vocational Assistance
 - USAC E-Rate Program
 - Toyota Tapestry
 - Math Intervention Grant
 - Bio Technology Program HS
 - Academic Challenge Grant
 - Martha Holden Jennings Grant
 - ODNR Project Wild Grant
 - Middle School Archery
 - Donations for Grand Piano
 - Donation/Grant Superintendent Initiatives
 - Makerspace Grants
 - Staples/Intel Grant
 - SEF SMS ROX Grant
 - SEF DESSA Mini Grant
 - SEF Makerspace Design & Printer
 - SEF Rademaker Miller Grant
 - SEF Flexible Seating Grant
 - SEF Stand Up Desks Grant
 - SEF Document Camera Grant
 - SEF Loving Literacy Grant
 - SEF French & Spanish Art Movement Grant
 - SEF Social Emotional Learning Library Grant
 - SEF Track & Cross Country Grant
 - SEF Adaptive Climbing Wall
 - SEF Muraski Flexible Seating Room Grant
 - SEF Wobble Stools Flexible Seating Grant
 - SEF Surrarrer School Yard Habitat Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the other local grants fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the other local grants fund.

REVENUE BY SOURCE - OTHER LOCAL GRANTS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues: From Local Sources: Other Local Revenues	\$125,590	\$96,052	\$97,321	\$168,153	\$81,450	\$67,000	\$67,000	\$67,000
Total Revenues	125,590	96,052	97,321	168,153	81,450	67,000	67,000	67,000



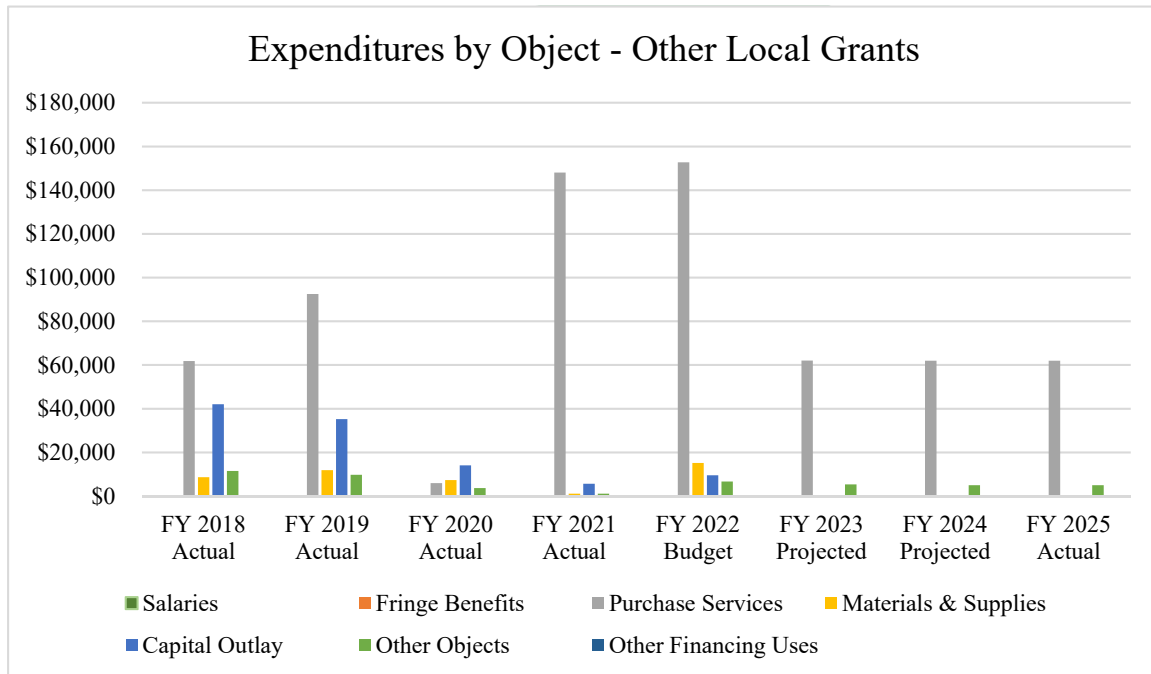
Local Sources:

For FY 22 and beyond, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District’s revenues from local sources vary from year to year. Since these funds are grant accounts, revenues can vary on an annual basis based on interest and activity level. During FY 21, revenues experienced an increased due to e-rate reimbursements that are receipted into the other local grants fund.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the other local grants fund.

EXPENDITURE BY OBJECT - OTHER LOCAL GRANTS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Purchase Services	\$61,824	\$92,502	\$5,941	\$148,102	\$152,763	\$62,079	\$62,000	\$62,000
Materials and Supplies	8,679	11,922	7,384	1,110	15,209	0	0	0
Capital Outlay	42,082	35,224	14,116	5,701	9,563	0	0	0
Other Objects	11,542	9,776	3,677	1,152	6,705	5,360	5,000	5,000
Total Expenditures	124,127	149,424	31,118	156,065	184,240	67,439	67,000	67,000

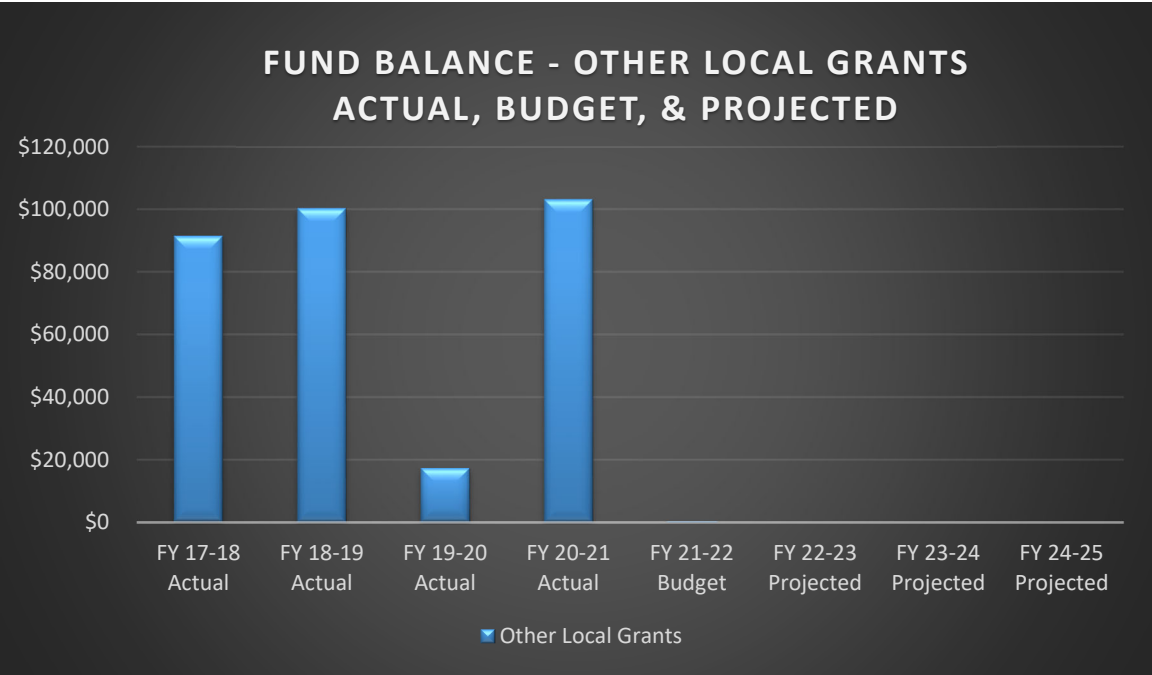


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the requirements of the grants. During FY 21 and FY 22, expenditures experienced an increased due to the spend down of the e-rate funds received to improve District technology infrastructure.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the other local grants fund.



FUND BALANCE - OTHER LOCAL GRANTS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	152,829	154,292	100,920	167,123	179,211	76,421	75,982	75,982
Ending Cash Balance	154,292	100,920	167,123	179,211	76,421	75,982	75,982	75,982
Year End Encumbrances	62,760	556	149,687	75,982	75,982	75,982	75,982	75,982
Unencumbered Fund Balance	91,532	100,364	17,436	103,229	439	0	0	0

Fund balance can fluctuate on an annual basis based on available grants and needs. The decrease in fund balance in FY 2022 and beyond is that available cash has been included within the budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS- LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$125,590	\$96,052	\$97,321	\$168,153	\$81,450	\$67,000	\$67,000	\$67,000
Total Revenues		125,590	96,052	97,321	168,153	81,450	67,000	67,000	67,000
Instruction:									
	Purchase Services	50,526	81,083	2,065	148,102	152,763	62,000	62,000	62,000
	Materials and Supplies	7,588	11,918	3,161	1,110	15,014	0	0	0
	Capital Outlay	42,082	11,668	7,655	5,701	3,197	0	0	0
	Other Objects	5,197	5,138	759	1,152	1,705	67	0	0
Total Instruction		105,393	109,807	13,640	156,065	172,679	62,067	62,000	62,000
Support Services:									
	Purchase Services	11,298	11,419	2,451	0	0	79	0	0
	Materials and Supplies	0	0	4,223	0	195	0	0	0
	Capital Outlay	0	0	5,295	0	0	0	0	0
	Other Objects	6,345	4,638	2,918	0	5,000	5,293	5,000	5,000
Total Support Services		17,643	16,057	14,887	0	5,195	5,372	5,000	5,000
Extracurricular Activities									
	Purchase Services	0	0	1,425	0	0	0	0	0
	Materials and Supplies	1,091	4	0	0	0	0	0	0
	Capital Outlay	0	23,556	1,166	0	6,366	0	0	0
Total Extracurricular Activities		1,091	23,560	2,591	0	6,366	0	0	0
Total Expenditures		124,127	149,424	31,118	156,065	184,240	67,439	67,000	67,000
Net Change in Fund Balance		1,463	(53,372)	66,203	12,088	(102,790)	(439)	0	0
	Cash Balance at Beginning of Fiscal Year	152,829	154,292	100,920	167,123	179,211	76,421	75,982	75,982
	Cash Balance at End of Fiscal Year	154,292	100,920	167,123	179,211	76,421	75,982	75,982	75,982
	Year End Encumbrances Appropriated	62,760	556	149,687	75,982	75,982	75,982	75,982	75,982
Unencumbered Fund Balance at End of Fiscal Year		\$91,532	\$100,364	\$17,436	\$103,229	\$439	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL OTHER LOCAL GRANTS

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$125,590	\$96,052	\$97,321	\$168,153	\$81,450	\$67,000	\$67,000	\$67,000
Total Revenues			125,590	96,052	97,321	168,153	81,450	67,000	67,000	67,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	50,526	81,083	2,065	148,102	152,763	62,000	62,000	62,000
		Supplies and Materials								
	511	Instructional Supplies	0	232	0	125	500	0	0	0
	590	Other Supplies and Materials	7,588	11,686	3,161	985	14,514	0	0	0
		Total Materials and Supplies	7,588	11,918	3,161	1,110	15,014	0	0	0
		Capital Outlay								
	640	Equipment	42,082	11,668	7,655	5,701	3,197	0	0	0
		Other Objects								
	890	Other Misc. Expenditures	5,197	5,138	259	1,152	1,705	67	0	0
	890	Other Expenditures	0	0	500	0	0	0	0	0
		Total Other Objects	5,197	5,138	759	1,152	1,705	67	0	0
Total Insutruction			105,393	109,807	13,640	156,065	172,679	62,067	62,000	62,000
Support Services:										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	207	0	0	0	0	0
	490	Other Purchased Services	11,298	11,419	2,244	0	0	79	0	0
		Total Purchase Services	11,298	11,419	2,451	0	0	79	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	4,223	0	195	0	0	0
		Capital Outlay								
	640	Equipment	0	0	5,295	0	0	0	0	0
		Other Objects								
	881	Scholarships	1,500	1,500	1,500	0	0	0	0	0
	890	Other Expenditures	4,845	3,138	1,418	0	5,000	5,293	5,000	5,000
		Total Other Objects	6,345	4,638	2,918	0	5,000	5,293	5,000	5,000
Total Support Services			17,643	16,057	14,887	0	5,195	5,372	5,000	5,000
Extracurricular Activities										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	500	0	0	0	0	0
	490	Other Purchased Services	0	0	925	0	0	0	0	0
		Total Purchase Services	0	0	1,425	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	1,091	4	0	0	0	0	0	0
		Capital Outlay								
	640	Equipment	0	23,556	1,166	0	6,366	0	0	0
Total Extracurricular Activities			1,091	23,560	2,591	0	6,366	0	0	0
Total Expenditures			124,127	149,424	31,118	156,065	184,240	67,439	67,000	67,000
Net Change in Fund Balance			1,463	(53,372)	66,203	12,088	(102,790)	(439)	0	0
Cash Balance at Beginning of Fiscal Year			152,829	154,292	100,920	167,123	179,211	76,421	75,982	75,982
Cash Balance at End of Fiscal Year			154,292	100,920	167,123	179,211	76,421	75,982	75,982	75,982
Year End Encumbrances Appropriated			62,760	556	149,687	75,982	75,982	75,982	75,982	75,982
Unencumbered Fund Balance at End of Fiscal Year			\$91,532	\$100,364	\$17,436	\$103,229	\$439	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: GPD S.M.A.R.T GRANT KINSNER - 9220

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$9,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			9,797	0	0	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	590	Other Supplies and Materials	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$0
	Capital Outlay									
	640	Equipment	1,124	8,593	0	0	0	0	0	0
Total Expenditures			1,124	8,593	80	0	0	0	0	0
Net Change in Fund Balance			8,673	(8,593)	(80)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	8,673	80	0	0	0	0	0
Cash Balance at End of Fiscal Year			8,673	80	0	0	0	0	0	0
Year End Encumbrances Appropriated			8,081	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$592	\$80	\$0	\$0	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: SEF GENERATION GENIUS - 9601

	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function Object Description								
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	125	0	0	0	0
Instruction:								
Supplies and Materials								
511 Instructional Supplies	0	0	0	125	0	0	0	0
Total Expenditures	0	0	0	125	0	0	0	0
Net Change in Fund Balance	0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: HS STATE FARM CELEBRATE MY DRIVE 2012 - 9901

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	0	7	0	0	0	0	0	0
Total Expenditures			0	7	0	0	0	0	0	0
Net Change in Fund Balance			0	(7)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			7	7	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			7	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: TEACH, LEARN, GROW GRANT (TOWER GARDEN) - 9902

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	57	13	0	0	0	0	0
Total Expenditures			0	57	13	0	0	0	0	0
Net Change in Fund Balance			0	(57)	(13)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			70	70	13	0	0	0	0	0
Cash Balance at End of Fiscal Year			70	13	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$70	\$13	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: FAST GRANT - 9909

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
Other Objects										
	890	Other Misc. Expenditures	0	1	0	0	0	0	0	0
Total Expenditures			0	1	0	0	0	0	0	0
Net Change in Fund Balance			0	(1)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1	1	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			1	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: HIGHER ED GRANT (ESC) - 9910

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	1,762	323	0	0	0	0	0
Total Expenditures			0	1,762	323	0	0	0	0	0
Net Change in Fund Balance			0	(1,762)	(323)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			2,085	2,085	323	0	0	0	0	0
Cash Balance at End of Fiscal Year			2,085	323	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	313	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,085	\$10	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF DONATIONS - 9911

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$11,377	\$10,069	\$2,244	\$0	\$0	\$0	\$0	\$0
Total Revenues			11,377	10,069	2,244	0	0	0	0	0
Support Services:										
	Purchase Services									
	490	Other Purchased Services	11,298	10,069	2,244	0	0	79	0	0
Total Support Services			11,298	10,069	2,244	0	0	79	0	0
Total Expenditures			11,298	10,069	2,244	0	0	79	0	0
Net Change in Fund Balance			79	0	0	0	0	(79)	0	0
Cash Balance at Beginning of Fiscal Year			0	79	79	79	79	79	0	0
Cash Balance at End of Fiscal Year			79	79	79	79	79	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$79	\$79	\$79	\$79	\$79	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: CRACKER BARREL DONATIONS - 9912

	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function Object Description								
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0	0	0	0
Instruction:								
Other Objects								
890 Other Misc. Expenditures	0	1	0	0	0	0	0	0
Total Expenditures	0	1	0	0	0	0	0	0
Net Change in Fund Balance	0	(1)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	1	1	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	1	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: OHIO MID LEVEL ASSOCIATION GRANT - 9913

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		Other Objects								
	890	Other Misc. Expenditures	0	1	0	0	0	0	0	0
Total Expenditures			0	1	0	0	0	0	0	0
Net Change in Fund Balance			0	(1)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1	1	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			1	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: AMERICAN DAIRY FUEL UP TO PLAY GRANT - 9914

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
Other Objects										
	890	Other Misc. Expenditures	0	83	0	0	0	0	0	0
Total Expenditures			0	83	0	0	0	0	0	0
Net Change in Fund Balance			0	(83)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			83	83	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			83	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF EQUIPMENT GRANT - 9915

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$11,616	\$550	\$0	\$8,733	\$14,450	\$0	\$0	\$0
Total Revenues			11,616	550	0	8,733	14,450	0	0	0
Instruction:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	6,825	572	196	14,453	0	0	0
	Capital Outlay									
	640	Equipment	5,114	26	1,145	236	3,187	0	0	0
Total Expenditures			5,114	6,851	1,717	432	17,640	0	0	0
Net Change in Fund Balance			6,502	(6,301)	(1,717)	8,301	(3,190)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,516	8,018	1,717	0	8,301	5,111	5,111	5,111
Cash Balance at End of Fiscal Year			8,018	1,717	0	8,301	5,111	5,111	5,111	5,111
Year End Encumbrances Appropriated			7,151	243	0	5,111	5,111	5,111	5,111	5,111
Unencumbered Fund Balance at End of Fiscal Year			\$867	\$1,474	\$0	\$3,190	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: BELIEVE IN OHIO GRANT - 9919

	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function Object Description								
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0	0	0	0
Instruction:								
Capital Outlay								
640 Equipment	5,696	0	0	0	0	0	0	0
Total Expenditures	5,696	0	0	0	0	0	0	0
Net Change in Fund Balance	(5,696)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	5,696	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: ROTARY SOCIAL PROGRAMS MIDDLE SCHOOL - 9917

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$500	\$2,030	\$500	\$0	\$0	\$0	\$0	\$0
Total Revenues			500	2,030	500	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	511	Instructional Supplies	0	225	0	0	0	0	0	0
	Capital Outlay									
	640	Equipment	0	2,853	0	0	0	0	0	0
	Other Objects									
	890	Other Misc. Expenditures	5,197	1,171	259	1,152	1,705	67	0	0
Total Expenditures			5,197	4,249	259	1,152	1,705	67	0	0
Net Change in Fund Balance			(4,697)	(2,219)	241	(1,152)	(1,705)	(67)	0	0
Cash Balance at Beginning of Fiscal Year			9,599	4,902	2,683	2,924	1,772	67	0	0
Cash Balance at End of Fiscal Year			4,902	2,683	2,924	1,772	67	0	0	0
Year End Encumbrances Appropriated			0	0	466	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,902	\$2,683	\$2,458	\$1,772	\$67	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: SEF GRANT PROF DEVELOP SOFTWARE - 9920

			Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
From Local Sources:										
Other Local Revenues			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
Other Objects										
890	Other Misc. Expenditures		0	1,627	0	0	0	0	0	0
Total Expenditures			0	1,627	0	0	0	0	0	0
Net Change in Fund Balance			0	(1,627)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,627	1,627	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			1,627	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: COCA-COLA SCHOLARSHIPS - 9922

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$1,500	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$0
Total Revenues			1,500	1,500	1,500	0	0	0	0	0
Support Services:										
	Other Objects									
	881	Scholarships	1,500	1,500	1,500	0	0	0	0	0
Total Expenditures			1,500	1,500	1,500	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: POLARIS VOCATIONAL ASSISTANCE - 9924

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection
Revenues:										
From Local Sources:										
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		Other Objects								
	890	Other Misc. Expenditures	0	533	0	0	0	0	0	0
Total Expenditures			0	533	0	0	0	0	0	0
Net Change in Fund Balance			0	(533)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			533	533	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			533	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$533	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: USAC E-RATE PROGRAM - 9926

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$49,985	\$50,905	\$75,008	\$153,795	\$62,000	\$62,000	\$62,000	\$62,000
Total Revenues			49,985	50,905	75,008	153,795	62,000	62,000	62,000	62,000
Instruction:										
		Purchase Services								
490		Other Purchased Services	50,526	81,083	2,065	148,102	152,763	62,000	62,000	62,000
Total Expenditures			50,526	81,083	2,065	148,102	152,763	62,000	62,000	62,000
Net Change in Fund Balance			(541)	(30,178)	72,943	5,693	(90,763)	0	0	0
Cash Balance at Beginning of Fiscal Year			113,717	113,176	82,998	155,941	161,634	70,871	70,871	70,871
Cash Balance at End of Fiscal Year			113,176	82,998	155,941	161,634	70,871	70,871	70,871	70,871
Year End Encumbrances Appropriated			44,300	0	149,221	70,871	70,871	70,871	70,871	70,871
Unencumbered Fund Balance at End of Fiscal Year			\$68,876	\$82,998	\$6,720	\$90,763	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: TOYOTA TAPESTRY - 9927

		Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description							
Revenues:									
	From Local Sources:								
	Other Local Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0
Instruction:									
	Other Objects								
	890	Other Misc. Expenditures	0	11	0	0	0	0	0
Total Expenditures			0	11	0	0	0	0	0
Net Change in Fund Balance			0	(11)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			11	11	0	0	0	0	0
Cash Balance at End of Fiscal Year			11	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$11	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: MATH INTERVENTION GRANT - 9929

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
Other Objects										
	890	Other Misc. Expenditures	0	1,696	0	0	0	0	0	0
Total Expenditures			0	1,696	0	0	0	0	0	0
Net Change in Fund Balance			0	(1,696)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,696	1,696	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			1,696	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: BIO TECHNOLOGY PROGRAM HS - 9932

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	442	0	0	0	0	0	0
Total Expenditures			0	442	0	0	0	0	0	0
Net Change in Fund Balance			0	(442)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			442	442	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			442	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$442	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: ACADEMIC CHALLENGE GRANT - 9935

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		Other Objects								
	890	Other Misc. Expenditures	0	6	0	0	0	0	0	0
Total Expenditures			0	6	0	0	0	0	0	0
Net Change in Fund Balance			0	(6)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6	6	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			6	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: MARTHA HOLDEN JENNINGS GRANT - 9945

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
Other Objects										
	890	Other Misc. Expenditures	0	1	0	0	0	0	0	0
Total Expenditures			0	1	0	0	0	0	0	0
Net Change in Fund Balance			0	(1)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1	1	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			1	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: ODNR PROJECT WILD GRANT - 9949

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$500	\$500	\$0	\$0	\$0	\$0
Total Revenues			0	0	500	500	0	0	0	0
Instruction:										
	Supplies and Materials									
	511	Instructional Supplies	0	7	0	0	500	0	0	0
	Other Objects									
	890	Other Expenditures	0	0	500	0	0	0	0	0
Total Expenditures			0	7	500	0	500	0	0	0
Net Change in Fund Balance			0	(7)	0	500	(500)	0	0	0
Cash Balance at Beginning of Fiscal Year			7	7	0	0	500	0	0	0
Cash Balance at End of Fiscal Year			7	0	0	500	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$7	\$0	\$0	\$500	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: MIDDLE SCHOOL ARCHERY - 9954

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: DONATIONS FOR GRAND PIANO - 9955

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$5,215	\$25,773	\$100	\$0	\$0	\$0	\$0	\$0
Total Revenues			5,215	25,773	100	0	0	0	0	0
Extracurricular Activities										
	Capital Outlay									
	640	Equipment	0	23,556	1,166	0	6,366	0	0	0
Total Expenditures			0	23,556	1,166	0	6,366	0	0	0
Net Change in Fund Balance			5,215	2,217	(1,066)	0	(6,366)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	5,215	7,432	6,366	6,366	0	0	0
Cash Balance at End of Fiscal Year			5,215	7,432	6,366	6,366	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,215	\$7,432	\$6,366	\$6,366	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: DONATION/GRANT SUPERINTENDENT INITIATIVES - 9956

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$4,950	\$3,875	\$1,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues			4,950	3,875	1,000	0	5,000	5,000	5,000	5,000
Support Services:										
	Purchase Services									
439		Travel/Mileage/Meeting Expense	0	0	207	0	0	0	0	0
	Other Objects									
890		Other Expenditures	4,845	3,138	1,418	0	5,000	5,293	5,000	5,000
Total Expenditures			4,845	3,138	1,625	0	5,000	5,293	5,000	5,000
Net Change in Fund Balance			105	737	(625)	0	0	(293)	0	0
Cash Balance at Beginning of Fiscal Year			76	181	918	293	293	293	0	0
Cash Balance at End of Fiscal Year			181	918	293	293	293	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$181	\$918	\$293	\$293	\$293	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: MAKERSPACE GRANTS - 9957

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$20,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			20,150	0	0	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	590	Other Supplies and Materials	4,380	869	303	0	0	0	0	0
	Capital Outlay									
	640	Equipment	25,345	0	4,312	0	0	0	0	0
Total Expenditures			29,725	869	4,615	0	0	0	0	0
Net Change in Fund Balance			(9,575)	(869)	(4,615)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			15,059	5,484	4,615	0	0	0	0	0
Cash Balance at End of Fiscal Year			5,484	4,615	0	0	0	0	0	0
Year End Encumbrances Appropriated			1,301	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,183	\$4,615	\$0	\$0	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: STAPLES/INTEL GRANT - 9958

Financial Section

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF SMS ROX GRANT - 9959

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	1,350	0	0	0	0	0	0
Support Services:										
	Purchase Services									
	490	Other Purchased Services	0	1,350	0	0	0	0	0	0
Total Expenditures			0	1,350	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF DESSA MINI GRANT - 9960

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$3,540	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	3,540	0	0	0	0	0
Support Services:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	3,540	0	0	0	0	0
Total Expenditures			0	0	3,540	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: SEF MAKERSPACE DESIGN & PRINTER - 9961

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF RADEMAKER MILLER GRANT - 9962

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	500	0	0	0	0	0
Extracurricular Activities										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	0	0	500	0	0	0	0	0
Total Expenditures			0	0	500	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF FLEXIBLE SEATING GRANT - 9963

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	800	0	0	0	0	0
Instruction:										
	Capital Outlay									
	640	Equipment	0	0	800	0	0	0	0	0
Total Expenditures			0	0	800	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: SEF STAND UP DESKS GRANT - 9964

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF DOCUMENT CAMERAS GRANT - 9965

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$500	\$200	\$0	\$0	\$0	\$0
Total Revenues			0	0	500	200	0	0	0	0
Instruction:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	190	10	0	0	0
	Capital Outlay									
	640	Equipment	0	0	500	0	0	0	0	0
Total Expenditures			0	0	500	190	10	0	0	0
Net Change in Fund Balance			0	0	0	10	(10)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	10	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	10	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: SEF LOVING LITERACY GRANT - 9966

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OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
OTHER LOCAL GRANTS BUDGET CENTER: SEF FRENCH & SPANISH ART MOVEMENTS GRANT - 9967

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
Other Local Revenues			\$0	\$0	\$258	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	258	0	0	0	0	0
Instruction:										
Supplies and Materials										
590 Other Supplies and Materials			0	0	233	0	25	0	0	0
Total Expenditures			0	0	233	0	25	0	0	0
Net Change in Fund Balance			0	0	25	0	(25)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	25	25	0	0	0
Cash Balance at End of Fiscal Year			0	0	25	25	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$25	\$25	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF SOCIAL EMOTIONAL LEARNING LIBRARY GRANT - 9968

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$380	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	380	0	0	0	0	0
Support Services:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	380	0	0	0	0	0
Total Expenditures			0	0	380	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF TRACK & CROSS COUNTRY GRANT - 9969

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$925	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	925	0	0	0	0	0
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	925	0	0	0	0	0
Total Expenditures			0	0	925	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF ADAPTIVE CLIMBING WALL - 9970

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$0	\$4,800	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	4,800	0	0	0	0
Instruction:										
	Capital Outlay									
	640	Equipment	0	0	0	4,800	0	0	0	0
Total Expenditures			0	0	0	4,800	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF MURASKI FLEXIBLE SEATING ROOM GRANT - 9971

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$425	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	425	0	0	0	0	0
Instruction:										
	Capital Outlay									
	640	Equipment	0	0	0	423	2	0	0	0
Total Expenditures			0	0	0	423	2	0	0	0
Net Change in Fund Balance			0	0	425	(423)	(2)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	425	2	0	0	0
Cash Balance at End of Fiscal Year			0	0	425	2	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$425	\$2	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF WOBBLE STOOLS FLEXIBLE SEATING GRANT - 9972

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	250	0	0	0	0	0
Instruction:										
	Capital Outlay									
	640	Equipment	0	0	0	242	8	0	0	0
Total Expenditures			0	0	0	242	8	0	0	0
Net Change in Fund Balance			0	0	250	(242)	(8)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	250	8	0	0	0
Cash Balance at End of Fiscal Year			0	0	250	8	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$250	\$8	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

OTHER LOCAL GRANTS BUDGET CENTER: SEF SURRARRER SCHOOL YARD HABITAT GRANT - 9973

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Other Local Revenues	\$0	\$0	\$625	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	625	0	0	0	0	0
Instruction:										
Supplies and Materials										
	590	Other Supplies and Materials	0	0	0	599	26	0	0	0
Total Expenditures			0	0	0	599	26	0	0	0
Net Change in Fund Balance			0	0	625	(599)	(26)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	625	26	0	0	0
Cash Balance at End of Fiscal Year			0	0	625	26	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$625	\$26	\$0	\$0	\$0	\$0



EMPLOYEE TERMINATION BENEFITS FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Employee Termination Benefits Fund.

The employee termination benefits fund is used to pay employees termination benefits upon separation as prescribed within the District's negotiated contracts.

The statements in this section contain the consolidated Level 3 statement of the employee termination benefits fund and the individual Level 4 statements each department and/or program within the employee termination benefits fund.

The departments and/or programs that make up the employee termination benefits are as follows:

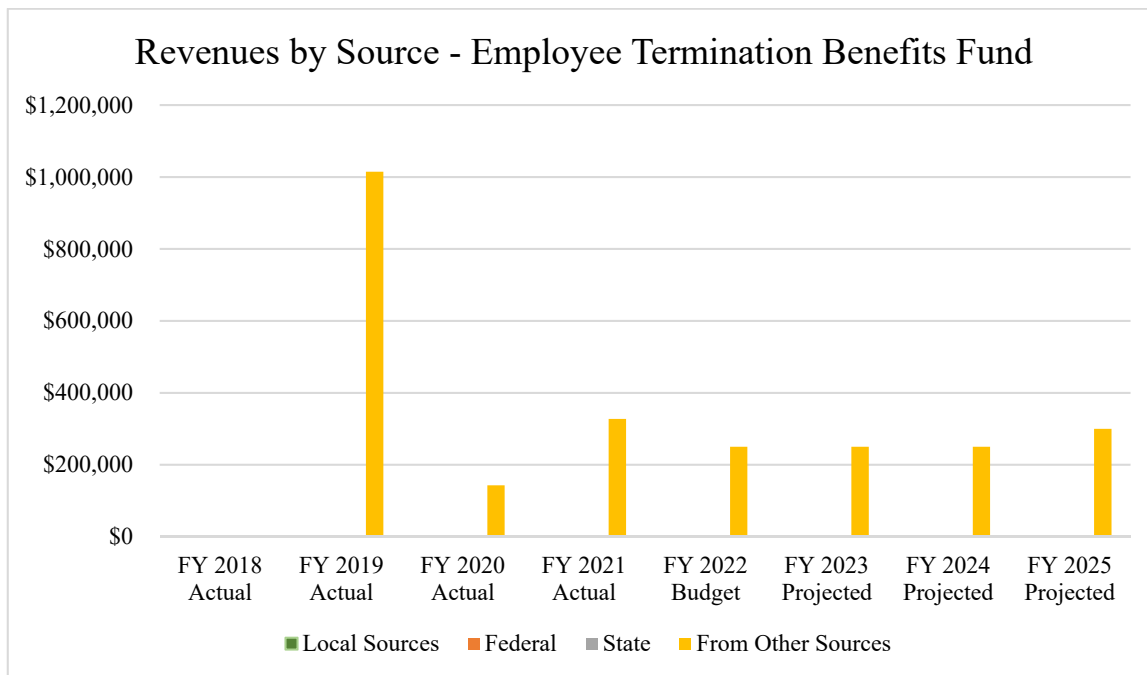
- Employee Termination Benefits Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the employee termination benefits fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the employee termination benefits fund.

REVENUE BY SOURCE - EMPLOYEE TERMINATION BENEFITS FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Other Sources	0	1,014,809	142,970	327,368	250,000	250,000	250,000	300,000
Total Revenues	0	1,014,809	142,970	327,368	250,000	250,000	250,000	300,000



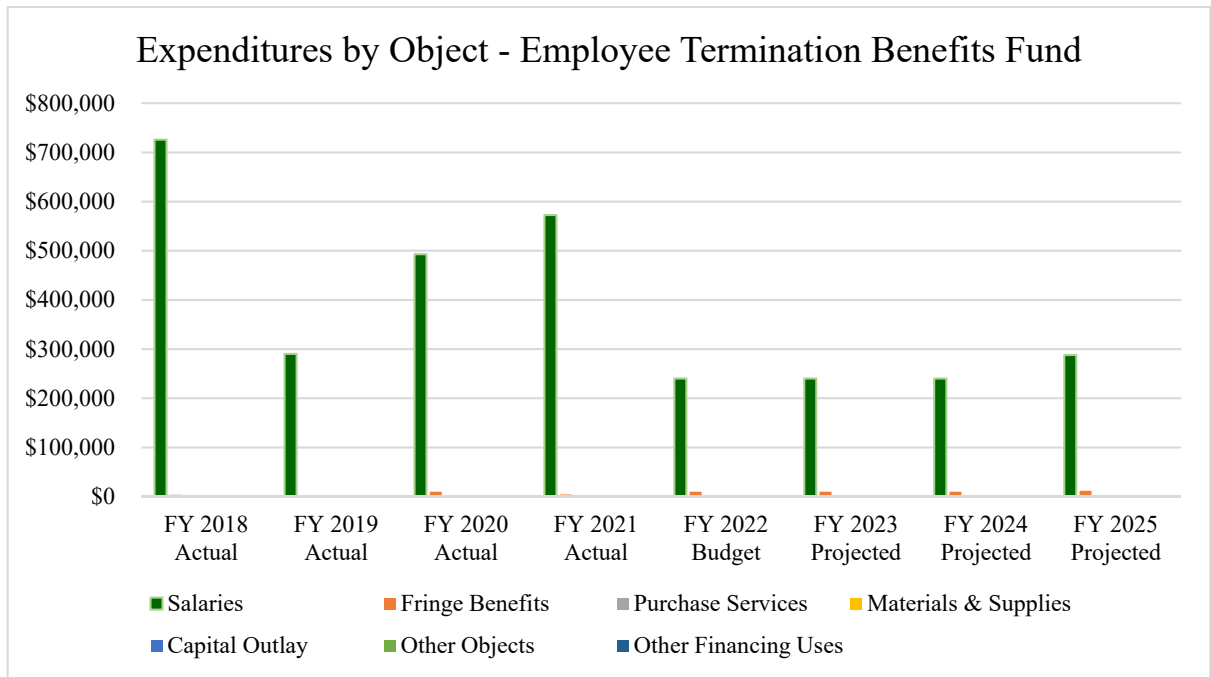
From Other Sources:

Revenue from other sources is the only expected revenue source. The source of revenues are transfers from the general fund to cover expenditures related to employee termination benefits.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the employee termination benefits fund.

EXPENDITURES BY OBJECT - EMPLOYEE TERMINATION BENEFITS FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$725,988	\$290,169	\$492,933	\$572,857	\$240,000	\$240,000	\$240,000	\$288,000
Fringe Benefits	3,796	1,629	10,037	4,511	10,000	10,000	10,000	12,000
Total Expenditures	729,784	291,798	502,970	577,368	250,000	250,000	250,000	300,000

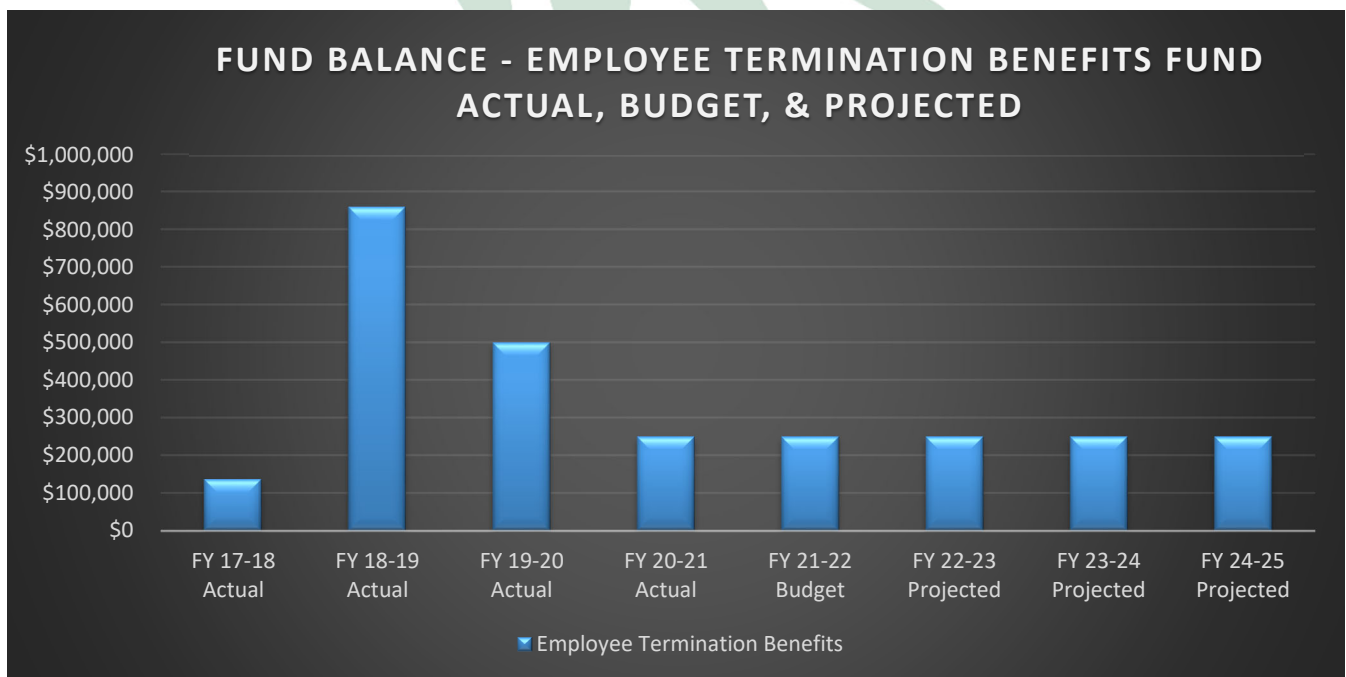


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on the numbers of retirees.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the employee termination benefits fund.



FUND BALANCE - EMPLOYEE TERMINATION BENEFITS FUND								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	866,773	136,989	860,000	500,000	250,000	250,000	250,000	250,000
Ending Cash Balance	136,989	860,000	500,000	250,000	250,000	250,000	250,000	250,000
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	136,989	860,000	500,000	250,000	250,000	250,000	250,000	250,000

Since this fund is used as in and out fund to account for employee severance payments, the District maintains a level fund balance by transferring funds from the general fund based on the needed expenditures for the upcoming year.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

EMPLOYEE TERMINATION BENEFITS FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
From Local Sources:									
	Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		0	0	0	0	0	0	0	0
Instruction:									
	Salaries	523,353	119,696	370,525	256,690	120,000	120,000	120,000	144,000
	Fringe Benefits	1,862	0	6,120	0	5,000	5,000	5,000	6,000
Total Insutraction		525,215	119,696	376,645	256,690	125,000	125,000	125,000	150,000
Operation of Non-Instructional Services:									
	Salaries	202,635	170,473	122,408	316,167	120,000	120,000	120,000	144,000
	Fringe Benefits	1,934	1,629	3,917	4,511	5,000	5,000	5,000	6,000
Total Operational of Non-Instructional Services		204,569	172,102	126,325	320,678	125,000	125,000	125,000	150,000
Total Expenditures		729,784	291,798	502,970	577,368	250,000	250,000	250,000	300,000
Excess of Revenues Over / (Under) Ependitures		(729,784)	(291,798)	(502,970)	(577,368)	(250,000)	(250,000)	(250,000)	(300,000)
Other Financing Sources / (Uses):									
	Transfers In	0	1,014,809	142,970	327,368	250,000	250,000	250,000	300,000
Total Other Financing Sources / (Uses)		0	1,014,809	142,970	327,368	250,000	250,000	250,000	300,000
Net Change in Fund Balance		(729,784)	723,011	(360,000)	(250,000)	0	0	0	0
Cash Balance at Beginning of Fiscal Year		866,773	136,989	860,000	500,000	250,000	250,000	250,000	250,000
Cash Balance at End of Fiscal Year		136,989	860,000	500,000	250,000	250,000	250,000	250,000	250,000
Year End Encumbrances Appropriated		0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$136,989	\$860,000	\$500,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

EMPLOYEE TERMINATION BENEFITS FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL EMPLOYEE TERMINATION BENEFITS FUND

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Salaries:									
132	Certified	Termination Benefit	523,353	119,696	370,525	256,690	120,000	120,000	120,000	144,000
Fringe Benefits										
211	STRS - Employer's	Share	0	0	2,818	0	0	0	0	0
212	STRS - "Pickup"		0	0	3,025	0	0	0	0	0
249	Cert Other Insurance	Benefit	1,862	0	277	0	5,000	5,000	5,000	6,000
Total Fringe Benefits			1,862	0	6,120	0	5,000	5,000	5,000	6,000
Total Insutraction			525,215	119,696	376,645	256,690	125,000	125,000	125,000	150,000
Operation of Non-Instructional Services:										
	Salaries:									
162	Noncert	Termination Benefit	202,635	170,473	122,408	316,167	120,000	120,000	120,000	144,000
Fringe Benefits										
221	SERS - Employer's	Share	0	0	2,203	0	0	0	0	0
259	Noncert Other Insurance	Benefit	1,934	1,629	1,714	4,511	5,000	5,000	5,000	6,000
Total Fringe Benefits			1,934	1,629	3,917	4,511	5,000	5,000	5,000	6,000
Total Operational of Non-Instructional Services			204,569	172,102	126,325	320,678	125,000	125,000	125,000	150,000
Total Expenditures			729,784	291,798	502,970	577,368	250,000	250,000	250,000	300,000
Excess of Revenues Over / (Under) Expenditures			(729,784)	(291,798)	(502,970)	(577,368)	(250,000)	(250,000)	(250,000)	(300,000)
Other Financing Sources / (Uses):										
	Other Financing Uses									
911	Transfers In		0	1,014,809	142,970	327,368	250,000	250,000	250,000	300,000
Net Change in Fund Balance			(729,784)	723,011	(360,000)	(250,000)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			866,773	136,989	860,000	500,000	250,000	250,000	250,000	250,000
Cash Balance at End of Fiscal Year			136,989	860,000	500,000	250,000	250,000	250,000	250,000	250,000
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$136,989	\$860,000	\$500,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000

STUDENT MANAGED

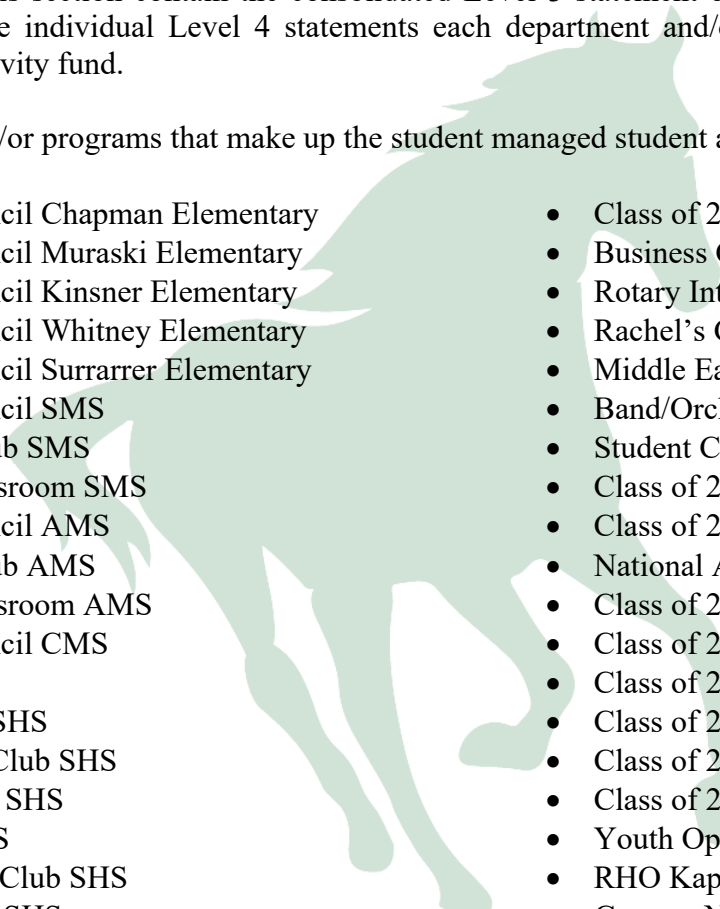
STUDENT ACTIVITY FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Student Managed Student Activity Fund.

The student managed student activity fund is used to account for student activity programs which have student participation in the activity and have students involved in the management of the program.

The statements in this section contain the consolidated Level 3 statement of the student managed student activity fund and the individual Level 4 statements each department and/or program within the student managed student activity fund.

The departments and/or programs that make up the student managed student activity fund are as follows:

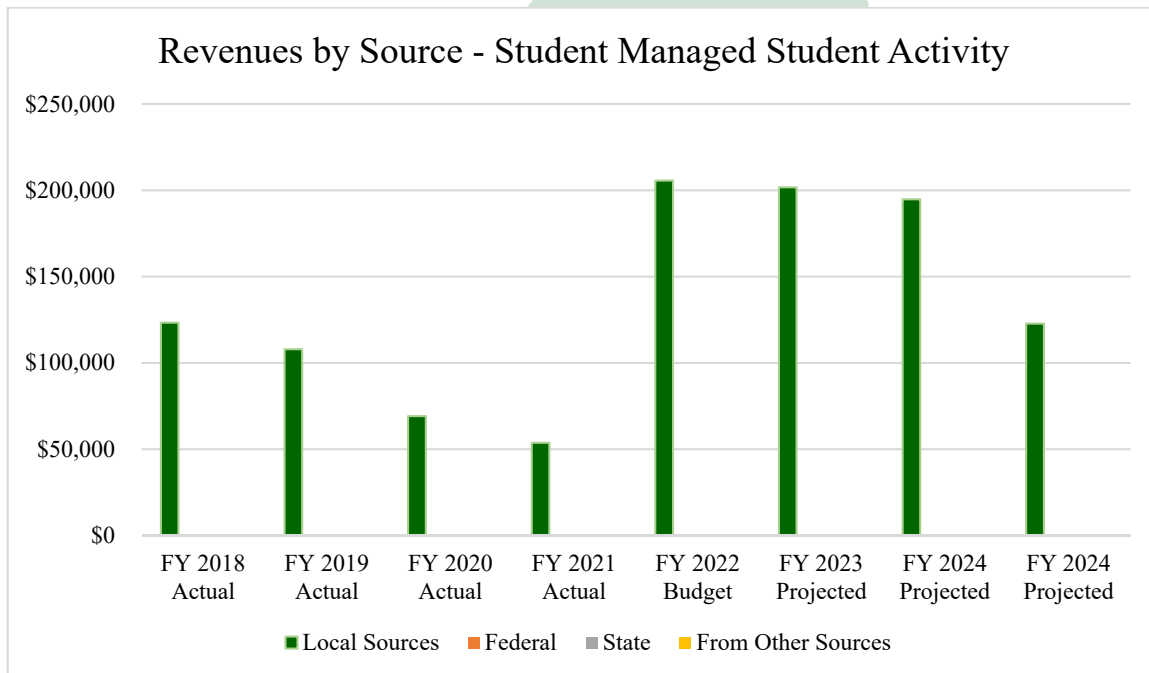
- 
- Student Council Chapman Elementary
 - Student Council Muraski Elementary
 - Student Council Kinsner Elementary
 - Student Council Whitney Elementary
 - Student Council Surrarrer Elementary
 - Student Council SMS
 - Guidance Club SMS
 - CD/MD Classroom SMS
 - Student Council AMS
 - Guidance Club AMS
 - CD/MD Classroom AMS
 - Student Council CMS
 - Art SHS
 - STEM Club SHS
 - Planetarium Club SHS
 - Debate Team SHS
 - C.A.R.E. SHS
 - Mathematics Club SHS
 - Science Club SHS
 - Dance Marathon SHS
 - Technology Club SHS
 - Sociedad Honoraria Hispanica SHS
 - Computer Club SHS
 - Latin Club SHS
 - French Club SHS
 - German Club SHS
 - Spanish Club SHS
 - ASAP Club SHS
 - H2O Club SHS
 - Class of 2023
 - Business Club SHS
 - Rotary Interact Club SHS
 - Rachel's Challenge SHS
 - Middle Eastern Club SHS
 - Band/Orchestra SHS
 - Student Council SHS
 - Class of 2017 SHS
 - Class of 2022 SHS
 - National Art Society SHS
 - Class of 2021 SHS
 - Class of 2024 SHS
 - Class of 2025 SHS
 - Class of 2018 SHS
 - Class of 2019 SHS
 - Class of 2020 SHS
 - Youth Optimist Advisors SHS
 - RHO Kappa NHS SHS
 - German NHS SHS
 - Asian-American Cultural Club SHS
 - Key Club SHS
 - SHS Pride Club SHS
 - ANIME Club SHS
 - National Honors Society SHS
 - Spirit Squad SHS
 - Pin'em Club SHS
 - Ice Hockey Spirit SHS

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the student managed student activity fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the student managed student activity fund.

REVENUES BY SOURCE - STUDENT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$116,508	\$101,766	\$61,184	\$36,148	\$177,400	\$175,750	\$170,750	\$108,750
Other Local Revenues	6,799	6,202	7,990	17,612	28,250	26,000	24,000	14,000
From Other Sources	0	0	0	214	0	0	0	0
Total Revenues	123,307	107,968	69,174	53,974	205,650	201,750	194,750	122,750



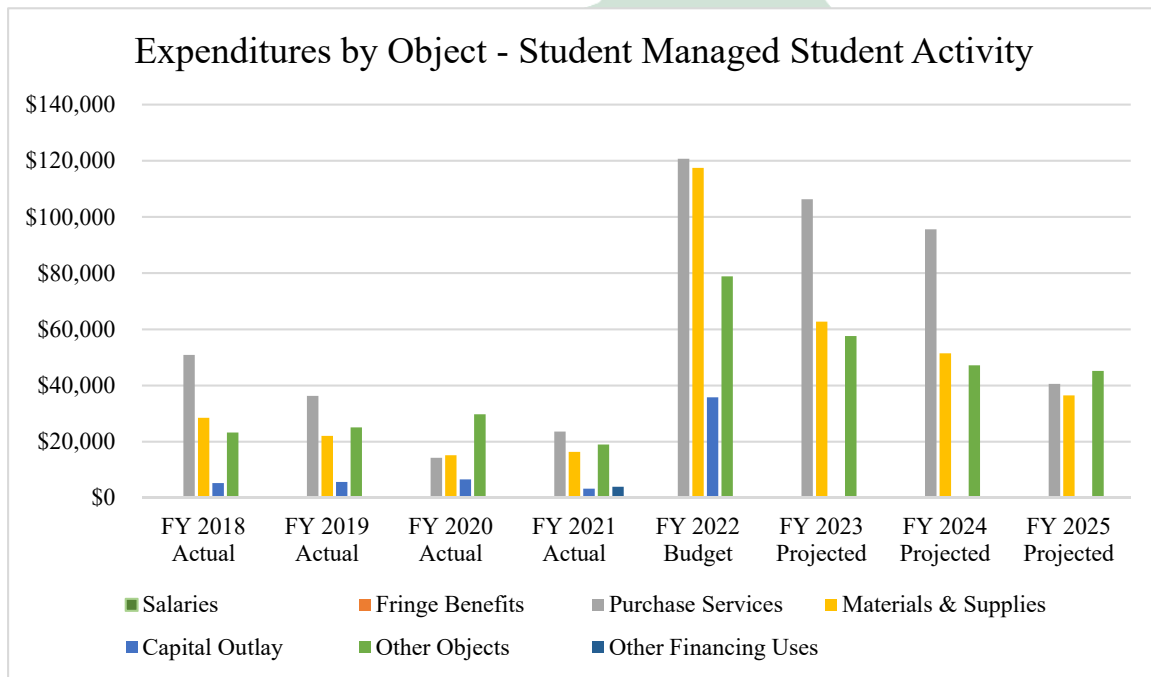
Local Sources:

For FY 2022 and beyond, revenue from local sources is the only expected revenue source. The fluctuations between actual, budgeted and projected revenues are based on the activity level of the student groups. The activity level can vary from year to year based on the interest of the students and/or the advisor(s).

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the student managed student activity fund.

EXPENDITURES BY OBJECT - STUDENT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Purchase Services	\$50,874	\$36,306	\$14,277	\$23,604	\$120,716	\$106,275	\$95,575	\$40,575
Materials and Supplies	28,533	22,069	15,193	16,378	117,448	62,724	51,475	36,475
Capital Outlay	5,284	5,700	6,613	3,259	35,800	500	500	500
Other Objects	23,257	25,074	29,789	19,026	78,833	57,625	47,200	45,200
Other Financing Uses	0	0	302	3,980	0	0	0	0
Total Expenditures	107,948	89,149	66,174	66,247	352,797	227,124	194,750	122,750

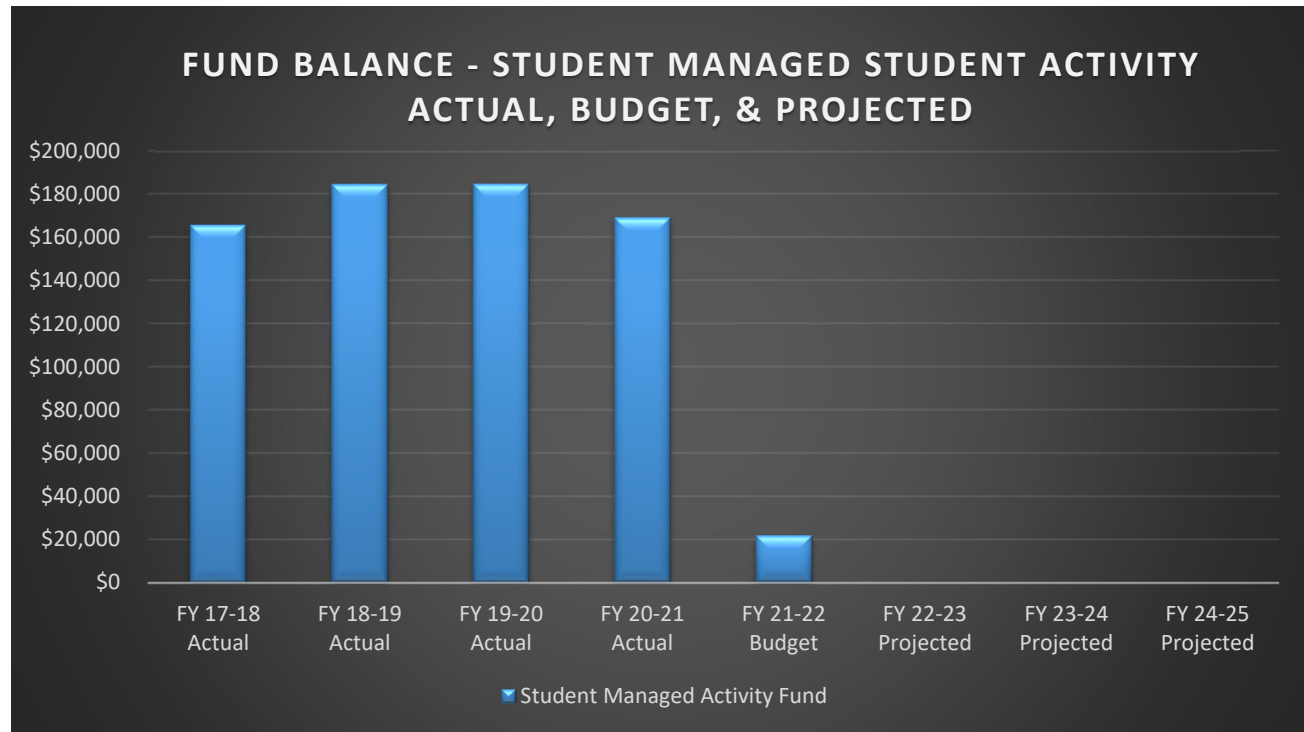


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the needs of the student activity groups. Since these funds are used as fund-raising accounts, expenditures can vary on an annual basis based on interest and activity level. The increase in expenditures in FY 2022 and beyond is that available cash has been included within the budgeted expenditures

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the student managed student activity fund.



FUND BALANCE - STUDENT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	150,382	165,741	184,560	187,560	175,287	28,140	2,766	2,766
Ending Cash Balance	165,741	184,560	187,560	175,287	28,140	2,766	2,766	2,766
Year End Encumbrances	0	0	2,898	6,171	6,171	2,766	2,766	2,766
Unencumbered Fund Balance	165,741	184,560	184,662	169,116	21,969	0	0	0

Fund balance can fluctuate on an annual basis based on the fund-raising activity and needs within the extra-curricular activity group. The decrease in fund balance in FY 2022 and beyond is that available cash has been included within the budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
 STATEMENT OF REVENUES AND EXPENDITURES
 FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
STUDENT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$116,508	\$101,766	\$61,184	\$36,148	\$177,400	\$175,750	\$170,750	\$108,750
	Other Local Revenues	6,799	6,202	7,990	17,612	28,250	26,000	24,000	14,000
Total Revenues		123,307	107,968	69,174	53,760	205,650	201,750	194,750	122,750
Extracurricular Activities									
	Purchase Services	50,874	36,306	14,277	23,604	120,716	106,275	95,575	40,575
	Materials and Supplies	28,533	22,069	15,193	16,378	117,448	62,724	51,475	36,475
	Capital Outlay	5,284	5,700	6,613	3,259	35,800	500	500	500
	Other Objects	23,257	25,074	29,789	19,026	78,833	57,625	47,200	45,200
Total Extracurricular Activities		107,948	89,149	65,872	62,267	352,797	227,124	194,750	122,750
Total Expenditures		107,948	89,149	65,872	62,267	352,797	227,124	194,750	122,750
Excess of Revenues Over / (Under) Ependitures		15,359	18,819	3,302	(8,507)	(147,147)	(25,374)	0	0
Other Financing Sources / (Uses):									
	Transfers Out	0	0	(302)	(3,980)	0	0	0	0
	Transfers In	0	0	0	214	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	(302)	(3,766)	0	0	0	0
Net Change in Fund Balance		15,359	18,819	3,000	(12,273)	(147,147)	(25,374)	0	0
Cash Balance at Beginning of Fiscal Year		150,382	165,741	184,560	187,560	175,287	28,140	2,766	2,766
Cash Balance at End of Fiscal Year		165,741	184,560	187,560	175,287	28,140	2,766	2,766	2,766
Year End Encumbrances Appropriated		0	0	2,898	6,171	6,171	2,766	2,766	2,766
Unencumbered Fund Balance at End of Fiscal Year		\$165,741	\$184,560	\$184,662	\$169,116	\$21,969	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL STUDENT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$116,508	\$101,766	\$61,184	\$36,148	\$177,400	\$175,750	\$170,750	\$108,750
		Other Local Revenues	6,799	6,202	7,990	17,612	28,250	26,000	24,000	14,000
Total Revenues			123,307	107,968	69,174	53,760	205,650	201,750	194,750	122,750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	50,874	36,306	14,277	23,604	120,716	106,275	95,575	40,575
		Supplies and Materials								
	510	General Supplies	18	0	0	0	1,550	1,250	750	750
	560	Food	1,868	2,664	425	0	4,650	3,500	3,500	3,500
	590	Other Supplies and Materials	26,647	19,405	14,768	16,378	111,248	57,974	47,225	32,225
		Total Materials and Supplies	28,533	22,069	15,193	16,378	117,448	62,724	51,475	36,475
		Capital Outlay								
	640	Equipment	5,284	5,700	6,613	3,259	35,800	500	500	500
		Other Objects								
	881	Scholarships	1,000	500	500	500	2,350	1,850	1,850	1,850
	883	Mememrials	9,888	6,827	17,591	18,223	24,073	22,555	16,100	14,100
	889	Other Awards and Prizes	0	19	380	0	11,003	5,643	5,150	5,150
	891	Student Activity Payments	12,369	17,728	11,318	303	41,407	27,577	24,100	24,100
		Total Other Objects	23,257	25,074	29,789	19,026	78,833	57,625	47,200	45,200
Total Expenditures			107,948	89,149	65,872	62,267	352,797	227,124	194,750	122,750
Excess of Revenues Over / (Under) Expenditures			15,359	18,819	3,302	(8,507)	(147,147)	(25,374)	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	910	Transfers Out	0	0	(302)	(3,980)	0	0	0	0
	911	Transfers In	0	0	0	214	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(302)	(3,766)	0	0	0	0
Net Change in Fund Balance			15,359	18,819	3,000	(12,273)	(147,147)	(25,374)	0	0
Cash Balance at Beginning of Fiscal Year			150,382	165,741	184,560	187,560	175,287	28,140	2,766	2,766
Cash Balance at End of Fiscal Year			165,741	184,560	187,560	175,287	28,140	2,766	2,766	2,766
Year End Encumbrances Appropriated			0	0	2,898	6,171	6,171	2,766	2,766	2,766
Unencumbered Fund Balance at End of Fiscal Year			\$165,741	\$184,560	\$184,662	\$169,116	\$21,969	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL CHAPMAN ELEMENTARY - 9141

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$88	\$0	\$786	\$0	\$2,500	\$2,500	\$2,500	\$2,500
Total Revenues			88	0	786	0	2,500	2,500	2,500	2,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	24	13	57	0	250	500	500	500
	Supplies and Materials									
	510	General Supplies	0	0	0	0	250	250	250	250
	560	Food	0	0	50	0	1,250	500	500	500
	590	Other Supplies and Materials	17	0	0	0	850	500	500	500
	Total Materials and Supplies		17	0	50	0	2,350	1,250	1,250	1,250
	Other Objects									
	891	Student Activity Payments	0	23	0	0	1,250	1,593	750	750
Total Expenditures			41	36	107	0	3,850	3,343	2,500	2,500
Net Change in Fund Balance			47	(36)	679	0	(1,350)	(843)	0	0
Cash Balance at Beginning of Fiscal Year			1,503	1,550	1,514	2,193	2,193	843	0	0
Cash Balance at End of Fiscal Year			1,550	1,514	2,193	2,193	843	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,550	\$1,514	\$2,193	\$2,193	\$843	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL MURASKI ELEMENTARY - 9241

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$447	\$185	\$292	\$10	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	150	0	0	500	500	500	500
Total Revenues			447	335	292	10	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	500	500	0	0
		<i>Supplies and Materials</i>								
	510	General Supplies	0	0	0	0	500	500	0	0
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	500	0	0	0
		<i>Other Objects</i>								
	881	Scholarships	1,000	500	500	500	1,000	500	500	500
	891	Student Activity Payments	481	150	188	0	4,000	1,096	1,000	1,000
		<i>Total Other Objects</i>	<i>1,481</i>	<i>650</i>	<i>688</i>	<i>500</i>	<i>5,000</i>	<i>1,596</i>	<i>1,500</i>	<i>1,500</i>
Total Expenditures			1,481	650	688	500	6,500	2,596	1,500	1,500
Net Change in Fund Balance			(1,034)	(315)	(396)	(490)	(5,000)	(1,096)	0	0
Cash Balance at Beginning of Fiscal Year			8,331	7,297	6,982	6,586	6,096	1,096	0	0
Cash Balance at End of Fiscal Year			7,297	6,982	6,586	6,096	1,096	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$7,297	\$6,982	\$6,586	\$6,096	\$1,096	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL KINSNER ELEMENTARY - 9242

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,107	\$1,087	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	0	0	1,500	1,500	1,500	1,500
Total Revenues			1,107	1,087	0	0	3,000	3,000	3,000	3,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	425	310	276	956	1,000	1,000	1,000	1,000
		<i>Supplies and Materials</i>								
	560	Food	0	0	0	0	1,000	500	500	500
	590	Other Supplies and Materials	595	439	0	172	1,000	500	500	500
		<i>Total Materials and Supplies</i>	<i>595</i>	<i>439</i>	<i>0</i>	<i>172</i>	<i>2,000</i>	<i>1,000</i>	<i>1,000</i>	<i>1,000</i>
		<i>Other Objects</i>								
	891	Student Activity Payments	28	37	61	0	2,240	1,000	1,000	1,000
Total Expenditures			1,048	786	337	1,128	5,240	3,000	3,000	3,000
Net Change in Fund Balance			59	301	(337)	(1,128)	(2,240)	0	0	0
		Cash Balance at Beginning of Fiscal Year	3,345	3,404	3,705	3,368	2,240	0	0	0
		Cash Balance at End of Fiscal Year	3,404	3,705	3,368	2,240	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,404	\$3,705	\$3,368	\$2,240	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL WHITNEY ELEMENTARY - 9341

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$17,955	\$18,595	\$17,693	\$0	\$18,500	\$18,500	\$18,500	\$18,500
		Other Local Revenues	0	0	430	0	100	100	100	100
Total Revenues			17,955	18,595	18,123	0	18,600	18,600	18,600	18,600
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	1,157	0	142	6,000	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	5,700	0	3,259	0	0	0	0
		<i>Other Objects</i>								
	889	Other Awards and Prizes	0	19	290	0	6,000	1,000	1,000	1,000
	891	Student Activity Payments	11,795	17,518	11,029	303	28,000	19,138	16,600	16,600
		<i>Total Other Objects</i>	<i>11,795</i>	<i>17,537</i>	<i>11,319</i>	<i>303</i>	<i>34,000</i>	<i>20,138</i>	<i>17,600</i>	<i>17,600</i>
Total Expenditures			11,795	24,394	11,319	3,704	40,000	21,138	18,600	18,600
Net Change in Fund Balance			6,160	(5,799)	6,804	(3,704)	(21,400)	(2,538)	0	0
		Cash Balance at Beginning of Fiscal Year	20,477	26,637	20,838	27,642	23,938	2,538	0	0
		Cash Balance at End of Fiscal Year	26,637	20,838	27,642	23,938	2,538	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$26,637	\$20,838	\$27,642	\$23,938	\$2,538	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL SURRARRER ELEMENTARY - 9342

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
Total Revenues			0	0	0	0	500	500	500	500
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	0	0	0	0	500	500	500	500
Total Expenditures			0	0	0	0	500	500	500	500
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL STRONGSVILLE MIDDLE SCHOOL - 9641

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$9,379	\$4,677	\$3,820	\$0	\$8,250	\$8,250	\$8,250	\$8,250
		Other Local Revenues	0	0	0	0	3,000	3,000	3,000	3,000
Total Revenues			9,379	4,677	3,820	0	11,250	11,250	11,250	11,250
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	1,645	1,575	1,275	0	4,000	2,000	2,000	2,000
		<i>Supplies and Materials</i>								
	510	General Supplies	18	0	0	0	800	500	500	500
	560	Food	1,868	2,541	375	0	2,400	2,500	2,500	2,500
	590	Other Supplies and Materials	31	0	258	0	1,000	500	500	500
		<i>Total Materials and Supplies</i>	<i>1,917</i>	<i>2,541</i>	<i>633</i>	<i>0</i>	<i>4,200</i>	<i>3,500</i>	<i>3,500</i>	<i>3,500</i>
		<i>Capital Outlay</i>								
	640	Equipment	5,284	0	3,000	0	3,000	0	0	0
		<i>Other Objects</i>								
	881	Scholarships	0	0	0	0	500	500	500	500
	883	Mememrials	2,200	0	0	0	2,250	2,000	2,000	2,000
	889	Other Awards and Prizes	0	0	90	0	550	500	500	500
	891	Student Activity Payments	0	0	40	0	2,442	2,750	2,750	2,750
		<i>Total Other Objects</i>	<i>2,200</i>	<i>0</i>	<i>130</i>	<i>0</i>	<i>5,742</i>	<i>5,750</i>	<i>5,750</i>	<i>5,750</i>
Total Expenditures			11,046	4,116	5,038	0	16,942	11,250	11,250	11,250
Net Change in Fund Balance			(1,667)	561	(1,218)	0	(5,692)	0	0	0
		Cash Balance at Beginning of Fiscal Year	8,016	6,349	6,910	5,692	5,692	0	0	0
		Cash Balance at End of Fiscal Year	6,349	6,910	5,692	5,692	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,349	\$6,910	\$5,692	\$5,692	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: GUIDANCE CLUB STRONGSVILLE MIDDLE SCHOOL - 9645

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$13	\$800	\$800	\$800	\$800
Total Revenues			0	0	0	13	800	800	800	800
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	300	300	300	300
		Supplies and Materials								
	560	Food	0	123	0	0	0	0	0	0
	590	Other Supplies and Materials	0	0	0	0	63	50	50	50
		Total Materials and Supplies	0	123	0	0	63	50	50	50
		Other Objects								
	883	Mememrials	0	0	0	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
	891	Student Activity Payments	0	0	0	0	300	250	250	250
		Total Other Objects	0	0	0	0	500	450	450	450
Total Expenditures			0	123	0	0	863	800	800	800
Net Change in Fund Balance			0	(123)	0	13	(63)	0	0	0
Cash Balance at Beginning of Fiscal Year			173	173	50	50	63	0	0	0
Cash Balance at End of Fiscal Year			173	50	50	63	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$173	\$50	\$50	\$63	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: CD/MD CLASSROOM STRONGSVILLE MIDDLE SCHOOL - 9670

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
Total Revenues			0	0	0	0	500	500	500	500
Extracurricular Activities										
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	2,253	500	500	500
Total Expenditures			0	0	0	0	2,253	500	500	500
Excess of Revenues Over / (Under) Ependitures			0	0	0	0	(1,753)	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	(1,753)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,753	1,753	1,753	1,753	1,753	0	0	0
Cash Balance at End of Fiscal Year			1,753	1,753	1,753	1,753	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,753	\$1,753	\$1,753	\$1,753	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: SHS ART STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$230	\$401	\$280	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	230	0	0	0	100	100	100	100
Total Revenues			460	401	280	0	1,100	1,100	1,100	1,100
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	500	250	250	250
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	176	360	233	0	600	300	300	300
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	503	500	500	500
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>553</i>	<i>550</i>	<i>550</i>	<i>550</i>
Total Expenditures			176	360	233	0	1,653	1,100	1,100	1,100
Net Change in Fund Balance			284	41	47	0	(553)	0	0	0
Cash Balance at Beginning of Fiscal Year			181	465	506	553	553	0	0	0
Cash Balance at End of Fiscal Year			465	506	553	553	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$465	\$506	\$553	\$553	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: STEM CLUB STRONGSVILLE HIGH SCHOOL - 9902

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$0	\$0	\$0	\$0	\$100	\$100	\$100	\$100
		Other Local Revenues	100	0	0	0	100	100	100	100
Total Revenues			100	0	0	0	200	200	200	200
Extracurricular Activities										
Purchase Services										
	490	Other Purchased Services	0	0	0	0	100	100	100	100
Supplies and Materials										
	590	Other Supplies and Materials	0	0	0	0	350	100	100	100
Total Expenditures			0	0	0	0	450	200	200	200
Net Change in Fund Balance			100	0	0	0	(250)	0	0	0
Cash Balance at Beginning of Fiscal Year			150	250	250	250	250	0	0	0
Cash Balance at End of Fiscal Year			250	250	250	250	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$250	\$250	\$250	\$250	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: PLANETARIUM CLUB STRONGSVILLE HIGH SCHOOL - 9903

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	910	Transfers Out	0	0	0	(214)	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	(214)	0	0	0	0
Net Change in Fund Balance			0	0	0	(214)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			214	214	214	214	0	0	0	0
Cash Balance at End of Fiscal Year			214	214	214	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$214	\$214	\$214	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: DEBATE TEAM STRONGSVILLE HIGH SCHOOL - 9904

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	600	600	600	600
Extracurricular Activities										
Purchase Services										
	490	Other Purchased Services	0	125	0	0	250	0	0	0
Supplies and Materials										
	590	Other Supplies and Materials	0	0	0	0	426	525	525	525
Other Objects										
	891	Student Activity Payments	0	0	0	0	75	75	75	75
Total Expenditures			0	125	0	0	751	600	600	600
Net Change in Fund Balance			0	(125)	0	0	(151)	0	0	0
Cash Balance at Beginning of Fiscal Year			276	276	151	151	151	0	0	0
Cash Balance at End of Fiscal Year			276	151	151	151	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$276	\$151	\$151	\$151	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: C.A.R.E. STRONGSVILLE HIGH SCHOOL - 9905

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$117	\$15	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			117	15	0	0	0	0	0	0
Extracurricular Activities										
	Supplies and Materials									
	590	Other Supplies and Materials	42	0	0	0	0	0	0	0
Total Expenditures			42	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Ependitures			75	15	0	0	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	910	Transfers Out	0	0	0	(90)	0	0	0	0
Net Change in Fund Balance			75	15	0	(90)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	75	90	90	0	0	0	0
Cash Balance at End of Fiscal Year			75	90	90	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$75	\$90	\$90	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: MATHEMATICS CLUB STRONGSVILLE HIGH SCHOOL - 9907

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$3,962	\$1,850	\$2,375	\$1,775	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			3,962	1,850	2,375	1,775	5,100	5,100	5,100	5,100
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	528	90	308	0	5,000	5,000	1,400	1,400
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	3,252	1,889	1,426	2,061	5,000	7,514	1,400	1,400
		<i>Other Objects</i>								
	881	Scholarships	0	0	0	0	250	250	250	250
	883	Mememrials	0	0	0	0	250	250	250	250
	889	Other Awards and Prizes	0	0	0	0	1,500	1,500	1,500	1,500
	891	Student Activity Payments	0	0	0	0	931	300	300	300
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>2,931</i>	<i>2,300</i>	<i>2,300</i>	<i>2,300</i>
Total Expenditures			3,780	1,979	1,734	2,061	12,931	14,814	5,100	5,100
Net Change in Fund Balance			182	(129)	641	(286)	(7,831)	(9,714)	0	0
Cash Balance at Beginning of Fiscal Year			17,137	17,319	17,190	17,831	17,545	9,714	0	0
Cash Balance at End of Fiscal Year			17,319	17,190	17,831	17,545	9,714	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$17,319	\$17,190	\$17,831	\$17,545	\$9,714	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: SCIENCE CLUB STRONGSVILLE HIGH SCHOOL - 9909

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$8,034	\$7,163	\$380	(\$80)	\$11,000	\$11,000	\$11,000	\$11,000
		Other Local Revenues	500	22	0	0	2,500	2,500	2,500	2,500
Total Revenues			8,534	7,185	380	(80)	13,500	13,500	13,500	13,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	6,615	6,041	0	0	11,000	11,000	11,000	11,000
	Supplies and Materials									
	590	Other Supplies and Materials	1,153	1,474	0	0	5,002	2,500	2,500	2,500
Total Expenditures			7,768	7,515	0	0	16,002	13,500	13,500	13,500
Excess of Revenues Over / (Under) Ependitures			766	(330)	380	(80)	(2,502)	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	0	214	0	0	0	0
Net Change in Fund Balance			766	(330)	380	134	(2,502)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,552	2,318	1,988	2,368	2,502	0	0	0
Cash Balance at End of Fiscal Year			2,318	1,988	2,368	2,502	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,318	\$1,988	\$2,368	\$2,502	\$0	\$0	\$0	\$0

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
STUDENT MANAGED ACTIVITY BUDGET CENTER: DANCE MARATHON STRONGSVILLE HIGH SCHOOL - 9911

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: TECHNOLOGY CLUB STRONGSVILLE HIGH SCHOOL - 9912

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$33	\$645	\$390	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	40	765	0	250	250	250	250
Total Revenues			33	685	1,155	0	750	750	750	750
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	500	0	0	0
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	33	493	120	0	2,500	409	250	250
	<i>Capital Outlay</i>									
	640	Equipment	0	0	765	0	1,000	500	500	500
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	200	0	0	0
Total Expenditures			33	493	885	0	4,200	909	750	750
Net Change in Fund Balance			0	192	270	0	(3,450)	(159)	0	0
Cash Balance at Beginning of Fiscal Year			3,147	3,147	3,339	3,609	3,609	159	0	0
Cash Balance at End of Fiscal Year			3,147	3,339	3,609	3,609	159	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,147	\$3,339	\$3,609	\$3,609	\$159	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: SOCIEDAD HONORARIA HISPANICA STRONGSVILLE HIGH SCHOOL - 9913

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$925	\$1,711	\$1,000	\$625	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	100	0	0	500	500	500	500
Total Revenues			925	1,811	1,000	625	2,000	2,000	2,000	2,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	170	105	0	0	600	600	600	600
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	394	258	548	0	1,400	1,300	1,300	1,300
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,300	0	0	0
		<i>Other Objects</i>								
	883	Mememrials	400	790	46	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	600	493	0	0
		<i>Total Other Objects</i>	<i>400</i>	<i>790</i>	<i>46</i>	<i>0</i>	<i>700</i>	<i>593</i>	<i>100</i>	<i>100</i>
Total Expenditures			964	1,153	594	0	4,000	2,493	2,000	2,000
Net Change in Fund Balance			(39)	658	406	625	(2,000)	(493)	0	0
Cash Balance at Beginning of Fiscal Year			843	804	1,462	1,868	2,493	493	0	0
Cash Balance at End of Fiscal Year			804	1,462	1,868	2,493	493	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$804	\$1,462	\$1,868	\$2,493	\$493	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: COMPUTER CLUB STRONGSVILLE HIGH SCHOOL - 9914

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		Other Financing Uses								
		910 Transfers Out	0	0	(135)	0	0	0	0	0
		Total Other Financing Sources / (Uses)	0	0	(135)	0	0	0	0	0
		Net Change in Fund Balance	0	0	(135)	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	135	135	135	0	0	0	0	0
		Cash Balance at End of Fiscal Year	135	135	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: LATIN CLUB STRONGSVILLE HIGH SCHOOL - 9916

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		Other Financing Uses								
		910 Transfers Out	0	0	0	(6)	0	0	0	0
		Net Change in Fund Balance	0	0	0	(6)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	6	6	6	6	0	0	0	0
		Cash Balance at End of Fiscal Year	6	6	6	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$6	\$6	\$6	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: FRENCH CLUB STRONGSVILLE HIGH SCHOOL - 9917

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,200	\$1,015	\$1,425	\$1,261	\$2,150	\$2,150	\$2,150	\$2,150
		Other Local Revenues	19	0	95	0	50	50	50	50
Total Revenues			1,219	1,015	1,520	1,261	2,200	2,200	2,200	2,200
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	500	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	460	647	996	1,276	5,658	1,500	1,500	1,500
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>200</i>	<i>200</i>	<i>200</i>	<i>200</i>
Total Expenditures			460	647	996	1,276	6,358	2,200	2,200	2,200
Net Change in Fund Balance			759	368	524	(15)	(4,158)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,522	3,281	3,649	4,173	4,158	0	0	0
		Cash Balance at End of Fiscal Year	3,281	3,649	4,173	4,158	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,281	\$3,649	\$4,173	\$4,158	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: GERMAN CLUB STRONGSVILLE HIGH SCHOOL - 9918

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$629	\$300	\$870	(\$35)	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	50	0	0	0	100	100	100	100
Total Revenues			679	300	870	(35)	1,100	1,100	1,100	1,100
Extracurricular Activities										
Purchase Services										
	490	Other Purchased Services	0	0	0	0	250	250	250	250
Supplies and Materials										
	590	Other Supplies and Materials	472	187	630	70	1,500	609	550	550
Other Objects										
	883	Mememrials	0	0	0	0	25	25	25	25
	889	Other Awards and Prizes	0	0	0	0	275	275	275	275
		Total Other Objects	0	0	0	0	300	300	300	300
Total Expenditures			472	187	630	70	2,050	1,159	1,100	1,100
Net Change in Fund Balance			207	113	240	(105)	(950)	(59)	0	0
Cash Balance at Beginning of Fiscal Year			554	761	874	1,114	1,009	59	0	0
Cash Balance at End of Fiscal Year			761	874	1,114	1,009	59	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$761	\$874	\$1,114	\$1,009	\$59	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: SPANISH CLUB STRONGSVILLE HIGH SCHOOL - 9919

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$1,250	\$1,250	\$1,250	\$1,250
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	1,350	1,350	1,350	1,350
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	500	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	1,184	152	60	0	1,918	750	750	750
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>
Total Expenditures			1,184	152	60	0	2,518	1,350	1,350	1,350
Net Change in Fund Balance			(1,184)	(152)	(60)	0	(1,168)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,564	1,380	1,228	1,168	1,168	0	0	0
		Cash Balance at End of Fiscal Year	1,380	1,228	1,168	1,168	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,380	\$1,228	\$1,168	\$1,168	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: ASAP CLUB STRONGSVILLE HIGH SCHOOL - 9920

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		Other Financing Uses								
		910 Transfers Out	0	0	(12)	0	0	0	0	0
		Net Change in Fund Balance	0	0	(12)	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	12	12	12	0	0	0	0	0
		Cash Balance at End of Fiscal Year	12	12	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: H20 CLUB STRONGSVILLE HIGH SCHOOL - 9922

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		Other Financing Uses								
		910 Transfers Out	0	0	0	(2,390)	0	0	0	0
		Net Change in Fund Balance	0	0	0	(2,390)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,390	2,390	2,390	2,390	0	0	0	0
		Cash Balance at End of Fiscal Year	2,390	2,390	2,390	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$2,390	\$2,390	\$2,390	\$0	\$0	\$0	\$0	\$0

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2023 STRONGSVILLE HIGH SCHOOL - 9923

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CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: BUSINESS CLUB FUND STRONGSVILLE HIGH SCHOOL - 9927

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$600	\$600	\$600	\$600
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	650	650	650	650
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	50	50	50	50
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	709	550	550	550
		<i>Other Objects</i>								
	889	Other Awards and Prizes	0	0	0	0	25	25	25	25
	891	Student Activity Payments	0	0	0	0	25	25	25	25
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>50</i>	<i>50</i>	<i>50</i>	<i>50</i>
Total Expenditures			0	0	0	0	809	650	650	650
Net Change in Fund Balance			0	0	0	0	(159)	0	0	0
		Cash Balance at Beginning of Fiscal Year	159	159	159	159	159	0	0	0
		Cash Balance at End of Fiscal Year	159	159	159	159	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$159	\$159	\$159	\$159	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: ROTARY INTERACT CLUB STRONGSVILLE HIGH SCHOOL - 9929

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	115	0	0	250	250	250	250
Total Revenues			0	115	0	0	750	750	750	750
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	500	250	150	150
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	750	332	250	250
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	250	250	250	250
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>350</i>	<i>350</i>	<i>350</i>	<i>350</i>
Total Expenditures			0	0	0	0	1,600	932	750	750
Net Change in Fund Balance			0	115	0	0	(850)	(182)	0	0
		Cash Balance at Beginning of Fiscal Year	917	917	1,032	1,032	1,032	182	0	0
		Cash Balance at End of Fiscal Year	917	1,032	1,032	1,032	182	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$917	\$1,032	\$1,032	\$1,032	\$182	\$0	\$0	\$0

STUDENT MANAGED ACTIVITY BUDGET CENTER: RACHEL'S CHALLENGE STRONGSVILLE HIGH SCHOOL - 9932

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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: MIDDLE EASTERN CLUB STRONGSVILLE HIGH SCHOOL - 9933

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		Other Financing Uses								
		910 Transfers Out	0	0	(155)	0	0	0	0	0
		Total Other Financing Sources / (Uses)	0	0	(155)	0	0	0	0	0
		Net Change in Fund Balance	0	0	(155)	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	155	155	155	0	0	0	0	0
		Cash Balance at End of Fiscal Year	155	155	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: BAND/ORCHESTRA STRONGSVILLE HIGH SCHOOL - 9934

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		<i>Other Financing Uses</i>								
		910 Transfers Out	0	0	0	(20)	0	0	0	0
		Net Change in Fund Balance	0	0	0	(20)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	20	20	20	20	0	0	0	0
		Cash Balance at End of Fiscal Year	20	20	20	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL STRONGSVILLE HIGH SCHOOL - 9941

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$20,692	\$21,170	\$22,120	\$3,800	\$28,600	\$28,600	\$28,600	\$28,600
		Other Local Revenues	0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			20,692	21,170	22,120	3,800	29,600	29,600	29,600	29,600
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	6,413	1,621	1,830	1,225	20,000	20,000	15,000	15,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	4,173	2,843	3,722	2,407	30,000	10,385	9,000	9,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	30,000	0	0	0
		<i>Other Objects</i>								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	5,300	5,000	10,000	5,000	10,000	5,000	5,000	5,000
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
	891	Student Activity Payments	65	0	0	0	50	50	50	50
		<i>Total Other Objects</i>	<i>5,365</i>	<i>5,000</i>	<i>10,000</i>	<i>5,000</i>	<i>10,600</i>	<i>5,600</i>	<i>5,600</i>	<i>5,600</i>
Total Expenditures			15,951	9,464	15,552	8,632	90,600	35,985	29,600	29,600
Net Change in Fund Balance			4,741	11,706	6,568	(4,832)	(61,000)	(6,385)	0	0
Cash Balance at Beginning of Fiscal Year			51,968	56,709	68,415	74,983	70,151	9,151	2,766	2,766
Cash Balance at End of Fiscal Year			56,709	68,415	74,983	70,151	9,151	2,766	2,766	2,766
Year End Encumbrances Appropriated			0	0	0	2,766	2,766	2,766	2,766	2,766
Unencumbered Fund Balance at End of Fiscal Year			\$56,709	\$68,415	\$74,983	\$67,385	\$6,385	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2017 STRONGSVILLE HIGH SCHOOL - 9942

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			0	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	0	0	0	0
		<i>Other Objects</i>								
	883	Mememrials	1,187	0	0	0	0	0	0	0
Total Expenditures			1,187	0	0	0	0	0	0	0
Net Change in Fund Balance			(1,187)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,187	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2022 STRONGSVILLE HIGH SCHOOL - 9943

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$119	\$0	\$17,670	\$7,000	\$3,000	\$0	\$0
		Other Local Revenues	0	0	500	10,005	5,000	1,500	0	0
Total Revenues			0	119	500	27,675	12,000	4,500	0	0
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	16,221	7,000	1,000	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	2,541	9,532	1,000	0	0
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	2,000	5,500	0	0
Total Expenditures			0	0	0	18,762	18,532	7,500	0	0
Net Change in Fund Balance			0	119	500	8,913	(6,532)	(3,000)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	119	619	9,532	3,000	0	0
Cash Balance at End of Fiscal Year			0	119	619	9,532	3,000	0	0	0
Year End Encumbrances Appropriated			0	0	0	3,000	3,000	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$119	\$619	\$6,532	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL ART HONOR SOCIETY STRONGSVILLE HIGH SCHOOL - 9945

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$455	\$805	\$805	\$245	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	200	200	0	250	250	250	250
Total Revenues			455	1,005	1,005	245	2,250	2,250	2,250	2,250
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	141	175	185	120	900	700	700	700
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	157	233	859	0	2,500	500	500	500
		<i>Other Objects</i>								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	0	0	0	0	1,000	1,000	1,000	1,000
	891	Student Activity Payments	0	0	0	0	44	0	0	0
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,094</i>	<i>1,050</i>	<i>1,050</i>	<i>1,050</i>
Total Expenditures			298	408	1,044	120	4,494	2,250	2,250	2,250
Net Change in Fund Balance			157	597	(39)	125	(2,244)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,404	1,561	2,158	2,119	2,244	0	0	0
		Cash Balance at End of Fiscal Year	1,561	2,158	2,119	2,244	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,561	\$2,158	\$2,119	\$2,244	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2021 STRONGSVILLE HIGH SCHOOL - 9953

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Extracurricular	\$140	\$1,155	\$188	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	5,500	6,975	0	0	0	0
Total Revenues			140	1,155	5,688	6,975	0	0	0	0
Extracurricular Activities										
Purchase Services										
490		Other Purchased Services	0	0	1,447	900	0	0	0	0
Supplies and Materials										
590		Other Supplies and Materials	0	367	0	3,326	0	0	0	0
Other Objects										
883		Mememrials	0	0	0	5,000	2,513	405	0	0
Total Expenditures			0	367	1,447	9,226	2,513	405	0	0
Net Change in Fund Balance			140	788	4,241	(2,251)	(2,513)	(405)	0	0
Cash Balance at Beginning of Fiscal Year			0	140	928	5,169	2,918	405	0	0
Cash Balance at End of Fiscal Year			140	928	5,169	2,918	405	0	0	0
Year End Encumbrances Appropriated			0	0	1,448	405	405	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$140	\$928	\$3,721	\$2,513	\$0	\$0	\$0	\$0

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2024 STRONGSVILLE HIGH SCHOOL - 9954

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STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2025 STRONGSVILLE HIGH SCHOOL - 9955

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2018 STRONGSVILLE HIGH SCHOOL - 9958

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			15	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	1,030	0	0	0	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	3,159	0	0	0	0	0	0	0
		<i>Other Objects</i>								
	883	Mememrials	0	0	3,600	0	0	0	0	0
Total Expenditures			4,189	0	3,600	0	0	0	0	0
Net Change in Fund Balance			(4,174)	0	(3,600)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			7,774	3,600	3,600	0	0	0	0	0
Cash Balance at End of Fiscal Year			3,600	3,600	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,600	\$3,600	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2019 STRONGSVILLE HIGH SCHOOL - 9959

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$37,875	\$60	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	5,000	0	0	0	0	0	0	0
Total Revenues			42,875	60	0	0	0	0	0	0
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	29,640	280	0	0	0	0	0	0
	Supplies and Materials									
	590	Other Supplies and Materials	5,304	2,761	0	0	0	0	0	0
	Capital Outlay									
	640	Equipment	0	0	2,848	0	0	0	0	0
	Other Objects									
	883	Mememrials	0	0	2,943	0	0	0	0	0
Total Expenditures			34,944	3,041	5,791	0	0	0	0	0
Net Change in Fund Balance			7,931	(2,981)	(5,791)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			841	8,772	5,791	0	0	0	0	0
Cash Balance at End of Fiscal Year			8,772	5,791	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$8,772	\$5,791	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2020 STRONGSVILLE HIGH SCHOOL - 9960

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,453	\$32,708	\$105	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	300	5,000	0	0	0	0	0	0
Total Revenues			1,753	37,708	105	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	550	22,671	5,000	450	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	2,606	1,417	224	0	0	0	0
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	6,975	0	0	0	0
Total Expenditures			550	25,277	6,417	7,649	0	0	0	0
Net Change in Fund Balance			1,203	12,431	(6,312)	(7,649)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			327	1,530	13,961	7,649	0	0	0	0
Cash Balance at End of Fiscal Year			1,530	13,961	7,649	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	950	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,530	\$13,961	\$6,699	\$0	\$0	\$0	\$0	\$0

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
STUDENT MANAGED ACTIVITY BUDGET CENTER: YOUTH OPTIMIST ADVISORS STRONGSVILLE HIGH SCHOOL - 9961

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: RHO KAPPA NHS STRONGSVILLE HIGH SCHOOL - 9962

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,218	\$552	\$859	\$1,020	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			1,218	552	859	1,020	1,550	1,550	1,550	1,550
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	184	222	75	75	1,500	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	612	0	863	450	3,336	500	500	500
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>550</i>	<i>550</i>	<i>550</i>	<i>550</i>
Total Expenditures			796	222	938	525	5,386	1,550	1,550	1,550
Net Change in Fund Balance			422	330	(79)	495	(3,836)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,668	3,090	3,420	3,341	3,836	0	0	0
		Cash Balance at End of Fiscal Year	3,090	3,420	3,341	3,836	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,090	\$3,420	\$3,341	\$3,836	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: GERMAN NHS STRONGSVILLE HIGH SCHOOL - 9963

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$0	\$0	\$0	\$0	\$800	\$800	\$800	\$800
		Other Local Revenues	0	0	0	110	100	100	100	100
Total Revenues			0	0	0	110	900	900	900	900
Extracurricular Activities										
Purchase Services										
	490	Other Purchased Services	0	0	0	0	500	500	500	500
Supplies and Materials										
	590	Other Supplies and Materials	0	0	0	0	250	250	250	250
Other Objects										
	883	Mememrials	0	0	0	0	260	150	150	150
Total Expenditures			0	0	0	0	1,010	900	900	900
Net Change in Fund Balance			0	0	0	110	(110)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	110	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	110	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0

STUDENT MANAGED ACTIVITY BUDGET CENTER: ASIAN-AMERICAN CULTURAL CLUB STRONGSVILLE HIGH SCHOOL - 9964

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: KEY CLUB STRONGSVILLE HIGH SCHOOL - 9965

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$5,011	\$3,570	\$4,265	\$6,975	\$6,250	\$6,250	\$6,250	\$6,250
		Other Local Revenues	450	0	0	522	500	500	500	500
Total Revenues			5,461	3,570	4,265	7,497	6,750	6,750	6,750	6,750
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	3,180	1,520	3,169	3,272	5,500	2,625	2,625	2,625
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	1,971	832	1,493	1,314	4,809	2,625	2,625	2,625
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	968	750	750	750	750
	891	Student Activity Payments	0	0	0	0	1,500	750	750	750
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>968</i>	<i>2,250</i>	<i>1,500</i>	<i>1,500</i>	<i>1,500</i>
Total Expenditures			5,151	2,352	4,662	5,554	12,559	6,750	6,750	6,750
Net Change in Fund Balance			310	1,218	(397)	1,943	(5,809)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,735	3,045	4,263	3,866	5,809	0	0	0
		Cash Balance at End of Fiscal Year	3,045	4,263	3,866	5,809	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,045	\$4,263	\$3,866	\$5,809	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: SHS PRIDE CLUB STRONGSVILLE HIGH SCHOOL - 9976

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		Other Financing Uses								
		910 Transfers Out	0	0	0	(149)	0	0	0	0
		Net Change in Fund Balance	0	0	0	(149)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	149	149	149	149	0	0	0	0
		Cash Balance at End of Fiscal Year	149	149	149	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$149	\$149	\$149	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: ANIME CLUB STRONGSVILLE HIGH SCHOOL - 9978

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		<i>Other Financing Uses</i>								
		910 Transfers Out	0	0	0	(184)	0	0	0	0
		Net Change in Fund Balance	0	0	0	(184)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	184	184	184	184	0	0	0	0
		Cash Balance at End of Fiscal Year	184	184	184	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$184	\$184	\$184	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL HONORS SOCIETY STRONGSVILLE HIGH SCHOOL - 9985

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$4,616	\$3,988	\$3,473	\$2,869	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			4,616	3,988	3,473	2,869	5,500	5,500	5,500	5,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	329	1,316	655	385	2,866	1,000	1,000	1,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	3,190	1,582	2,119	2,395	3,500	3,500	3,500	3,500
		<i>Other Objects</i>								
	883	Mememrials	801	1,037	1,002	280	1,500	1,000	1,000	1,000
Total Expenditures			4,320	3,935	3,776	3,060	7,866	5,500	5,500	5,500
Net Change in Fund Balance			296	53	(303)	(191)	(2,366)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,511	2,807	2,860	2,557	2,366	0	0	0
Cash Balance at End of Fiscal Year			2,807	2,860	2,557	2,366	0	0	0	0
Year End Encumbrances Appropriated			0	0	500	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,807	\$2,860	\$2,057	\$2,366	\$0	\$0	\$0	\$0

STUDENT MANAGED ACTIVITY BUDGET CENTER: SPIRIT SQUAD STRONGSVILLE HIGH SCHOOL - 9990

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT MANAGED ACTIVITY BUDGET CENTER: PIN'EM CLUB STRONGSVILLE HIGH SCHOOL - 9993

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
		Total Revenues	0	0	0	0	0	0	0	0
		Total Expenditures	0	0	0	0	0	0	0	0
		Excess of Revenues Over / (Under) Ependitures	0	0	0	0	0	0	0	0
		Other Financing Sources / (Uses):								
		<i>Other Financing Uses</i>								
		910 Transfers Out	0	0	0	(198)	0	0	0	0
		Net Change in Fund Balance	0	0	0	(198)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	198	198	198	198	0	0	0	0
		Cash Balance at End of Fiscal Year	198	198	198	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
		Unencumbered Fund Balance at End of Fiscal Year	\$198	\$198	\$198	\$0	\$0	\$0	\$0	\$0

STUDENT MANAGED ACTIVITY BUDGET CENTER: ICE HOCKEY SPIRIT CLUB STRONGSVILLE HIGH SCHOOL - 9994

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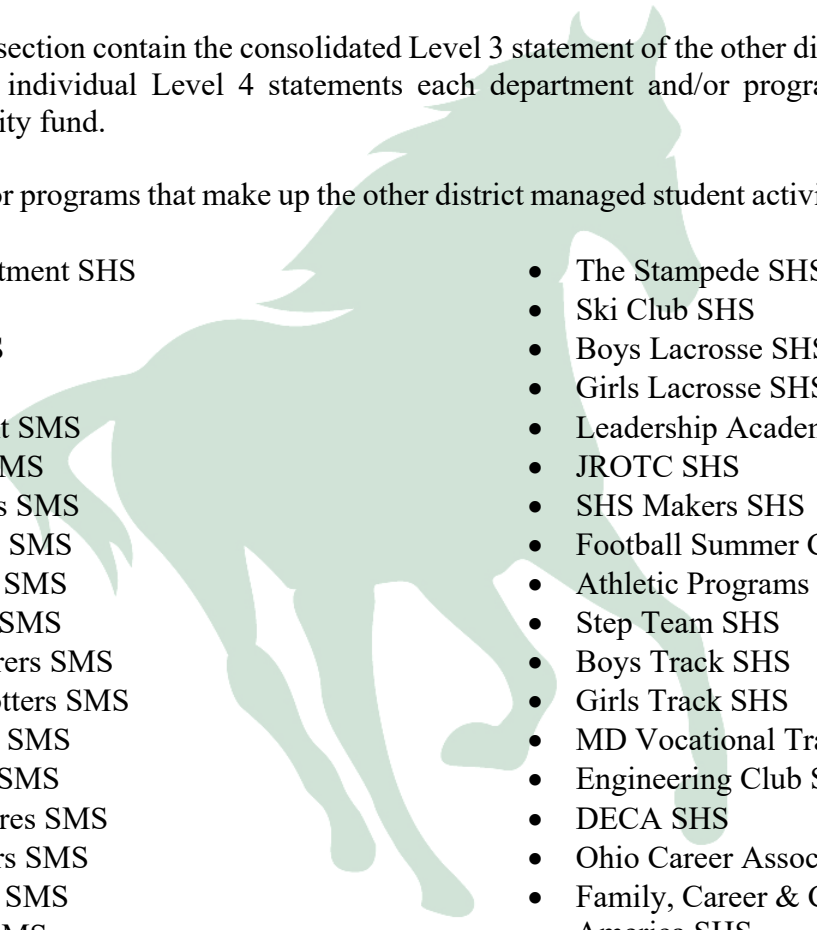
DISTRICT MANAGED STUDENT ACTIVITY FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the District Managed Student Activity Fund.

The District managed student activity fund is used to account for those students activity programs which have student participation but do not have student management of the programs.

The statements in this section contain the consolidated Level 3 statement of the other district managed student activity fund and the individual Level 4 statements each department and/or program within the district managed student activity fund.

The departments and/or programs that make up the other district managed student activity fund are as follows:

- 
- Athletic Department SHS
 - Ski Club SMS
 - Orchestra SMS
 - Band SMS
 - Art Department SMS
 - Vocal Music SMS
 - Team Admirals SMS
 - Team Captains SMS
 - Team Cruisers SMS
 - Team Vikings SMS
 - Team Discoverers SMS
 - Team Globetrotters SMS
 - Team Pioneers SMS
 - Team Seekers SMS
 - Team Adventures SMS
 - Team Crusaders SMS
 - Team Dragons SMS
 - Team Pirates SMS
 - Team Voyagers
 - Athletics SMS
 - Phys Ed SMS
 - Instrumental Uniform Fund SHS
 - Band National Trips SHS
 - Choral National Trips SHS
 - Choral Music Clothing SHS
 - Band SHS
 - Drama Club SHS
 - ASAP Club SHS
 - SEAC Club SHS
 - The Stampede SHS
 - Ski Club SHS
 - Boys Lacrosse SHS
 - Girls Lacrosse SHS
 - Leadership Academy SHS
 - JROTC SHS
 - SHS Makers SHS
 - Football Summer Camp SHS
 - Athletic Programs SHS
 - Step Team SHS
 - Boys Track SHS
 - Girls Track SHS
 - MD Vocational Training SHS
 - Engineering Club SHS
 - DECA SHS
 - Ohio Career Association SHS
 - Family, Career & Community Leaders of America SHS
 - Dance Team SHS
 - Girls Soccer Kick-A-Thon SHS
 - Orchestra SHS
 - Boys Soccer SHS
 - Vocal Music SHS
 - Music Production SHS
 - Girls Basketball SHS
 - Boys Basketball SHS
 - Volleyball SHS
 - Project Support SHS
 - Girls Tennis SHS

- Boys Tennis SHS
- Swim Team SHS
- Ice Hockey SHS
- Lantern SHS
- Strohigan/Yearbook SHS
- Baseball SHS
- Softball SHS
- Girls Cross Country SHS
- Boys Cross Country SHS

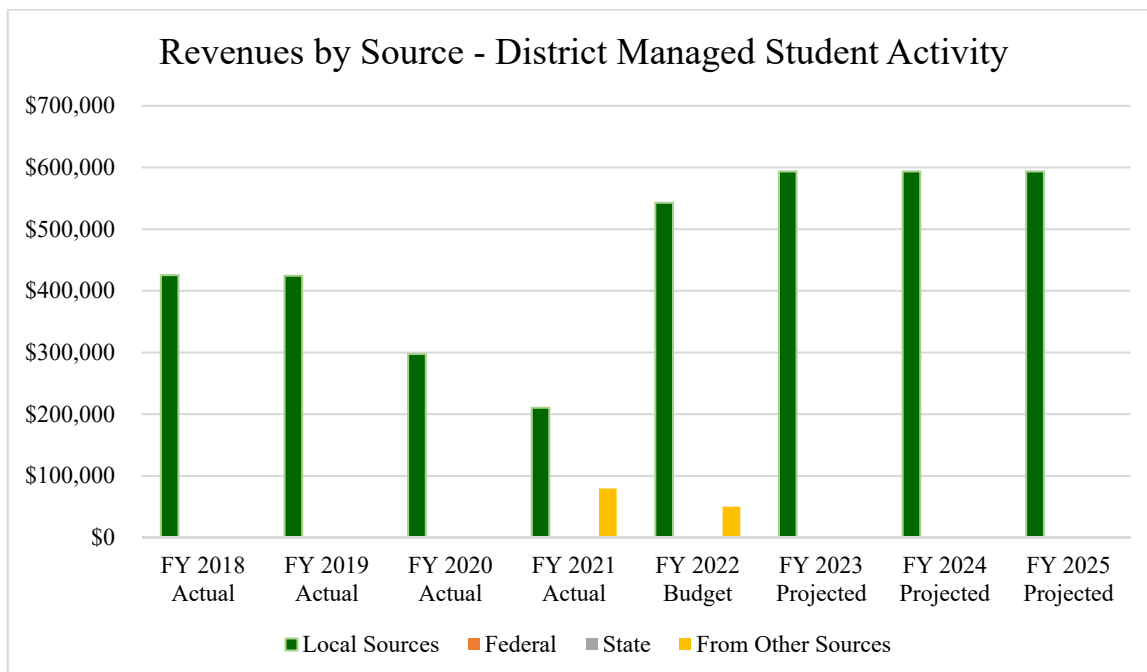
- Boys Golf SHS
- Gymnastics SHS
- Girls Golf SHS
- Trainer Fund SHS
- Weight Room SHS
- Fall Cheerleaders SHS
- Winter Cheerleaders SHS

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the district managed student activity fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the district managed student activity fund.

REVENUES BY SOURCE - DISTRICT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$343,800	\$335,834	\$212,084	\$157,497	\$391,550	\$441,550	\$441,550	\$441,550
Other Local Revenues	81,786	88,510	85,607	52,915	151,100	152,100	152,100	152,100
From Other Sources	0	0	1,340	79,443	50,000	0	0	0
Total Revenues	425,586	424,344	299,031	289,855	592,650	593,650	593,650	593,650



Local Sources:

For FY 22, revenue from local sources makes up 91.6% of total. As indicated by the graphs, the District's revenues from local sources vary from year to year. Since these funds are mainly used as fund-raising accounts, revenues can vary on an annual basis based on interest and activity level.

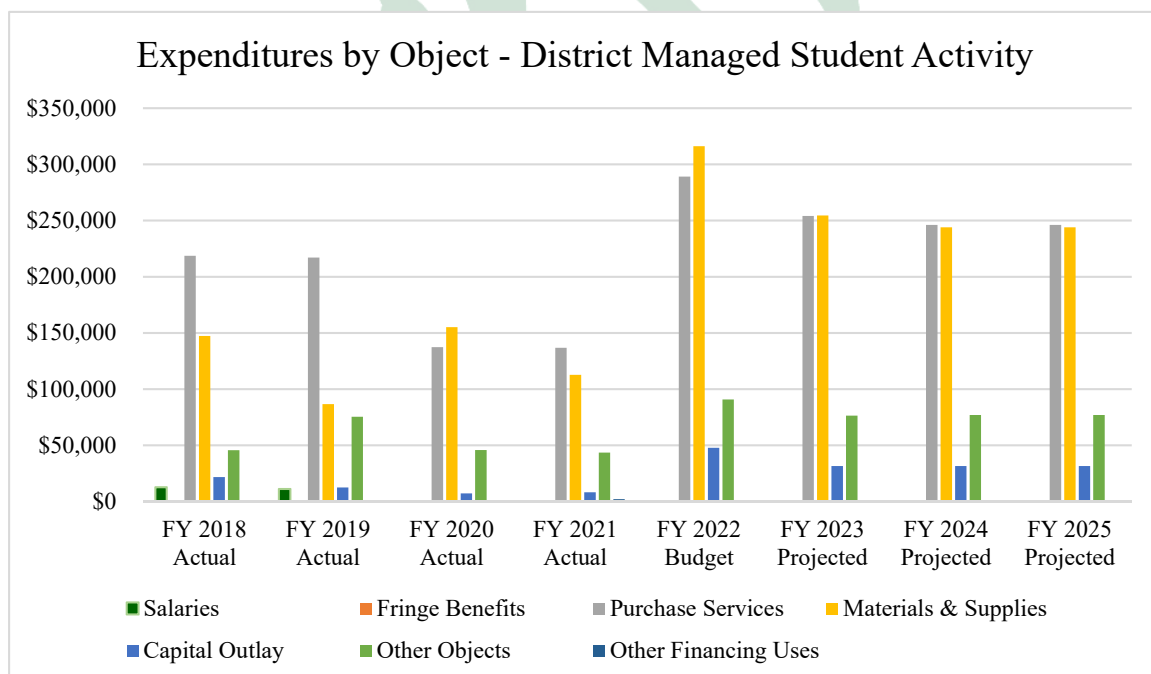
From Other Sources:

For FY 22, revenue from other sources makes up 8.4% of total. A transfer of funds of \$50,000 from the General Fund may be required due to the loss of revenue in the High School Athletic Department due to an expected decrease in sporting events ticket sales. The decrease in ticket sales is due to the COVID-19 pandemic to allow for social distancing.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the district managed student activity fund.

EXPENDITURES BY OBJECT - DISTRICT MANAGED STUDENT ACTIVITY								
	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Salaries	\$12,735	\$11,238	\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	739	0	0	0	0	0	0
Purchase Services	218,721	217,121	137,319	136,737	289,185	254,166	246,166	246,166
Materials and Supplies	147,334	82,628	155,160	112,747	316,154	254,504	244,059	244,059
Capital Outlay	21,761	12,591	7,292	8,276	47,815	31,580	31,580	31,580
Other Objects	45,668	75,453	45,781	43,577	90,846	76,436	76,945	76,945
Other Financing Uses	0	0	1,340	2,089	0	0	0	0
Total Expenditures	446,219	399,770	346,892	303,426	744,000	616,686	598,750	598,750

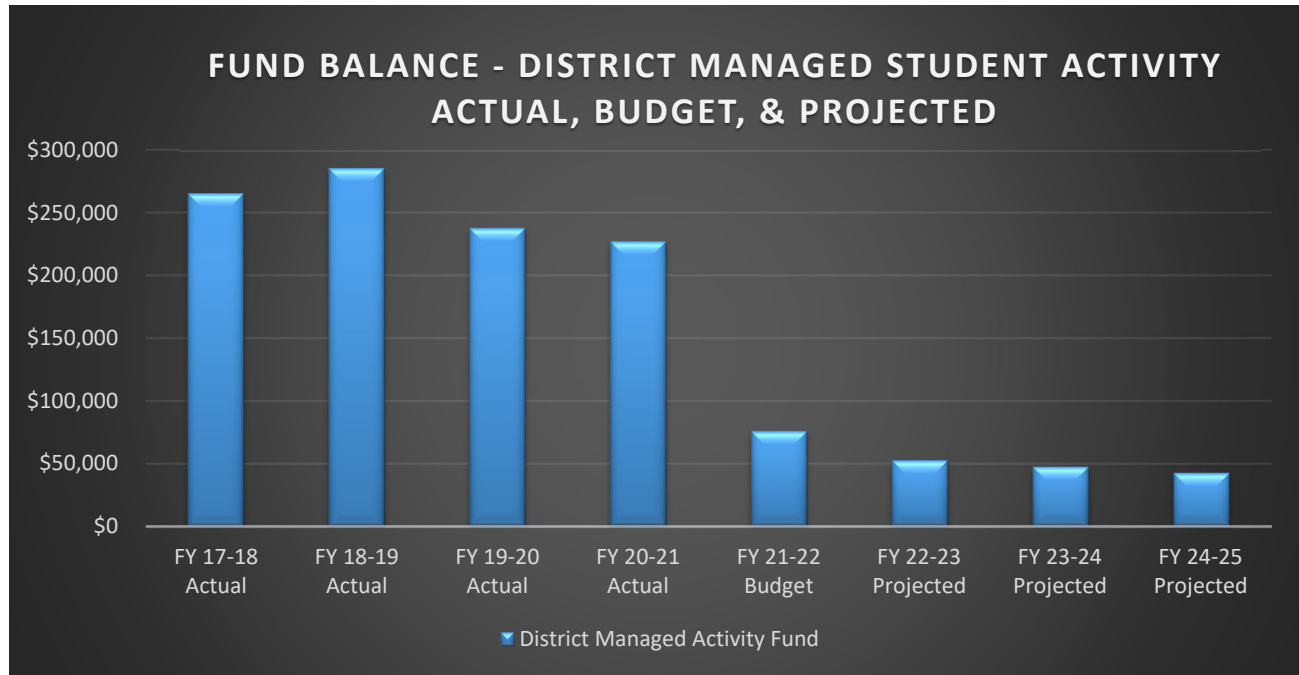


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and needs of the building. Since these funds are mainly used as fund-raising accounts, expenditures can vary on an annual basis based on interest and activity level. The increase in expenditures in FY 2022 and beyond is that available cash has been included within the budgeted expenditures.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the district managed student activity fund.



FUND BALANCE - DISTRICT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	298,834	278,201	302,775	254,914	241,343	89,993	66,957	61,857
Ending Cash Balance	278,201	302,775	254,914	241,343	89,993	66,957	61,857	56,757
Year End Encumbrances	12,849	17,346	17,174	14,315	14,115	14,115	14,115	14,115
Unencumbered Fund Balance	265,352	285,429	237,740	227,028	75,878	52,842	47,742	42,642

Fund balance can fluctuate on an annual basis based on the fund-raising activity and needs within the extra-curricular activity group. The decrease in fund balance in FY 2022 and beyond is that available cash has been included within the budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$343,800	\$335,834	\$212,084	\$157,497	\$391,550	\$441,550	\$441,550	\$441,550
	Other Local Revenues	81,786	88,510	85,607	52,915	151,100	152,100	152,100	152,100
Total Revenues		425,586	424,344	297,691	210,412	542,650	593,650	593,650	593,650
Extracurricular Activities									
	Salaries	12,735	11,238	0	0	0	0	0	0
	Fringe Benefits	0	739	0	0	0	0	0	0
	Purchase Services	218,721	217,121	137,319	136,737	289,185	254,166	246,166	246,166
	Materials and Supplies	147,334	82,628	155,160	112,747	316,154	254,504	244,059	244,059
	Capital Outlay	21,761	12,591	7,292	8,276	47,815	31,580	31,580	31,580
	Other Objects	45,668	75,453	45,781	43,577	90,846	76,436	76,945	76,945
Total Extracurricular Activities		446,219	399,770	345,552	301,337	744,000	616,686	598,750	598,750
Total Expenditures		446,219	399,770	345,552	301,337	744,000	616,686	598,750	598,750
Excess of Revenues Over / (Under) Expenditures		(20,633)	24,574	(47,861)	(90,925)	(201,350)	(23,036)	(5,100)	(5,100)
Other Financing Sources / (Uses):									
	Transfers Out	0	0	(1,340)	(2,089)	0	0	0	0
	Transfers In	0	0	1,340	79,443	50,000	0	0	0
Total Other Financing Sources / (Uses)		0	0	0	77,354	50,000	0	0	0
Net Change in Fund Balance		(20,633)	24,574	(47,861)	(13,571)	(151,350)	(23,036)	(5,100)	(5,100)
	Cash Balance at Beginning of Fiscal Year	298,834	278,201	302,775	254,914	241,343	89,993	66,957	61,857
	Cash Balance at End of Fiscal Year	278,201	302,775	254,914	241,343	89,993	66,957	61,857	56,757
	Year End Encumbrances Appropriated	12,849	17,346	17,174	14,315	14,115	14,115	14,115	14,115
Unencumbered Fund Balance at End of Fiscal Year		\$265,352	\$285,429	\$237,740	\$227,028	\$75,878	\$52,842	\$47,742	\$42,642

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS) FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025 TOTAL DISTRICT MANAGED ACTIVITY</p>
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Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$343,800	\$335,834	\$212,084	\$157,497	\$391,550	\$441,550	\$441,550	\$441,550
		Other Local Revenues	81,786	88,510	85,607	52,915	151,100	152,100	152,100	152,100
Total Revenues			425,586	424,344	297,691	210,412	542,650	593,650	593,650	593,650
Extracurricular Activities										
		Salaries:								
	190	Other Salary and Wages	12,735	11,238	0	0	0	0	0	0
		Fringe Benefits								
	290	Other Benefits	0	739	0	0	0	0	0	0
		Purchase Services								
	419	Other Prof/Tech Services	58,182	61,060	60,558	75,738	75,025	75,525	75,525	75,525
	423	Repairs/Maintenance Services	6,185	18,723	8,143	13,113	10,000	10,000	10,000	10,000
	425	Rentals	1,760	2,771	1,255	2,415	1,800	1,800	1,800	1,800
	431	Certified Travel Reimbursement	1,922	1,456	388	442	700	700	700	700
	432	Cert Meeting Expense	3,164	1,868	1,671	0	2,200	2,200	2,200	2,200
	461	Printing and Binding	96	0	0	469	351	351	351	351
	490	Other Purchased Services	147,412	131,243	65,304	44,560	199,109	163,590	155,590	155,590
		Total Purchase Services	218,721	217,121	137,319	136,737	289,185	254,166	246,166	246,166
		Supplies and Materials								
	510	General Supplies	6,380	6,871	6,302	7,981	30,339	26,250	26,250	26,250
	514	Health/Hygiene Supplies	10,191	4,603	4,233	7,019	3,500	3,500	3,500	3,500
	516	Software Materials	0	3,665	4,852	5,146	9,835	9,835	9,835	9,835
	519	Other General Supplies	506	500	260	1,284	0	0	0	0
	543	DVD, CD's and Videos	4,039	3,459	2,500	0	0	0	0	0
	560	Food	0	100	0	0	600	550	550	550
	571	Land	0	590	1,428	0	0	0	0	0
	573	Equipment and Furniture	27,397	19,735	32,385	30,227	23,949	23,949	23,949	23,949
	590	Other Supplies and Materials	98,821	43,105	103,200	61,090	247,931	190,420	179,975	179,975
		Total Materials and Supplies	147,334	82,628	155,160	112,747	316,154	254,504	244,059	244,059
		Capital Outlay								
	640	Equipment	21,761	12,591	7,292	8,276	47,815	31,580	31,580	31,580
		Other Objects								
	849	Other Dues and Fees	17,052	22,834	21,414	25,296	22,640	22,640	22,640	22,640
	881	Scholarships	1,000	3,000	6,000	6,250	10,500	9,950	9,950	9,950
	883	Mememrials	2,540	5,349	4,364	180	12,350	9,900	9,900	9,900
	889	Other Awards and Prizes	6,807	10,505	5,561	7,000	21,351	16,800	16,600	16,600
	890	Other Misc. Expenditures	991	1,047	669	763	2,605	1,605	1,605	1,605
	891	Student Activity Payments	17,278	32,718	7,773	4,088	21,400	15,541	16,250	16,250
		Total Other Objects	45,668	75,453	45,781	43,577	90,846	76,436	76,945	76,945
Total Expenditures			446,219	399,770	345,552	301,337	744,000	616,686	598,750	598,750
Excess of Revenues Over / (Under) Ependitures			(20,633)	24,574	(47,861)	(90,925)	(201,350)	(23,036)	(5,100)	(5,100)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	910	Transfers Out	0	0	(1,340)	(2,089)	0	0	0	0
	911	Transfers In	0	0	1,340	79,443	50,000	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	77,354	50,000	0	0	0
Net Change in Fund Balance			(20,633)	24,574	(47,861)	(13,571)	(151,350)	(23,036)	(5,100)	(5,100)
Cash Balance at Beginning of Fiscal Year			298,834	278,201	302,775	254,914	241,343	89,993	66,957	61,857
Cash Balance at End of Fiscal Year			278,201	302,775	254,914	241,343	89,993	66,957	61,857	56,757
Year End Encumbrances Appropriated			12,849	17,346	17,174	14,315	14,115	14,115	14,115	14,115
Unencumbered Fund Balance at End of Fiscal Year			\$265,352	\$285,429	\$237,740	\$227,028	\$75,878	\$52,842	\$47,742	\$42,642

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHELTIC DEPARTMENT - 0000

Financial Section

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SKI CLUB STRONGSVILLE MIDDLE SCHOOL - 9610

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$4,020	\$4,420	\$5,767	\$100	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			4,020	4,420	5,767	100	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	5,250	4,965	5,765	0	6,126	6,000	6,000	6,000
Total Expenditures			5,250	4,965	5,765	0	6,126	6,000	6,000	6,000
Net Change in Fund Balance			(1,230)	(545)	2	100	(126)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,799	569	24	26	126	0	0	0
Cash Balance at End of Fiscal Year			569	24	26	126	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$569	\$24	\$26	\$126	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA STRONGSVILLE MIDDLE SCHOOL - 9633

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Extracurricular	\$4,202	\$820	\$1,513	\$3,513	\$5,100	\$5,100	\$5,100	\$5,100
		Other Local Revenues	2,180	1,080	3,595	(581)	3,200	3,200	3,200	3,200
Total Revenues			6,382	1,900	5,108	2,932	8,300	8,300	8,300	8,300
Extracurricular Activities										
Purchase Services										
	419	Other Prof/Tech Services	460	420	405	75	1,000	1,500	1,500	1,500
	490	Other Purchased Services	5,503	0	0	0	1,500	1,500	1,500	1,500
Total Purchase Services			5,963	420	405	75	2,500	3,000	3,000	3,000
Supplies and Materials										
	510	General Supplies	0	2,544	3,100	5,926	3,737	2,000	2,000	2,000
	560	Food	0	0	0	0	250	200	200	200
	590	Other Supplies and Materials	0	1,823	1,593	0	2,000	1,000	1,000	1,000
Total Materials and Supplies			0	4,367	4,693	5,926	5,987	3,200	3,200	3,200
Capital Outlay										
	640	Equipment	0	0	0	0	3,000	1,000	1,000	1,000
Other Objects										
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
	891	Student Activity Payments	2,465	0	2,798	0	0	1,000	1,000	1,000
Total Other Objects			2,465	0	2,798	0	100	1,100	1,100	1,100
Total Expenditures			8,428	4,787	7,896	6,001	11,587	8,300	8,300	8,300
Net Change in Fund Balance			(2,046)	(2,887)	(2,788)	(3,069)	(3,287)	0	0	0
Cash Balance at Beginning of Fiscal Year			15,976	13,930	11,043	8,255	5,186	1,899	1,899	1,899
Cash Balance at End of Fiscal Year			13,930	11,043	8,255	5,186	1,899	1,899	1,899	1,899
Year End Encumbrances Appropriated			0	0	0	1,899	1,899	1,899	1,899	1,899
Unencumbered Fund Balance at End of Fiscal Year			\$13,930	\$11,043	\$8,255	\$3,287	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND STRONGSVILLE MIDDLE SCHOOL - 9634

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$29,727	\$3,148	\$980	\$3,103	\$35,000	\$35,000	\$35,000	\$35,000
		Other Local Revenues	2,232	1,636	1,654	48	2,500	2,500	2,500	2,500
Total Revenues			31,959	4,784	2,634	3,151	37,500	37,500	37,500	37,500
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	2,466	776	984	398	4,500	4,500	4,500	4,500
	490	Other Purchased Services	20,530	3,561	0	110	15,000	15,000	15,000	15,000
	Total Purchase Services		22,996	4,337	984	508	19,500	19,500	19,500	19,500
	Supplies and Materials									
	510	General Supplies	1,290	1,819	1,882	1,115	4,000	4,000	4,000	4,000
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	75	1,339	3,352	1,504	7,000	7,000	5,900	5,900
	Total Materials and Supplies		1,365	3,158	5,234	2,619	11,100	11,100	10,000	10,000
	Capital Outlay									
	640	Equipment	1,958	531	0	0	2,000	2,000	2,000	2,000
	Other Objects									
	889	Other Awards and Prizes	156	187	0	96	1,000	1,000	1,000	1,000
	891	Student Activity Payments	1,372	180	760	988	4,187	4,291	5,000	5,000
	Total Other Objects		1,528	367	760	1,084	5,187	5,291	6,000	6,000
Total Expenditures			27,847	8,393	6,978	4,211	37,787	37,891	37,500	37,500
Net Change in Fund Balance			4,112	(3,609)	(4,344)	(1,060)	(287)	(391)	0	0
Cash Balance at Beginning of Fiscal Year			5,971	10,083	6,474	2,130	1,070	783	392	392
Cash Balance at End of Fiscal Year			10,083	6,474	2,130	1,070	783	392	392	392
Year End Encumbrances Appropriated			0	24	0	392	392	392	392	392
Unencumbered Fund Balance at End of Fiscal Year			\$10,083	\$6,450	\$2,130	\$678	\$391	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ART DEPARTMENT STRONGSVILLE MIDDLE SCHOOL - 9635

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Extracurricular	\$2,245	\$1,245	\$975	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	230	0	0	0	300	300	300	300
Total Revenues			2,475	1,245	975	0	4,300	4,300	4,300	4,300
Extracurricular Activities										
Supplies and Materials										
	510	General Supplies	858	923	740	0	5,085	3,800	3,800	3,800
	590	Other Supplies and Materials	401	1,760	294	0	500	500	500	500
Total Materials and Supplies			1,259	2,683	1,034	0	5,585	4,300	4,300	4,300
Other Objects										
	891	Student Activity Payments	1,855	98	0	0	0	0	0	0
Total Expenditures			3,114	2,781	1,034	0	5,585	4,300	4,300	4,300
Net Change in Fund Balance			(639)	(1,536)	(59)	0	(1,285)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,519	2,880	1,344	1,285	1,285	0	0	0
Cash Balance at End of Fiscal Year			2,880	1,344	1,285	1,285	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,880	\$1,344	\$1,285	\$1,285	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE MIDDLE SCHOOL - 9637

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$4,257	\$39,737	\$1,858	\$1,111	\$26,500	\$26,500	\$26,500	\$26,500
		Other Local Revenues	0	0	50	0	400	400	400	400
Total Revenues			4,257	39,737	1,908	1,111	26,900	26,900	26,900	26,900
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	419	Other Prof/Tech Services	478	200	0	0	500	500	500	500
	490	Other Purchased Services	2,416	525	0	180	5,490	5,000	5,000	5,000
		<i>Total Purchase Services</i>	<i>2,894</i>	<i>725</i>	<i>0</i>	<i>180</i>	<i>5,990</i>	<i>5,500</i>	<i>5,500</i>	<i>5,500</i>
		<i>Supplies and Materials</i>								
	510	General Supplies	1,169	1,500	508	800	4,000	4,000	4,000	4,000
	590	Other Supplies and Materials	0	2,477	0	1,359	18,500	12,400	12,400	12,400
		<i>Total Materials and Supplies</i>	<i>1,169</i>	<i>3,977</i>	<i>508</i>	<i>2,159</i>	<i>22,500</i>	<i>16,400</i>	<i>16,400</i>	<i>16,400</i>
		<i>Capital Outlay</i>								
	640	Equipment	10,000	360	0	0	0	0	0	0
		<i>Other Objects</i>								
	891	Student Activity Payments	2,177	26,478	1,340	0	5,000	5,000	5,000	5,000
Total Expenditures			16,240	31,540	1,848	2,339	33,490	26,900	26,900	26,900
Net Change in Fund Balance			(11,983)	8,197	60	(1,228)	(6,590)	0	0	0
		Cash Balance at Beginning of Fiscal Year	12,044	61	8,258	8,318	7,090	500	500	500
		Cash Balance at End of Fiscal Year	61	8,258	8,318	7,090	500	500	500	500
		Year End Encumbrances Appropriated	0	405	0	500	500	500	500	500
Unencumbered Fund Balance at End of Fiscal Year			\$61	\$7,853	\$8,318	\$6,590	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM ADMRIALS STRONGSVILLE MIDDLE SCHOOL - 9640

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CAPTAINS STRONGSVILLE MIDDLE SCHOOL - 9641

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CRUISERS STRONGSVILLE MIDDLE SCHOOL - 9642

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VIKINGS STRONGSVILLE MIDDLE SCHOOL - 9643

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM DISCOVERERS STRONGSVILLE MIDDLE SCHOOL - 9644

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM GLOBETROTTERS STRONGSVILLE MIDDLE SCHOOL - 9645

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM PIONEERS STRONGSVILLE MIDDLE SCHOOL - 9646

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM SEEKERS STRONGSVILLE MIDDLE SCHOOL - 9647

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM ADVENTURERS STRONGSVILLE MIDDLE SCHOOL - 9648

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CRUSADERS STRONGSVILLE MIDDLE SCHOOL - 9649

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$754	\$406	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	1,528	1,264	1,442	0	2,200	2,200	2,200	2,200
Total Revenues			2,282	1,670	1,442	0	2,400	2,400	2,400	2,400
Extracurricular Activities										
Supplies and Materials										
	510	General Supplies	1,284	0	43	0	200	200	200	200
Other Objects										
	889	Other Awards and Prizes	102	1,471	342	35	500	500	500	500
	891	Student Activity Payments	465	204	0	0	3,411	1,700	1,700	1,700
Total Other Objects			567	1,675	342	35	3,911	2,200	2,200	2,200
Total Expenditures			1,851	1,675	385	35	4,111	2,400	2,400	2,400
Net Change in Fund Balance			431	(5)	1,057	(35)	(1,711)	0	0	0
Cash Balance at Beginning of Fiscal Year			263	694	689	1,746	1,711	0	0	0
Cash Balance at End of Fiscal Year			694	689	1,746	1,711	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$694	\$689	\$1,746	\$1,711	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM DRAGONS STRONGSVILLE MIDDLE SCHOOL - 9650

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM PIRATES STRONGSVILLE MIDDLE SCHOOL - 9651

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$796	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	1,441	71	0	89	500	500	500	500
Total Revenues			2,237	71	0	89	1,000	1,000	1,000	1,000
Extracurricular Activities										
Purchase Services										
	490	Other Purchased Services	0	232	0	0	0	0	0	0
Supplies and Materials										
	510	General Supplies	789	85	0	140	2,053	1,000	1,000	1,000
	560	Food	0	100	0	0	0	0	0	0
Total Materials and Supplies			789	185	0	140	2,053	1,000	1,000	1,000
Total Expenditures			789	417	0	140	2,053	1,000	1,000	1,000
Net Change in Fund Balance			1,448	(346)	0	(51)	(1,053)	0	0	0
Cash Balance at Beginning of Fiscal Year			2	1,450	1,104	1,104	1,053	0	0	0
Cash Balance at End of Fiscal Year			1,450	1,104	1,104	1,053	0	0	0	0
Year End Encumbrances Appropriated			232	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,218	\$1,104	\$1,104	\$1,053	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VOYAGERS STRONGSVILLE MIDDLE SCHOOL - 9652

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETICS STRONGSVILLE MIDDLE SCHOOL - 9659

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$20,636	\$13,523	\$14,312	\$20,457	\$18,500	\$18,500	\$18,500	\$18,500
		Other Local Revenues	1,210	2,018	3,476	209	500	500	500	500
Total Revenues			21,846	15,541	17,788	20,666	19,000	19,000	19,000	19,000
Extracurricular Activities										
		Salaries:								
	190	Other Salary and Wages	3,950	3,100	0	0	0	0	0	0
		Fringe Benefits								
	290	Other Benefits	0	164	0	0	0	0	0	0
		Purchase Services								
	419	Other Prof/Tech Services	0	0	3,359	7,545	4,025	4,025	4,025	4,025
	490	Other Purchased Services	4,250	830	2,773	2,353	3,000	3,000	3,000	3,000
		Total Purchase Services	4,250	830	6,132	9,898	7,025	7,025	7,025	7,025
		Supplies and Materials								
	590	Other Supplies and Materials	9,771	4,262	4,371	5,585	8,675	7,975	7,975	7,975
		Capital Outlay								
	640	Equipment	0	3,035	0	180	1,300	0	0	0
		Other Objects								
	889	Other Awards and Prizes	746	1,275	634	1,047	1,500	1,000	1,000	1,000
	891	Student Activity Payments	8,290	4,998	2,875	3,100	7,739	3,000	3,000	3,000
		Total Other Objects	9,036	6,273	3,509	4,147	9,239	4,000	4,000	4,000
Total Expenditures			27,007	17,664	14,012	19,810	26,239	19,000	19,000	19,000
Net Change in Fund Balance			(5,161)	(2,123)	3,776	856	(7,239)	0	0	0
		Cash Balance at Beginning of Fiscal Year	12,981	7,820	5,697	9,473	10,329	3,090	3,090	3,090
		Cash Balance at End of Fiscal Year	7,820	5,697	9,473	10,329	3,090	3,090	3,090	3,090
		Year End Encumbrances Appropriated	0	0	4,100	3,090	3,090	3,090	3,090	3,090
Unencumbered Fund Balance at End of Fiscal Year			\$7,820	\$5,697	\$5,373	\$7,239	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: PHYS ED STRONGSVILLE MIDDLE SCHOOL - 9690

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: INSTRUMENTAL UNIFORM FUND STRONGSVILLE HIGH SCHOOL - 9901

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$11,422	\$11,341	\$9,948	\$6,880	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			11,422	11,341	9,948	6,880	4,500	4,500	4,500	4,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	4,657	5,530	2,686	4,393	6,000	2,500	2,500	2,500
	Supplies and Materials									
	590	Other Supplies and Materials	1,100	810	50,915	2,182	5,102	2,000	2,000	2,000
Total Expenditures			5,757	6,340	53,601	6,575	11,102	4,500	4,500	4,500
Net Change in Fund Balance			5,665	5,001	(43,653)	305	(6,602)	0	0	0
Cash Balance at Beginning of Fiscal Year			39,284	44,949	49,950	6,297	6,602	0	0	0
Cash Balance at End of Fiscal Year			44,949	49,950	6,297	6,602	0	0	0	0
Year End Encumbrances Appropriated			0	0	1,050	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$44,949	\$49,950	\$5,247	\$6,602	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND NATIONAL TRIP STRONGSVILLE HIGH SCHOOL - 9902

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Total Revenues			0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): Other Financing Uses										
910	Transfers Out		0	0	0	(262)	0	0	0	0
Net Change in Fund Balance			0	0	0	(262)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			262	262	262	262	0	0	0	0
Cash Balance at End of Fiscal Year			262	262	262	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$262	\$262	\$262	\$0	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: CHORAL NATIONAL TRIP STRONGSVILLE HIGH SCHOOL - 9903

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Total Revenues			0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): Other Financing Uses										
910	Transfers Out		0	0	0	(357)	0	0	0	0
Net Change in Fund Balance			0	0	0	(357)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			357	357	357	357	0	0	0	0
Cash Balance at End of Fiscal Year			357	357	357	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$357	\$357	\$357	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CHORAL MUSIC CLOTHING STRONGSVILLE HIGH SCHOOL - 9904

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			0	0	0	0	2,500	2,500	2,500	2,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	1,000	1,000	1,000	1,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	1,800	0	0	0	1,490	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	500	500	500	500
Total Expenditures			1,800	0	0	0	2,990	2,500	2,500	2,500
Net Change in Fund Balance			(1,800)	0	0	0	(490)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,290	490	490	490	490	0	0	0
Cash Balance at End of Fiscal Year			490	490	490	490	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$490	\$490	\$490	\$490	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND STRONGSVILLE HIGH SCHOOL - 9905

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$897	\$1,290	\$870	\$1,960	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	500	1,000	0	0	500	500	500	500
Total Revenues			1,397	2,290	870	1,960	2,000	2,000	2,000	2,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	296	540	14	380	3,000	1,000	1,000	1,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	316	301	1,165	0	4,474	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	899	0	0	0	0
Total Expenditures			612	841	1,179	1,279	7,474	2,000	2,000	2,000
Excess of Revenues Over / (Under) Ependitures			785	1,449	(309)	681	(5,474)	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	0	0	0	262	0	0	0	0
Net Change in Fund Balance			785	1,449	(309)	943	(5,474)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,606	3,391	4,840	4,531	5,474	0	0	0
Cash Balance at End of Fiscal Year			3,391	4,840	4,531	5,474	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,391	\$4,840	\$4,531	\$5,474	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DRAMA CLUB STRONGSVILLE HIGH SCHOOL - 9906

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$1,270	\$3,537	\$0	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	0	754	1,126	1,092	1,500	1,500	1,500	1,500
Total Revenues			0	2,024	4,663	1,092	6,000	6,000	6,000	6,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	2,253	621	444	5,000	5,000	5,000	5,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	358	214	212	6,000	2,290	500	500
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	1,500	0	0	0
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	1,000	500	500	500
Total Expenditures			0	2,611	835	656	13,500	7,790	6,000	6,000
Net Change in Fund Balance			0	(587)	3,828	436	(7,500)	(1,790)	0	0
Cash Balance at Beginning of Fiscal Year			5,613	5,613	5,026	8,854	9,290	1,790	0	0
Cash Balance at End of Fiscal Year			5,613	5,026	8,854	9,290	1,790	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,613	\$5,026	\$8,854	\$9,290	\$1,790	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: ASAP CLUB STRONGSVILLE HIGH SCHOOL - 9907

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SEAC CLUB STRONGSVILLE HIGH SCHOOL - 9908

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	664	424	569	2,234	2,000	2,000	2,000	2,000
Total Revenues			664	424	569	2,234	5,000	5,000	5,000	5,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	350	350	350	350
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	1,631	1,000	1,000	1,000
		<i>Other Objects</i>								
	881	Scholarships	1,000	1,500	1,000	2,000	4,000	3,450	3,450	3,450
	883	Mememrials	0	0	0	0	150	150	150	150
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		<i>Total Other Objects</i>	<i>1,000</i>	<i>1,500</i>	<i>1,000</i>	<i>2,000</i>	<i>4,200</i>	<i>3,650</i>	<i>3,650</i>	<i>3,650</i>
Total Expenditures			1,000	1,500	1,000	2,000	6,181	5,000	5,000	5,000
Net Change in Fund Balance			(336)	(1,076)	(431)	234	(1,181)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,790	2,454	1,378	947	1,181	0	0	0
Cash Balance at End of Fiscal Year			2,454	1,378	947	1,181	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,454	\$1,378	\$947	\$1,181	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: THE STAMPEDE STRONGSVILLE HIGH SCHOOL - 9909

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SKI CLUB CLUB STRONGSVILLE HIGH SCHOOL - 9910

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,789	\$2,709	\$2,474	\$0	\$15,000	\$15,000	\$15,000	\$15,000
Total Revenues			2,789	2,709	2,474	0	15,000	15,000	15,000	15,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	2,625	2,625	2,625	0	14,500	14,500	14,500	14,500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	739	500	500	500
Total Expenditures			2,625	2,625	2,625	0	15,239	15,000	15,000	15,000
Net Change in Fund Balance			164	84	(151)	0	(239)	0	0	0
Cash Balance at Beginning of Fiscal Year			142	306	390	239	239	0	0	0
Cash Balance at End of Fiscal Year			306	390	239	239	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$306	\$390	\$239	\$239	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9911

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9912

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: LEADERSHIP ACADEMY STRONGSVILLE HIGH SCHOOL - 9913

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$2,989	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	70	0	0	1,500	1,500	1,500	1,500
Total Revenues			2,989	70	0	0	4,500	4,500	4,500	4,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	2,250	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	5,000	750	750	750
		<i>Other Objects</i>								
	881	Scholarships	0	0	0	0	1,500	1,500	1,500	1,500
	883	Mememrials	1,137	0	0	0	2,250	1,500	1,500	1,500
	889	Other Awards and Prizes	0	0	0	0	274	250	250	250
		<i>Total Other Objects</i>	<i>1,137</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>4,024</i>	<i>3,250</i>	<i>3,250</i>	<i>3,250</i>
Total Expenditures			1,137	0	0	0	11,274	4,500	4,500	4,500
Net Change in Fund Balance			1,852	70	0	0	(6,774)	0	0	0
		Cash Balance at Beginning of Fiscal Year	4,852	6,704	6,774	6,774	6,774	0	0	0
		Cash Balance at End of Fiscal Year	6,704	6,774	6,774	6,774	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,704	\$6,774	\$6,774	\$6,774	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: JROTC STRONGSVILLE HIGH SCHOOL - 9914

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,149	\$1,298	\$489	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	18	0	70	0	0	0	0	0
Total Revenues			1,167	1,298	559	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	787	227	0	0	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	307	445	260	0	0	0	0	0
Total Expenditures			1,094	672	260	0	0	0	0	0
Excess of Revenues Over / (Under) Ependitures			73	626	299	0	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	910	Transfers Out	0	0	0	(1,402)	0	0	0	0
Net Change in Fund Balance			73	626	299	(1,402)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			404	477	1,103	1,402	0	0	0	0
Cash Balance at End of Fiscal Year			477	1,103	1,402	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$477	\$1,103	\$1,402	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SHS MAKERS STRONGSVILLE HIGH SCHOOL - 9915

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500
		Other Local Revenues	0	0	0	175	4,500	4,500	4,500	4,500
Total Revenues			0	0	0	175	7,000	7,000	7,000	7,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	1,900	1,900	1,900	1,900
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	5,175	5,000	5,000	5,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	50	50	50	50
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			0	0	0	0	7,175	7,000	7,000	7,000
Net Change in Fund Balance			0	0	0	175	(175)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	175	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	175	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$175	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FOOTBALL SUMMER CAMP STRONGSVILLE HIGH SCHOOL - 9916

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$16,870	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	3,461	1,000	0	0	500	500	500	500
Total Revenues			20,331	1,000	0	0	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	3,172	4,080	689	600	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	10,027	1,087	0	0	999	700	700	700
	<i>Capital Outlay</i>									
	640	Equipment	2,845	0	0	0	250	250	250	250
	<i>Other Objects</i>									
	891	Student Activity Payments	0	0	0	0	50	50	50	50
Total Expenditures			16,044	5,167	689	600	1,799	1,500	1,500	1,500
Net Change in Fund Balance			4,287	(4,167)	(689)	(600)	(299)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,468	5,755	1,588	899	299	0	0	0
Cash Balance at End of Fiscal Year			5,755	1,588	899	299	0	0	0	0
Year End Encumbrances Appropriated			1,800	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,955	\$1,588	\$899	\$299	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETIC PROGRAMS STRONGSVILLE HIGH SCHOOL - 9917

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: STEP TEAM STRONGSVILLE HIGH SCHOOL - 9918

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$255	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	255	0	0	0	0	0
Extracurricular Activities										
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	187	0	0	0	0	0
Total Expenditures			0	0	187	0	0	0	0	0
Excess of Revenues Over / (Under) Ependitures			0	0	68	0	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	910	Transfers Out	0	0	0	(68)	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	(68)	0	0	0	0
Net Change in Fund Balance			0	0	68	(68)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	68	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	68	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TRACK FUND STRONGSVILLE HIGH SCHOOL - 9920

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TRACK FUND STRONGSVILLE HIGH SCHOOL - 9921

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: MD VOCATIONAL TRAINING STRONGSVILLE HIGH SCHOOL - 9922

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$670	\$0	\$6,150	\$10,000	\$10,000	\$10,000	\$10,000
		Other Local Revenues	0	7	6,500	2,232	1,050	1,050	1,050	1,050
Total Revenues			0	677	6,500	8,382	11,050	11,050	11,050	11,050
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	2,500	2,500	2,500	2,500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	240	0	9,626	11,000	10,010	8,050	8,050
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	1,345	0	0	0
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
Total Expenditures			0	240	0	9,626	15,345	13,010	11,050	11,050
Net Change in Fund Balance			0	437	6,500	(1,244)	(4,295)	(1,960)	0	0
Cash Balance at Beginning of Fiscal Year			562	562	999	7,499	6,255	1,960	0	0
Cash Balance at End of Fiscal Year			562	999	7,499	6,255	1,960	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$562	\$999	\$7,499	\$6,255	\$1,960	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ENGINEERING CLUB STRONGSVILLE HIGH SCHOOL - 9923

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	1,040	0	0	1,500	1,500	1,500	1,500
Total Revenues			0	1,040	0	0	4,500	4,500	4,500	4,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	1,500	1,500	1,500	1,500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	273	0	0	2,267	1,500	1,500	1,500
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,500	1,500	1,500	1,500
Total Expenditures			0	273	0	0	5,267	4,500	4,500	4,500
Net Change in Fund Balance			0	767	0	0	(767)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	767	767	767	0	0	0
Cash Balance at End of Fiscal Year			0	767	767	767	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$767	\$767	\$767	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DECA FUND STRONGSVILLE HIGH SCHOOL - 9924

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$30,972	\$25,924	\$30,549	\$4,042	\$30,000	\$30,000	\$30,000	\$30,000
		Other Local Revenues	3,356	3,050	3,068	0	5,000	5,000	5,000	5,000
Total Revenues			34,328	28,974	33,617	4,042	35,000	35,000	35,000	35,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	19,457	21,109	6,153	4,665	30,500	20,000	15,000	15,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	7,884	3,852	4,415	3,259	20,000	15,000	15,000	15,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,000	1,000	1,000	1,000
		<i>Other Objects</i>								
	883	Mememrials	0	5,349	4,364	180	5,500	5,000	5,000	5,000
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
		<i>Total Other Objects</i>	<i>0</i>	<i>5,349</i>	<i>4,364</i>	<i>180</i>	<i>6,000</i>	<i>5,500</i>	<i>5,500</i>	<i>5,500</i>
Total Expenditures			27,341	30,310	14,932	8,104	57,500	41,500	36,500	36,500
Net Change in Fund Balance			6,987	(1,336)	18,685	(4,062)	(22,500)	(6,500)	(1,500)	(1,500)
Cash Balance at Beginning of Fiscal Year			12,424	19,411	18,075	36,760	32,698	10,198	3,698	2,198
Cash Balance at End of Fiscal Year			19,411	18,075	36,760	32,698	10,198	3,698	2,198	698
Year End Encumbrances Appropriated			0	0	800	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$19,411	\$18,075	\$35,960	\$32,698	\$10,198	\$3,698	\$2,198	\$698

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: OHIO CAREER ASSOCIATION STRONGSVILLE HIGH SCHOOL - 9928

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			0	0	0	0	1,500	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
490		Other Purchased Services	0	0	0	0	1,500	500	500	500
	Supplies and Materials									
590		Other Supplies and Materials	0	0	0	0	1,766	500	500	500
	Other Objects									
883		Mememrials	0	0	0	0	100	100	100	100
889		Other Awards and Prizes	0	0	0	0	400	400	400	400
	Total Other Objects		0	0	0	0	500	500	500	500
Total Expenditures			0	0	0	0	3,766	1,500	1,500	1,500
Net Change in Fund Balance			0	0	0	0	(2,266)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,266	2,266	2,266	2,266	2,266	0	0	0
Cash Balance at End of Fiscal Year			2,266	2,266	2,266	2,266	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,266	\$2,266	\$2,266	\$2,266	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FAMILY, CAREER & COMMUNITY LEADERS OF AMERICA STRONGSVILLE HIGH SCHOOL - 9929

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	2,050	2,050	2,050	2,050
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	500	500	500	500
		<i>Supplies and Materials</i>								
	560	Food	0	0	0	0	250	250	250	250
	590	Other Supplies and Materials	0	0	0	0	1,300	1,300	1,300	1,300
		<i>Total Materials and Supplies</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,550</i>	<i>1,550</i>	<i>1,550</i>	<i>1,550</i>
Total Expenditures			0	0	0	0	2,050	2,050	2,050	2,050
Net Change in Fund Balance			0	0	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DANCE TEAM STRONGSVILLE HIGH SCHOOL - 9930

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,928	\$1,845	\$1,975	\$0	\$3,500	\$3,500	\$3,500	\$3,500
		Other Local Revenues	35	0	0	0	500	500	500	500
Total Revenues			1,963	1,845	1,975	0	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	1,273	0	396	414	2,500	1,500	1,500	1,500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	300	782	41	3,000	2,000	2,000	2,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	500	500	500	500
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
Total Expenditures			1,273	300	1,178	455	6,100	4,100	4,100	4,100
Net Change in Fund Balance			690	1,545	797	(455)	(2,100)	(100)	(100)	(100)
Cash Balance at Beginning of Fiscal Year			6	696	2,241	3,038	2,583	483	383	283
Cash Balance at End of Fiscal Year			696	2,241	3,038	2,583	483	383	283	183
Year End Encumbrances Appropriated			0	0	0	200	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$696	\$2,241	\$3,038	\$2,383	\$483	\$383	\$283	\$183

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS SOCCER KICK-A-THON STRONGSVILLE HIGH SCHOOL - 9934

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA FUND STRONGSVILLE HIGH SCHOOL - 9935

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,140	\$1,979	\$1,665	\$2,472	\$7,000	\$7,000	\$7,000	\$7,000
		Other Local Revenues	100	250	100	200	2,500	2,500	2,500	2,500
Total Revenues			1,240	2,229	1,765	2,672	9,500	9,500	9,500	9,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	101	225	83	153	5,000	3,200	3,200	3,200
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	642	0	0	8,016	6,663	5,000	5,000
		<i>Capital Outlay</i>								
	640	Equipment	0	455	0	876	3,500	1,000	1,000	1,000
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	1,500	300	300	300
Total Expenditures			101	1,322	83	1,029	18,016	11,163	9,500	9,500
Excess of Revenues Over / (Under) Ependitures			1,139	907	1,682	1,643	(8,516)	(1,663)	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	0	0	0	20	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	20	0	0	0	0
Net Change in Fund Balance			1,139	907	1,682	1,663	(8,516)	(1,663)	0	0
		Cash Balance at Beginning of Fiscal Year	4,788	5,927	6,834	8,516	10,179	1,663	0	0
		Cash Balance at End of Fiscal Year	5,927	6,834	8,516	10,179	1,663	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,927	\$6,834	\$8,516	\$10,179	\$1,663	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS SOCCER FUND STRONGSVILLE HIGH SCHOOL - 9936

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$721	\$1,292	\$25	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	105	0	79	0	0	0	0	0
Total Revenues			826	1,292	104	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	1,010	9	500	300	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	2,085	480	24	0	83	300	300	300
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	300	0	0	0
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	200	200	200	200
Total Expenditures			3,095	489	524	300	1,083	1,000	1,000	1,000
Net Change in Fund Balance			(2,269)	803	(420)	(300)	(83)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,269	0	803	383	83	0	0	0
Cash Balance at End of Fiscal Year			0	803	383	83	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$803	\$383	\$83	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE HIGH SCHOOL - 9937

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			0	0	0	0	2,000	2,000	2,000	2,000
Extracurricular Activities										
Purchase Services										
	490	Other Purchased Services	0	0	5	0	1,000	1,000	1,000	1,000
Supplies and Materials										
	590	Other Supplies and Materials	0	0	0	0	1,611	950	950	950
Other Objects										
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
Total Expenditures			0	0	5	0	2,661	2,000	2,000	2,000
Excess of Revenues Over / (Under) Ependitures			0	0	(5)	0	(661)	0	0	0
Other Financing Sources / (Uses):										
Other Financing Uses										
	911	Transfers In	0	0	0	357	0	0	0	0
Net Change in Fund Balance			0	0	(5)	357	(661)	0	0	0
Cash Balance at Beginning of Fiscal Year			309	309	309	304	661	0	0	0
Cash Balance at End of Fiscal Year			309	309	304	661	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$309	\$309	\$304	\$661	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: MUSIC PRODUCTION STRONGSVILLE HIGH SCHOOL - 9939

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$9,885	\$7,489	\$0	\$2,712	\$15,500	\$15,500	\$15,500	\$15,500
		Other Local Revenues	0	0	0	1,084	1,000	1,000	1,000	1,000
Total Revenues			9,885	7,489	0	3,796	16,500	16,500	16,500	16,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	6,169	4,211	2,444	935	6,000	6,000	5,000	5,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	2,317	1,771	661	1,083	10,000	10,000	10,000	10,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	5,000	5,000	5,000	5,000
		<i>Other Objects</i>								
	891	Student Activity Payments	0	0	0	0	125	0	0	0
Total Expenditures			8,486	5,982	3,105	2,018	21,125	21,000	20,000	20,000
Net Change in Fund Balance			1,399	1,507	(3,105)	1,778	(4,625)	(4,500)	(3,500)	(3,500)
Cash Balance at Beginning of Fiscal Year			15,108	16,507	18,014	14,909	16,687	12,062	7,562	4,062
Cash Balance at End of Fiscal Year			16,507	18,014	14,909	16,687	12,062	7,562	4,062	562
Year End Encumbrances Appropriated			0	0	675	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$16,507	\$18,014	\$14,234	\$16,687	\$12,062	\$7,562	\$4,062	\$562

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9941

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Extracurricular	\$1,200	\$800	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	1,071	0	0	0	500	500	500	500
Total Revenues			2,271	800	0	0	2,500	2,500	2,500	2,500
Extracurricular Activities										
Purchase Services										
	490	Other Purchased Services	4,550	950	500	0	1,000	1,000	1,000	1,000
Supplies and Materials										
	590	Other Supplies and Materials	2,036	0	0	22	1,000	1,223	1,000	1,000
Capital Outlay										
	640	Equipment	900	(72)	0	0	250	250	250	250
Other Objects										
	883	Mememrials	0	0	0	0	250	250	250	250
Total Expenditures			7,486	878	500	22	2,500	2,723	2,500	2,500
Net Change in Fund Balance			(5,215)	(78)	(500)	(22)	0	(223)	0	0
Cash Balance at Beginning of Fiscal Year			6,038	823	745	245	223	223	0	0
Cash Balance at End of Fiscal Year			823	745	245	223	223	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$823	\$745	\$245	\$223	\$223	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9946

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$13,140	\$12,822	\$7,802	\$485	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	1,150	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			14,290	12,822	7,802	485	3,000	3,000	3,000	3,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	5,736	6,060	1,471	600	2,000	2,000	2,000	2,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	6,050	3,924	4,122	6,979	2,512	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	500	0	0	0
Total Expenditures			11,786	9,984	5,593	7,579	5,012	3,000	3,000	3,000
Net Change in Fund Balance			2,504	2,838	2,209	(7,094)	(2,012)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,555	4,059	6,897	9,106	2,012	0	0	0
		Cash Balance at End of Fiscal Year	4,059	6,897	9,106	2,012	0	0	0	0
		Year End Encumbrances Appropriated	1,000	1,620	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,059	\$5,277	\$9,106	\$2,012	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9950

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$3,340	\$2,940	\$0	\$0	\$6,500	\$6,500	\$6,500	\$6,500
		Other Local Revenues	0	2,015	2,100	0	1,500	1,500	1,500	1,500
Total Revenues			3,340	4,955	2,100	0	8,000	8,000	8,000	8,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	900	2,500	2,150	600	2,500	2,500	2,500	2,500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	3,315	1,500	3,153	765	4,012	4,000	4,000	4,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,500	1,500	1,500	1,500
Total Expenditures			4,215	4,000	5,303	1,365	8,012	8,000	8,000	8,000
Net Change in Fund Balance			(875)	955	(3,203)	(1,365)	(12)	0	0	0
Cash Balance at Beginning of Fiscal Year			4,500	3,625	4,580	1,377	12	0	0	0
Cash Balance at End of Fiscal Year			3,625	4,580	1,377	12	0	0	0	0
Year End Encumbrances Appropriated			0	2,090	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,625	\$2,490	\$1,377	\$12	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: PROJECT SUPPORT FUND STRONGSVILLE HIGH SCHOOL - 9951

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$349	\$31	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	301	70	0	0	100	100	100	100
Total Revenues			301	419	31	0	2,100	2,100	2,100	2,100
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	503	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	93	361	0	0	2,000	1,500	1,500	1,500
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			93	361	0	0	2,603	2,100	2,100	2,100
Net Change in Fund Balance			208	58	31	0	(503)	0	0	0
Cash Balance at Beginning of Fiscal Year			206	414	472	503	503	0	0	0
Cash Balance at End of Fiscal Year			414	472	503	503	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$414	\$472	\$503	\$503	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9955

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9956

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: SWIM TEAM FUND STRONGSVILLE HIGH SCHOOL - 9960

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: ICE HOCKEY FUND STRONGSVILLE HIGH SCHOOL - 9965

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: LANTERN FUND STRONGSVILLE HIGH SCHOOL - 9967

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$3,670	\$4,032	\$3,227	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	270	0	2,100	0	3,000	3,000	3,000	3,000
Total Revenues			3,940	4,032	5,327	0	7,000	7,000	7,000	7,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	2,789	4,703	3,663	650	3,500	3,500	3,500	3,500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	126	1,100	327	0	4,778	3,450	3,450	3,450
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			2,915	5,803	3,990	650	8,328	7,000	7,000	7,000
Net Change in Fund Balance			1,025	(1,771)	1,337	(650)	(1,328)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,452	2,477	706	2,043	1,393	65	65	65
Cash Balance at End of Fiscal Year			2,477	706	2,043	1,393	65	65	65	65
Year End Encumbrances Appropriated			0	0	0	65	65	65	65	65
Unencumbered Fund Balance at End of Fiscal Year			\$2,477	\$706	\$2,043	\$1,328	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: STROHIGAN/YEARBOOK STRONGSVILLE HIGH SCHOOL - 9968

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$984	\$4,633	\$4,918	\$2,095	\$7,000	\$7,000	\$7,000	\$7,000
		Other Local Revenues	0	4,357	4,364	0	50	50	50	50
Total Revenues			984	8,990	9,282	2,095	7,050	7,050	7,050	7,050
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	1,400	25	0	5	3,000	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	915	1,268	625	516	2,567	1,050	1,050	1,050
		<i>Capital Outlay</i>								
	640	Equipment	0	570	0	0	1,500	0	0	0
		<i>Other Objects</i>								
	881	Scholarships	0	1,500	5,000	4,250	5,000	5,000	5,000	5,000
	883	Mememrials	0	0	0	0	500	500	500	500
	889	Other Awards and Prizes	0	0	0	0	500	0	0	0
	891	Student Activity Payments	0	0	0	0	500	0	0	0
		<i>Total Other Objects</i>	<i>0</i>	<i>1,500</i>	<i>5,000</i>	<i>4,250</i>	<i>6,500</i>	<i>5,500</i>	<i>5,500</i>	<i>5,500</i>
Total Expenditures			2,315	3,363	5,625	4,771	13,567	7,050	7,050	7,050
Net Change in Fund Balance			(1,331)	5,627	3,657	(2,676)	(6,517)	0	0	0
		Cash Balance at Beginning of Fiscal Year	3,440	2,109	7,736	11,393	8,717	2,200	2,200	2,200
		Cash Balance at End of Fiscal Year	2,109	7,736	11,393	8,717	2,200	2,200	2,200	2,200
		Year End Encumbrances Appropriated	0	1,225	0	2,200	2,200	2,200	2,200	2,200
Unencumbered Fund Balance at End of Fiscal Year			\$2,109	\$6,511	\$11,393	\$6,517	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BASEBALL FUND STRONGSVILLE HIGH SCHOOL - 9970

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: SOFTBALL FUND STRONGSVILLE HIGH SCHOOL - 9971

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9972

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$3,575	\$592	\$800	\$2,500	\$2,500	\$2,500	\$2,500
		Other Local Revenues	6,706	3,450	4,476	0	1,000	1,000	1,000	1,000
Total Revenues			6,706	7,025	5,068	800	3,500	3,500	3,500	3,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	5,417	8,139	2,971	312	3,000	2,000	2,000	2,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	327	181	299	553	1,696	1,500	1,500	1,500
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,500	0	0	0
Total Expenditures			5,744	8,320	3,270	865	6,196	3,500	3,500	3,500
Net Change in Fund Balance			962	(1,295)	1,798	(65)	(2,696)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,296	4,258	2,963	4,761	4,696	2,000	2,000	2,000
Cash Balance at End of Fiscal Year			4,258	2,963	4,761	4,696	2,000	2,000	2,000	2,000
Year End Encumbrances Appropriated			0	0	0	2,000	2,000	2,000	2,000	2,000
Unencumbered Fund Balance at End of Fiscal Year			\$4,258	\$2,963	\$4,761	\$2,696	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9975

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$8,265	\$5,075	\$6,335	\$2,010	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	138	4,492	1,140	0	3,000	3,000	3,000	3,000
Total Revenues			8,403	9,567	7,475	2,010	8,000	8,000	8,000	8,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	9,193	6,860	8,491	0	5,500	5,000	5,000	5,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	111	0	24	0	4,158	2,500	2,500	2,500
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,500	0	0	0
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			9,304	6,860	8,515	0	11,658	8,000	8,000	8,000
Net Change in Fund Balance			(901)	2,707	(1,040)	2,010	(3,658)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,882	1,981	4,688	3,648	5,658	2,000	2,000	2,000
		Cash Balance at End of Fiscal Year	1,981	4,688	3,648	5,658	2,000	2,000	2,000	2,000
		Year End Encumbrances Appropriated	0	0	0	2,000	2,000	2,000	2,000	2,000
Unencumbered Fund Balance at End of Fiscal Year			\$1,981	\$4,688	\$3,648	\$3,658	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9976

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$5,000	\$1,200	(\$80)	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			0	5,000	1,200	(80)	5,500	5,500	5,500	5,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	2,350	815	0	3,000	3,000	3,000	3,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	318	0	3,137	2,000	2,000	2,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	500	0	1,000	0	0	0
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			0	2,350	1,633	0	7,637	5,500	5,500	5,500
Net Change in Fund Balance			0	2,650	(433)	(80)	(2,137)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	2,650	2,217	2,137	0	0	0
Cash Balance at End of Fiscal Year			0	2,650	2,217	2,137	0	0	0	0
Year End Encumbrances Appropriated			0	310	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$2,340	\$2,217	\$2,137	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GYMNASTICS FUND STRONGSVILLE HIGH SCHOOL - 9980

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	800	800	800	800
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	250	250	250	250
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	3	333	450	450	450
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	250	0	0	0
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			0	0	0	3	933	800	800	800
Net Change in Fund Balance			0	0	0	(3)	(133)	0	0	0
Cash Balance at Beginning of Fiscal Year			136	136	136	136	133	0	0	0
Cash Balance at End of Fiscal Year			136	136	136	133	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$136	\$136	\$136	\$133	\$0	\$0	\$0	\$0

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9985

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TRAINER FUND STRONGSVILLE HIGH SCHOOL - 9990

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: WEIGHT ROOM FUND STRONGSVILLE HIGH SCHOOL - 9991

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT MANAGED ACTIVITY BUDGET CENTER: FALL CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9992

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WINTER CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9996

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$10,875	\$5,522	\$6,778	\$13,354	\$20,000	\$20,000	\$20,000	\$20,000
		Other Local Revenues	0	134	263	176	2,500	2,500	2,500	2,500
Total Revenues			10,875	5,656	7,041	13,530	22,500	22,500	22,500	22,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	6,493	0	13,208	12,000	12,000	10,000	10,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	8,875	315	1,415	1,347	12,000	12,644	11,500	11,500
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			8,875	6,808	1,415	14,555	25,000	25,644	22,500	22,500
Net Change in Fund Balance			2,000	(1,152)	5,626	(1,025)	(2,500)	(3,144)	0	0
Cash Balance at Beginning of Fiscal Year			195	2,195	1,043	6,669	5,644	3,144	0	0
Cash Balance at End of Fiscal Year			2,195	1,043	6,669	5,644	3,144	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,195	\$1,043	\$6,669	\$5,644	\$3,144	\$0	\$0	\$0



AUXILIARY SERVICE FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Auxiliary Service Fund.

The auxiliary service fund is used to account for the monies which provide services and materials to pupils attending a non-public school within the School District. (St. Joseph & John)

The statements in this section contain the consolidated Level 3 statement of the auxiliary service fund and the individual Level 4 statements each department and/or program within the auxiliary service fund.

The departments and/or programs that make up the auxiliary service fund are as follows:

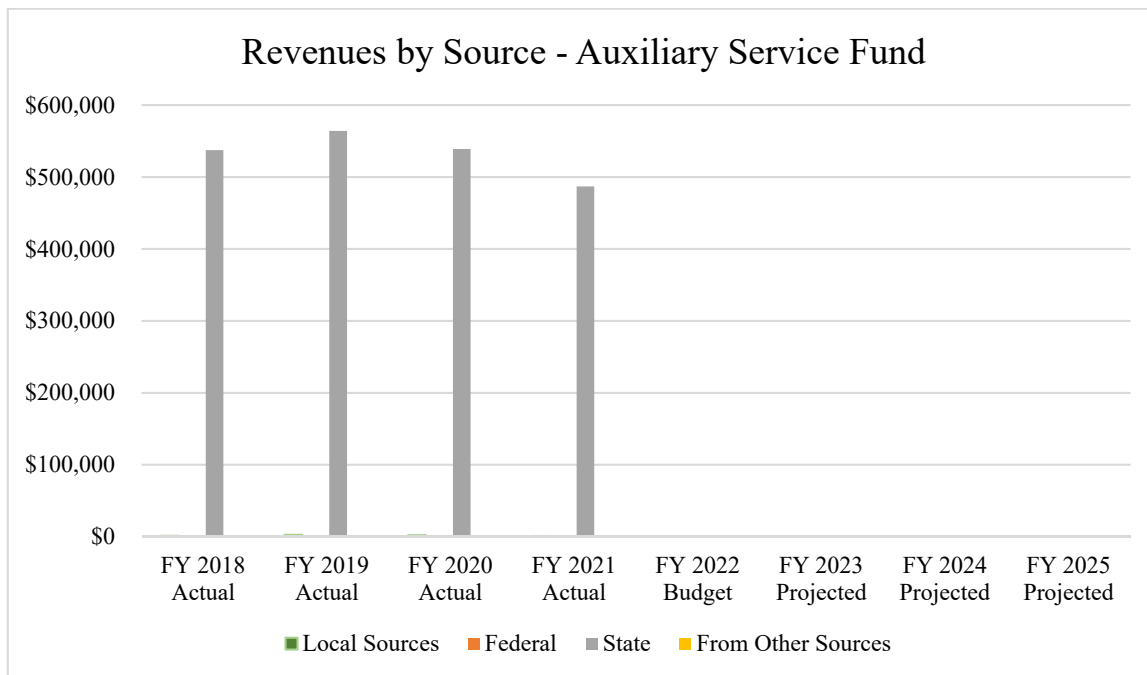
- Auxiliary Service Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the auxiliary service fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the auxiliary service fund.

REVENUE BY SOURCE - AUXILIARY SERVICE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$1,325	\$2,554	\$2,097	\$999	\$40	\$0	\$0	\$0
Intergovernmental - State	537,403	564,015	538,911	486,885	0	0	0	0
Total Revenues	538,728	566,569	541,008	487,884	40	0	0	0



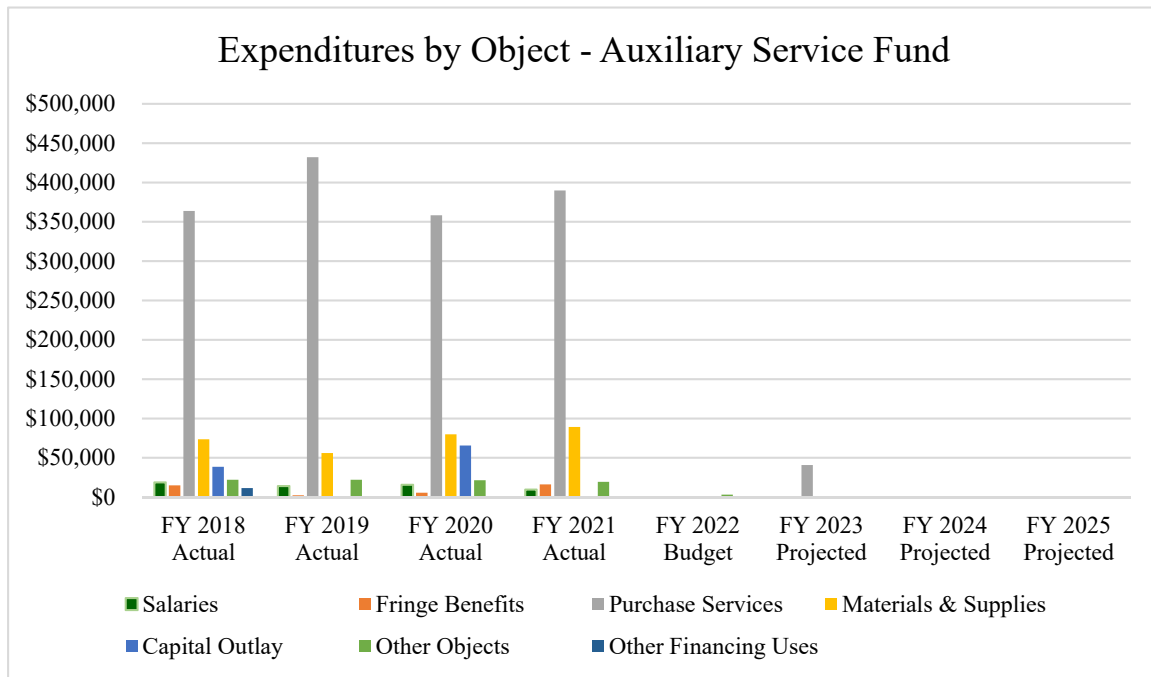
State Sources:

Revenue from state sources is the major revenue source, with the exception of interest income. As indicated by the graphs, the revenues vary from year to year based on available grant awards. For fiscal year 2022 and beyond, the District does not anticipate any Auxiliary State revenue due to a legislative change in which non-public schools can opt to receive their state funds directly rather than passed through the public school district.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the auxiliary serve fund.

EXPENDITURES BY OBJECT - AUXILIARY SERVICE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$18,740	\$14,176	\$15,712	\$9,559	\$0	\$0	\$0	\$0
Fringe Benefits	15,100	2,341	5,575	16,220	0	0	0	0
Purchase Services	363,699	432,048	358,304	389,853	0	40,922	0	0
Materials and Supplies	73,535	56,113	79,839	89,169	0	0	0	0
Capital Outlay	38,573	0	65,735	0	0	0	0	0
Other Objects	22,147	22,076	21,470	19,475	3,290	0	0	0
Other Financing Uses	11,613	0	1,344	0	0	0	0	0
Total Expenditures	543,407	526,754	547,979	524,276	3,290	40,922	0	0

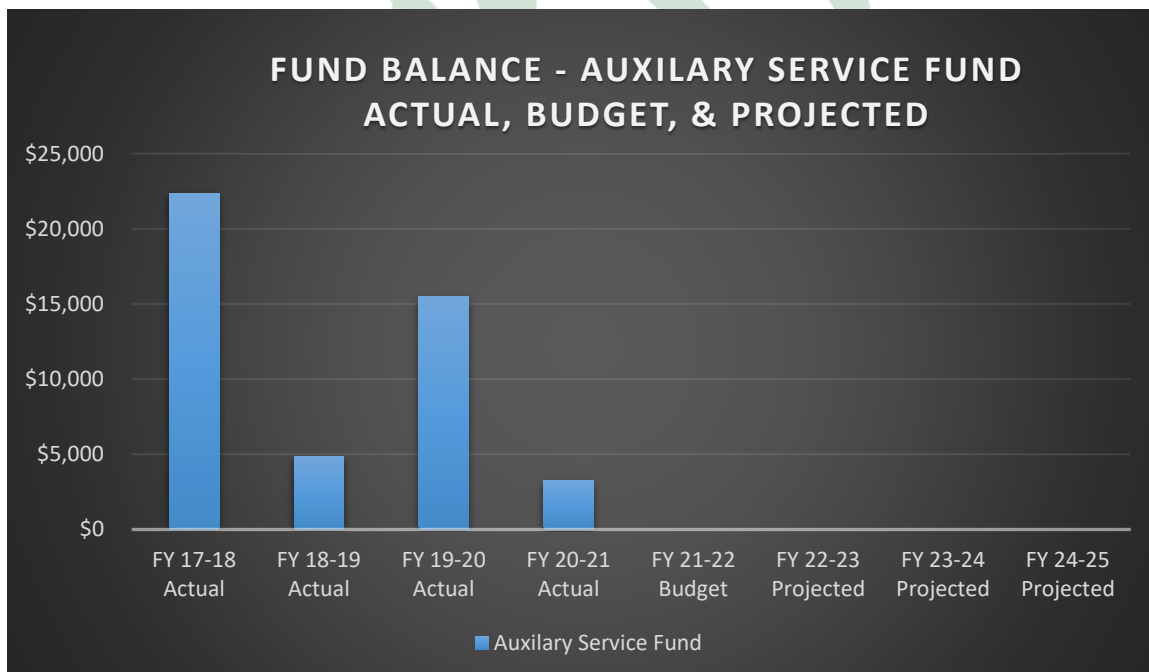


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and needs of the building. The primary use of the funds is used for purchase services to provide additional support services. For fiscal year 2022 and beyond, the District does not anticipate any Auxiliary State revenue due to a legislative change in which non-public schools can opt to receive their state funds directly rather than passed through the public school district

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the auxiliary service fund.



FUND BALANCE - AUXILIARY SERVICE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	52,399	47,720	87,535	80,564	44,172	40,922	0	0
Ending Cash Balance	47,720	87,535	80,564	44,172	40,922	0	0	0
Year End Encumbrances	25,346	82,719	65,089	40,922	40,922	0	0	0
Unencumbered Fund Balance	22,374	4,816	15,475	3,250	0	0	0	0

Due to the nature of grant funds, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

AUXILARY SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
From Local Sources:									
Earnings on Investments		\$1,325	\$2,554	\$2,097	\$999	\$40	\$0	\$0	\$0
Intergovernmental - State		537,403	564,015	538,911	486,885	0	0	0	0
Total Revenues		538,728	566,569	541,008	487,884	40	0	0	0
Operation of Non-Instructional Services:									
Salaries		18,740	14,176	15,712	9,559	0	0	0	0
Fringe Benefits		15,100	2,341	5,575	16,220	0	0	0	0
Purchase Services		363,699	432,048	358,304	389,853	0	40,922	0	0
Materials and Supplies		73,535	56,113	79,839	89,169	0	0	0	0
Capital Outlay		38,573	0	65,735	0	0	0	0	0
Other Objects		22,147	22,076	21,470	19,475	3,290	0	0	0
Total Operational of Non-Instructional Services		531,794	526,754	546,635	524,276	3,290	40,922	0	0
Total Expenditures		531,794	526,754	546,635	524,276	3,290	40,922	0	0
Excess of Revenues Over / (Under) Ependitures		6,934	39,815	(5,627)	(36,392)	(3,250)	(40,922)	0	0
Other Financing Sources / (Uses):									
Refund of Prior Year Receipt		(11,613)	0	(1,344)	0	0	0	0	0
Total Other Financing Sources / (Uses)		(11,613)	0	(1,344)	0	0	0	0	0
Net Change in Fund Balance		(4,679)	39,815	(6,971)	(36,392)	(3,250)	(40,922)	0	0
Cash Balance at Beginning of Fiscal Year		52,399	47,720	87,535	80,564	44,172	40,922	0	0
Cash Balance at End of Fiscal Year		47,720	87,535	80,564	44,172	40,922	0	0	0
Year End Encumbrances Appropriated		25,346	82,719	65,089	40,922	40,922	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$22,374	\$4,816	\$15,475	\$3,250	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

AUXILARY SERVICE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL AUXILARY SERVICE FUND

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Earnings on Investments	\$1,325	\$2,554	\$2,097	\$999	\$40	\$0	\$0	\$0
		Intergovernmental - State	537,403	564,015	538,911	486,885	0	0	0	0
Total Revenues			538,728	566,569	541,008	487,884	40	0	0	0
Operation of Non-Instructional Services:										
		Salaries:								
	141	Noncert Regular Sal/Wages	18,740	14,176	15,612	9,259	0	0	0	0
	149	Noncert Merit Incentive	0	0	100	300	0	0	0	0
		Total Salaries	18,740	14,176	15,712	9,559	0	0	0	0
		Fringe Benefits								
	292	Noncert Other Retire/Insurance	15,100	2,341	5,575	16,220	0	0	0	0
		Purchase Services								
	490	Other Purchased Services	363,699	432,048	358,304	389,853	0	40,922	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	73,535	56,113	79,839	89,169	0	0	0	0
		Equipment								
	640	Equipment	38,573	0	65,735	0	0	0	0	0
		Other Objects								
	890	Other Misc. Expenditures	22,147	22,076	21,470	19,475	3,290	0	0	0
Total Operational of Non-Instructional Services			531,794	526,754	546,635	524,276	3,290	40,922	0	0
Total Expenditures			531,794	526,754	546,635	524,276	3,290	40,922	0	0
Excess of Revenues Over / (Under) Ependitures			6,934	39,815	(5,627)	(36,392)	(3,250)	(40,922)	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	930	Refund of Prior Year Receipt	(11,613)	0	(1,344)	0	0	0	0	0
Net Change in Fund Balance			(4,679)	39,815	(6,971)	(36,392)	(3,250)	(40,922)	0	0
Cash Balance at Beginning of Fiscal Year			52,399	47,720	87,535	80,564	44,172	40,922	0	0
Cash Balance at End of Fiscal Year			47,720	87,535	80,564	44,172	40,922	0	0	0
Year End Encumbrances Appropriated			25,346	82,719	65,089	40,922	40,922	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$22,374	\$4,816	\$15,475	\$3,250	\$0	\$0	\$0	\$0

DATA COMMUNICATIONS GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Data Communications Grant Fund.

The data communications grant fund is used to account for money appropriated for the Ohio Educational Computer Network Connections.

The statements in this section contain the consolidated Level 3 statement of the data communications grant and the individual Level 4 statements each department and/or program within the data communications grant fund.

The departments and/or programs that make up the data communications grant fund are as follows:

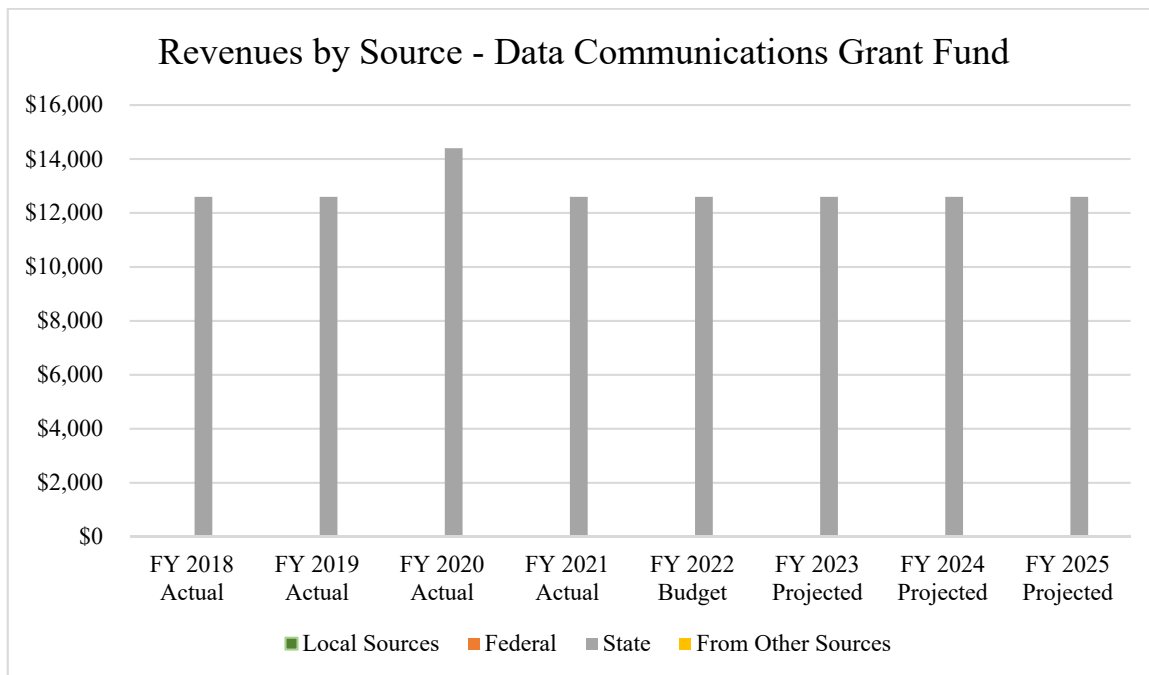
- Data Communications Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the data communications grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the data communications grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the data communications grant fund.

REVENUES BY SOURCE - DATA COMMUNICATIONS GRANT FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - State	\$12,600	\$12,600	\$14,400	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
Total Revenues	12,600	12,600	14,400	12,600	12,600	12,600	12,600	12,600



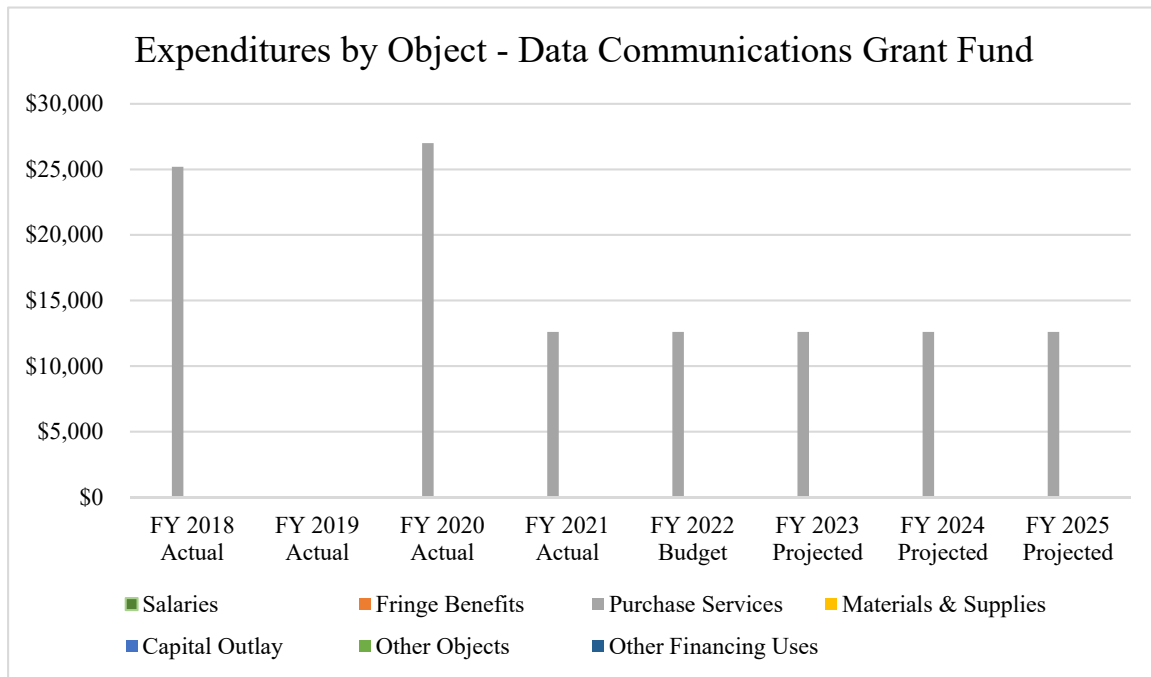
State Sources:

For FY 2022, revenue from state sources is the **only** expected revenue source. As indicated by the graphs, the revenues have decreased from year to year based on available grant awards.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the data communications grant fund.

EXPENDITURES BY OBJECT - DATA COMMUNICATIONS GRANT FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Purchase Services	\$25,200	\$0	\$27,000	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
Total Expenditures	25,200	0	27,000	12,600	12,600	12,600	12,600	12,600

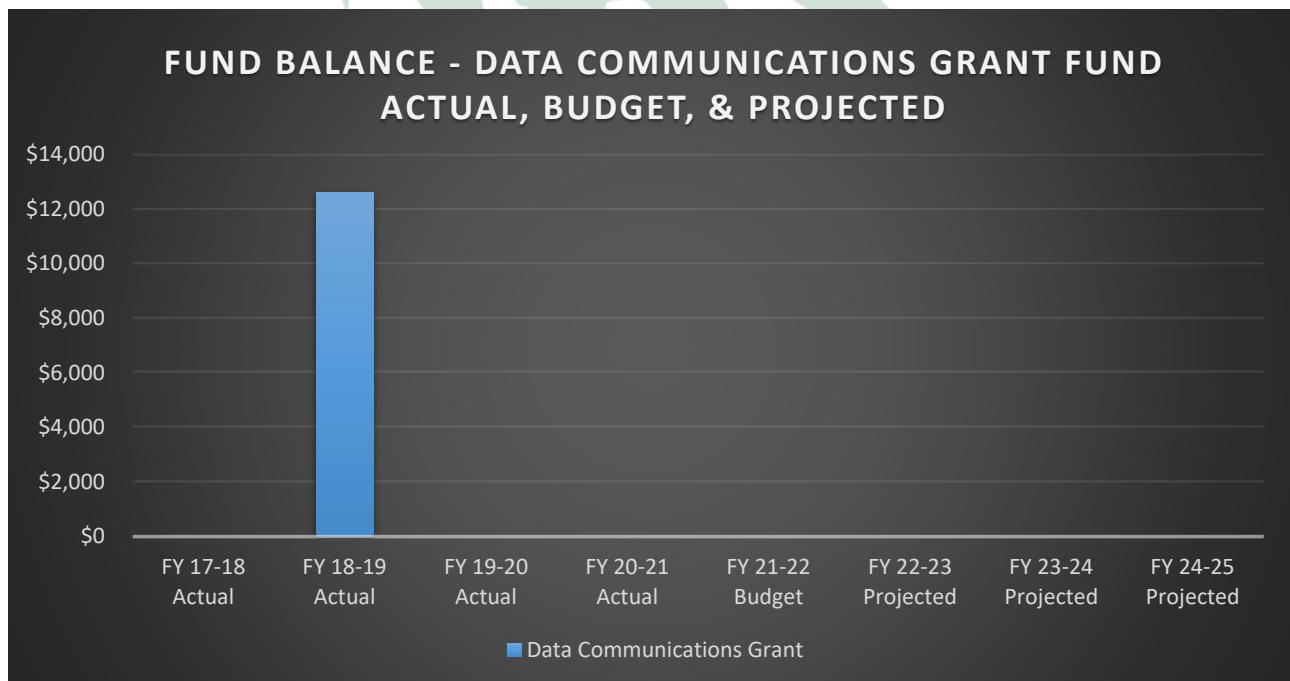


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The primary use of the funds is used for purchase services to offset the cost of data connectivity.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the data communications grant fund.



FUND BALANCE - DATA COMMUNICATIONS GRANT								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	12,600	0	0	0	0	0	0	0
Ending Cash Balance	0	12,600	0	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	12,600	0	0	0	0	0	0

Due to the nature of grant funds, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DATA COMMUNICATIONS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - State	\$12,600	\$12,600	\$14,400	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
Total Revenues		12,600	12,600	14,400	12,600	12,600	12,600	12,600	12,600
Support Services:									
	Purchase Services	25,200	0	27,000	12,600	12,600	12,600	12,600	12,600
Total Support Services		25,200	0	27,000	12,600	12,600	12,600	12,600	12,600
Total Expenditures		25,200	0	27,000	12,600	12,600	12,600	12,600	12,600
Net Change in Fund Balance		(12,600)	12,600	(12,600)	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	12,600	0	12,600	0	0	0	0	0
	Cash Balance at End of Fiscal Year	0	12,600	0	0	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$12,600	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DATA COMMUNICATIONS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - State	\$12,600	\$12,600	\$14,400	\$12,600	\$12,600	\$12,600	\$12,600	\$12,600
Total Revenues		12,600	12,600	14,400	12,600	12,600	12,600	12,600	12,600
Support Services:									
	Purchase Services	25,200	0	27,000	12,600	12,600	12,600	12,600	12,600
Total Support Services		25,200	0	27,000	12,600	12,600	12,600	12,600	12,600
Total Expenditures		25,200	0	27,000	12,600	12,600	12,600	12,600	12,600
Net Change in Fund Balance		(12,600)	12,600	(12,600)	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	12,600	0	12,600	0	0	0	0	0
	Cash Balance at End of Fiscal Year	0	12,600	0	0	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$12,600	\$0	\$0	\$0	\$0	\$0	\$0

STUDENT WELLNESS GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Student Wellness Grant Fund.

The student wellness grant fund is a State grant to help districts and schools support their students' academic achievement through mental health counseling, wraparound services, mentoring and after-school programs. **This grant has been discontinued beginning in fiscal year 2022, the District will spend down the remaining cash during fiscal year 2022 and fiscal year 2023.**

The statements in this section contain the consolidated Level 3 statement of the student wellness grant fund and the individual Level 4 statements each department and/or program within the miscellaneous state grant fund.

The departments and/or programs that make up the miscellaneous state grant fund are as follows:

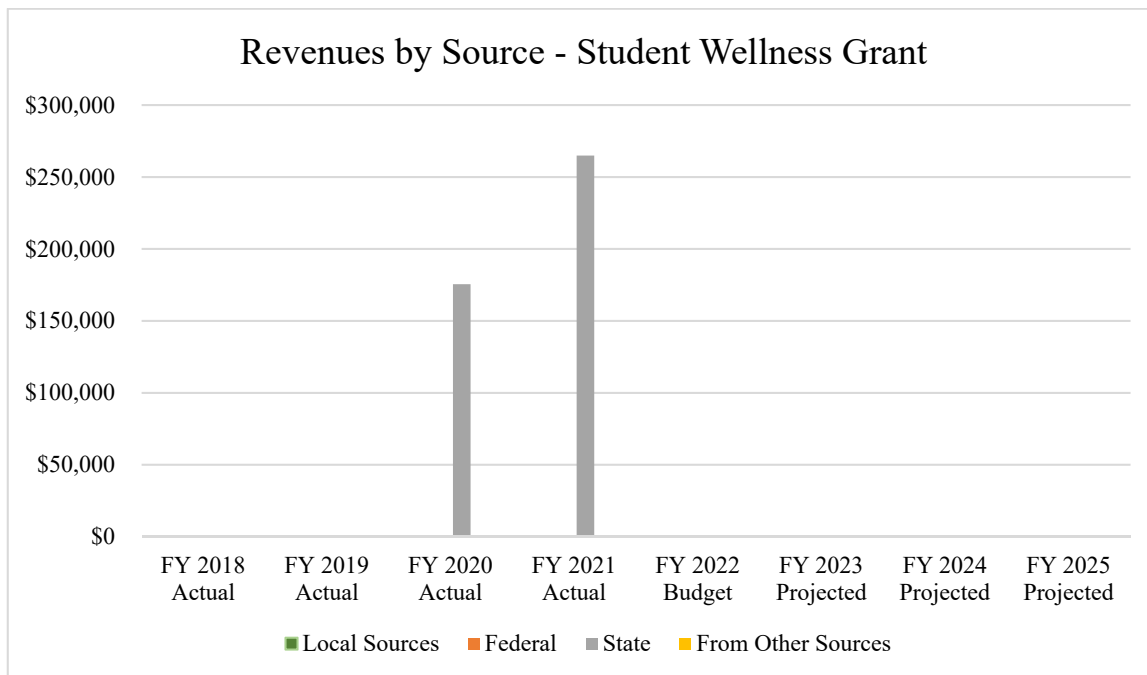
- Student Wellness Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the student wellness grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the student wellness grant fund.

REVENUE BY SOURCE - STUDENT WELLNESS GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - State	\$0	\$0	\$175,555	\$264,927	\$0	\$0	\$0	\$0
Total Revenues	0	0	175,555	264,927	0	0	0	0



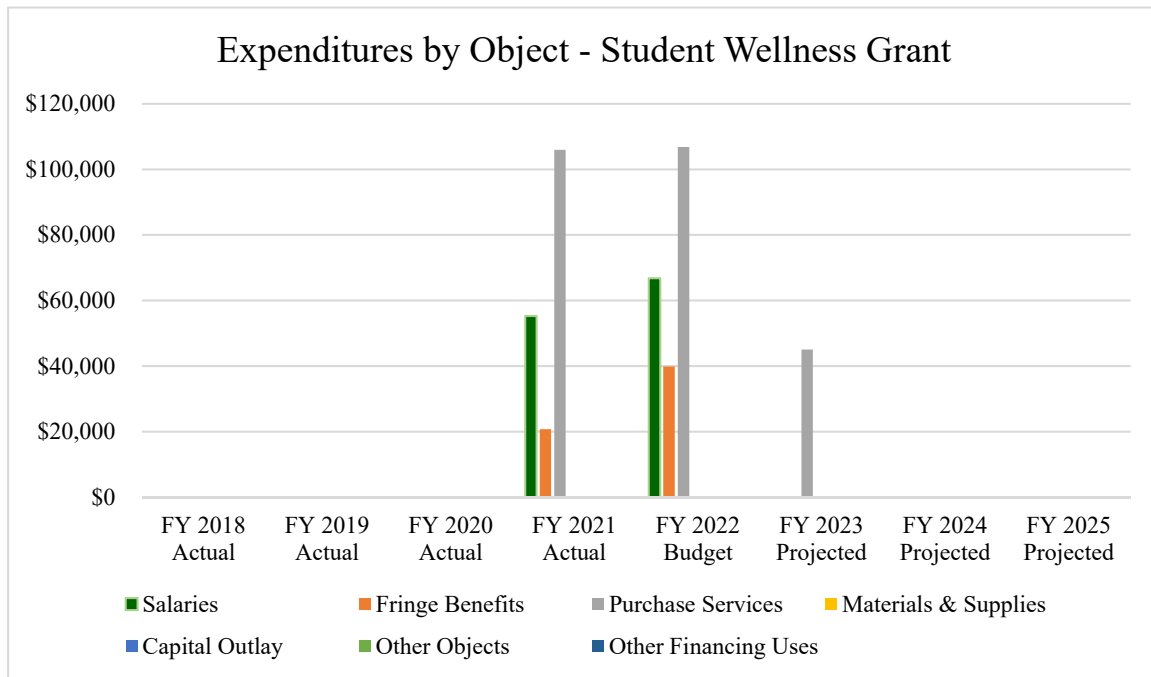
State Sources:

For FY 2020 and FY 2021, revenue from state sources was the only revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. This grant has been discontinued beginning in fiscal year 2022, the District will spend down the remaining cash during fiscal year 2022 and fiscal year 2023.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the student wellness grant.

EXPENDITURE BY OBJECT - STUDENT WELLNESS GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$0	\$55,275	\$66,775	\$0	\$0	\$0
Fringe Benefits	0	0	0	20,739	39,856	0	0	0
Purchase Services	0	0	0	105,963	106,825	45,049	0	0
Total Expenditures	0	0	0	181,977	213,456	45,049	0	0

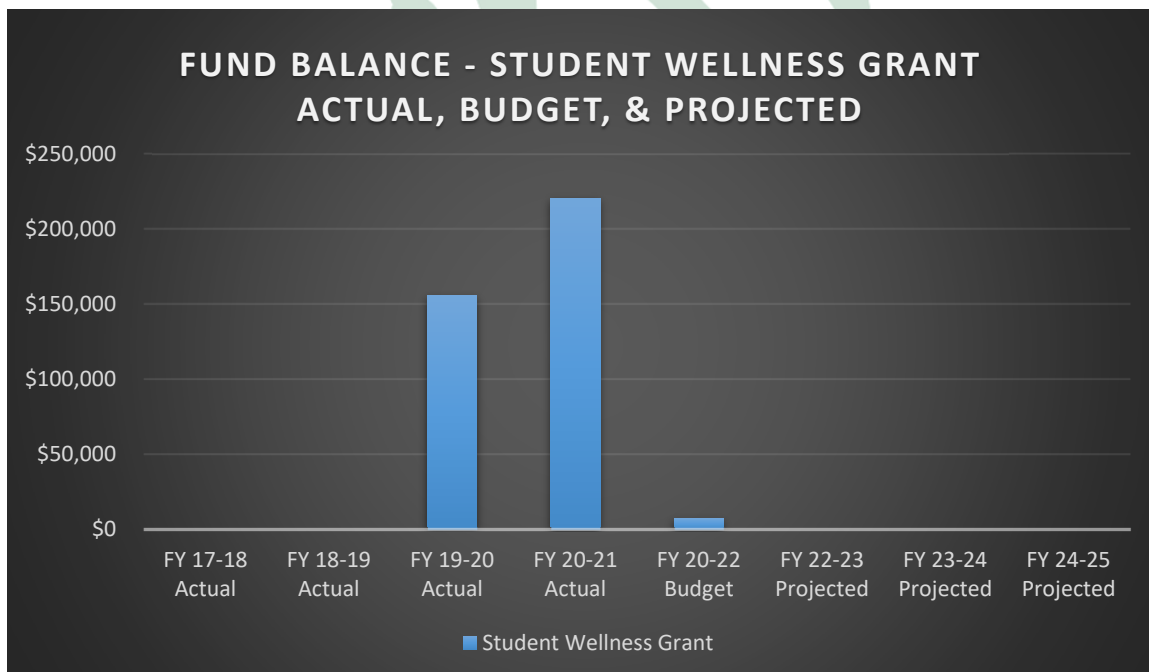


Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary use of the funds is to fund one elementary guidance counselor position, and contracted services for student mental health counseling services. This grant has been discontinued beginning in fiscal year 2022, the District will spend down the remaining cash during fiscal year 2022 and fiscal year 2023.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the student wellness grant fund.



FUND BALANCE - STUDENT WELLNESS FUND								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	175,555	258,505	45,049	0	0
Ending Cash Balance	0	0	175,555	258,505	45,049	0	0	0
Year End Encumbrances	0	0	20,000	38,017	38,017	0	0	0
Unencumbered Fund Balance	0	0	155,555	220,488	7,032	0	0	0

Due to the nature of grant funds, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts. The expectation is to spend the annual grant award. This grant has been discontinued beginning in fiscal year 2022, the District will spend down the remaining cash during fiscal year 2022 and fiscal year 2023.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT WELLNESS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - State	\$0	\$0	\$175,555	\$264,927	\$0	\$0	\$0	\$0
Total Revenues		0	0	175,555	264,927	0	0	0	0
Support Services:									
	Salaries	0	0	0	55,275	66,775	0	0	0
	Fringe Benefits	0	0	0	20,739	39,856	0	0	0
	Purchase Services	0	0	0	104,439	106,825	45,049	0	0
Total Support Services		0	0	0	180,453	213,456	45,049	0	0
Operation of Non-Instructional Services:									
	Purchase Services	0	0	0	1,524	0	0	0	0
Total Operational of Non-Instructional Services		0	0	0	1,524	0	0	0	0
Total Expenditures		0	0	0	181,977	213,456	45,049	0	0
Net Change in Fund Balance		0	0	175,555	82,950	(213,456)	(45,049)	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	175,555	258,505	45,049	0	0
	Cash Balance at End of Fiscal Year	0	0	175,555	258,505	45,049	0	0	0
	Year End Encumbrances Appropriated	0	0	20,000	38,017	38,017	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$155,555	\$220,488	\$7,032	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

ALTERNATIVE SCHOOLS GRANT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL STUDENT WELLNESS GRANT

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		Intergovernmental - State	\$0	\$0	\$175,555	\$264,927	\$0	\$0	\$0	\$0
Total Revenues			0	0	175,555	264,927	0	0	0	0
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	\$0	\$0	\$0	\$53,597	\$64,783	\$0	\$0	\$0
	113	Supplemental Cert-Salary/Wages	0	0	0	1,278	1,192	0	0	0
	119	Other Cert Salaries	0	0	0	400	800	0	0	0
		<i>Total Salaries</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>55,275</i>	<i>66,775</i>	<i>0</i>	<i>0</i>	<i>0</i>
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	0	0	0	12,477	29,677	0	0	0
	241	Cert Medical/Hospital	0	0	0	7,138	8,654	0	0	0
	242	Cert Life Insurance	0	0	0	129	166	0	0	0
	249	Cert Other Insurance Benefit	0	0	0	778	957	0	0	0
	261	Certified Workers Comp	0	0	0	217	402	0	0	0
		<i>Total Fringe Benefits</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>20,739</i>	<i>39,856</i>	<i>0</i>	<i>0</i>	<i>0</i>
		<i>Purchase Services</i>								
	419	Other Prof/Tech Services	0	0	0	104,439	106,825	45,049	0	0
Total Support Services			0	0	0	180,453	213,456	45,049	0	0
Operation of Non-Instructional Services:										
		<i>Purchase Services</i>								
	419	Other Prof/Tech Services	0	0	0	1,524	0	0	0	0
Total Operational of Non-Instructional Services			0	0	0	1,524	0	0	0	0
Total Expenditures			0	0	0	181,977	213,456	45,049	0	0
Net Change in Fund Balance			0	0	175,555	82,950	(213,456)	(45,049)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	175,555	258,505	45,049	0	0
Cash Balance at End of Fiscal Year			0	0	175,555	258,505	45,049	0	0	0
Year End Encumbrances Appropriated			0	0	20,000	38,017	38,017	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$155,555	\$220,488	\$7,032	\$0	\$0	\$0

MISCELLANEOUS STATE GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Miscellaneous State Grant Fund.

The miscellaneous state grant fund is used to account for various monies received from State agencies which are not classified elsewhere.

The statements in this section contain the consolidated Level 3 statement of the miscellaneous state grant fund and the individual Level 4 statements each department and/or program within the miscellaneous state grant fund.

The departments and/or programs that make up the miscellaneous state grant fund are as follows:

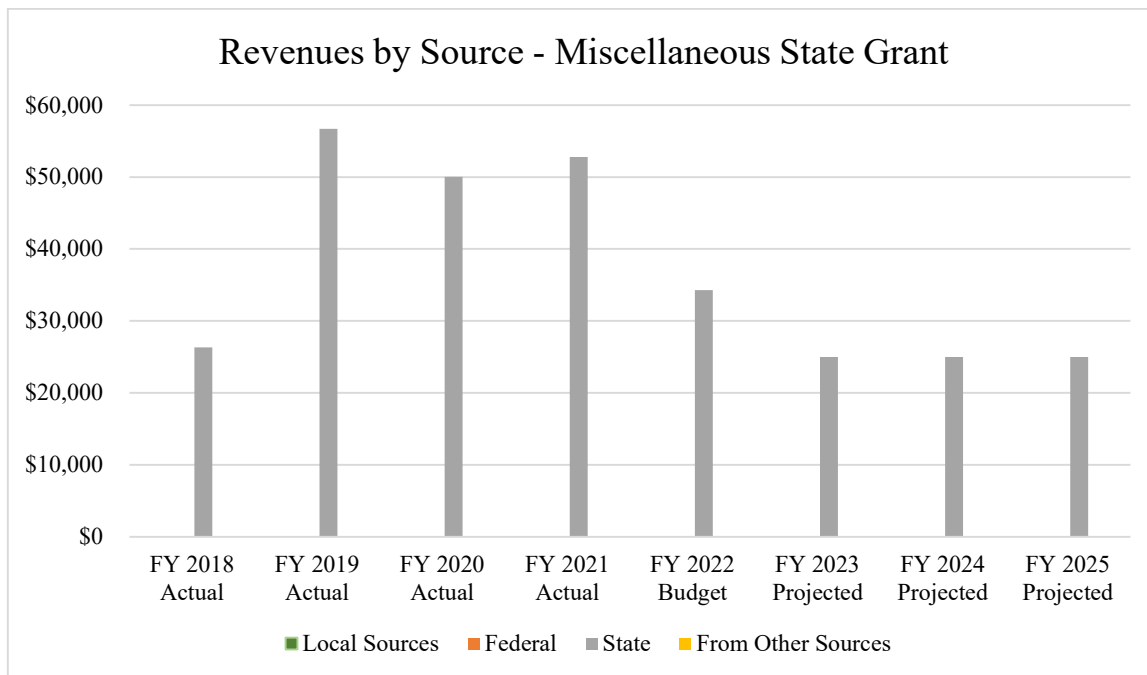
- Parent Mentor Grant
- Strategies Secondary Transition Grant (FY 2018, FY 2019)
- School Safety Grant (FY 2019, FY 2020, FY 2021)

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the miscellaneous state grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the miscellaneous state fund.

REVENUE BY SOURCE - MISCELLANEOUS STATE GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - State	\$26,333	\$56,700	\$50,038	\$52,764	\$34,282	\$25,000	\$25,000	\$25,000
From Other Sources	1,971	0	0	0	0	0	0	0
Total Revenues	28,304	56,700	50,038	52,764	34,282	25,000	25,000	25,000



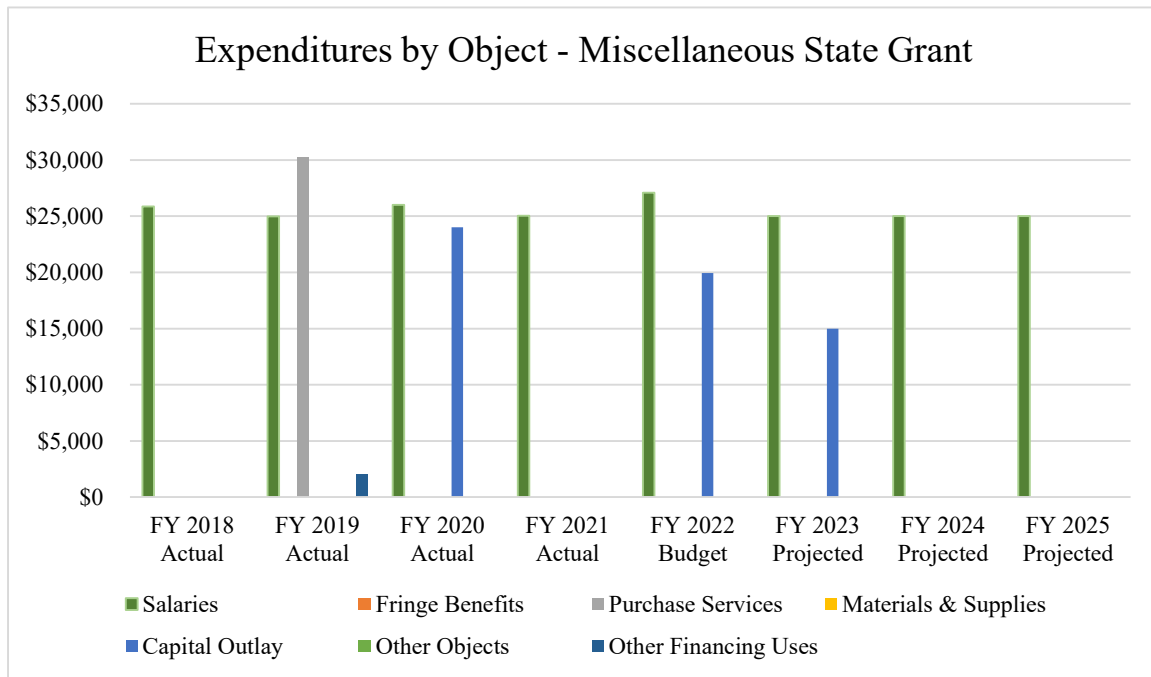
State Sources:

For FY 2022, revenue from state sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the miscellaneous state grant fund.

EXPENDITURES BY OBJECT - MISCELLANEOUS STATE GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$24,995	\$24,995	\$26,017	\$25,029	\$27,085	\$25,000	\$25,000	\$25,000
Purchase Services	30,398	30,398	0	0	0	0	0	0
Materials and Supplies	1,765	1,765	0	0	0	0	0	0
Capital Outlay	0	0	24,021	0	19,933	14,999	0	0
Other Financing Uses	0	1,971	0	0	0	0	0	0
Total Expenditures	57,158	59,129	50,038	25,029	47,018	39,999	25,000	25,000

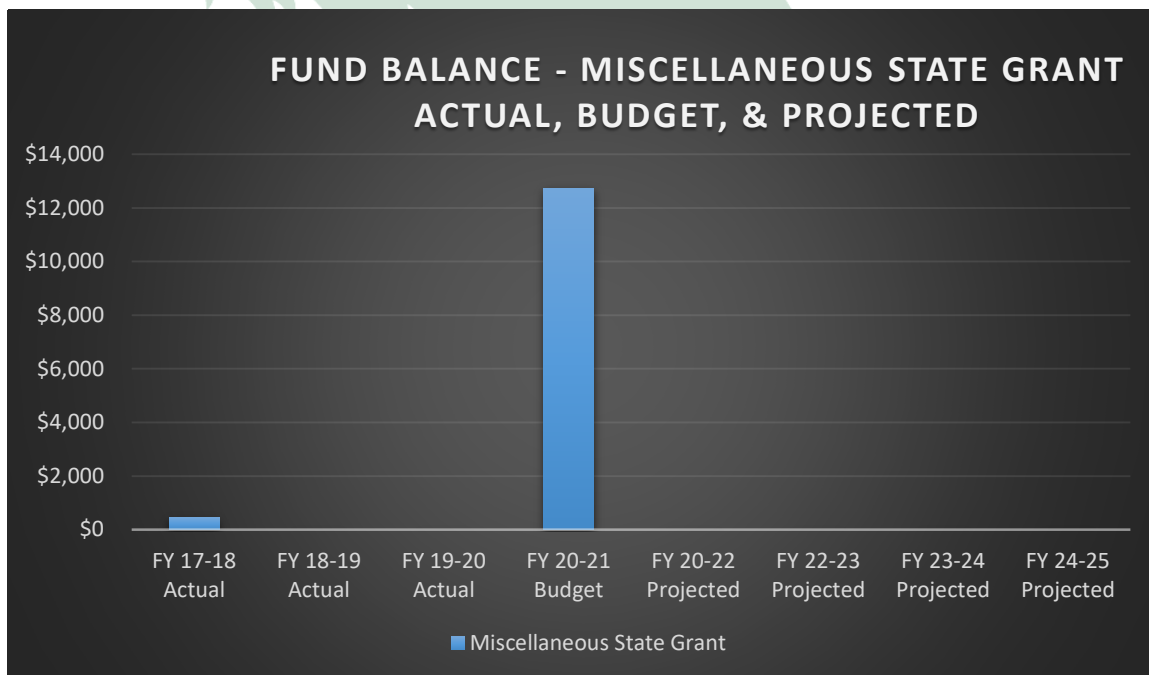


Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary use of the funds is to offset the cost of the Parent Mentor position.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the miscellaneous state grant fund.



FUND BALANCE - MISCELLANEOUS STATE GRANT								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	2,429	0	0	27,735	14,999	0	0
Ending Cash Balance	2,429	0	0	27,735	14,999	0	0	0
Year End Encumbrances	1,971	0	0	14,999	14,999	0	0	0
Unencumbered Fund Balance	458	0	0	12,736	0	0	0	0

Due to the nature of grant funds, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
MISCELLANEOUS STATE GRANTS - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - State	\$26,333	\$56,700	\$50,038	\$52,764	\$34,282	\$25,000	\$25,000	\$25,000
Total Revenues		26,333	56,700	50,038	52,764	34,282	25,000	25,000	25,000
Instruction:									
	Purchase Services	0	205	0	0	0	0	0	0
	Materials and Supplies	0	1,765	0	0	0	0	0	0
Total Instruction		0	1,970	0	0	0	0	0	0
Support Services:									
	Salaries	25,875	24,995	26,017	25,029	27,085	25,000	25,000	25,000
	Purchase Services	0	30,193	0	0	0	0	0	0
	Capital Outlay	0	0	24,021	0	19,933	14,999	0	0
Total Support Services		25,875	55,188	50,038	25,029	47,018	39,999	25,000	25,000
Total Expenditures		25,875	57,158	50,038	25,029	47,018	39,999	25,000	25,000
Excess of Revenues Over / (Under) Expenditures		458	(458)	0	27,735	(12,736)	(14,999)	0	0
Other Financing Sources / (Uses):									
	Advance In	1,971	0	0	0	0	0	0	0
	Advance Out	0	(1,971)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		1,971	(1,971)	0	0	0	0	0	0
Net Change in Fund Balance		2,429	(2,429)	0	27,735	(12,736)	(14,999)	0	0
	Cash Balance at Beginning of Fiscal Year	0	2,429	0	0	27,735	14,999	0	0
	Cash Balance at End of Fiscal Year	2,429	0	0	27,735	14,999	0	0	0
	Year End Encumbrances Appropriated	1,971	0	0	14,999	14,999	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$458	\$0	\$0	\$12,736	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

MISCELLANEOUS STATE GRANT (PARENT MENTOR) - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL MISCELLANEOUS STATE GRANTS

Function Object Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - State	\$26,333	\$56,700	\$50,038	\$52,764	\$34,282	\$25,000	\$25,000	\$25,000
Total Revenues	26,333	56,700	50,038	52,764	34,282	25,000	25,000	25,000
Instruction:								
<i>Purchase Services</i>								
411 Instruction Services	0	205	0	0	0	0	0	0
<i>Supplies and Materials</i>								
511 Instructional Supplies	0	1,765	0	0	0	0	0	0
Total Insutruction	0	1,970	0	0	0	0	0	0
Support Services:								
<i>Salaries:</i>								
141 Noncert Regular Sal/Wages	25,875	24,995	26,017	25,029	27,085	25,000	25,000	25,000
<i>Purchase Services</i>								
490 Other Purchased Services	0	30,193	0	0	0	0	0	0
<i>Capital Outlay</i>								
640 Equipment	0	0	24,021	0	19,933	14,999	0	0
Total Expenditures	25,875	57,158	50,038	25,029	47,018	39,999	25,000	25,000
Excess of Revenues Over / (Under) Ependitures	458	(458)	0	27,735	(12,736)	(14,999)	0	0
Other Financing Sources / (Uses):								
921 Advance In	1,971	0	0	0	0	0	0	0
922 Advance Out	0	(1,971)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	1,971	(1,971)	0	0	0	0	0	0
Net Change in Fund Balance	2,429	(2,429)	0	27,735	(12,736)	(14,999)	0	0
Cash Balance at Beginning of Fiscal Year	0	2,429	0	0	27,735	14,999	0	0
Cash Balance at End of Fiscal Year	2,429	0	0	27,735	14,999	0	0	0
Year End Encumbrances Appropriated	1,971	0	0	14,999	14,999	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$458	\$0	\$0	\$12,736	\$0	\$0	\$0	\$0

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Elementary and Secondary School Emergency Relief (ESSER) Fund.

The ESSER fund was established as part of the Education Stabilization Fund in CARES Act, State educational agencies will award subgrants to local educational agencies to address the impact that of the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools.

The statements in this section contain the consolidated Level 3 statement of the ESSER fund and the individual Level 4 statements each department and/or program within the ESSER fund.

The departments and/or programs that make up the ESSER fund are as follows:

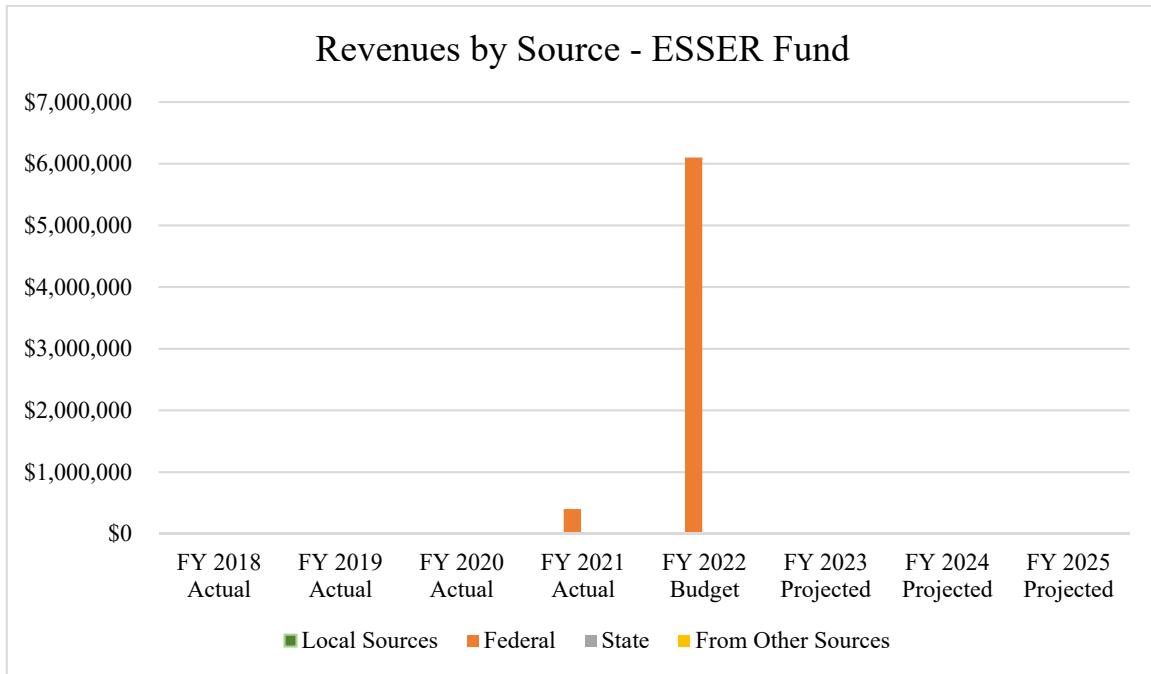
- Elementary and Secondary School Emergency Relief (ESSER) Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the ESSER fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the ESSER fund.

REVENUE BY SOURCE - ESSER FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$0	\$0	\$400,087	\$6,100,396	\$0	\$0	\$0
From Other Sources	0	0	0	9,509	0	0	0	0
Total Revenues	0	0	0	409,596	6,100,396	0	0	0



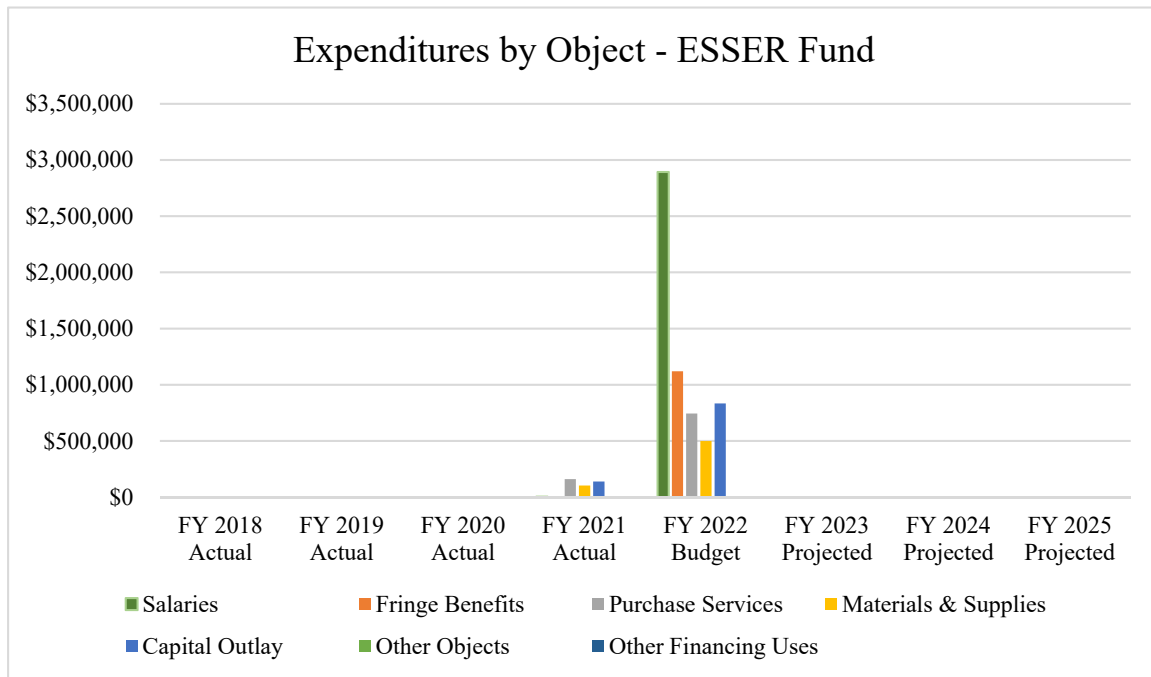
Federal Sources:

For FY 2022, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the ESSER fund.

EXPENDITURES BY OBJECT - ESSER FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$0	\$5,237	\$2,892,810	\$0	\$0	\$0
Fringe Benefits	0	0	0	825	1,119,596	0	0	0
Purchase Services	0	0	0	160,477	744,076	0	0	0
Materials and Supplies	0	0	0	103,346	499,923	0	0	0
Capital Outlay	0	0	0	138,711	834,482	0	0	0
Other Financing Uses	0	0	0	0	9,509	0	0	0
Total Expenditures	0	0	0	408,596	6,100,396	0	0	0



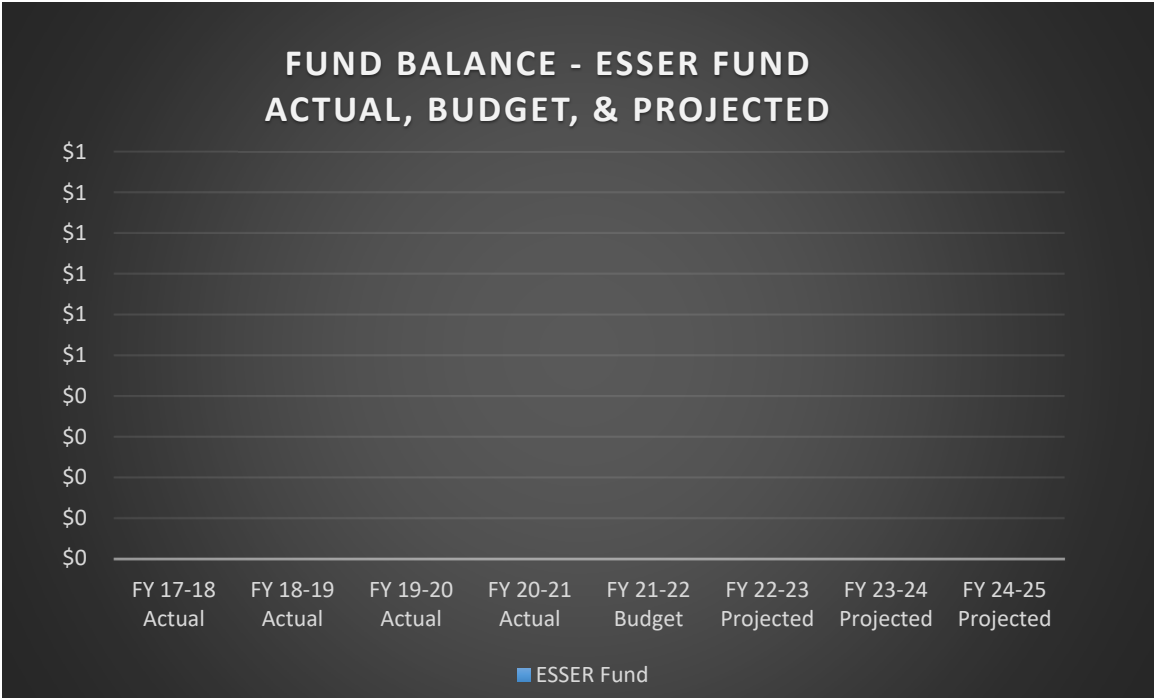
Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary uses of the funds is to offset unplanned costs from the COVID-19 pandemic. Personnel cost include hiring additional personnel to address learning loss that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator.

Non personnel expenditures included are as follows: teacher tech needs to support remote learning, an online learning platform to support the District’s virtual Strongsville Online Learning Option (SOLO), 1:1 chrome books for kindergarten students, touchscreen devices for students with disabilities, various personal protection equipment and needs, and an upgrade to the HVAC system as Kinsner Elementary school.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the ESSER fund.



FUND BALANCE - ESSER FUND								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	0	1,000	1,000	0	0
Ending Cash Balance	0	0	0	1,000	1,000	0	0	0
Year End Encumbrances	0	0	0	1,000	1,000	0	0	0
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER) - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$0	\$0	\$0	\$400,087	\$6,100,396	\$0	\$0	\$0
Total Revenues		0	0	0	400,087	6,100,396	0	0	0
Instruction:									
	Salaries	0	0	0	0	1,956,364	0	0	0
	Fringe Benefits	0	0	0	0	640,443	0	0	0
	Purchase Services	0	0	0	156,409	492,250	0	0	0
	Materials and Supplies	0	0	0	0	20,400	0	0	0
Total Instruction		0	0	0	156,409	3,109,457	0	0	0
Support Services:									
	Salaries	0	0	0	5,237	936,446	0	0	0
	Fringe Benefits	0	0	0	825	479,153	0	0	0
	Purchase Services	0	0	0	4,068	251,826	0	0	0
	Materials and Supplies	0	0	0	71,560	475,929	0	0	0
	Capital Outlay	0	0	0	133,893	59,482	0	0	0
Total Support Services		0	0	0	215,583	2,202,836	0	0	0
Operation of Non-Instructional Services:									
	Materials and Supplies	0	0	0	31,786	3,594	1,000	0	0
	Capital Outlay	0	0	0	4,818	0	0	0	0
Total Operational of Non-Instructional Services		0	0	0	36,604	3,594	1,000	0	0
Facilities Acquisition and Construction:									
	Capital Outlay	0	0	0	0	775,000	0	0	0
Total Facilities Acquisition and Construction		0	0	0	0	775,000	0	0	0
Total Expenditures		0	0	0	408,596	6,090,887	1,000	0	0
Excess of Revenues Over / (Under) Expenditures		0	0	0	(8,509)	9,509	(1,000)	0	0
Other Financing Sources / (Uses):									
	Advance In	0	0	0	9,509	0	0	0	0
	Advance Out	0	0	0	0	(9,509)	0	0	0
Total Other Financing Sources / (Uses)		0	0	0	9,509	(9,509)	0	0	0
Net Change in Fund Balance		0	0	0	1,000	0	(1,000)	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	0	1,000	1,000	0	0
	Cash Balance at End of Fiscal Year	0	0	0	1,000	1,000	0	0	0
	Year End Encumbrances Appropriated	0	0	0	1,000	1,000	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Operation of Non-Instructional Services:										
		Supplies and Materials								
	516	Software Materials	0	0	0	8,959	0	0	0	0
	590	Other Supplies and Materials	0	0	0	22,827	3,594	1,000	0	0
		Total Materials and Supplies	0	0	0	31,786	3,594	1,000	0	0
		Equipment								
	640	Equipment	0	0	0	4,818	0	0	0	0
Total Operational of Non-Instructional Services			0	0	0	36,604	3,594	1,000	0	0
Facilities Acquisition and Construction:										
		Capital Outlay								
	620	Building Improvements	0	0	0	0	775,000	0	0	0
Total Facilities Acquisition and Construction			0	0	0	0	775,000	0	0	0
Total Expenditures			0	0	0	408,596	6,090,887	1,000	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	0	(8,509)	9,509	(1,000)	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	921	Advance In	0	0	0	9,509	0	0	0	0
	922	Advance Out	0	0	0	0	(9,509)	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	9,509	(9,509)	0	0	0
Net Change in Fund Balance			0	0	0	1,000	0	(1,000)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	1,000	1,000	0	0
Cash Balance at End of Fiscal Year			0	0	0	1,000	1,000	0	0	0
Year End Encumbrances Appropriated			0	0	0	1,000	1,000	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



CORONAVIRUS RELIEF FUND (CRF)

The budget statements contained in this section provide the detailed revenue and expenditures for the Coronavirus Relief Fund (CRF).

The CRF is used to account for the necessary expenditures incurred due to the public health emergency related to COVID-19. **This grant was for FY 2021 only, and has been discontinued beginning in fiscal year 2022. The following information presented is for historical purposes.**

The statements in this section contain the consolidated Level 3 statement of the CRF and the individual Level 4 statements each department and/or program within the CRF.

The departments and/or programs that make up the CRF are as follows:

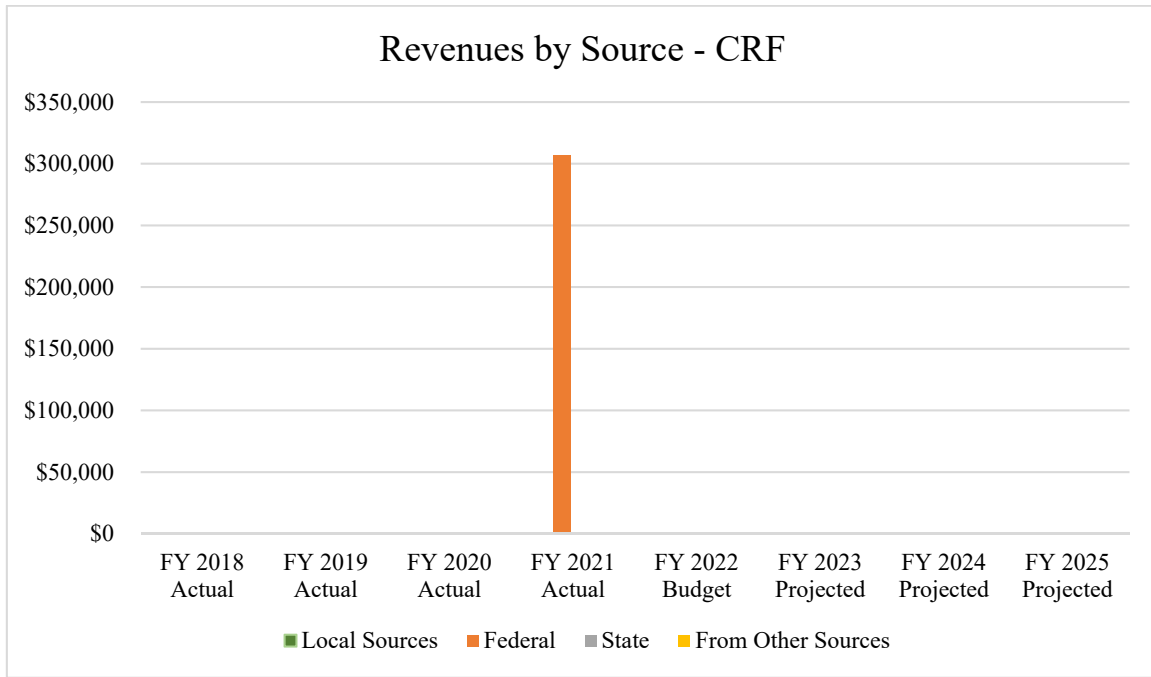
- Coronavirus Relief Fund (CRF)

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the CRF.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the CRF.

REVENUE BY SOURCE - CRF								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$0	\$0	\$306,586	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	306,586	0	0	0	0



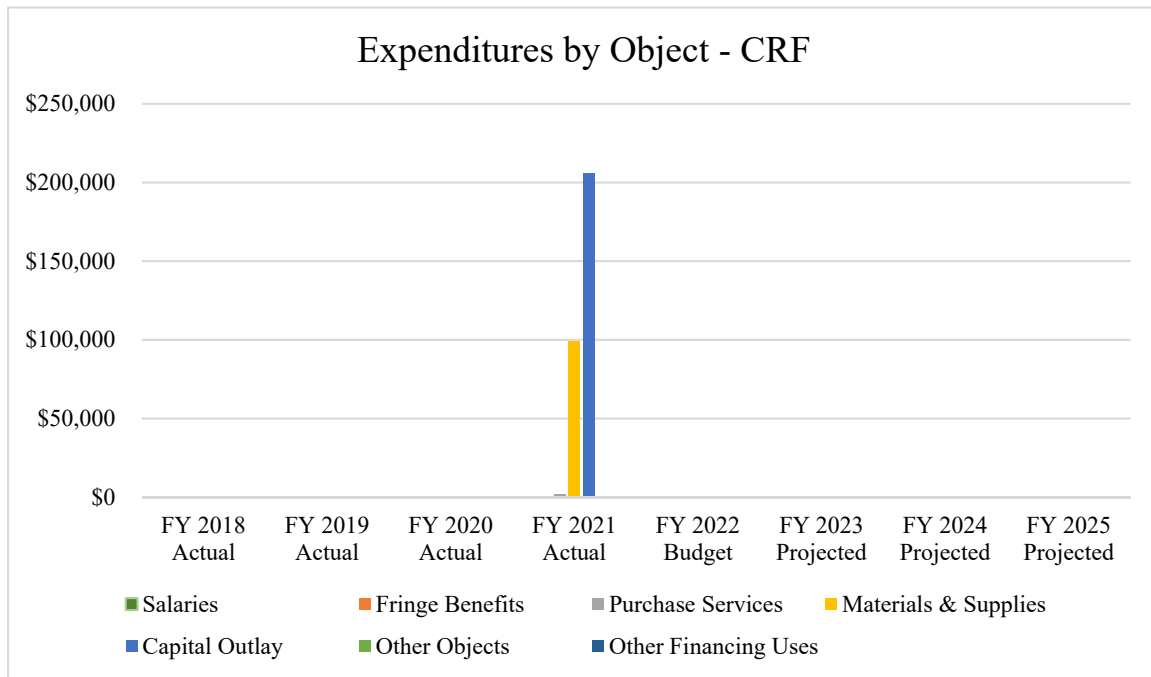
Federal Sources:

Revenue from federal sources was the only revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. This grant was for FY 2021 only, and has been discontinued beginning in fiscal year 2022.

Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the CRF.

EXPENDITURES BY OBJECT - CRF								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Purchase Services	\$0	\$0	\$0	\$1,766	\$0	\$0	\$0	\$0
Materials and Supplies	0	0	0	99,040	0	0	0	0
Capital Outlay	\$0	\$0	\$0	\$205,780	\$0	\$0	\$0	\$0
Total Expenditures	0	0	0	306,586	0	0	0	0

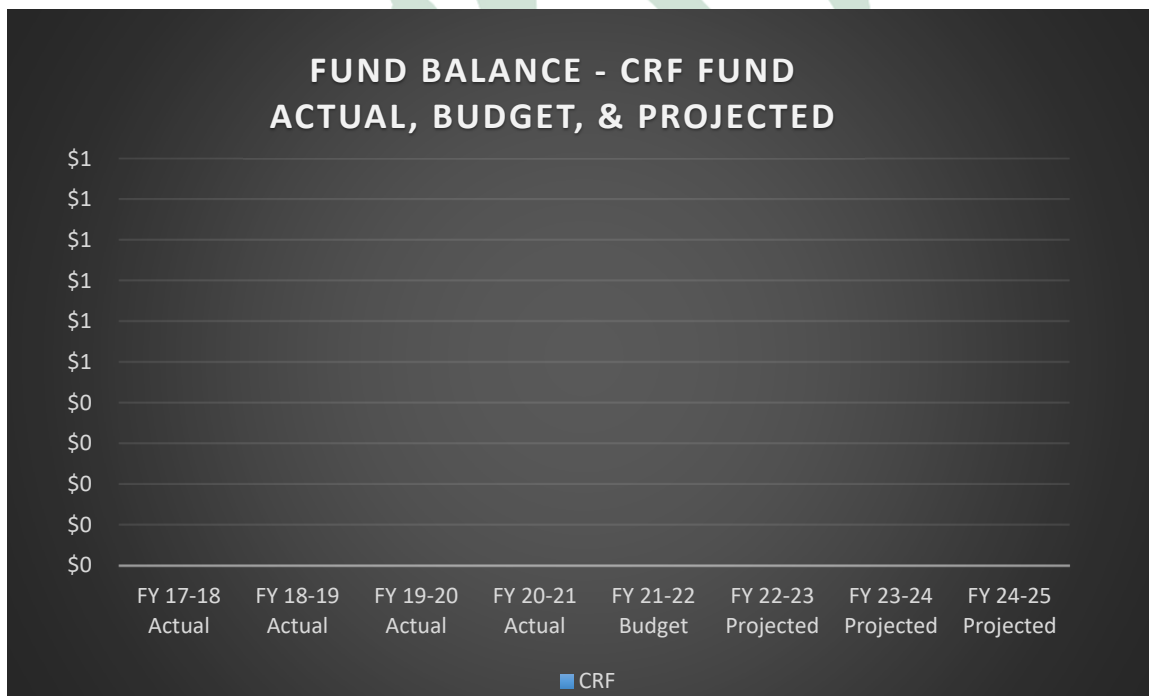


Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary uses of the funds is to offset unplanned costs from the COVID-19 pandemic. The primary uses for the funds were for equipment related to social distancing, including furnishings for temporary classroom configurations, and sanitization equipment. This grant has been discontinued beginning in fiscal year 2022.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the CRF.



FUND BALANCE - CRF								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. The expectation is to spend the annual grant award. This grant has been discontinued beginning in fiscal year 2022.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

CORONAVIRUS RELIEF FUND (CRF) - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$0	\$0	\$0	\$306,586	\$0	\$0	\$0	\$0
Total Revenues		0	0	0	306,586	0	0	0	0
Support Services:									
	Purchase Services	0	0	0	1,766	0	0	0	0
	Materials and Supplies	0	0	0	99,040	0	0	0	0
	Capital Outlay	0	0	0	205,780	0	0	0	0
Total Support Services		0	0	0	306,586	0	0	0	0
Total Expenditures		0	0	0	306,586	0	0	0	0
Net Change in Fund Balance		0	0	0	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
	Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL CORONAVIRUS RELIEF FUND (CRF)

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
Intergovernmental - Federal			\$0	\$0	\$0	\$306,586	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	306,586	0	0	0	0
Support Services:										
Purchase Services										
449		Other Communications Services	0	0	0	1,766	0	0	0	0
Supplies and Materials										
590		Other Supplies and Materials	0	0	0	99,040	0	0	0	0
Capital Outlay										
640		Equipment	0	0	0	205,780	0	0	0	0
Total Expenditures			0	0	0	306,586	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

IDEA, PART-B SPECIAL EDUCATION GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the IDEA, Part-B Special Education Grant Fund.

The IDEA, Part-B special education grant fund is used to assist states in providing an appropriate public education to all children with disabilities.

The statements in this section contain the consolidated Level 3 statement of the IDEA, Part-B special education grant fund and the individual Level 4 statements each department and/or program within the IDEA, Part-B special education grant fund.

The departments and/or programs that make up the IDEA, Part-B special education grant fund are as follows:

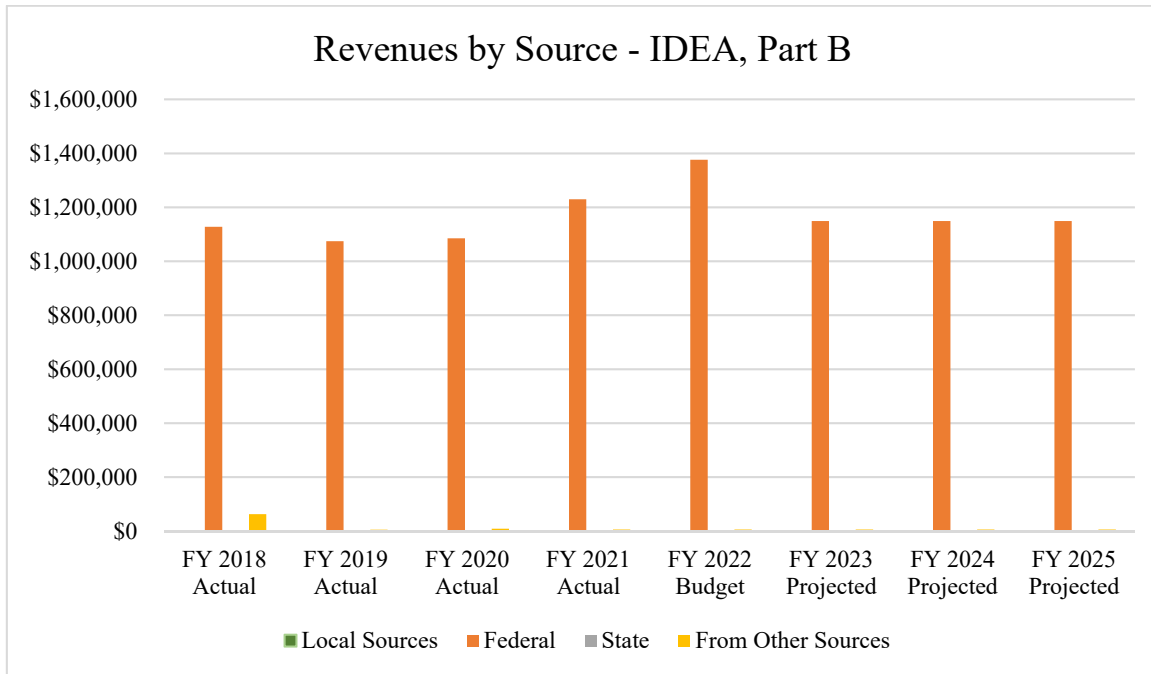
- IDEA, Part-B Special Education Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the IDEA, Part-B Special Education Grant Fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the IDEA, Part-B Special Education Grant Fund.

REVENUES BY SOURCE - IDEA , PART B								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$1,127,984	\$1,074,585	\$1,085,277	\$1,229,744	\$1,376,347	\$1,148,934	\$1,148,934	\$1,148,934
From Other Sources	62,465	4,983	8,776	5,582	5,500	5,500	5,500	5,500
Total Revenues	1,190,449	1,079,568	1,094,053	1,235,326	1,381,847	1,154,434	1,154,434	1,154,434



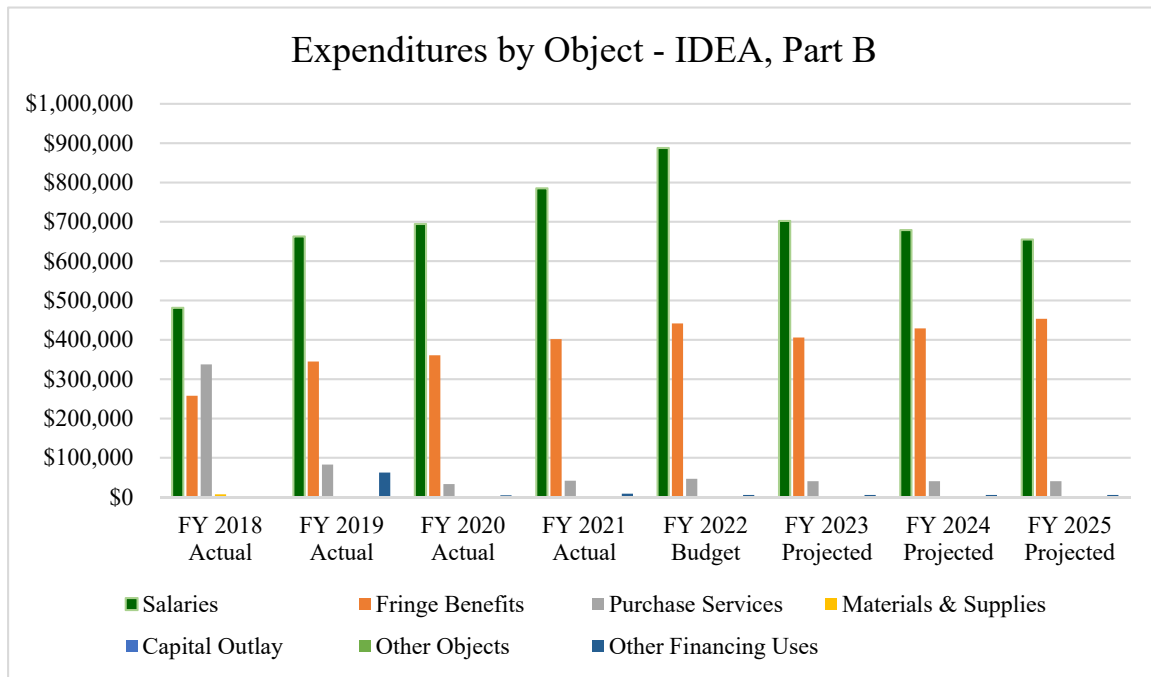
Federal Sources:

For FY 2022, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the IDEA, Part-B Special Education Grant Fund.

EXPENDITURES BY OBJECT - IDEA, PART B								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$481,383	\$662,850	\$694,608	\$785,183	\$887,733	\$702,322	\$679,193	\$655,084
Fringe Benefits	258,006	344,696	360,692	401,967	441,851	406,060	429,189	453,298
Purchase Services	337,554	82,745	33,144	41,980	46,681	40,552	40,552	40,552
Materials and Supplies	7,443	196	0	1,997	0	0	0	0
Capital Outlay	3,390	0	0	0	0	0	0	0
Other Financing Uses	0	62,465	4,983	8,776	5,582	5,500	5,500	5,500
Total Expenditures	1,087,776	1,152,952	1,093,427	1,239,903	1,381,847	1,154,434	1,154,434	1,154,434



Salaries:

Salaries make up the largest object category of expenditures at 64.2%. Combined with fringe benefits, salary and benefits make up 96.2% of expenditures. As indicated by the graphs above, salaries have increased due to shifting more personnel cost onto the grant from the general fund in exchange to shift non-personnel cost to the general fund. Salaries are based on negotiated agreements, and salary schedule movement. In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled.

Fringe Benefits:

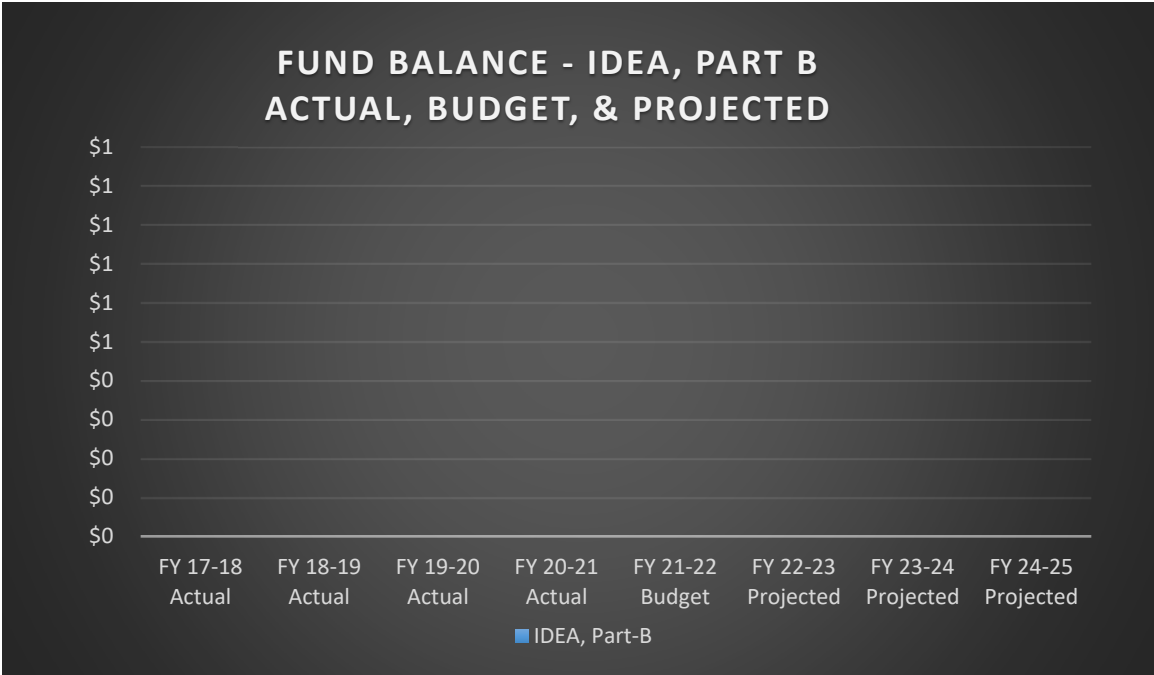
Within in the projections, an annual increase of 1.37% for the budgeted year and 8% in healthcare cost is forecasted in the projected years. Although the School District has experienced an increase of less than 8% annually, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

Beginning in FY 19, the District shifted more personnel cost onto the grant from the general fund in exchange to shift non-personnel cost to the general fund.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the IDEA, Part-B Special Education Grant Fund.



FUND BALANCE - IDEA, PART B								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	(25,041)	77,632	4,248	4,874	297	297	297	297
Ending Cash Balance	77,632	4,248	4,874	297	297	297	297	297
Year End Encumbrances	77,632	4,248	4,874	297	297	297	297	297
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
IDEA, PART-B SPECIAL EDUCATION - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$1,127,984	\$1,074,585	\$1,085,277	\$1,229,744	\$1,376,347	\$1,148,934	\$1,148,934	\$1,148,934
Total Revenues		1,127,984	1,074,585	1,085,277	1,229,744	1,376,347	1,148,934	1,148,934	1,148,934
Instruction:									
	Salaries	198,342	362,314	385,985	466,076	523,114	365,274	339,430	312,606
	Fringe Benefits	134,276	217,320	230,392	270,455	289,124	264,695	283,332	302,676
	Purchase Services	2,850	0	0	0	0	0	0	0
	Materials and Supplies	1,957	196	0	0	0	0	0	0
	Capital Outlay	2,471	0	0	0	0	0	0	0
Total Insutraction		339,896	579,830	616,377	736,531	812,238	629,969	622,762	615,282
Support Services:									
	Salaries	283,041	300,536	308,623	319,107	364,619	337,048	339,763	342,478
	Fringe Benefits	123,730	127,376	130,300	131,512	152,727	141,365	145,857	150,622
	Purchase Services	306,432	47,310	0	0	0	0	0	0
	Materials and Supplies	5,486	0	0	1,997	0	0	0	0
	Capital Outlay	919	0	0	0	0	0	0	0
Total Support Services		719,608	475,222	438,923	452,616	517,346	478,413	485,620	493,100
Operation of Non-Instructional Services:									
	Purchase Services	28,272	35,435	33,144	41,980	46,681	40,552	40,552	40,552
Total Operational of Non-Instructional Services		28,272	35,435	33,144	41,980	46,681	40,552	40,552	40,552
Total Expenditures		1,087,776	1,090,487	1,088,444	1,231,127	1,376,265	1,148,934	1,148,934	1,148,934
Excess of Revenues Over / (Under) Ependitures		40,208	(15,902)	(3,167)	(1,383)	82	0	0	0
Other Financing Sources / (Uses):									
	Advance In	62,465	4,983	8,776	5,582	5,500	5,500	5,500	5,500
	Advance Out	0	(62,465)	(4,983)	(8,776)	(5,582)	(5,500)	(5,500)	(5,500)
Total Other Financing Sources / (Uses)		62,465	(57,482)	3,793	(3,194)	(82)	0	0	0
Net Change in Fund Balance		102,673	(73,384)	626	(4,577)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	(25,041)	77,632	4,248	4,874	297	297	297	297
	Cash Balance at End of Fiscal Year	77,632	4,248	4,874	297	297	297	297	297
	Year End Encumbrances Appropriated	77,632	4,248	4,874	297	297	297	297	297
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA, PART-B SPECIAL EDUCATION - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL IDEA, PART-B SPECIAL EDUCATION

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		Intergovernmental - Federal	\$1,127,984	\$1,074,585	\$1,085,277	\$1,229,744	\$1,376,347	\$1,148,934	\$1,148,934	\$1,148,934
Total Revenues			1,127,984	1,074,585	1,085,277	1,229,744	1,376,347	1,148,934	1,148,934	1,148,934
Instruction:										
Salaries:										
	111	Regular Cert-Salary/Wages	14,516	152,728	172,373	262,911	254,205	147,829	125,905	97,573
	119	Other Cert Salaries	0	200	0	0	0	0	0	0
	141	Noncert Regular Sal/Wages	183,270	203,853	212,714	202,899	263,609	215,945	212,025	213,533
	144	Noncertificated Overtime	156	4,733	698	66	0	0	0	0
	149	Noncert Merit Incentive	400	200	200	200	2,600	0	0	0
	169	Other Non-Certificated Compensation	0	600	0	0	2,700	1,500	1,500	1,500
Total Salaries			198,342	362,314	385,985	466,076	523,114	365,274	339,430	312,606
Fringe Benefits										
	211	STRS - Employer's Share	1,125	12,490	24,704	36,211	35,841	26,174	26,691	27,095
	221	SERS - Employer's Share	5,343	15,312	30,291	30,090	36,534	30,209	31,111	31,325
	291	Cert Other Retire/Insurance	1,222	37,008	31,311	51,909	40,934	35,388	38,026	40,859
	292	Noncert Other Retire/Insurance	126,586	152,510	144,086	152,245	175,815	172,924	187,504	203,397
Total Fringe Benefits			134,276	217,320	230,392	270,455	289,124	264,695	283,332	302,676
Purchase Services										
	490	Other Purchased Services	2,850	0	0	0	0	0	0	0
Supplies and Materials										
	590	Other Supplies and Materials	1,957	196	0	0	0	0	0	0
Capital Outlay										
	640	Equipment	2,471	0	0	0	0	0	0	0
Total Insutruction			339,896	579,830	616,377	736,531	812,238	629,969	622,762	615,282
Support Services:										
Salaries:										
	111	Regular Cert-Salary/Wages	249,866	264,972	273,008	281,408	320,287	298,166	300,881	303,596
	113	Supplemental Cert-Salary/Wages	9,127	8,438	9,064	8,994	9,903	9,101	9,101	9,101
	119	Other Cert Salaries	0	0	0	0	2,400	0	0	0
	141	Noncert Regular Sal/Wages	24,048	27,126	26,551	28,705	32,029	29,781	29,781	29,781
Total Salaries			283,041	300,536	308,623	319,107	364,619	337,048	339,763	342,478
Fringe Benefits										
	211	STRS - Employer's Share	1,496	19,567	40,585	39,825	47,799	43,141	43,555	43,935
	291	Cert Other Retire/Insurance	97,685	83,886	65,549	67,437	76,954	73,366	76,631	80,138
	292	Noncert Other Retire/Insurance	24,549	23,923	24,166	24,250	27,974	24,858	25,671	26,549
Total Fringe Benefits			123,730	127,376	130,300	131,512	152,727	141,365	145,857	150,622
Purchase Services										
	490	Other Purchased Services	306,432	47,310	0	0	0	0	0	0
Supplies and Materials										
	590	Other Supplies and Materials	5,486	0	0	1,997	0	0	0	0
Capital Outlay										
	640	Equipment	919	0	0	0	0	0	0	0
Total Support Services			719,608	475,222	438,923	452,616	517,346	478,413	485,620	493,100
Operation of Non-Instructional Services:										
Purchase Services										
	490	Other Purchased Services	28,272	35,435	33,144	41,980	46,681	40,552	40,552	40,552
Total Operational of Non-Instructional Services			28,272	35,435	33,144	41,980	46,681	40,552	40,552	40,552

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA, PART-B SPECIAL EDUCATION - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL IDEA, PART-B SPECIAL EDUCATION

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Total Expenditures			1,087,776	1,090,487	1,088,444	1,231,127	1,376,265	1,148,934	1,148,934	1,148,934
Excess of Revenues Over / (Under) Ependitures			40,208	(15,902)	(3,167)	(1,383)	82	0	0	0
Other Financing Sources / (Uses):										
Other Financing Uses										
	921	Advance In	62,465	4,983	8,776	5,582	5,500	5,500	5,500	5,500
	922	Advance Out	0	(62,465)	(4,983)	(8,776)	(5,582)	(5,500)	(5,500)	(5,500)
Total Other Financing Sources / (Uses)			62,465	(57,482)	3,793	(3,194)	(82)	0	0	0
Net Change in Fund Balance			102,673	(73,384)	626	(4,577)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			(25,041)	77,632	4,248	4,874	297	297	297	297
Cash Balance at End of Fiscal Year			77,632	4,248	4,874	297	297	297	297	297
Year End Encumbrances Appropriated			77,632	4,248	4,874	297	297	297	297	297
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



TITLE III, LIMITED ENGLISH PROFICIENCY GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Title III, Limited English Proficiency Grant Fund.

The Title III, limited English proficiency grant is used to develop and carry out elementary and secondary school programs, including activities at the pre-school level, to meet the educational needs of the children with limited English proficiency.

The statements in this section contain the consolidated Level 3 statement of the Title III, limited English proficiency grant fund and the individual Level 4 statements each department and/or program within the Title III, limited English proficiency grant fund.

The departments and/or programs that make up the Title III, limited English proficiency grant fund are as follows:

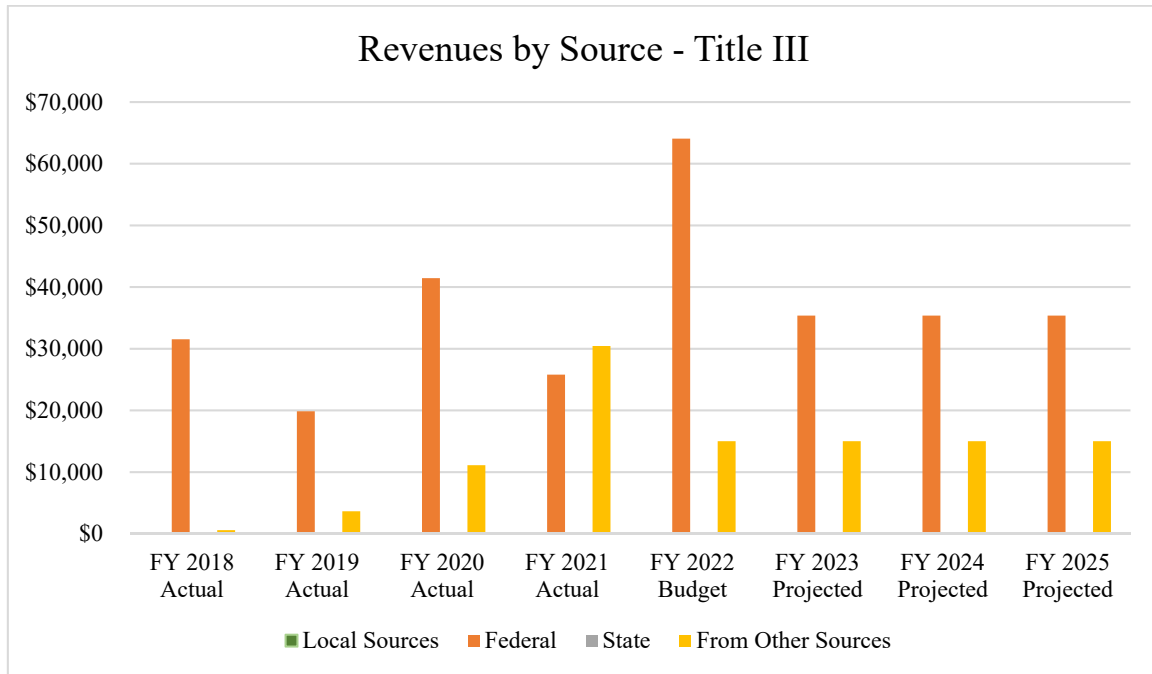
- Title III, Limited English Proficiency Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Title III, Limited English Proficiency Grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Title III, Limited English Proficiency Grant fund.

REVENUES BY SOURCE - TITLE III								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - Federal	\$31,538	\$19,861	\$41,441	\$25,795	\$64,080	\$35,374	\$35,374	\$35,374
From Other Sources	579	3,647	11,126	30,450	15,000	15,000	15,000	15,000
Total Revenues	32,117	23,508	52,567	56,245	79,080	50,374	50,374	50,374



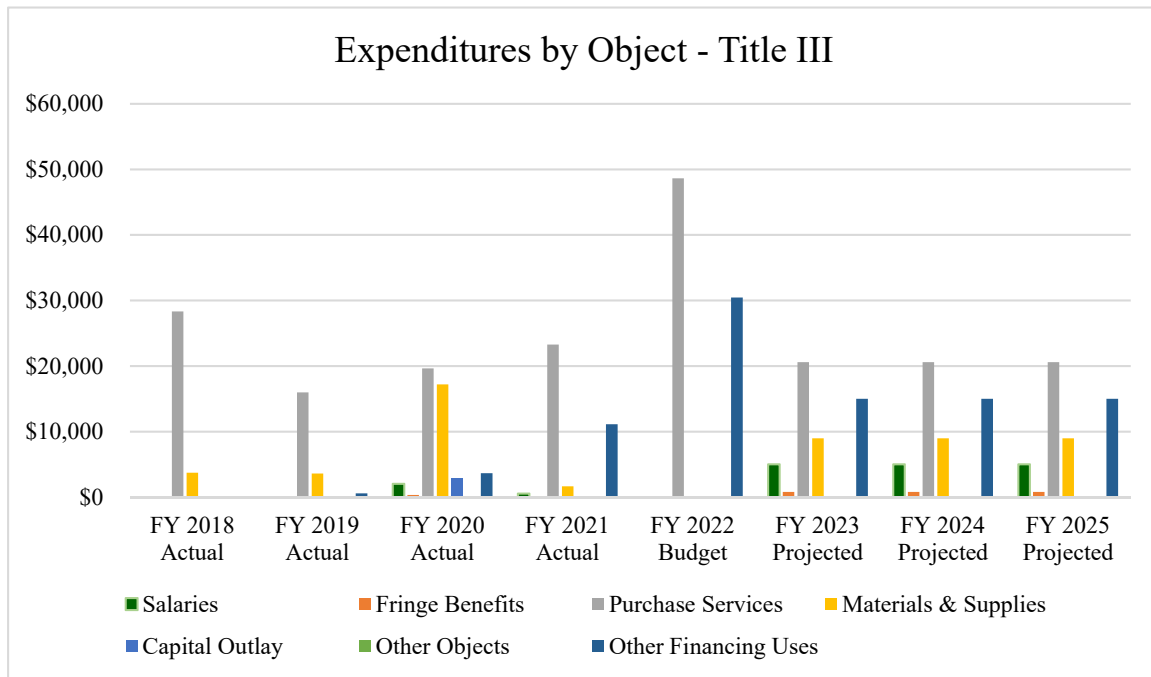
Federal Sources:

For FY 2022, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2022 is due to prior year carry overs.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Title III, Limited English Proficiency Grant fund.

EXPENDITURES BY OBJECT - TITLE III								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$2,025	\$540	\$0	\$5,000	\$5,000	\$5,000
Fringe Benefits	0	0	326	87	0	800	800	800
Purchase Services	28,338	15,987	19,634	23,271	48,630	20,600	20,600	20,600
Materials and Supplies	3,721	3,599	17,198	1,660	0	8,974	8,974	8,974
Capital Outlay	0	0	2,849	0	0	0	0	0
Other Financing Uses	0	579	3,647	11,126	30,450	15,000	15,000	15,000
Total Expenditures	32,059	20,165	45,679	36,684	79,080	50,374	50,374	50,374

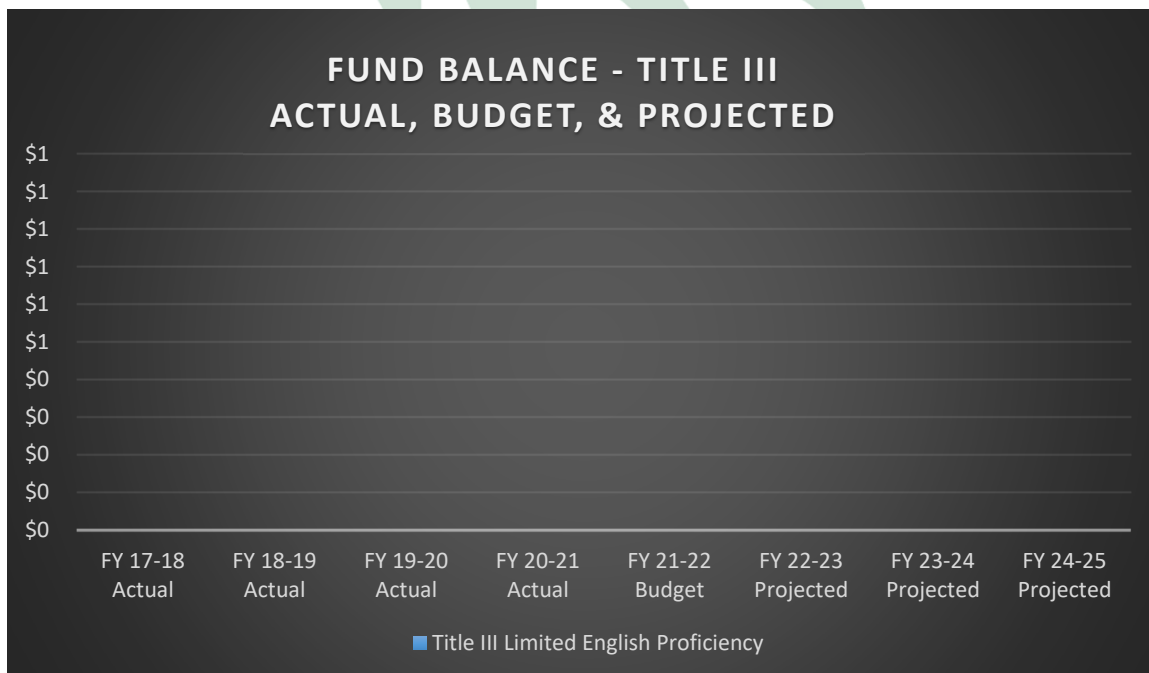


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2022 is due to resources carried over from prior years included in the budget. The purchase service and materials and supplies object category are primarily used to provide additional support services for children with English as a second language.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Title III, Limited English Proficiency Grant fund.



FUND BALANCE - TITLE III								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	(8)	50	3,393	10,281	29,842	29,842	29,842	29,842
Ending Cash Balance	50	3,393	10,281	29,842	29,842	29,842	29,842	29,842
Year End Encumbrances	50	3,393	10,281	29,842	29,842	29,842	29,842	29,842
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TITLE III LIMITED ENGLISH PROFICIENCY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$31,538	\$19,861	\$41,441	\$25,795	\$64,080	\$35,374	\$35,374	\$35,374
Total Revenues		31,538	19,861	41,441	25,795	64,080	35,374	35,374	35,374
Instruction:									
	Salaries	0	0	2,025	540	0	5,000	5,000	5,000
	Fringe Benefits	0	0	326	87	0	800	800	800
	Purchase Services	13,264	10,268	16,943	18,900	46,130	15,000	15,000	15,000
	Materials and Supplies	3,721	3,599	15,681	1,660	0	8,974	8,974	8,974
	Capital Outlay	0	0	0	0	0	0	0	0
Total Instruction		16,985	13,867	34,975	21,187	46,130	29,774	29,774	29,774
Support Services:									
	Purchase Services	15,074	5,719	2,550	4,371	2,500	5,600	5,600	5,600
	Capital Outlay	0	0	2,849	0	0	0	0	0
Total Support Services		15,074	5,719	5,399	4,371	2,500	5,600	5,600	5,600
Operation of Non-Instructional Services:									
	Purchase Services	0	0	141	0	0	0	0	0
	Materials and Supplies	0	0	1,517	0	0	0	0	0
Total Operational of Non-Instructional Services		0	0	1,658	0	0	0	0	0
Total Expenditures		32,059	19,586	42,032	25,558	48,630	35,374	35,374	35,374
Excess of Revenues Over / (Under) Expenditures		(521)	275	(591)	237	15,450	0	0	0
Other Financing Sources / (Uses):									
	Advance In	579	3,647	11,126	30,450	15,000	15,000	15,000	15,000
	Advance Out	0	(579)	(3,647)	(11,126)	(30,450)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)		579	3,068	7,479	19,324	(15,450)	0	0	0
Net Change in Fund Balance		58	3,343	6,888	19,561	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	(8)	50	3,393	10,281	29,842	29,842	29,842	29,842
	Cash Balance at End of Fiscal Year	50	3,393	10,281	29,842	29,842	29,842	29,842	29,842
	Year End Encumbrances Appropriated	50	3,393	10,281	29,842	29,842	29,842	29,842	29,842
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

TITLE III LIMITED ENGLISH PROFICIENCY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL TITLE III LIMITED ENGLISH PROFICIENCY

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		Intergovernmental - Federal	\$31,538	\$19,861	\$41,441	\$25,795	\$64,080	\$35,374	\$35,374	\$35,374
Total Revenues			31,538	19,861	41,441	25,795	64,080	35,374	35,374	35,374
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	0	0	2,025	540	0	5,000	5,000	5,000
		Fringe Benefits								
	291	Cert Other Retire/Insurance	0	0	326	87	0	800	800	800
		Purchase Services								
	490	Other Purchased Services	13,264	10,268	16,943	18,900	46,130	15,000	15,000	15,000
		Supplies and Materials								
	590	Other Supplies and Materials	3,721	3,599	15,681	1,660	0	8,974	8,974	8,974
Total Insutruction			16,985	13,867	34,975	21,187	46,130	29,774	29,774	29,774
Support Services:										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	400	602	2,550	507	2,500	2,000	2,000	2,000
	490	Other Purchased Services	14,674	5,117	2,849	3,864	0	3,600	3,600	3,600
		Total Purchase Services	15,074	5,719	5,399	4,371	2,500	5,600	5,600	5,600
Total Support Services			15,074	5,719	5,399	4,371	2,500	5,600	5,600	5,600
Operation of Non-Instructional Services:										
		Purchase Services								
	490	Other Purchased Services	0	0	141	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	1,517	0	0	0	0	0
Total Operational of Non-Instructional Services			0	0	1,658	0	0	0	0	0
Total Expenditures			32,059	19,586	42,032	25,558	48,630	35,374	35,374	35,374
Excess of Revenues Over / (Under) Ependitures			(521)	275	(591)	237	15,450	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	921	Advance In	579	3,647	11,126	30,450	15,000	15,000	15,000	15,000
	922	Advance Out	0	(579)	(3,647)	(11,126)	(30,450)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)			579	3,068	7,479	19,324	(15,450)	0	0	0
Net Change in Fund Balance			58	3,343	6,888	19,561	0	0	0	0
Cash Balance at Beginning of Fiscal Year			(8)	50	3,393	10,281	29,842	29,842	29,842	29,842
Cash Balance at End of Fiscal Year			50	3,393	10,281	29,842	29,842	29,842	29,842	29,842
Year End Encumbrances Appropriated			50	3,393	10,281	29,842	29,842	29,842	29,842	29,842
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TITLE I, DISADVANTAGED YOUTH GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Title I, Disadvantaged Youth Grant Fund.

The Title I disadvantaged youth grant fund is used to assist the School District in meeting the special needs of economically and educationally deprived children.

The statements in this section contain the consolidated Level 3 statement of the Title I disadvantaged youth grant fund and the individual Level 4 statements each department and/or program within the Title I disadvantaged youth grant fund.

The departments and/or programs that make up the Title I disadvantaged youth grant fund are as follows:

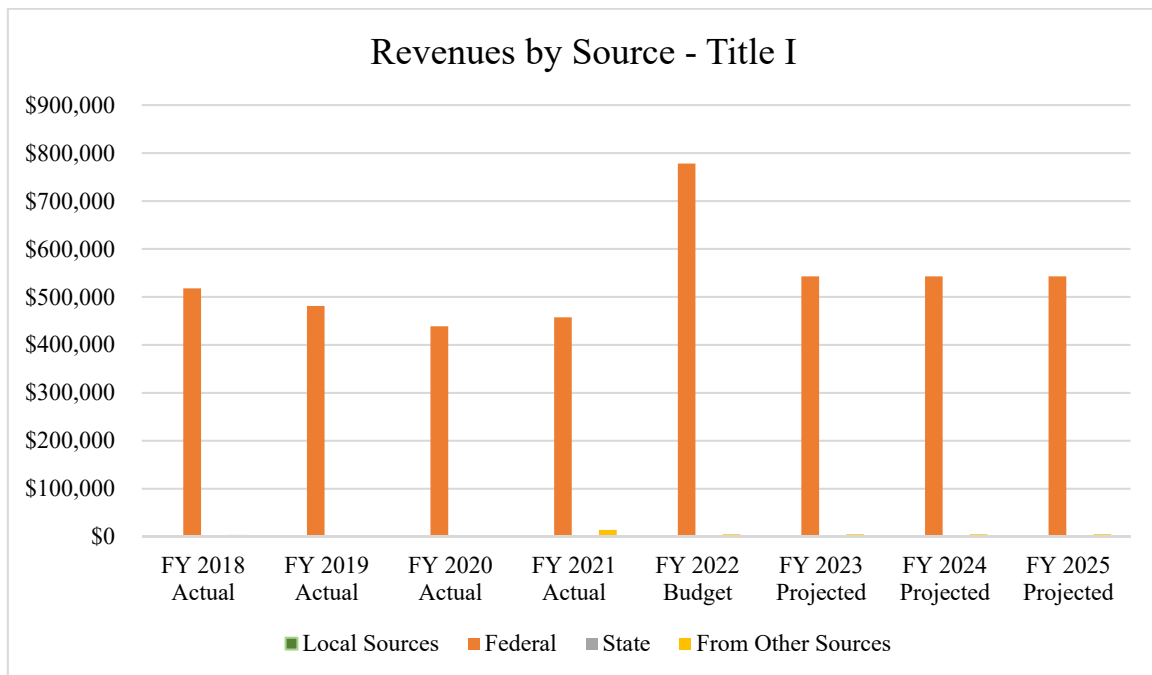
- Title I Disadvantaged Youth Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Title I, Disadvantaged Youth Grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Title I, Disadvantaged Youth Grant fund.

REVENUES BY SOURCE - TITLE I								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - Federal	\$517,735	\$481,119	\$438,825	\$457,447	\$778,033	\$542,982	\$542,982	\$542,982
From Other Sources	3,809	226	1,374	14,070	5,000	5,000	5,000	5,000
Total Revenues	521,544	481,345	440,199	471,517	783,033	547,982	547,982	547,982



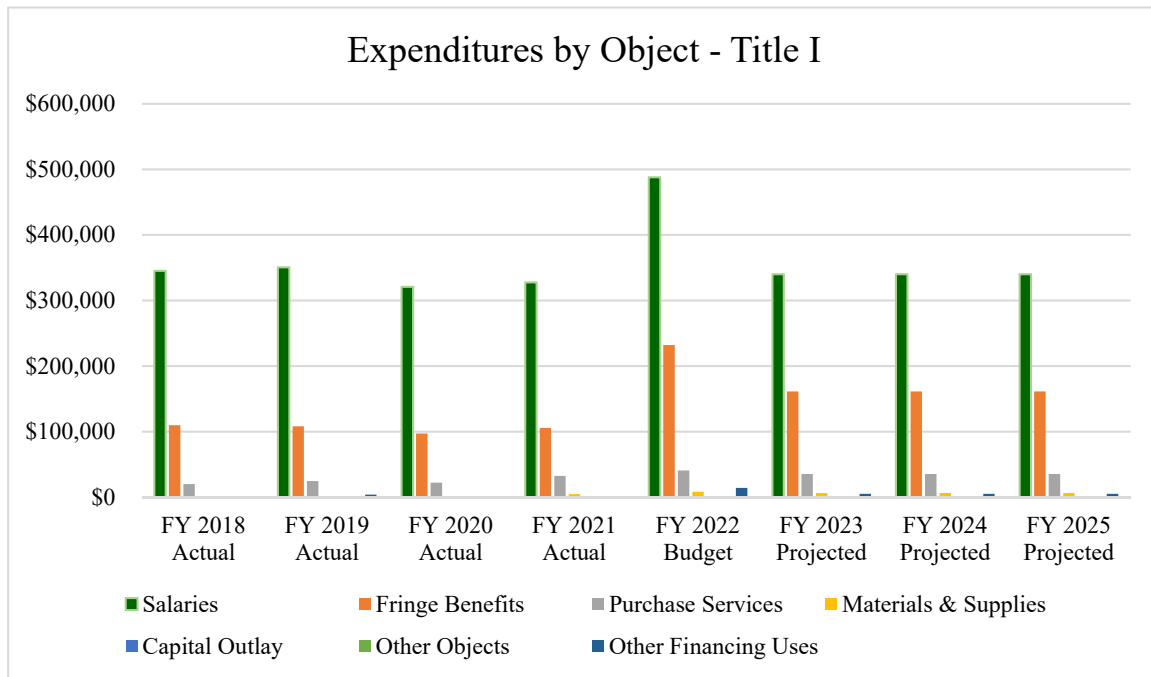
Federal Sources:

For FY 2022, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2022 is due to prior year carry overs.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Title I, Disadvantaged Youth Grant fund.

EXPENDITURES BY OBJECT - TITLE I								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Salaries	\$345,230	\$350,418	\$320,874	\$327,648	\$487,895	\$340,098	\$340,098	\$340,098
Fringe Benefits	109,754	108,101	97,050	105,614	231,958	161,243	161,243	161,243
Purchase Services	19,861	24,562	22,194	32,512	40,785	35,310	35,310	35,310
Materials and Supplies	838	0	0	4,692	8,325	6,331	6,331	6,331
Other Financing Uses	0	3,809	226	1,374	14,070	5,000	5,000	5,000
Total Expenditures	475,683	486,890	440,344	471,840	783,033	547,982	547,982	547,982



Salaries:

Salaries make up the largest object category of expenditures at 62.3%. Combined with fringe benefits, salary and benefits make up 91.9% of expenditures. As indicated by the graphs above, overall salaries have remained consistent throughout the years but a slight increase is anticipated due to negotiated agreements, and salary schedule movement. In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled.

Fringe Benefits:

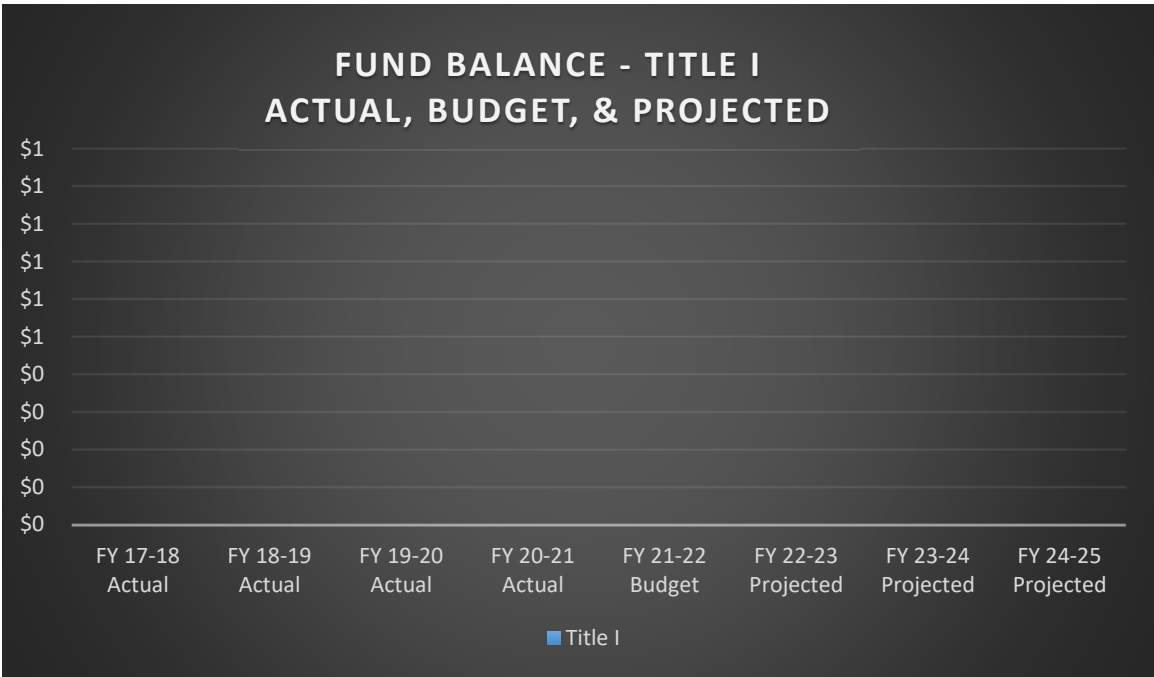
Within in the projections, an annual increase of 1.37% for the budgeted year and 8% in healthcare cost is forecasted in the projected years. Although the School District has experienced an increase of less than 8% annually, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, purchase services and materials & supplies object categories are 5.2% of expenditures. The purchase service object category is primarily used to provide additional support services for disadvantaged youth.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Title I, Disadvantaged Youth Grant fund.



FUND BALANCE - TITLE I								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	(39,529)	6,332	787	642	319	319	319	319
Ending Cash Balance	6,332	787	642	319	319	319	319	319
Year End Encumbrances	6,332	787	642	319	319	319	319	319
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TITLE I-DISADVANTAGED YOUTH - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$517,735	\$481,119	\$438,825	\$457,447	\$778,033	\$542,982	\$542,982	\$542,982
Total Revenues		517,735	481,119	438,825	457,447	778,033	542,982	542,982	542,982
Instruction:									
	Salaries	345,230	350,418	320,874	327,648	487,895	340,098	340,098	340,098
	Fringe Benefits	109,754	108,101	97,050	105,614	231,958	161,243	161,243	161,243
	Materials and Supplies	338	0	0	0	0	0	0	0
Total Instruction		455,322	458,519	417,924	433,262	719,853	501,341	501,341	501,341
Support Services:									
	Purchase Services	5,825	1,950	0	0	0	0	0	0
Total Support Services		5,825	1,950	0	0	0	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	14,036	22,612	22,194	32,512	40,785	35,310	35,310	35,310
	Materials and Supplies	500	0	0	4,692	8,325	6,331	6,331	6,331
Total Operational of Non-Instructional Services		14,536	22,612	22,194	37,204	49,110	41,641	41,641	41,641
Total Expenditures		475,683	483,081	440,118	470,466	768,963	542,982	542,982	542,982
Excess of Revenues Over / (Under) Expenditures		42,052	(1,962)	(1,293)	(13,019)	9,070	0	0	0
Other Financing Sources / (Uses):									
	Advance In	3,809	226	1,374	14,070	5,000	5,000	5,000	5,000
	Advance Out	0	(3,809)	(226)	(1,374)	(14,070)	(5,000)	(5,000)	(5,000)
Total Other Financing Sources / (Uses)		3,809	(3,583)	1,148	12,696	(9,070)	0	0	0
Net Change in Fund Balance		45,861	(5,545)	(145)	(323)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	(39,529)	6,332	787	642	319	319	319	319
	Cash Balance at End of Fiscal Year	6,332	787	642	319	319	319	319	319
	Year End Encumbrances Appropriated	6,332	787	642	319	319	319	319	319
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

TITLE I - DISADVANTAGED CHILDREN - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL TITLE I - DISADVANTAGED CHILDREN

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		Intergovernmental - Federal	\$517,735	\$481,119	\$438,825	\$457,447	\$778,033	\$542,982	\$542,982	\$542,982
Total Revenues			517,735	481,119	438,825	457,447	778,033	542,982	542,982	542,982
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	345,030	350,018	320,674	326,648	486,895	339,098	339,098	339,098
	119	Other Cert Salaries	200	400	200	1,000	1,000	1,000	1,000	1,000
		Total Salaries	345,230	350,418	320,874	327,648	487,895	340,098	340,098	340,098
		Fringe Benefits								
	291	Cert Other Retire/Insurance	109,754	108,101	97,050	105,614	231,958	161,243	161,243	161,243
		Supplies and Materials								
	590	Other Supplies and Materials	338	0	0	0	0	0	0	0
Total Insutraction			455,322	458,519	417,924	433,262	719,853	501,341	501,341	501,341
Support Services:										
		Purchase Services								
	490	Other Purchased Services	5,825	1,950	0	0	0	0	0	0
Total Support Services			5,825	1,950	0	0	0	0	0	0
Operation of Non-Instructional Services:										
		Purchase Services								
	490	Other Purchased Services	14,036	22,612	22,194	32,512	40,785	35,310	35,310	35,310
		Supplies and Materials								
	590	Other Supplies and Materials	500	0	0	4,692	8,325	6,331	6,331	6,331
Total Operational of Non-Instructional Services			14,536	22,612	22,194	37,204	49,110	41,641	41,641	41,641
Total Expenditures			475,683	483,081	440,118	470,466	768,963	542,982	542,982	542,982
Excess of Revenues Over / (Under) Ependitures			42,052	(1,962)	(1,293)	(13,019)	9,070	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	921	Advance In	3,809	226	1,374	14,070	5,000	5,000	5,000	5,000
	922	Advance Out	0	(3,809)	(226)	(1,374)	(14,070)	(5,000)	(5,000)	(5,000)
Total Other Financing Sources / (Uses)			3,809	(3,583)	1,148	12,696	(9,070)	0	0	0
Net Change in Fund Balance			45,861	(5,545)	(145)	(323)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			(39,529)	6,332	787	642	319	319	319	319
Cash Balance at End of Fiscal Year			6,332	787	642	319	319	319	319	319
Year End Encumbrances Appropriated			6,332	787	642	319	319	319	319	319
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STUDENT SUPPORT AND ACADEMIC ENRICHMENT

The budget statements contained in this section provide the detailed revenue and expenditures for the Student Support and Academic Enrichment Grant Fund.

The miscellaneous federal grant fund is used to account for various monies received from Federal agencies which are not classified elsewhere.

The statements in this section contain the consolidated Level 3 statement of the miscellaneous federal grant fund and the individual Level 4 statements each department and/or program within the miscellaneous federal grant fund.

The departments and/or programs that make up the miscellaneous federal grant fund are as follows:

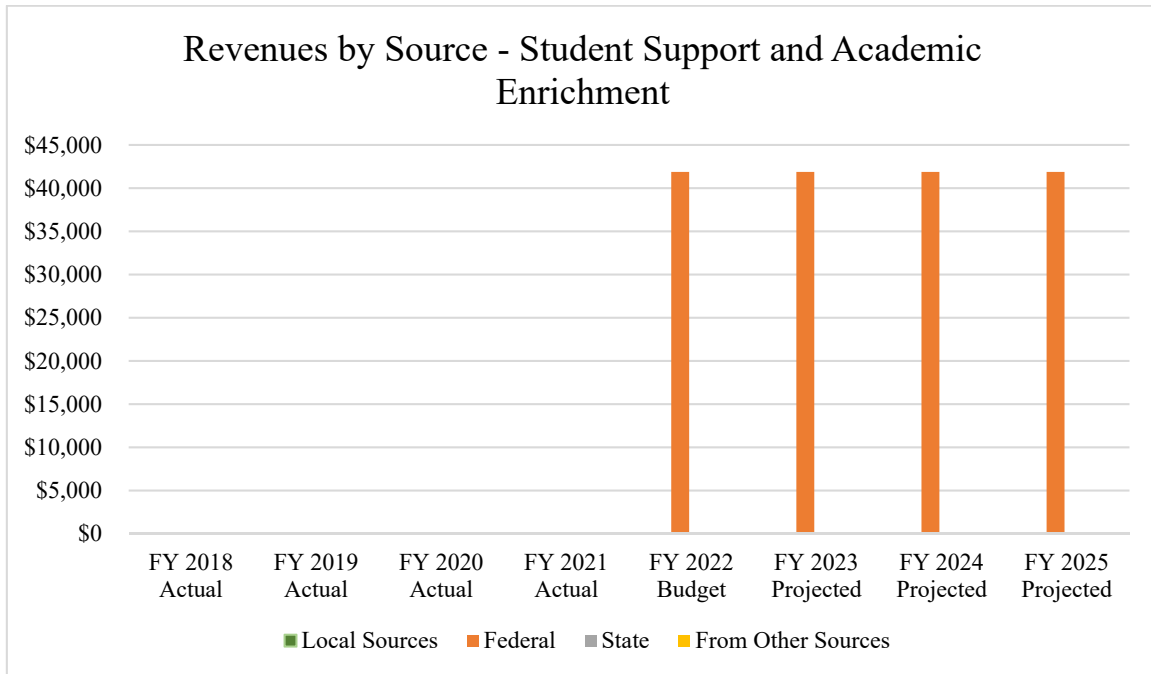
- Title IV-A Student Support and Academic Enrichment

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Student Support and Academic Enrichment grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Student Support and Academic Enrichment grant fund.

REVENUES BY SOURCE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$0	\$0	\$0	\$41,876	\$41,876	\$41,876	\$0
Total Revenues	0	0	0	0	41,876	41,876	41,876	0



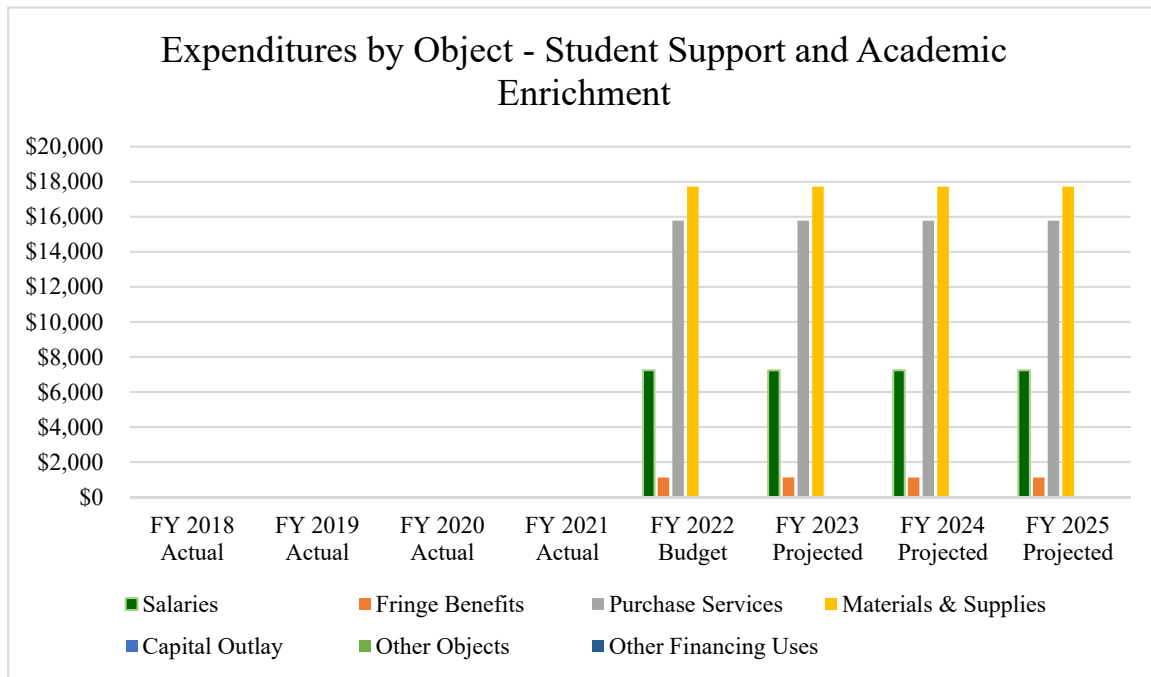
Federal Sources:

For FY 2022, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Student Support and Academic Enrichment grant fund.

EXPENDITURES BY OBJECT - STUDENT SUPPORT AND ACADEMIC ENRICHMENT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$0	\$0	\$7,248	\$7,248	\$7,248	\$7,248
Fringe Benefits	0	0	0	0	1,120	1,120	1,120	1,120
Purchase Services	0	0	0	0	15,781	15,781	15,781	15,781
Materials and Supplies	0	0	0	0	17,727	17,727	17,727	17,727
Total Expenditures	0	0	0	0	41,876	41,876	41,876	41,876

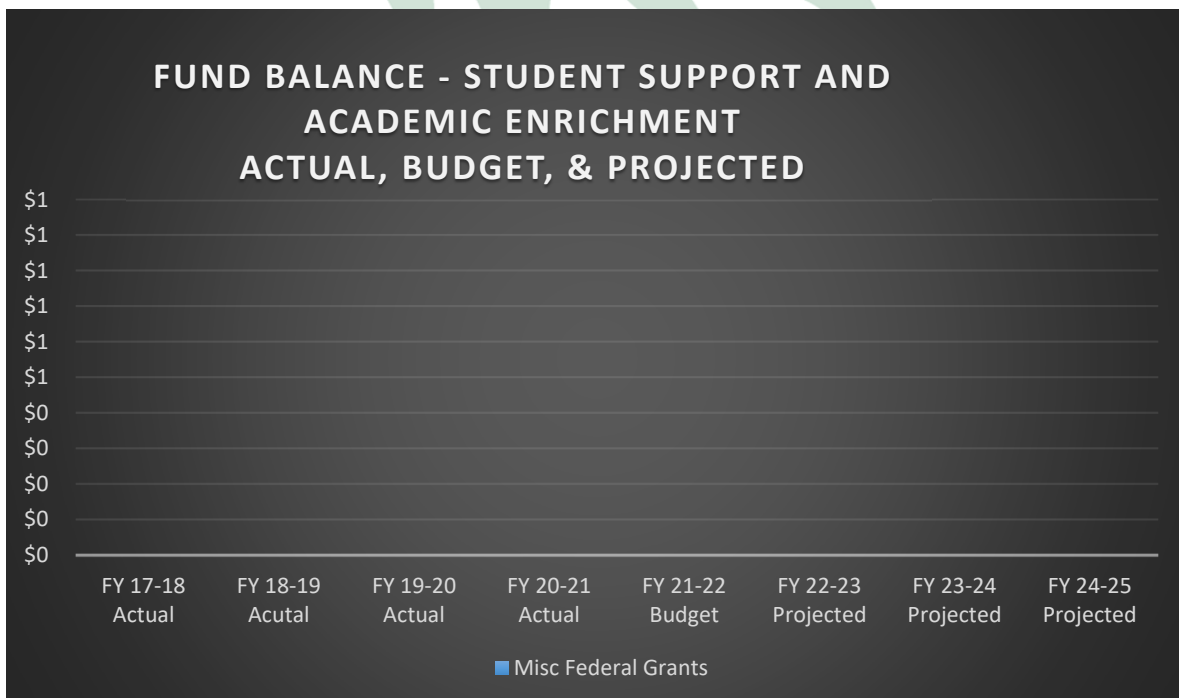


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The District will utilize the grant in the following areas: well-rounded education opportunities, activities to support safe and healthy students, and activities to support the effective use of technology.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Student Support and Academic Enrichment grant fund.



FUND BALANCE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

STUDENT SUPPORT AND ACADEMIC ENRICHMENT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$0	\$0	\$0	\$0	\$41,876	\$41,876	\$41,876	\$41,876
Total Revenues		0	0	0	0	41,876	41,876	41,876	41,876
Instruction:									
	Purchase Services	0	0	0	0	3,648	3,648	3,648	3,648
	Materials and Supplies	0	0	0	0	10,175	10,175	10,175	10,175
Total Insutruction		0	0	0	0	13,823	13,823	13,823	13,823
Support Services:									
	Salaries	0	0	0	0	7,248	7,248	7,248	7,248
	Fringe Benefits	0	0	0	0	1,120	1,120	1,120	1,120
	Purchase Services	0	0	0	0	8,000	8,000	8,000	8,000
	Materials and Supplies	0	0	0	0	7,552	7,552	7,552	7,552
Total Support Services		0	0	0	0	23,920	23,920	23,920	23,920
Operation of Non-Instructional Services:									
	Purchase Services	0	0	0	0	4,133	4,133	4,133	4,133
Total Operational of Non-Instructional Services		0	0	0	0	4,133	4,133	4,133	4,133
Total Expenditures		0	0	0	0	41,876	41,876	41,876	41,876
Net Change in Fund Balance		0	0	0	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
	Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL STUDENT SUPPORT AND ACADEMIC ENRICHMENT

Financial Section

IDEA PRESCHOOL GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the IDEA Preschool Grant Fund.

The IDEA preschool grant fund is used to improvement and expansion of services for handicapped children ages three to five years.

The statements in this section contain the consolidated Level 3 statement of the IDEA preschool grant fund and the individual Level 4 statements each department and/or program within the IDEA preschool grant fund.

The departments and/or programs that make up the IDEA preschool grant fund are as follows:

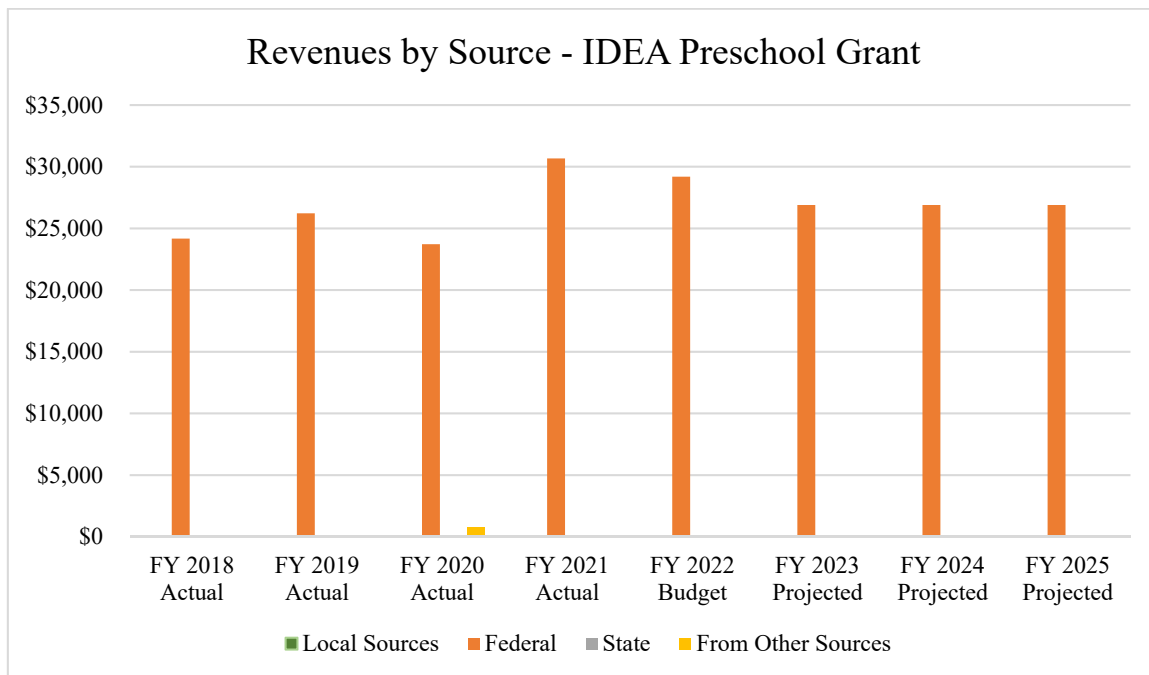
- IDEA Preschool Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the IDEA Preschool Grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the IDEA Preschool Grant fund.

REVENUES BY SOURCE - IDEA PRESCHOOL GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$24,171	\$26,225	\$23,720	\$30,674	\$29,188	\$26,893	\$26,893	\$26,893
From Other Sources	0	0	797	0	0	0	0	0
Total Revenues	24,171	26,225	24,517	30,674	29,188	26,893	26,893	26,893



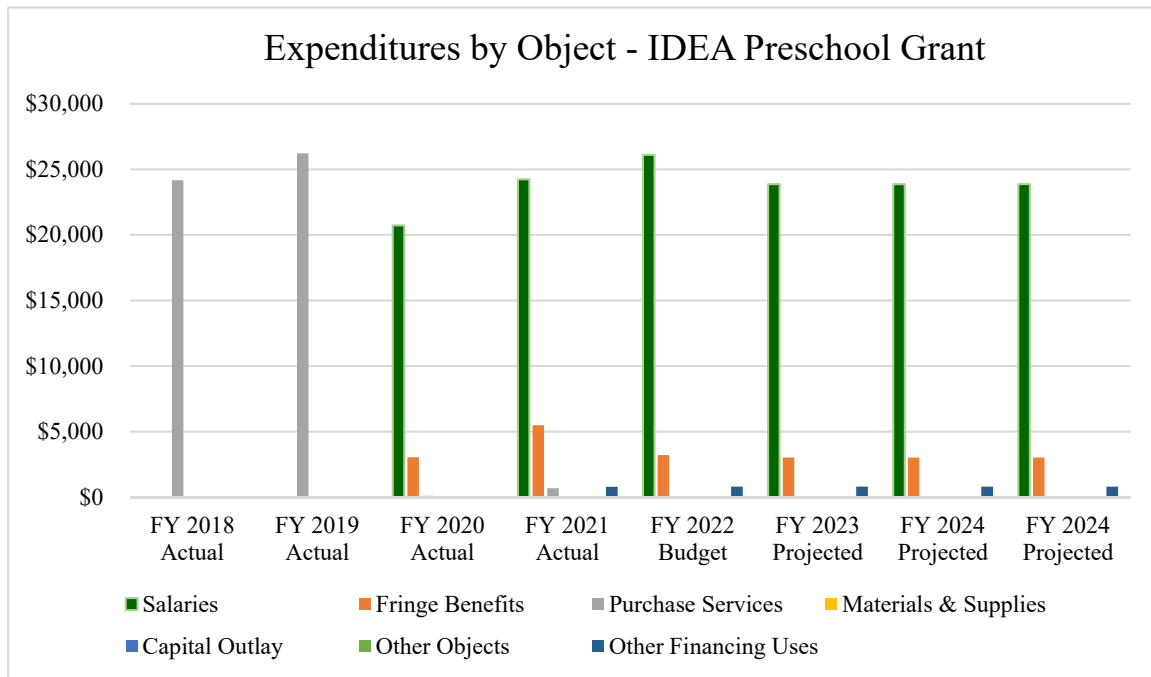
Federal Sources:

For FY 2022, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the IDEA Preschool Grant fund.

EXPENDITURES BY OBJECT - IDEA PRESCHOOL GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$20,720	\$24,233	\$26,103	\$23,871	\$23,871	\$23,871
Fringe Benefits	0	0	3,043	5,487	3,208	3,022	3,022	3,022
Purchase Services	24,171	26,225	105	683	0	0	0	0
Other Financing Uses	0	0	0	797	0	0	0	0
Total Expenditures	24,171	26,225	23,868	31,200	29,311	26,893	26,893	26,893

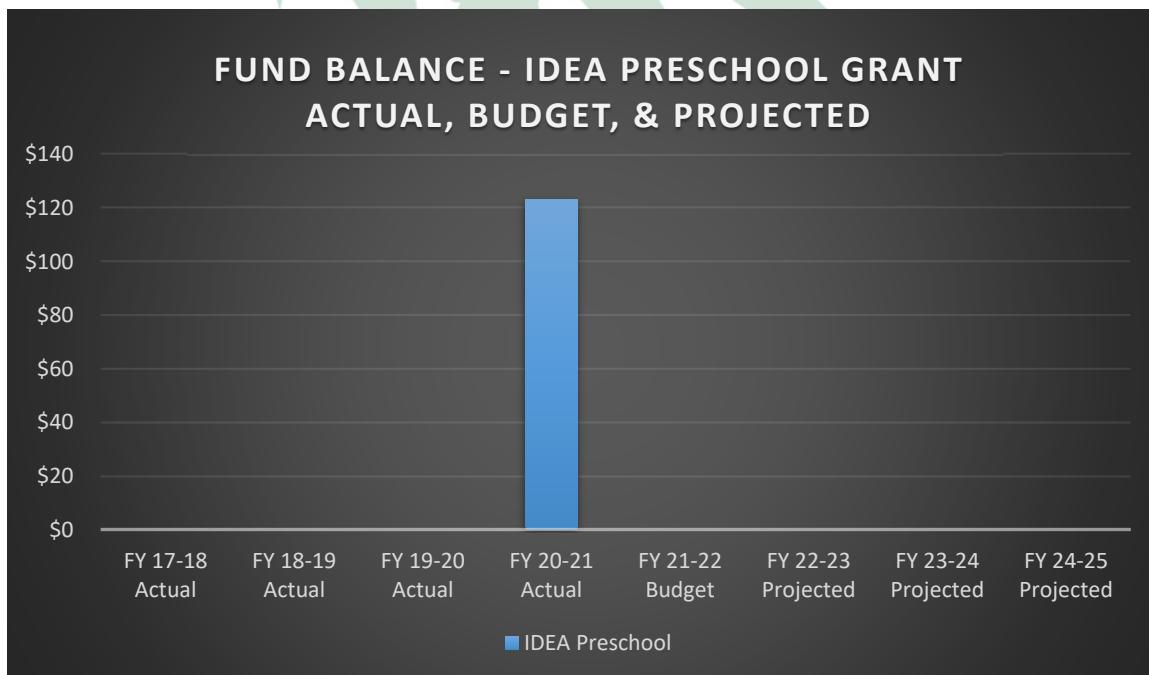


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The salary and benefits object categories is primarily used to provide additional support services for preschool aged children with special needs.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the IDEA Preschool Grant fund.



FUND BALANCE - IDEA PRESCHOOL GRANT								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	649	123	0	0	0
Ending Cash Balance	0	0	649	123	0	0	0	0
Year End Encumbrances	0	0	649	0	0	0	0	0
Unencumbered Fund Balance	0	0	0	123	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
IDEA PRESCHOOL - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$24,171	\$26,225	\$23,720	\$30,674	\$29,188	\$26,893	\$26,893	\$26,893
Total Revenues		24,171	26,225	23,720	30,674	29,188	26,893	26,893	26,893
Instruction:									
	Salaries	0	0	20,720	24,233	26,103	23,871	23,871	23,871
	Fringe Benefits	0	0	3,043	5,487	3,208	3,022	3,022	3,022
Total Insutraction		0	0	23,763	29,720	29,311	26,893	26,893	26,893
Support Services:									
	Purchase Services	24,171	26,225	105	683	0	0	0	0
Total Support Services		24,171	26,225	105	683	0	0	0	0
Total Expenditures		24,171	26,225	23,868	30,403	29,311	26,893	26,893	26,893
Excess of Revenues Over / (Under) Ependitures		0	0	(148)	271	(123)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	0	0	797	0	0	0	0	0
	Advance Out	0	0	0	(797)	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	797	(797)	0	0	0	0
Net Change in Fund Balance		0	0	649	(526)	(123)	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	649	123	0	0	0
	Cash Balance at End of Fiscal Year	0	0	649	123	0	0	0	0
	Year End Encumbrances Appropriated	0	0	649	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$123	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA - PRESCHOOL - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL IDEA PRESCHOOL

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		Intergovernmental - Federal	\$24,171	\$26,225	\$23,720	\$30,674	\$29,188	\$26,893	\$26,893	\$26,893
Total Revenues			24,171	26,225	23,720	30,674	29,188	26,893	26,893	26,893
Instruction:										
		<i>Salaries:</i>								
	141	Noncert Regular Sal/Wages	0	0	20,720	24,233	26,103	23,871	23,871	23,871
		<i>Fringe Benefits</i>								
	292	Noncert Other Retire/Insurance	0	0	3,043	5,487	3,208	3,022	3,022	3,022
Total Insutruction			0	0	23,763	29,720	29,311	26,893	26,893	26,893
Support Services:										
		<i>Purchase Services</i>								
	490	Other Purchased Services	24,171	26,225	0	0	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	105	683	0	0	0	0
Total Support Services			24,171	26,225	105	683	0	0	0	0
Total Expenditures			24,171	26,225	23,868	30,403	29,311	26,893	26,893	26,893
Excess of Revenues Over / (Under) Ependitures			0	0	(148)	271	(123)	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	921	Advance In	0	0	797	0	0	0	0	0
	922	Advance Out	0	0	0	(797)	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	797	(797)	0	0	0	0
Net Change in Fund Balance			0	0	649	(526)	(123)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	649	123	0	0	0
Cash Balance at End of Fiscal Year			0	0	649	123	0	0	0	0
Year End Encumbrances Appropriated			0	0	649	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$123	\$0	\$0	\$0	\$0

TITLE II-A, IMPROVING TEACHER QUALITY GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Title II-A, Improving Teacher Quality Grant Fund.

The Title II-A, improving teacher quality grant fund is used for professional development and other programs to ensure teachers meet high quality standards.

The statements in this section contain the consolidated Level 3 statement of Title II-A, improving teacher quality grant fund and the individual Level 4 statements each department and/or program within the Title II-A, improving teacher quality grant fund.

The departments and/or programs that make up the Title II-A, improving teacher quality grant fund are as follows:

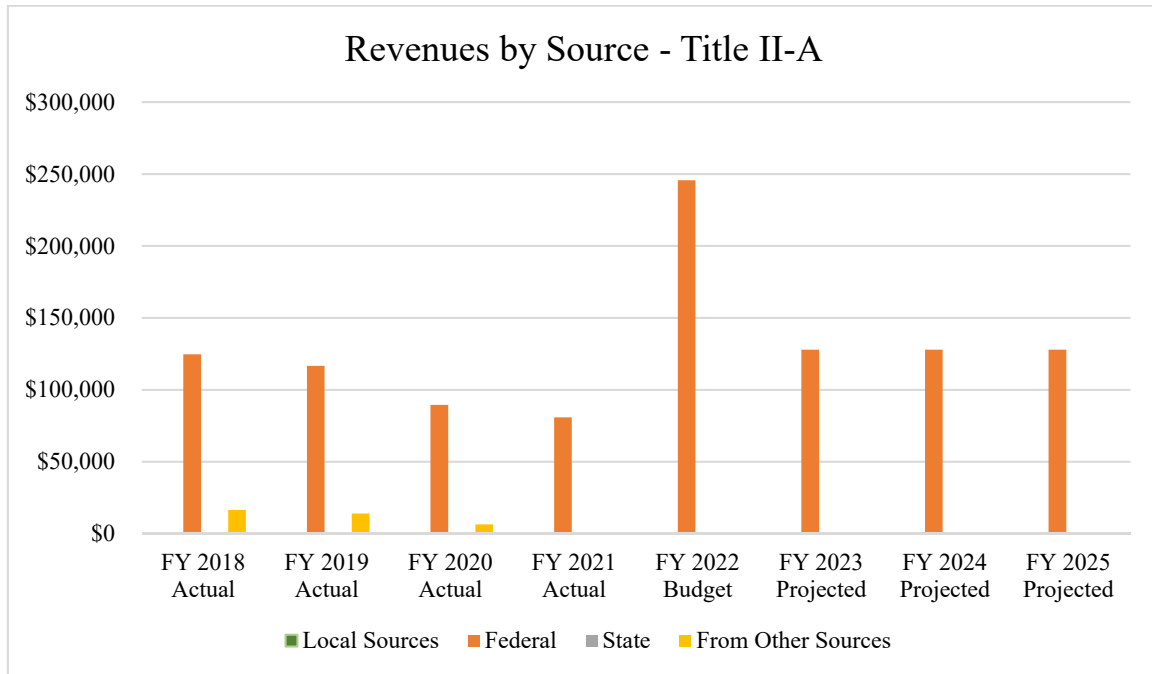
- Title II-A, Improving Teacher Quality Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Title II-A Grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Title II-A Grant fund.

REVENUES BY SOURCE - TITLE II-A								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$124,646	\$116,733	\$89,608	\$80,927	\$245,729	\$127,971	\$127,971	\$127,971
From Other Sources	16,556	14,109	6,538	0	0	0	0	0
Total Revenues	141,202	130,842	96,146	80,927	245,729	127,971	127,971	127,971



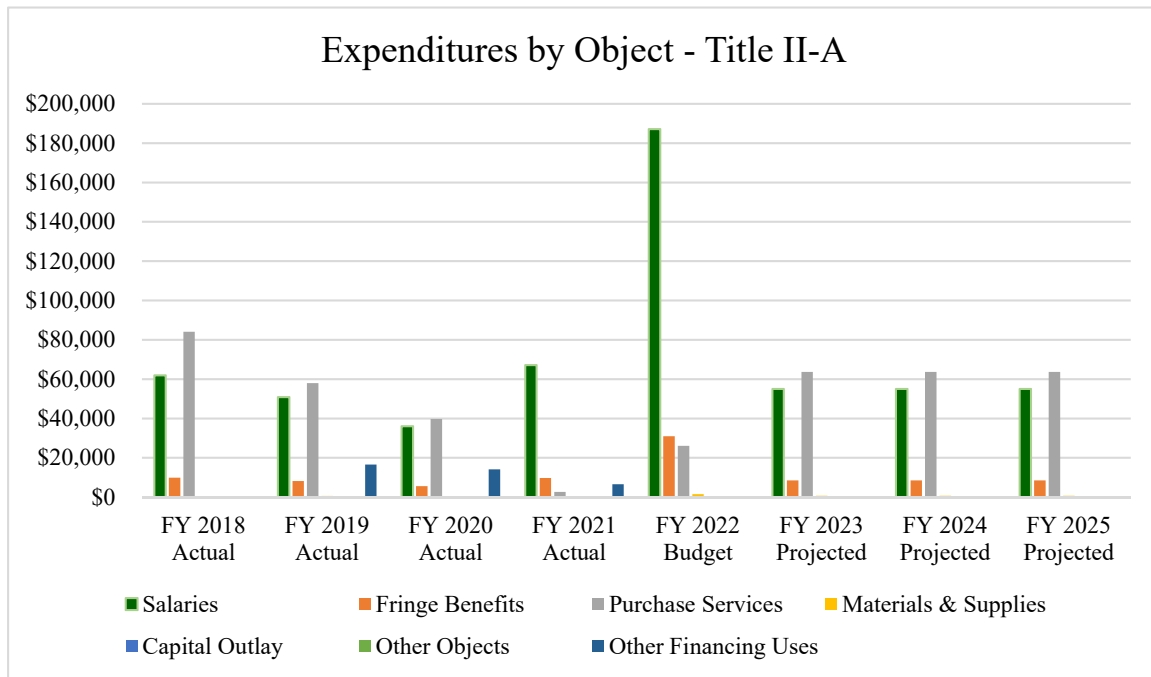
Federal Sources:

For FY 2022, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2022 is due to prior year carry overs.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Title II-A Grant fund.

EXPENDITURES BY OBJECT - TITLE II-A								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$61,916	\$50,899	\$36,077	\$67,140	\$187,110	\$55,000	\$55,000	\$55,000
Fringe Benefits	9,930	8,178	5,622	9,778	30,986	8,500	8,500	8,500
Purchase Services	84,099	57,961	39,777	2,695	26,137	63,721	63,721	63,721
Materials and Supplies	0	651	0	0	1,500	750	750	750
Other Financing Uses	0	16,556	14,109	6,538	0	0	0	0
Total Expenditures	155,945	134,245	95,585	86,151	245,733	127,971	127,971	127,971

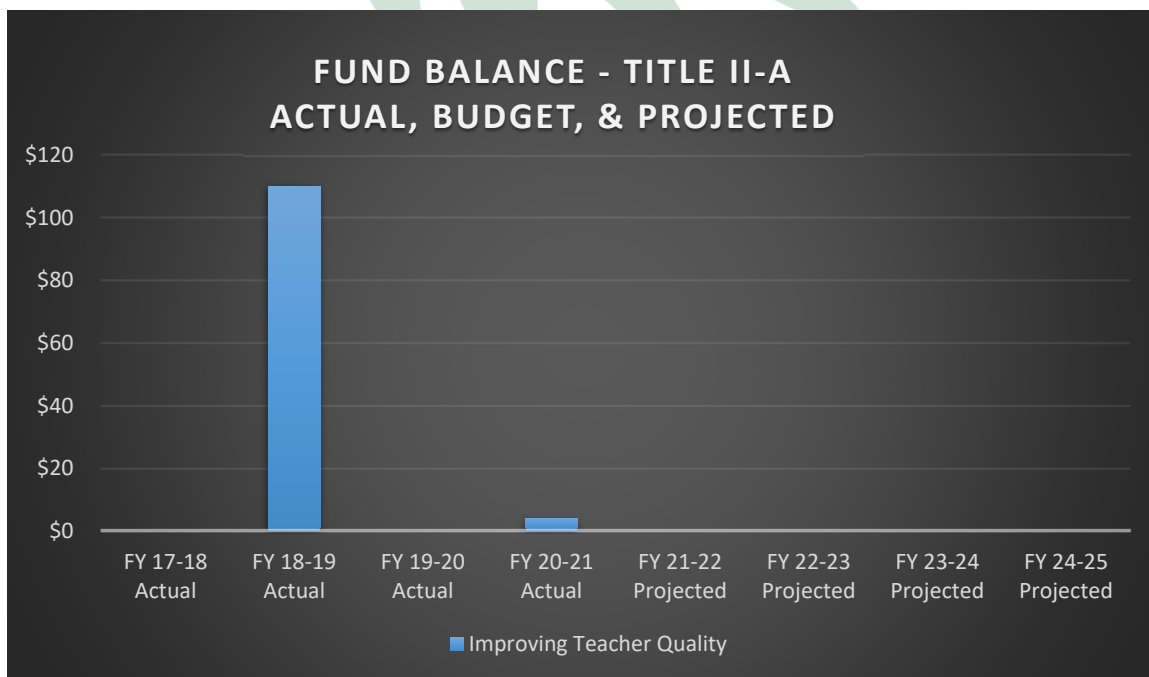


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. Expenditure are incurred to provide professional development opportunities for staff and provide substitute coverage while staff is attending professional development.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Title II-A Grant fund.



FUND BALANCE - TITLE II-A								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	22,813	8,070	4,667	5,228	4	0	0	0
Ending Cash Balance	8,070	4,667	5,228	4	0	0	0	0
Year End Encumbrances	8,070	4,557	5,228	0	0	0	0	0
Unencumbered Fund Balance	0	110	0	4	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL IMPROVING TEACHER QUALITY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$124,646	\$116,733	\$89,608	\$80,927	\$245,729	\$127,971	\$127,971	\$127,971
Total Revenues		124,646	116,733	89,608	80,927	245,729	127,971	127,971	127,971
Support Services:									
	Salaries	61,916	50,899	36,077	67,140	187,110	55,000	55,000	55,000
	Fringe Benefits	9,930	8,178	5,622	9,778	30,986	8,500	8,500	8,500
	Purchase Services	72,936	45,909	31,304	2,952	3,000	53,721	53,721	53,721
Total Support Services		144,782	104,986	73,003	79,870	221,096	117,221	117,221	117,221
Operation of Non-Instructional Services:									
	Purchase Services	11,163	12,052	8,473	(257)	23,137	10,000	10,000	10,000
	Materials and Supplies	0	651	0	0	1,500	750	750	750
Total Operational of Non-Instructional Services		11,163	12,703	8,473	(257)	24,637	10,750	10,750	10,750
Total Expenditures		155,945	117,689	81,476	79,613	245,733	127,971	127,971	127,971
Excess of Revenues Over / (Under) Expenditures		(31,299)	(956)	8,132	1,314	(4)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	16,556	14,109	6,538	0	0	0	0	0
	Advance Out	0	(16,556)	(14,109)	(6,538)	0	0	0	0
Total Other Financing Sources / (Uses)		16,556	(2,447)	(7,571)	(6,538)	0	0	0	0
Net Change in Fund Balance		(14,743)	(3,403)	561	(5,224)	(4)	0	0	0
	Cash Balance at Beginning of Fiscal Year	22,813	8,070	4,667	5,228	4	0	0	0
	Cash Balance at End of Fiscal Year	8,070	4,667	5,228	4	0	0	0	0
	Year End Encumbrances Appropriated	8,070	4,557	5,228	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$110	\$0	\$4	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL IMPROVING TEACHER QUALITY

Function Object Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - Federal	\$124,646	\$116,733	\$89,608	\$80,927	\$245,729	\$127,971	\$127,971	\$127,971
Total Revenues	124,646	116,733	89,608	80,927	245,729	127,971	127,971	127,971
Support Services:								
<i>Salaries:</i>								
111 Regular Cert-Salary/Wages	61,916	50,899	36,077	67,140	187,110	55,000	55,000	55,000
<i>Fringe Benefits</i>								
291 Cert Other Retire/Insurance	9,930	8,178	5,622	9,778	30,986	8,500	8,500	8,500
<i>Purchase Services</i>								
439 Travel/Mileage/Meeting Expense	71,998	45,909	31,304	2,952	3,000	53,721	53,721	53,721
490 Other Purchased Services	938	0	0	0	0	0	0	0
<i>Total Purchase Services</i>	<i>72,936</i>	<i>45,909</i>	<i>31,304</i>	<i>2,952</i>	<i>3,000</i>	<i>53,721</i>	<i>53,721</i>	<i>53,721</i>
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	0	0	0	0	0	0
Total Support Services	144,782	104,986	73,003	79,870	221,096	117,221	117,221	117,221
Operation of Non-Instructional Services:								
<i>Purchase Services</i>								
490 Other Purchased Services	11,163	12,052	8,473	(257)	23,137	10,000	10,000	10,000
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	651	0	0	1,500	750	750	750
Total Operational of Non-Instructional Services	11,163	12,703	8,473	(257)	24,637	10,750	10,750	10,750
Total Expenditures	155,945	117,689	81,476	79,613	245,733	127,971	127,971	127,971
Excess of Revenues Over / (Under) Expenditures	(31,299)	(956)	8,132	1,314	(4)	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
921 Advance In	16,556	14,109	6,538	0	0	0	0	0
922 Advance Out	0	(16,556)	(14,109)	(6,538)	0	0	0	0
Total Other Financing Sources / (Uses)	16,556	(2,447)	(7,571)	(6,538)	0	0	0	0
Net Change in Fund Balance	(14,743)	(3,403)	561	(5,224)	(4)	0	0	0
Cash Balance at Beginning of Fiscal Year	22,813	8,070	4,667	5,228	4	0	0	0
Cash Balance at End of Fiscal Year	8,070	4,667	5,228	4	0	0	0	0
Year End Encumbrances Appropriated	8,070	4,557	5,228	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$110	\$0	\$4	\$0	\$0	\$0	\$0

MISCELLANEOUS FEDERAL GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Miscellaneous Federal Grant Fund.

The miscellaneous federal grant fund is used to account for various monies received from Federal agencies which are not classified elsewhere.

The statements in this section contain the consolidated Level 3 statement of the miscellaneous federal grant fund and the individual Level 4 statements each department and/or program within the miscellaneous federal grant fund.

The departments and/or programs that make up the miscellaneous federal grant fund are as follows:

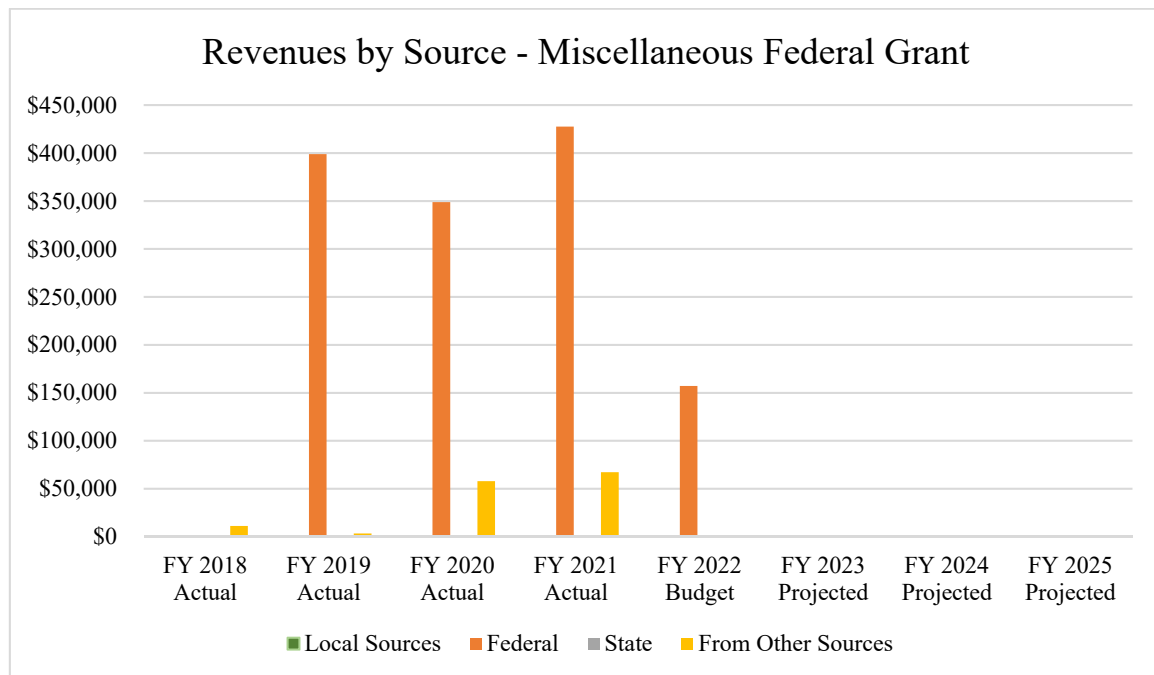
- Title IV-A Student Support and Academic Enrichment (FY 2018-2021)
- Striving Readers Literacy Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Miscellaneous Federal Grant fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Miscellaneous Federal Grant fund.

REVENUES BY SOURCE - MISCELLANEOUS FEDERAL GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
Intergovernmental - Federal	\$1,233	\$398,884	\$348,761	\$427,619	\$157,174	\$0	\$0	\$0
From Other Sources	11,242	3,428	57,992	67,252	0	0	0	0
Total Revenues	12,475	402,312	406,753	494,871	157,174	0	0	0



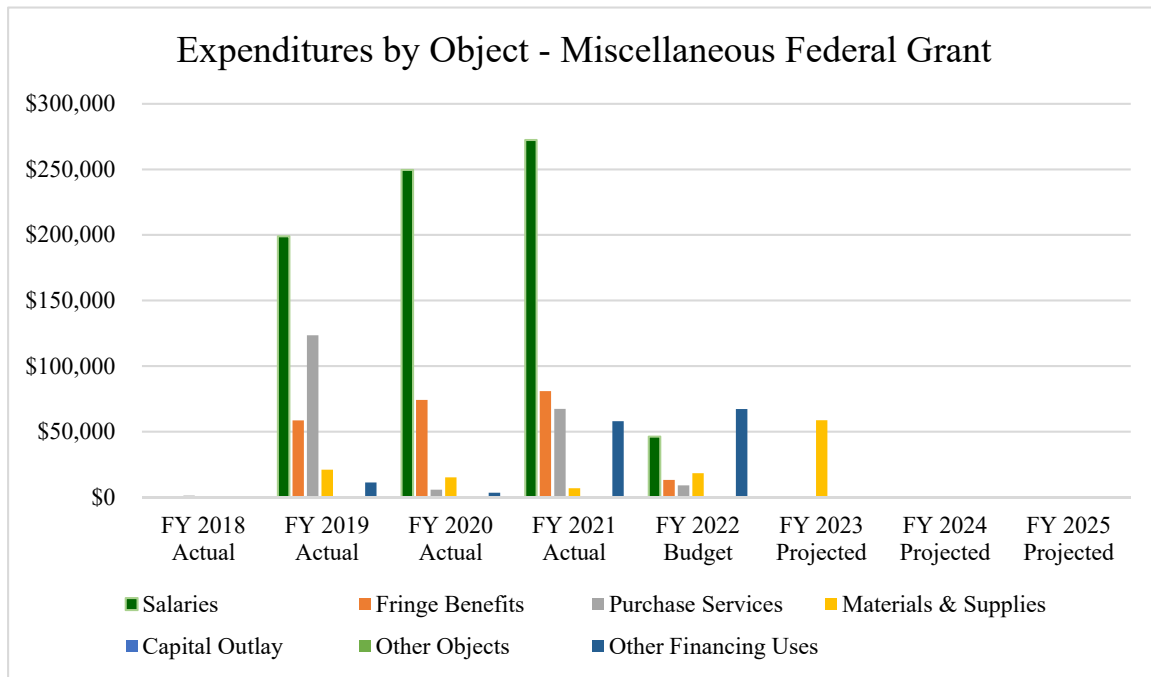
Federal Sources:

For FY 2022, revenue from federal sources is the only expected revenue source.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Miscellaneous Federal Grant fund.

EXPENDITURES BY OBJECT - MISCELLANEOUS FEDERAL GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$0	\$198,927	\$249,624	\$272,341	\$46,208	\$0	\$0	\$0
Fringe Benefits	0	58,540	74,131	80,893	13,206	0	0	0
Purchase Services	1,233	123,487	5,694	67,374	8,974	0	0	0
Materials and Supplies	0	20,973	15,147	6,803	18,261	58,730	0	0
Capital Outlay	0	0	2,639	7,213	3,273	0	0	0
Other Financing Uses	0	11,242	3,428	57,992	67,252	0	0	0
Total Expenditures	1,233	413,169	350,663	492,616	157,174	58,730	0	0

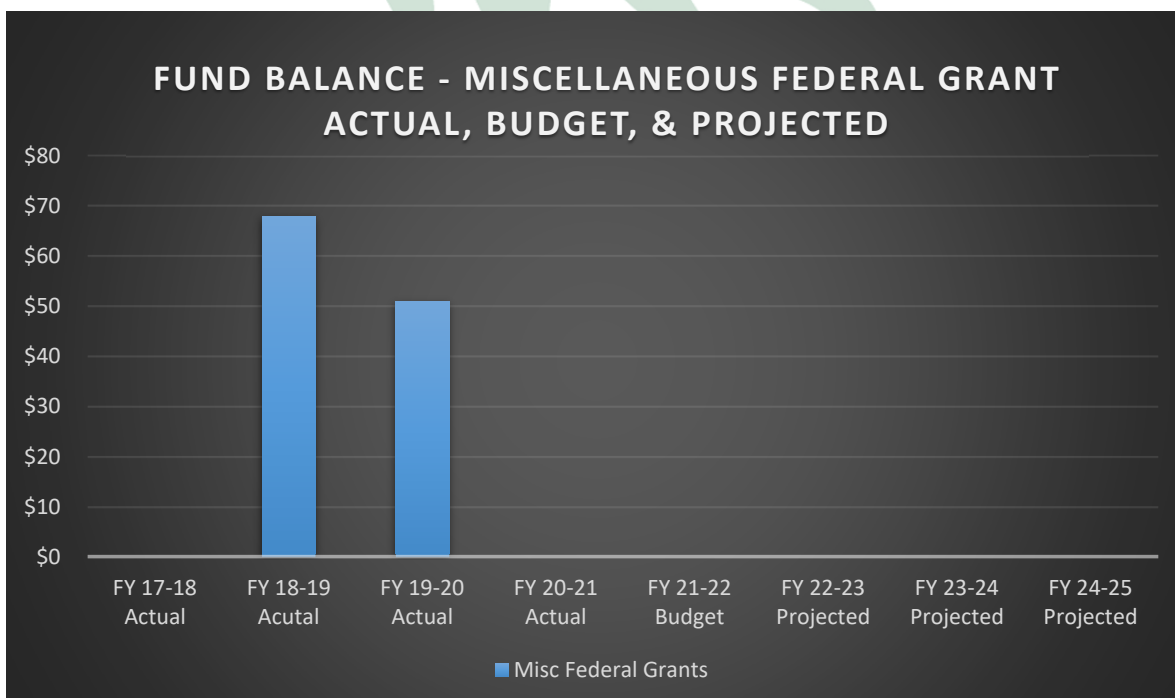


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The purchase service object category along with salary and benefits for three Literacy Coaches are primarily used to provide additional support services as identified by the District within the requirements of the grant.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Miscellaneous Federal Grant fund.



FUND BALANCE - MISCELLANEOUS FEDERAL GRANT								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	0	11,242	385	56,475	58,730	58,730	0	0
Ending Cash Balance	11,242	385	56,475	58,730	58,730	0	0	0
Year End Encumbrances	11,242	317	56,424	58,730	58,730	0	0	0
Unencumbered Fund Balance	0	68	51	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL MISCELLANEOUS FEDERAL GRANT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	Intergovernmental - Federal	\$1,233	\$398,884	\$348,761	\$427,619	\$157,174	\$0	\$0	\$0
Total Revenues		1,233	398,884	348,761	427,619	157,174	0	0	0
Instruction:									
	Salaries	0	198,927	249,624	272,341	34,883	0	0	0
	Fringe Benefits	0	58,540	74,131	80,893	11,456	0	0	0
	Purchase Services	0	101,245	0	57,624	3,076	0	0	0
	Materials and Supplies	0	12,091	15,147	3,803	16,261	58,730	0	0
	Capital Outlay	0	0	2,639	687	0	0	0	0
Total Insutraction		0	370,803	341,541	415,348	65,676	58,730	0	0
Support Services:									
	Salaries	0	0	0	0	11,325	0	0	0
	Fringe Benefits	0	0	0	0	1,750	0	0	0
	Purchase Services	0	21,242	2,450	6,750	5,750	0	0	0
	Materials and Supplies	0	0	0	3,000	2,000	0	0	0
	Capital Outlay	0	0	0	6,526	3,273	0	0	0
Total Support Services		0	21,242	2,450	16,276	24,098	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	1,233	1,000	3,244	3,000	148	0	0	0
	Materials and Supplies	0	8,882	0	0	0	0	0	0
Total Operational of Non-Instructional Services		1,233	9,882	3,244	3,000	148	0	0	0
Total Expenditures		1,233	401,927	347,235	434,624	89,922	58,730	0	0
Excess of Revenues Over / (Under) Ependitures		0	(3,043)	1,526	(7,005)	67,252	(58,730)	0	0
Other Financing Sources / (Uses):									
	Advance In	11,242	3,428	57,992	67,252	0	0	0	0
	Advance Out	0	(11,242)	(3,428)	(57,992)	(67,252)	0	0	0
Total Other Financing Sources / (Uses)		11,242	(7,814)	54,564	9,260	(67,252)	0	0	0
Net Change in Fund Balance		11,242	(10,857)	56,090	2,255	0	(58,730)	0	0
	Cash Balance at Beginning of Fiscal Year	0	11,242	385	56,475	58,730	58,730	0	0
	Cash Balance at End of Fiscal Year	11,242	385	56,475	58,730	58,730	0	0	0
	Year End Encumbrances Appropriated	11,242	317	56,424	58,730	58,730	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$68	\$51	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL MISCELLANEOUS FEDERAL GRANT FUND

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
Intergovernmental - Federal			\$1,233	\$398,884	\$348,761	\$427,619	\$157,174	\$0	\$0	\$0
Total Revenues			1,233	398,884	348,761	427,619	157,174	0	0	0
Instruction:										
Salaries:										
111 Regular Cert-Salary/Wages			0	198,927	249,624	272,341	34,883	0	0	0
Fringe Benefits										
291 Cert Other Retire/Insurance			0	58,540	74,131	80,893	11,456	0	0	0
Purchase Services										
411 Instruction Services			0	99,450	0	55,000	0	0	0	0
439 Travel/Mileage/Meeting Expense			0	1,795	0	2,624	0	0	0	0
490 Other Purchased Services			0	0	0	0	3,076	0	0	0
Total Purchase Services			0	101,245	0	57,624	3,076	0	0	0
Supplies and Materials										
590 Other Supplies and Materials			0	12,091	15,147	3,803	16,261	58,730	0	0
Capital Outlay										
640 Equipment			0	0	2,639	687	0	0	0	0
Total Insutraction			0	370,803	341,541	415,348	65,676	58,730	0	0
Support Services:										
Salaries:										
111 Regular Cert-Salary/Wages			0	0	0	0	11,325	0	0	0
Fringe Benefits										
291 Cert Other Retire/Insurance			0	0	0	0	1,750	0	0	0
Purchase Services										
490 Other Purchased Services			0	21,242	2,450	6,750	5,750	0	0	0
Supplies and Materials										
590 Other Supplies and Materials			0	0	0	3,000	2,000	0	0	0
Capital Outlay										
640 Equipment			0	0	0	6,526	3,273	0	0	0
Total Support Services			0	21,242	2,450	16,276	24,098	0	0	0
Operation of Non-Instructional Services:										
Purchase Services										
490 Other Purchased Services			1,233	1,000	3,244	3,000	148	0	0	0
Supplies and Materials										
590 Other Supplies and Materials			0	8,882	0	0	0	0	0	0
Total Operational of Non-Instructional Services			1,233	9,882	3,244	3,000	148	0	0	0
Total Expenditures			1,233	401,927	347,235	434,624	89,922	58,730	0	0
Excess of Revenues Over / (Under) Ependitures			0	(3,043)	1,526	(7,005)	67,252	(58,730)	0	0
Other Financing Sources / (Uses):										
Other Financing Uses										
921 Advance In			11,242	3,428	57,992	67,252	0	0	0	0
922 Advance Out			0	(11,242)	(3,428)	(57,992)	(67,252)	0	0	0
Total Other Financing Sources / (Uses)			11,242	(7,814)	54,564	9,260	(67,252)	0	0	0
Net Change in Fund Balance			11,242	(10,857)	56,090	2,255	0	(58,730)	0	0
Cash Balance at Beginning of Fiscal Year			0	11,242	385	56,475	58,730	58,730	0	0
Cash Balance at End of Fiscal Year			11,242	385	56,475	58,730	58,730	0	0	0
Year End Encumbrances Appropriated			11,242	317	56,424	58,730	58,730	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$68	\$51	\$0	\$0	\$0	\$0	\$0

PROPRIETARY FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Proprietary Funds.

The statements in this section contain the consolidated Level 2 statement of the Proprietary Funds and the individual Level 3 statement by individual fund followed by the Level 4 statement for each department and/or program within each individual fund.

The Proprietary Funds are made up of the following fund types and individual funds:

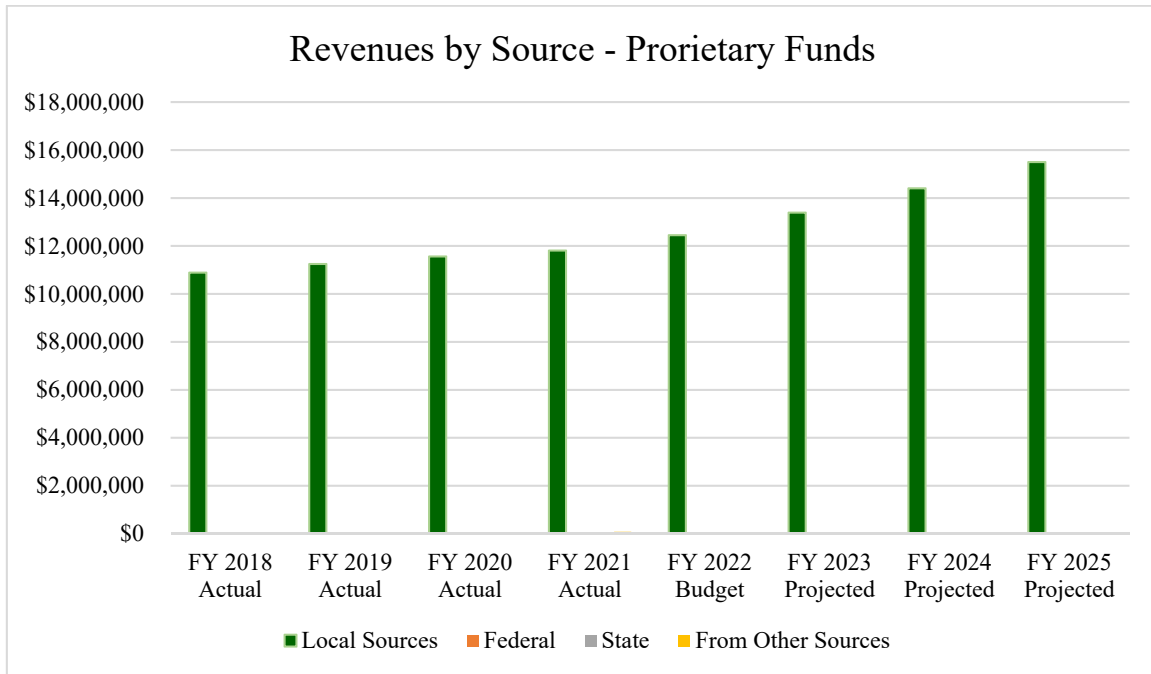
- Enterprise Funds – Account for any activity for which a fee is charged to external users for goods and services.
 - Uniform School Supplies
 - Special Enterprise
- Internal Service Funds – Account for the financing of good or services provided by one department or agency to other departments for agencies of the School District, or to other governments on a cost-reimbursement basis.
 - Internal Services Rotary
 - Liability Self-Insurance
 - Employee Benefits Self-Insurance

The following pages contain summaries of revenues, expenditures, and fund balances for the proprietary funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 2 and level 3 financial statements for the proprietary funds.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.

REVENUES BY SOURCE - PROPRIETARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Tuition	\$31,835	\$23,454	\$7,540	\$26,561	\$17,000	\$17,000	\$17,000	\$17,000
Classroom Materials and Fees	332,085	274,501	229,422	161,264	385,975	385,975	385,975	385,975
Extracurricular	138,021	128,072	125,715	87,774	194,700	194,700	194,700	194,700
Other Local Revenues	10,384,518	11,000,976	11,200,260	11,529,594	11,852,347	12,792,047	13,806,923	14,902,988
From Other Sources	0	0	35,929	84,815	0	0	0	0
Total Revenues	10,886,459	11,427,003	11,598,866	11,890,008	12,450,022	13,389,722	14,404,598	15,500,663



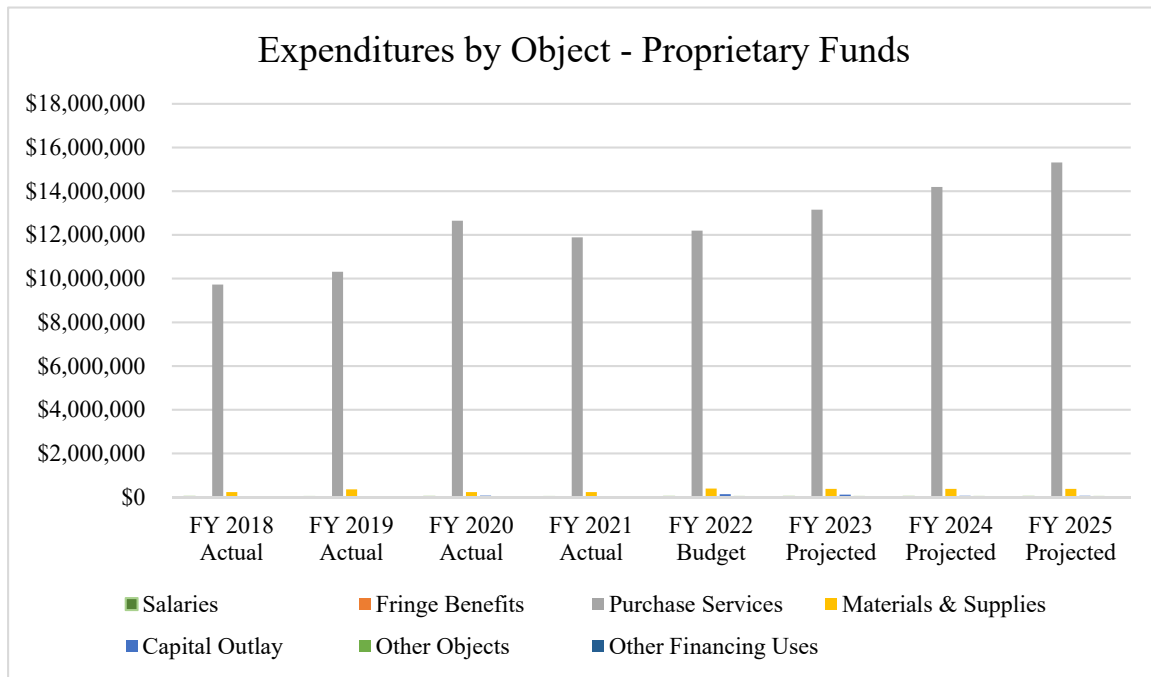
Local Sources:

The largest revenue source within the internal service fund is the employee benefits self-insurance fund. During fiscal year 2022, the District experienced a 1.37% premium rate increase. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.

EXPENDITURES BY OBJECT - PROPRIETARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$15,849	\$12,467	\$14,885	\$11,817	\$19,000	\$19,000	\$19,000	\$19,000
Fringe Benefits	2,890	1,923	2,573	2,000	3,043	3,183	3,183	3,183
Purchase Services	9,729,664	10,312,893	12,651,963	11,887,645	12,195,591	13,155,918	14,193,072	15,313,197
Materials and Supplies	235,423	358,073	234,516	234,514	391,997	379,945	378,075	378,075
Capital Outlay	9,488	32,986	71,979	45,606	135,000	115,000	66,000	66,000
Other Objects	35,382	47,760	33,238	4,509	55,700	55,700	55,700	55,700
Total Expenditures	10,028,696	10,766,102	13,009,154	12,186,091	12,800,331	13,728,746	14,715,030	15,835,155



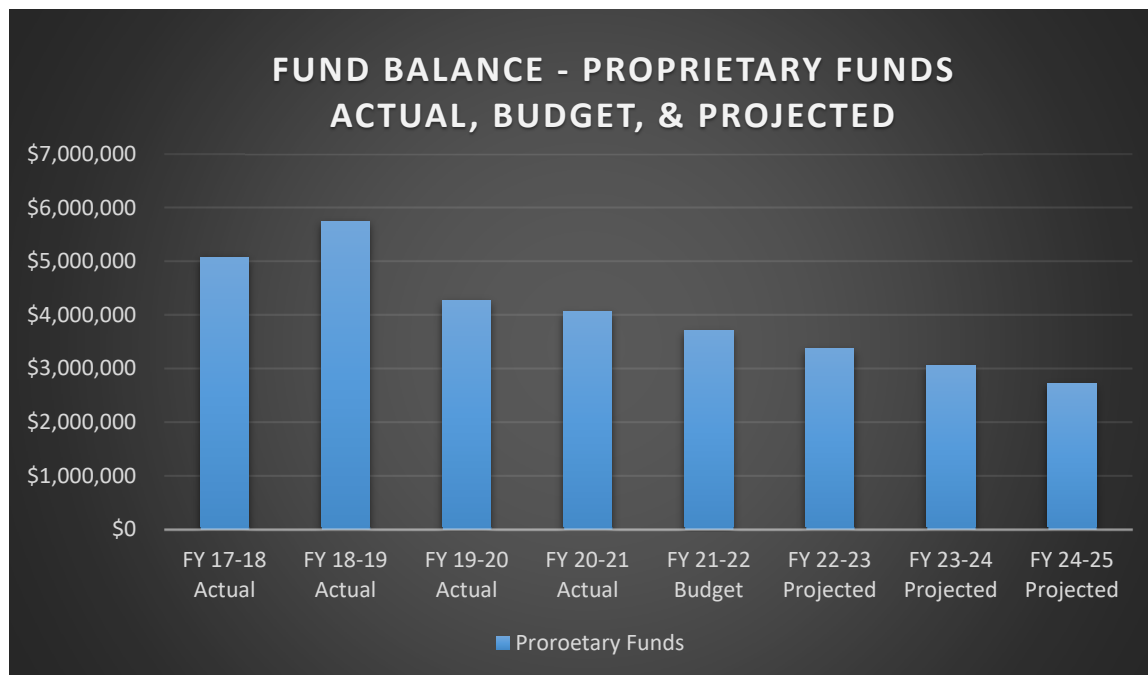
Significant Expenditure Changes and Assumptions

The largest expenditure within the internal service fund is the employee benefits self-insurance fund. The District did experience an increase in expenditures in the self-insurance fund during fiscal year 2020. The increase was a result as the District joining a self-insurance consortium during fiscal year 2020 which resulted in overlap of expenditures due to run-off payments from the previous plan.

During fiscal year 2022, the District experienced a 1.37% premium rate increase, however, the underwriting suggested a 2.26% increase. The District elected to take the lower premium rate increase of 1.37%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2022. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.



FUND BALANCE - PROPRIETARY FUNDS								
	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	4,302,644	5,160,407	5,821,308	4,411,020	4,114,937	3,764,628	3,425,604	3,115,172
Ending Cash Balance	5,160,407	5,821,308	4,411,020	4,114,937	3,764,628	3,425,604	3,115,172	2,780,680
Year End Encumbrances	82,392	81,606	142,442	60,428	60,428	60,428	60,428	60,428
Unencumbered Fund Balance	5,078,015	5,739,702	4,268,578	4,054,509	3,704,200	3,365,176	3,054,744	2,720,252

As indicated by the charts above, fund balance has grown between fiscal year 2018 to fiscal year 2019 and then began to decline in fiscal year 2020 and beyond within the proprietary funds. The primary reason is due to the District's health care self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
 STATEMENT OF REVENUES AND EXPENDITURES
 FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
 TOTAL PROPRIETARY FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
From Local Sources:									
	Tuition	\$31,835	\$23,454	\$7,540	\$26,561	\$17,000	\$17,000	\$17,000	\$17,000
	Classroom Materials and Fees	332,085	274,501	229,416	161,264	385,975	385,975	385,975	385,975
	Extracurricular	138,021	128,072	125,715	87,774	194,700	194,700	194,700	194,700
	Other Local Revenues	10,384,518	11,000,976	11,200,266	11,529,594	11,852,347	12,792,047	13,806,923	14,902,988
Total Revenues		10,886,459	11,427,003	11,562,937	11,805,193	12,450,022	13,389,722	14,404,598	15,500,663
Instruction:									
	Salaries	15,304	12,070	12,376	8,283	19,000	19,000	19,000	19,000
	Fringe Benefits	2,759	1,861	2,139	1,405	3,043	3,183	3,183	3,183
	Purchase Services	130,418	115,906	114,805	113,300	171,500	171,500	171,500	171,500
	Materials and Supplies	235,646	355,688	237,899	233,460	346,564	345,500	345,500	345,500
	Other Objects	14,426	18,407	17,648	4,509	13,500	13,500	13,500	13,500
Total Insutruction		398,553	503,932	384,867	360,957	553,607	552,683	552,683	552,683
Support Services:									
	Salaries	545	397	2,509	3,534	0	0	0	0
	Fringe Benefits	131	62	434	595	0	0	0	0
	Purchase Services	9,599,246	10,196,987	12,537,158	11,774,345	12,024,091	12,984,418	14,021,572	15,141,697
	Materials and Supplies	(223)	2,385	(3,383)	1,054	45,433	34,445	32,575	32,575
	Capital Outlay	9,488	32,986	71,979	45,606	135,000	115,000	66,000	66,000
Total Support Services		9,609,187	10,232,817	12,608,697	11,825,134	12,204,524	13,133,863	14,120,147	15,240,272
Extracurricular Activities									
	Other Objects	20,956	29,353	15,590	0	42,200	42,200	42,200	42,200
Total Extracurricular Activities		20,956	29,353	15,590	0	42,200	42,200	42,200	42,200
Total Expenditures		10,028,696	10,766,102	13,009,154	12,186,091	12,800,331	13,728,746	14,715,030	15,835,155
Excess of Revenues Over / (Under) Ependitures		857,763	660,901	(1,446,217)	(380,898)	(350,309)	(339,024)	(310,432)	(334,492)
Other Financing Sources / (Uses):									
	Transfers In	0	0	35,929	84,815	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	35,929	84,815	0	0	0	0
Net Change in Fund Balance		857,763	660,901	(1,410,288)	(296,083)	(350,309)	(339,024)	(310,432)	(334,492)
Cash Balance at Beginning of Fiscal Year		4,302,644	5,160,407	5,821,308	4,411,020	4,114,937	3,764,628	3,425,604	3,115,172
Cash Balance at End of Fiscal Year		5,160,407	5,821,308	4,411,020	4,114,937	3,764,628	3,425,604	3,115,172	2,780,680
Year End Encumbrances Appropriated		82,392	81,606	142,442	60,428	60,428	60,428	60,428	60,428
Unencumbered Fund Balance at End of Fiscal Year		\$5,078,015	\$5,739,702	\$4,268,578	\$4,054,509	\$3,704,200	\$3,365,176	\$3,054,744	\$2,720,252



UNIFORM SCHOOL SUPPLIES FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Uniform School Supplies Fund.

The uniform school supplies fund is used to account for class fees for purchase of school supplies.

The statements in this section contain the consolidated Level 3 statement of the uniform school supplies fund and the individual Level 4 statements each department and/or program within the uniform school supplies fund.

The departments and/or programs that make up the uniform school supplies fund are as follows:

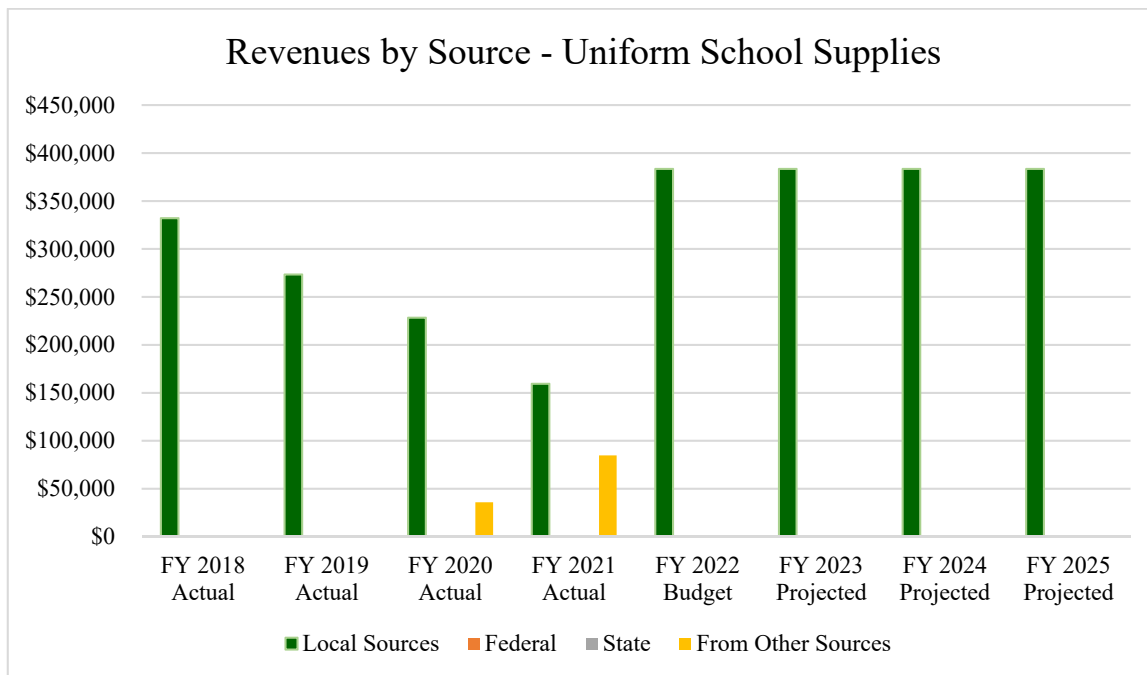
- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarer Elementary
- Whitney Elementary
- Strongsville Early Learning Preschool
- Strongsville Middle School
- Strongsville High School

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the uniform school supplies fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the uniform school supplies fund.

REVENUES BY SOURCE - UNIFORM SCHOOL SUPPLIES								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Classroom Materials and Fees	\$332,085	\$273,429	\$228,393	\$159,492	\$383,500	\$383,500	\$383,500	\$383,500
Other Local Revenues	0	0	6	0	0	0	0	0
From Other Sources	0	0	35,929	84,815	0	0	0	0
Total Revenues	332,085	273,429	264,328	244,307	383,500	383,500	383,500	383,500



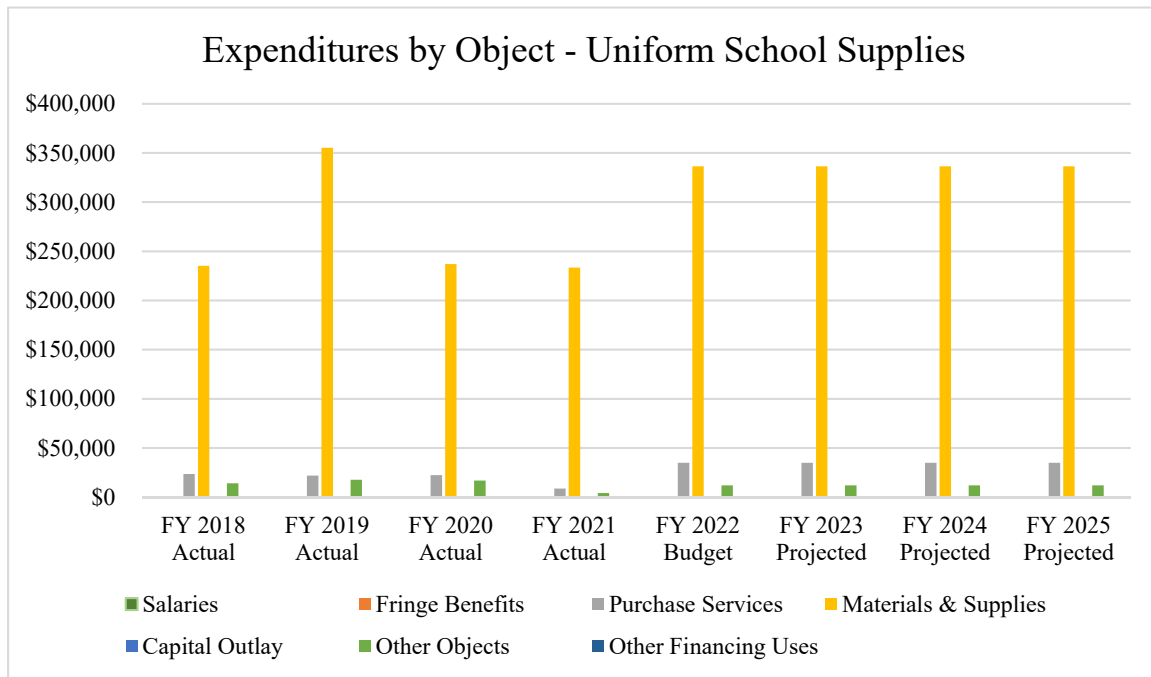
Local Sources:

For FY 2022, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District's revenues from local sources vary from year to year based on the number of eligible students and the amount of consumable supplies needed.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the uniform school supplies fund.

EXPENDITURES BY OBJECT - UNIFORM SCHOOL SUPPLIES								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Purchase Services	\$23,579	\$21,915	\$22,356	\$8,732	\$35,000	\$35,000	\$35,000	\$35,000
Materials and Supplies	235,235	355,288	237,030	233,460	336,500	336,500	336,500	336,500
Other Objects	14,206	17,705	16,948	4,200	12,000	12,000	12,000	12,000
Total Expenditures	273,020	394,908	276,334	246,392	383,500	383,500	383,500	383,500

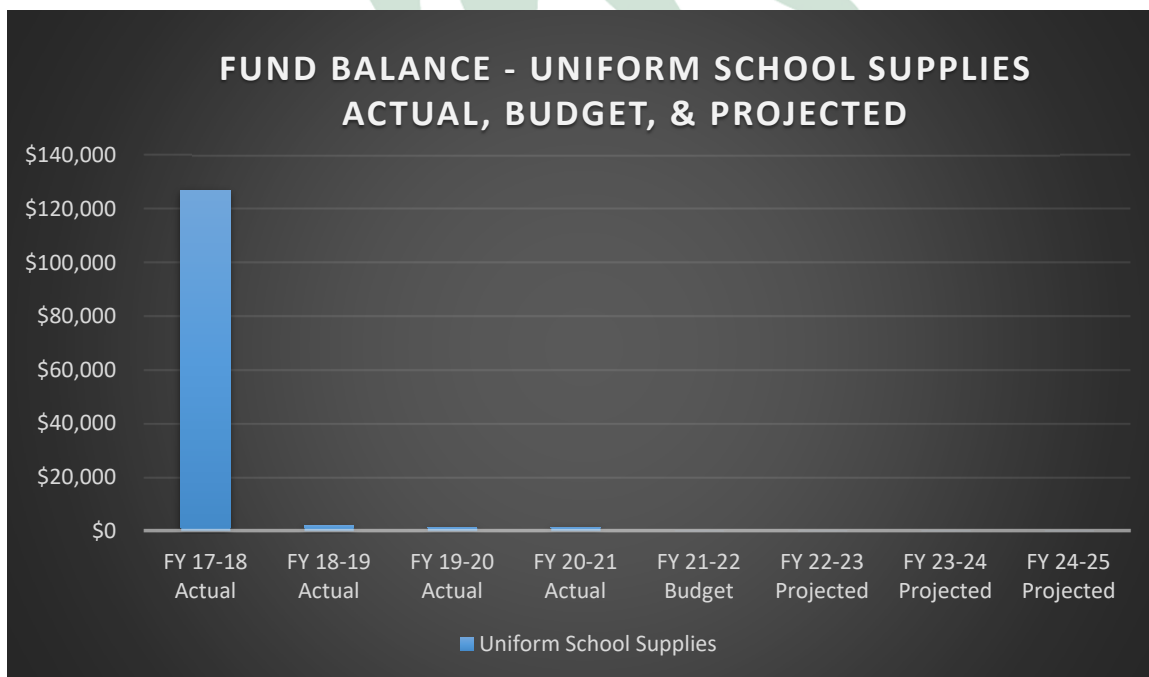


Significant Expenditure Changes and Assumptions

As indicated by the graphs, the District's expenditures can vary from year to year based on the amount of consumable supplies needed.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the uniform school supplies fund.



FUND BALANCE - UNIFORM SCHOOL SUPPLIES								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	77,169	136,234	14,755	2,749	664	664	664	664
Ending Cash Balance	136,234	14,755	2,749	664	664	664	664	664
Year End Encumbrances	9,350	12,677	1,365	556	556	556	556	556
Unencumbered Fund Balance	126,884	2,078	1,384	108	108	108	108	108

Fund balance can fluctuate on an annual basis based on the amount of fees collected versus the total cost of the consumable supplies.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
 STATEMENT OF REVENUES AND EXPENDITURES
 FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
 UNIFORM SCHOOL SUPPLIES FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Classroom Materials and Fees	\$332,085	\$273,429	\$228,393	\$159,492	\$383,500	\$383,500	\$383,500	\$383,500
	Other Local Revenues	0	0	6	0	0	0	0	0
Total Revenues		332,085	273,429	228,399	159,492	383,500	383,500	383,500	383,500
Instruction:									
	Purchase Services	23,579	21,915	22,356	8,732	35,000	35,000	35,000	35,000
	Materials and Supplies	235,235	355,288	237,030	233,460	336,500	336,500	336,500	336,500
	Other Objects	14,206	17,705	16,948	4,200	12,000	12,000	12,000	12,000
Total Insutruction		273,020	394,908	276,334	246,392	383,500	383,500	383,500	383,500
Total Expenditures		273,020	394,908	276,334	246,392	383,500	383,500	383,500	383,500
Excess of Revenues Over / (Under) Ependitures		59,065	(121,479)	(47,935)	(86,900)	0	0	0	0
Other Financing Sources / (Uses):									
	Transfers Out	0	0	0	0	0	0	0	0
	Transfers In	0	0	35,929	84,815	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	35,929	84,815	0	0	0	0
Net Change in Fund Balance		59,065	(121,479)	(12,006)	(2,085)	0	0	0	0
Cash Balance at Beginning of Fiscal Year		77,169	136,234	14,755	2,749	664	664	664	664
Cash Balance at End of Fiscal Year		136,234	14,755	2,749	664	664	664	664	664
Year End Encumbrances Appropriated		9,350	12,677	1,365	556	556	556	556	556
Unencumbered Fund Balance at End of Fiscal Year		\$126,884	\$2,078	\$1,384	\$108	\$108	\$108	\$108	\$108

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL UNIFORM SCHOOL SUPPLIES

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UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
UNIFORM SCHOOL SUPPLIES BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

Financial Section **Page 481**

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: MURASKI ELEMENTARY - 9210

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$17,230	\$19,191	\$15,327	\$11,016	\$22,000	\$22,000	\$22,000	\$22,000
Total Revenues			17,230	19,191	15,327	11,016	22,000	22,000	22,000	22,000
Instruction:										
	Purchase Services									
	Supplies and Materials									
	551	Supplies for Resale	3,746	3,885	3,982	4,589	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	10,801	27,352	21,349	19,584	18,000	18,000	18,000	18,000
Total Expenditures			14,547	31,237	25,331	24,173	22,000	22,000	22,000	22,000
Excess of Revenues Over / (Under) Ependitures			2,683	(12,046)	(10,004)	(13,157)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	10,004	13,157	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	10,004	13,157	0	0	0	0
Net Change in Fund Balance			2,683	(12,046)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			9,363	12,046	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			12,046	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$12,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$29,350	\$22,717	\$23,489	\$19,214	\$29,000	\$29,000	\$29,000	\$29,000
Total Revenues			29,350	22,717	23,489	19,214	29,000	29,000	29,000	29,000
Instruction:										
	Supplies and Materials									
	551	Supplies for Resale	2,708	4,102	3,723	3,419	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	11,881	47,473	25,449	24,748	25,000	25,000	25,000	25,000
Total Expenditures			14,589	51,575	29,172	28,167	29,000	29,000	29,000	29,000
Excess of Revenues Over / (Under) Ependitures			14,761	(28,858)	(5,683)	(8,953)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	5,611	8,953	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	5,611	8,953	0	0	0	0
Net Change in Fund Balance			14,761	(28,858)	(72)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			14,169	28,930	72	0	0	0	0	0
Cash Balance at End of Fiscal Year			28,930	72	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$28,930	\$72	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: SURRARRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$19,070	\$15,588	\$13,485	\$11,894	\$19,500	\$19,500	\$19,500	\$19,500
Total Revenues			19,070	15,588	13,485	11,894	19,500	19,500	19,500	19,500
Instruction:										
	Supplies and Materials									
	551	Supplies for Resale	2,000	2,405	2,477	2,100	2,000	2,000	2,000	2,000
	552	Workbooks for Resale	9,066	33,116	15,564	15,017	17,500	17,500	17,500	17,500
Total Expenditures			11,066	35,521	18,041	17,117	19,500	19,500	19,500	19,500
Excess of Revenues Over / (Under) Ependitures			8,004	(19,933)	(4,556)	(5,223)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	4,556	5,223	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	4,556	5,223	0	0	0	0
Net Change in Fund Balance			8,004	(19,933)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			11,929	19,933	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			19,933	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$19,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
UNIFORM SCHOOL SUPPLIES BUDGET CENTER: WHITNEY ELEMENTARY - 9310

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UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

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UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$138,944	\$116,228	\$90,931	\$59,258	\$160,000	\$160,000	\$160,000	\$160,000
		Other Local Revenues	0	0	6	0	0	0	0	0
Total Revenues			138,944	116,228	90,937	59,258	160,000	160,000	160,000	160,000
Instruction:										
Purchase Services										
	490	Other Purchased Services	23,579	21,915	22,356	8,732	35,000	35,000	35,000	35,000
Supplies and Materials										
	551	Supplies for Resale	78,692	88,278	66,598	42,699	85,000	85,000	85,000	85,000
	552	Workbooks for Resale	28,794	19,027	5,582	29,934	40,000	40,000	40,000	40,000
Total Materials and Supplies			107,486	107,305	72,180	72,633	125,000	125,000	125,000	125,000
Total Expenditures			131,065	129,220	94,536	81,365	160,000	160,000	160,000	160,000
Excess of Revenues Over / (Under) Ependitures			7,879	(12,992)	(3,599)	(22,107)	0	0	0	0
Other Financing Sources / (Uses):										
Other Financing Uses										
	911	Transfers In	0	0	5,039	20,671	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	5,039	20,671	0	0	0	0
Net Change in Fund Balance			7,879	(12,992)	1,440	(1,436)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			5,374	13,253	261	1,701	265	265	265	265
Cash Balance at End of Fiscal Year			13,253	261	1,701	265	265	265	265	265
Year End Encumbrances Appropriated			9,338	820	1,096	186	186	186	186	186
Unencumbered Fund Balance at End of Fiscal Year			\$3,915	(\$559)	\$605	\$79	\$79	\$79	\$79	\$79


INTERNAL SERVICE ROTARY FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Internal Service Rotary Fund.

The internal service rotary fund is used to account for operations that provide goods and services on a cost reimbursement basis.

The statements in this section contain the consolidated Level 3 statement of the internal service rotary fund and the individual Level 4 statements each department and/or program within the internal service rotary fund.

The departments and/or programs that make up the internal service rotary fund are as follows:

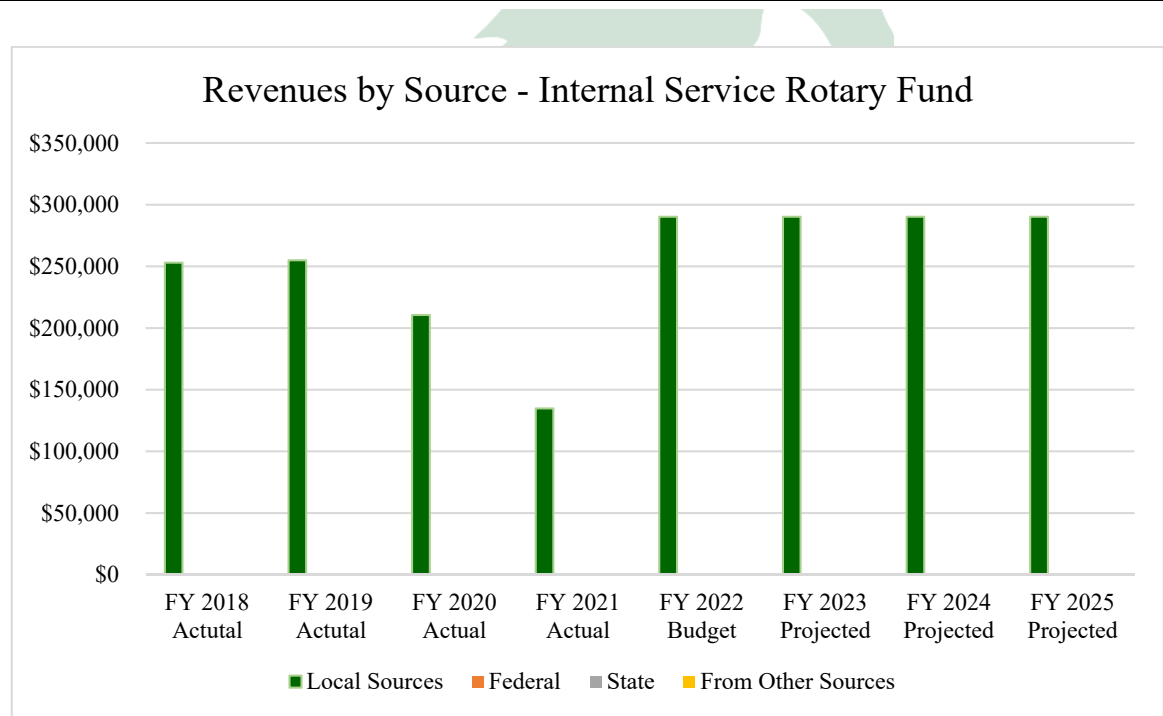
- 
- Summer School
 - Facility Usage
 - Field Turf / Stadium Usage
 - Webcheck – Human Resources
 - Audio Visual
 - Makerspace Camp
 - Special Education Fund
 - Field Trip Chapman Elementary
 - Library Fines and Fees Chapman Elementary
 - Stockroom
 - Field Trip Muraski Elementary
 - Library Fines and Fees Muraski Elementary
 - Field Trip Kinsner Elementary
 - Library Fines and Fees Kinsner Elementary
 - Field Trip Surrarrer Elementary
 - Library Fines and Fees Surrarrer Elementary
 - Field Trip Whitney Elementary
 - Library Fines and Fees Whitney Elementary
 - Field Trip Strongsville Middle School
 - Library Fines and Fees Strongsville Middle School
 - Field Trip Strongsville High School
 - Library Fines and Fees Strongsville High School
 - AP/ACT/SAT Testing

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the internal service rotary fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the internal service rotary fund.

REVENUES BY SOURCE - INTERNAL SERVICE ROTARY FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Tuition	\$31,835	\$23,454	\$7,540	\$26,561	\$17,000	\$17,000	\$17,000	\$17,000
Classroom Materials and Fees	0	1,072	1,023	1,772	2,475	2,475	2,475	2,475
Extracurricular	138,021	128,072	125,715	87,774	194,700	194,700	194,700	194,700
Other Local Revenues	83,198	102,377	76,338	18,666	76,100	76,100	76,100	76,100
Total Revenues	253,054	254,975	210,616	134,773	290,275	290,275	290,275	290,275



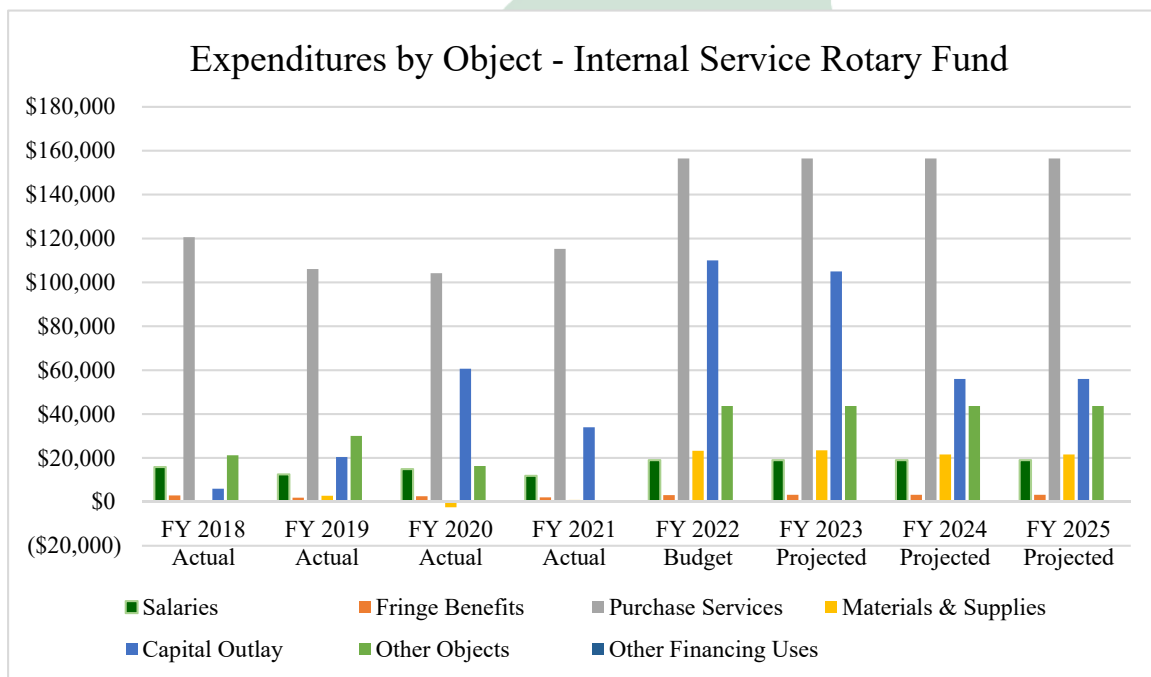
Local Sources:

For FY 2022, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District’s revenues from local sources vary from year to year. Since these funds are mainly used as collecting funds for cost reimbursement purposes. The largest source of revenue is the High School, ACT/SAT/AP testing reimbursements.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the internal service rotary fund.

EXPENDITURES BY OBJECT - INTERNAL SERVICE ROTARY FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Salaries	\$15,849	\$12,467	\$14,885	\$11,817	\$19,000	\$19,000	\$19,000	\$19,000
Fringe Benefits	2,890	1,923	2,573	2,000	3,043	3,183	3,183	3,183
Purchase Services	120,625	106,081	104,186	115,277	156,500	156,500	156,500	156,500
Materials and Supplies	188	2,785	(2,514)	885	23,231	23,445	21,575	21,575
Capital Outlay	5,945	20,402	60,660	34,006	110,000	105,000	56,000	56,000
Other Objects	21,176	30,055	16,290	309	43,700	43,700	43,700	43,700
Total Expenditures	166,673	173,713	196,080	164,294	355,474	350,828	299,958	299,958

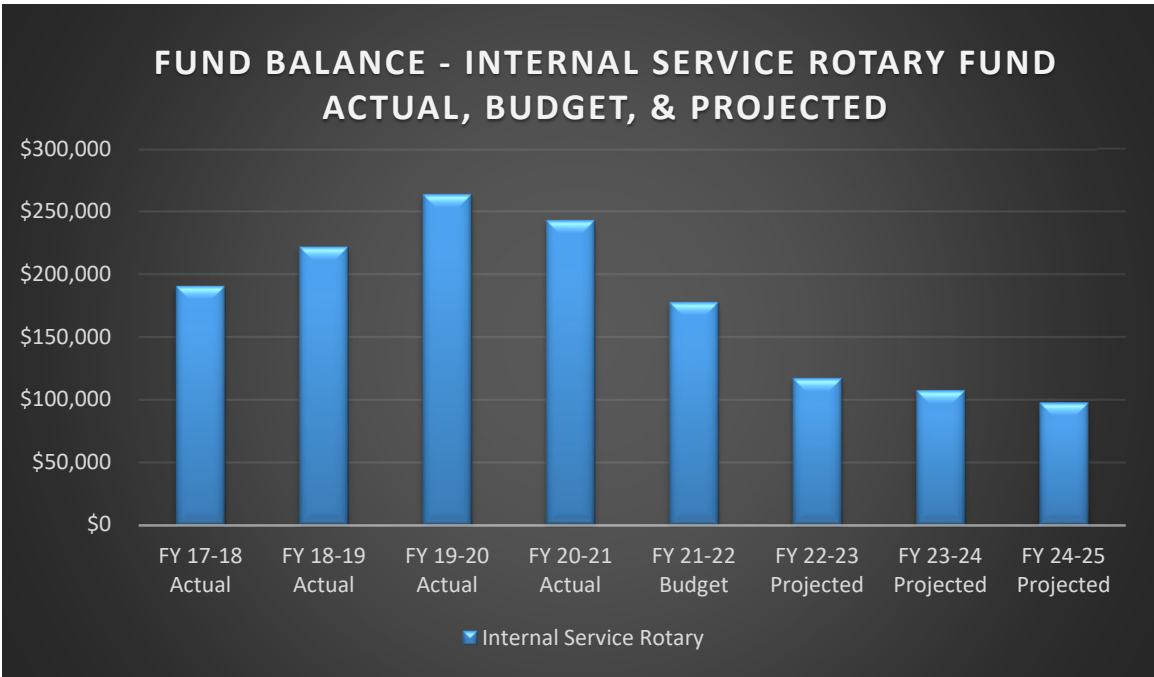


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and needs. Since these funds are mainly used reimbursable cost, expenditures can vary on an annual basis based on activity level. The largest source of expenditures is the High School, ACT/SAT/AP testing reimbursements. This expenditure has increased in recent years due to more students taking the AP test.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the internal service rotary fund.



FUND BALANCE - INTERNAL SERVICE ROTARY FUND								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	117,893	204,274	285,536	300,072	270,551	205,352	144,799	135,116
Ending Cash Balance	204,274	285,536	300,072	270,551	205,352	144,799	135,116	125,433
Year End Encumbrances	13,557	63,572	36,284	27,516	27,516	27,516	27,516	27,516
Unencumbered Fund Balance	190,717	221,964	263,788	243,035	177,836	117,283	107,600	97,917

Fund balance can fluctuate on an annual basis based on activity level and building needs.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
 STATEMENT OF REVENUES AND EXPENDITURES
 FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
 INTERNAL SERVICE ROTARY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Tuition	\$31,835	\$23,454	\$7,540	\$26,561	\$17,000	\$17,000	\$17,000	\$17,000
	Classroom Materials and Fees	0	1,072	1,023	1,772	2,475	2,475	2,475	2,475
	Extracurricular	138,021	128,072	125,715	87,774	194,700	194,700	194,700	194,700
	Other Local Revenues	83,198	102,377	76,338	18,666	76,100	76,100	76,100	76,100
Total Revenues		253,054	254,975	210,616	134,773	290,275	290,275	290,275	290,275
Instruction:									
	Salaries	15,304	12,070	12,376	8,283	19,000	19,000	19,000	19,000
	Fringe Benefits	2,759	1,861	2,139	1,405	3,043	3,183	3,183	3,183
	Purchase Services	106,839	93,991	92,449	104,568	136,500	136,500	136,500	136,500
	Materials and Supplies	411	400	869	0	10,064	9,000	9,000	9,000
	Other Objects	220	702	700	309	1,500	1,500	1,500	1,500
Total Insutruction		125,533	109,024	108,533	114,565	170,107	169,183	169,183	169,183
Support Services:									
	Salaries	545	397	2,509	3,534	0	0	0	0
	Fringe Benefits	131	62	434	595	0	0	0	0
	Purchase Services	13,786	12,090	11,737	10,709	20,000	20,000	20,000	20,000
	Materials and Supplies	(223)	2,385	(3,383)	885	13,167	14,445	12,575	12,575
	Capital Outlay	5,945	20,402	60,660	34,006	110,000	105,000	56,000	56,000
Total Support Services		20,184	35,336	71,957	49,729	143,167	139,445	88,575	88,575
Extracurricular Activities									
	Other Objects	20,956	29,353	15,590	0	42,200	42,200	42,200	42,200
Total Extracurricular Activities		20,956	29,353	15,590	0	42,200	42,200	42,200	42,200
Total Expenditures		166,673	173,713	196,080	164,294	355,474	350,828	299,958	299,958
Net Change in Fund Balance		86,381	81,262	14,536	(29,521)	(65,199)	(60,553)	(9,683)	(9,683)
Cash Balance at Beginning of Fiscal Year		117,893	204,274	285,536	300,072	270,551	205,352	144,799	135,116
Cash Balance at End of Fiscal Year		204,274	285,536	300,072	270,551	205,352	144,799	135,116	125,433
Year End Encumbrances Appropriated		13,557	63,572	36,284	27,516	27,516	27,516	27,516	27,516
Unencumbered Fund Balance at End of Fiscal Year		\$190,717	\$221,964	\$263,788	\$243,035	\$177,836	\$117,283	\$107,600	\$97,917

STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS) FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025 TOTAL INTERNAL SERVICE ROTARY FUND										
			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Tuition	\$31,835	\$23,454	\$7,540	\$26,561	\$17,000	\$17,000	\$17,000	\$17,000
		Classroom Materials and Fees	0	1,072	1,023	1,772	2,475	2,475	2,475	2,475
		Extracurricular	138,021	128,072	125,715	87,774	194,700	194,700	194,700	194,700
		Other Local Revenues	83,198	102,377	76,338	18,666	76,100	76,100	76,100	76,100
Total Revenues			253,054	254,975	210,616	134,773	290,275	290,275	290,275	290,275
Instruction:										
	Salaries:									
	111	Regular Cert-Salary/Wages	15,304	12,070	12,376	8,283	19,000	19,000	19,000	19,000
	Fringe Benefits									
	211	STRS - Employer's Share	2,143	1,690	1,824	1,212	2,660	2,660	2,660	2,660
	212	STRS - "Pickup"	160	0	0	0	0	0	0	0
	249	Cert Other Insurance Benefit	456	171	173	117	276	415	415	415
	Total Fringe Benefits		2,759	1,861	2,139	1,405	3,043	3,183	3,183	3,183
	Purchase Services									
	490	Other Purchased Services	106,839	93,991	92,449	104,568	136,500	136,500	136,500	136,500
	Supplies and Materials									
	510	General Supplies	411	400	135	0	3,014	3,000	3,000	3,000
	560	Food	0	0	0	0	1,500	1,500	1,500	1,500
	590	Other Supplies and Materials	0	0	734	0	5,550	4,500	4,500	4,500
	Total Materials and Supplies		411	400	869	0	10,064	9,000	9,000	9,000
	Other Objects									
	890	Other Misc. Expenditures	220	702	700	309	1,500	1,500	1,500	1,500
Total Insutruction			125,533	109,024	108,533	114,565	170,107	169,183	169,183	169,183
Support Services:										
	Salaries:									
	111	Regular Cert-Salary/Wages	0	0	2,500	2,500	0	0	0	0
	141	Noncert Regular Sal/Wages	545	397	9	1,034	0	0	0	0
	Total Salaries		545	397	2,509	3,534	0	0	0	0
	Fringe Benefits									
	211	STRS - Employer's Share	0	0	368	368	0	0	0	0
	221	SERS - Employer's Share	124	56	1	153	0	0	0	0
	249	Cert Other Insurance Benefit	0	0	35	35	0	0	0	0
	259	Noncert Other Insurance Benefit	7	6	0	14	0	0	0	0
	261	Certified Workers Comp	0	0	29	23	0	0	0	0
	262	Noncert Workers Comp	0	0	1	2	0	0	0	0
	Total Fringe Benefits		131	62	434	595	0	0	0	0
	Purchase Services									
	490	Other Purchased Services	13,786	12,090	11,737	10,709	20,000	20,000	20,000	20,000
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	438	3,192	4,345	2,475	2,475
	590	Other Supplies and Materials	(223)	2,385	(3,383)	447	9,975	10,100	10,100	10,100
	Total Materials and Supplies		(223)	2,385	(3,383)	885	13,167	14,445	12,575	12,575
	Capital Outlay									
	620	Building Improvements	5,945	20,402	60,660	34,006	110,000	105,000	56,000	56,000
Total Support Services			20,184	35,336	71,957	49,729	143,167	139,445	88,575	88,575
Extracurricular Activities										
	Other Objects									
	890	Other Misc. Expenditures	1,137	2,930	562	0	3,500	3,500	3,500	3,500
	891	Student Activity Payments	19,819	26,423	15,028	0	38,700	38,700	38,700	38,700
	Total Other Objects		20,956	29,353	15,590	0	42,200	42,200	42,200	42,200
Total Extracurricular Activities			20,956	29,353	15,590	0	42,200	42,200	42,200	42,200
Total Expenditures			166,673	173,713	196,080	164,294	355,474	350,828	299,958	299,958
Net Change in Fund Balance			86,381	81,262	14,536	(29,521)	(65,199)	(60,553)	(9,683)	(9,683)
Cash Balance at Beginning of Fiscal Year			117,893	204,274	285,536	300,072	270,551	205,352	144,799	135,116
Cash Balance at End of Fiscal Year			204,274	285,536	300,072	270,551	205,352	144,799	135,116	125,433
Year End Encumbrances Appropriated			13,557	63,572	36,284	27,516	27,516	27,516	27,516	27,516
Unencumbered Fund Balance at End of Fiscal Year			\$190,717	\$221,964	\$263,788	\$243,035	\$177,836	\$117,283	\$107,600	\$97,917

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SUMMER SCHOOL - 9001

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FACILITY USAGE FUND - 9002

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TURF / STADIUM USAGE FUND - 9003

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		1,698	170	1,576	625	5,000	5,000	5,000	5,000
Total Revenues			1,698	170	1,576	625	5,000	5,000	5,000	5,000
Support Services:										
	Capital Outlay									
	620	Building Improvements	0	0	0	0	5,000	5,000	5,000	5,000
Total Expenditures			0	0	0	0	5,000	5,000	5,000	5,000
Net Change in Fund Balance			1,698	170	1,576	625	0	0	0	0
Cash Balance at Beginning of Fiscal Year			9,300	10,998	11,168	12,744	13,369	13,369	13,369	13,369
Cash Balance at End of Fiscal Year			10,998	11,168	12,744	13,369	13,369	13,369	13,369	13,369
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$10,998	\$11,168	\$12,744	\$13,369	\$13,369	\$13,369	\$13,369	\$13,369

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: WEBCHECK - HUMAN RESOURCES - 9005

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$14,815	\$13,110	\$12,376	\$9,276	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenues			14,815	13,110	12,376	9,276	20,000	20,000	20,000	20,000
Support Services:										
	Purchase Services									
	490	Other Purchased Services	13,786	12,090	11,737	10,709	20,000	20,000	20,000	20,000
Net Change in Fund Balance			1,029	1,020	639	(1,433)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			7,354	8,383	9,403	10,042	8,609	8,609	8,609	8,609
Cash Balance at End of Fiscal Year			8,383	9,403	10,042	8,609	8,609	8,609	8,609	8,609
Year End Encumbrances Appropriated			2,848	3,521	7,393	8,314	8,314	8,314	8,314	8,314
Unencumbered Fund Balance at End of Fiscal Year			\$5,535	\$5,882	\$2,649	\$295	\$295	\$295	\$295	\$295

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AUDIO VISUAL FUNDS - 9006

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$10	\$40	\$20	\$20	\$100	\$100	\$100	\$100
Total Revenues			10	40	20	20	100	100	100	100
Support Services:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	975	100	100	100
Total Expenditures			0	0	0	0	975	100	100	100
Net Change in Fund Balance			10	40	20	20	(875)	0	0	0
Cash Balance at Beginning of Fiscal Year			785	795	835	855	875	0	0	0
Cash Balance at End of Fiscal Year			795	835	855	875	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$795	\$835	\$855	\$875	\$0	\$0	\$0	\$0

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: MAKERSPACE CAMP - 9007

Financial Section

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SPECIAL EDUCATION FUND - 9010

	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function Object Description								
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0	0	0	0
Support Services:								
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Net Change in Fund Balance	0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	23	23	23	23	23	23	23	23
Cash Balance at End of Fiscal Year	23	23	23	23	23	23	23	23
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$1,571	\$2,446	\$2,404	(\$1,792)	\$3,500	\$3,500	\$3,500	\$3,500
Total Revenues			1,571	2,446	2,404	(1,792)	3,500	3,500	3,500	3,500
Extracurricular Activities										
Other Objects										
	890	Other Misc. Expenditures	1,137	2,930	562	0	3,500	3,500	3,500	3,500
Total Expenditures			1,137	2,930	562	0	3,500	3,500	3,500	3,500
Net Change in Fund Balance			434	(484)	1,842	(1,792)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	434	(50)	1,792	0	0	0	0
Cash Balance at End of Fiscal Year			434	(50)	1,792	0	0	0	0	0
Year End Encumbrances Appropriated			434	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	(\$50)	\$1,792	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES CHAPMAN ELEMENTARY - 9111

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Classroom Materials and Fees		\$0	\$200	\$80	\$22	\$200	\$200	\$200	\$200
Total Revenues			0	200	80	22	200	200	200	200
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	167	335	200	200	200
Total Expenditures			0	0	0	167	335	200	200	200
Net Change in Fund Balance			0	200	80	(145)	(135)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	200	280	135	0	0	0
Cash Balance at End of Fiscal Year			0	200	280	135	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$200	\$280	\$135	\$0	\$0	\$0	\$0

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STOCKROOM - 9150

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STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND MURASKI ELEMENTARY - 9210

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Extracurricular		\$2,443	\$3,467	\$2,107	(\$1,055)	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues			2,443	3,467	2,107	(1,055)	5,000	5,000	5,000	5,000
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	2,449	3,393	1,126	0	5,000	5,000	5,000	5,000
Total Expenditures			2,449	3,393	1,126	0	5,000	5,000	5,000	5,000
Net Change in Fund Balance			(6)	74	981	(1,055)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6	0	74	1,055	0	0	0	0
Cash Balance at End of Fiscal Year			0	74	1,055	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$74	\$1,055	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES MURASKI ELEMENTARY - 9211

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$0	\$103	\$254	\$387	\$750	\$750	\$750	\$750
Total Revenues			0	103	254	387	750	750	750	750
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	0	750	750	750	750
Total Expenditures			0	0	0	0	750	750	750	750
Net Change in Fund Balance			0	103	254	387	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	103	357	744	744	744	744
Cash Balance at End of Fiscal Year			0	103	357	744	744	744	744	744
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$103	\$357	\$744	\$744	\$744	\$744	\$744

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$2,624	\$4,274	\$1,574	(\$73)	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			2,624	4,274	1,574	(73)	6,000	6,000	6,000	6,000
Extracurricular Activities										
Other Objects										
	891	Student Activity Payments	2,071	4,782	1,546	0	6,000	6,000	6,000	6,000
Total Expenditures			2,071	4,782	1,546	0	6,000	6,000	6,000	6,000
Net Change in Fund Balance			553	(508)	28	(73)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	553	45	73	0	0	0	0
Cash Balance at End of Fiscal Year			553	45	73	0	0	0	0	0
Year End Encumbrances Appropriated			551	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2	\$45	\$73	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES KINSNER ELEMENTARY - 9221

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$0	\$241	\$156	(\$28)	\$350	\$350	\$350	\$350
Total Revenues			0	241	156	(28)	350	350	350	350
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	271	350	350	350	350
Total Expenditures			0	0	0	271	350	350	350	350
Net Change in Fund Balance			0	241	156	(299)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	241	397	98	98	98	98
Cash Balance at End of Fiscal Year			0	241	397	98	98	98	98	98
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$241	\$397	\$98	\$98	\$98	\$98	\$98

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND SURRERRER ELEMENTARY - 9300

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2024 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
	891	Extracurricular	\$1,856	\$2,436	\$873	(\$20)	\$3,200	\$3,200	\$3,200	\$3,200
Total Revenues			1,856	2,436	873	(20)	3,200	3,200	3,200	3,200
Extracurricular Activities										
Other Objects										
	891	Student Activity Payments	1,481	2,368	1,299	0	3,200	3,200	3,200	3,200
Total Expenditures			1,481	2,368	1,299	0	3,200	3,200	3,200	3,200
Net Change in Fund Balance			375	68	(426)	(20)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			3	378	446	20	0	0	0	0
Cash Balance at End of Fiscal Year			378	446	20	0	0	0	0	0
Year End Encumbrances Appropriated			378	448	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	(\$2)	\$20	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES SURRERRER ELEMENTARY - 9301

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Classroom Materials and Fees		\$0	\$131	\$106	\$31	\$400	\$400	\$400	\$400
Total Revenues			0	131	106	31	400	400	400	400
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	0	400	668	400	400
Total Expenditures			0	0	0	0	400	668	400	400
Net Change in Fund Balance			0	131	106	31	0	(268)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	131	237	268	268	0	0
Cash Balance at End of Fiscal Year			0	131	237	268	268	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$131	\$237	\$268	\$268	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$2,162	\$2,998	\$923	(\$85)	\$4,500	\$4,500	\$4,500	\$4,500
Total Revenues			2,162	2,998	923	(85)	4,500	4,500	4,500	4,500
Extracurricular Activities										
Other Objects										
	891	Student Activity Payments	1,137	4,057	804	0	4,500	4,500	4,500	4,500
Total Expenditures			1,137	4,057	804	0	4,500	4,500	4,500	4,500
Net Change in Fund Balance			1,025	(1,059)	119	(85)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	1,025	(34)	85	0	0	0	0
Cash Balance at End of Fiscal Year			1,025	(34)	85	0	0	0	0	0
Year End Encumbrances Appropriated			1,025	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	(\$34)	\$85	\$0	\$0	\$0	\$0	\$0

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES WHITNEY ELEMENTARY - 9311

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$0	\$388	\$229	\$884	\$350	\$350	\$350	\$350
Total Revenues			0	388	229	884	350	350	350	350
Support Services:										
Supplies and Materials										
532		Replacement Library Books	0	0	0	0	500	1,701	350	350
Total Expenditures			0	0	0	0	500	1,701	350	350
Net Change in Fund Balance			0	388	229	884	(150)	(1,351)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	388	617	1,501	1,351	0	0
Cash Balance at End of Fiscal Year			0	388	617	1,501	1,351	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$388	\$617	\$1,501	\$1,351	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$5,345	\$7,350	\$5,328	\$0	\$7,500	\$7,500	\$7,500	\$7,500
Total Revenues			5,345	7,350	5,328	0	7,500	7,500	7,500	7,500
Extracurricular Activities										
Other Objects										
	891	Student Activity Payments	5,291	7,389	5,343	0	7,500	7,500	7,500	7,500
Total Expenditures			5,291	7,389	5,343	0	7,500	7,500	7,500	7,500
Net Change in Fund Balance			54	(39)	(15)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	54	15	0	0	0	0	0
Cash Balance at End of Fiscal Year			54	15	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$54	\$15	\$0	\$0	\$0	\$0	\$0	\$0

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE MIDDLE SCHOOL - 9601

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$0	\$0	\$99	\$152	\$250	\$250	\$250	\$250
Total Revenues			0	0	99	152	250	250	250	250
Support Services:										
Supplies and Materials										
	532	Replacement Library Books	0	0	0	0	250	501	250	250
Total Expenditures			0	0	0	0	250	501	250	250
Net Change in Fund Balance			0	0	99	152	0	(251)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	99	251	251	0	0
Cash Balance at End of Fiscal Year			0	0	99	251	251	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$99	\$251	\$251	\$0	\$0	\$0

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE HIGH SCHOOL - 9900

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$7,766	\$4,359	\$7,521	(\$4,296)	\$12,500	\$12,500	\$12,500	\$12,500
Total Revenues			7,766	4,359	7,521	(4,296)	12,500	12,500	12,500	12,500
Extracurricular Activities										
Other Objects										
	891	Student Activity Payments	7,390	4,434	4,910	0	12,500	12,500	12,500	12,500
Total Expenditures			7,390	4,434	4,910	0	12,500	12,500	12,500	12,500
Net Change in Fund Balance			376	(75)	2,611	(4,296)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,384	1,760	1,685	4,296	0	0	0	0
Cash Balance at End of Fiscal Year			1,760	1,685	4,296	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,760	\$1,685	\$4,296	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$0	\$9	\$99	\$324	\$175	\$175	\$175	\$175
Total Revenues			0	9	99	324	175	175	175	175
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	0	607	175	175	175
Total Expenditures			0	0	0	0	607	175	175	175
Net Change in Fund Balance			0	9	99	324	(432)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	9	108	432	0	0	0
Cash Balance at End of Fiscal Year			0	9	108	432	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$9	\$108	\$432	\$0	\$0	\$0	\$0

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AP/ACT/SAT TESTING - 9903

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LIABILITY SELF-INSURANCE FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Liability Self-Insurance Fund.

The liability self-insurance fund is used to account for monies received from 1:1 student Chromebook insurance for the repair and replacement of damaged Chromebooks.

The statements in this section contain the consolidated Level 3 statement of the liability self-insurance fund and the individual Level 4 statements each department and/or program within the liability self-insurance fund.

The departments and/or programs that make up the liability benefits self-insurance fund are as follows:

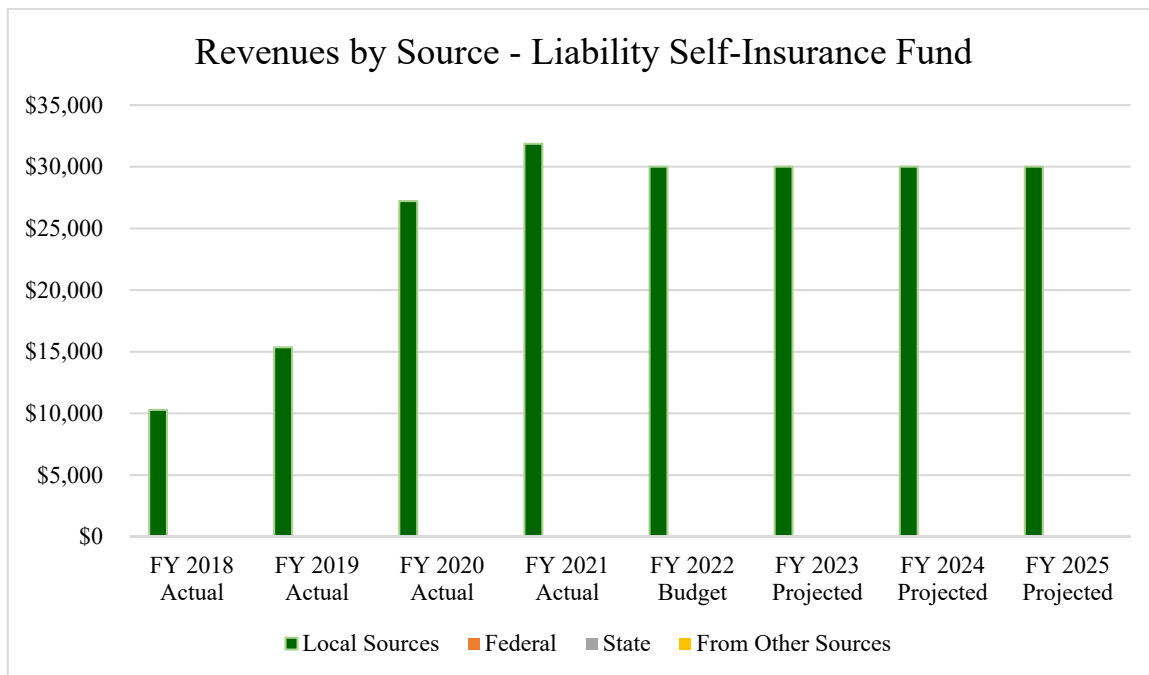
- Liability Self-Insurance

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the liability self-insurance fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the liability self-insurance fund.

REVENUES BY SOURCE - LIABILITY SELF-INSURANCE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$10,280	\$15,360	\$27,212	\$31,864	\$30,000	\$30,000	\$30,000	\$30,000
Total Revenues	10,280	15,360	27,212	31,864	30,000	30,000	30,000	30,000



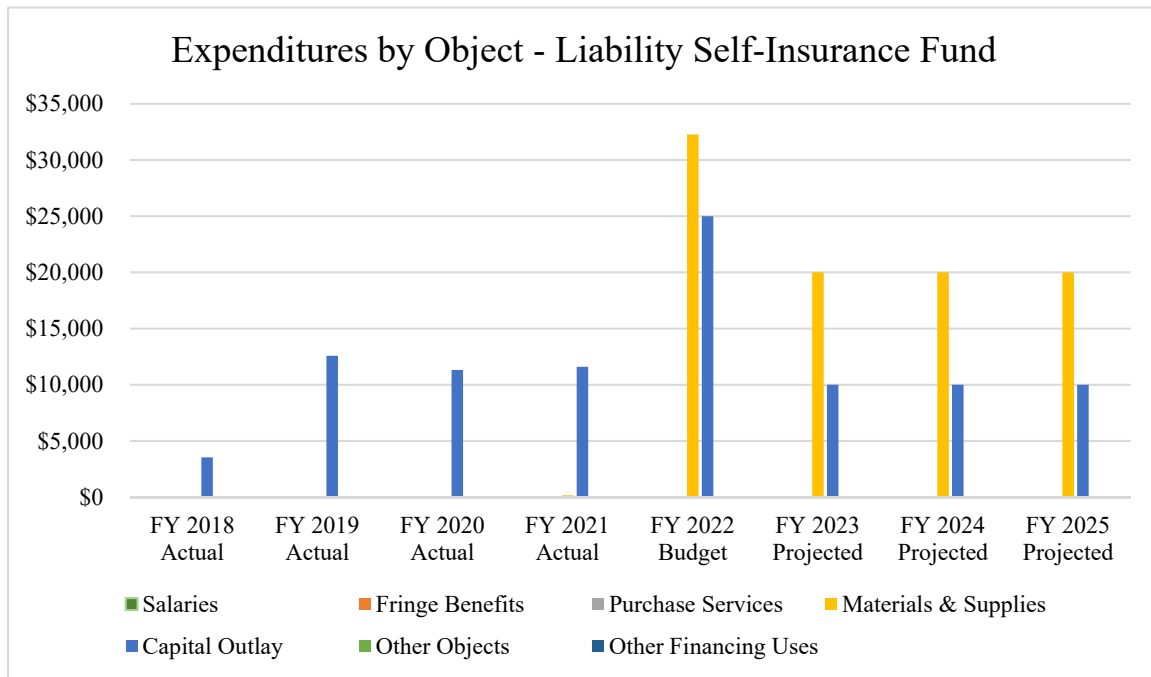
Local Sources:

For FY 2022, revenue from local sources is the only expected revenue source. Revenues can vary from year to year based on the number of students who opt in for the optional insurance.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the liability self-insurance fund.

EXPENDITURE BY OBJECT - LIABILITY SELF-INSURANCE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Materials and Supplies	\$0	\$0	\$0	\$169	\$32,266	\$20,000	\$20,000	\$20,000
Capital Outlay	3,543	12,584	11,319	11,600	25,000	10,000	10,000	10,000
Total Expenditures	3,543	12,584	11,319	11,769	57,266	30,000	30,000	30,000

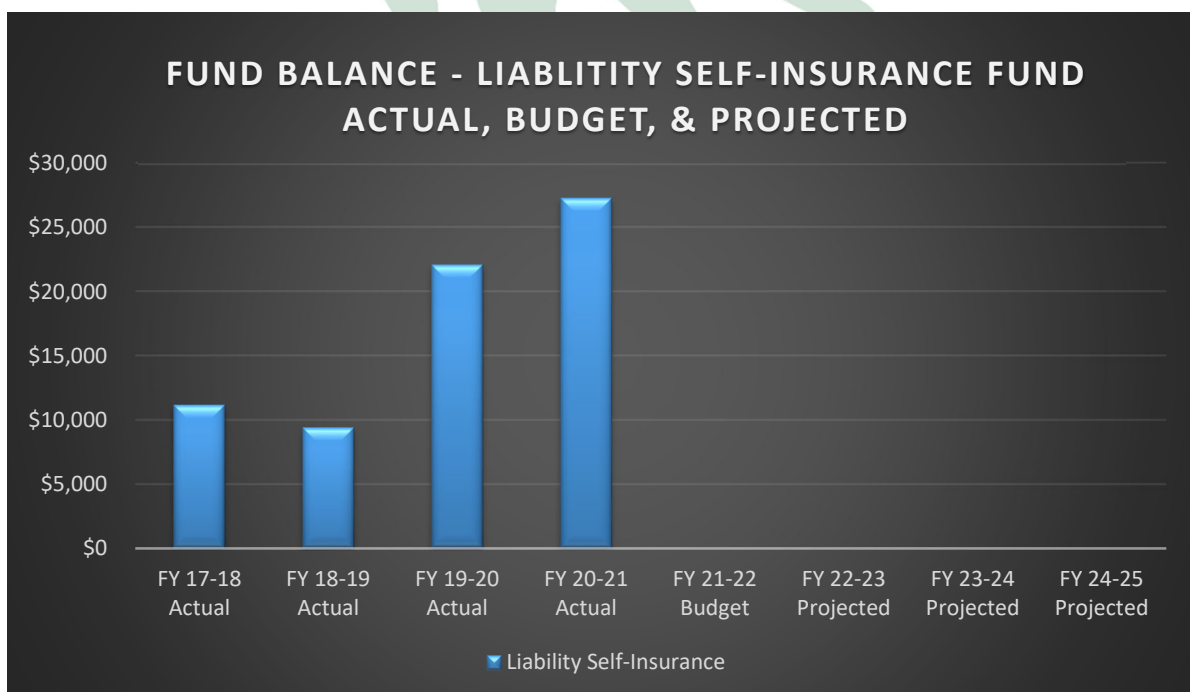


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the amount of damaged Chromebooks needing repair or replaced. The increase in FY 2022 is due to resources carried over from prior years included in the budget.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the liability self-insurance fund.



FUND BALANCE - LIABILITY SELF-INSURANCE FUND								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	5,246	11,983	14,759	30,652	50,747	23,481	23,481	23,481
Ending Cash Balance	11,983	14,759	30,652	50,747	23,481	23,481	23,481	23,481
Year End Encumbrances	810	5,357	8,567	23,481	23,481	23,481	23,481	23,481
Unencumbered Fund Balance	11,173	9,402	22,085	27,266	0	0	0	0

Fund balance can fluctuate on an annual basis based on the number of students opting in for the optional insurance and the amount of damaged Chromebooks needing repaired or replaced. The decrease in fund balance in FY 2022 and beyond is that available cash has been included within the budgeted expenditures.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

LIABILITY SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$10,280	\$15,360	\$27,212	\$31,864	\$30,000	\$30,000	\$30,000	\$30,000
Total Revenues		10,280	15,360	27,212	31,864	30,000	30,000	30,000	30,000
Support Services:									
	Materials and Supplies	0	0	0	169	32,266	20,000	20,000	20,000
	Capital Outlay	3,543	12,584	11,319	11,600	25,000	10,000	10,000	10,000
Total Support Services		3,543	12,584	11,319	11,769	57,266	30,000	30,000	30,000
Total Expenditures		3,543	12,584	11,319	11,769	57,266	30,000	30,000	30,000
Net Change in Fund Balance		6,737	2,776	15,893	20,095	(27,266)	0	0	0
	Cash Balance at Beginning of Fiscal Year	5,246	11,983	14,759	30,652	50,747	23,481	23,481	23,481
	Cash Balance at End of Fiscal Year	11,983	14,759	30,652	50,747	23,481	23,481	23,481	23,481
	Year End Encumbrances Appropriated	810	5,357	8,567	23,481	23,481	23,481	23,481	23,481
Unencumbered Fund Balance at End of Fiscal Year		\$11,173	\$9,402	\$22,085	\$27,266	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
SPECIAL ENTERPRISE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL LIABILITY SELF-INSURANCE FUND (1:1 CHROMBOOKS)

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$10,280	\$15,360	\$27,212	\$31,864	\$30,000	\$30,000	\$30,000	\$30,000
Total Revenues			10,280	15,360	27,212	31,864	30,000	30,000	30,000	30,000
Support Services:										
	Supplies and Materials									
519	Other General Supplies		0	0	0	169	32,266	20,000	20,000	20,000
	Capital Outlay									
640	Equipment		3,543	12,584	11,319	11,600	25,000	10,000	10,000	10,000
Total Expenditures			3,543	12,584	11,319	11,769	57,266	30,000	30,000	30,000
Net Change in Fund Balance			6,737	2,776	15,893	20,095	(27,266)	0	0	0
Cash Balance at Beginning of Fiscal Year			5,246	11,983	14,759	30,652	50,747	23,481	23,481	23,481
Cash Balance at End of Fiscal Year			11,983	14,759	30,652	50,747	23,481	23,481	23,481	23,481
Year End Encumbrances Appropriated			810	5,357	8,567	23,481	23,481	23,481	23,481	23,481
Unencumbered Fund Balance at End of Fiscal Year			\$11,173	\$9,402	\$22,085	\$27,266	\$0	\$0	\$0	\$0

EMPLOYEE BENEFITS

SELF-INSURANCE FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Employee Benefits Self-Insurance Fund.

The employee benefits self-insurance fund is used to account for monies received from other funds as payment for providing employee healthcare.

The statements in this section contain the consolidated Level 3 statement of the employee benefits self-insurance fund and the individual Level 4 statements each department and/or program within the employee benefits self-insurance fund.

The departments and/or programs that make up the employee benefits self-insurance fund are as follows:

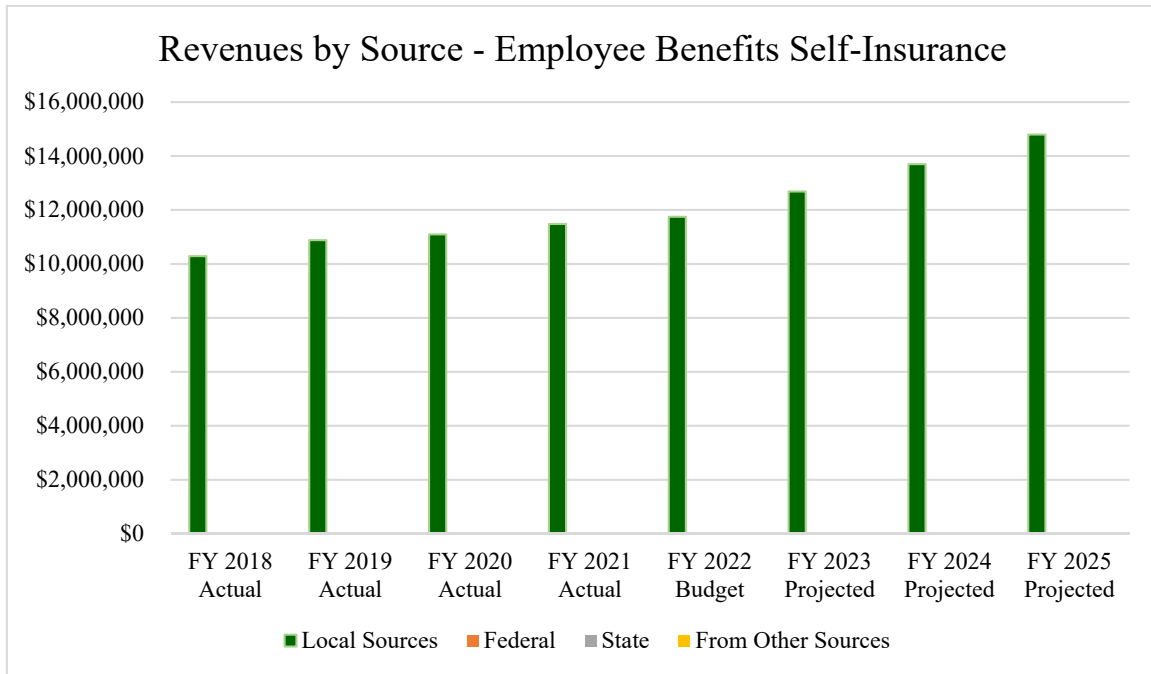
- Employee Benefits Self-Insurance

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the employee benefits self-insurance fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the liability employee benefits self-insurance fund.

REVENUES BY SOURCE - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$10,291,040	\$10,883,239	\$11,096,710	\$11,479,064	\$11,746,247	\$12,685,947	\$13,700,823	\$14,796,888
Total Revenues	10,291,040	10,883,239	11,096,710	11,479,064	11,746,247	12,685,947	13,700,823	14,796,888



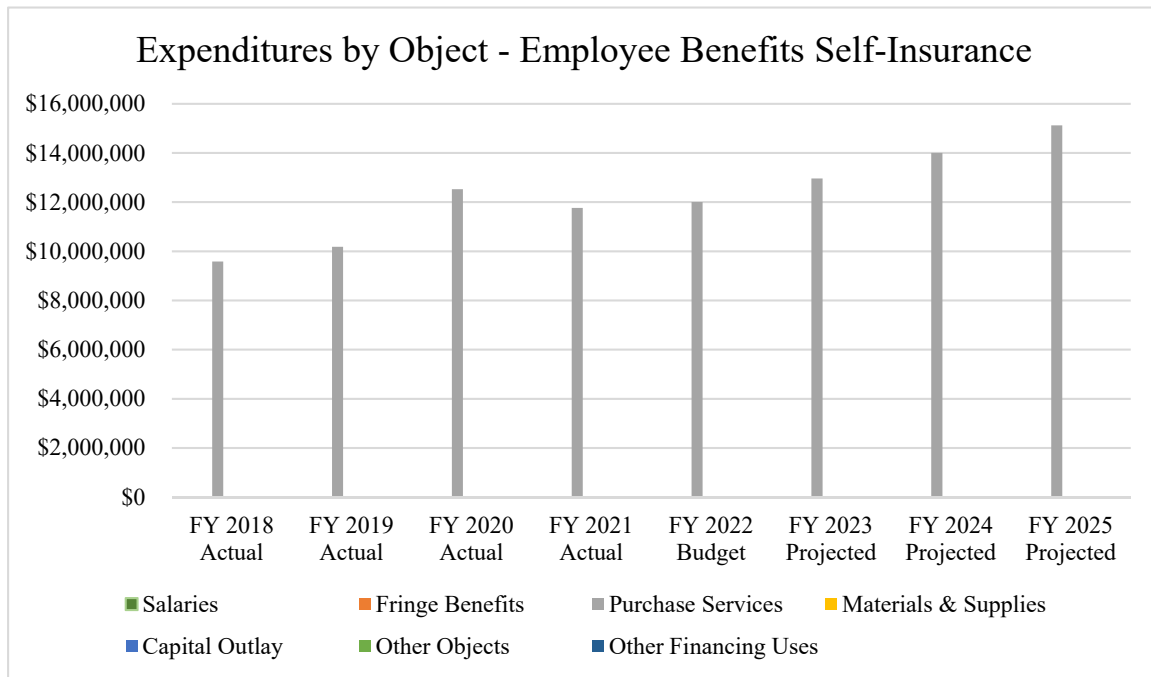
Local Sources:

Revenues from local sources are the only sources of revenue for the employee benefits self-insurance fund. Revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. During fiscal year 2022, the District experienced a 1.37% premium rate increase. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the liability employee benefits self-insurance fund.

EXPENDITURES BY OBJECT - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures: By Object								
Purchase Services	\$9,585,460	\$10,184,897	\$12,525,421	\$11,763,636	\$12,004,091	\$12,964,418	\$14,001,572	\$15,121,697
Total Expenditures	9,585,460	10,184,897	12,525,421	11,763,636	12,004,091	12,964,418	14,001,572	15,121,697



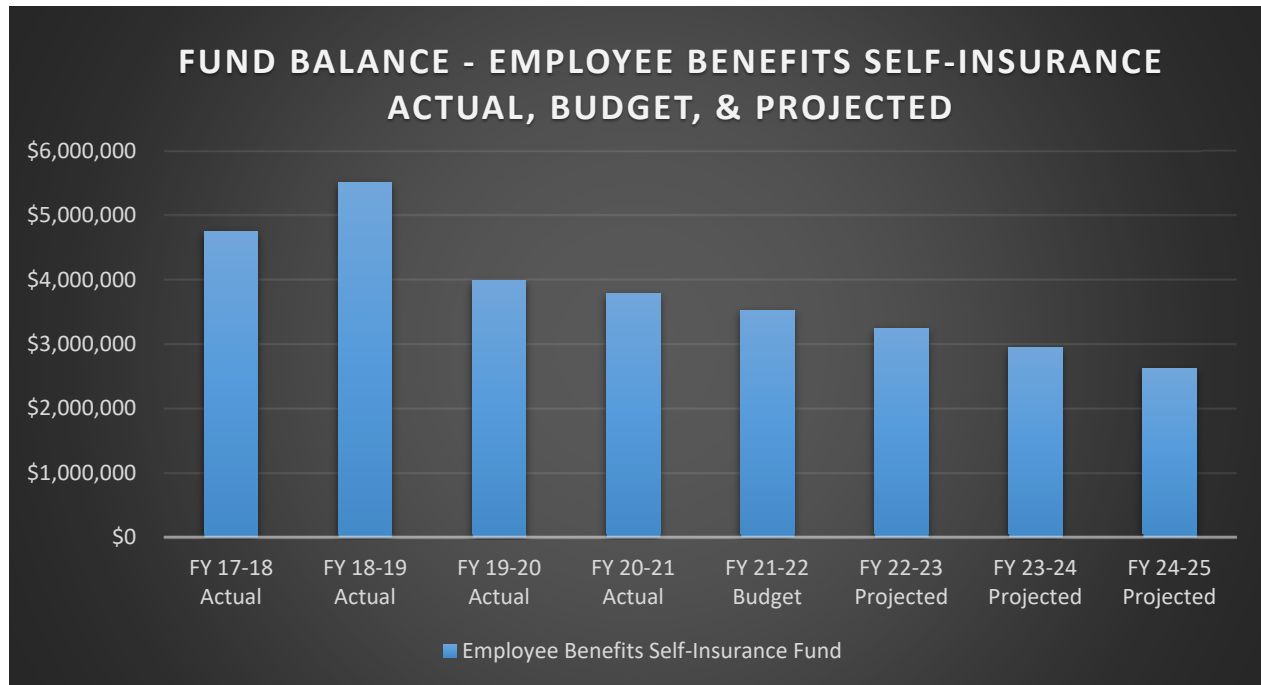
Significant Expenditure Changes and Assumptions

The primary expenditure within the fund is the payment of medical claims for district employees and their covered dependents. The District did experience an increase in expenditures in the self-insurance fund during fiscal year 2020. The increase was a result as the District joining a self-insurance consortium during fiscal year 2020 which resulted in overlap of expenditures due to run-off payments from the previous plan.

During fiscal year 2022, the District experienced a 1.37% premium rate increase, however, the underwriting suggested a 2.26% increase. The District elected to take the lower premium rate increase of 1.37%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2022. Within in the projections for fiscal year 2023 and beyond, an annual increase of 8% in healthcare cost is forecasted in the projected years. Although the District has experienced an increase of less than 8%, an 8% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the employee benefits self-insurance fund.



FUND BALANCE - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	4,102,336	4,807,916	5,506,258	4,077,547	3,792,975	3,535,131	3,256,660	2,955,911
Ending Cash Balance	4,807,916	5,506,258	4,077,547	3,792,975	3,535,131	3,256,660	2,955,911	2,631,102
Year End Encumbrances	58,675	0	96,226	8,875	8,875	8,875	8,875	8,875
Unencumbered Fund Balance	4,749,241	5,506,258	3,981,321	3,784,100	3,526,256	3,247,785	2,947,036	2,622,227

As indicated by the charts above, fund balance has grown between fiscal year 2018 to fiscal year 2019 and then began to decline in fiscal year 2020 and beyond within the proprietary funds. The primary reason is due to the District's health care self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$10,291,040	\$10,883,239	\$11,096,710	\$11,479,064	\$11,746,247	\$12,685,947	\$13,700,823	\$14,796,888
Total Revenues		10,291,040	10,883,239	11,096,710	11,479,064	11,746,247	12,685,947	13,700,823	14,796,888
Support Services:									
	Purchase Services	9,585,460	10,184,897	12,525,421	11,763,636	12,004,091	12,964,418	14,001,572	15,121,697
Total Support Services		9,585,460	10,184,897	12,525,421	11,763,636	12,004,091	12,964,418	14,001,572	15,121,697
Total Expenditures		9,585,460	10,184,897	12,525,421	11,763,636	12,004,091	12,964,418	14,001,572	15,121,697
Net Change in Fund Balance		705,580	698,342	(1,428,711)	(284,572)	(257,844)	(278,471)	(300,749)	(324,809)
	Cash Balance at Beginning of Fiscal Year	4,102,336	4,807,916	5,506,258	4,077,547	3,792,975	3,535,131	3,256,660	2,955,911
	Cash Balance at End of Fiscal Year	4,807,916	5,506,258	4,077,547	3,792,975	3,535,131	3,256,660	2,955,911	2,631,102
	Year End Encumbrances Appropriated	58,675	0	96,226	8,875	8,875	8,875	8,875	8,875
Unencumbered Fund Balance at End of Fiscal Year		\$4,749,241	\$5,506,258	\$3,981,321	\$3,784,100	\$3,526,256	\$3,247,785	\$2,947,036	\$2,622,227

EMPLOYEE BENEFITS SELF INSURANCE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
TOTAL EMPLOYEE BENEFITS SELF INSURANCE FUND

Financial Section

FIDUCIARY FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Fiduciary Funds.

The statements in this section contain the consolidated Level 2 statement of the Fiduciary Funds and the individual Level 3 statement by individual fund followed by the Level 4 statement for each department and/or program within each individual fund.

The Fiduciary Funds are made up of the following fund types and individual funds:

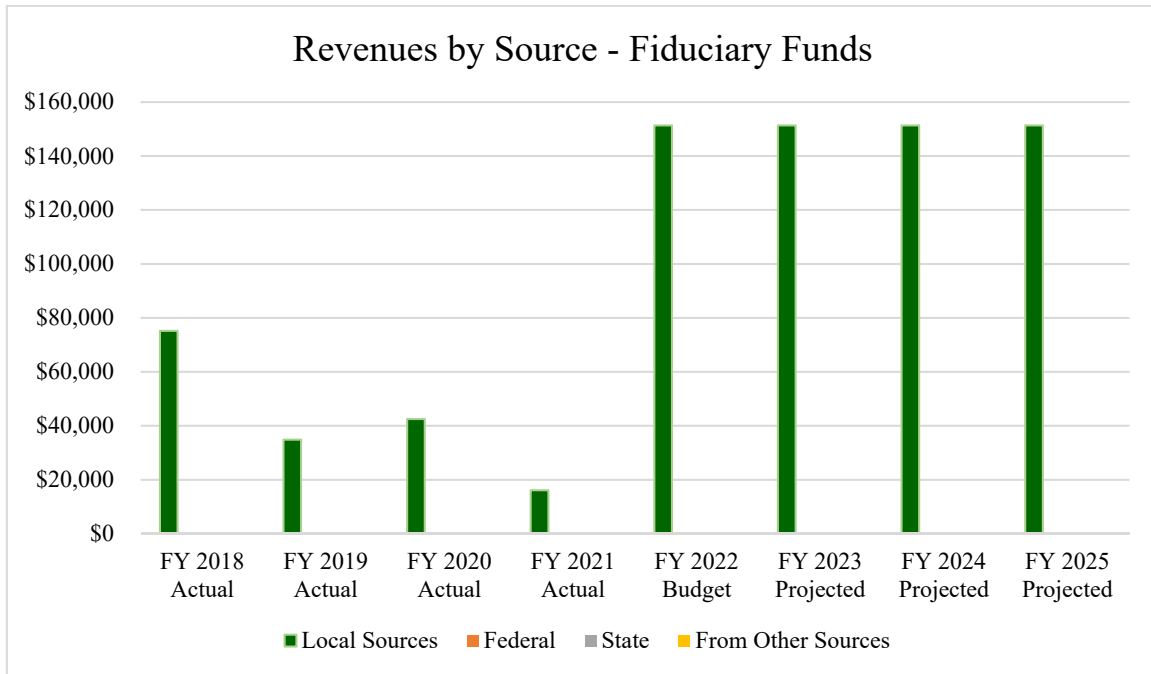
- Agency Funds – Account for resources held by the reporting government in a purely custodial capacity.
 - District Agency

The following pages contain summaries of revenues, expenditures, and fund balances for the governmental funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 2 and level 3 financial statements for the fiduciary funds.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.

REVENUES BY SOURCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$75,181	\$32,955	\$41,787	\$16,117	\$150,000	\$150,000	\$150,000	\$150,000
Other Local Revenues	0	1,923	720	0	1,360	1,360	1,360	1,360
From Other Sources	16	0	0	0	0	0	0	0
Total Revenues	75,197	34,878	42,507	16,117	151,360	151,360	151,360	151,360



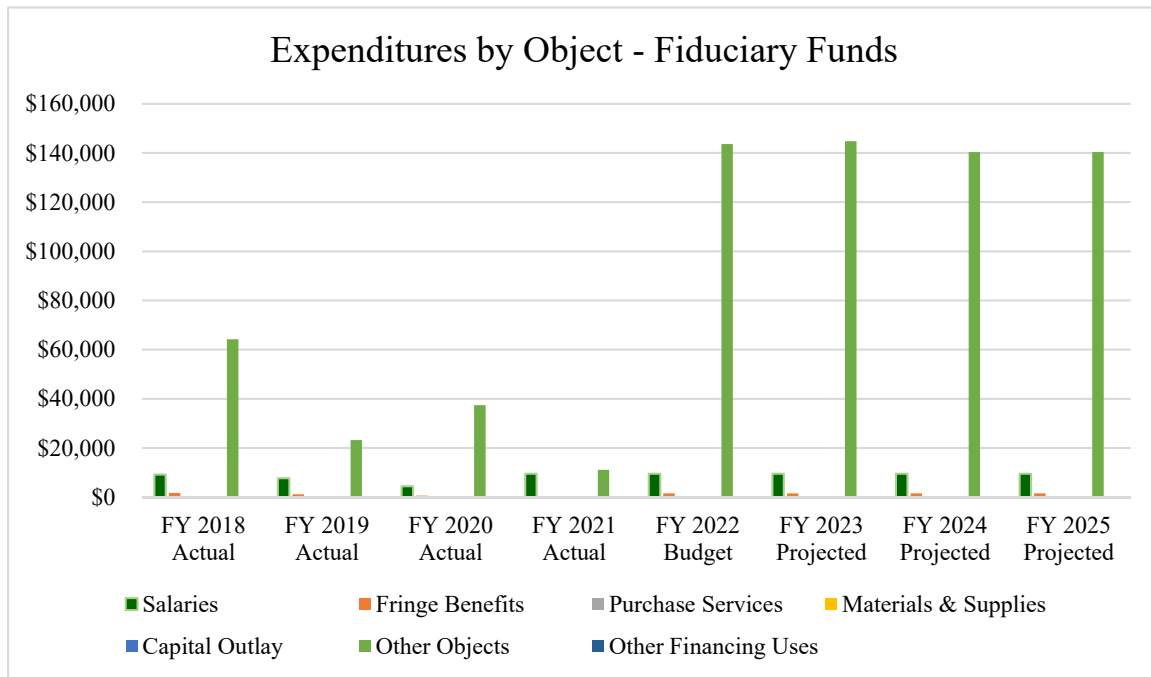
Local Sources:

The largest fund within the agency funds is the OHSAA Tournaments fund. The fluctuations between actual, budgeted and projected revenues are based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.

EXPENDITURES BY OBJECT - FIDUCIARY FUNDS								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$9,203	\$7,720	\$4,436	\$402	\$9,500	\$9,500	\$9,500	\$9,500
Fringe Benefits	1,743	1,169	667	63	1,522	1,522	1,522	1,522
Other Objects	64,251	23,238	37,432	11,109	143,608	144,795	140,338	140,338
Total Expenditures	75,197	32,127	42,535	11,574	154,630	155,817	151,360	151,360

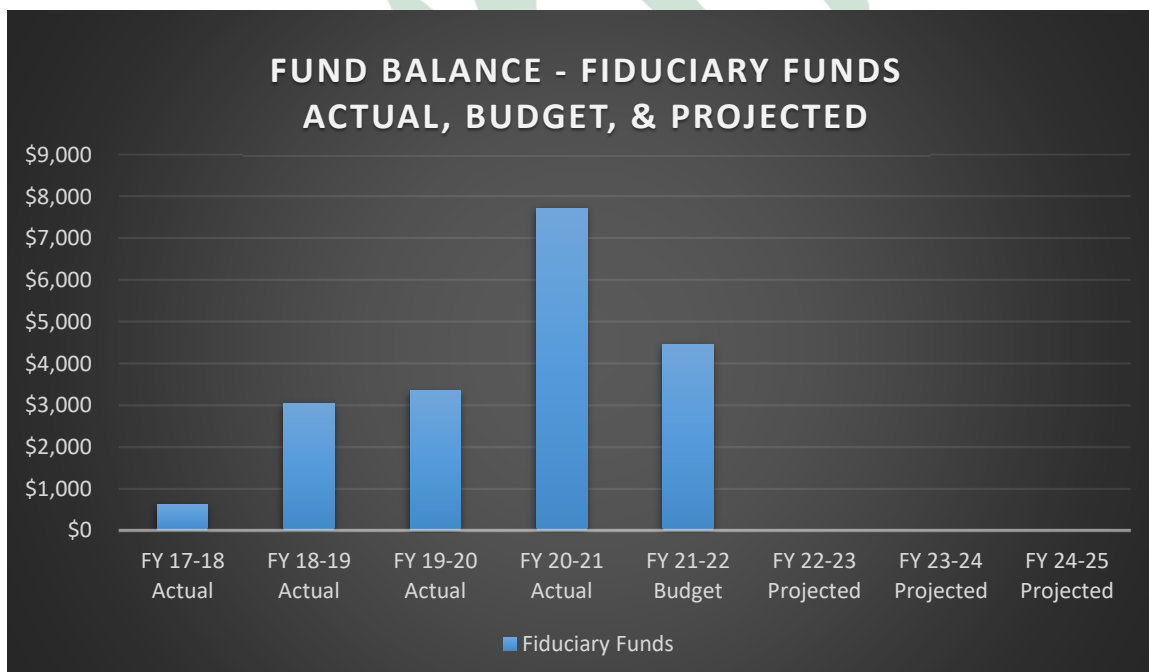


Significant Expenditure Changes and Assumptions

The largest fund within the agency funds is the OHSAA Tournaments fund. The fluctuations between actual, budgeted and projected expenditures are based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.



FUND BALANCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	627	627	3,378	3,350	7,893	4,623	166	166
Ending Cash Balance	627	3,378	3,350	7,893	4,623	166	166	166
Year End Encumbrances	0	323	0	166	166	166	166	166
Unencumbered Fund Balance	627	3,055	3,350	7,727	4,457	0	0	0

As indicated by the charts above, fund balance has remained consistent within the fiduciary funds. Due to the nature of fund, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL FIDUCIARY FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$75,181	\$32,955	\$41,787	\$16,117	\$150,000	\$150,000	\$150,000	\$150,000
	Other Local Revenues	0	1,923	720	0	1,360	1,360	1,360	1,360
Total Revenues		75,181	34,878	42,507	16,117	151,360	151,360	151,360	151,360
Support Services:									
	Salaries	3,339	2,360	3,567	0	5,500	5,500	5,500	5,500
	Fringe Benefits	514	354	526	0	881	881	881	881
	Other Objects	0	0	0	0	4,630	1,360	1,360	1,360
Total Support Services		3,853	2,714	4,093	0	11,011	7,741	7,741	7,741
Extracurricular Activities									
	Salaries	5,864	5,360	869	402	4,000	4,000	4,000	4,000
	Fringe Benefits	1,229	815	141	63	641	641	641	641
	Other Objects	64,251	23,238	37,432	11,109	138,978	143,435	138,978	138,978
Total Extracurricular Activities		71,344	29,413	38,442	11,574	143,619	148,076	143,619	143,619
Total Expenditures		75,197	32,127	42,535	11,574	154,630	155,817	151,360	151,360
Excess of Revenues Over / (Under) Ependitures		(16)	2,751	(28)	4,543	(3,270)	(4,457)	0	0
Other Financing Sources / (Uses):									
	Transfers In	16	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		16	0	0	0	0	0	0	0
Net Change in Fund Balance		0	2,751	(28)	4,543	(3,270)	(4,457)	0	0
Cash Balance at Beginning of Fiscal Year		627	627	3,378	3,350	7,893	4,623	166	166
Cash Balance at End of Fiscal Year		627	3,378	3,350	7,893	4,623	166	166	166
Year End Encumbrances Appropriated		0	323	0	166	166	166	166	166
Unencumbered Fund Balance at End of Fiscal Year		\$627	\$3,055	\$3,350	\$7,727	\$4,457	\$0	\$0	\$0



DISTRICT AGENCY FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the District Agency Fund.

The district agency fund is used to account for the revenues and expenditures for Ohio High School Athletic Association (OHSAA) tournament games hosted at the District and the accounting and reissuance of stale outstanding checks.

The statements in this section contain the consolidated Level 3 statement of the district agency fund and the individual Level 4 statements each department and/or program within the district agency fund.

The departments and/or programs that make up the district agency fund are as follows:

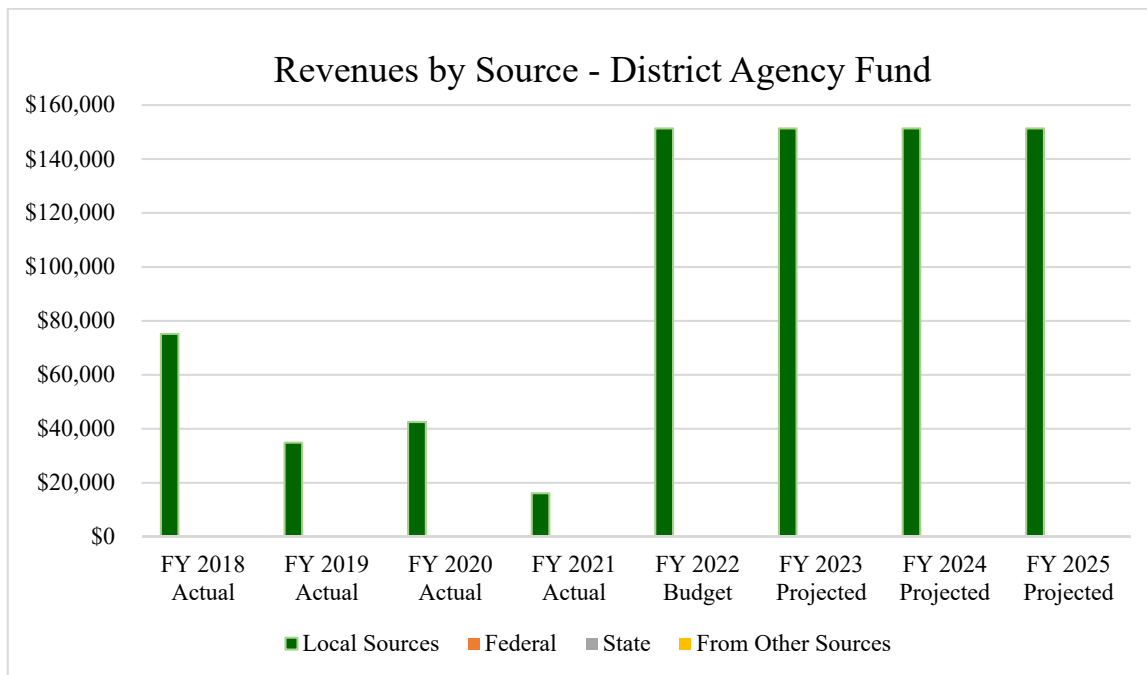
- OHSAA Tournaments
- Unclaimed Funds

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the district agency fund.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the district agency fund.

REVENUES BY SOURCE - DISTRICT AGENCY FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$75,181	\$32,955	\$41,787	\$16,117	\$150,000	\$150,000	\$150,000	\$150,000
Other Local Revenues	0	1,923	720	0	1,360	1,360	1,360	1,360
From Other Sources	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	75,197	34,878	42,507	16,117	151,360	151,360	151,360	151,360



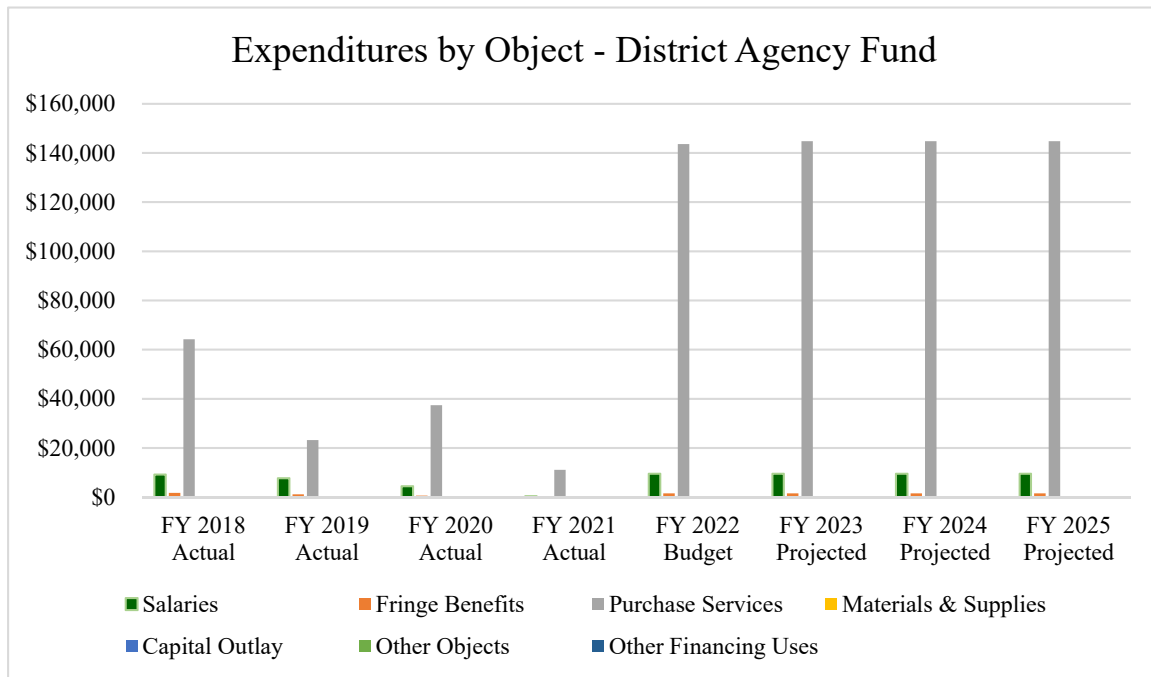
Local Sources:

For FY 2022, revenue from local sources is the only expected revenue source. Revenues can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the district agency fund.

EXPENDITURES BY OBJECT - DISTRICT AGENCY FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Expenditures:								
By Object								
Salaries	\$9,203	\$7,720	\$4,436	\$402	\$9,500	\$9,500	\$9,500	\$9,500
Fringe Benefits	1,743	1,169	667	63	1,522	1,522	1,522	1,522
Other Objects	64,251	23,238	37,432	11,109	143,608	144,795	140,338	140,338
Total Expenditures	75,197	32,127	42,535	11,574	154,630	155,817	151,360	151,360

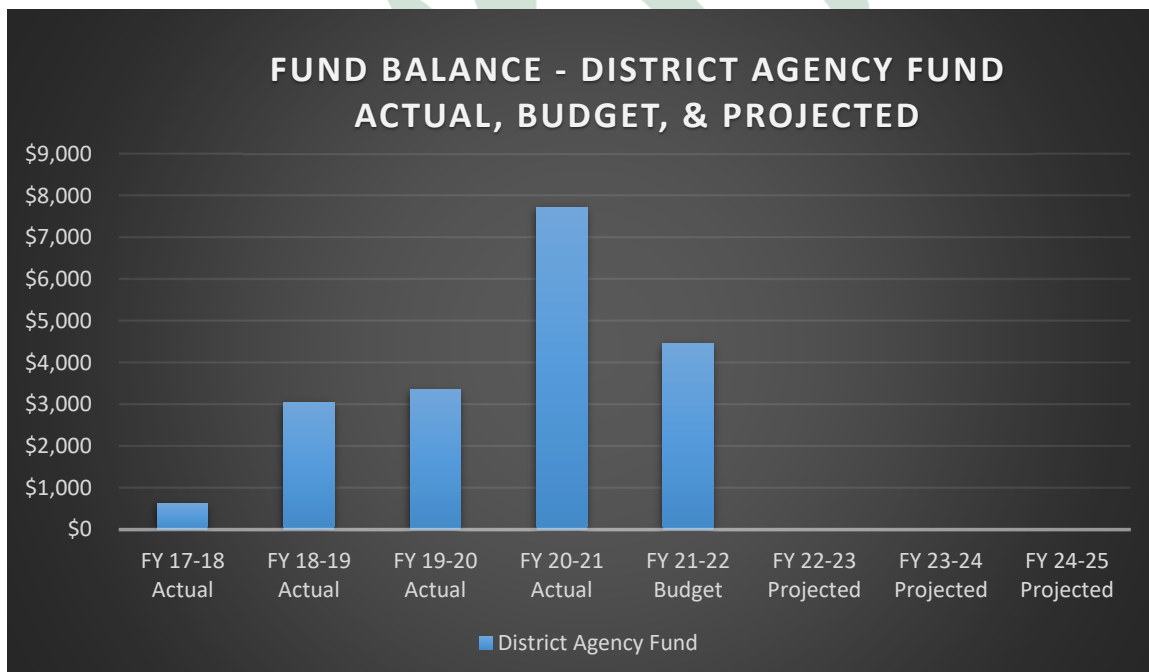


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the district agency fund.



FUND BALANCE - DISTRICT AGENCY FUND								
Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Fund Balance:								
Beginning Cash Balance	627	627	3,378	3,350	7,893	4,623	166	166
Ending Cash Balance	627	3,378	3,350	7,893	4,623	166	166	166
Year End Encumbrances	0	323	0	166	166	166	166	166
Unencumbered Fund Balance	627	3,055	3,350	7,727	4,457	0	0	0

Due to the nature of fund, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts.



STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT AGENCY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$75,181	\$32,955	\$41,787	\$16,117	\$150,000	\$150,000	\$150,000	\$150,000
	Other Local Revenues	0	1,923	720	0	1,360	1,360	1,360	1,360
Total Revenues		75,181	34,878	42,507	16,117	151,360	151,360	151,360	151,360
Support Services:									
	Salaries	3,339	2,360	3,567	0	5,500	5,500	5,500	5,500
	Fringe Benefits	514	354	526	0	881	881	881	881
	Other Objects	0	0	0	0	4,630	1,360	1,360	1,360
Total Support Services		3,853	2,714	4,093	0	11,011	7,741	7,741	7,741
Extracurricular Activities									
	Salaries	5,864	5,360	869	402	4,000	4,000	4,000	4,000
	Fringe Benefits	1,229	815	141	63	641	641	641	641
	Other Objects	64,251	23,238	37,432	11,109	138,978	143,435	138,978	138,978
Total Extracurricular Activities		71,344	29,413	38,442	11,574	143,619	148,076	143,619	143,619
Total Expenditures		75,197	32,127	42,535	11,574	154,630	155,817	151,360	151,360
Excess of Revenues Over / (Under) Ependitures		(16)	2,751	(28)	4,543	(3,270)	(4,457)	0	0
Other Financing Sources / (Uses):									
	Transfers In	16	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		16	0	0	0	0	0	0	0
Net Change in Fund Balance		0	2,751	(28)	4,543	(3,270)	(4,457)	0	0
Cash Balance at Beginning of Fiscal Year		627	627	3,378	3,350	7,893	4,623	166	166
Cash Balance at End of Fiscal Year		627	3,378	3,350	7,893	4,623	166	166	166
Year End Encumbrances Appropriated		0	323	0	166	166	166	166	166
Unencumbered Fund Balance at End of Fiscal Year		\$627	\$3,055	\$3,350	\$7,727	\$4,457	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

TOTAL DISTRICT AGENCY FUND

Function	Object	Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$75,181	\$32,955	\$41,787	\$16,117	\$150,000	\$150,000	\$150,000	\$150,000
		Other Local Revenues	0	1,923	720	0	1,360	1,360	1,360	1,360
Total Revenues			75,181	34,878	42,507	16,117	151,360	151,360	151,360	151,360
Support Services:										
		Salaries:								
	141	Noncert Regular Sal/Wages	0	1,190	0	0	0	0	0	0
	144	Noncertificated Overtime	3,339	1,170	3,567	0	5,500	5,500	5,500	5,500
		Total Salaries	3,339	2,360	3,567	0	5,500	5,500	5,500	5,500
		Fringe Benefits								
	221	SERS - Employer's Share	467	262	476	0	770	770	770	770
	292	Noncert Other Retire/Insurance	47	92	50	0	111	111	111	111
		Total Fringe Benefits	514	354	526	0	881	881	881	881
		Other Objects								
	890	Other Expenditures	0	0	0	0	4,630	1,360	1,360	1,360
Total Support Services			3,853	2,714	4,093	0	11,011	7,741	7,741	7,741
Extracurricular Activities										
		Salaries:								
	113	Supplemental Cert-Salary/Wages	1,015	1,485	100	0	2,000	2,000	2,000	2,000
	143	Noncert Supplemental Salary/Wages	4,849	3,875	769	402	2,000	2,000	2,000	2,000
		Total Salaries	5,864	5,360	869	402	4,000	4,000	4,000	4,000
		Fringe Benefits								
	291	Cert Other Retire/Insurance	172	230	16	0	321	321	321	321
	292	Noncert Other Retire/Insurance	1,057	585	125	63	320	320	320	320
		Total Fringe Benefits	1,229	815	141	63	641	641	641	641
		Other Objects								
	890	Other Expenditures	64,251	23,238	37,432	11,109	138,978	143,435	138,978	138,978
Total Extracurricular Activities			71,344	29,413	38,442	11,574	143,619	148,076	143,619	143,619
Total Expenditures			75,197	32,127	42,535	11,574	154,630	155,817	151,360	151,360
Excess of Revenues Over / (Under) Ependitures			(16)	2,751	(28)	4,543	(3,270)	(4,457)	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	16	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			16	0	0	0	0	0	0	0
Net Change in Fund Balance			0	2,751	(28)	4,543	(3,270)	(4,457)	0	0
Cash Balance at Beginning of Fiscal Year			627	627	3,378	3,350	7,893	4,623	166	166
Cash Balance at End of Fiscal Year			627	3,378	3,350	7,893	4,623	166	166	166
Year End Encumbrances Appropriated			0	323	0	166	166	166	166	166
Unencumbered Fund Balance at End of Fiscal Year			\$627	\$3,055	\$3,350	\$7,727	\$4,457	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025

DISTRICT AGENCY FUND BUDGET CENTER: OSHAA TOURNAMENTS - 9014

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	75,181	32,955	41,787	16,117	150,000	150,000	150,000	150,000
Total Revenues			75,181	32,955	41,787	16,117	150,000	150,000	150,000	150,000
Support Services:										
	Salaries:									
	141	Noncert Regular Sal/Wages	\$0	\$1,190	\$0	\$0	\$0	\$0	\$0	\$0
	144	Noncertificated Overtime	3,339	1,170	3,567	0	5,500	5,500	5,500	5,500
	Total Salaries		3,339	2,360	3,567	0	5,500	5,500	5,500	5,500
	Fringe Benefits									
	221	SERS - Employer's Share	467	262	476	0	770	770	770	770
	292	Noncert Other Retire/Insurance	47	92	50	0	111	111	111	111
	Total Fringe Benefits		514	354	526	0	881	881	881	881
Total Support Services			3,853	2,714	4,093	0	6,381	6,381	6,381	6,381
Extracurricular Activities										
	Salaries:									
	113	Supplemental Cert-Salary/Wages	1,015	1,485	100	0	2,000	2,000	2,000	2,000
	143	Noncert Supplemental Salary/Wages	4,849	3,875	769	402	2,000	2,000	2,000	2,000
	Total Salaries		5,864	5,360	869	402	4,000	4,000	4,000	4,000
	Fringe Benefits									
	291	Cert Other Retire/Insurance	172	230	16	0	321	321	321	321
	292	Noncert Other Retire/Insurance	1,057	585	125	63	320	320	320	320
	Total Fringe Benefits		1,229	815	141	63	641	641	641	641
	Other Objects									
	890	Other Misc. Expenditures	64,251	23,238	37,432	11,109	138,978	143,435	138,978	138,978
Total Extracurricular Activities			71,344	29,413	38,442	11,574	143,619	148,076	143,619	143,619
Total Expenditures			75,197	32,127	42,535	11,574	150,000	154,457	150,000	150,000
Excess of Revenues Over / (Under) Ependitures			(16)	828	(748)	4,543	0	(4,457)	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	16	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			16	0	0	0	0	0	0	0
Net Change in Fund Balance			0	828	(748)	4,543	0	(4,457)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	828	80	4,623	4,623	166	166
Cash Balance at End of Fiscal Year			0	828	80	4,623	4,623	166	166	166
Year End Encumbrances Appropriated			0	323	0	166	166	166	166	166
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$505	\$80	\$4,457	\$4,457	\$0	\$0	\$0

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2018 ACTUAL THROUGH PROJECTION TO FY 2025
DISTRICT AGENCY FUND BUDGET CENTER: UNCLAIMED FUNDS - 9017

			Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Projection	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$1,923	\$720	\$0	\$1,360	\$1,360	\$1,360	\$1,360
Total Revenues			0	1,923	720	0	1,360	1,360	1,360	1,360
Support Services:										
	Other Objects									
	890	Other Expenditures	0	0	0	0	4,630	1,360	1,360	1,360
Total Expenditures			0	0	0	0	4,630	1,360	1,360	1,360
Net Change in Fund Balance			0	1,923	720	0	(3,270)	0	0	0
Cash Balance at Beginning of Fiscal Year			627	627	2,550	3,270	3,270	0	0	0
Cash Balance at End of Fiscal Year			627	2,550	3,270	3,270	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$627	\$2,550	\$3,270	\$3,270	\$0	\$0	\$0	\$0

Changes in Debt:

The District has issued/refunded the following debt over the past years:

- June 29, 2005, the school district entered into a lease purchase agreement and issued certificates of participation in the amount of \$4,525,000 for the expansion and improvement of Muraski Elementary. On April 28, 2015 \$3,940,000 of the certificates of participation were refunded. Repayment for this debt are included in the permanent improvement fund.
- August 25, 2005, the school district issued \$1,675,000 various purpose bonds. These bonds were issued for the Preschool facility improvement and acquiring school buses. The portion representing the school buses was completely paid during fiscal year 2016. Repayments for this debt are included in the general fund.
- April 25, 2006, the school district issued \$895,000 H.B. 264 energy conservation bonds. These bonds were issued for energy conservation improvements. Repayments for this debt is included in the general fund. On February 2018, the district early defeased the outstanding balance of this debt. The early defeasance saved the school district \$10,000 in net interest cost.
- August 8, 2008, the school district issued \$3,645,000 H.B. 264 energy conservation bonds. These bonds were issued for energy conservation improvements. Repayments for this debt is included in the general fund.
- February 7, 2013, the school district issued \$81,000,000 school improvement bonds. These bonds were issued with the primary focus of consolidating Albion and Center Middle Schools into Strongsville Middle School, renovations of Strongsville High School, and repairs to the elementary schools across the district.
 - In November 2017, the school district issued \$8,830,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$10,370,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from previous debt schedule. The reacquisition price exceeded the net carrying amount of the old debt by \$951,729. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt, which is shorter than the life of the refunded debt.
 - In September 2020, the school district issued its School Improvement Refunding Bonds, Series 2020. The Bonds refinanced \$58,815,000 of the remaining outstanding principal of the District's \$81,000,000 School Improvement Bonds, originally issued in 2013. In addition, in order to save more interest, the School District contributed \$1,300,000 of cash to reduce to the amount of the borrowing. The District realized a net present value interest savings of \$14,524,342 and reduced its overall debt liability by \$19,862,030.

CURRENT DEBT OBLIGATION BY FUND

Fiscal Year	General Fund			Bond Retirement Fund			Permanent Improvement Fund		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	340,897	76,161	417,058	1,545,000	1,840,700	3,385,700	170,000	101,069	271,069
2023	355,310	59,539	414,849	1,605,000	1,777,700	3,382,700	175,000	95,894	270,894
2024	375,414	42,033	417,447	1,665,000	1,712,300	3,377,300	185,000	90,494	275,494
2025	45,000	32,053	77,053	1,885,000	1,658,000	3,543,000	185,000	84,019	269,019
2026	45,000	30,118	75,118	1,925,000	1,608,125	3,533,125	195,000	76,419	271,419
2027	50,000	28,075	78,075	1,980,000	1,539,650	3,519,650	200,000	68,519	268,519
2028	50,000	25,875	75,875	2,060,000	1,461,250	3,521,250	210,000	61,106	271,106
2029	50,000	23,500	73,500	2,135,000	1,379,750	3,514,750	215,000	54,200	269,200
2030	55,000	20,875	75,875	2,105,000	1,284,425	3,389,425	225,000	46,909	271,909
2031	55,000	18,125	73,125	2,215,000	1,176,425	3,391,425	230,000	39,231	269,231
2032	60,000	15,250	75,250	2,320,000	1,063,050	3,383,050	240,000	31,150	271,150
2033	65,000	12,125	77,125	2,440,000	944,050	3,384,050	250,000	22,575	272,575
2034	65,000	8,875	73,875	2,560,000	857,450	3,417,450	255,000	13,738	268,738
2035	70,000	5,500	75,500	2,610,000	805,750	3,415,750	265,000	4,638	269,638
2036	70,000	1,875	71,875	2,665,000	753,000	3,418,000			
2037				2,715,000	699,200	3,414,200			
2038				2,770,000	644,350	3,414,350			
2039				2,825,000	588,400	3,413,400			
2040				2,885,000	531,300	3,416,300			
2041				2,940,000	473,050	3,413,050			
2042				2,990,000	413,750	3,403,750			
2043				3,060,000	337,950	3,397,950			
2044				3,150,000	244,800	3,394,800			
2045				3,245,000	148,875	3,393,875			
2046				3,340,000	50,100	3,390,100			

Debt Levels vs. Legal Debt Limits

Based on the existing debt margins, the existing debt of the district will have little impact on future budgets. There are three different types of debt limits under Ohio Revised Code:

- Voted Debt Limit – may not exceed 9% of total tax assessed valuation.
- Un-voted Debt Limit – may not exceed 1/10 of 1% of total tax assessed valuation.
- Energy Conservation Debt Limit – may not exceed 9/10 of 1% of total tax assessed valuation.

The following calculations identifies the debt limit and debt margin for each type of debt:

DEBT MARGINS BY DEBT	
Voted Debt Margin	
Assessed Valuation (Tax Year 2019)	\$1,625,337,630
Rate	9%
Total Voted Debt Limit	146,280,387
Less: Amount of Debt Applicable	(73,313,765)
Total Voted Debt Leeway within 9% debt limitation	\$72,966,622
Un-voted Debt Margin	
Assessed Valuation (Tax Year 2019)	\$1,625,337,630
Rate	0.10%
Total Voted Debt Limit	1,625,338
Less: Amount of Debt Applicable	(845,000)
Total Voted Debt Leeway within 1/10 of 1% debt limitation	\$780,338
Energy Conservation Debt Margin	
Assessed Valuation (Tax Year 2019)	\$1,625,337,630
Rate	0.90%
Total Voted Debt Limit	14,628,039
Less: Amount of Debt Applicable	(1,233,765)
Total Voted Debt Leeway within 9/10 of 1% debt limitation	\$13,394,274

Source: Information provided from the Annual Debt Filing report for fiscal year 2020.

GASB 54 – Classification of Fund Balances:

Fund balance is divided into five classifications based primarily on the extent to which the School District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- **Nonspendable** – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.
- **Restricted** – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions.
- **Committed** – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the School District Board of Education. Those committed amounts cannot be used for any other purpose unless the School District Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use satisfying those contractual requirements.
- **Assigned** – Amounts in the assigned fund balance classification are intended to be used by the School District for the specific purpose but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the School District Board of Education.
- **Unassigned** – Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The School District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and the unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Other Post-Employment Benefits (as of June 30, 2021, which is the latest information available):

A. SCHOOL EMPLOYEES RETIREMENT SYSTEM

Health Care Plan Description - The School District contributes to the SERS Health Care Fund, administered by SERS for non-certificated retirees and their beneficiaries. For GASB 75 purposes, this plan is considered a cost-sharing other postemployment benefit (OPEB) plan. The Health Care Plan provides healthcare benefits to eligible individuals receiving retirement, disability, and survivor benefits, and to their eligible dependents. Members who retire after June 1, 1986, need 10 years of service credit, exclusive of most types of purchased credit, to qualify to participate in health care coverage. In addition to age and service retirees, disability benefit recipients and beneficiaries who are receiving monthly benefits due to death of a member or retiree, are eligible for health care coverage. Most retirees and dependent choosing health care coverage over the age of 65 and therefore enrolled in a fully insured Medicare Advantage plan; however, SERS maintains a traditional, self-insured preferred provider organization for its non-Medicare retiree population. For both groups, SERS offers a self-insured prescription drug program. Health care is a benefit that is permitted, not mandated, by statute. The financial report of the Plan is included in the SERS Comprehensive Annual Financial Report which can be obtained on SERS' website at www.ohsers.org under Employers/Audit Resources.

Access to health care for retirees and beneficiaries is permitted in accordance with Section 3309 of the Ohio Revised Code. The Health Care Fund was established and is administered in accordance with Internal Revenue Code Section 105(e). SERS' Retirement Board reserves the right to change or discontinue any health plan or program. Active employee members do not contribute to the Health Care Plan. The SERS Retirement Board established the rules for premiums paid by the retirees for health care coverage for themselves and their dependents for their surviving beneficiaries. Premiums vary depending on the plan selected, qualified years of service, Medicare eligibility, and retirement status.

Funding Policy - State statute permits SERS to fund the health care benefits through employer contributions. Each year, after the allocation for statutorily required basic benefits, the Retirement Board may allocate the remainder of the employer contribution of 14 percent of covered payroll to the Health Care Fund in accordance with the funding policy. For fiscal year 2020, 0 percent of covered payroll was made to health care. An additional health care surcharge on employers is collected for employees earning less than an actuarially determined minimum compensation amount, pro-rated if less than a full year of service credit was earned. For fiscal year 2021, this amount was \$19,600. Statutes provide that no employer shall pay a health care surcharge greater than 2 percent of that employer's SERS-covered payroll; nor may SERS collect in aggregate more than 1.5 percent of the total statewide SERS-covered payroll for the health care surcharge. For fiscal year 2021, the School District's surcharge obligation was \$ 168,629.

The surcharge, added to the allocated portion of the 14 percent employer contribution rate is the total amount assigned to the Health Care Fund. The School District's contractually required contribution to SERS was \$168,629 for fiscal year 2021.

B. STATE TEACHERS RETIREMENT SYSTEM

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2021, STRS Ohio did not allocate any employer contributions to post-employment health care.



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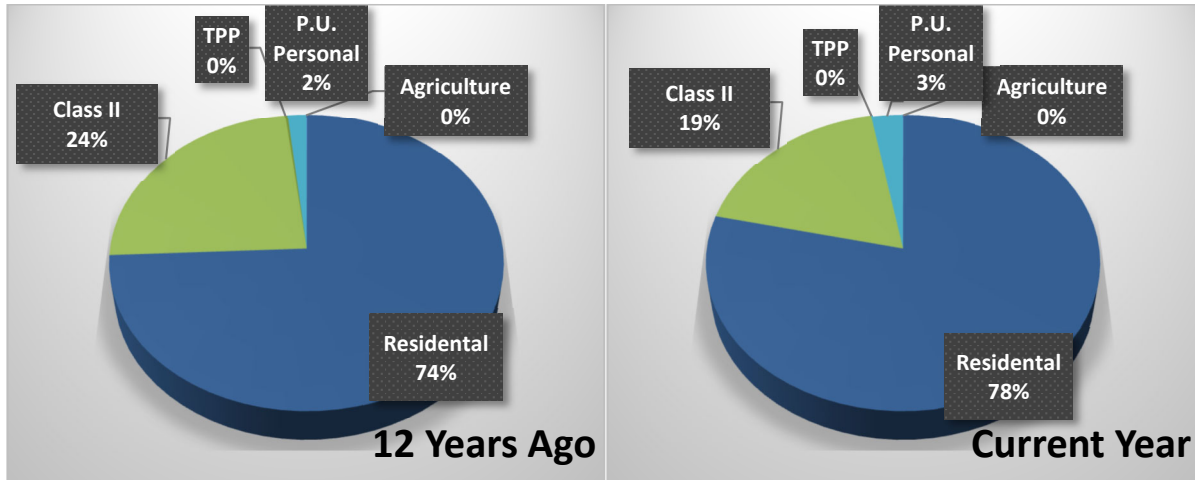


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Tax Base:

The School District's property tax base is broken down into three main categories, Class I Real Estate, Class II Real Estate and Tangible Personal Property.

The following charts provide the School District's property tax base by categories for the current year (tax year 2021) compared to twelve years ago (tax year 2009).



Source: District and Cuyahoga County Records

Classification of Property – Per the Ohio Revised Code, property is grouped into three separate categories and assessed a tax rate based on the grouping. The Ohio Revised Code defines the following classifications:

Class I Real Estate Property:

Agricultural Property – Land and improvements used for agricultural purposes.

Residential Property – Land used and occupied by one, two, or three families.

Class II Real Estate Property:

Commercial Property – The land and improvements to land which are owned or occupied for general commercial and income producing purposes and where production of income is a factor to be considered in arriving at true value, including, but not limited to, apartment houses, hotels, motels theaters, office buildings, warehouses, retail and wholesale stores, bank buildings, commercial garages, commercial parking lots, and shopping centers.

Mineral Property – Land, and the buildings and improvements thereon, used for mining coal and other minerals as well as the production of oil and gas including the rights to mine and producing such minerals whether separated from the fee or not.

Industrial Property – The land and improvements to land used for manufacturing, processing, or refining foods and materials, and warehouses used in connection therewith.

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Tangible Personal Property and Public Utility:

Tangible Personal Property – Prior to CY 2009, all machinery, inventory, furniture, fixtures and other equipment used in the course of conducting business was classified as Tangible Personal Property, included in the school district's assessed values and taxed accordingly. The tax rate for this type of property has been reduced over the years from a high of 88% in the 1960's to 23% in CY05. House Bill (H.B.) 66 dramatically changed the phase-out of inventory taxes by reducing the tangible property tax assessment rate to 18.75% in CY06, 12.50% in CY07, 6.25% in CY08 and down to zero in CY09. H.B. 66 completely phased out tangible taxes on machinery, equipment, furniture and fixtures by the same rates used for the inventory phase-out, which prior to H.B.66 were not scheduled to be reduced. The telephone tangible personal property tax assessment rate was reduced by 20% in CY07 and 5% each additional year until it was eliminated in CY11.

Public Utility – Personal Property – Public utility companies, including electric, natural gas, pipelines, water works, water transportation, heating and telegraph companies are taxed (with a few exceptions) on all tangible personal property. The percent of true value at which this type of property is taxed varies according to the type of public utility. This taxable property is called public utility-personal property. This is now the only type of personal property that remains subject to taxation.

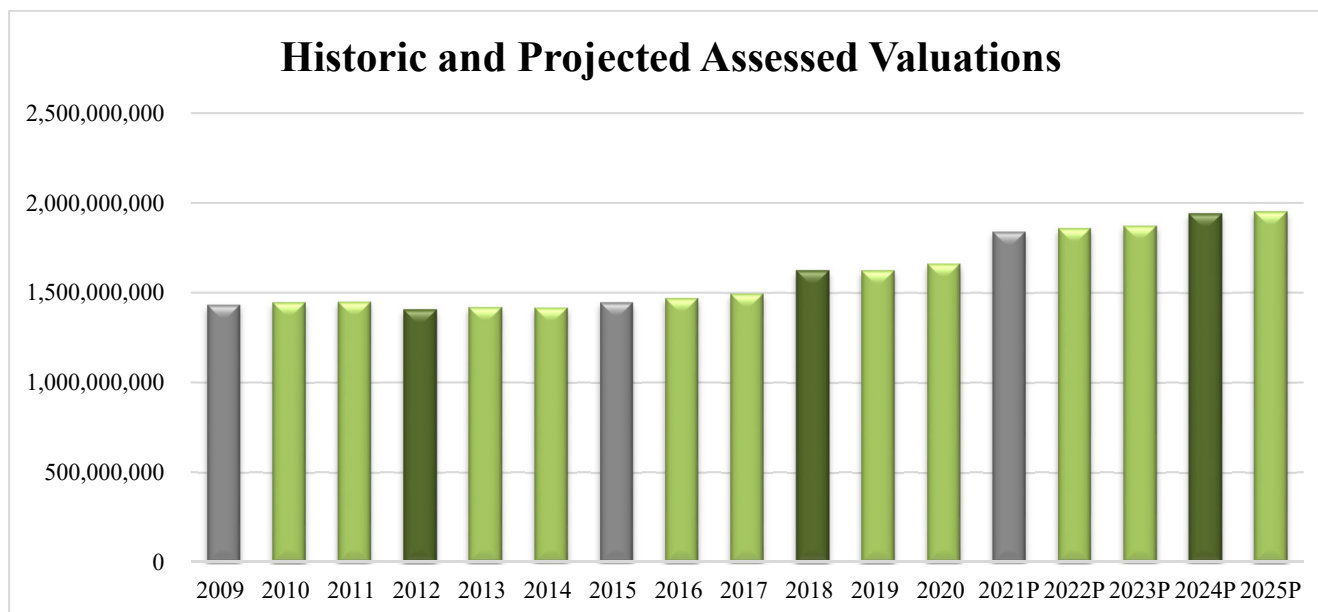
Within the last decade, there has been a substantial change in the district's tax base. As noted above, a large portion of the tax base, tangible personal property, was eliminated and the recession of 2008 caused a reduction in residential and commercial property values. The illustrations below detail the effect of these factors have had on the district.

Taxable Value:

The taxable value of property is also referred to the assessed valuation of property. This value is derived by taking the 35% of the market value of the property. The market value of a piece of property is set by the County Auditor and is only adjusted every three years during the County Re-appraisal (occurs once every six years) or Triennial Update (occurs once every six years, three years after re-appraisal).

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The following charts provides historic (2009-2020) and projected assessed valuations (2021-2025).



Source: District and Cuyahoga County Records

Tax Years: 2009-2020 Actuals; 2021-2025 Projected

Re-appraisal years: 2012, 2018, 2024

Triennial update years: 2009, 2015, 2021

Historic and Projected Assessed Valuations					
Tax Year	Class I	Class II	TPP	P.U. Personal	Total
2009	1,063,056,330	340,461,730	3,023,550	24,355,900	1,430,897,510
2010	1,068,454,190	352,241,800	1,541,170	25,239,950	1,447,477,110
2011	1,072,002,320	350,222,820	0	26,473,020	1,448,698,160
2012	1,036,707,190	338,772,130	0	28,735,200	1,404,214,520
2013	1,042,936,430	341,829,830	0	31,584,300	1,416,350,560
2014	1,049,626,620	334,780,730	0	33,230,900	1,417,638,250
2015	1,085,544,980	327,009,910	0	34,026,660	1,446,581,550
2016	1,099,063,440	331,059,270	0	36,099,090	1,466,221,800
2017	1,109,881,590	347,199,500	0	38,919,200	1,496,000,290
2018	1,229,566,800	355,224,080	0	40,943,650	1,625,734,530
2019	1,240,535,320	339,875,680	0	44,926,630	1,625,337,630
2020	1,250,745,940	363,509,730	0	49,168,210	1,663,423,880
2021 P	1,447,366,633	341,844,632	0	52,595,234	1,841,806,499
2022 P	1,459,373,358	342,630,874	0	56,261,122	1,858,265,354
2023 P	1,470,604,578	343,350,399	0	60,182,522	1,874,137,499
2024 P	1,525,429,284	352,414,850	0	64,377,244	1,942,221,378
2025 P	1,537,626,532	343,252,064	0	68,864,338	1,949,742,934

Source: District and Cuyahoga County Records

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Property Tax Rates:

With the exception of the passage of new levies, the only changes made to the tax rates annually are a result of House Bill 920, which adjusts millage rates to only generate the level of income that was established when the property tax levy was passed. As valuations continue to increase, the County Auditor's office has had to decrease the millage rate to bring in the same level of revenue as the previous year.

Real Estate Property Homestead and Rollback Exemptions – The Ohio Revised Code provides for two tax relief measures known as rollback. The 10% rollback exemption grants most residential and agricultural property owners to a 10% reduction credit on their tax bill. The owner occupied rollback is an additional 2.5% rollback reduction credits on tax bills of owner-occupied properties. In 2013, the state legislature eliminated the homestead and rollback exemption for any levy passed after July 1, 2013. This legislation will not effect any existing levy the District is currently collecting on.

There is also a \$25,000 Homestead Exemption that is granted to the residential property owners that meets certain age and/or disability requirements. The State of Ohio makes a payment to the school district twice a year to reimburse school districts for the homestead and rollback credits issued to property owners during the tax year.

The following chart provides the total tax rates and effective tax rates for the School District. From tax year 2018 to tax year 2019 the total tax rate increased by 5.7 mills. The increase is due to the net of a passage of a 5.9 mill operating levy offset by a .20 mills reduction in the bond rate.

Total Rates and Effective Tax Rates											
Tax Year	Total Millage	Total Operating	Total PI Fund	Total Class I Res. Rate	Total Class II Comm. Rate	General Fund Inside Millage Rate	Bond Rate	Total Class I Res. Operating Rate	Total Class II Comm. Operating Rate	Total Class I Res. PI Fund Rate	Total Class II Res. PI Fund Rate
2020	87.48	83.68	1.00	43.74	49.26	5.60	2.80	34.58	40.14	0.75	0.73
2019	87.48	83.68	1.00	43.74	48.84	5.60	2.80	34.58	39.72	0.75	0.72
2018	81.78	77.78	1.00	38.09	42.60	5.60	3.00	28.73	32.86	0.76	0.70
2017	81.78	77.78	1.00	41.02	45.35	5.60	3.00	31.59	35.99	0.83	0.77
2016	81.78	77.78	1.00	41.03	45.37	5.60	3.00	31.60	36.01	0.83	0.77

Source: District and Cuyahoga County Records

H.B. 920 Limitations on Tax Collections:

In 1976, H.B. 920 was passed into law and later became part of an amendment to Ohio Constitution. Under this law, a property tax levy's millage rate is adjusted so that taxpayers, as a whole, pay no more in taxes for a property levy as they did when it was passed into law. As property values rise, the millage rate for a tax levy is reduced to ensure the levy only collects the amount it did when it was passed by the voters. However, if property values decrease, the millage rate for a property tax levy never be increased to a rate higher than it was when it was voted into law. This is called the voted millage rate. If a property tax levy reaches the voted millage, it will permanently bring in less than the amount when it was passed into law.

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Inside Millage is the only type of property tax millage that is exempt from H.B. 920. The State of Ohio's Constitution allows for all local governments within a political subdivision to be allocated 10 mills without a vote of the people. The allocation each local government receives can vary between political subdivisions and is documented in the local government's charter.

Calculation of Property Tax Rates - In Ohio, a school district's property tax rate is computed in mills. One property mill is equal to 1/1000 of a dollar, and therefore a property owner pays \$1.00 for every \$1,000 of their property's taxable value. For levies passed prior to July, 1 2013, homeowners get a 10% credit on residential property and an additional 2.5% credit for an owner occupied home. The following calculations are examples of school district only related property taxes for an owner-occupied property with a market value of \$100,000 for tax years 2014 through 2018. According to the Zillow Market Overview Report, August 2021, the average home value within the City of Strongsville is \$284,431.

SCHOOL TAXES ON A \$100,000 OWNER/OCCUPIED HOME							
Tax Year 2016				Tax Year 2017			
General Fund	Inside Millage	5.60	\$171.50	General Fund	Inside Millage	5.60	\$171.50
General Fund	Class I Res/Ag	31.60	\$967.75	General Fund	Class I Res/Ag	31.59	\$967.44
P.I Fund	Class I Res/Ag	0.83	\$25.42	P.I Fund	Class I Res/Ag	0.83	\$25.42
Bond	Debt Issuance	3.00	\$91.88	Bond	Debt Issuance	3.00	\$91.88
Total Tax Year		41.03	\$1,256.54	Total Tax Year		41.02	\$1,256.24
Tax Year 2018				Tax Year 2019			
General Fund	Inside Millage	5.60	\$171.50	General Fund	Inside Millage	5.60	\$171.50
	Current Exp -				Current Exp -		
General Fund	Class I Res/Ag	28.73	\$879.86	General Fund	Class I Res/Ag	34.58	\$1,059.01
	Current Exp -				Current Exp -		
P.I Fund	Class I Res/Ag	0.76	\$23.28	P.I Fund	Class I Res/Ag	0.75	\$22.97
Bond	Debt Issuance	3.00	\$91.88	Bond	Debt Issuance	2.80	\$85.75
Total Tax Year		38.09	\$1,166.51	Total Tax Year		43.73	\$1,339.23
Tax Year 2020							
General Fund	Inside Millage	5.60	\$171.50				
	Current Exp -						
General Fund	Class I Res/Ag	34.58	\$1,059.01				
	Current Exp -						
P.I Fund	Class I Res/Ag	0.75	\$22.97				
Bond	Debt Issuance	2.80	\$85.75				
Total Tax Year		43.73	\$1,339.23				
Calulations takes into consideration the 12.5% homestead and rollback deduction paid by the State of Ohio.							

Tax Collection Rates and Delinquent Tax Collections – Historically, the District has had consistently high collection rates for Class I – Residential property, and Class II – Commercial and Industrial property. During the downturn in the economy, both Class I and Class II collection rates dropped, in comparison to

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historic average. However, as the economy has improved, the District has seen collection rates return to historic levels. Collection rates for future fiscal years are expected to maintained at the current levels.

The actual collection rate both of these classes of property will not only affect the current year real estate revenue levels, but also future years' revenue levels when the delinquent taxes are collected. The District tracks this information on an annual basis and uses it as a factor when making future real estate revenue projections. Listed in the tables below are the historic and projected collection rates and delinquency collections for the District. Any significant variance in future years from the historic trends would impact the revenue projections accordingly.

GENERAL FUND DELINQUENT TAX COLLECTIONS						
Collection Year	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected
1st Half Delinquency Collections	\$846,630	\$1,060,777	\$1,057,366	\$786,318	\$864,827	\$900,000
2nd Half Delinquency Collections	\$167,718	\$218,841	\$121,879	\$128,728	\$265,972	\$180,000

Source: District and Cuyahoga County Records

GENERAL FUND COLLECTION RATES						
Collection Year	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected
Class I & Class II Current Collection Rate	96.71%	96.31%	97.83%	97.93%	94.98%	97.04%
Class I & Class II Gross Collection Rate	98.20%	94.23%	99.77%	98.53%	96.14%	94.23%

Source: District Records

The collection rates in the table above have been adjusted to take into consideration the refund of taxes to property tax owners due to reductions in values granted by the County Board of Revisions or the State Board of Tax Appeals. When refunds are issued to property tax owners, the refund is adjusted against the current tax collections. As a result, without this adjustment the current collection rate could be understood. In addition, if the district receives additional revenue from a tax appear being decided in the district's favor, the current collection rate could exceed 100% in a given year.

CLASS I & CLASS II REAL ESTATE BILLED AND COLLECTIONS							
Collection Year	Current Amount Billed	Current Amount Collected	Current Collection Rate	Prior Year Delinquencies Collected	Refunds and Other Adjustments	Total Collected	Gross Collection Rate
2022	\$60,275,570	\$58,491,018	97.04%	\$1,050,000	(\$2,744,743)	\$56,796,275	94.23%
2021	\$60,537,199	\$57,498,302	94.98%	\$1,130,799	(\$428,470)	\$58,200,631	96.14%
2020	\$58,923,118	\$57,706,340	97.93%	\$915,046	(\$566,828)	\$58,054,558	98.53%
2019	\$49,728,564	\$48,650,603	97.83%	\$1,179,245	(\$215,549)	\$49,614,299	99.77%
2018	\$49,612,927	\$47,782,325	96.31%	\$1,279,618	(\$2,312,071)	\$46,749,872	94.23%
2017	\$48,586,074	\$46,989,928	96.71%	\$1,014,348	(\$291,286)	\$47,712,990	98.20%
Note: Collection Year 2022 - projected.							

Source: District and Cuyahoga County Records

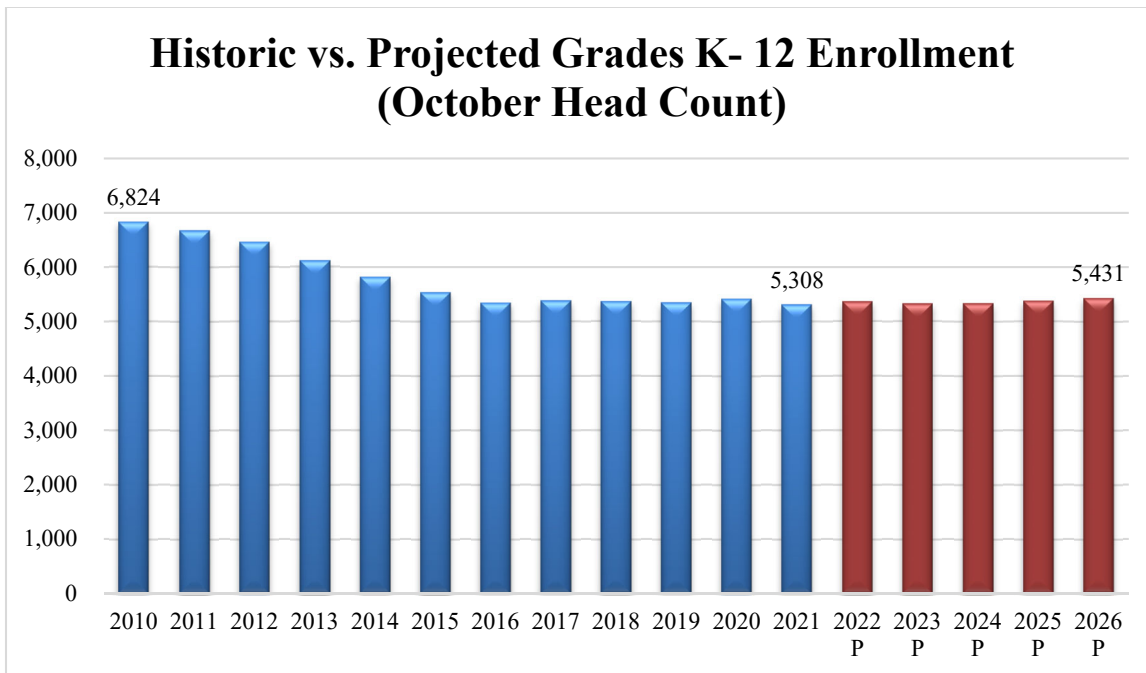
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Student Enrollment Trends:

The School District projects future student enrollment by studying several factors:

- 2020 census data for children residing within the boundaries of the School District
- Live birth data
- Historic enrollment to census ratio
- Student retention rates as they move grade level to grade level
- Incoming kindergarten class size

The chart below shows historic and projected enrollment counts for students in grades kindergarten to grade 12. The actual enrollment numbers are based off the October O.D.E headcount reports which can be found on the O.D.E website. The projected enrollment numbers are based on birth year data and three-year mobility averages.



Source: O.D.E and District Records

Since 2010 the School District has experienced a decline student enrollment which is mainly attributable to a decline of student aged children residing within City of Strongsville. In order to remain efficient and financially prudent, the School District has made the following decisions:

- FY 2010 - Closed Allen Elementary.
- FY 2015 - Closed Zellers Elementary
- FY 2016 – Closed Drake Elementary, Albion Middle School, and Center Middle School.
- FY 2017 – Opened Strongsville Middle School (grades 6-8), moved grade 6 from the elementary schools into Strongsville Middle School.

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Future Years – Between 2009 and 2021, the School District’s enrollment has seen a decline of 22.2%. As indicated on the graphs below, the decline has begun to subdue and based on projections, the kindergarten class sizes are estimated to be consistent in future years.

The District has used lived birth data to calculate the incoming kindergarten class. The chart below provides birth year data and the kindergarten enrollment levels for three years of actual and five years of projected.

KINDERGARTEN ENROLLMENT FORECASTING				
Year of Birth	Number of Births	Entering Kindergarten n Fall of FY:	Kindergarten Enrollment	Difference
2013	372	2019	331	(41)
2014	380	2020	393	13
2015	368	2021	325	(43)
2016P	384	2022	361	(23)
2017P	401	2023	352	(49)
2018P	392	2024	344	(48)
2019P	428	2025	375	(53)
2020P	383	2026	336	(47)

Source: Ohio Department of Health

As indicated at the beginning of this section, the following chart provides historic and projected enrollment counts for students in grades kindergarten to grade 12. The actual enrollment numbers are based off the October O.D.E headcount reports which can be found on the O.D.E website. The projected enrollment numbers are based on birth year data and three-year mobility averages.

GRADE	ACTUAL												PROJECTED				
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
K	381	300	319	259	274	271	285	305	289	331	393	325	361	352	344	375	336
1	403	462	379	365	314	328	315	338	342	342	382	398	363	403	393	384	419
2	460	397	466	382	356	312	333	317	354	352	358	374	405	370	411	400	391
3	458	453	397	470	373	355	316	350	336	351	373	361	381	413	377	419	408
4	488	467	458	402	457	384	361	351	375	348	363	367	367	388	421	384	426
5	505	503	466	456	414	463	376	380	374	377	380	376	383	384	405	439	401
6	505	518	509	473	445	414	468	402	418	395	398	384	391	399	399	422	457
7	580	525	532	508	468	448	421	491	434	445	396	407	395	403	411	411	435
8	557	589	512	529	508	469	446	427	504	439	450	400	411	400	407	415	416
9	621	608	613	528	525	533	492	478	454	535	495	488	436	449	436	445	453
10	641	603	602	596	506	510	522	495	479	457	533	474	482	431	443	431	439
11	628	629	571	581	580	493	510	514	483	483	425	517	460	467	418	430	417
12	597	622	634	562	590	554	497	530	519	488	475	437	521	463	470	421	433
TOTAL	6,824	6,676	6,458	6,111	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,356	5,322	5,335	5,376	5,431
Average Change	-2.2%	-3.3%	-5.4%	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	0.9%	-0.6%	0.2%	0.8%	1.0%	

Sources:

Actual - O.D.E October Head Count Report.

Current Year - District Data as 06/30/21.

Projection - Mobility Calculation based on a 3 year average.

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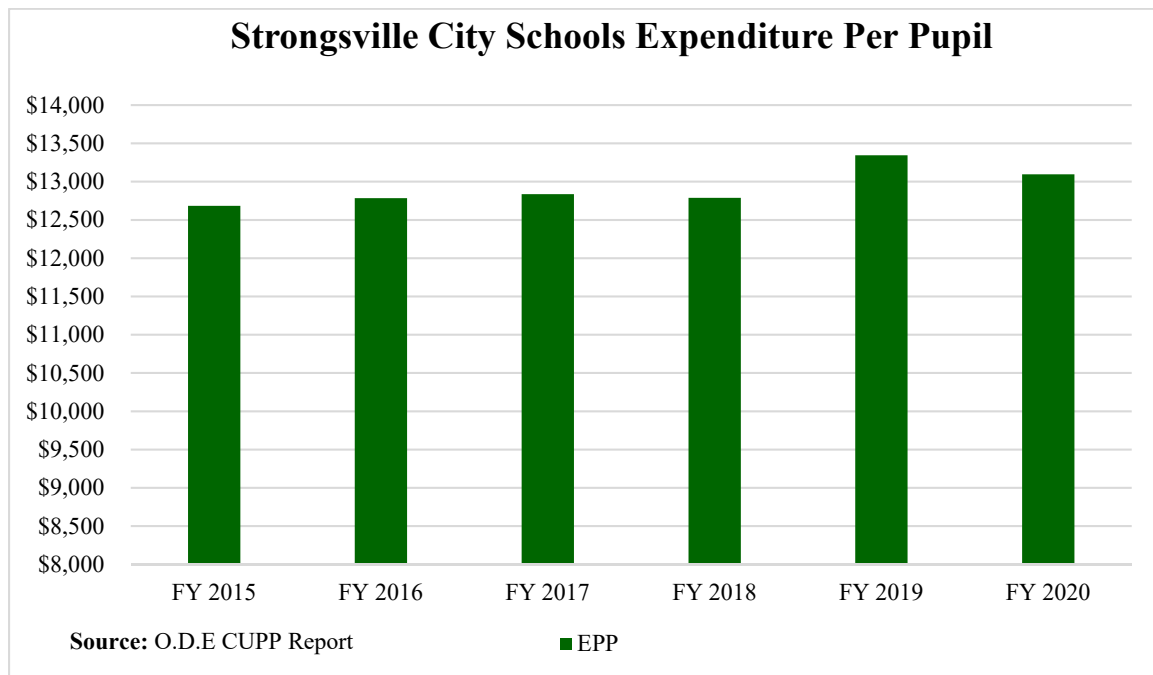
School District Expenditure Per Pupil:

The School District expenditures per pupil are published annually by the Ohio Department of Education (O.D.E) in two calculations:

1. **Expenditure Per Pupil (EPP)** – is calculated by dividing the total expenditures by Average Daily Membership (ADM), where each student counts the same.
2. **Expenditures Per Equivalent Pupil (EPEP)** – is calculated by dividing expenditures by a weighted ADM, where harder-to-serve students can be given a higher mathematical weight, such as, students who are in special education, are economically disadvantaged, or English language learners. This calculation is used for the rankings included on the state report cards.

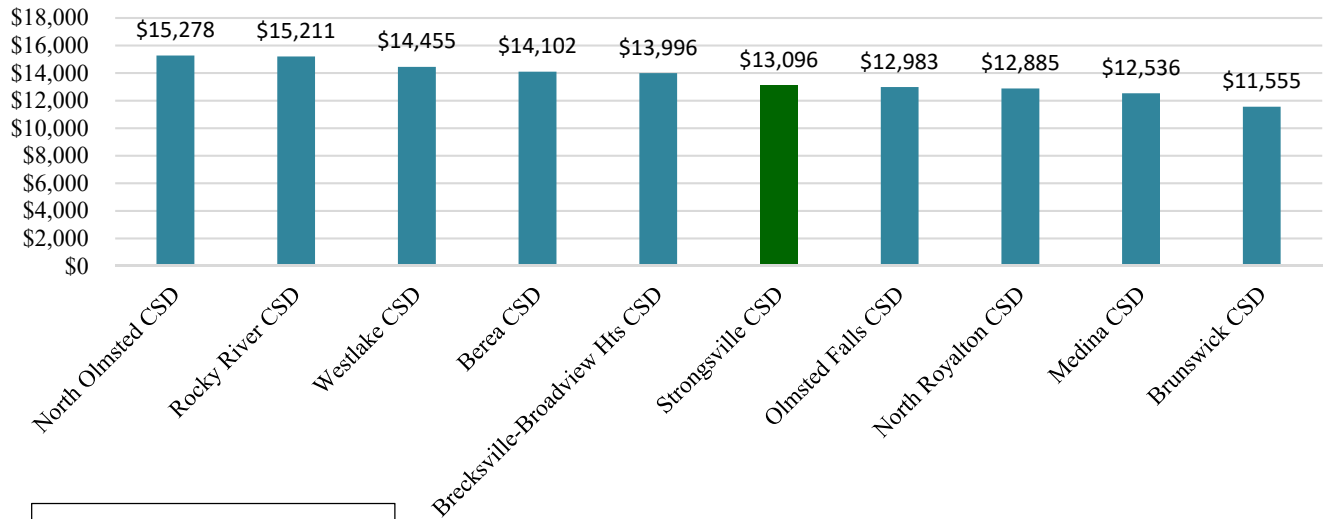
As of the date of this publication, the O.D.E has not released the FY 21 EPP, the FY 20 data is the latest information available. Below are a series of charts that illustrate the School Districts historic expenditure per pupil amounts and comparisons to the surrounding and similar districts.

The following charts provide the Districts EEP over the last six years, and compared to other neighboring comparable school districts.



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FY 20 Surrounding District Comparison Expenditures Per Pupil



Source: O.D.E CUPP Report

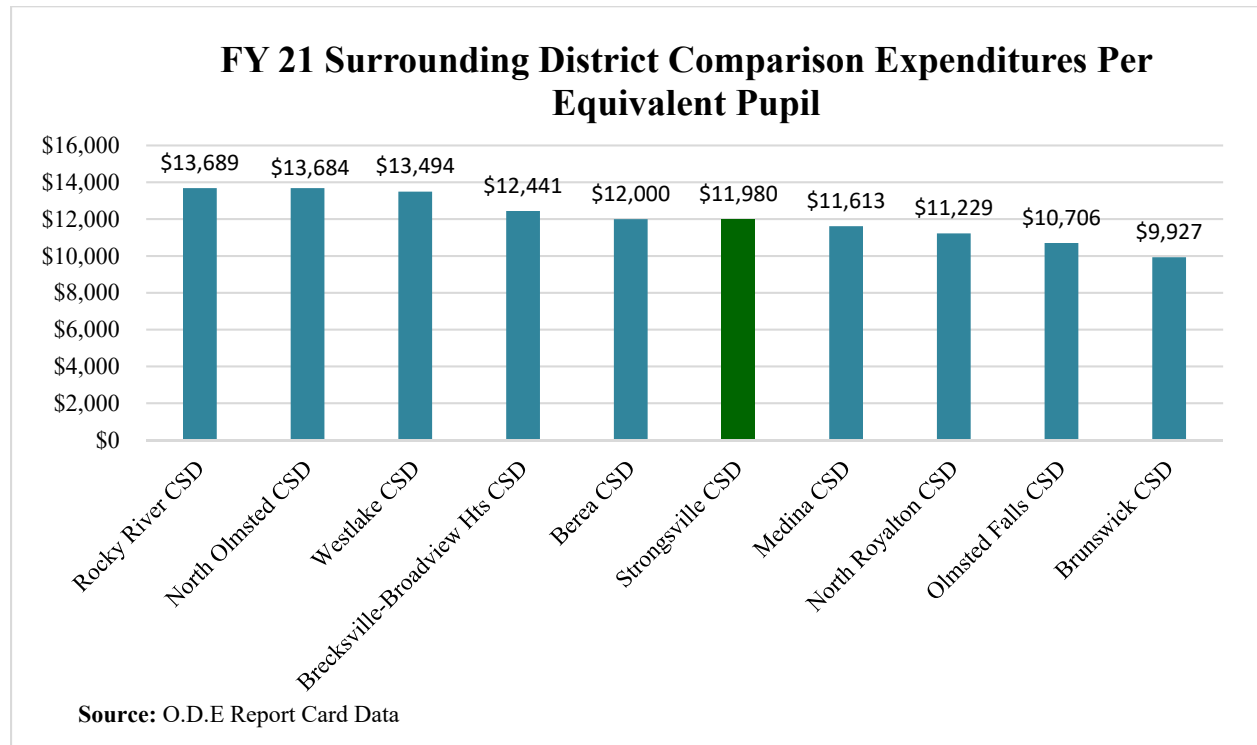
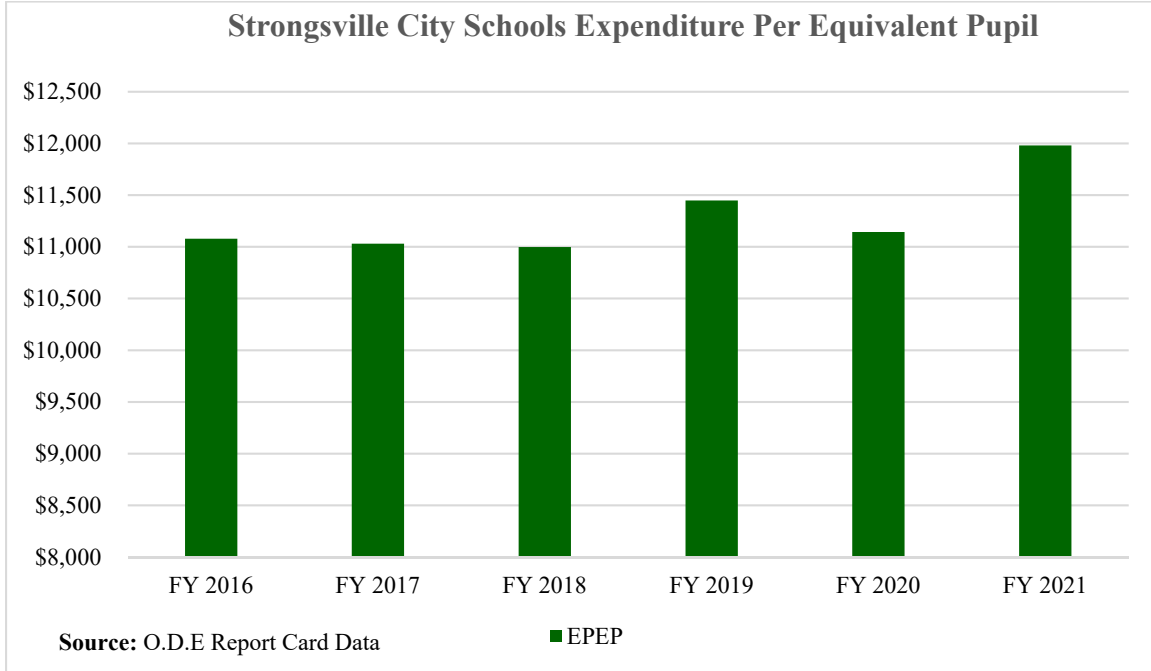
SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER PUPIL COMPARISON

School District	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
North Olmsted CSD	\$14,676	\$14,970	\$15,199	\$15,077	\$15,703	\$15,278
Rocky River CSD	\$12,520	\$13,185	\$14,194	\$14,207	\$14,299	\$15,211
Westlake CSD	\$13,272	\$13,260	\$13,981	\$14,046	\$14,752	\$14,455
Berea CSD	\$11,825	\$11,884	\$12,456	\$12,889	\$13,643	\$14,102
Brecksville-Broadview Heights CSD	\$11,937	\$11,810	\$12,328	\$12,824	\$13,332	\$13,996
Strongsville CSD	\$12,684	\$12,785	\$12,837	\$12,789	\$13,345	\$13,096
Olmsted Falls CSD	\$11,337	\$11,878	\$12,223	\$12,083	\$12,782	\$12,983
North Royalton CSD	\$11,025	\$11,184	\$11,629	\$12,397	\$12,879	\$12,885
Medina CSD	\$10,551	\$10,815	\$11,499	\$11,647	\$12,082	\$12,536
Brunswick CSD	\$9,195	\$9,933	\$10,094	\$10,654	\$11,013	\$11,555

Source: O.D.E. CUPP Report

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The following charts provide the Districts EPEP over the last six years, and compared to other neighboring comparable school districts.



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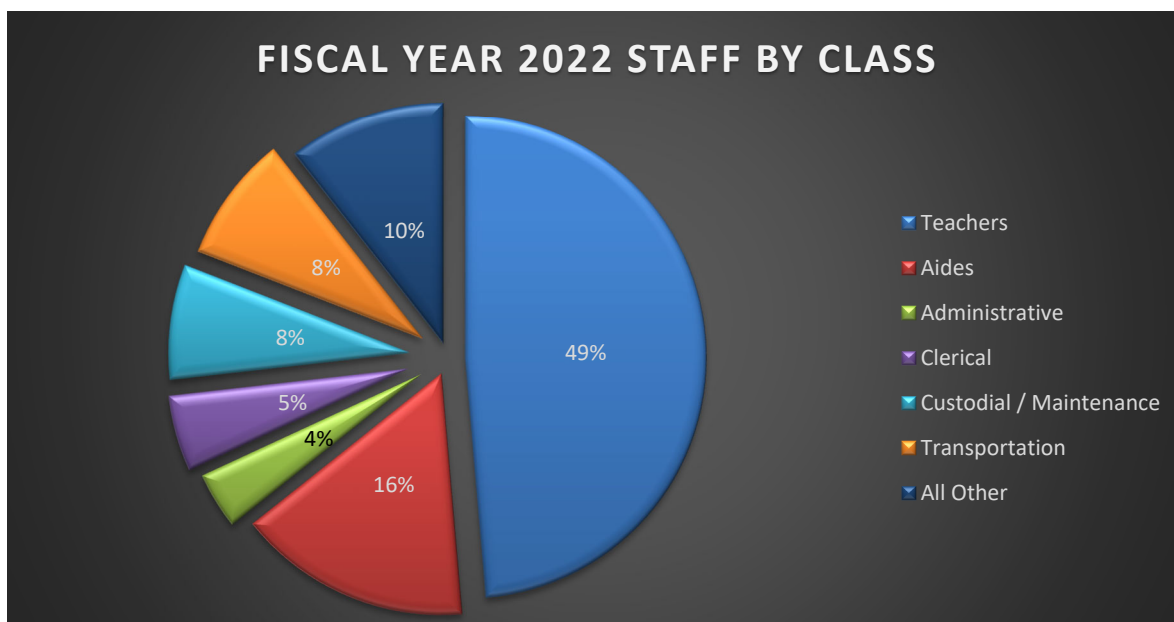
SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER EQUIVALENT PUPIL COMPARISON

School District	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Rocky River CSD	\$11,565	\$12,376	\$12,230	\$12,406	\$13,063	\$13,689
North Olmsted CSD	\$12,163	\$12,271	\$12,214	\$12,640	\$12,332	\$13,684
Westlake CSD	\$11,099	\$11,647	\$11,643	\$12,331	\$12,091	\$13,494
Brecksville-Broadview Heights CSD	\$10,342	\$10,781	\$11,257	\$11,705	\$12,258	\$12,441
Berea CSD	\$9,482	\$9,953	\$10,329	\$10,857	\$11,194	\$12,000
Strongsville CSD	\$11,078	\$11,030	\$10,998	\$11,448	\$11,143	\$11,980
Medina CSD	\$9,263	\$9,860	\$9,880	\$10,278	\$10,582	\$11,613
North Royalton CSD	\$9,766	\$10,063	\$10,752	\$11,108	\$11,123	\$11,229
Olmsted Falls CSD	\$10,160	\$10,425	\$10,180	\$10,700	\$10,749	\$10,706
Brunswick CSD	\$8,774	\$8,872	\$9,343	\$9,591	\$9,987	\$9,927

Source: O.D.E Report Card Data

Personnel Trends:

The staffing information contained in this section includes FTE (full time equivalent) data for all positions by location that are budgeted for each school year. The chart provides the budgeted positions by job classification for fiscal year 2022.



Source: District Budgeting Records

Since fiscal year 2019, the District's staffing levels have increased by 34.70 full time equivalents (FTE). Of this total increase, 24.8 F.T.E's were teachers and aids based on enrollment, student needs, and course offerings. The District will continue to monitor enrollment, student needs, and course offerings to make necessary staffing adjustments when necessary.

The following pages provide historic and projected staffing trends by location and job classification.

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Warehouse								
	Truck Driver	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Superintendent Office								
	Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Curriculum & Instruction								
	Director / Supervisor of Curriculum	1.00	2.00	2.00	3.00	3.00	3.00	3.00
	Gfited Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Literacy Coach	1.00	1.00	1.00	5.00	5.00	5.00	5.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Technology								
	Director of Instructional Technology	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Supervisor of Instructional Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supervisor of AV & Communications	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Network Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Coordinator of Technology and Data	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tech Assistant Sr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Tech Assistant	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Tech AV Communication Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Communications								
	Communications Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Strongsville Early Learning Preschool								
	Teacher - Intervention Specialist	7.50	7.50	7.50	8.00	8.00	7.50	7.50
	Teacher - Regular Education	0.80	0.80	0.80	1.00	1.00	1.00	1.00
	Aide/Attendeant (Special Ed)	13.00	12.00	12.00	13.00	13.00	13.00	13.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pupil Services								
	Social Worker	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Nurses								
	District Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Psychologist / Speech Therapists								
	Psychologists	6.64	6.63	6.63	7.00	7.00	7.00	7.00
	Speech & Language Pathologist	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Special Education								
	Director of Special Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Special Education Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
							<i>(continued)</i>	

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Transportation Department								
	Supervisor of Transportation	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administration Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bus Aides	8.25	7.75	6.50	6.25	6.25	6.25	6.25
	Bus Drivers	58.75	56.75	52.75	53.75	53.75	53.75	53.75
	Bus Head Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bus Mechanic	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Human Resources								
	Assistant Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Publications								
	Clerk II	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Business Services								
	Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurers Office								
	Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Data Input Specialist	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Payroll and Benefits Coordindator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Athletics								
	Atheltic Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chapman Elementary								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Guidance Counselor	0.50	0.60	0.60	0.60	0.60	0.60	0.60
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	14.40	16.80	16.80	17.80	17.80	17.80	17.80
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Aide/Attendeant (Special Ed)	6.00	7.00	7.00	7.00	7.00	7.00	7.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
							(continued)	

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Kinsner Elementary								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	2.00
	Guidance Counselor	1.00	0.60	0.20	1.20	1.20	1.20	1.20
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	3.00	3.00	4.00	4.00	4.00	4.00	4.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	24.50	27.90	27.70	29.80	29.80	29.80	29.80
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Aide/Attendeant (Special Ed)	2.50	3.00	3.00	4.00	4.00	4.00	4.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Muraski Elementary								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Guidance Counselor	0.50	0.80	1.20	1.20	1.20	1.20	1.20
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	3.00	3.00	4.00	4.00	4.00	4.00	4.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	21.30	22.30	24.40	23.80	23.80	23.80	23.80
	Aide Educational	1.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Aide/Attendeant (Special Ed)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Surrarrer Elementary								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Guidance Counselor	0.40	0.40	0.20	0.20	0.20	0.20	0.20
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	4.00	5.00	5.00	4.00	4.00	4.00	4.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	18.70	17.80	19.70	18.70	18.70	18.70	18.70
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Aide/Attendeant (Special Ed)	6.00	7.00	7.00	6.00	6.00	6.00	6.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Whitney Elementary								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Guidance Counselor	0.60	0.60	0.80	0.80	0.80	0.80	0.80
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	3.00	3.00	2.00	2.00	2.00	2.00	2.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	20.70	20.70	20.80	23.30	23.30	23.30	23.30
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Aide/Attendeant (Special Ed)	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
							(continued)	

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Strongsville Middle School								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Principal	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Guidance Counselor	3.00	3.00	3.00	4.00	4.00	4.00	4.00
	Teacher - Intervention Specialist	12.00	12.00	12.00	12.00	12.00	12.00	12.00
	Teacher - Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Regular Education	79.70	77.10	78.14	78.94	78.94	79.34	79.34
	Aide Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Aide Monitor	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Aide/Attendeant (Special Ed)	11.00	10.00	10.00	11.00	11.00	11.00	11.00
	Media Assistant Elementary	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Office Secretary	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Strongsville High School								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Associate Principal	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	Assistant Principal	2.00	3.00	3.00	3.00	3.00	3.00	3.00
	Guidance Counselor	6.00	5.00	5.00	4.00	4.00	4.00	4.00
	Teacher - Intervention Specialist	17.60	18.00	19.00	18.80	18.80	18.80	18.80
	Teacher - Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Regular Education	88.00	84.90	82.06	84.70	85.90	85.90	86.70
	Aide Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Aide Monitor	14.00	13.00	13.00	13.00	13.00	13.00	13.00
	Aide/Attendeant (Special Ed)	8.00	7.00	7.00	7.00	7.00	7.00	7.00
	Media Assistant Elementary	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Office Secretary	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Maintenance Plant Services								
	Maintenance Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Skilled	7.00	7.00	9.00	9.00	9.00	9.00	9.00
Custodians								
	Custodian Head Elementary	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Custodian Head Middle School	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian Head Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian Assistant High School	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian Assistant Middle School	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodians	36.00	35.50	38.00	39.00	39.00	39.00	39.00
Building and Grounds								
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Food Service								
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Cafeteria Employees	37.00	37.00	37.00	39.00	39.00	39.00	39.00
Auxiliary Services								
	Clerk I	1.00	1.00	1.00	0.00	0.00	0.00	0.00
							(continued)	

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Miscellaneous State Grants								
	Parent Mentor	0.50	0.50	0.50	0.50	0.50	0.50	0.50
ESSER Funds								
	SEL Coordinator / Principal	0.00	0.00	0.00	1.00	1.00	1.00	0.00
	MTSS Coordinator	0.00	0.00	0.00	2.00	0.00	0.00	0.00
	Gifted Coorindator	0.00	0.00	0.00	1.00	1.00	1.00	0.00
	Guidance Counselor	0.00	0.00	0.00	1.00	1.00	1.00	0.00
	Teacher - Intervention Specialist	0.00	0.00	0.00	8.00	0.00	0.00	0.00
	Teacher - Regular Education	0.00	0.00	0.00	2.20	2.20	1.80	0.00
	Teacher - Reading Specialist	0.00	0.00	0.00	2.00	2.00	2.00	0.00
IDEA, Part-B Special Education								
	Teacher - Intervention Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide/Attendeant (Special Ed)	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	Parent Mentor	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Supervisor Special Education	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Transition Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Title I - Disadvantaged Children								
	Title I Teachers	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Striving Readers Comprehensive Literacy								
	Literacy Coach	3.00	3.00	3.00	3.00	0.00	0.00	0.00
	TOTAL FTE'S	730.34	727.43	728.78	765.04	753.24	752.74	748.74
Year to Year Change			(2.91)	1.35	36.26	(11.80)	(0.50)	(4.00)

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Report Card / Performance Results:

The O.D.E assesses Ohio school districts for the following categories and issues a letter grade based on the performance within each category. The following categories that are measured are:

- **Achievement** – This grade combines two results for students who took the state tests. The first result answers the questions (Performance Index) – How many students passed the state test? The second result answers the questions (Indicators Met) – How well did students do on the state test?
- **Gap Closing** – This grade shows how well all students are doing in reading, math, and graduation. It answers the question - Is every student succeeding, regardless of income, race, ethnicity, or disability.
- **K-3 Literacy** – This grade answers the question – Are more students learning to read in kindergarten through third grade?
- **Progress** – This is the average progress for students in math and reading, grades 4-8. It looks at how much each student learns in a year. Did the students get a year's worth of growth? Did they get more? Did they get less?
- **Graduation Rate** – This grade answers the question – How many ninth graders graduate in four years or five years?

The following chart provides the Districts report card performance for the last five years. For fiscal year 2021, due to the coronavirus pandemic and ordered school-building closures, the O.D.E will not have grades or ratings for the 2019-2020 and the 2020-2021 school years. All report card assessment categories will be marked as “not rated” (NR).

STATE REPORT RESULTS					
Category	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Achievement		C	B	NR	NR
Performance Index	C	B	B	NR	NR
Indicators met	D	C	D	NR	NR
Gap Closing	D	A	A	NR	NR
K-3 Literacy	C	C	C	NR	NR
Progress		A	A	NR	NR
Overall	B	A	A	NR	NR
Gifted	A	A	A	NR	NR
Students with Disabilities	F	B	A	NR	NR
Lowest 20% in Achievement	C	A	A	NR	NR
Graduation Rate		A	A	NR	NR
4-Year Graduation Rate	A	A	A	NR	NR
5 Year Graduation Rate	A	A	A	NR	NR
Prepared for Success	C	C	C	NR	NR

Source: O.D.E. Report Card Data

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The following chart provides the Districts report card standardized test results for the last three years. For fiscal year 2021, due to the coronavirus pandemic and ordered school-building closures, the O.D.E did offer state standardized testing for the 2019-2020 and the 2020-2021 school years. All standardized testing categories will be marked as “not rated” (NR).

STANDARDIZED TEST SCORES BY GRADE LEVEL				
Grade Level	Test Subject	FY 2019 Proficient Percentage	FY 2020 Proficient Percentage	FY 2021 Proficient Percentage
3rd Grade	Reading / English Language Arts	87.50%	NR	74.90%
3rd Grade	Mathematics	86.80%	NR	81.60%
4th Grade	Reading / English Language Arts	78.30%	NR	83.60%
4th Grade	Mathematics	88.20%	NR	85.60%
5th Grade	Reading / English Language Arts	84.70%	NR	84.30%
5th Grade	Mathematics	79.70%	NR	75.80%
6th Grade	Reading / English Language Arts	77.90%	NR	71.50%
6th Grade	Mathematics	83.90%	NR	67.60%
7th Grade	Reading / English Language Arts	85.60%	NR	81.70%
7th Grade	Mathematics	75.80%	NR	54.70%
8th Grade	Reading / English Language Arts	78.20%	NR	75.90%
8th Grade	Mathematics	79.70%	NR	73.10%
High School	Algebra I	94.60%	NR	76.80%
High School	Biology	87.30%	NR	81.90%
High School	English I	89.80%	NR	NC
High School	English II	84.00%	NR	82.30%
High School	Geometry	81.80%	NR	65.90%
High School	Government	87.10%	NR	84.70%
High School	History	92.90%	NR	91.60%
11th Grade OGT	Reading / English Language Arts	N/A	N/A	N/A
11th Grade OGT	Mathematics	N/A	N/A	N/A

Source: O.D.E. Standardized Test Results

The following chart provides the Districts four-year and five-year graduation rate for the past three fiscal years.

GRADUATION RATES			
	FY 2019	FY 2020	FY 2021
4-Year Graduation Rate	96.30%	93.60%	94.00%
5-Year Graduation Rate	95.00%	96.90%	95.20%

Source: O.D.E. Report Card Data

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The following chart provides the Districts percent of student who are economically disadvantaged and the number of free and reduced meal applications for the past three fiscal years.

ECONOMICALLY DISADVANTAGED STUDENT DATA						
	FY 2019		FY 2020		FY 2021	
	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment
Economically Disadvantaged	1,050	19.7%	967	17.8%	815	14.7%
Free Lunch Applications	882	16.5%	856	18.8%	805	14.2%
Reduced Lunch Applications	199	3.7%	174	3.2%	162	2.9%

Source: O.D.E. Data for Economically Disadvantaged and District Records for Free & Reduced Lunch Applications

Debt Schedules by Debt Issuance:

The following charts provide the Districts outstanding debt schedules by individual debt issuance.

2005 Various Purpose Bonds			
Fiscal Year	Principal	Interest	Total
2022	40,000	37,475	77,475
2023	40,000	35,815	75,815
2024	45,000	33,988	78,988
2025	45,000	32,053	77,053
2026	45,000	30,117	75,117
2027	50,000	28,075	78,075
2028	50,000	25,875	75,875
2029	50,000	23,500	73,500
2030	55,000	20,875	75,875
2031	55,000	18,125	73,125
2032	60,000	15,250	75,250
2033	65,000	12,125	77,125
2034	65,000	8,875	73,875
2035	70,000	5,500	75,500
2036	70,000	1,875	71,875

2008 H.B. Energy Conservation Bonds			
Fiscal Year	Principal	Interest	Total
2022	300,897	38,686	339,583
2023	315,310	23,724	339,034
2024	330,414	8,045	338,459

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2013 School Improvement Bonds			
Fiscal Year	Principal	Interest	Total
2022	1,545,000	1,840,700	3,385,700
2023	1,605,000	1,777,700	3,382,700
2024	1,665,000	1,712,300	3,377,300
2025	1,885,000	1,658,000	3,543,000
2026	1,925,000	1,608,125	3,533,125
2027	1,980,000	1,539,650	3,519,650
2028	2,060,000	1,461,250	3,521,250
2029	2,135,000	1,379,750	3,514,750
2030	2,105,000	1,284,425	3,389,425
2031	2,215,000	1,176,425	3,391,425
2032	2,320,000	1,063,050	3,383,050
2033	2,440,000	944,050	3,384,050
2034	2,560,000	857,450	3,417,450
2035	2,610,000	805,750	3,415,750
2036	2,665,000	753,000	3,418,000
2037	2,715,000	699,200	3,414,200
2038	2,770,000	644,350	3,414,350
2039	2,825,000	588,400	3,413,400
2040	2,885,000	531,300	3,416,300
2041	2,940,000	473,050	3,413,050
2042	2,990,000	413,750	3,403,750
2043	3,060,000	337,950	3,397,950
2044	3,150,000	244,800	3,394,800
2045	3,245,000	148,875	3,393,875
2046	3,340,000	50,100	3,390,100

2015 Refunded Certificates of Participation (Muraski Expansion & Improvements)			
Fiscal Year	Principal	Interest	Total
2022	170,000	101,069	271,069
2023	175,000	95,894	270,894
2024	185,000	90,494	275,494
2025	185,000	84,019	269,019
2026	195,000	76,419	271,419
2027	200,000	68,519	268,519
2028	210,000	61,106	271,106
2029	215,000	54,200	269,200
2030	225,000	46,909	271,909
2031	230,000	39,231	269,231
2032	240,000	31,150	271,150
2033	250,000	22,575	272,575
2034	255,000	13,738	268,738
2035	265,000	4,638	269,638

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The following chart provides the Districts combined outstanding debt schedule for all debt issuances.

All Debt Payments			
Fiscal Year	Principal	Interest	Total
2022	2,055,897	2,017,930	4,073,827
2023	2,135,310	1,933,133	4,068,443
2024	2,225,414	1,844,827	4,070,241
2025	2,115,000	1,774,072	3,889,072
2026	2,165,000	1,714,662	3,879,662
2027	2,230,000	1,636,244	3,866,244
2028	2,320,000	1,548,231	3,868,231
2029	2,400,000	1,457,450	3,857,450
2030	2,385,000	1,352,209	3,737,209
2031	2,500,000	1,233,781	3,733,781
2032	2,620,000	1,109,450	3,729,450
2033	2,755,000	978,750	3,733,750
2034	2,880,000	880,063	3,760,063
2035	2,945,000	815,888	3,760,888
2036	2,735,000	754,875	3,489,875
2037	2,715,000	699,200	3,414,200
2038	2,770,000	644,350	3,414,350
2039	2,825,000	588,400	3,413,400
2040	2,885,000	531,300	3,416,300
2041	2,940,000	473,050	3,413,050
2042	2,990,000	413,750	3,403,750
2043	3,060,000	337,950	3,397,950
2044	3,150,000	244,800	3,394,800
2045	3,245,000	148,875	3,393,875
2046	3,340,000	50,100	3,390,100

GLOSSARY

Administrative Leadership Team (ALT) – is made up of seven members from the Central Office Leadership Team (COLT) and eight building principals who report directly to the superintendent.

Assessed Value – the value placed on property for tax purposes and used as a basis for taxation. This amount is subject to the State rollback factor and the deduction for the homestead exemption.

Association of School Business Officials International (ASBO) – is an educational professional association that supports school business professionals who are passionate about quality education.

Average Daily Membership (ADM) – the average daily enrollment of school districts based on attendance reports.

Board of Education – five member elected board, created according to State law and vested with the responsibilities for educational activities within a geographical area, who establish policies, hires a superintendent and governs the operations of a school district.

Bond – a written promise, generally under seal, to pay a specific sum of money, called face value, at a fixed time in the future, called the date of maturity and carrying interest at a rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time.

Bonded Debt – the part of the school district debt which is covered by outstanding bonds of the district.

Budget – a plan of financial operations embodying an estimate of proposed expenditures for a given period of time or purpose and the proposed means of financing them.

Capital Outlay – includes, but not limited to, new and replacement equipment such as furnishing additional classrooms, additional technology, replacement of band uniforms, purchase of buses and maintenance of vehicles.

Cash Basis Accounting – accounting method that recognizes revenues and expenses at the time cash is received or paid out.

Central Office Leadership Team (COLT) – is made up of the Superintendent, Treasurer, Assistant Superintendent, Business Manager, Director of Curriculum and Instruction, Director of Instructional Technology, and the Director of Special Education.

Certificated Staff – staff that usually have a state license to teach and/or administrative license. (i.e. teachers, principals).

Charter / Community Schools – a school that is an alternative to the traditional K-12 public school program that is independent of any school district, and is part of the state's program of education.

Classified Staff – staff that are hired to help in the education process whose position does not require a teaching or administrative license.

Comparable Districts – districts which are approximately the same size and which have approximately the same demographics within the State of Ohio.

Comprehensive Annual Financial Report (CAFR) – is a set of U.S. government financial statement comprising the financial report of a state, municipal, or other government entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.

CUPP Report – a demographic report issued by the Ohio Department of Education to be used to show comparable school district data.

Debt – an obligation resulting from the borrowing of money for from the purchase of goods and services.

Debt Limit – the maximum amount of gross or net debt which legally permitted.

Debt Service – expenditures for the retirement of debt and expenditures for the interest on debt.

Earnings on Investments – revenues received from the investment of school district monies not needed at the time to meet current expenditures.

Employee Fringe Benefits – may include health, dental, vision, life, worker's compensation, as well as payments to the Ohio State Teachers Retirement and Ohio State Employees Retirement systems.

Encumbrances – purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are closed when the obligation is paid or canceled.

Expenditures – includes total charges incurred, whether paid or unpaid, for current costs, capital outlay and debt.

Expenditure Per Pupil – is calculated by dividing total expenditures by Average Daily Membership (ADM).

Expenditure Per Equivalent Pupil – is calculated by dividing expenditures by a weighted ADM, where harder-to-serve students can be given a higher mathematical weight, such as, students who are in special education, are economically disadvantaged, or English language learners. This calculation is used for the rankings included on the state report card.

Facilities Acquisition and Construction – expenditures for the acquisition and/or construction of facilities.

Fund – a fiscal and accounting entity with a self-balancing set of accounts.

Fund Balance – the excess of assets of a fund over liabilities and reserves.

Fiscal Year (FY) – the period at the end of which an entity determines its financial position and the results of its operations. The fiscal year of the school district begins July 1, and ends June 30.

Full Time Equivalent (FTE) – refers to the unit to measure employed persons or students in a way that makes them comparable although they may work or study a different number of hours per week or year.

Government Finance Officer Association (GFOA) – is a professional association of state, provincial, and local government finance officers in the United States and Canada.

Instruction – the activities dealing directly with the teaching of students or improving the quality of teaching.

Levy – the total taxes imposed by a government unit.

Millage Rate (mills) – the amount per \$1,000 that is used to calculate taxes on property.

Ohio Department of Education (ODE) – the State agency that oversees education in the State of Ohio.

Ohio Revised Code (O.R.C.) – is the Ohio Revised Code, which is the state law that governs governmental agencies, including public school districts.

Object – includes expenditures for certain types of costs, such as salaries, employee fringe benefits, purchase services, materials and supplies, capital outlay, and other miscellaneous expenditures.

Ohio School Facilities Commission – a state agency that provides oversight, assistance, and funding to a certain level to school districts for the construction and renovation of facilities.

Open Enrollment – the ability of a student who lives in one school district to attend another school district outside of the student's resident school district.

Operating Fund – the General Fund, fund 001, is the operating fund of the school district. The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the school district for any purpose provided it is disbursed or transferred in accordance with Ohio Law.

Public Utility Personal Property (PU) – is a personal property owned by electric, rural electric, natural gas, pipeline, water works, water transportation, heating and telegraph companies and subject to taxation.

Purchase Services – labor, material and other costs for services rendered by personnel who are not employed by the school district.

Re-appraisal Update – the appraisal of real estate by the County, which occurs in the State of Ohio every six years.

School Report Card – a report issued by the Ohio Department of Education that grades school districts on the progress of education within the District.

Tangible Personal Property Tax (TPP) – a form of tax revenue that applies to machinery, furniture, fixtures and/or supplies of for profit business. State legislation phased out this form of tax revenue between 2005 and 2010.

Tax Year (TY) – The year prior to the collection of the taxes. For example, all real and public utility personal property taxes in the State of Ohio collected in Calendar Year 2022 are Tax Year 2021 taxes. Real and public utility personal property taxes are always collected for the immediately preceding year.

Triennial Update – the appraisal of real estate by the County, which occurs in the State of Ohio every three years.

Uniform School Accounting System (USAS) – a computer system designed by the Ohio Department of Education that allows school districts within the state to account for revenues and expenses in a consistent manner.

STRONGSVILLE CITY SCHOOL DISTRICT

DR. CAMERON M. RYBA, SUPERINTENDENT
MR. GEORGE K. ANAGNOSTOU, TREASURER/CFO

BOARD OF EDUCATION

MR. RICHARD MICKO, PRESIDENT
MRS. LAURA WOLFE-HOUSUM, VICE PRESIDENT
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