

STRONGSVILLE CITY SCHOOL DISTRICT

FISCAL YEAR 2023-2024

ANNUAL BUDGET DOCUMENT



Inspiring & Empowering
Today's Learners to Build
Tomorrow's Leaders

STRONGSVILLE, CUYAHOGA COUNTY, OHIO
18199 COOK AVENUE, STRONGSVILLE, OHIO 44136
440.572.7000 WWW.STRONGNET.ORG

DR. CAMERON M. RYBA, SUPERINTENDENT
MR. GEORGE K. ANAGNOSTOU, TREASURER/CFO



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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 2022-2023.

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




John Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

STRONGSVILLE BOARD OF EDUCATION



MRS. LAURA WOLFE-HOUSUM
PRESIDENT



MRS. MICHELLE BISSELL
VICE PRESIDENT



MRS. SHARON KILBANE



MR. RICHARD MICKO



MS. HAYLEY STOVCIK



DR. CAMERON RYBA
SUPERINTENDENT



MR. GEORGE ANAGNOSTOU
TREASURER / CFO

EXECUTIVE SUMMARY

2023 *Mustangs* 2024



**INSPIRING & EMPOWERING TODAY'S
LEARNERS TO BUILD TOMORROW'S LEADERS**



Strongsville City Schools

ADMINISTRATIVE OFFICES

Cameron M. Ryba, Superintendent
cryba@scsmustangs.org

George K. Anagnostou, Treasurer
ganagnostou@scsmustangs.org



18199 Cook Avenue ♦ Strongsville, Ohio 44136

Phone 440.572.7000 ♦ Fax 440.238.7242

www.strongnet.org

September 25, 2023

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

We are pleased to submit to you the 2023-2024 Fiscal Year Annual Budget. This is the eighth 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 2023-2024 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.

CAPITAL PROJECTS BUDGET TIMELINE	
DATE	ACTION
February / March	Operations Manager prepares/updates a comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs, utilizing the District's Permanent Improvement Funds.
March / April	Draft plan is vetted through District's Facility Development Committee.
May	Final plan is approved through District's Facility Development Committee.
June	Board of Education adopts final appropriation for current fiscal year ending and temporary appropriation for upcoming fiscal year.
July / August	Summer projects being and are completed prior to the beginning of the start of school.
September	Permanent Improvement funds are re-evaluated based on actual costs from summer work. Board of Education adopts annual appropriation.

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 School District
Executive Summary
Fiscal Year 2023-2024 Budget Document**

STRONGSVILLE CITY SCHOOLS BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL		
Board Member	Position	Term
Mrs. Laura Wolfe-Housum	Board President	1/1/2020 - 12/31/2023
Mrs. Michelle Bissell	Vice President	1/1/2020 - 12/31/2023
Mrs. Sharon Kilbane	Member	1/1/2022 - 12/31/2025
Mr. Richard O. Micko	Member	1/1/2020 - 12/31/2023
Ms. Hayley Stovick	Member	1/1/2022 - 12/31/2025
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. Louis A. Marconi	Kinsner Elementary	
Mr. Michael Griffen	Muraski Elementary	
Mrs. Megan Surso	Strongsville Early Learning Preschool	
Mr. William C. Winger	Strongsville High School	
Mrs. Jessica Boytim	Strongsville Middle School	
Dr. Sally Raso	Surrarer Elementary	
Mrs. Katie Hawk	Whitney Elementary	

Purpose and Mission

During August of 2023, the Board of Education adopted the Strongsville City Schools Strategic Plan. A critical component of the work of any school district is ensuring a clear direction for the future that is grounded in the values, beliefs, and hopes of its students, staff, parents, and community. Throughout the 2022-2023 school year, Strongsville City Schools (SCS) engaged with its internal and external community through focus groups, interviews, and stakeholder surveys. Altogether, we had over 1,000 people share their insights, which solidified strengths to leverage and areas of growth for our attention over the next three years. This engagement resulted in the development of a three-year strategic plan that will begin in August 2023 and concluded in July 2026.

Our purpose is why we exist as an organization. It is our just cause and the aspirational goal of the School District.

Our Purpose – Inspiring and empowering our learners today to build tomorrow’s leaders.

Our mission is what we do as an organization to make progress towards our Purpose. It is our North Star. Our Mission embodies our Model Mustang, the thirteen-year commitment to our students to provide them with a premier educational experience that is based on rigorous content and the integration of durable skills needed in school and in life.

Strongsville City School District
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Our Mission – As a school community, we will design premier educational experiences that develop innovative, resilient, collaborative, global, and empowered students who are architects of their learning, equipped to thrive in their future.



Based on our School District's Purpose and Mission, we have created strategic priorities and specific strategic plan objectives relating to each strategic priority. These strategic priorities and objectives give actionable focus to our Purpose and Mission that will guide our work over the next three years. These strategic priorities and objectives are as follows:

Priority 1: Transforming Teaching & Learning

When we *Transform Teaching & Learning*, we enhance the classroom experience for all students through the implementation of innovative instructional approaches, structures and strategies to inspire and empower our learners.

Objective 1.1: SCS will advance deeper learning through the integration of rigorous content and durable skills by intentionally infusing the competencies ascribed in the Model Mustang into daily classroom practice.

Objective 1.2: SCS will develop meaningful learning experiences that are relevant and responsive to all student's needs, skill levels and learning abilities.

Objective 1.3: SCS will research best practices to create personalized learning pathways (i.e., examining the flexible use of time, space, pace, and path), which will empower students to be the thinkers and learners they will need to be to find success in their future.

Objective 1.4: SCS will implement a rigorous curriculum and an inclusive environment to develop higher academic skills for all, intentionally connecting students' cultures, languages and life experiences to the classroom.

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Priority 2: Aligning Staff & Resources

When we *Align Staff & Resources*, we ensure that our personnel, curriculum, technology and partnerships are optimized to support our Purpose and Mission so that our students are equipped to thrive in their future.

Objective 2.1: SCS will perform a comprehensive review of K-5 English/Language Arts curriculum and supplemental materials. This review will ensure that all teachers have the necessary resources that align with the science of reading methodologies to provide high quality literacy instruction for all students.

Objective 2.2: SCS will integrate technology as an instructional tool in the hands of students and staff, while developing their digital citizenship and considering a meaningful balance of technology utilization throughout the school day.

Objective 2.3: SCS will create and implement a system that actively recruits, attracts, onboards and retains a high quality staff (i.e., administrative, leadership, teacher, support and substitute) that has the cultural knowledge, mindset and experiences to best meet and support the needs of our students.

Objective 2.4: SCS will foster, cultivate and strengthen the school's connection with local and regional businesses, organizations, nonprofits and institutes of higher education to create student internship and mentorship programming options.

Objective 2.5: SCS will examine the resources available (e.g., school counselors, social workers, or behavioral specialists) and develop plan to allocate resources to address the social-emotional, mental health and behavioral needs of our students.

Objective 2.6: SCS will enhance the use of district and building social media platforms, as well as examine other innovative communication platforms as avenue of celebration and communication. SCS will expand the use of these platforms for sharing district instructional information with the Strongsville community about the innovative, future-ready programming taking place in the schools.

Objective 2.7: SCS will continue to provide professional development opportunities and extended training for all staff members on social-emotional needs, mental wellness, trauma-informed instructional practices and other evidence-based discipline practices.

Objective 2.8: SCS will continue to explore ways to provide high-quality professional development to all staff that is relevant to their particular job and role, demonstrating the connection between initiatives while affording opportunities for collaboration and alignment between ideas and employee groups.

Priority 3: Cultivating Culture & Climate

When we *Cultivate Culture & Climate*, we foster a positive and inclusive environment through evidence-based practices and support that promotes acceptance, respect and well-being for all students, staff and community members.

Objective 3.1: SCS will create opportunities to recognize, celebrate and support all co-curricular and extra-curricular activities through a variety of communication channels, while considering ways to more effectively utilize district resources to equitably support current and future programs, practices and events.

Objective 3.2: SCS will review district behavior policies (e.g., anti-bullying) and study current behavior procedures and practices (including disciplinary) to better understand behaviors that may negatively impact student learning. SCS will consistently implement changes across the district that support a physically and emotionally safe environment for all students through the utilization of evidenced-based discipline practices. SCS will continue to communicate with parents/guardians and staff ways to promote and support positive and healthy student interactions.

Objective 3.3: SCS will create and conduct student programming to address the increasing social

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and emotional learning needs of our students – to promote student understanding of their own needs, coping skills and opportunities for support throughout the school year.

Objective 3.4: SCS will create mechanisms that promote a positive organizational culture, including opportunities for all staff to meaningfully engage with administration. SCS will expand purposeful systems for the celebration of staff members to advance morale and culture, as well as provide pathways for ongoing feedback and suggestions on the work of the school district and the health and well-being of employees. SCS will also develop mechanisms to address and resolve immediate concerns in a timely and solutions-based manner.

Objective 3.5: SCS will continue to develop a culture that is accepting, respectful and appreciative so that every student, staff and community member feels valued, accepted and heard. SCS will create collaborative opportunities for students and staff that increases interaction and inclusion of all within the Strongsville school community.

Objective 3.6: SCS will define, promote and implement direct pathways for exploration of college/university, career/technical education, military and other non-college preparedness opportunities and purposefully communicate a culture of high academic expectations no matter a student's chosen pathway.

Priority 4: Leveraging Funding & Facilities

When we *Leverage Funding & Facilities*, we effectively manage and utilize the district's resources to provide safe, modern and high-quality learning environments that afford premier educational experiences.

Objective 4.1: SCS will continue to review and communicate all aspects of physical security throughout the district to ensure consistent application of security protocols/procedures for district buildings and athletic events and recommend changes to policy to support the application of best practice strategies.

Objective 4.2: SCS will seek out and utilize input from the Strongsville community to make strategic decision with regard to potential new construction and/or renovation of district buildings. Updates to the Master Facilities Plan will occur to address short-term and long-term plans that emphasize student and staff safety, as well as support and promote classroom collaboration and innovation in all learning spaces.

Objective 4.3: SCS will create a projected financial assessment of future facilities' and capital improvement needs to provide community updates related to potential project opportunities, costs and/or resources to support and inform the development of the Master Facility Plan.

Objective 4.4: SCS will remain transparent by publishing financial reports that meet the highest reporting standards and promoting a series of simplified/community graphics to educate and inform Strongsville City School District stakeholders and taxpayers more deeply on current and projected expenditures. SCS will look for ways to consistently communicate the district's financial picture and continue to provide and accurate portrayal of financial standing to garner continued trust from district stakeholders.

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Budget Alignment to District Goals and Objectives:

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

GOAL: Transforming Teaching & Learning and Aligning Staff & Resources			
Objective	FY 2022-2023 Budget	FY 2023-2024 Budget	Increase / (Decrease)
Instructional Staff Costs	\$46,742,094	\$49,090,851	\$2,348,757
Curriculum & Instruction Staffing Support	\$1,430,956	\$1,546,994	\$116,038
Gifted Coordinator	\$118,872	\$135,829	\$16,957
Reading Specialists	\$208,411	\$185,096	(\$23,315)
Secondary Math Coach	\$127,257	\$104,334	(\$22,923)
Multi-Tiered Systems of Support Coordinators	\$224,033	\$95,310	(\$128,723)
Textbook Adoptions	\$496,000	\$676,000	\$180,000
Instructional & Support Software	\$636,408	\$353,744	(\$282,664)
LETr's Literacy Training	\$128,757	\$157,915	\$29,158
SEL - Path Coordinator	\$118,065	\$139,684	\$21,619
Strongsville Online Learning Option (SOLO)	\$150,000	\$176,000	\$26,000
Annual Technology Equipment Upgrades	\$467,080	\$673,211	\$206,131
Define optimal staffing per employee group / classification	N/A	N/A	N/A

GOAL: Cultivating Culture & Climate			
Objective	FY 2022-2023 Budget	FY 2023-2024 Budget	Increase / (Decrease)
Communications Department	\$155,126	\$165,318	\$10,192
Parent Mentor	\$86,917	\$103,300	\$16,383
Develop the next strategic plan for the district.	\$35,000	\$0	(\$35,000)
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

GOAL: Leveraging Funding & Facilities			
Objective	FY 2022-2023 Budget	FY 2022-2023 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$884,874	\$965,531	\$80,657
Operations Office Oversight	\$268,886	\$285,155	\$16,269
Custodial / Maintenance Department / Preventative Maintenance	\$8,026,069	\$8,294,148	\$268,079
Permanent Improvement Fund	\$1,162,650	\$1,187,826	\$25,176
Safety and Security	\$263,574	\$828,446	\$564,872
Transparent financial reporting that meet the highest reporting standards	N/A	N/A	N/A

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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 2024 is \$537,035 which is a \$1,140 increase from fiscal year 2023. The per pupil amount for fiscal year 2024 is \$95 which is similar from fiscal year 2023. 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 fiscal years 2021, 2022 and 2023 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 spent \$2,116,689 during fiscal year 2022 and \$1,737,413 during fiscal year 2023 from ESSER II and ESSER III. The District has an available \$2,286,127 in ESSER III to spend in fiscal year 2024. ESSER II funds expired at the end of fiscal 2023 while ESSER III funds expire at the end of fiscal year 2024. 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 hired an additional 84 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. 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, 5 are anticipated to reduce during fiscal year 2025 while the remaining will shift to the general fund.

Summary of Revenue/Expenditures for All Funds

The following revenue and expenditure estimates comprised the 2023-2024 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:

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.

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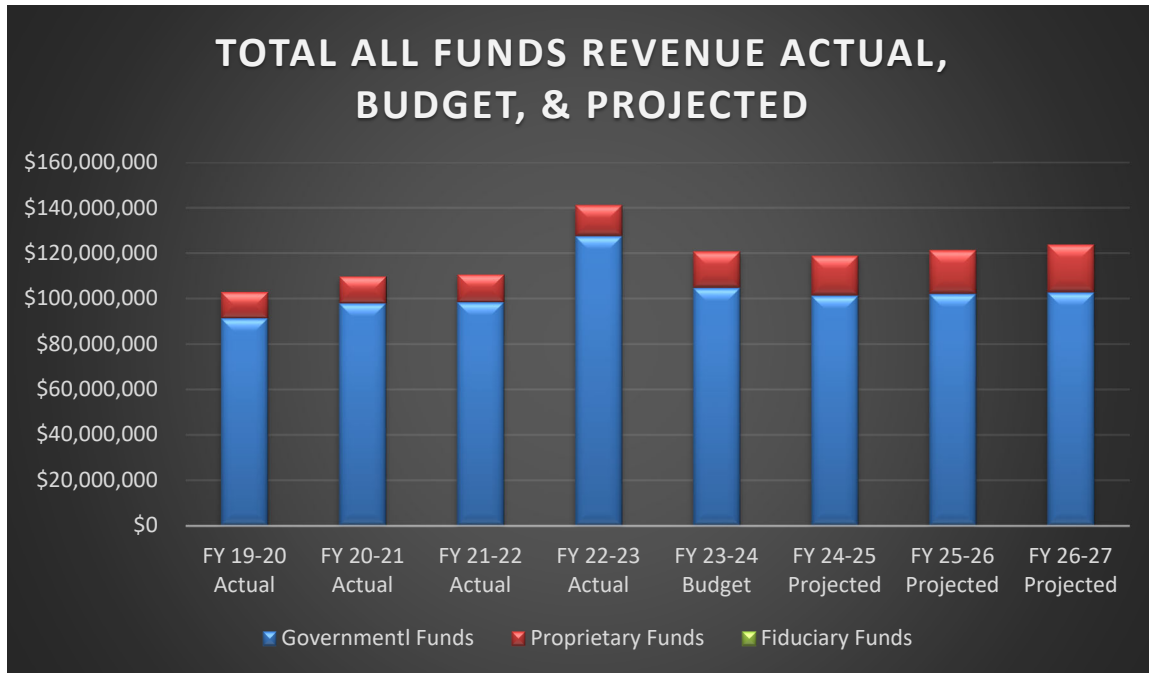
Fiduciary Funds – Fiduciary funds account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

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

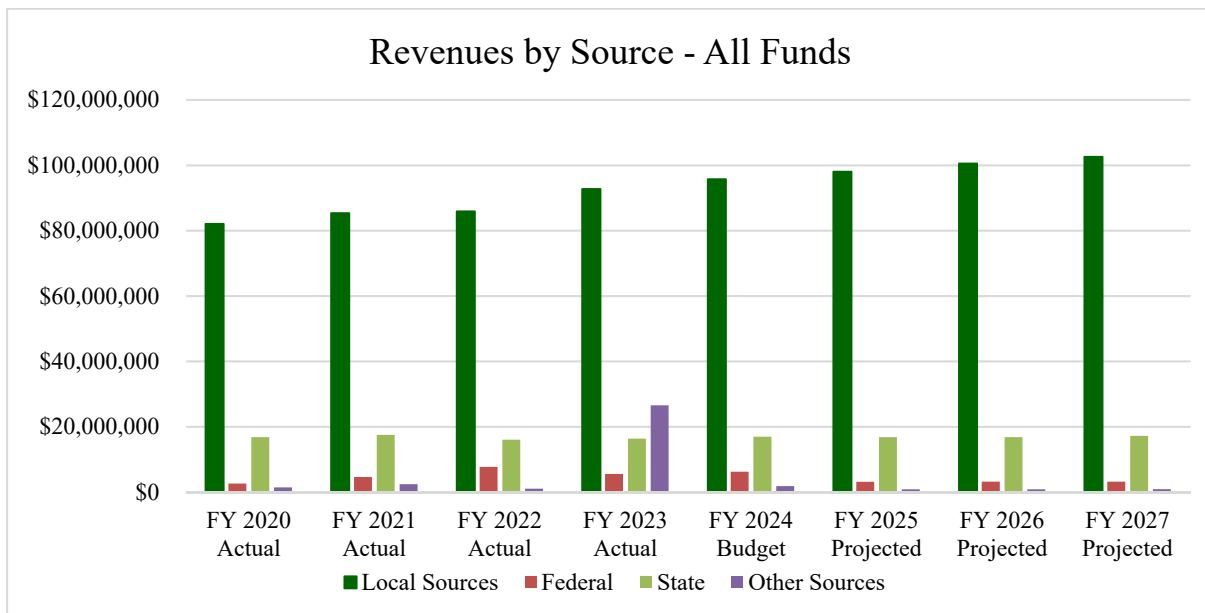
TOTAL ALL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Governmental Funds	\$127,619,797	\$104,792,235	(\$22,827,562)	-17.89%
Proprietary Funds	13,695,175	16,091,135	2,395,960	17.49%
Fiduciary Funds	4,436	0	(4,436)	-100.00%
Total Revenues	141,319,408	120,883,370	(20,436,038)	-14.46%

Source: Level 1 and Level 2 Financial Statements

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REVENUES BY SOURCE - ALL FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Taxes	\$62,598,188	\$66,922,850	\$66,822,370	\$70,233,780	\$69,939,988	\$70,700,010	\$71,768,179	\$72,452,775
Tuition	1,002,217	749,269	1,172,773	1,151,253	1,116,947	1,116,947	1,116,947	1,116,947
Classroom Materials and Fees	452,792	360,805	414,824	419,966	534,600	534,600	534,600	534,600
Earnings on Investments	849,886	410,216	375,612	1,919,532	3,025,000	2,525,000	1,765,000	1,310,000
Food Services	900,937	100,060	241,700	1,325,454	1,236,150	1,273,235	1,311,432	1,350,774
Extracurricular	633,127	508,906	835,948	866,812	1,281,279	1,311,864	1,313,664	1,272,764
Other Local Revenues	15,628,545	16,294,375	16,021,127	16,807,483	18,604,968	20,585,503	22,728,944	24,546,382
Intergovernmental - Federal	2,674,974	4,652,274	7,745,024	5,586,830	6,274,529	3,207,230	3,229,011	3,251,337
Intergovernmental - State	16,838,575	17,517,078	16,070,238	16,430,990	17,012,813	16,867,264	16,844,001	17,240,647
From Other Sources	1,496,492	2,438,260	1,102,010	26,577,308	1,857,096	909,747	889,539	935,861
Total Revenues	103,075,733	109,954,093	110,801,626	141,319,408	120,883,370	119,031,399	121,501,317	124,012,087

Source: Level 1 Financial Statements



Source: Level 1 Financial Statements

Significant Fiscal Year 2024 Budget Items in comparison to Fiscal Year 2023 Actual Revenue:

Local Sources

Local sources are the largest component of revenues for all funds as they make up 79.2% of total revenues. The largest component of revenue within local sources is property tax revenue which make up 73.1% of the local sources and 57.7% of all revenues. For the fiscal year 2024 budget, local tax revenue is anticipated to decrease slightly which is due to the collection rate. For collection year 2024 the current collection rate for property taxes is anticipated to decrease from 96.54% to 96.04% and the gross collection rate for property taxes is anticipated to decrease from 98.81% to 97.16%,

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compared collection year 2023. In the following years, an increase is anticipated due to increased valuations that impacts inside millage and new construction.

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 36.6% 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. During fiscal year 2023, the District received School Safety Grants totaling \$739,044 to purchase window film, security cameras, and digital radios.

Due to the COVID-19 pandemic, the District received an additional federal funds in fiscal years 2021, 2022 and 2023 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 spent \$2,116,689 during fiscal year 2022 and \$1,737,413 during fiscal year 2023 from ESSER II and ESSER III. The District has an available \$2,286,127 in ESSER III to spend in fiscal year 2024. ESSER II funds expired at the end of fiscal 2023 while ESSER III funds expire at the end of fiscal year 2024.

State Sources

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program fund distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan. Funding is driven by a base cost methodology that incorporates for the four components identified as necessary to the education process. The Base cost is currently calculated for two years using a statewide average from historical actual data.

For fiscal year 2024, state sources are expected to increase by \$581,823 or 3.54% compared to fiscal year 2023. The increase is primarily due to increase funding from the state legislator into the State's School Foundation Program under their biennium budget for fiscal years 2024 and 2025.

From Other Sources

Revenues from other sources experienced a one-time influx during fiscal year 2023 which inflated fiscal year 2023 total revenues. Revenues from other sources are primarily made up of advances in and transfers in from other others. During fiscal year 2023, the Board adopted a new cash balance

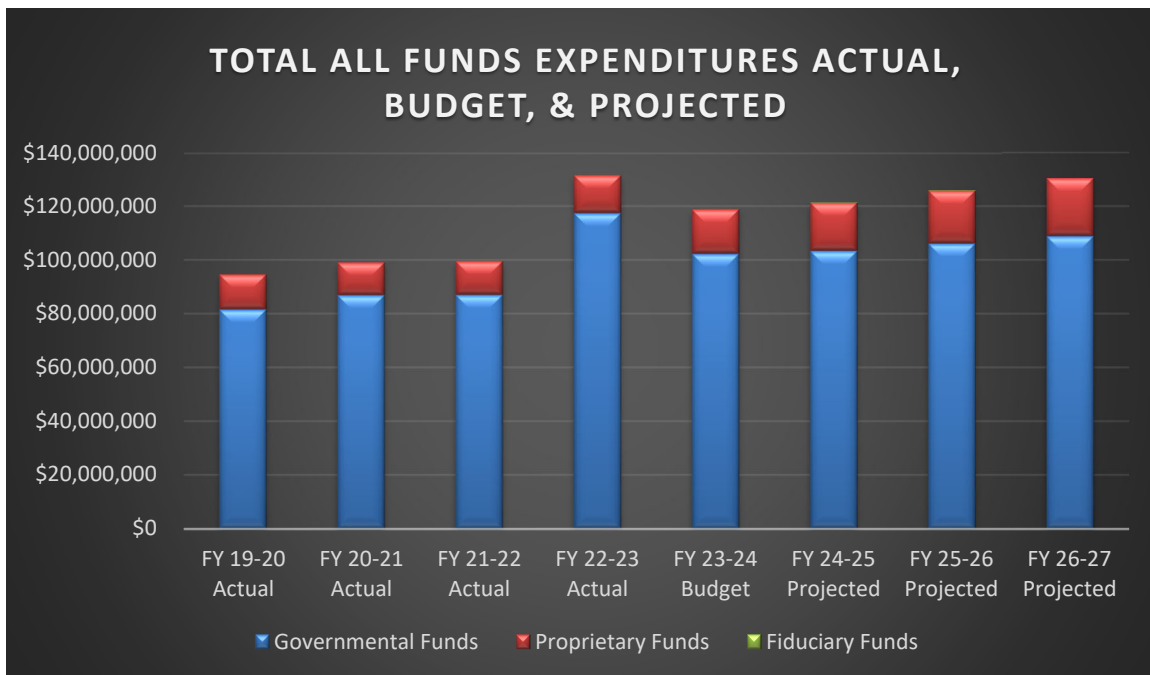
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policy and during the adoption of the policy, the Board approved a general operating fund transfer of \$25 million dollars to a Capital Projects fund for future capital projects.

For additional detailed information, please refer to the individual sections of the governmental funds, proprietary 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 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
Governmental Funds	\$117,393,950	\$102,308,215	(\$15,085,735)	-12.85%
Proprietary Funds	14,110,182	16,514,454	2,404,272	17.04%
Fiduciary Funds	7,681	5,181	(2,500)	-32.55%
Total Revenues	131,511,813	118,827,850	(12,683,963)	-9.64%

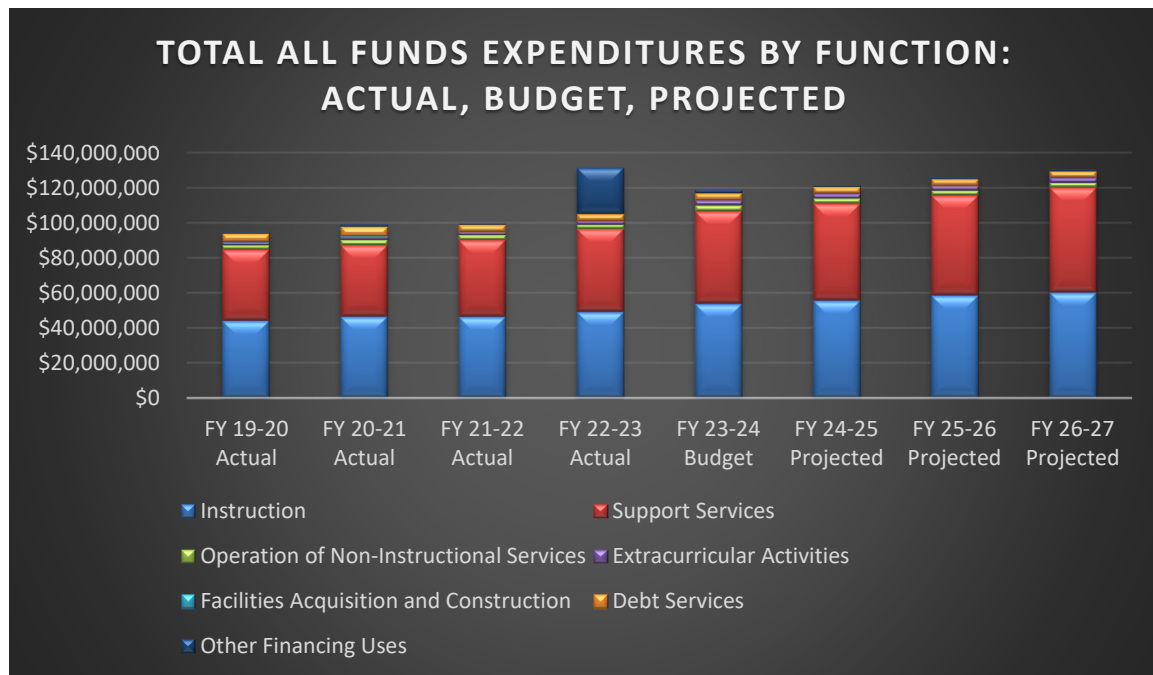
Source: Level 1 and Level 2 Financial Statements

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EXPENDITURES BY OBJECT - ALL FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Salaries	\$44,331,496	\$46,255,049	\$48,978,903	\$51,212,795	\$54,921,151	\$56,260,642	\$58,243,122	\$59,172,283
Fringe Benefits	17,797,206	18,218,412	19,306,451	20,654,079	23,961,664	25,440,944	27,354,493	29,219,940
Purchase Services	21,936,003	22,250,432	20,659,931	22,225,365	25,569,395	26,766,914	28,699,053	30,573,714
Materials and Supplies	1,914,940	2,275,070	2,740,013	2,936,038	4,645,560	3,882,218	3,635,035	3,682,699
Capital Outlay	1,799,170	1,976,495	1,598,170	2,369,204	2,005,451	2,562,355	1,481,230	1,323,230
Other Objects	6,190,413	6,925,070	5,560,663	5,623,347	5,876,217	5,616,842	5,617,932	5,630,491
Other Financing Uses	710,975	1,222,822	749,445	26,490,985	1,848,413	909,747	889,539	935,861
Total Expenditures	94,680,203	99,123,350	99,593,576	131,511,813	118,827,851	121,439,661	125,920,405	130,538,219

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 2024 Budget Items in comparison to Fiscal Year 2023 Actual Expenditures:

Salaries

Salaries make up the largest object category of all the School District' total expenditures in all funds of 46.2%. Coupled with fringe benefits, salary and benefits make up 66.4% of expenditures within all funds. Within the general fund, the District's operating fund, salary and benefits make up 83.0% of general fund expenditures. Salaries have increased throughout the years and will continue to increase during fiscal year 2024 and beyond due to negotiated labor agreements and additional positions needed. The increase during fiscal years 2022 and 2023 is due to the Federal Grant dollars that the

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District received through the Elementary and Secondary School Elementary Relief Fund, the District hired an additional 84 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. 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, 5 are anticipated to reduce during fiscal year 2025 while the remaining will shift to the general fund.

Benefits

For fiscal year 2024, the District's health care premiums will increase by 15.00% 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

The purchase services object has increased consistently 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 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 2024 the District estimates that purchase services to increase by \$640,000. The increase is due to increase costs and placements for special education student placements, instructional service costs, and projected increases in utility costs. During fiscal year 2022 the District experienced 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 \$15.6 million for fiscal year 2024 and increasing 10.00% each year thereafter.

Capital Outlay:

During fiscal year 2024, 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, and vehicle purchases.

Other Objects and Other Financing Uses:

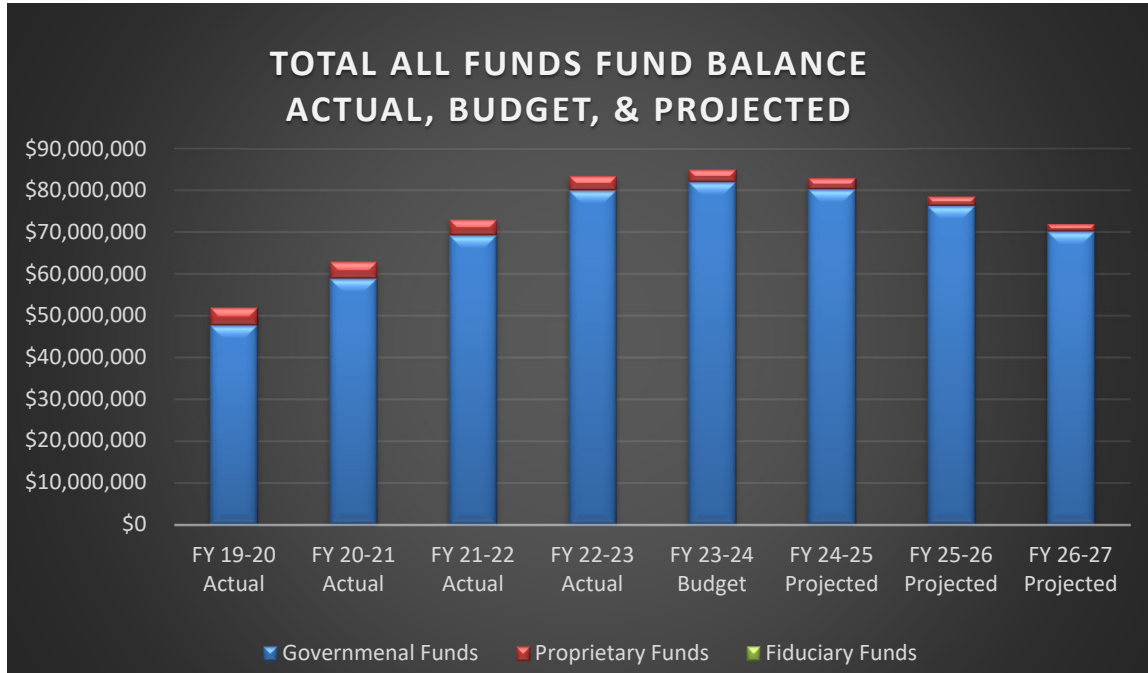
Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds. Other financing uses experienced a one-time increase in expenditure during fiscal year 2023 which inflated fiscal year 2023 total expenditures. During fiscal year 2023, the Board adopted a new cash balance policy and during the adoption of the policy, the Board approved a general operating fund transfer out of \$25 million dollars to a Capital Projects fund for future capital projects.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	46,625,409	55,020,940	65,851,683	77,059,733	86,867,328	88,922,847	86,514,585	82,095,498
Ending Cash Balance	55,020,940	65,851,683	77,059,733	86,867,328	88,922,847	86,514,585	82,095,498	75,569,367
Year End Encumbrances	2,987,389	2,857,500	3,990,391	3,399,767	3,900,287	3,570,268	3,570,268	3,570,268
Unencumbered Fund Balance	52,033,551	62,994,183	73,069,342	83,467,561	85,022,560	82,944,317	78,525,230	71,999,099

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 2020 through fiscal year 2023, the fund balance has grown by \$31.4 million or by 60.4% 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 2025.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education

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adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.

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.

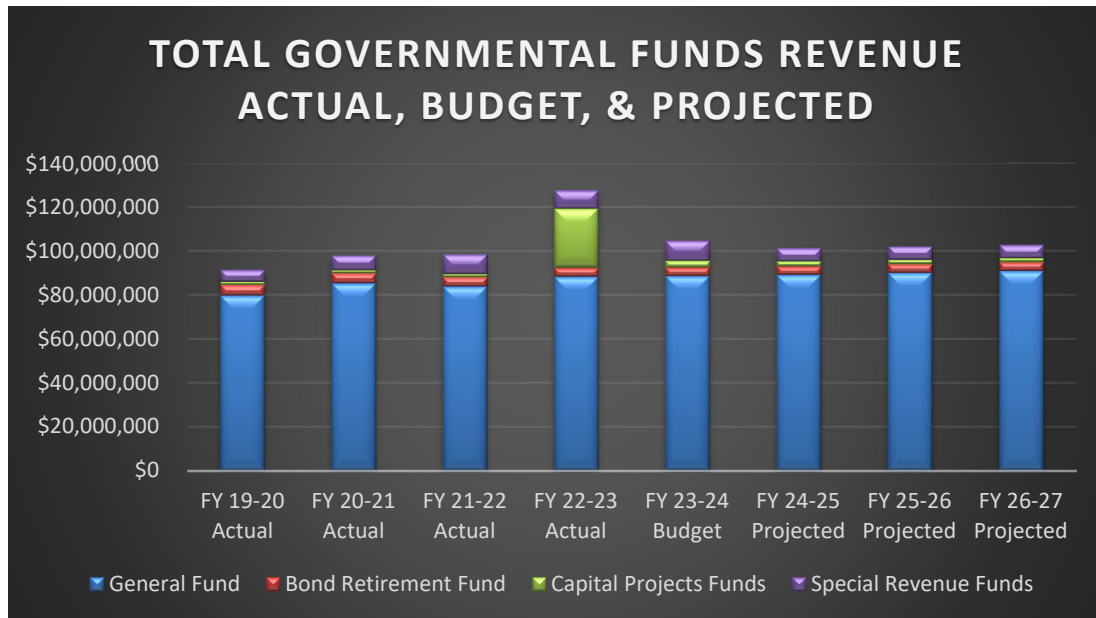
Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service for capital projects

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

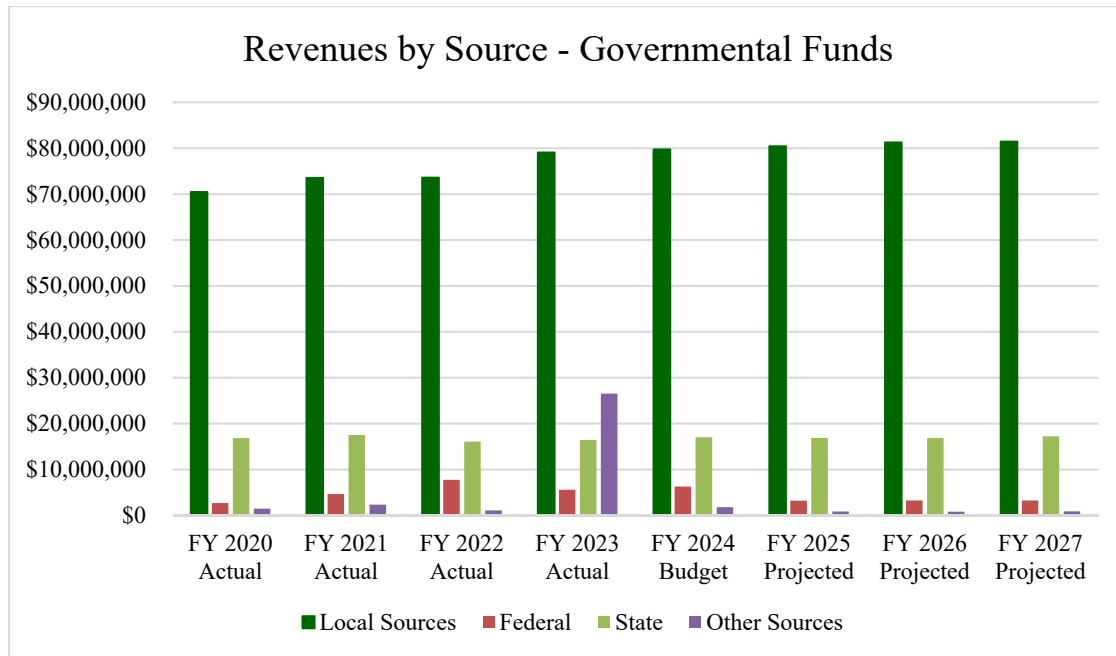
TOTAL GOVERNMENTAL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
General Fund	\$88,316,942	\$88,661,981	\$345,039	0.39%
Bond Retirement Funds	3,974,036	3,830,240	(143,796)	-3.62%
Capitl Projects Funds	26,987,078	3,071,516	(23,915,562)	-88.62%
Special Revenue Funds	8,341,741	9,228,498	886,757	10.63%
Total Revenues	127,619,797	104,792,235	(22,827,562)	-17.89%

Source: Governmental Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Taxes	\$62,598,188	\$66,922,850	\$66,822,370	\$70,233,780	\$69,939,988	\$70,700,010	\$71,768,179	\$72,452,775
Tuition	994,677	722,708	1,141,798	1,121,368	1,109,000	1,109,000	1,109,000	1,109,000
Classroom Materials and Fees	223,376	199,541	193,647	210,468	195,000	195,000	195,000	195,000
Earnings on Investments	849,886	410,216	375,612	1,919,532	3,025,000	2,525,000	1,765,000	1,310,000
Food Services	900,937	100,060	241,700	1,325,454	1,236,150	1,273,235	1,311,432	1,350,774
Extracurricular	465,625	405,015	718,220	747,362	1,013,079	968,664	970,464	929,564
Other Local Revenues	4,427,559	4,764,781	4,093,126	3,518,839	3,204,580	3,659,536	4,124,841	4,096,328
Intergovernmental - Federal	2,674,974	4,652,274	7,745,024	5,586,830	6,274,529	3,207,230	3,229,011	3,251,337
Intergovernmental - State	16,838,575	17,517,078	16,070,238	16,430,990	17,012,813	16,867,264	16,844,001	17,240,647
From Other Sources	1,460,563	2,353,445	1,073,792	26,525,174	1,782,096	834,747	814,539	860,861
Total Revenues	91,434,360	98,047,968	98,475,527	127,619,797	104,792,235	101,339,686	102,131,467	102,796,287

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 76.1% of total revenues of governmental funds. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2020 to fiscal year 2021. 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 87.7% of the local resources and 66.7% of governmental revenues. From fiscal year 2020 to fiscal year 2021 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 District experienced a decrease in local tax revenue during fiscal year 2022 in comparison to the upcoming fiscal year 2022. 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 increased by \$3,411,410. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations. For the fiscal year 2024 budget, local tax revenue is anticipated to decrease slightly which is due to the collection rate. In the following years, an increase is anticipated due to increased valuations that impacts inside millage and new construction.

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

- 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.

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- In November 2021 residents renewed a 5 year 6 levy with collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

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 \$2,878,660. 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 2020 to fiscal year 2024 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 2020 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. During fiscal year 2022 food service revenues experienced an increase due to the federal government providing meals to every student at no charge to the student. However, with the free meal program ended after fiscal year 2022, the School District anticipates a decrease to its sales and participation beginning in fiscal year 2023 in comparison in fiscal year 2022. The School District is in a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase 3 percent annually 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 36.6% 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. During fiscal year 2023, the District received School Safety Grants totaling \$739,044 to purchase window film, security cameras, and digital radios.

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021, 2022, and 2023 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.

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State Sources:

Revenues from State sources make up 16.2% of the governmental funds overall revenue which is the second largest revenue source after property taxes. For fiscal year 2024, State sources are made up of State Foundation Funding in the amount of \$9.4 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 \$0.4 million.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program fund distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for the four components identified as necessary to the education process. The Base cost is currently calculated for two years using a statewide average from historical actual data.

For the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,106,236 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,121 for fiscal year 2024. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,309 per pupil in fiscal year 2024 while the state funding portion is \$812 or 10.0 percent of total per pupil base cost amount.

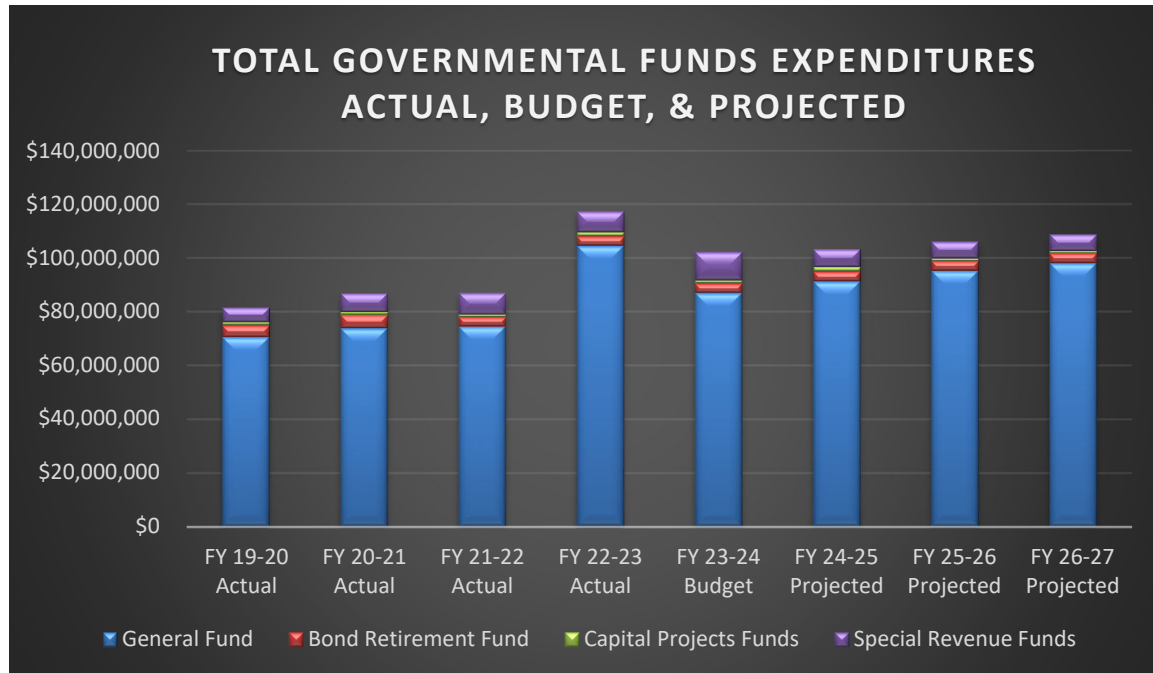
Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020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

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

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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 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
General Fund	\$104,609,066	\$87,086,191	(\$17,522,875)	-16.75%
Bond Retirement Funds	3,437,613	3,430,262	(7,351)	-0.21%
Capitall Projects Funds	1,583,456	1,187,826	(395,630)	-24.99%
Special Revenue Funds	7,763,815	10,603,937	2,840,122	36.58%
Total Revenues	117,393,950	102,308,216	(15,085,734)	-12.85%

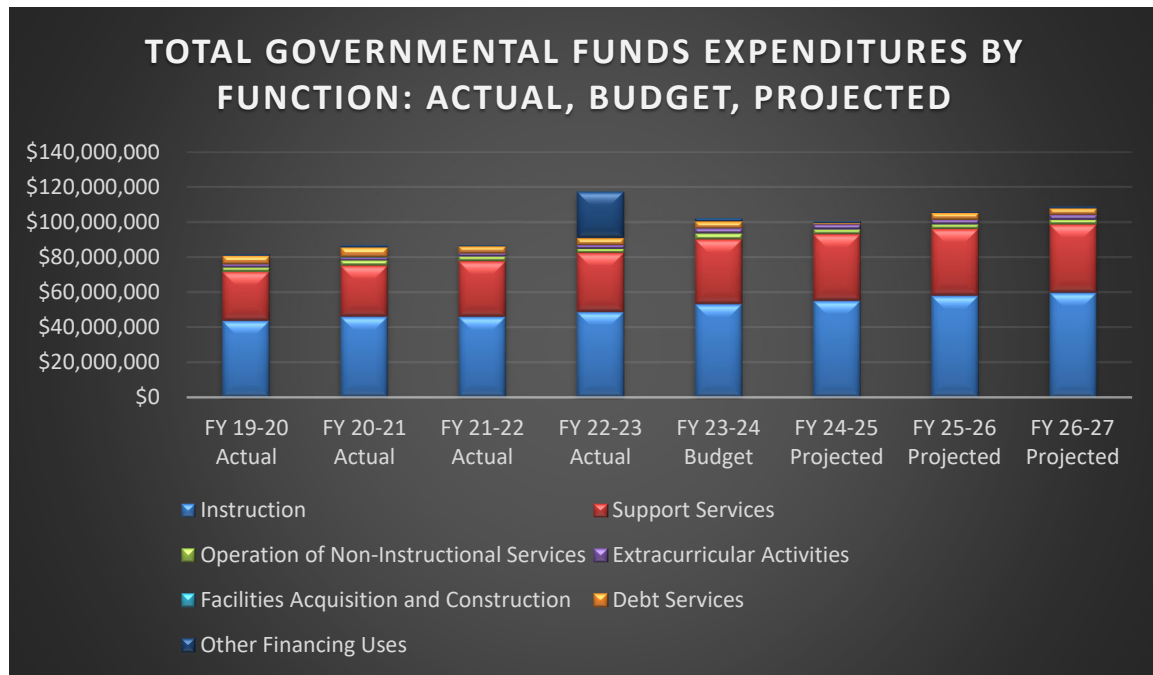
Source: Governmental Funds Level 2 and Level 3 Financial Statements

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EXPENDITURES BY OBJECT - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Salaries	\$44,312,175	\$46,242,830	\$48,964,947	\$51,145,956	\$54,845,151	\$56,188,595	\$58,168,223	\$59,097,383
Fringe Benefits	17,793,966	18,216,349	19,303,644	20,641,147	23,949,576	25,427,576	27,343,976	29,209,425
Purchase Services	9,283,934	10,362,104	8,488,058	8,653,370	9,787,884	9,428,350	9,645,553	9,633,784
Materials and Supplies	1,680,529	2,041,239	2,483,881	2,626,498	4,141,905	3,414,998	3,170,035	3,217,699
Capital Outlay	1,727,191	1,930,889	1,521,558	2,240,834	1,909,951	2,496,855	1,415,730	1,257,730
Other Objects	6,119,743	6,909,452	5,533,164	5,595,160	5,825,336	5,506,642	5,508,200	5,520,759
Other Financing Uses	710,975	1,222,822	749,445	26,490,985	1,848,413	909,747	889,539	935,861
Total Expenditures	81,628,513	86,925,685	87,044,697	117,393,950	102,308,216	103,372,762	106,141,256	108,872,641

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 53.6%. Coupled with fringe benefits, salary and benefits make up 77.2% of expenditures within governmental funds. Within the general fund, the District's main operating fund, salary and benefits make up 83.0% of general fund expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2024 and beyond due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an

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additional 84 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. 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, 5 are anticipated to reduce during fiscal year 2025 while the remaining will shift to the general fund.

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 2020, the School District will have 42 more positions compared to fiscal year 2026.

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. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00%

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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 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 2024 the District estimates that purchase services to increase by \$640,000. The increase is due to increase costs and placements for special education student placements, instructional service costs, and projected increases in utility costs. During fiscal year 2022 the District experienced 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:

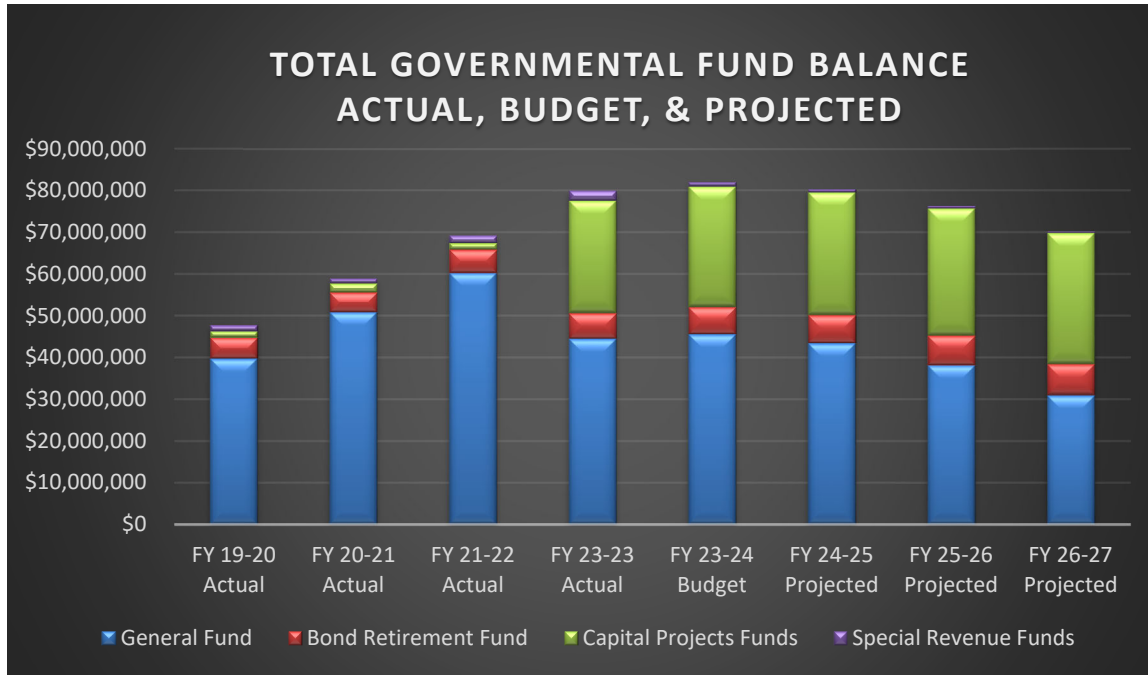
Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

During fiscal year 2023, during the adoption of a new cash balance policy (see Fund Balance section), the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

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.

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Source: Governmental Funds Level 2 and Level 3 Financial Statements

FUND BALANCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	40,800,723	50,606,570	61,728,853	73,159,683	83,385,530	85,869,549	83,836,472	79,826,683
Ending Cash Balance	50,606,570	61,728,853	73,159,683	83,385,530	85,869,549	83,836,472	79,826,683	73,750,328
Year End Encumbrances	2,844,947	2,796,906	3,893,707	3,367,109	3,867,629	3,537,610	3,537,610	3,537,610
Unencumbered Fund Balance	47,761,623	58,931,947	69,265,976	80,018,421	82,001,920	80,298,862	76,289,073	70,212,718

Source: Governmental Funds Level 2

As indicated by the charts above, from fiscal year 2020 through fiscal year 2023, the fund balance has grown by \$32.3 million or by 67.6% 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 2025.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a

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finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.

Proprietary Funds:

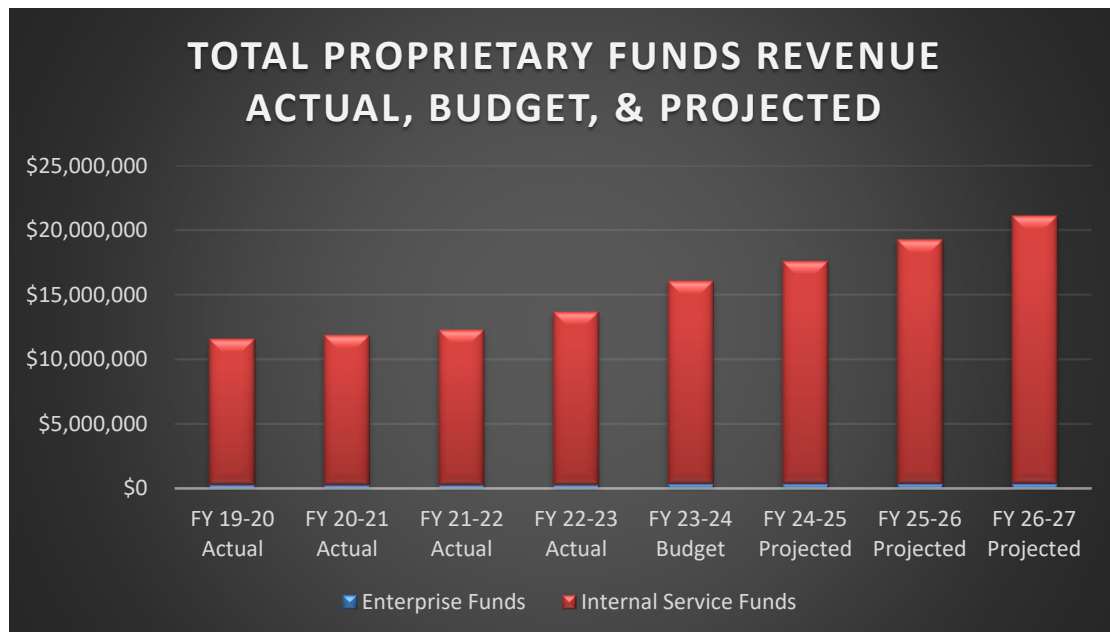
Enterprise Funds – Enterprise funds account for any activity for which a fee is charged to external users for goods or services,

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.

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

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TOTAL PROPRIETARY FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
Enterprise Funds	\$258,246	\$336,500	\$78,254	30.30%
Internal Service Funds	13,436,929	15,754,635	2,317,706	17.25%
Total Revenues	13,695,175	16,091,135	2,395,960	17.49%

Source: Proprietary Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - PROPRIETARY FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Tuition	\$7,540	\$26,561	\$30,975	\$29,885	\$7,947	\$7,947	\$7,947	\$7,947
Classroom Materials and Fees	229,416	161,264	221,177	209,498	339,600	339,600	339,600	339,600
Extracurricular	125,715	87,774	93,565	117,250	268,200	268,200	268,200	268,200
Other Local Revenues	11,200,266	11,529,594	11,926,435	13,286,408	15,400,388	16,925,967	18,604,103	20,450,054
From Other Sources	35,929	84,815	28,218	52,134	75,000	75,000	75,000	75,000
Total Revenues	11,598,866	11,890,008	12,300,370	13,695,175	16,091,135	17,616,714	19,294,850	21,140,801

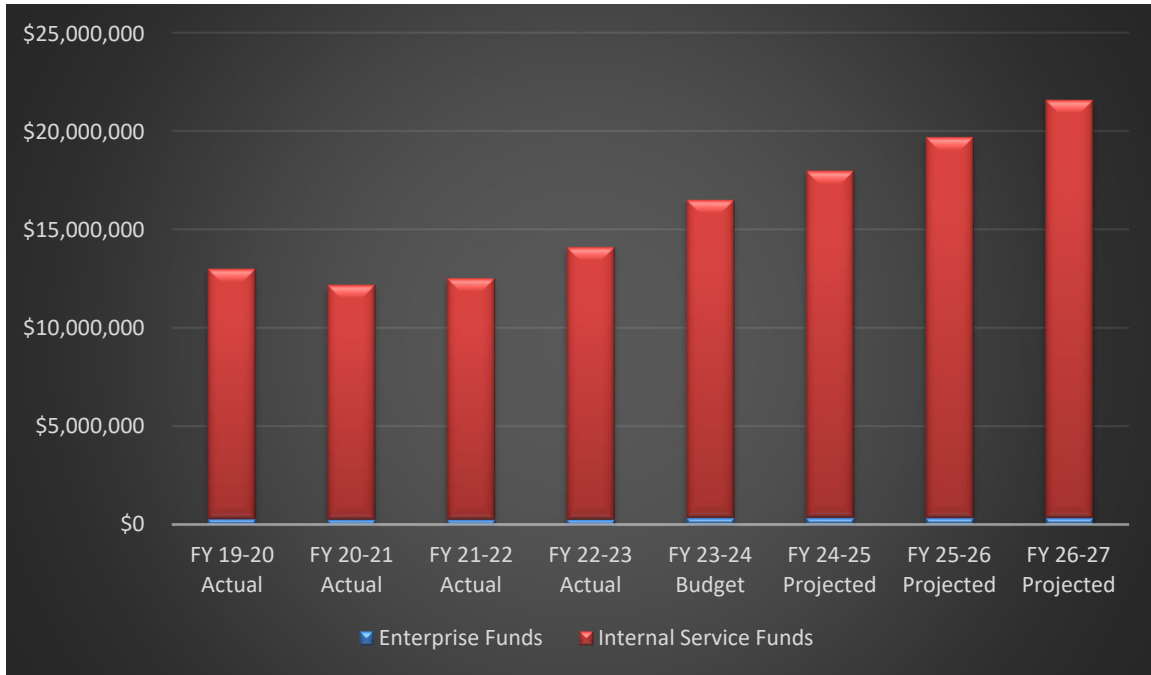
Source: Proprietary Funds Level 2 Financial Statements

The largest revenue source within the internal service fund is the employee benefits self-insurance fund. During fiscal year 2024, the District experienced an 15.00% premium rate increase. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00% 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.

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Source: Proprietary Funds Level 2 and Level 3 Financial Statements

TOTAL PROPRIETARY FUNDS EXPENDITURE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Enterprise Funds	\$250,956	\$336,500	\$85,544	34.09%
Internal Service Funds	13,859,226	16,177,954	2,318,728	16.73%
Total Revenues	14,110,182	16,514,454	2,404,272	17.04%

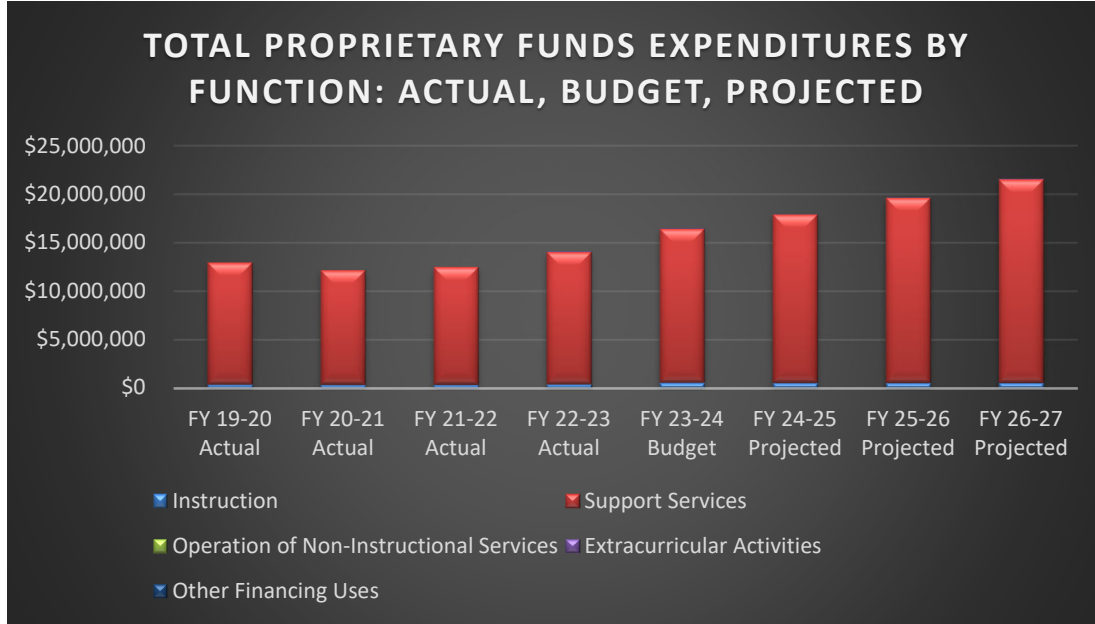
Source: Proprietary Funds Level 2 and Level 3 Financial Statements

EXPENDITURES BY OBJECT - PROPRIETARY FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$14,885	\$11,817	\$11,739	\$66,839	\$76,000	\$62,547	\$65,399	\$65,400
Fringe Benefits	2,573	2,000	2,465	12,932	12,088	11,900	9,049	9,047
Purchase Services	12,651,963	11,887,645	12,171,873	13,571,995	15,781,511	17,338,564	19,053,501	20,939,931
Materials and Supplies	234,516	234,514	256,132	309,540	503,655	467,220	465,000	465,000
Capital Outlay	71,979	45,606	76,612	128,370	95,500	65,500	65,500	65,500
Other Objects	33,238	4,509	4,862	20,506	45,700	46,168	45,700	45,700
Total Expenditures	13,009,154	12,186,091	12,523,683	14,110,182	16,514,454	17,991,899	19,704,149	21,590,578

Source: Proprietary Funds Level 2 Financial Statements

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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

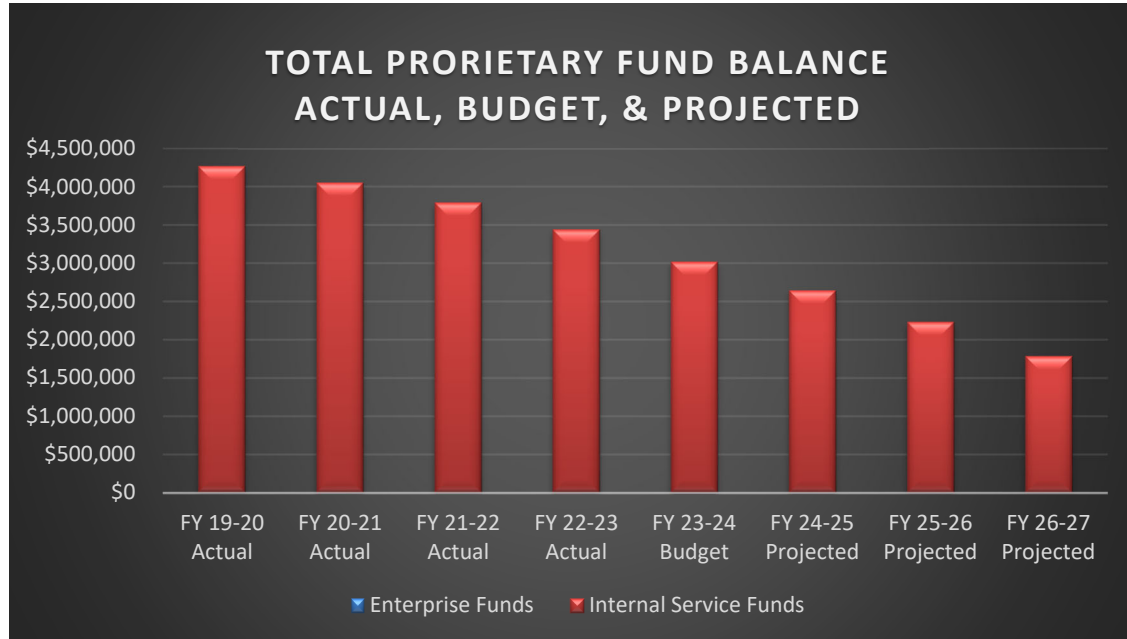
The largest expenditure within the internal service fund is the employee benefits self-insurance fund. The District did experience an increase in expenditures in the self-insurance fund during fiscal year 2020. The increase was a result as the District joining a self-insurance consortium during fiscal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

During fiscal year 2024, the District experienced an 15.00% premium rate increase, however, the underwriting suggested a 17.53% increase. The District elected to take the lower premium rate increase of 15.00%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2024. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

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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								
	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	5,821,308	4,411,020	4,114,937	3,891,624	3,476,617	3,053,298	2,678,113	2,268,815
Ending Cash Balance	4,411,020	4,114,937	3,891,624	3,476,617	3,053,298	2,678,113	2,268,815	1,819,038
Year End Encumbrances	142,442	60,428	95,984	32,658	32,658	32,658	32,658	32,658
Unencumbered Fund Balance	4,268,578	4,054,509	3,795,640	3,443,959	3,020,640	2,645,455	2,236,157	1,786,380

Source: Proprietary Funds Level 2 Financial Statements

As indicated by the charts above, fund balance was increasing through fiscal year 2020 and then began to decline in fiscal year 2021 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.

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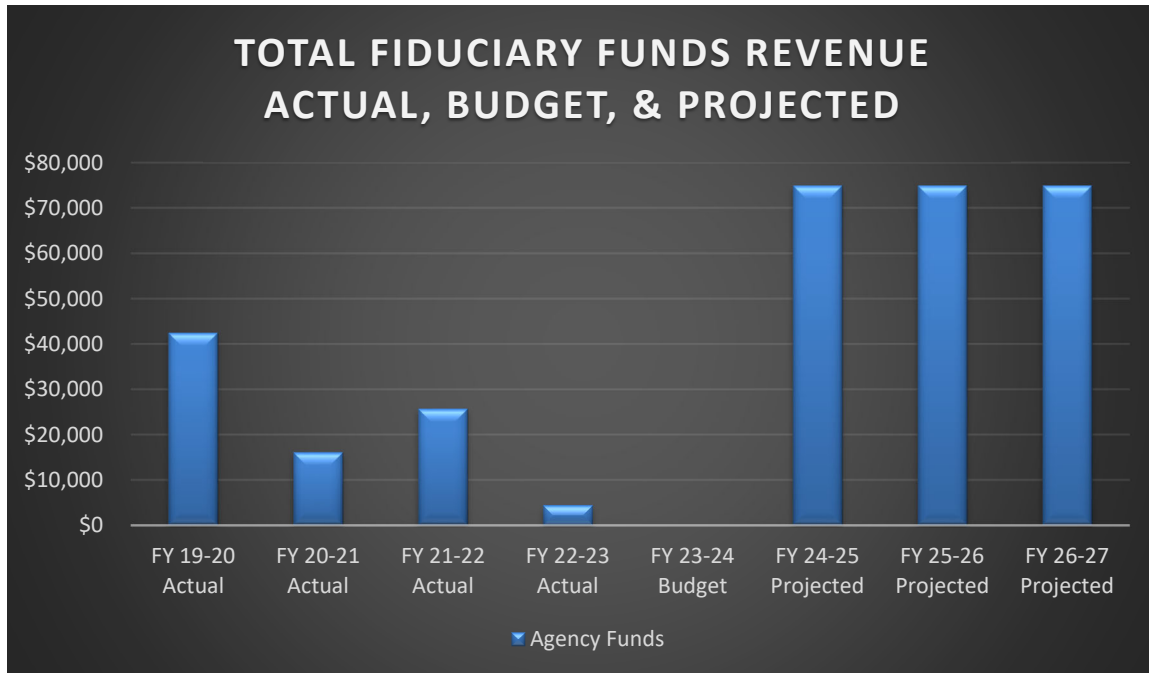
Fiduciary Funds:

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 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Agency Funds	\$4,436	\$0	(\$4,436)	-100.00%
Total Revenues	4,436	0	(4,436)	-100.00%

Source: Fiduciary Funds Level 2 Financial Statements

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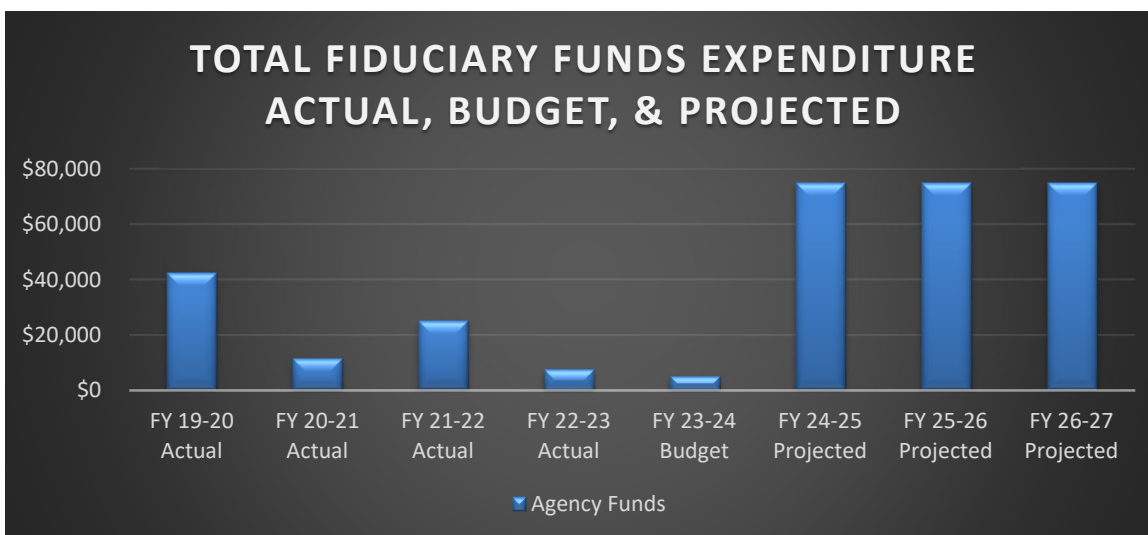
REVENUES BY SOURCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$41,787	\$16,117	\$24,163	\$2,200	\$0	\$75,000	\$75,000	\$75,000
Other Local Revenues	720	0	1,566	2,236	0	0	0	0
Total Revenues	42,507	16,117	25,729	4,436	0	75,000	75,000	75,000

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. In fiscal year 2023 and fiscal year 2024, the State of Ohio Auditors Office has directed school district to track this activity within a District Managed Student Activity fund within the Governmental Funds. In future years, the State of Ohio Auditors Office has directed school district to track this activity back within the fiduciary funds.

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

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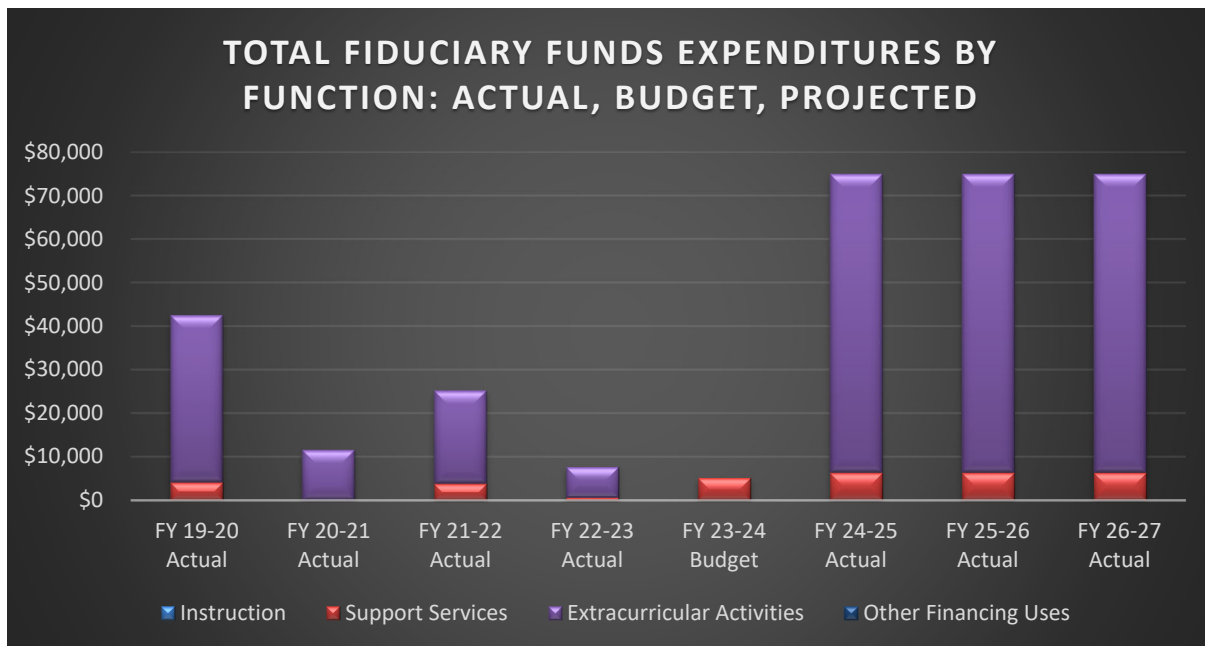
TOTAL FIDUCIARY FUNDS EXPENDITURE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
Agency Funds	\$7,681	\$5,181	(\$2,500)	-32.55%
Total Revenues	7,681	5,181	(2,500)	-32.55%

Source: Fiduciary Funds Level 2 Financial Statement

EXPENDITURES BY OBJECT - FIDUCIARY FUNDS								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$4,436	\$402	\$2,217	\$0	\$0	\$9,500	\$9,500	\$9,500
Fringe Benefits	667	63	342	0	0	1,468	1,468	1,468
Other Objects	37,432	11,109	22,637	7,681	5,181	64,032	64,032	64,032
Total Expenditures	42,535	11,574	25,196	7,681	5,181	75,000	75,000	75,000

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

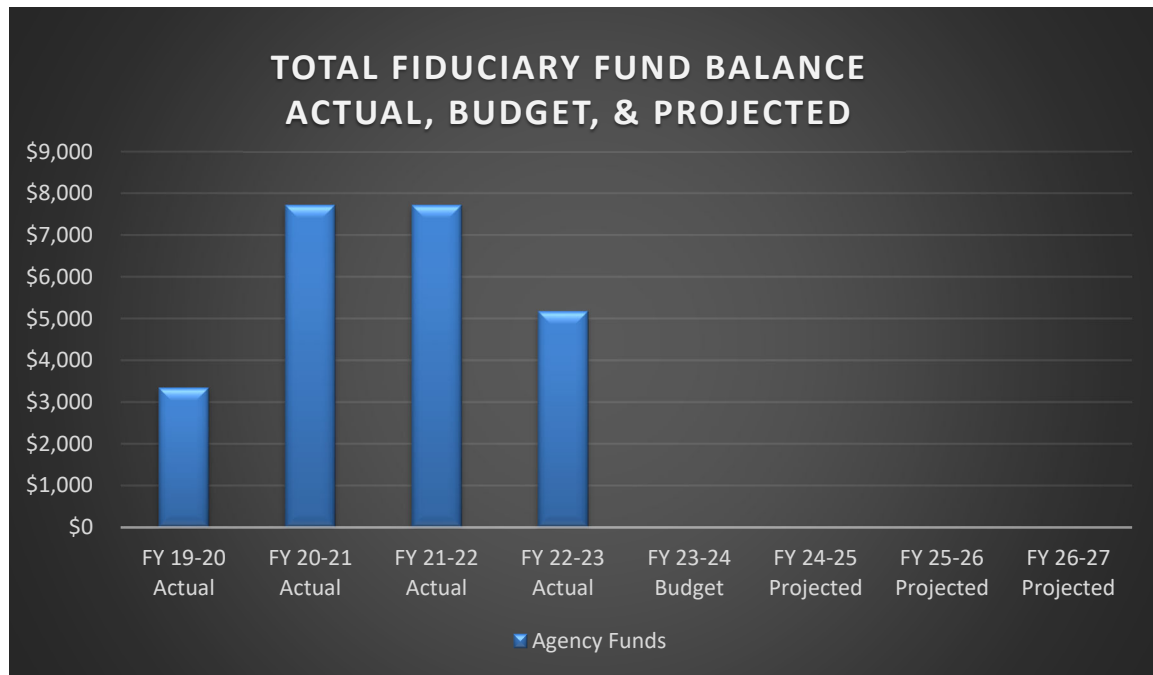
The largest fund within the agency funds is the OHSA Tournaments fund. The fluctuations between actual, budgeted and projected expenditures are based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the

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District has experienced an increased number of state competitions hosted on District facilities. In fiscal year 2023 and fiscal year 2024, the State of Ohio Auditors Office has directed school district to track this activity within a District Managed Student Activity fund within the Governmental Funds. In future years, the State of Ohio Auditors Office has directed school district to track this activity back within the fiduciary funds.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	3,378	3,350	7,893	8,426	5,181	0	0	0
Ending Cash Balance	3,350	7,893	8,426	5,181	0	0	0	0
Year End Encumbrances	0	166	700	0	0	0	0	0
Unencumbered Fund Balance	3,350	7,727	7,726	5,181	0	0	0	0

Source: Fiduciary Funds Level 2 Financial Statements

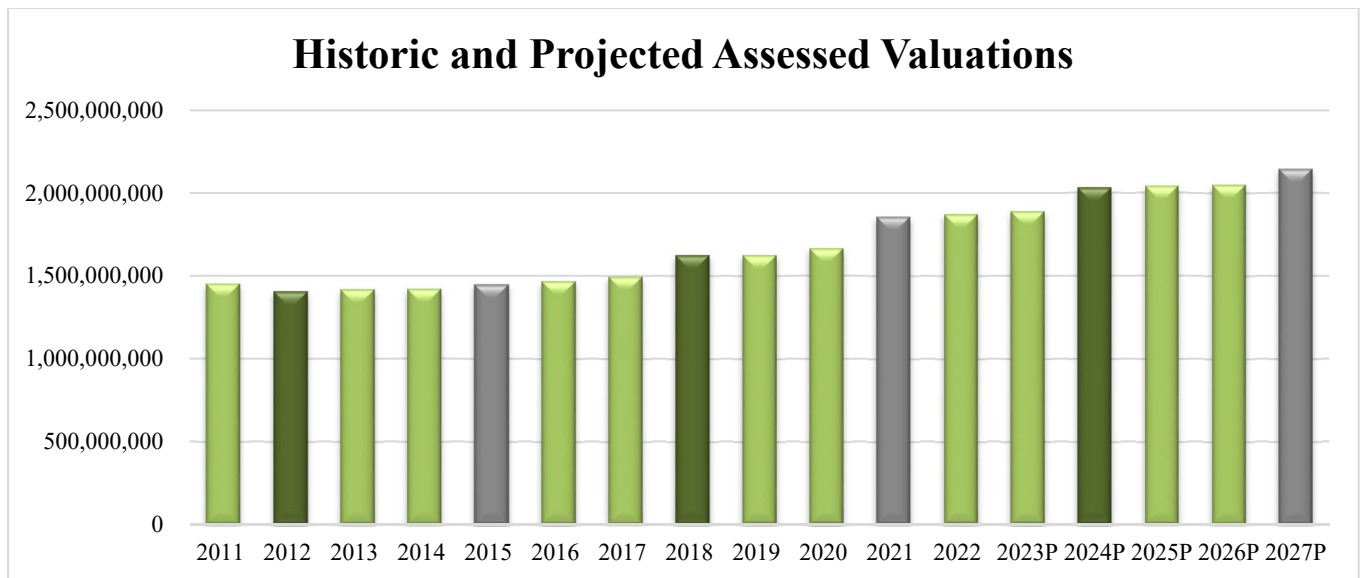
As indicated by the charts above, fund balance has remained consistent within the fiduciary funds. Due to the nature of the fund, the District makes an attempt to maintain a year end zero or minimal fund balance in this account.

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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 (2010-2021) and projected assessed valuations (2022-2026).



Source: District and Cuyahoga County Records

Tax Years: 2011-2022 Actuals; 2023-2027 Projected

Re-appraisal years: 2012, 2018, 2024, 2030

Triennial update years: 2009, 2015, 2021, 2027

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.

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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	
2022	86.68	83.68	1.00	38.28	47.42	5.60	2.00	30.02	39.11	0.66	0.71	
2021	86.98	83.68	1.00	38.59	48.10	5.60	2.30	30.03	39.49	0.66	0.72	
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	

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:

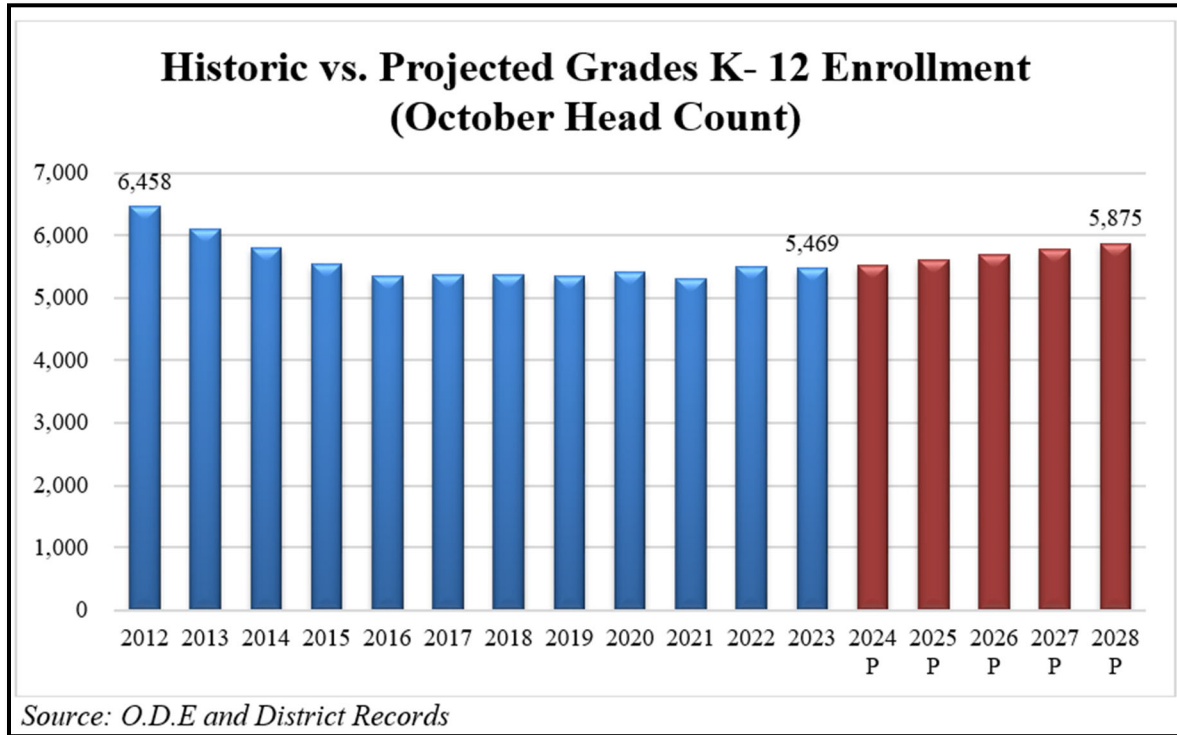
The School District projects future student enrollment by studying several factors:

- 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.

Grade	STUDENT ENROLLMENT TRENDS BY FISCAL YEAR																
	Actual												Projected				
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total	6,458	6,111	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,489	5,469	5,524	5,613	5,682	5,772	5,875
Average Change		-5.4%	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	3.4%	-0.4%	1.0%	1.6%	1.2%	1.6%	1.8%
Sources:																	
Actual - O.D.E October Head Count Report.																	
Current Year - District Data as 09/30/23.																	
Projection - Mobility Calculation based on a 3 year average.																	

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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.

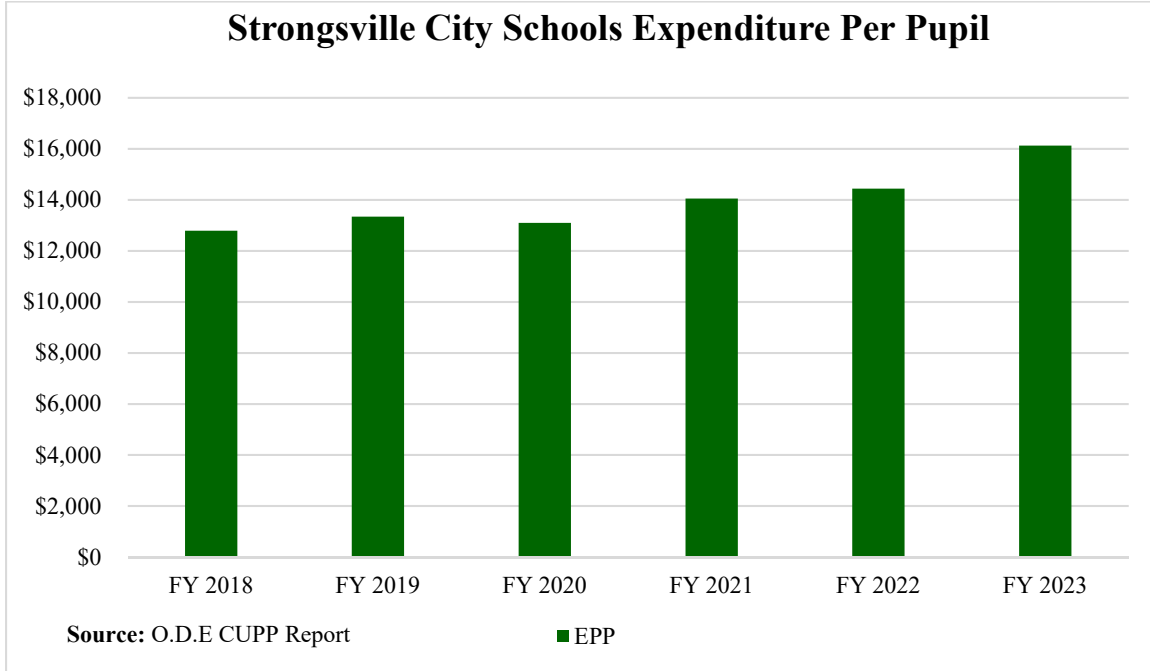
Future Years – Between 2011 and 2022, the School District’s enrollment has seen a decline of 17.78%. As indicated on the graphs above, the decline has begun to subdue and based on projections, the kindergarten class sizes are estimated to be consistent in future years. From 2016 to 2022 enrollment has increased by 2.75% and between 2022 to 2027 enrollment is projected to increase by 5.29%.

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.

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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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Westlake CSD	\$14,046	\$14,752	\$14,455	\$16,140	\$16,426	\$18,467
Rocky River CSD	\$14,207	\$14,299	\$15,211	\$16,162	\$16,234	\$18,193
North Olmsted CSD	\$15,077	\$15,703	\$15,278	\$17,217	\$17,180	\$17,351
Berea CSD	\$12,889	\$13,643	\$14,102	\$15,103	\$15,629	\$16,490
Strongsville CSD	\$12,789	\$13,345	\$13,096	\$14,052	\$14,441	\$16,130
Medina CSD	\$11,647	\$12,082	\$12,536	\$13,844	\$14,465	\$16,026
Brecksville-Broadview Heights CSD	\$12,824	\$13,332	\$13,996	\$14,270	\$15,776	\$15,711
Olmsted Falls CSD	\$12,083	\$12,782	\$12,983	\$13,020	\$14,031	\$15,364
North Royalton CSD	\$12,397	\$12,879	\$12,885	\$12,876	\$13,924	\$14,738
Brunswick CSD	\$10,654	\$11,013	\$11,555	\$11,545	\$12,708	\$13,726

Source: O.D.E. CUPP Report

Personnel Trends:

Since fiscal year 2021, the District's staffing levels have increased by 83.89 full time equivalents (FTE). Of this total increase, 63.11 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.

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The follow chart provides historic and projected staffing trends by job classification.

STAFFING TRENDS BY JOB CLASSIFICATION						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
Teachers	351.90	372.04	392.04	400.01	397.21	397.21
Aides	118.00	120.00	123.00	133.00	133.00	133.00
Administrative	26.00	29.00	31.00	32.00	32.00	32.00
Clerical	40.00	39.00	40.00	39.50	39.00	39.00
Custodial / Maintenance	58.00	59.00	59.00	60.00	60.00	60.00
Transportation	64.25	65.00	68.00	70.50	70.50	70.50
All Other	70.63	78.00	78.00	77.66	76.11	76.11
TOTAL	728.78	762.04	791.04	812.67	807.82	807.82

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

2023 *Mustangs* 2024



**INSPIRING & EMPOWERING TODAY'S
LEARNERS TO BUILD TOMORROW'S LEADERS**



Strongsville City School District
Organizational Section
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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.
- **Bond Retirement Fund** – the bond retirement fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- **Capital Projects Fund** – the capital projects fund accounts for and report financial resources that are for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Other governmental funds of the district are used to account for (1) financial resources to be used for the acquisition, construction, or improvement of capital facilities; (2) for grants and other resources whose use is restricted to a particular purpose; and (3) 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.

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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.

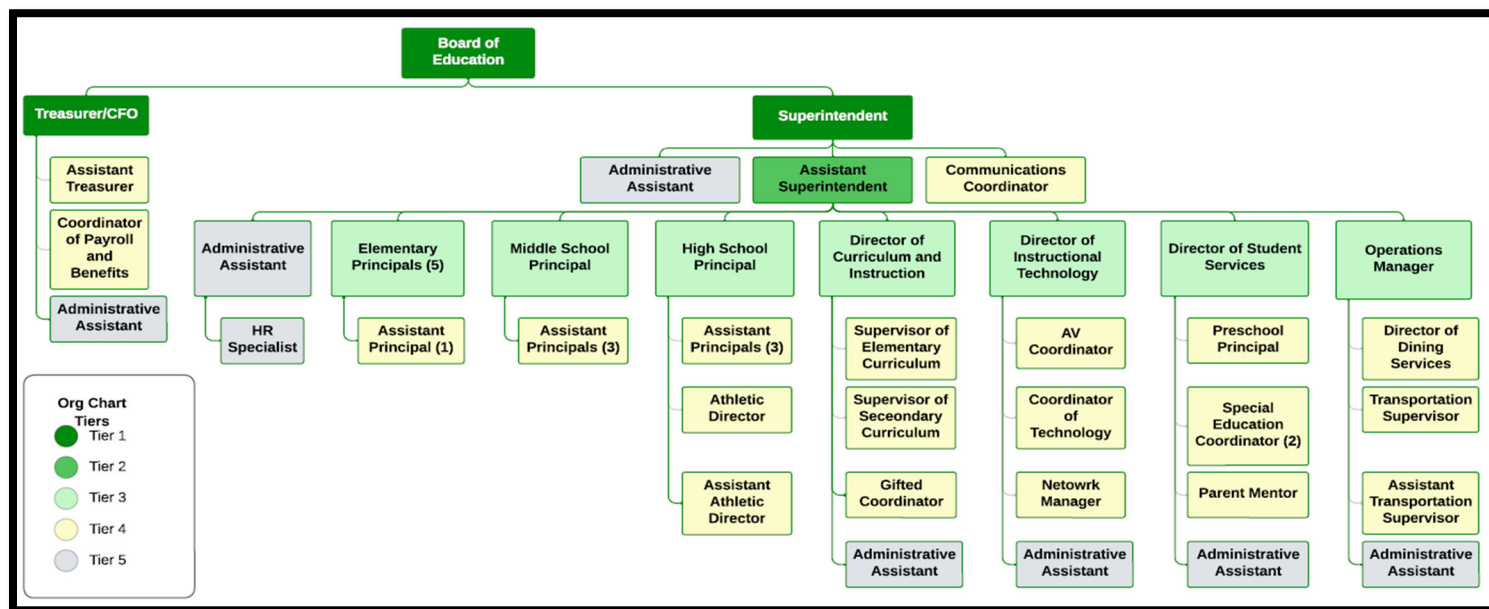
BOARD OF EDUCATION		
Board Member	Elected Position	Term
Mrs. Laura Wolfe-Housum	Board President	1/1/2020 - 12/31/2023
Mrs. Michelle Bissell	Vice President	1/1/2020 - 12/31/2023
Mrs. Sharon Kilbane	Member	1/1/2022 - 12/31/2025
Mr. Richard O. Micko	Member	1/1/2020 - 12/31/2023
Ms. Hayley Stovcik	Member	1/1/2022 - 12/31/2025

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 2023-2024 Budget Document

Strongsville City School Administrative Chart 2023-2024



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 46,491. This represents a 3.89 percent increase since the census. The median household income is \$90,377.

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.

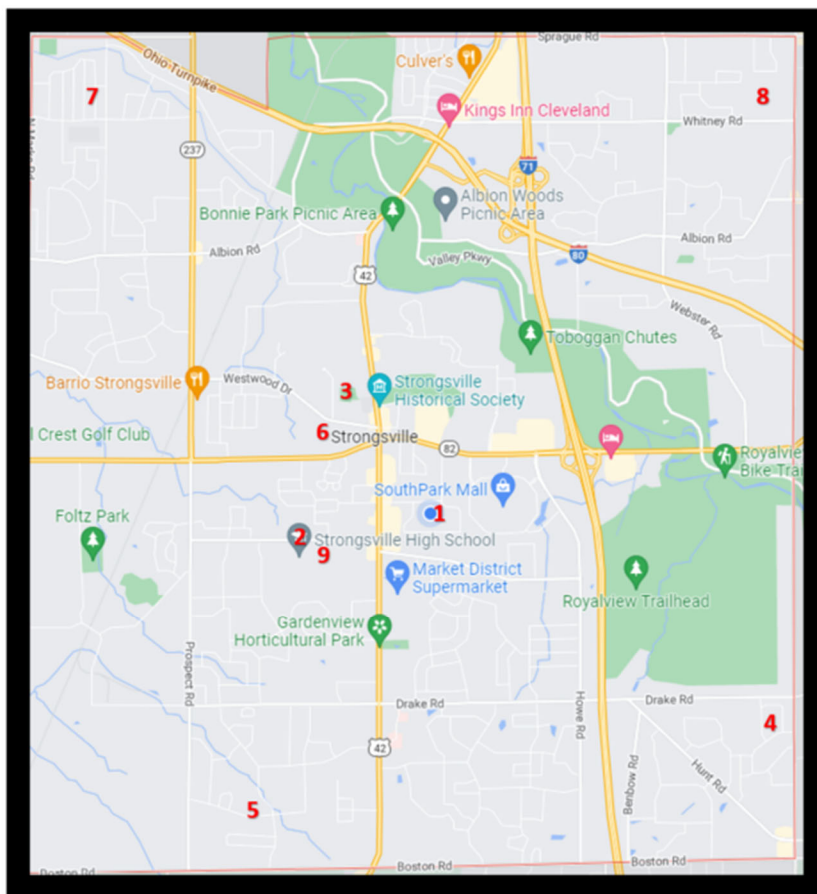
The two major interstates that run through the City of Strongsville are interstate 71 that runs north and south beginning in Cleveland, OH which runs through and Ohio ending in Kentucky; and interstate 80 which runs east and west across the United States.

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

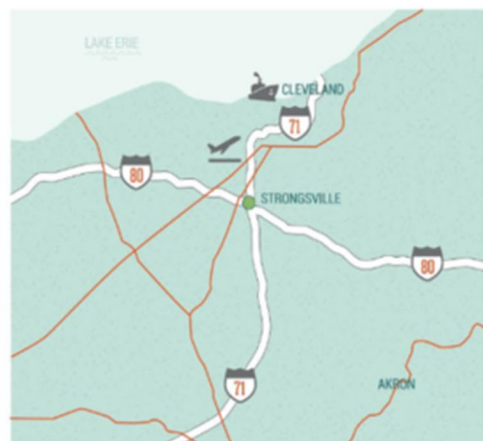
For the upcoming fiscal year, the School District serves an estimated 5,524 students in grades K-12 and another 196 in the Strongsville Early Learning Preschool. The School District is made up of one preschool, five elementary schools (grades K-5), one middle school (grades 6-8), and one high school (grades 9-12). Additional information about the District can be found at the District's website at <http://www.strongnet.org>.

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- 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) Surrarrrer Elementary
9306 Priem Road
- 8) Whitney Elementary
13548 Whitney Road
- 9) Early Learning Preschool
19543 Lunn Road



★ CITY OF STRONGSVILLE ★



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



**Strongsville City School District
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Strongsville City Schools

Rigorous, Diverse, Student Focused Programs

- Approximately 5,600 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.
- The School District offers Honors courses beginning in sixth grade for language arts and math, and seventh and eighth graders have honors options in language arts, math, science, and social studies.
- More than 83%, of the School Districts Class of 2023 graduates have indicated they intend to pursue a higher education, and School District students' ACT and SAT College Entrance exam score are above national averages. School District students taking the ACT test perform better than both the state and national averages. Average composite score: 21.7.
- The High School's Class of 2023 had three (3) National Merit finalist and four (4) National Merit commended scholars.
- Athletics: State and Regional championships in boys' and girls' sports.

The School Community Connection

- 75% 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 5,000 Chromebooks for student use and continuous professional development on the integration of technology into our learning environment.

Finances

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

**Strongsville City School District
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Purpose and Mission

During August of 2023, the Board of Education adopted the Strongsville City Schools Strategic Plan. A critical component of the work of any school district is ensuring a clear direction for the future that is grounded in the values, beliefs, and hopes of its students, staff, parents, and community. Throughout the 2022-2023 school year, Strongsville City Schools (SCS) engaged with its internal and external community through focus groups, interviews, and stakeholder surveys. Altogether, we had over 1,000 people share their insights, which solidified strengths to leverage and areas of growth for our attention over the next three years. This engagement resulted in the development of a three-year strategic plan that will begin in August 2023 and concluded in July 2026.

Our purpose is why we exist as an organization. It is our just cause and the aspirational goal of the School District.

Our Purpose – Inspiring and empowering our learners today to build tomorrow’s leaders.

Our mission is what we do as an organization to make progress towards our Purpose. It is our North Star. Our Mission embodies our Model Mustang, the thirteen-year commitment to our students to provide them with a premier educational experience that is based on rigorous content and the integration of durable skills needed in school and in life.

Our Mission – As a school community, we will design premier educational experiences that develop innovative, resilient, collaborative, global, and empowered students who are architects of their learning, equipped to thrive in their future.



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Based on our School District's Purpose and Mission, we have created strategic priorities and specific strategic plan objectives relating to each strategic priority. These strategic priorities and objectives give actionable focus to our Purpose and Mission that will guide our work over the next three years. These strategic priorities and objectives are as follows:

Priority 1: Transforming Teaching & Learning

When we *Transform Teaching & Learning*, we enhance the classroom experience for all students through the implementation of innovative instructional approaches, structures and strategies to inspire and empower our learners.

Objective 1.1: SCS will advance deeper learning through the integration of rigorous content and durable skills by intentionally infusing the competencies ascribed in the Model Mustang into daily classroom practice.

Objective 1.2: SCS will develop meaningful learning experiences that are relevant and responsive to all student's needs, skill levels and learning abilities.

Objective 1.3: SCS will research best practices to create personalized learning pathways (i.e., examining the flexible use of time, space, pace, and path), which will empower students to be the thinkers and learners they will need to be to find success in their future.

Objective 1.4: SCS will implement a rigorous curriculum and an inclusive environment to develop higher academic skills for all, intentionally connecting students' cultures, languages and life experiences to the classroom.

Priority 2: Aligning Staff & Resources

When we *Align Staff & Resources*, we ensure that our personnel, curriculum, technology and partnerships are optimized to support our Purpose and Mission so that our students are equipped to thrive in their future.

Objective 2.1: SCS will perform a comprehensive review of K-5 English/Language Arts curriculum and supplemental materials. This review will ensure that all teachers have the necessary resources that align with the science of reading methodologies to provide high quality literacy instruction for all students.

Objective 2.2: SCS will integrate technology as an instructional tool in the hands of students and staff, while developing their digital citizenship and considering a meaningful balance of technology utilization throughout the school day.

Objective 2.3: SCS will create and implement a system that actively recruits, attracts, onboards and retains a high quality staff (i.e., administrative, leadership, teacher, support and substitute) that has the cultural knowledge, mindset and experiences to best meet and support the needs of our students.

Objective 2.4: SCS will foster, cultivate and strengthen the school's connection with local and regional businesses, organizations, nonprofits and institutes of higher education to create student internship and mentorship programming options.

Objective 2.5: SCS will examine the resources available (e.g., school counselors, social workers, or behavioral specialists) and develop plan to allocate resources to address the social-emotional, mental health and behavioral needs of our students.

Objective 2.6: SCS will enhance the use of district and building social media platforms, as well as examine other innovative communication platforms as avenue of celebration and communication. SCS will expand the use of these platforms for sharing district instructional information with the Strongsville community about the innovative, future-ready programming taking place in the schools.

Objective 2.7: SCS will continue to provide professional development opportunities and extended training for all staff members on social-emotional needs, mental wellness, trauma-informed

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instructional practices and other evidence-based discipline practices.

Objective 2.8: SCS will continue to explore ways to provide high-quality professional development to all staff that is relevant to their particular job and role, demonstrating the connection between initiatives while affording opportunities for collaboration and alignment between ideas and employee groups.

Priority 3: Cultivating Culture & Climate

When we *Cultivate Culture & Climate*, we foster a positive and inclusive environment through evidence-based practices and support that promotes acceptance, respect and well-being for all students, staff and community members.

Objective 3.1: SCS will create opportunities to recognize, celebrate and support all co-curricular and extra-curricular activities through a variety of communication channels, while considering ways to more effectively utilize district resources to equitably support current and future programs, practices and events.

Objective 3.2: SCS will review district behavior policies (e.g., anti-bullying) and study current behavior procedures and practices (including disciplinary) to better understand behaviors that may negatively impact student learning. SCS will consistently implement changes across the district that support a physically and emotionally safe environment for all students through the utilization of evidenced-based discipline practices. SCS will continue to communicate with parents/guardians and staff ways to promote and support positive and healthy student interactions.

Objective 3.3: SCS will create and conduct student programming to address the increasing social and emotional learning needs of our students – to promote student understanding of their own needs, coping skills and opportunities for support throughout the school year.

Objective 3.4: SCS will create mechanisms that promote a positive organizational culture, including opportunities for all staff to meaningfully engage with administration. SCS will expand purposeful systems for the celebration of staff members to advance morale and culture, as well as provide pathways for ongoing feedback and suggestions on the work of the school district and the health and well-being of employees. SCS will also develop mechanisms to address and resolve immediate concerns in a timely and solutions-based manner.

Objective 3.5: SCS will continue to develop a culture that is accepting, respectful and appreciative so that every student, staff and community member feels valued, accepted and heard. SCS will create collaborative opportunities for students and staff that increases interaction and inclusion of all within the Strongsville school community.

Objective 3.6: SCS will define, promote and implement direct pathways for exploration of college/university, career/technical education, military and other non-college preparedness opportunities and purposefully communicate a culture of high academic expectations no matter a student's chosen pathway.

Priority 4: Leveraging Funding & Facilities

When we *Leverage Funding & Facilities*, we effectively manage and utilize the district's resources to provide safe, modern and high-quality learning environments that afford premier educational experiences.

Objective 4.1: SCS will continue to review and communicate all aspects of physical security throughout the district to ensure consistent application of security protocols/procedures for district buildings and athletic events and recommend changes to policy to support the application of best practice strategies.

Objective 4.2: SCS will seek out and utilize input from the Strongsville community to make strategic decision with regard to potential new construction and/or renovation of district buildings. Updates to the Master Facilities Plan will occur to address short-term and long-term

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plans that emphasize student and staff safety, as well as support and promote classroom collaboration and innovation in all learning spaces.

Objective 4.3: SCS will create a projected financial assessment of future facilities' and capital improvement needs to provide community updates related to potential project opportunities, costs and/or resources to support and inform the development of the Master Facility Plan.

Objective 4.4: SCS will remain transparent by publishing financial reports that meet the highest reporting standards and promoting a series of simplified/community graphics to educate and inform Strongsville City School District stakeholders and taxpayers more deeply on current and projected expenditures. SCS will look for ways to consistently communicate the district's financial picture and continue to provide an accurate portrayal of financial standing to garner continued trust from district stakeholders.

Budget Alignment to District Goals and Objectives:

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

GOAL: Transforming Teaching & Learning and Aligning Staff & Resources			
Objective	FY 2022-2023 Budget	FY 2023-2024 Budget	Increase / (Decrease)
Instructional Staff Costs	\$46,742,094	\$49,090,851	\$2,348,757
Curriculum & Instruction Staffing Support	\$1,430,956	\$1,546,994	\$116,038
Gifted Coordinator	\$118,872	\$135,829	\$16,957
Reading Specialists	\$208,411	\$185,096	(\$23,315)
Secondary Math Coach	\$127,257	\$104,334	(\$22,923)
Multi-Tiered Systems of Support Coordinators	\$224,033	\$95,310	(\$128,723)
Textbook Adoptions	\$496,000	\$676,000	\$180,000
Instructional & Support Software	\$636,408	\$353,744	(\$282,664)
LETr's Literacy Training	\$128,757	\$157,915	\$29,158
SEL - Path Coordinator	\$118,065	\$139,684	\$21,619
Strongsville Online Learning Option (SOLO)	\$150,000	\$176,000	\$26,000
Annual Technology Equipment Upgrades	\$467,080	\$673,211	\$206,131
Define optimal staffing per employee group / classification	N/A	N/A	N/A

GOAL: Cultivating Culture & Climate			
Objective	FY 2022-2023 Budget	FY 2023-2024 Budget	Increase / (Decrease)
Communications Department	\$155,126	\$165,318	\$10,192
Parent Mentor	\$86,917	\$103,300	\$16,383
Develop the next strategic plan for the district.	\$35,000	\$0	(\$35,000)
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

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GOAL: Leveraging Funding & Facilities			
Objective	FY 2022-2023 Budget	FY 2022-2023 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$884,874	\$965,531	\$80,657
Operations Office Oversight	\$268,886	\$285,155	\$16,269
Custodial / Maintenance Department / Preventative Maintenance	\$8,026,069	\$8,294,148	\$268,079
Permanent Improvement Fund	\$1,162,650	\$1,187,826	\$25,176
Safety and Security	\$263,574	\$828,446	\$564,872
Transparent financial reporting that meet the highest reporting standards	N/A	N/A	N/A

Cash Balance

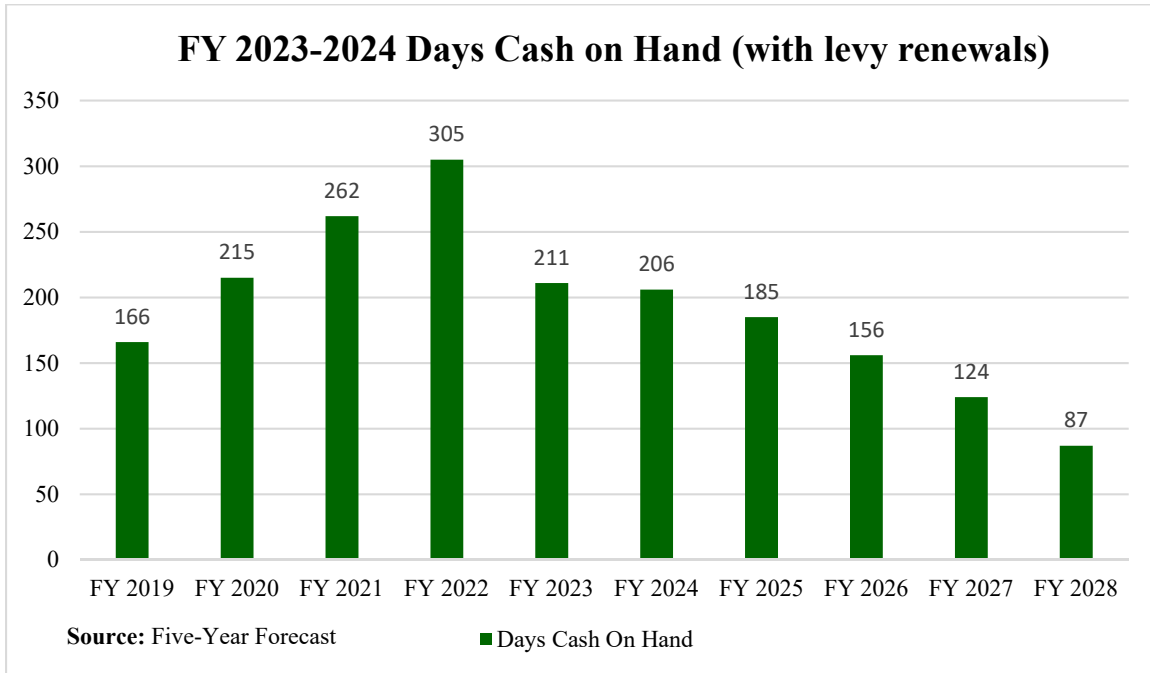
During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.

Based on the chart below, the district will maintain at least a ninety days' cash balance during each fiscal year of the five-year forecast, with the last fiscal year (fiscal year 2028) falling three days' short of the ninety days. The District will continue to monitor the cash balance monthly and will make recommendations to the Board at the appropriate time.

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Necessity of Cash Balances in Ohio: School officials must plan and monitor district cash flow as they practice responsible stewardship. The District’s five-year forecast is an informed predication for how long the revenue/expenses cycle will maintain a healthy cash balance. The revenue of surplus or deficit line within the five-year forecast provides a picture of the district’s changing financial obligations over time, pointing to the need for a fund balance in preparation for future expenses.

Reasons why a district may carry a cash balance at the end of the fiscal year:

- ***Levy Cycles:*** Since levies are limited to a fixed dollar amount, tax revenues may not keep up with increases in operating costs. Particularly when expenditures typically increase 3-5 percent annually.
- ***Expenditure volatility:***
 - *Staffing Needs* – Over the past two years, general fund staff increased by 40 positions due to increasing enrollment coupled with additional support for student needs.
 - *Healthcare* – Over the past two year, healthcare cost increased by 8.70% and 15.00%.
 - *Non-Personnel Expenditures* – Cost of goods and services continues to increase.
- ***Credit Score / Bond Rating:*** Over the past several years, the District’s Bond rating has received two credit rating upgrades from Moody’s to Aa3 to Aa1. As a result of the increased Bond ratings the District was able to refinance outstanding debt at a lower tax rate which reduced the District debt obligation by \$19,862,030, a direct savings of \$30 per \$100,000 of valuation to the taxpayers over the life of the debt.

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 Boards authorization to spend resources and set annual

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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.

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,

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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.

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 2024 is \$537,035 which is a \$1,140 increase from fiscal year 2023. The per pupil amount for fiscal year 2024 is \$95 which is similar from fiscal year 2023. Textbooks, instructional supplies, and custodial supplies are allocated within the central office departmental budgets.

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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.

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.

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CAPITAL PROJECTS BUDGET TIMELINE	
DATE	ACTION
February / March	Operations Manager prepares/updates a comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs, utilizing the District's Permanent Improvement Funds.
March / April	Draft plan is vetted through District's Facility Development Committee.
May	Final plan is approved through District's Facility Development Committee.
June	Board of Education adopts final appropriation for current fiscal year ending and temporary appropriation for upcoming fiscal year.
July / August	Summer projects being and are completed prior to the beginning of the start of school.
September	Permanent Improvement funds are re-evaluated based on actual costs from summer work. Board of Education adopts annual appropriation.

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.

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The annual audited financial statements that are found in the School District Annual Comprehensive 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 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.

070 – Capital Projects Fund - The capital projects fund accounts for and report financial resources that are for capital outlay, 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.

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.

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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.

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

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.

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.

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.

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584 – Title IV-A – Student Support and Academic Enrichment – Grant to improve the students’ academic achievement by increasing the capacity to: 1) provide all students with access to a well-rounded education; 2) improve school conditions for student learning; and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

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.

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.

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

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

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 - \$12,927,727
- Tax Increment Financing agreement - \$2,589,015
- Medicaid Reimbursements - \$250,000
- Cell tower lease agreement - \$54,240

Intergovernmental – Federal Sources
Intergovernmental – State Sources
Other Revenue Receipts
Transfers-In
Advance-In
Refund of Prior Year's Expenditures

FINANCIAL SECTION

2023 *Mustangs* 2024



**INSPIRING & EMPOWERING TODAY'S
LEARNERS TO BUILD TOMORROW'S LEADERS**



FINANCIAL SECTION INTRODUCTION

Fiscal Year 2023-2024 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 2023-2024.

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, 2023.

ALL FUNDS SUMMARY

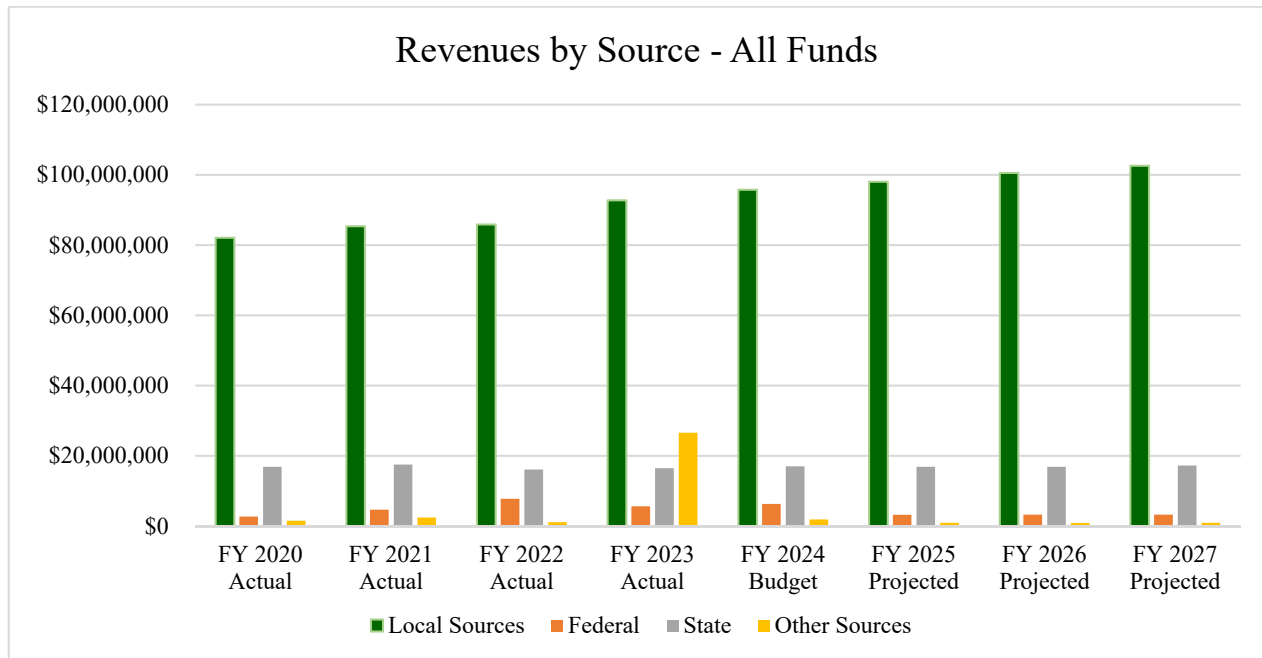
Fiscal Year 2020 Actuals through FY 2027 Projection

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Taxes	\$62,598,188	\$66,922,850	\$66,822,370	\$70,233,780	\$69,939,988	\$70,700,010	\$71,768,179	\$72,452,775
Tuition	1,002,217	749,269	1,172,773	1,151,253	1,116,947	1,116,947	1,116,947	1,116,947
Classroom Materials and Fees	452,792	360,805	414,824	419,966	534,600	534,600	534,600	534,600
Earnings on Investments	849,886	410,216	375,612	1,919,532	3,025,000	2,525,000	1,765,000	1,310,000
Food Services	900,937	100,060	241,700	1,325,454	1,236,150	1,273,235	1,311,432	1,350,774
Extracurricular	633,127	508,906	835,948	866,812	1,281,279	1,311,864	1,313,664	1,272,764
Other Local Revenues	15,628,545	16,294,375	16,021,127	16,807,483	18,604,968	20,585,503	22,728,944	24,546,382
Intergovernmental - Federal	2,674,974	4,652,274	7,745,024	5,586,830	6,274,529	3,207,230	3,229,011	3,251,337
Intergovernmental - State	16,838,575	17,517,078	16,070,238	16,430,990	17,012,813	16,867,264	16,844,001	17,240,647
From Other Sources	1,496,492	2,438,260	1,102,010	26,577,308	1,857,096	909,747	889,539	935,861
Total Revenues	103,075,733	109,954,093	110,801,626	141,319,408	120,883,370	119,031,399	121,501,317	124,012,087



Local Sources:

Local sources are the largest component of revenues for all funds as they make up 79.2% of total revenues. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2020 to fiscal year 2021. 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 73.1% of the local resources and 57.7% of all revenues. From fiscal year 2020 to fiscal year 2021 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 District experienced a decrease in local tax revenue during fiscal year 2022 in comparison to the upcoming fiscal year 2022. 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 increased by \$3,411,410. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations. For the fiscal year 2024 budget, local tax revenue is anticipated to decrease slightly which is due to the collection rate. In the following years, an increase is anticipated due to increased valuations that impacts inside millage and new construction.

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

- 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.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

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 \$15,255,788 and revenue from tax increment financing agreements of \$2,878,660. 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 2020 to fiscal year 2024 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 2020 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. During fiscal year 2022 food service revenues experienced an increase due to the federal government providing meals to every student at no charge to the student. However, with the free meal program ended after fiscal year 2022, the School District anticipates a decrease to its sales and participation beginning in fiscal year 2023 in comparison in fiscal year 2022. The School District is in a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase 3 percent annually 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 36.6% 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. During fiscal year 2023, the District received School Safety Grants totaling \$739,044 to purchase window film, security cameras, and digital radios.

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021, 2022, and 2023 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 14.1% of total revenues which is the third largest revenue source. For fiscal year 2024, State sources are made up of State Foundation Funding in the amount of \$9.4 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 \$0.4 million.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program fund distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for the four components identified as necessary to the education process. The Base cost is currently calculated for two years using a statewide average from historical actual data.

For the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,106,236 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,121 for fiscal year 2024. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,309 per pupil in fiscal year 2024 while the state funding portion is \$812 or 10.0 percent of total per pupil base cost amount.

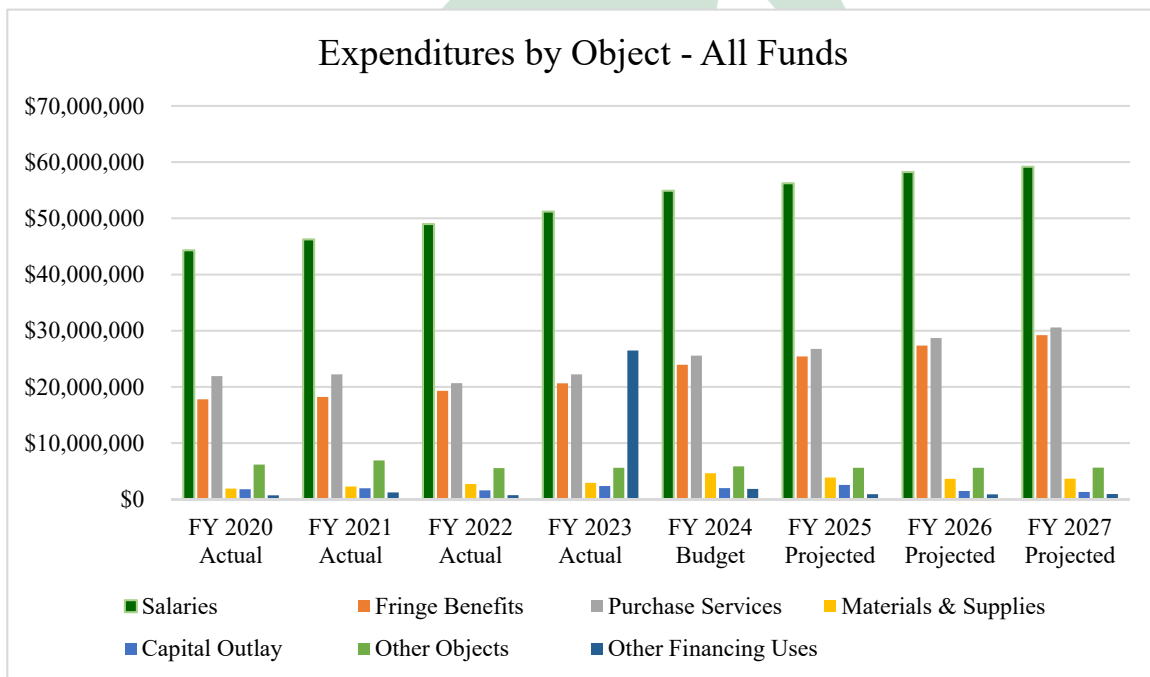
Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020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

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Salaries	\$44,331,496	\$46,255,049	\$48,978,903	\$51,212,795	\$54,921,151	\$56,260,642	\$58,243,122	\$59,172,283
Fringe Benefits	17,797,206	18,218,412	19,306,451	20,654,079	23,961,664	25,440,944	27,354,493	29,219,940
Purchase Services	21,936,003	22,250,432	20,659,931	22,225,365	25,569,395	26,766,914	28,699,053	30,573,714
Materials and Supplies	1,914,940	2,275,070	2,740,013	2,936,038	4,645,560	3,882,218	3,635,035	3,682,699
Capital Outlay	1,799,170	1,976,495	1,598,170	2,369,204	2,005,451	2,562,355	1,481,230	1,323,230
Other Objects	6,190,413	6,925,070	5,560,663	5,623,347	5,876,217	5,616,842	5,617,932	5,630,491
Other Financing Uses	710,975	1,222,822	749,445	26,490,985	1,848,413	909,747	889,539	935,861
Total Expenditures	94,680,203	99,123,350	99,593,576	131,511,813	118,827,851	121,439,661	125,920,405	130,538,219



Salaries:

Salaries make up the largest object category of all the School District' total expenditures in all funds of 46.2%. Coupled with fringe benefits, salary and benefits make up 66.4% of expenditures within all funds. Within the general fund, the District's operating fund, salary and benefits make up 83.0% of general fund expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2024 and beyond due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an additional 84 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. 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, 5 are anticipated to reduce during fiscal year 2025 while the remaining will shift to the general fund.

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 2021, the School District will have 79 more positions compared to fiscal year 2027.

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. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00% 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 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 2024 the District estimates that purchase services to increase by \$640,000. The increase is due to increase costs and placements for special education student placements, instructional service costs, and projected increases in utility costs. During fiscal year 2022 the District experienced 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 \$16.6 million for fiscal year 2024 and increasing 15.00% each year thereafter.

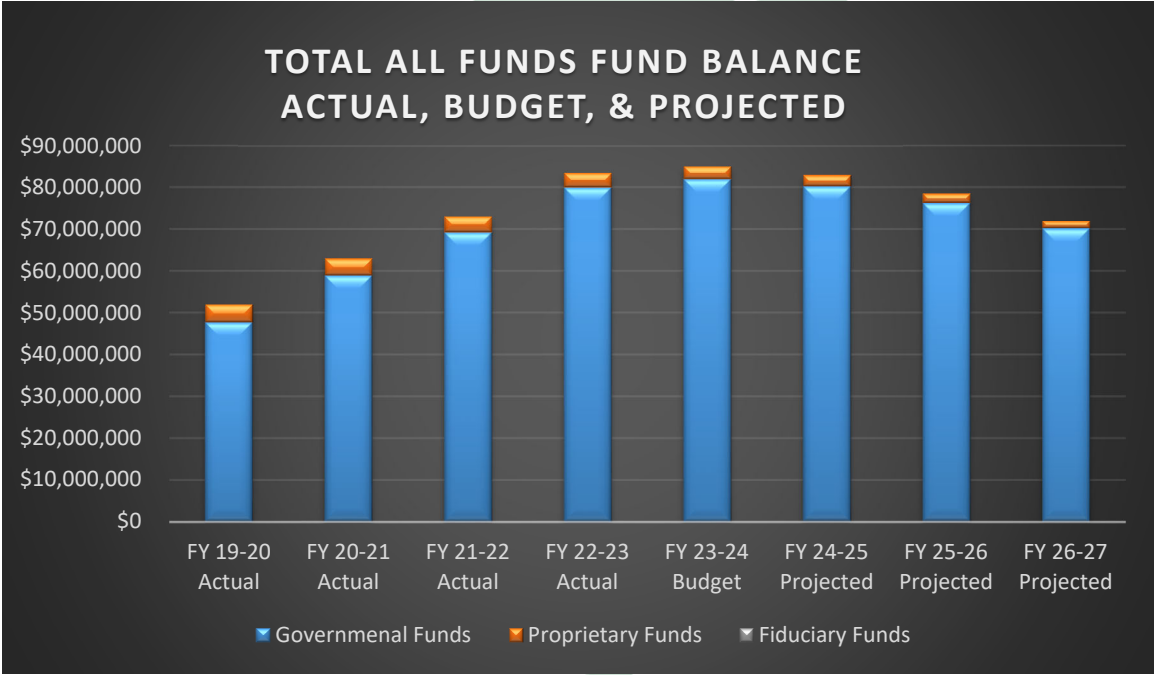
Other Objects and Other Financing Uses:

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.

During fiscal year 2023, during the adoption of a new cash balance policy (see Fund Balance section), the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

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								
	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	46,625,409	55,020,940	65,851,683	77,059,733	86,867,328	88,922,847	86,514,585	82,095,498
Ending Cash Balance	55,020,940	65,851,683	77,059,733	86,867,328	88,922,847	86,514,585	82,095,498	75,569,367
Year End Encumbrances	2,987,389	2,857,500	3,990,391	3,399,767	3,900,287	3,570,268	3,570,268	3,570,268
Unencumbered Fund Balance	52,033,551	62,994,183	73,069,342	83,467,561	85,022,560	82,944,317	78,525,230	71,999,099

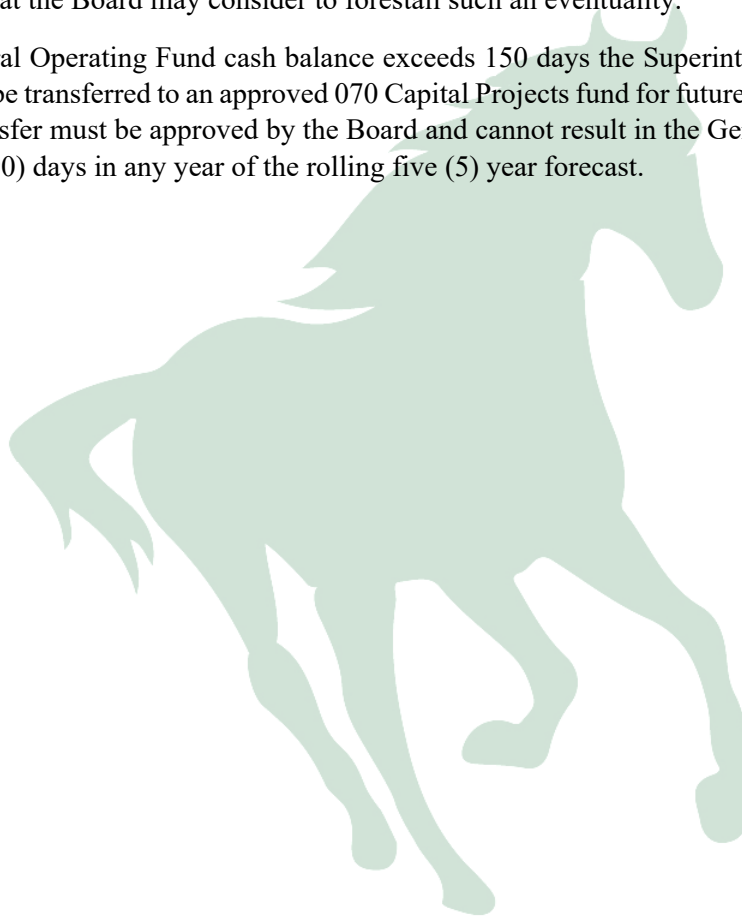
As indicated by the charts above, from fiscal year 2020 through fiscal year 2023, the fund balance has grown by \$31.4 million or by 60.4% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the

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 2025.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY OBJECT

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$62,598,188	\$66,922,850	\$66,822,370	\$70,233,780	\$69,939,988	\$70,700,010	\$71,768,179	\$72,452,775
	Tuition	1,002,217	749,269	1,172,773	1,151,253	1,116,947	1,116,947	1,116,947	1,116,947
	Classroom Materials and Fees	452,792	360,805	414,824	419,966	534,600	534,600	534,600	534,600
	Earnings on Investments	849,886	410,216	375,612	1,919,532	3,025,000	2,525,000	1,765,000	1,310,000
	Food Services	900,937	100,060	241,700	1,325,454	1,236,150	1,273,235	1,311,432	1,350,774
	Extracurricular	633,127	508,906	835,948	866,812	1,281,279	1,311,864	1,313,664	1,272,764
	Other Local Revenues	15,628,545	16,294,375	16,021,127	16,807,483	18,604,968	20,585,503	22,728,944	24,546,382
	Intergovernmental - Federal	2,674,974	4,652,274	7,745,024	5,586,830	6,274,529	3,207,230	3,229,011	3,251,337
	Intergovernmental - State	16,838,575	17,517,078	16,070,238	16,430,990	17,012,813	16,867,264	16,844,001	17,240,647
Total Revenues		101,579,241	107,515,833	109,699,616	114,742,100	119,026,274	118,121,652	120,611,778	123,076,226
Expenditures:									
	Salaries	44,331,496	46,255,049	48,978,903	51,212,795	54,921,151	56,260,642	58,243,122	59,172,283
	Fringe Benefits	17,797,206	18,218,412	19,306,451	20,654,079	23,961,664	25,440,944	27,354,493	29,219,940
	Purchase Services	21,935,897	22,249,749	20,659,931	22,225,365	25,569,395	26,766,914	28,699,053	30,573,714
	Materials and Supplies	1,915,045	2,275,753	2,740,013	2,936,038	4,645,560	3,882,218	3,635,035	3,682,699
	Capital Outlay	1,799,170	1,976,495	1,598,170	2,369,204	2,005,451	2,562,355	1,481,230	1,323,230
	Other Objects	1,306,692	1,319,939	1,486,046	1,555,763	1,805,976	1,727,771	1,738,271	1,764,247
Debt Service:									
	Principal Payment	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000
	Interest and Fiscal Charges	2,869,703	2,982,988	2,018,720	1,932,274	1,844,827	1,774,071	1,714,661	1,636,244
Total Expenditures		93,969,227	97,900,528	98,844,131	105,020,828	116,979,438	120,529,914	125,030,866	129,602,358
Excess of Revenues Over / (Under) Expenditures		7,610,014	9,615,305	10,855,485	9,721,272	2,046,836	(2,408,262)	(4,419,087)	(6,526,131)
Other Financing Sources / (Uses):									
	Transfers Out	(596,635)	(1,009,358)	(410,631)	(26,080,501)	(1,570,793)	(749,747)	(729,539)	(775,861)
	Transfers In	596,335	1,009,358	410,631	26,080,501	1,570,793	749,747	729,539	775,861
	Advance In	112,996	213,464	338,814	409,573	277,620	160,000	160,000	160,000
	Advance Out	(112,996)	(213,464)	(338,814)	(409,573)	(277,620)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	757,701	1,176,770	348,917	60,990	8,683	0	0	0
	Refund of Prior Year Receipt	(1,344)	0	0	(911)	0	0	0	0
	All Other Financing Sources	29,460	38,668	3,648	26,244	0	0	0	0
Total Other Financing Sources / (Uses)		785,517	1,215,438	352,565	86,323	8,683	0	0	0
Net Change in Fund Balance		8,395,531	10,830,743	11,208,050	9,807,595	2,055,519	(2,408,262)	(4,419,087)	(6,526,131)
Cash Balance at Beginning of Fiscal Year		46,625,409	55,020,940	65,851,683	77,059,733	86,867,328	88,922,847	86,514,585	82,095,498
Cash Balance at End of Fiscal Year		55,020,940	65,851,683	77,059,733	86,867,328	88,922,847	86,514,585	82,095,498	75,569,367
Year End Encumbrances Appropriated		2,987,389	2,857,500	3,990,391	3,399,767	3,900,287	3,570,268	3,570,268	3,570,268
Unencumbered Fund Balance at End of Fiscal Year		\$52,033,551	\$62,994,183	\$73,069,342	\$83,467,561	\$85,022,560	\$82,944,317	\$78,525,230	\$71,999,099

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$62,598,188	\$66,922,850	\$66,822,370	\$70,233,780	\$69,939,988	\$70,700,010	\$71,768,179	\$72,452,775
	Tuition	1,002,217	749,269	1,172,773	1,151,253	1,116,947	1,116,947	1,116,947	1,116,947
	Classroom Materials and Fees	452,792	360,805	414,824	419,966	534,600	534,600	534,600	534,600
	Earnings on Investments	849,886	410,216	375,612	1,919,532	3,025,000	2,525,000	1,765,000	1,310,000
	Food Services	900,937	100,060	241,700	1,325,454	1,236,150	1,273,235	1,311,432	1,350,774
	Extracurricular	633,127	508,906	835,948	866,812	1,281,279	1,311,864	1,313,664	1,272,764
	Other Local Revenues	15,628,545	16,294,375	16,021,127	16,807,483	18,604,968	20,585,503	22,728,944	24,546,382
	Intergovernmental - Federal	2,674,974	4,652,274	7,745,024	5,586,830	6,274,529	3,207,230	3,229,011	3,251,337
	Intergovernmental - State	16,838,575	17,517,078	16,070,238	16,430,990	17,012,813	16,867,264	16,844,001	17,240,647
Total Revenues		101,579,241	107,515,833	109,699,616	114,742,100	119,026,274	118,121,652	120,611,778	123,076,226
Instruction:									
	Salaries	28,850,326	30,170,468	31,802,871	33,307,674	35,638,466	36,748,033	38,390,164	39,135,336
	Fringe Benefits	10,233,496	10,514,643	11,311,627	12,240,285	14,158,400	15,066,412	16,250,535	17,350,438
	Purchase Services	4,399,747	5,249,703	2,569,816	2,950,180	3,104,109	3,014,852	3,119,852	3,014,852
	Materials and Supplies	386,446	406,086	529,920	529,088	663,885	625,573	623,154	618,154
	Capital Outlay	87,951	43,078	92,586	87,189	114,415	84,780	84,780	84,780
	Other Objects	59,043	11,599	18,242	19,595	71,625	35,865	30,000	30,000
Total Instruction		44,017,009	46,395,577	46,325,062	49,134,011	53,750,900	55,575,515	58,498,485	60,233,560
Support Services:									
	Salaries	13,856,877	14,186,800	15,374,116	16,066,627	17,204,093	17,354,897	17,690,249	17,889,070
	Fringe Benefits	6,991,444	7,051,641	7,336,064	7,679,452	8,968,147	9,464,936	10,140,595	10,850,756
	Purchase Services	16,193,589	15,396,590	16,465,236	18,034,587	20,934,036	22,288,264	24,098,498	26,077,964
	Materials and Supplies	1,244,899	1,569,909	1,965,259	2,110,621	2,740,382	2,502,620	2,501,085	2,501,085
	Capital Outlay	1,312,291	1,541,129	1,455,187	2,159,678	1,650,652	2,434,475	1,353,350	1,195,350
	Other Objects	1,097,587	1,215,153	1,307,996	1,392,382	1,424,072	1,442,500	1,470,964	1,498,090
Total Support Services		40,696,687	40,961,222	43,903,858	47,443,347	52,921,382	55,487,691	57,254,740	60,012,315
Operation of Non-Instructional Services:									
	Salaries	818,909	1,026,266	920,274	813,200	954,428	967,513	949,749	931,363
	Fringe Benefits	369,945	416,905	421,092	439,727	497,015	550,241	589,816	633,095
	Purchase Services	1,132,465	1,400,556	1,326,102	962,124	1,050,092	1,016,487	1,034,713	1,053,304
	Materials and Supplies	104,237	165,170	99,739	82,499	694,088	316,472	139,518	142,005
	Capital Outlay	65,735	4,818	21,629	66,543	135,000	0	0	0
	Other Objects	21,470	19,475	19,640	17	12	0	0	0
Total Operational of Non-Instructional Services		2,512,761	3,033,190	2,808,476	2,364,110	3,330,635	2,850,713	2,713,797	2,759,767
Extracurricular Activities									
	Salaries	805,384	871,515	881,642	1,025,294	1,124,164	1,190,199	1,212,960	1,216,514
	Fringe Benefits	202,321	235,223	237,668	294,615	338,102	359,355	373,547	385,651
	Purchase Services	206,031	202,900	298,777	278,474	481,158	447,311	445,990	427,595
	Materials and Supplies	179,463	134,588	145,095	213,830	547,205	437,553	371,278	421,455
	Capital Outlay	161,793	32,689	28,768	55,794	105,384	43,100	43,100	43,100
	Other Objects	128,592	73,712	140,168	143,769	310,267	249,406	237,307	236,157
Total Extracurricular Activities		1,683,584	1,550,627	1,732,118	2,011,776	2,906,280	2,726,924	2,684,182	2,730,472
Facilities Acquisition and Construction:									
	Purchase Services	4,065	0	0	0	0	0	0	0
	Capital Outlay	171,400	354,781	0	0	0	0	0	0
Total Facilities Acquisition and Construction		175,465	354,781	0	0	0	0	0	0
Debt Service:									
	Principal Payment	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000
	Interest and Fiscal Charges	2,869,703	2,982,988	2,018,720	1,932,274	1,844,827	1,774,071	1,714,661	1,636,244
Total Debt Service		4,883,721	5,605,131	4,074,617	4,067,584	4,070,241	3,889,071	3,879,661	3,866,244
Total Expenditures		93,969,227	97,900,528	98,844,131	105,020,828	116,979,438	120,529,914	125,030,866	129,602,358
Excess of Revenues Over / (Under) Expenditures		7,610,014	9,615,305	10,855,485	9,721,272	2,046,836	(2,408,262)	(4,419,087)	(6,526,131)

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Other Financing Sources / (Uses):									
	Transfers Out	(596,635)	(1,009,358)	(410,631)	(26,080,501)	(1,570,793)	(749,747)	(729,539)	(775,861)
	Transfers In	596,335	1,009,358	410,631	26,080,501	1,570,793	749,747	729,539	775,861
	Advance In	112,996	213,464	338,814	409,573	277,620	160,000	160,000	160,000
	Advance Out	(112,996)	(213,464)	(338,814)	(409,573)	(277,620)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	757,701	1,176,770	348,917	60,990	8,683	0	0	0
	Refund of Prior Year Receipt	(1,344)	0	0	(911)	0	0	0	0
	All Other Financing Sources	29,460	38,668	3,648	26,244	0	0	0	0
Total Other Financing Sources / (Uses)		785,517	1,215,438	352,565	86,323	8,683	0	0	0
Net Change in Fund Balance		8,395,531	10,830,743	11,208,050	9,807,595	2,055,519	(2,408,262)	(4,419,087)	(6,526,131)
Cash Balance at Beginning of Fiscal Year		46,625,409	55,020,940	65,851,683	77,059,733	86,867,328	88,922,847	86,514,585	82,095,498
Cash Balance at End of Fiscal Year		55,020,940	65,851,683	77,059,733	86,867,328	88,922,847	86,514,585	82,095,498	75,569,367
Year End Encumbrances Appropriated		2,987,389	2,857,500	3,990,391	3,399,767	3,900,287	3,570,268	3,570,268	3,570,268
Unencumbered Fund Balance at End of Fiscal Year		\$52,033,551	\$62,994,183	\$73,069,342	\$83,467,561	\$85,022,560	\$82,944,317	\$78,525,230	\$71,999,099



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
 - Capital Projects 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

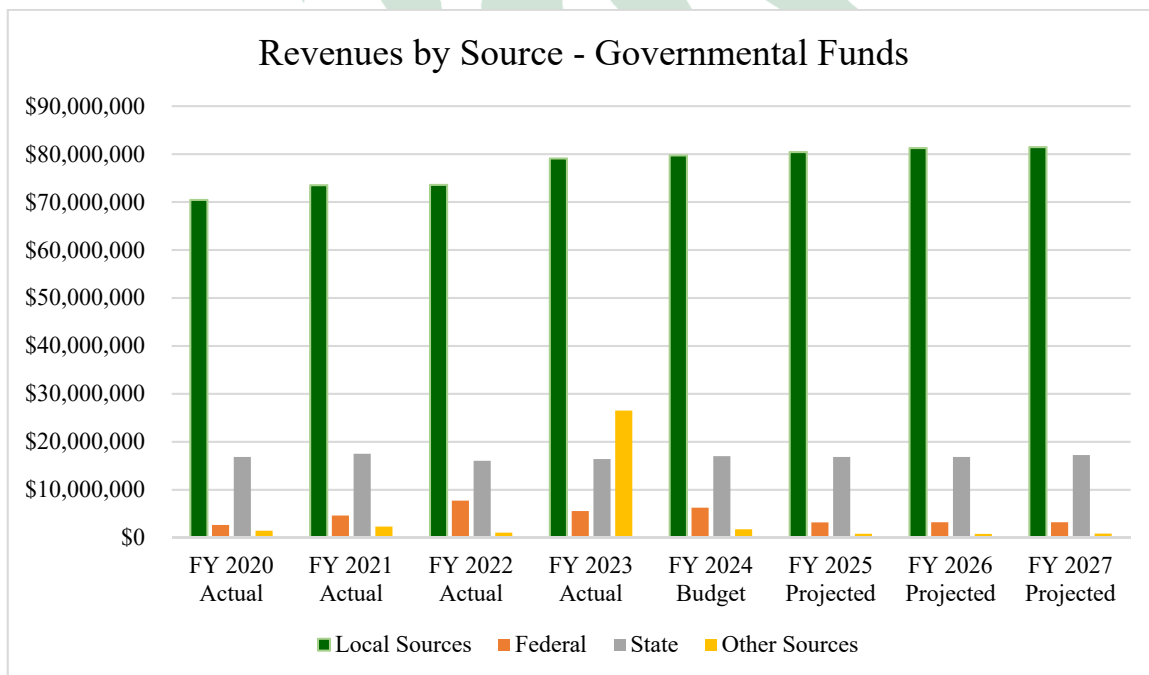
Fiscal Year 2020 Actuals through FY 2027 Projection

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Taxes	\$62,598,188	\$66,922,850	\$66,822,370	\$70,233,780	\$69,939,988	\$70,700,010	\$71,768,179	\$72,452,775
Tuition	994,677	722,708	1,141,798	1,121,368	1,109,000	1,109,000	1,109,000	1,109,000
Classroom Materials and Fees	223,376	199,541	193,647	210,468	195,000	195,000	195,000	195,000
Earnings on Investments	849,886	410,216	375,612	1,919,532	3,025,000	2,525,000	1,765,000	1,310,000
Food Services	900,937	100,060	241,700	1,325,454	1,236,150	1,273,235	1,311,432	1,350,774
Extracurricular	465,625	405,015	718,220	747,362	1,013,079	968,664	970,464	929,564
Other Local Revenues	4,427,559	4,764,781	4,093,126	3,518,839	3,204,580	3,659,536	4,124,841	4,096,328
Intergovernmental - Federal	2,674,974	4,652,274	7,745,024	5,586,830	6,274,529	3,207,230	3,229,011	3,251,337
Intergovernmental - State	16,838,575	17,517,078	16,070,238	16,430,990	17,012,813	16,867,264	16,844,001	17,240,647
From Other Sources	1,460,563	2,353,445	1,073,792	26,525,174	1,782,096	834,747	814,539	860,861
Total Revenues	91,434,360	98,047,968	98,475,527	127,619,797	104,792,235	101,339,686	102,131,467	102,796,287



Local Sources:

Local sources are the largest component of revenues for governmental funds as they make up 76.1% of total revenues of governmental funds. As indicated by the graphs, the District's revenues from local sources have increased from fiscal year 2020 to fiscal year 2021. 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 87.7% of the local resources and 66.7% of governmental revenues. From fiscal year 2020 to fiscal year 2021 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 District experienced a decrease in local tax revenue during fiscal year 2022 in comparison to the upcoming fiscal year 2022. 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 increased by \$3,411,410. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations. For the fiscal year 2024 budget, local tax revenue is anticipated to decrease slightly which is due to the collection rate. In the following years, an increase is anticipated due to increased valuations that impacts inside millage and new construction.

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

- 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.
- In November 2021 residents renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

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 \$2,878,660. 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 2020 to fiscal year 2024 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 2020 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. During fiscal year 2022 food service revenues experienced an increase due to the federal government providing meals to every student at no charge to the student. However, with the free meal program ended after fiscal year 2022, the School District anticipates a decrease to its sales and participation beginning in fiscal year 2023 in comparison in fiscal year 2022. The School District is in a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase 3 percent annually 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 36.6% 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. During fiscal year 2023, the District received School Safety Grants totaling \$739,044 to purchase window film, security cameras, and digital radios.

Due the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021, 2022, and 2023 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 16.2% of the governmental funds overall revenue which is the second largest revenue source after property taxes. For fiscal year 2024, State sources are made up of State Foundation Funding in the amount of \$9.4 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 \$0.4 million.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program fund distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for the four components identified as necessary to the education process. The Base cost is currently calculated for two years using a statewide average from historical actual data.

For the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,106,236 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,121 for fiscal year 2024. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,309 per pupil in fiscal year 2024 while the state funding portion is \$812 or 10.0 percent of total per pupil base cost amount.

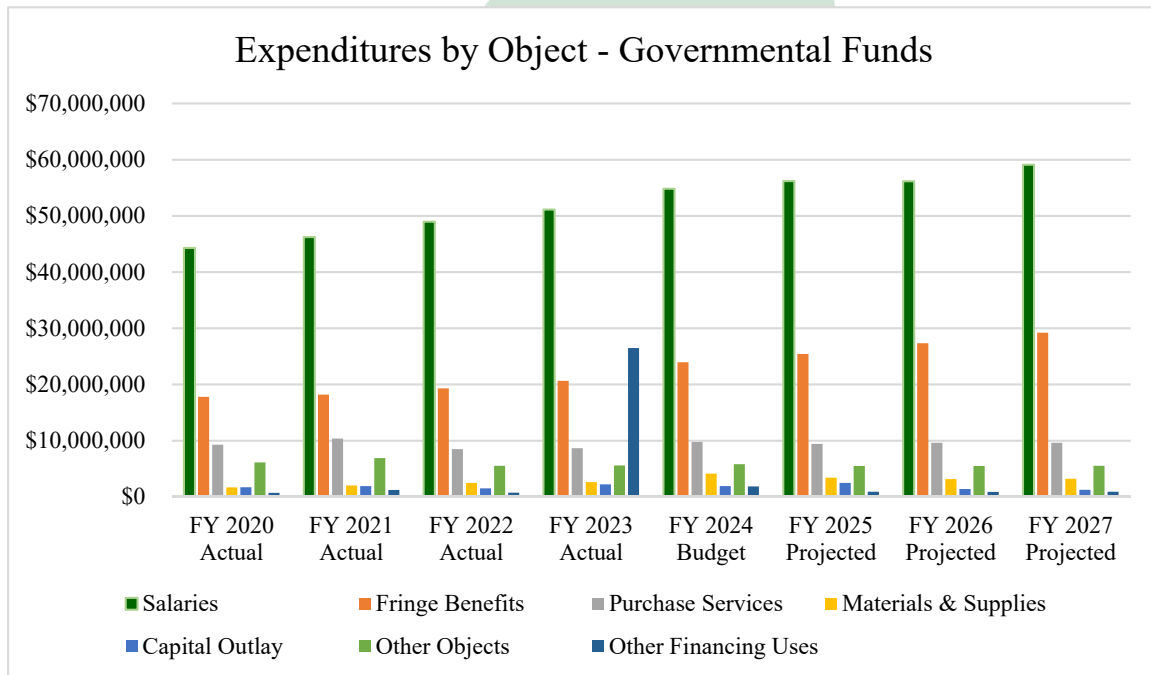
Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020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

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								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$44,312,175	\$46,242,830	\$48,964,947	\$51,145,956	\$54,845,151	\$56,188,595	\$58,168,223	\$59,097,383
Fringe Benefits	17,793,966	18,216,349	19,303,644	20,641,147	23,949,576	25,427,576	27,343,976	29,209,425
Purchase Services	9,283,934	10,362,104	8,488,058	8,653,370	9,787,884	9,428,350	9,645,553	9,633,784
Materials and Supplies	1,680,529	2,041,239	2,483,881	2,626,498	4,141,905	3,414,998	3,170,035	3,217,699
Capital Outlay	1,727,191	1,930,889	1,521,558	2,240,834	1,909,951	2,496,855	1,415,730	1,257,730
Other Objects	6,119,743	6,909,452	5,533,164	5,595,160	5,825,336	5,506,642	5,508,200	5,520,759
Other Financing Uses	710,975	1,222,822	749,445	26,490,985	1,848,413	909,747	889,539	935,861
Total Expenditures	81,628,513	86,925,685	87,044,697	117,393,950	102,308,216	103,372,762	106,141,256	108,872,641



Salaries:

Salaries make up the largest object category of all the School District' governmental expenditures of 53.6%. Coupled with fringe benefits, salary and benefits make up 77.2% of expenditures within governmental funds. Within the general fund, the District's main operating fund, salary and benefits make up 83.0% of general fund expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2024 and beyond due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an additional 84 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. 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, 5 are anticipated to reduce during fiscal year 2025 while the remaining will shift to the general fund.

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 2021, the School District will have 79 more positions compared to fiscal year 2027.

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. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00% 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 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 2024 the District estimates that purchase services to increase by \$640,000. The increase is due to increase costs and placements for special education student placements, instructional service costs, and projected increases in utility costs. During fiscal year 2022 the District experienced 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).

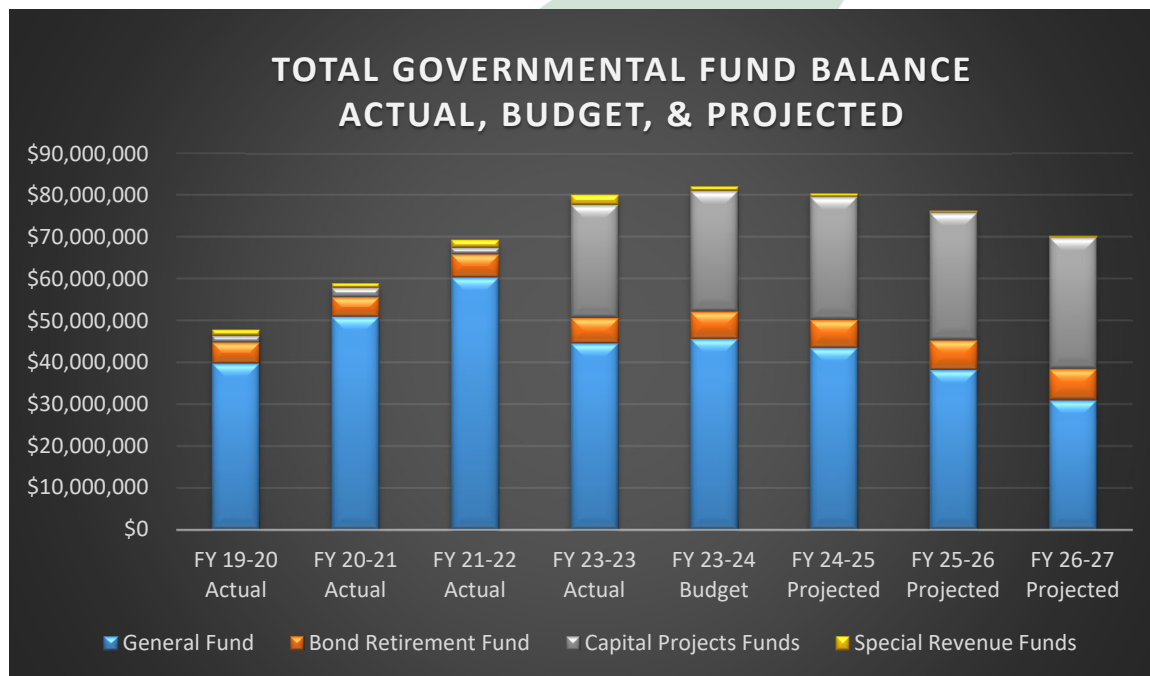
Other Objects and Other Financing Uses:

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.

During fiscal year 2023, during the adoption of a new cash balance policy (see Fund Balance section), the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	40,800,723	50,606,570	61,728,853	73,159,683	83,385,530	85,869,549	83,836,472	79,826,683
Ending Cash Balance	50,606,570	61,728,853	73,159,683	83,385,530	85,869,549	83,836,472	79,826,683	73,750,328
Year End Encumbrances	2,844,947	2,796,906	3,893,707	3,367,109	3,867,629	3,537,610	3,537,610	3,537,610
Unencumbered Fund Balance	47,761,623	58,931,947	69,265,976	80,018,421	82,001,920	80,298,862	76,289,073	70,212,718

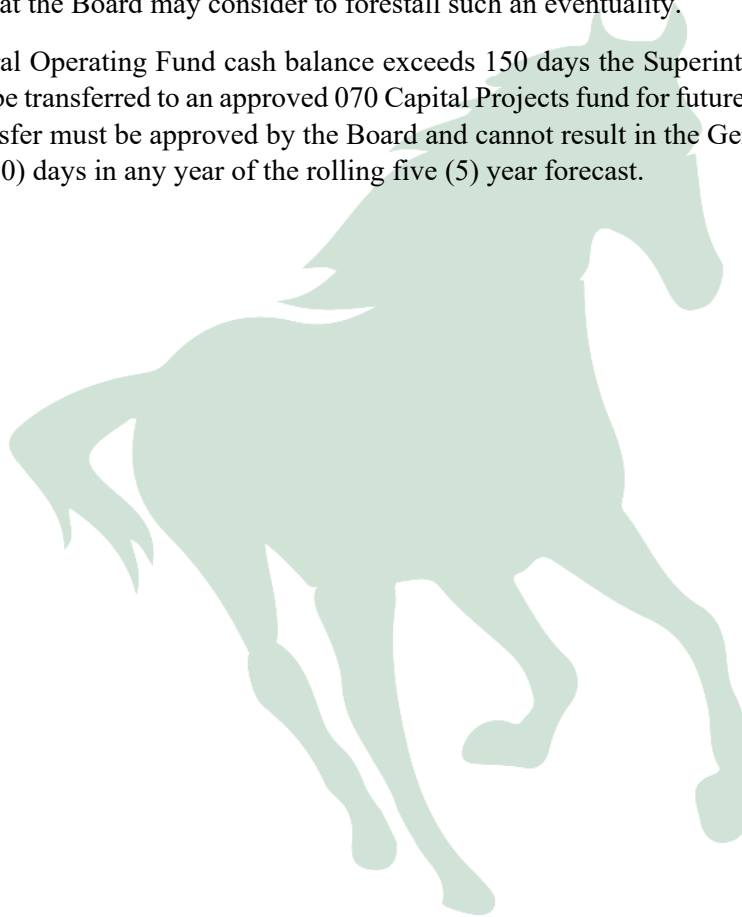
As indicated by the charts above, from fiscal year 2020 through fiscal year 2023, the fund balance has grown by \$32.3 million or by 67.6% due to revenues exceeding expenditures. Due to the passage of the May 2019 operating levy, the

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 2025.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$62,598,188	\$66,922,850	\$66,822,370	\$70,233,780	\$69,939,988	\$70,700,010	\$71,768,179	\$72,452,775
	Tuition	994,677	722,708	1,141,798	1,121,368	1,109,000	1,109,000	1,109,000	1,109,000
	Classroom Materials and Fees	223,376	199,541	193,647	210,468	195,000	195,000	195,000	195,000
	Earnings on Investments	849,886	410,216	375,612	1,919,532	3,025,000	2,525,000	1,765,000	1,310,000
	Food Services	900,937	100,060	241,700	1,325,454	1,236,150	1,273,235	1,311,432	1,350,774
	Extracurricular	465,625	405,015	718,220	747,362	1,013,079	968,664	970,464	929,564
	Other Local Revenues	4,427,559	4,764,781	4,093,126	3,518,839	3,204,580	3,659,536	4,124,841	4,096,328
	Intergovernmental - Federal	2,674,974	4,652,274	7,745,024	5,586,830	6,274,529	3,207,230	3,229,011	3,251,337
	Intergovernmental - State	16,838,575	17,517,078	16,070,238	16,430,990	17,012,813	16,867,264	16,844,001	17,240,647
Total Revenues		89,973,797	95,694,523	97,401,735	101,094,623	103,010,139	100,504,939	101,316,928	101,935,426
Instruction:									
	Salaries	28,837,950	30,162,185	31,794,340	33,267,681	35,591,466	36,714,486	38,353,765	39,098,936
	Fringe Benefits	10,231,357	10,513,238	11,310,122	12,233,481	14,150,926	15,059,124	16,246,098	17,346,003
	Purchase Services	4,284,942	5,136,403	2,460,407	2,842,208	2,932,929	2,845,652	2,950,652	2,845,652
	Materials and Supplies	148,547	172,626	289,842	278,613	318,571	283,088	281,354	276,354
	Capital Outlay	87,951	43,078	92,586	87,189	113,915	84,280	84,280	84,280
	Other Objects	41,395	7,090	17,142	19,578	67,125	31,365	25,500	25,500
Total Instruction		43,632,142	46,034,620	45,964,439	48,728,750	53,174,932	55,017,995	57,941,649	59,676,725
Support Services:									
	Salaries	13,850,801	14,183,266	15,368,691	16,039,781	17,175,093	17,320,397	17,655,749	17,854,570
	Fringe Benefits	6,990,484	7,051,046	7,334,762	7,673,324	8,963,533	9,459,474	10,135,133	10,845,294
	Purchase Services	3,656,431	3,622,245	4,402,772	4,570,564	5,323,705	5,118,900	5,214,197	5,307,233
	Materials and Supplies	1,248,282	1,568,855	1,949,205	2,051,556	2,582,041	2,377,885	2,377,885	2,377,885
	Capital Outlay	1,240,312	1,495,523	1,378,575	2,031,308	1,555,652	2,369,475	1,288,350	1,130,350
	Other Objects	1,097,587	1,215,153	1,306,751	1,391,736	1,418,891	1,442,500	1,470,964	1,498,090
Total Support Services		28,083,897	29,136,088	31,740,756	33,758,269	37,018,915	38,088,630	38,142,278	39,013,422
Operation of Non-Instructional Services:									
	Salaries	818,909	1,026,266	920,274	813,200	954,428	967,513	949,749	931,363
	Fringe Benefits	369,945	416,905	421,092	439,727	497,015	550,241	589,816	633,095
	Purchase Services	1,132,465	1,400,556	1,326,102	962,124	1,050,092	1,016,487	1,034,713	1,053,304
	Materials and Supplies	104,237	165,170	99,739	82,499	694,088	316,472	139,518	142,005
	Capital Outlay	65,735	4,818	21,629	66,543	135,000	0	0	0
	Other Objects	21,470	19,475	19,640	17	12	0	0	0
Total Operational of Non-Instructional Services		2,512,761	3,033,190	2,808,476	2,364,110	3,330,635	2,850,713	2,713,797	2,759,767
Extracurricular Activities									
	Salaries	804,515	871,113	881,642	1,025,294	1,124,164	1,186,199	1,208,960	1,212,514
	Fringe Benefits	202,180	235,160	237,668	294,615	338,102	358,737	372,929	385,033
	Purchase Services	206,031	202,900	298,777	278,474	481,158	447,311	445,990	427,595
	Materials and Supplies	179,463	134,588	145,095	213,830	547,205	437,553	371,278	421,455
	Capital Outlay	161,793	32,689	28,768	55,794	105,384	43,100	43,100	43,100
	Other Objects	75,570	62,603	115,014	116,245	269,067	143,706	132,075	130,925
Total Extracurricular Activities		1,629,552	1,539,053	1,706,964	1,984,252	2,865,080	2,616,606	2,574,332	2,620,622
Facilities Acquisition and Construction:									
	Purchase Services	4,065	0	0	0	0	0	0	0
	Capital Outlay	171,400	354,781	0	0	0	0	0	0
Total Facilities Acquisition and Construction		175,465	354,781	0	0	0	0	0	0
Debt Service:									
	Principal Payment	2,014,018	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000
	Interest and Fiscal Charges	2,869,703	2,982,988	2,018,720	1,932,274	1,844,827	1,774,071	1,714,661	1,636,244
Total Debt Service		4,883,721	5,605,131	4,074,617	4,067,584	4,070,241	3,889,071	3,879,661	3,866,244
Total Expenditures		80,917,538	85,702,863	86,295,252	90,902,965	100,459,803	102,463,015	105,251,717	107,936,780
Excess of Revenues Over / (Under) Expenditures		9,056,259	9,991,660	11,106,483	10,191,658	2,550,336	(1,958,077)	(3,934,790)	(6,001,355)

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Other Financing Sources / (Uses):									
	Transfers Out	(596,635)	(1,009,358)	(410,631)	(26,080,501)	(1,570,793)	(749,747)	(729,539)	(775,861)
	Transfers In	560,406	924,543	382,413	26,028,367	1,495,793	674,747	654,539	700,861
	Advance In	112,996	213,464	338,814	409,573	277,620	160,000	160,000	160,000
	Advance Out	(112,996)	(213,464)	(338,814)	(409,573)	(277,620)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	757,701	1,176,770	348,917	60,990	8,683	0	0	0
	Refund of Prior Year Receipt	(1,344)	0	0	(911)	0	0	0	0
	All Other Financing Sources	29,460	38,668	3,648	26,244	0	0	0	0
Total Other Financing Sources / (Uses)		749,588	1,130,623	324,347	34,189	(66,317)	(75,000)	(75,000)	(75,000)
Net Change in Fund Balance		9,805,847	11,122,283	11,430,830	10,225,847	2,484,019	(2,033,077)	(4,009,790)	(6,076,355)
Cash Balance at Beginning of Fiscal Year		40,800,723	50,606,570	61,728,853	73,159,683	83,385,530	85,869,549	83,836,472	79,826,683
Cash Balance at End of Fiscal Year		50,606,570	61,728,853	73,159,683	83,385,530	85,869,549	83,836,472	79,826,683	73,750,328
Year End Encumbrances Appropriated		2,844,947	2,796,906	3,893,707	3,367,109	3,867,629	3,537,610	3,537,610	3,537,610
Unencumbered Fund Balance at End of Fiscal Year		\$47,761,623	\$58,931,947	\$69,265,976	\$80,018,421	\$82,001,920	\$80,298,862	\$76,289,073	\$70,212,718

GENERAL OPERATING FUNDS

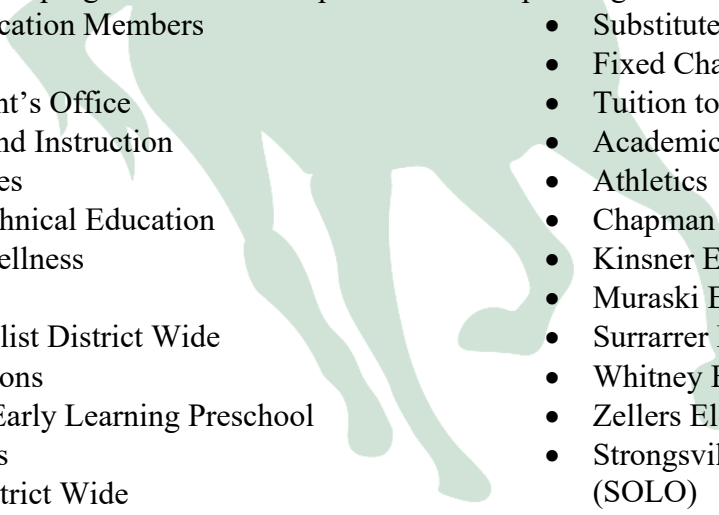
GENERAL FUND SECTION

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:

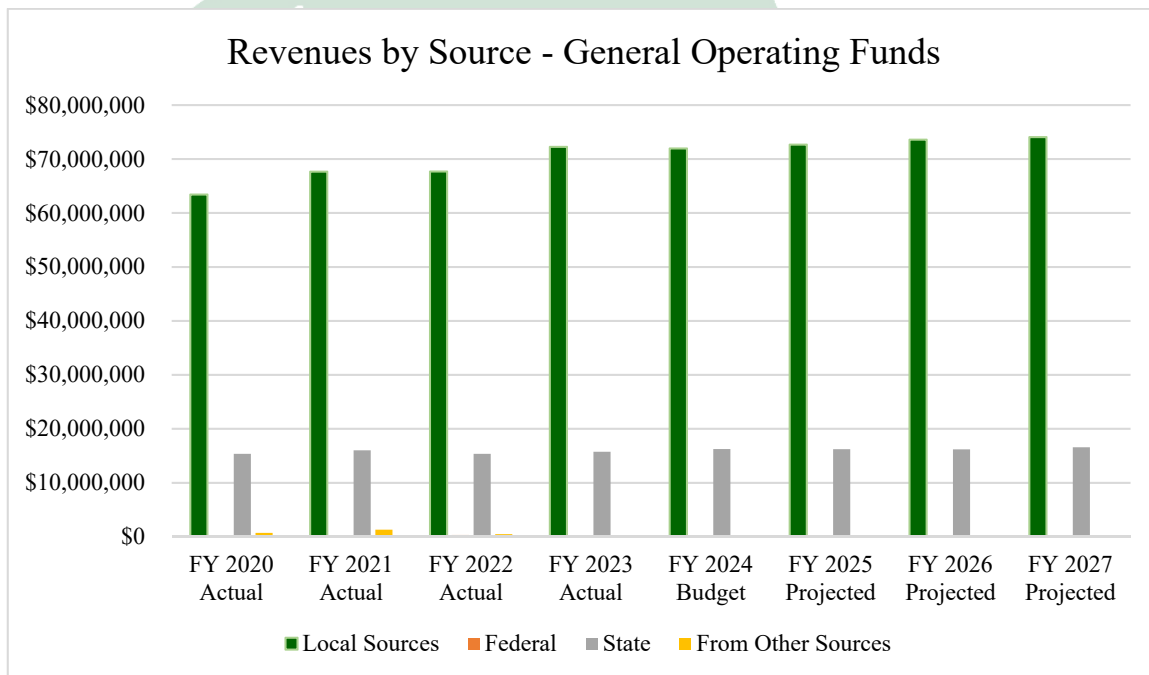
- 
- Board of Education Members
 - Warehouse
 - Superintendent's Office
 - Curriculum and Instruction
 - Gifted Services
 - Career & Technical Education
 - Success & Wellness
 - Technology
 - Media Specialist District Wide
 - Communications
 - Strongsville Early Learning Preschool
 - Pupil Services
 - 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

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Taxes	\$57,258,846	\$61,736,066	\$61,956,736	\$65,576,177	\$65,463,295	\$66,225,286	\$67,157,585	\$67,824,172
Tuition	994,677	722,708	1,141,798	1,121,368	1,109,000	1,109,000	1,109,000	1,109,000
Classroom Materials and Fees	223,376	199,541	193,647	210,468	195,000	195,000	195,000	195,000
Earnings on Investments	722,842	408,104	373,659	1,863,071	2,000,000	1,500,000	1,000,000	800,000
Extracurricular	156,590	203,994	232,842	235,062	225,000	225,000	225,000	225,000
Other Local Revenues	4,063,957	4,379,860	3,800,001	3,238,554	2,968,313	3,430,636	3,896,191	3,902,678
Intergovernmental - Federal	216,707	313,753	321,126	33,333	250,000	200,000	200,000	200,000
Intergovernmental - State	15,377,037	16,032,711	15,354,622	15,763,894	16,245,070	16,237,394	16,196,680	16,591,013
From Other Sources	729,263	1,299,861	479,425	275,015	206,303	80,000	80,000	80,000
Total Revenues	79,743,295	85,296,598	83,853,856	88,316,942	88,661,981	89,202,316	90,059,456	90,926,863



Local Sources:

Local sources are the largest component of revenues for general operating funds as they make up 81.5% 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 2020 to fiscal year 2021. 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 91.0% of the local resources and 73.8% of all general fund revenues. From fiscal year 2020 to fiscal year 2021 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 District experienced a decrease in local tax revenue during fiscal year 2022 in comparison to fiscal year 2023. 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 increased by \$3,619,441. The increase is due to tax refund included in fiscal year 2022 and increased in revenues due to increased assessed valuations. For the fiscal year 2024 budget, local tax revenue is anticipated to decrease slightly which is due to the collection rate. In the following years, an increase is anticipated due to increased valuations that impacts inside millage and new construction.

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

- 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.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

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 \$2,878,660. 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 2020 to fiscal year 2024 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. During FY 21 and FY 22 interest income decrease due to the decrease in interest rates. Interest rates increased during FY 23 which increased interest income by \$1,489,412 from FY 22 to FY 23 from \$373,659 to \$1,863,071. For the fiscal year 2024 interest income is projected at \$2,000,000. In the projected years, interest income is expected to decrease slightly due to a combination of declining interest rates coupled with a declining cash balance.

Federal Sources:

The Federal sources revenue category is primarily made Medicaid reimbursements.

State Sources:

Revenues from State sources make up 18.3% of the School District's general operating revenues which is the second largest revenue source after property taxes. For fiscal year 2024, State sources are made up of State Foundation Funding in the amount of \$9.4 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 \$0.4 million.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program fund distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for the four components identified as necessary to the education process. The Base cost is currently calculated for two years using a statewide average from historical actual data.

For the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,106,236 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,121 for fiscal year 2024. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,309 per pupil in fiscal year 2024 while the state funding portion is \$812 or 10.0 percent of total per pupil base cost amount.

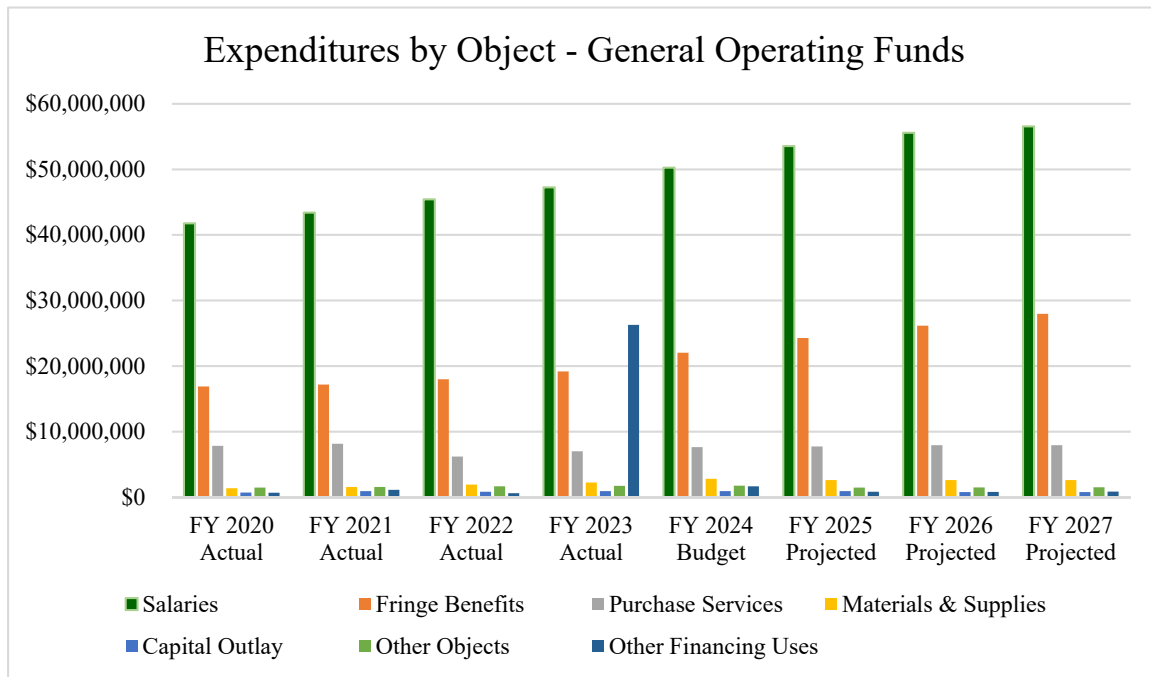
Due to the COVID-19 pandemic, the State government announced a material reduction in State Education Aid for Fiscal Year 2020 as a result of the economic effects of the COVID-19 crisis, totaling \$300,482,584 across the State. The net reduction in State Education Aid to the District for Fiscal Year 2020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

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Salaries	\$41,772,796	\$43,397,248	\$45,422,819	\$47,255,251	\$50,259,171	\$53,554,346	\$55,569,644	\$56,544,192
Fringe Benefits	16,877,037	17,174,054	17,976,489	19,176,355	22,037,494	24,268,273	26,152,192	27,972,360
Purchase Services	7,824,734	8,156,835	6,206,106	6,995,804	7,636,577	7,726,928	7,933,131	7,934,072
Materials and Supplies	1,364,057	1,556,662	1,917,023	2,244,121	2,807,467	2,607,467	2,607,467	2,607,467
Capital Outlay	693,556	927,927	824,988	928,735	930,841	919,630	769,630	769,630
Other Objects	1,460,671	1,565,532	1,648,931	1,731,458	1,763,848	1,451,781	1,476,394	1,506,224
Other Financing Uses	681,596	1,130,150	607,660	26,277,342	1,650,793	829,747	809,539	855,861
Total Expenditures	70,674,447	73,908,408	74,604,016	104,609,066	87,086,191	91,358,171	95,317,997	98,189,807



Salaries:

Salaries make up the largest object category of all the School District' general fund expenditures of 57.7%. Combined with fringe benefits, salary and benefits make up 83.0% of general fund expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2024 and beyond due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an additional 84 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. 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, 5 are anticipated to reduce during fiscal year 2025 while the remaining will shift to the general fund.

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 2021, the School District will have 79 more positions compared to fiscal year 2027.

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. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10% in healthcare cost is forecasted in the projected years. A 10% 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 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 2024 the District estimates that purchase services to increase by \$640,000. The increase is due to increase costs and placements for special education student placements, instructional service costs, and projected increases in utility costs. During fiscal year 2022 the District experienced 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).

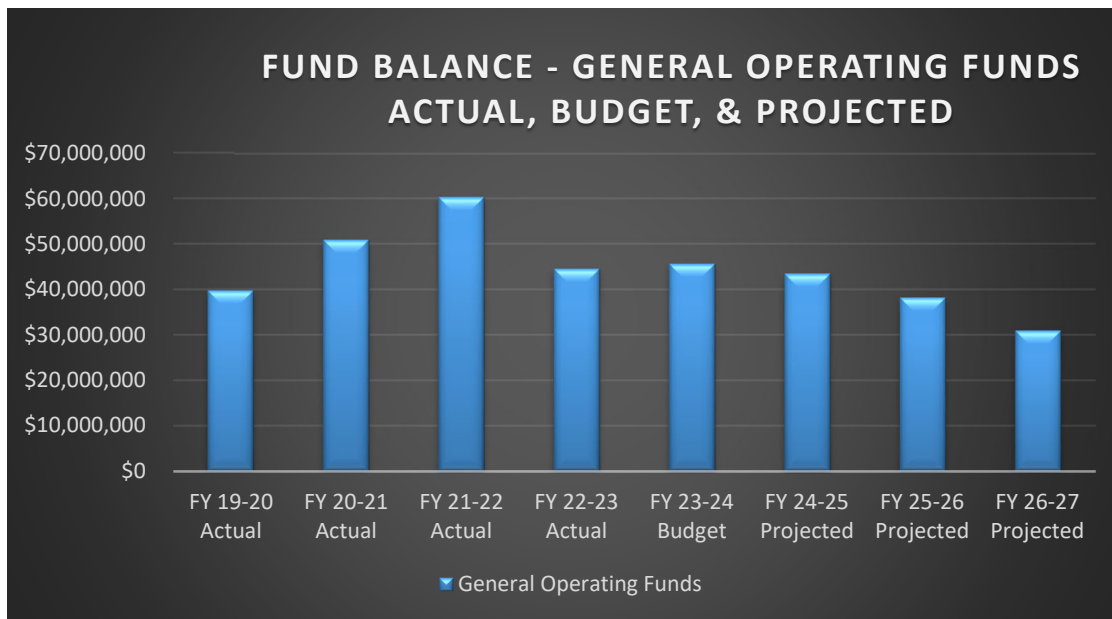
Other Objects and Other Financing Uses:

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.

During fiscal year 2023, during the adoption of a new cash balance policy (see Fund Balance section), the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	32,633,506	41,702,354	53,090,544	62,340,384	46,048,260	47,624,050	45,468,195	40,209,654
Ending Cash Balance	41,702,354	53,090,544	62,340,384	46,048,260	47,624,050	45,468,195	40,209,654	32,946,710
Year End Encumbrances	1,932,269	2,173,525	2,036,742	1,499,480	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Fund Balance	39,770,085	50,917,019	60,303,642	44,548,780	45,624,050	43,468,195	38,209,654	30,946,710

As indicated by the charts above, the fund balance has increased from fiscal year 2020 through fiscal year 2023, the fund balance has grown by \$4.8 million or by 12.2% 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 2025.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
GENERAL OPERATING FUNDS / GENERAL FUND - LEVEL 2 & 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$57,258,846	\$61,736,066	\$61,956,736	\$65,576,177	\$65,463,295	\$66,225,286	\$67,157,585	\$67,824,172
	Tuition	994,677	722,708	1,141,798	1,121,368	1,109,000	1,109,000	1,109,000	1,109,000
	Classroom Materials and Fees	223,376	199,541	193,647	210,468	195,000	195,000	195,000	195,000
	Earnings on Investments	722,842	408,104	373,659	1,863,071	2,000,000	1,500,000	1,000,000	800,000
	Extracurricular	156,590	203,994	232,842	235,062	225,000	225,000	225,000	225,000
	Other Local Revenues	4,063,957	4,379,860	3,800,001	3,238,554	2,968,313	3,430,636	3,896,191	3,902,678
	Intergovernmental - Federal	216,707	313,753	321,126	33,333	250,000	200,000	200,000	200,000
	Intergovernmental - State	15,377,037	16,032,711	15,354,622	15,763,894	16,245,070	16,237,394	16,196,680	16,591,013
Total Revenues		79,014,032	83,996,737	83,374,431	88,041,927	88,455,678	89,122,316	89,979,456	90,846,863
Instruction:									
	Salaries	27,488,197	28,814,657	30,072,431	31,131,409	32,996,124	35,518,151	37,184,297	37,960,283
	Fringe Benefits	9,820,295	10,050,702	10,723,514	11,553,883	13,158,763	14,624,079	15,825,708	16,931,014
	Purchase Services	4,232,733	4,722,812	1,997,293	2,661,535	2,732,927	2,731,173	2,836,173	2,731,173
	Materials and Supplies	110,993	158,624	135,913	231,349	232,134	232,134	232,134	232,134
	Capital Outlay	77,062	36,690	84,663	65,603	84,280	84,280	84,280	84,280
	Other Objects	21,000	0	0	0	0	0	0	0
Total Instruction		41,750,280	43,783,485	43,013,814	45,643,779	49,204,228	53,189,817	56,162,592	57,938,884
Support Services:									
	Salaries	13,480,084	13,711,478	14,468,746	15,098,548	16,142,883	16,849,996	17,176,387	17,371,395
	Fringe Benefits	6,854,562	6,888,192	7,015,307	7,327,857	8,541,247	9,285,457	9,953,555	10,656,313
	Purchase Services	3,538,991	3,391,464	4,140,079	4,288,093	4,875,377	4,966,636	5,066,963	5,155,299
	Materials and Supplies	1,243,954	1,392,575	1,769,429	2,004,132	2,570,333	2,370,333	2,370,333	2,370,333
	Capital Outlay	469,772	870,083	718,891	836,615	821,561	810,350	660,350	660,350
	Other Objects	1,023,907	1,146,846	1,232,233	1,316,986	1,346,401	1,374,729	1,401,277	1,428,149
Total Support Services		26,611,270	27,400,638	29,344,685	30,872,231	34,297,802	35,657,500	36,628,865	37,641,839
Extracurricular Activities									
	Salaries	804,515	871,113	881,642	1,025,294	1,120,164	1,186,199	1,208,960	1,212,514
	Fringe Benefits	202,180	235,160	237,668	294,615	337,484	358,737	372,929	385,033
	Purchase Services	53,010	42,559	68,734	46,176	28,273	29,119	29,995	47,600
	Materials and Supplies	9,110	5,463	11,681	8,640	5,000	5,000	5,000	5,000
	Capital Outlay	146,722	21,154	21,434	26,517	25,000	25,000	25,000	25,000
Total Extracurricular Activities		1,215,537	1,175,449	1,221,159	1,401,242	1,515,921	1,604,055	1,641,884	1,675,147
Debt Service:									
	Principal Payment	309,018	327,143	340,897	355,310	375,414	45,000	45,000	50,000
	Interest and Fiscal Charges	106,746	91,543	75,801	59,162	42,033	32,052	30,117	28,075
Total Debt Service		415,764	418,686	416,698	414,472	417,447	77,052	75,117	78,075
Total Expenditures		69,992,851	72,778,258	73,996,356	78,331,724	85,435,398	90,528,424	94,508,458	97,333,946
Excess of Revenues Over / (Under) Expenditures		9,021,181	11,218,479	9,378,075	9,710,203	3,020,280	(1,406,108)	(4,529,002)	(6,487,083)
Other Financing Sources / (Uses):									
	Transfers Out	(594,993)	(1,003,289)	(395,709)	(26,079,722)	(1,570,793)	(749,747)	(729,539)	(775,861)
	Advance In	26,393	86,601	126,861	211,951	197,620	80,000	80,000	80,000
	Advance Out	(86,603)	(126,861)	(211,951)	(197,620)	(80,000)	(80,000)	(80,000)	(80,000)
	Refund of Prior Year Expenditure	673,410	1,174,592	348,916	36,820	8,683	0	0	0
	All Other Financing Sources	29,460	38,668	3,648	26,244	0	0	0	0
Total Other Financing Sources / (Uses)		47,667	169,711	(128,235)	(26,002,327)	(1,444,490)	(749,747)	(729,539)	(775,861)
Net Change in Fund Balance		9,068,848	11,388,190	9,249,840	(16,292,124)	1,575,790	(2,155,855)	(5,258,541)	(7,262,944)
Cash Balance at Beginning of Fiscal Year		32,633,506	41,702,354	53,090,544	62,340,384	46,048,260	47,624,050	45,468,195	40,209,654
Cash Balance at End of Fiscal Year		41,702,354	53,090,544	62,340,384	46,048,260	47,624,050	45,468,195	40,209,654	32,946,710
Year End Encumbrances Appropriated		1,932,269	2,173,525	2,036,742	1,499,480	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Fund Balance at End of Fiscal Year		\$39,770,085	\$50,917,019	\$60,303,642	\$44,548,780	\$45,624,050	\$43,468,195	\$38,209,654	\$30,946,710

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$25,484,275	\$26,741,835	\$27,790,947	\$28,776,554	\$30,334,661	\$32,809,867	\$34,455,355	\$35,211,999
112	Temp	Cert-Salary/Wages	287,158	322,989	370,648	341,896	410,000	410,000	410,000	410,000
113	Supplemental	Cert-Salary/Wages	113,110	101,000	156,338	178,922	160,000	160,000	160,000	160,000
119	Other Cert	Salaries	43,800	82,000	44,160	42,120	73,500	73,500	73,500	73,500
139	Other Cert	Compensation	77,838	87,788	88,100	85,575	90,000	90,000	90,000	90,000
141	Noncert Regular	Sal/Wages	1,423,580	1,422,055	1,491,647	1,573,195	1,782,863	1,829,684	1,850,342	1,869,684
142	Noncert Temp	Salary/Wages	49,880	48,058	84,259	84,844	87,000	87,000	87,000	87,000
144	Noncertified	Overtime	5,256	2,932	1,782	3,465	500	500	500	500
149	Noncert Merit	Incentive	3,300	6,000	3,300	2,700	17,600	17,600	17,600	17,600
169	Other Non-Certified	Compensation	0	0	41,250	42,138	40,000	40,000	40,000	40,000
Total Salaries			27,488,197	28,814,657	30,072,431	31,131,409	32,996,124	35,518,151	37,184,297	37,960,283
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	3,725,429	3,742,400	4,107,956	4,105,748	4,349,543	4,696,071	4,926,440	5,032,370
221	SERS - Employer's	Share	208,985	218,274	224,480	236,070	269,915	276,470	279,362	282,070
229	SERS - "Surcharge"		23,451	8,243	25,538	30,228	31,515	31,600	31,600	31,600
241	Cert Medical/Hospital		4,446,571	4,641,687	4,912,406	5,605,979	6,471,785	7,404,585	8,183,268	8,999,067
242	Cert Life Insurance		61,344	61,718	64,901	65,013	76,390	82,246	85,893	87,298
249	Cert Other Insurance	Benefit	358,848	378,902	394,676	406,454	450,489	486,379	510,238	521,210
251	Noncert Medical/Hospital		824,678	816,514	852,901	964,004	1,285,146	1,408,952	1,561,601	1,724,365
252	Noncert Life Insurance		3,386	3,538	3,682	3,813	4,555	4,618	4,668	4,717
259	Noncert Other Insurance	Benefit	19,164	19,097	21,298	22,235	27,956	28,634	28,934	29,214
261	Certified Workers	Comp	137,523	126,691	111,293	106,555	145,349	156,433	163,587	166,773
262	Noncert Workers	Comp	9,006	7,608	7,131	7,784	26,121	28,091	30,117	32,331
281	Cert Unemployment	Insurance	1,910	26,030	(2,748)	0	20,000	20,000	20,000	20,000
Total Fringe Benefits			9,820,295	10,050,702	10,723,514	11,553,883	13,158,763	14,624,079	15,825,708	16,931,014
<i>Purchase Services</i>										
411	Instruction	Services	824,314	1,060,575	468,355	894,882	857,175	857,175	962,175	857,175
412	Other Prof/Tech	Services	21,600	16,200	0	0	0	0	0	0
419	Other Prof/Tech	Services	58,930	37,520	57,039	64,962	58,200	58,200	58,200	58,200
423	Repairs/Maintenance	Services	5,369	1,535	1,918	1,898	2,100	2,100	2,100	2,100
439	Travel/Mileage/Meeting	Expense	3,631	492	769	10,750	15,660	15,660	15,660	15,660
443	Postage		1,189	1,085	1,151	1,866	2,175	2,175	2,175	2,175
461	Printing and Binding		9,359	0	421	69	2,950	2,950	2,950	2,950
471	Tuition Paid-Other Oh	District	55,979	59,842	108,127	67,379	75,000	75,000	75,000	75,000
473	Spec Ed. - Tuition and	Settlements	967,029	908,108	1,082,923	1,335,225	1,405,413	1,405,413	1,405,413	1,405,413
474	Excess Cost		37,836	15,617	16,112	6,071	10,000	10,000	10,000	10,000
475	Spec Ed. - Indistrict	Payment	18,469	10,764	12,371	2,827	10,000	10,000	10,000	10,000
477	Open Enrollment	Indistrict	139,580	168,114	0	0	0	0	0	0
478	Community School-Indistrict		1,202,944	1,532,308	0	0	0	0	0	0
479	Other Tuition	Payment	875,322	905,110	236,739	264,545	276,754	275,000	275,000	275,000
490	Other Purchased	Services	11,182	5,542	11,368	11,061	17,500	17,500	17,500	17,500
Total Purchase Services			4,232,733	4,722,812	1,997,293	2,661,535	2,732,927	2,731,173	2,836,173	2,731,173
<i>Supplies and Materials</i>										
511	Instructional	Supplies	74,088	138,665	112,260	198,755	202,883	202,883	202,883	202,883
512	Office	Supplies	951	1,285	733	1,154	3,700	3,700	3,700	3,700
514	Health/Hygiene	Supplies	2,796	2,605	3,806	4,617	5,800	5,800	5,800	5,800
516	Software	Materials	24,208	9,163	17,008	14,138	10,951	10,951	10,951	10,951
519	Other General	Supplies	8,473	5,452	336	4,133	2,000	2,000	2,000	2,000
569	Other - Food		477	525	1,069	1,363	1,800	1,800	1,800	1,800
573	Equipment and	Furniture	0	29	701	6,799	3,500	3,500	3,500	3,500
590	Other Supplies and	Materials	0	900	0	390	1,500	1,500	1,500	1,500
Total Materials and Supplies			110,993	158,624	135,913	231,349	232,134	232,134	232,134	232,134
<i>Capital Outlay</i>										
640	Equipment		77,062	36,690	84,663	65,603	84,280	84,280	84,280	84,280
<i>Other Objects</i>										
869	Other	Judgments	21,000	0	0	0	0	0	0	0
Total Instruction			41,750,280	43,783,485	43,013,814	45,643,779	49,204,228	53,189,817	56,162,592	57,938,884

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
Salaries:										
	111	Regular Cert-Salary/Wages	4,496,786	4,648,326	4,883,512	5,190,183	5,578,768	6,061,548	6,292,202	6,405,501
	112	Temp Cert-Salary/Wages	6,161	5,064	21,208	47,306	0	0	0	0
	113	Supplemental Cert-Salary/Wages	196,240	223,491	217,714	220,850	217,677	224,881	227,830	232,715
	119	Other Cert Salaries	2,500	2,900	2,600	4,000	10,600	11,600	11,600	11,600
	141	Noncert Regular Sal/Wages	8,219,976	8,307,339	8,696,015	9,010,376	9,552,246	9,765,367	9,858,155	9,934,979
	142	Noncert Temp Salary/Wages	207,934	146,803	182,750	154,707	247,500	247,500	247,500	247,500
	144	Noncertified Overtime	258,124	267,968	407,902	405,249	392,000	391,000	391,000	391,000
	149	Noncert Merit Incentive	34,400	45,100	35,900	39,910	88,100	88,100	88,100	88,100
	162	Noncert Termination Benefit	0	7,332	0	0	0	0	0	0
	169	Other Non-Certificated Compensation	43,650	33,600	0	0	0	0	0	0
	171	Compensation of Board Members	14,313	21,055	17,145	16,682	20,000	20,000	20,000	20,000
	172	Student Workers	0	0	0	5,285	35,992	40,000	40,000	40,000
Total Salaries			13,480,084	13,711,478	14,468,746	15,098,548	16,142,883	16,849,996	17,176,387	17,371,395
Fringe Benefits										
	211	STRS - Employer's Share	669,143	668,045	739,346	766,334	819,987	888,724	921,428	937,974
	212	STRS - "Pickup"	301,535	324,367	347,022	376,933	415,601	439,734	450,270	457,529
	221	SERS - Employer's Share	1,264,688	1,315,408	1,349,002	1,384,737	1,480,018	1,510,276	1,523,268	1,534,020
	222	SERS - "Pickup"	134,877	140,526	144,278	151,842	160,339	165,518	168,095	170,229
	229	SERS - "Surcharge"	64,505	77,400	74,967	83,273	78,153	79,230	79,230	79,230
	241	Cert Medical/Hospital	891,159	909,291	914,291	972,342	1,175,116	1,377,864	1,514,605	1,664,924
	242	Cert Life Insurance	12,627	13,436	14,117	14,984	17,716	19,145	19,809	20,172
	249	Cert Other Insurance Benefit	67,422	69,873	73,830	78,648	87,061	94,290	97,764	99,558
	251	Noncert Medical/Hospital	3,228,971	3,142,341	3,138,462	3,284,037	4,047,730	4,444,316	4,909,661	5,421,039
	252	Noncert Life Insurance	20,961	20,891	21,461	22,371	26,033	26,534	26,775	26,990
	259	Noncert Other Insurance Benefit	122,146	123,344	131,037	135,260	150,365	153,500	154,847	155,959
	261	Certified Workers Comp	26,316	23,987	21,890	23,460	26,306	28,526	29,585	30,121
	262	Noncert Workers Comp	49,785	42,334	38,257	39,383	46,821	47,800	48,218	48,568
	282	Noncert Unemployment Insurance	427	16,949	7,347	(5,747)	10,000	10,000	10,000	10,000
Total Fringe Benefits			6,854,562	6,888,192	7,015,307	7,327,857	8,541,247	9,285,457	9,953,555	10,656,313
Purchase Services										
	410	Professional Services	245,782	188,878	312,495	333,390	381,301	391,840	403,595	415,703
	411	Instruction Services	390,703	400,269	382,429	418,705	426,500	426,500	426,500	426,500
	412	Other Prof/Tech Services	32,036	33,404	40,533	49,622	51,650	51,650	51,650	51,650
	413	Health Services	20,110	20,482	21,241	25,395	23,320	23,320	23,320	23,320
	415	Management Services	7,228	7,248	7,297	7,384	8,000	8,000	8,000	8,000
	416	Data Processing Services	203,275	182,381	189,368	165,629	207,350	207,350	207,350	207,350
	418	Professional/Legal Services	167,254	243,121	277,741	326,834	416,089	416,089	416,089	416,089
	419	Other Prof/Tech Services	156,060	127,574	409,240	298,541	258,958	265,244	267,687	270,203
	422	Garbage Removal/Cleaning	32,932	33,518	42,024	51,217	47,298	49,190	51,158	53,204
	423	Repairs/Maintenance Services	162,852	198,144	185,369	212,567	260,037	260,037	260,037	260,037
	424	Property Insurance	176,305	189,371	213,091	255,697	294,111	314,699	336,728	360,299
	425	Rentals	4,154	4,821	7,744	11,131	19,000	19,000	19,000	19,000
	432	Cert Meeting Expense	7,489	5,921	9,500	17,164	18,600	18,600	18,600	18,600
	439	Travel/Mileage/Meeting Expense	42,713	21,704	52,863	51,549	77,530	77,530	77,530	77,530
	441	Telephone Service	29,147	29,098	24,509	23,132	32,000	32,000	32,000	32,000
	443	Postage	6,262	14,747	18,344	8,731	28,800	28,800	28,800	28,800
	444	Postage Machine Rental	3,762	4,658	3,667	3,700	7,555	7,555	7,555	7,555
	446	Advertising	0	739	807	27	500	500	500	500
	449	Other Communications Services	150,937	225,915	183,253	198,600	297,345	297,345	297,345	297,345
	451	Electricity	944,855	881,301	1,023,331	845,828	918,494	955,233	993,442	1,033,180
	452	Water and Sewage	146,768	128,050	190,758	174,914	176,598	183,662	191,008	198,649
	453	Gas	157,298	173,031	173,381	190,043	203,786	211,937	220,414	229,231
	461	Printing and Binding	383	0	63	9,031	3,200	3,200	3,200	3,200
	483	Stud Transp-Other Sources	324,377	174,570	249,914	341,117	400,000	400,000	400,000	400,000
	489	Other Pupil Transp Services	11,685	8,499	15,186	29,320	50,000	50,000	50,000	50,000
	490	Other Purchased Services	114,624	94,020	105,931	238,825	267,355	267,355	275,455	267,355
Total Purchase Services			3,538,991	3,391,464	4,140,079	4,288,093	4,875,377	4,966,636	5,066,963	5,155,299

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Supplies and Materials										
	511	Instructional Supplies	61,038	94,514	111,790	106,119	123,750	123,750	123,750	123,750
	512	Office Supplies	53,713	41,484	38,782	49,810	79,000	79,000	79,000	79,000
	514	Health/Hygiene Supplies	2,663	6,583	4,869	2,743	5,500	5,500	5,500	5,500
	516	Software Materials	166,592	129,726	148,875	322,398	342,792	342,792	342,792	342,792
	519	Other General Supplies	42,589	57,928	57,201	50,651	56,800	56,800	56,800	56,800
	521	New Textbooks	182,005	340,258	418,719	90,479	600,000	400,000	400,000	400,000
	522	New Textbooks	39,119	8,705	11,139	41,881	35,000	35,000	35,000	35,000
	523	Rebinding Textbooks	121	0	296	513	1,000	1,000	1,000	1,000
	526	College Credit Plus Textbooks	44,099	27,497	21,418	26,537	40,000	40,000	40,000	40,000
	531	New Library Books	2,050	1,711	7,266	5,522	6,750	6,750	6,750	6,750
	542	Periodicals	1,191	347	712	815	1,400	1,400	1,400	1,400
	570	Sup/Mat. Oper/Maint/Repair	0	0	0	0	500	500	500	500
	571	Land	46,452	43,941	74,743	95,995	63,218	63,218	63,218	63,218
	572	Buildings	191,409	248,305	290,461	299,286	363,727	363,727	363,727	363,727
	573	Equipment and Furniture	58,942	65,041	82,384	280,539	177,100	177,100	177,100	177,100
	581	Parts-Maint/Rep Motor Vehicles	170,166	190,645	214,074	224,662	277,396	277,396	277,396	277,396
	582	Fuel	170,927	130,321	263,791	362,357	350,000	350,000	350,000	350,000
	583	Tires and Tubes	7,827	1,340	17,932	34,693	38,000	38,000	38,000	38,000
	590	Other Supplies and Materials	3,051	4,229	4,977	9,132	7,900	7,900	7,900	7,900
Total Materials and Supplies			1,243,954	1,392,575	1,769,429	2,004,132	2,570,333	2,370,333	2,370,333	2,370,333
Capital Outlay										
	640	Equipment	469,772	870,083	718,891	836,615	821,561	810,350	660,350	660,350
Other Objects										
	841	Membership-Professional Organizations	34,429	36,647	39,645	40,790	46,719	46,719	46,719	46,719
	843	Charges for Audit Exams	41,588	41,638	42,294	42,263	50,000	50,000	50,000	50,000
	844	County Board of Education Contributions	34,775	35,003	34,268	35,718	37,146	38,632	40,177	41,784
	845	Cnty Auditors/Treas Fees	650,123	691,427	692,454	795,271	754,000	765,000	773,000	780,000
	846	Election Expense	2,186	53,594	31,963	0	40,000	40,000	40,000	40,000
	847	Delinquent Land Taxes	95,110	100,197	196,023	187,473	178,000	180,000	182,000	184,000
	848	Bank Charges	18,332	20,210	22,600	25,377	30,000	30,000	30,000	30,000
	849	Other Dues and Fees	3,024	3,198	3,198	3,188	3,306	3,306	3,306	3,306
	851	Liability Insurance	127,587	142,453	149,389	156,244	170,230	184,072	199,075	215,340
	889	Other Awards and Prizes	16,218	22,479	20,399	20,597	37,000	37,000	37,000	37,000
	890	Other Misc. Expenditures	535	0	0	0	0	0	0	0
Total Other Objects			1,023,907	1,146,846	1,232,233	1,316,986	1,346,401	1,374,729	1,401,277	1,428,149
Total Support Services			26,611,270	27,400,638	29,344,685	30,872,231	34,297,802	35,657,500	36,628,865	37,641,839
Extracurricular Activities										
Salaries:										
	111	Regular Cert-Salary/Wages	2,856	0	0	0	0	0	0	0
	113	Supplemental Cert-Salary/Wages	436,376	461,827	449,513	449,094	527,440	576,643	587,109	587,109
	141	Noncert Regular Sal/Wages	129,285	143,944	147,271	224,973	241,484	249,290	253,153	256,707
	143	Noncert Supplemental Salary/Wages	235,998	265,247	284,858	348,098	348,240	357,266	365,698	365,698
	144	Noncertificated Overtime	0	95	0	2,329	1,000	1,000	1,000	1,000
	149	Noncert Merit Incentive	0	0	0	800	2,000	2,000	2,000	2,000
Total Salaries			804,515	871,113	881,642	1,025,294	1,120,164	1,186,199	1,208,960	1,212,514
Fringe Benefits										
	211	STRS - Employer's Share	61,084	62,120	63,005	62,270	73,842	80,730	82,195	82,195
	221	SERS - Employer's Share	46,744	60,101	60,913	81,764	82,979	85,338	87,059	87,557
	222	SERS - "Pickup"	10,159	10,319	10,616	19,263	20,847	21,706	22,131	22,522
	229	SERS - "Surcharge"	25,263	38,122	38,328	37,770	46,431	47,700	47,700	47,700
	249	Cert Other Insurance Benefit	6,057	6,340	6,167	6,172	7,648	8,361	8,513	8,513
	251	Noncert Medical/Hospital	42,902	47,843	48,637	74,803	91,220	99,813	109,946	121,081
	252	Noncert Life Insurance	438	458	478	740	847	876	891	905
	259	Noncert Other Insurance Benefit	5,212	5,813	6,133	8,179	8,595	8,839	9,017	9,068
	261	Certified Workers Comp	2,501	2,142	1,784	1,641	2,390	2,611	2,659	2,659
	262	Noncert Workers Comp	1,820	1,902	1,607	2,013	2,685	2,763	2,818	2,833
Total Fringe Benefits			202,180	235,160	237,668	294,615	337,484	358,737	372,929	385,033

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Purchase Services										
	439	Travel/Mileage/Meeting Expense	8,000	0	9,095	0	0	0	0	0
	490	Other Purchased Services	45,010	42,559	59,639	46,176	28,273	29,119	29,995	47,600
Total Purchase Services			53,010	42,559	68,734	46,176	28,273	29,119	29,995	47,600
Supplies and Materials										
	511	Instructional Supplies	4,110	463	6,681	3,640	0	0	0	0
	516	Software Materials	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Materials and Supplies			9,110	5,463	11,681	8,640	5,000	5,000	5,000	5,000
Capital Outlay										
	640	Equipment	146,722	21,154	21,434	26,517	25,000	25,000	25,000	25,000
Total Extracurricular Activities			1,215,537	1,175,449	1,221,159	1,401,242	1,515,921	1,604,055	1,641,884	1,675,147
Debt Service:										
Other Objects										
	811	Serial Bonds - Principal	309,018	327,143	340,897	355,310	375,414	45,000	45,000	50,000
	821	Serial Bonds	106,746	91,543	75,801	59,162	42,033	32,052	30,117	28,075
Total Debt Service			415,764	418,686	416,698	414,472	417,447	77,052	75,117	78,075
Total Expenditures			69,992,851	72,778,258	73,996,356	78,331,724	85,435,398	90,528,424	94,508,458	97,333,946
Other Financing Uses:										
Other Financing Uses										
	910	Transfers Out	594,993	1,003,289	395,709	26,079,722	1,570,793	749,747	729,539	775,861
	921	Initial Advance Out	86,603	126,861	211,951	197,620	80,000	80,000	80,000	80,000
Total Other Uses of Funds			681,596	1,130,150	607,660	26,277,342	1,650,793	829,747	809,539	855,861
Total Expenditures and Other Financing Uses			\$70,674,447	\$73,908,408	\$74,604,016	\$104,609,066	\$87,086,191	\$91,358,171	\$95,317,997	\$98,189,807

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: BOARD OF EDUCATION MEMBERS - 010

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
	171	Compensation of Board Members	\$14,313	\$21,055	\$17,145	\$16,682	\$20,000	\$20,000	\$20,000	\$20,000
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	1,021	760	1,256	1,426	2,800	2,800	2,800	2,800
	229	SERS - "Surcharge"	1,064	694	828	1,039	600	600	600	600
	259	Noncert Other Insurance Benefit	657	1,142	778	673	786	786	786	786
	262	Noncert Workers Comp	83	141	94	67	91	91	91	91
Total Fringe Benefits			2,825	2,737	2,956	3,205	4,277	4,277	4,277	4,277
<i>Purchase Services</i>										
	418	Professional/Legal Services	0	0	0	250	250	250	250	250
	439	Travel/Mileage/Meeting Expense	1,023	550	3,332	2,100	6,750	6,750	6,750	6,750
	490	Other Purchased Services	750	0	0	0	500	500	500	500
Total Purchase Services			1,773	550	3,332	2,350	7,500	7,500	7,500	7,500
<i>Supplies and Materials</i>										
	542	Periodicals	150	150	150	150	150	150	150	150
	590	Other Supplies and Materials	0	301	0	0	500	500	500	500
Total Materials and Supplies			150	451	150	150	650	650	650	650
<i>Other Objects</i>										
	841	Membership-Professional Organizations	8,952	9,342	9,167	9,836	10,000	10,000	10,000	10,000
Total Expenditures and Other Financing Uses			\$28,013	\$34,135	\$32,750	\$32,223	\$42,427	\$42,427	\$42,427	\$42,427

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: WAREHOUSE - 090

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$45,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	Noncertified Overtime		1,598	0	0	0	0	0	0	0
149	Noncert Merit Incentive		400	0	0	0	0	0	0	0
Total Salaries			47,229	0	0	0	0	0	0	0
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		6,631	0	0	0	0	0	0	0
251	Noncert Medical/Hospital		12,066	0	0	0	0	0	0	0
252	Noncert Life Insurance		120	0	0	0	0	0	0	0
259	Noncert Other Insurance Benefit		670	0	0	0	0	0	0	0
262	Noncert Workers Comp		317	0	0	0	0	0	0	0
Total Fringe Benefits			19,804	0	0	0	0	0	0	0
<i>Purchase Services</i>										
423	Repairs/Maintenance Services		639	5,685	9,817	4,589	5,077	5,077	5,077	5,077
425	Rentals		0	678	0	0	1,000	1,000	1,000	1,000
439	Travel/Mileage/Meeting Expense		58	169	88	3	200	200	200	200
Total Purchase Services			697	6,532	9,905	4,592	6,277	6,277	6,277	6,277
<i>Supplies and Materials</i>										
512	Office Supplies		779	266	253	257	500	500	500	500
571	Land		888	3,103	28	198	1,500	1,500	1,500	1,500
572	Buildings		24,722	9,615	7,976	7,501	10,000	10,000	10,000	10,000
573	Equipment and Furniture		2,503	3,885	1,035	4,515	5,500	5,500	5,500	5,500
Total Materials and Supplies			28,892	16,869	9,292	12,471	17,500	17,500	17,500	17,500
<i>Capital Outlay</i>										
640	Equipment		3,576	759	8,202	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$100,198	\$24,160	\$27,399	\$17,063	\$23,777	\$23,777	\$23,777	\$23,777

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: SUPERINTENDENT'S OFFICE - 110

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
Salaries:										
111	Regular Cert-Salary/Wages		\$151,067	\$159,365	\$166,921	\$174,430	\$196,279	\$204,677	\$210,639	\$216,257
119	Other Cert Salaries		0	0	0	200	1,000	1,000	1,000	1,000
141	Noncert Regular Sal/Wages		66,317	66,560	68,807	71,826	72,351	73,767	73,882	73,882
144	Noncertificated Overtime		683	492	271	170	1,000	1,000	1,000	1,000
149	Noncert Merit Incentive		0	0	0	800	1,000	1,000	1,000	1,000
Total Salaries			218,067	226,417	235,999	247,426	271,630	281,444	287,521	293,139
Fringe Benefits										
211	STRS - Employer's Share		21,741	21,855	23,804	24,402	27,619	28,795	29,629	30,416
212	STRS - "Pickup"		24,110	24,766	26,129	27,717	31,326	32,666	33,618	34,515
221	SERS - Employer's Share		9,381	9,969	9,827	9,961	10,409	10,607	10,624	10,623
222	SERS - "Pickup"		7,289	7,376	7,599	7,711	7,959	8,114	8,127	8,127
241	Cert Medical/Hospital		22,700	23,357	23,700	25,302	28,665	31,491	34,596	38,009
242	Cert Life Insurance		517	577	601	631	742	774	796	817
249	Cert Other Insurance Benefit		4,332	4,558	4,775	5,020	5,721	5,965	6,138	6,301
251	Noncert Medical/Hospital		24,136	24,671	24,827	26,687	29,918	32,525	35,733	39,259
252	Noncert Life Insurance		240	244	248	252	274	279	279	279
259	Noncert Other Insurance Benefit		953	948	970	1,021	1,078	1,099	1,100	1,100
261	Certified Workers Comp		794	706	638	684	894	932	959	984
262	Noncert Workers Comp		364	311	266	282	337	343	344	344
Total Fringe Benefits			116,557	119,338	123,384	129,670	144,942	153,590	161,943	170,774
Purchase Services										
418	Professional/Legal Services		3,100	1,875	4,635	3,340	3,500	3,500	3,500	3,500
439	Travel/Mileage/Meeting Expense		8,730	1,523	8,157	9,178	12,000	12,000	12,000	12,000
490	Other Purchased Services		7,309	325	250	24,450	5,250	5,250	5,250	5,250
Total Purchase Services			19,139	3,723	13,042	36,968	20,750	20,750	20,750	20,750
Supplies and Materials										
512	Office Supplies		257	383	192	535	350	350	350	350
542	Periodicals		459	60	39	0	100	100	100	100
590	Other Supplies and Materials		43	970	760	1,142	900	900	900	900
Total Materials and Supplies			759	1,413	991	1,677	1,350	1,350	1,350	1,350
Capital Outlay										
640	Equipment		0	0	4,208	152	2,500	2,500	2,500	2,500
Other Objects										
841	Membership-Professional Organizations		13,157	16,469	18,491	18,593	23,370	23,370	23,370	23,370
844	County Board of Education Contributions		34,775	35,003	34,268	35,718	37,146	38,632	40,177	41,784
889	Other Awards and Prizes		5,307	884	6,086	5,423	21,000	21,000	21,000	21,000
Total Other Objects			53,239	52,356	58,845	59,734	81,516	83,002	84,547	86,154
Total Expenditures and Other Financing Uses			\$407,761	\$403,247	\$436,469	\$475,627	\$522,688	\$542,636	\$558,611	\$574,667

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: CURRICULUM AND INSTRUCTION - 115

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	\$99,180	\$96,136	\$325,058	\$332,458	\$390,720	\$488,971	\$515,610	\$520,779
113 Supplemental Cert-Salary/Wages	0	0	0	1,370	0	0	0	0
119 Other Cert Salaries	0	600	0	600	0	0	0	0
Total Salaries	99,180	96,736	325,058	334,428	390,720	488,971	515,610	520,779
Fringe Benefits								
211 STRS - Employer's Share	14,284	13,247	46,909	46,855	54,701	68,456	72,185	72,909
241 Cert Medical/Hospital	22,793	20,869	57,934	70,731	74,382	81,792	89,942	98,903
242 Cert Life Insurance	226	234	626	681	985	1,235	1,302	1,315
249 Cert Other Insurance Benefit	1,395	1,364	4,546	4,637	5,665	7,090	7,476	7,551
261 Certified Workers Comp	548	442	1,353	1,359	1,770	2,215	2,336	2,359
Total Fringe Benefits	39,246	36,156	111,368	124,263	137,503	160,788	173,241	183,037
Purchase Services								
411 Instruction Services	523,675	326,320	167,797	550,951	489,675	489,675	594,675	489,675
Supplies and Materials								
516 Software Materials	1,010	0	0	0	0	0	0	0
Total Insutruction	663,111	459,212	604,223	1,009,642	1,017,898	1,139,434	1,283,526	1,193,491
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	\$199,649	\$221,470	\$413,055	\$545,911	\$579,136	\$487,760	\$499,695	\$508,472
113 Supplemental Cert-Salary/Wages	38,430	48,570	60,579	55,688	66,477	61,803	61,874	61,874
119 Other Cert Salaries	0	0	200	200	2,000	2,000	2,000	2,000
141 Noncert Regular Sal/Wages	95,162	99,712	104,647	109,591	112,926	115,860	116,064	116,064
144 Noncertificated Overtime	278	0	0	0	1,000	1,000	1,000	1,000
149 Noncert Merit Incentive	400	800	800	600	3,000	3,000	3,000	3,000
Total Salaries	333,919	370,552	579,281	711,990	764,539	671,423	683,633	692,410
Fringe Benefits								
211 STRS - Employer's Share	34,030	36,753	68,286	84,108	90,666	77,219	78,900	80,128
212 STRS - "Pickup"	32,763	36,048	51,759	70,252	75,628	59,787	61,220	62,562
221 SERS - Employer's Share	13,506	14,806	14,890	15,515	16,370	16,781	16,809	16,809
222 SERS - "Pickup"	5,568	5,858	6,197	6,457	6,766	7,065	7,087	7,087
241 Cert Medical/Hospital	16,866	18,515	48,077	77,634	90,840	87,317	95,938	105,412
242 Cert Life Insurance	693	814	1,388	1,851	2,085	1,718	1,759	1,792
249 Cert Other Insurance Benefit	3,409	3,855	6,735	8,518	9,390	7,998	8,172	8,299
251 Noncert Medical/Hospital	48,124	49,157	49,763	53,664	61,301	67,288	74,212	81,822
252 Noncert Life Insurance	296	310	326	341	362	373	374	374
259 Noncert Other Insurance Benefit	1,331	1,384	1,454	1,527	1,695	1,738	1,741	1,741
261 Certified Workers Comp	1,170	1,200	1,707	2,595	2,934	2,499	2,553	2,593
262 Noncert Workers Comp	505	457	395	418	529	543	544	544
Total Fringe Benefits	158,261	169,157	250,977	322,880	358,566	330,325	349,308	369,163
Purchase Services								
412 Other Prof/Tech Services	32,036	33,404	40,533	49,622	51,650	51,650	51,650	51,650
439 Travel/Mileage/Meeting Expense	1,221	8,401	11,588	1,582	5,000	5,000	5,000	5,000
Total Purchase Services	33,257	41,805	52,121	51,204	56,650	56,650	56,650	56,650
Supplies and Materials								
511 Instructional Supplies	47,167	82,014	95,036	89,091	105,250	105,250	105,250	105,250
512 Office Supplies	796	422	467	845	3,000	3,000	3,000	3,000
521 New Textbooks	182,005	340,258	418,719	90,479	600,000	400,000	400,000	400,000
522 Replacement Textbooks	39,119	8,705	11,139	41,881	35,000	35,000	35,000	35,000
523 Rebinding Textbooks	121	0	296	513	1,000	1,000	1,000	1,000
526 College Credit Plus Textbooks	44,099	27,497	21,418	26,537	40,000	40,000	40,000	40,000
573 Equipment and Furniture	0	0	14,853	2,182	0	0	0	0
Total Materials and Supplies	313,307	458,896	561,928	251,528	784,250	584,250	584,250	584,250
Capital Outlay								
640 Equipment	2,227	2,238	1,151	1,333	5,000	5,000	5,000	5,000
Other Objects								
841 Membership-Professional Organizations	275	384	528	322	750	750	750	750
Total Support Services	841,246	1,043,032	1,445,986	1,339,257	1,969,755	1,648,398	1,679,591	1,708,223
Total Expenditures and Other Financing Uses	\$1,504,357	\$1,502,244	\$2,050,209	\$2,348,899	\$2,987,653	\$2,787,832	\$2,963,118	\$2,901,714

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:								
<i>Purchase Services</i>								
412 Other Prof/Tech Services	21,600	16,200	0	0	0	0	0	0
Total Instruction	21,600	16,200	0	0	0	0	0	0
Support Services:								
<i>Salaries:</i>								
111 Regular Cert-Salary/Wages	0	0	0	0	0	75,748	84,046	85,612
113 Supplemental Cert-Salary/Wages	0	0	0	0	0	3,750	3,750	3,750
119 Other Cert Salaries	0	0	0	0	0	1,000	1,000	1,000
Total Salaries	0	0	0	0	0	80,498	88,796	90,362
<i>Fringe Benefits</i>								
211 STRS - Employer's Share	0	0	0	0	0	11,270	12,431	12,651
212 STRS - "Pickup"	0	0	0	0	0	12,688	14,012	14,262
241 Cert Medical/Hospital	0	0	0	0	0	31,491	34,596	38,008
242 Cert Life Insurance	0	0	0	0	0	300	332	337
249 Cert Other Insurance Benefit	0	0	0	0	0	1,153	1,273	1,296
261 Certified Workers Comp	0	0	238	311	0	360	398	405
Total Fringe Benefits	0	0	238	311	0	57,262	63,042	66,959
Total Support Services	0	0	238	311	0	137,760	151,838	157,321
Total Expenditures and Other Financing Uses	\$21,600	\$16,200	\$238	\$311	\$0	\$137,760	\$151,838	\$157,321

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: CAREER & TECHNICAL EDUCATION - 117

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
		<i>Purchase Services</i>								
	411	Instruction Services	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	439	Travel/Mileage/Meeting Expense	299	0	0	8,400	8,400	8,400	8,400	8,400
		Total Purchase Services	1,193	0	0	8,400	8,400	8,400	8,400	8,400
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	2,807	12,000	1,086	4,483	3,600	3,600	3,600	3,600
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	0	0	0	0
		Total Instruction	4,000	12,000	1,086	12,883	12,000	12,000	12,000	12,000
Extracurricular Activities										
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	8,000	0	9,095	0	0	0	0	0
		Total Extracurricular Activities	8,000	0	9,095	0	0	0	0	0
		Total Expenditures and Other Financing Uses	\$12,000	\$12,000	\$10,181	\$12,883	\$12,000	\$12,000	\$12,000	\$12,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: SUCCESS & WELLNESS - 118

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	0	0	0	46,581	57,723	61,909	68,477	71,677
119		Other Cert Salaries	0	0	0	0	800	800	800	800
Total Salaries			0	0	0	46,581	58,523	62,709	69,277	72,477
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	0	0	0	6,488	8,193	8,779	9,699	10,147
241		Cert Medical/Hospital	0	0	0	8,204	10,775	11,845	13,022	14,316
242		Cert Life Insurance	0	0	0	121	146	156	172	181
249		Cert Other Insurance Benefit	0	0	0	656	849	909	1,004	1,051
261		Certified Workers Comp	0	0	0	144	265	284	314	328
Total Fringe Benefits			0	0	0	15,613	20,228	21,973	24,211	26,023
<i>Purchase Services</i>										
419		Other Prof/Tech Services	0	0	109,109	110,608	79,052	81,424	83,867	86,383
Total Expenditures and Other Financing Uses			\$0	\$0	\$109,109	\$172,802	\$157,803	\$166,106	\$177,355	\$184,883

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: TECHNOGLY - 124

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
		<i>Supplies and Materials</i>								
	516	Software Materials	\$18,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Insutraction			18,632	0	0	0	0	0	0	0
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	98,809	100,359	105,054	110,256	114,793	119,364	121,813	124,072
	113	Supplemental Cert-Salary/Wages	15,896	16,500	19,000	21,406	21,750	21,750	21,750	21,750
	141	Noncert Regular Sal/Wages	632,465	648,778	636,246	678,428	701,620	711,809	715,569	718,773
	143	Noncert Supplemental Salary/Wages	0	2,500	4,000	4,000	0	0	0	0
	144	Noncertificated Overtime	26,394	17,415	12,928	9,162	15,000	15,000	15,000	15,000
	149	Noncert Merit Incentive	1,000	1,000	200	3,000	5,000	5,000	5,000	5,000
	169	Other Non-Certificated Compensation	0	0	0	0	0	0	0	0
		Total Salaries	774,564	786,552	777,428	826,252	858,163	872,923	879,132	884,595
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	12,570	15,973	17,844	18,289	19,116	19,756	20,099	20,415
	212	STRS - "Pickup"	13,967	15,840	16,583	17,789	18,760	19,489	19,880	20,241
	221	SERS - Employer's Share	93,050	99,011	92,713	97,932	101,027	102,453	102,980	103,428
	222	SERS - "Pickup"	31,819	32,744	33,884	35,026	36,678	37,553	37,747	37,882
	229	SERS - "Surcharge"	0	0	580	0	0	0	0	0
	241	Cert Medical/Hospital	21,558	23,357	23,700	25,302	28,665	31,491	34,596	38,008
	242	Cert Life Insurance	369	371	386	405	444	462	471	479
	249	Cert Other Insurance Benefit	1,397	1,631	1,735	1,838	1,980	2,046	2,082	2,114
	251	Noncert Medical/Hospital	184,457	192,214	177,518	193,807	224,625	246,394	271,481	299,045
	252	Noncert Life Insurance	1,898	1,939	1,860	2,033	2,189	2,224	2,286	2,245
	259	Noncert Other Insurance Benefit	9,334	9,396	9,168	9,760	10,463	10,611	10,666	10,712
	261	Certified Workers Comp	539	463	398	428	619	639	650	662
	262	Noncert Workers Comp	3,622	3,030	2,584	2,626	3,269	3,315	3,332	3,346
		Total Fringe Benefits	374,580	395,969	378,953	405,235	447,835	476,433	506,220	538,577
		<i>Purchase Services</i>								
	416	Data Processing Services	167,309	165,373	189,368	154,179	187,850	187,850	187,850	187,850
	423	Repairs/Maintenance Services	6,447	6,019	1,511	4,167	21,500	21,500	21,500	21,500
	439	Travel/Mileage/Meeting Expense	6,466	2,221	2,988	7,411	9,000	9,000	9,000	9,000
	443	Postage	0	70	0	31	0	0	0	0
	449	Other Communications Services	150,937	225,915	183,253	198,600	297,345	297,345	297,345	297,345
	490	Other Purchased Services	2,753	1,355	1,327	1,372	1,550	1,550	1,550	1,550
		Total Purchase Services	333,912	400,953	378,447	365,760	517,245	517,245	517,245	517,245
		<i>Supplies and Materials</i>								
	512	Office Supplies	59	787	1,092	2,756	1,500	1,500	1,500	1,500
	516	Software Materials	83,595	62,370	69,631	220,236	234,112	234,112	234,112	234,112
	519	Other General Supplies	40,719	56,906	46,452	35,247	39,000	39,000	39,000	39,000
	542	Periodicals	35	0	0	60	200	200	200	200
	570	Sup/Mat. Oper/Maint/Repair	0	0	0	0	500	500	500	500
	573	Equipment and Furniture	9,261	3,740	1,014	5,771	5,000	5,000	5,000	5,000
		Total Materials and Supplies	133,669	123,803	118,189	264,070	280,312	280,312	280,312	280,312
		<i>Capital Outlay</i>								
	640	Equipment	165,125	671,314	385,256	669,741	673,211	662,000	512,000	512,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	0	0	0	2,465	0	0	0	0
Total Support Services			1,781,850	2,378,591	2,038,273	2,533,523	2,776,766	2,808,913	2,694,909	2,732,729
Total Expenditures and Other Financing Uses			\$1,800,482	\$2,378,591	\$2,038,273	\$2,533,523	\$2,776,766	\$2,808,913	\$2,694,909	\$2,732,729

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
119		Other Cert Salaries	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142		Noncert Temp Salary/Wages	3,257	145	9,861	5,520	9,500	9,500	9,500	9,500
Total Salaries			3,457	145	9,861	5,520	9,500	9,500	9,500	9,500
<i>Fringe Benefits</i>										
221		SERS - Employer's Share	453	21	1,394	774	1,330	1,330	1,330	1,330
229		SERS - "Surcharge"	1,061	1,024	0	0	1,130	1,130	1,130	1,130
249		Cert Other Insurance Benefit	3	0	0	0	0	0	0	0
259		Noncert Other Insurance Benefit	47	2	143	80	138	138	138	138
262		Noncert Workers Comp	19	0	22	29	43	43	43	43
Total Fringe Benefits			1,583	1,047	1,559	883	2,641	2,641	2,641	2,641
Total Expenditures and Other Financing Uses			\$5,040	\$1,192	\$11,420	\$6,403	\$12,141	\$12,141	\$12,141	\$12,141

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$67,224	\$70,919	\$74,825	\$78,037	\$82,645	\$87,052	\$88,865	\$89,003
149	Noncert Merit Incentive		0	0	0	200	1,000	1,000	1,000	1,000
Total Salaries			67,224	70,919	74,825	78,237	83,645	88,052	89,865	90,003
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		9,442	10,489	10,646	11,084	11,710	12,327	12,581	12,600
222	SERS - "Pickup"		7,340	7,773	8,231	8,579	9,091	9,576	9,775	9,790
251	Noncert Medical/Hospital		24,137	24,671	24,827	26,687	29,918	32,525	35,733	39,259
252	Noncert Life Insurance		245	257	273	287	312	329	336	336
259	Noncert Other Insurance Benefit		946	994	1,047	1,097	1,213	1,277	1,303	1,305
262	Noncert Workers Comp		356	323	279	296	379	398	407	409
Total Fringe Benefits			42,466	44,507	45,303	48,030	52,623	56,432	60,135	63,699
<i>Purchase Services</i>										
419	Other Prof/Tech Services		79	79	79	0	0	0	0	0
439	Travel/Mileage/Meeting Expense		288	243	330	179	500	500	500	500
490	Other Purchased Services		24,875	7,583	12,455	18,774	27,700	27,700	27,700	27,700
Total Purchase Services			25,242	7,905	12,864	18,953	28,200	28,200	28,200	28,200
<i>Supplies and Materials</i>										
512	Office Supplies		243	89	0	54	250	250	250	250
<i>Capital Outlay</i>										
640	Equipment		0	1,331	0	0	500	500	500	500
<i>Other Objects</i>										
841	Membership-Professional Organizations		90	75	90	0	100	100	100	100
Total Expenditures and Other Financing Uses			\$135,265	\$124,826	\$133,082	\$145,274	\$165,318	\$173,534	\$179,050	\$182,752

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$604,949	\$638,590	\$664,465	\$682,148	\$671,843	\$744,189	\$791,730	\$810,819
112	Temp	Cert-Salary/Wages	2,115	1,925	7,760	7,943	10,000	10,000	10,000	10,000
113	Supplemental	Cert-Salary/Wages	408	370	1,075	2,173	2,500	2,500	2,500	2,500
119	Other	Cert Salaries	1,800	2,300	1,200	1,600	3,000	3,000	3,000	3,000
141	Noncert	Regular Sal/Wages	238,805	234,204	254,010	271,938	319,436	328,221	332,172	336,106
142	Noncert	Temp Salary/Wages	6,935	7,817	15,082	9,577	10,000	10,000	10,000	10,000
144	Noncertified	Overtime	2,302	18	55	543	500	500	500	500
149	Noncert	Merit Incentive	300	700	300	1,000	2,800	2,800	2,800	2,800
Total Salaries			857,614	885,924	943,947	976,922	1,020,079	1,101,210	1,152,702	1,175,725
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	87,435	88,318	97,930	97,184	96,228	106,356	113,012	115,685
221	SERS - Employer's	Share	35,165	35,850	38,397	40,289	46,583	47,813	48,366	48,917
229	SERS - "Surcharge"		5,251	2,436	7,208	7,194	7,515	7,600	7,600	7,600
241	Cert	Medical/Hospital	121,590	139,125	165,026	157,367	205,350	238,891	262,706	288,894
242	Cert	Life Insurance	1,489	1,551	1,622	1,685	1,693	1,875	1,995	2,043
249	Cert	Other Insurance Benefit	8,399	8,850	9,178	9,441	9,966	11,015	11,705	11,982
251	Noncert	Medical/Hospital	176,614	199,741	213,145	256,518	336,020	360,850	403,487	445,359
252	Noncert	Life Insurance	605	655	651	712	818	828	838	848
259	Noncert	Other Insurance Benefit	2,964	2,809	3,392	3,503	4,825	4,952	5,009	5,066
261	Certified	Workers Comp	3,153	2,944	2,620	2,718	3,113	3,441	3,657	3,743
262	Noncert	Workers Comp	1,513	1,271	1,158	1,570	1,507	1,547	1,565	1,583
Total Fringe Benefits			444,178	483,550	540,327	578,181	713,618	785,169	859,940	931,720
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	1,267	1,233	1,873	3,687	2,200	2,200	2,200	2,200
423	Repairs/Maintenance	Services	1	0	51	15	150	150	150	150
439	Travel/Mileage/Meeting	Expense	372	492	498	1,165	2,960	2,960	2,960	2,960
443	Postage		389	120	493	446	500	500	500	500
461	Printing and Binding		48	0	0	0	50	50	50	50
Total Purchase Services			2,077	1,845	2,915	5,313	5,860	5,860	5,860	5,860
<i>Supplies and Materials</i>										
511	Instructional	Supplies	2,899	5,477	5,418	11,785	7,955	7,955	7,955	7,955
512	Office	Supplies	815	216	442	656	1,050	1,050	1,050	1,050
514	Health/Hygiene	Supplies	163	104	126	146	100	100	100	100
Total Materials and Supplies			3,877	5,797	5,986	12,587	9,105	9,105	9,105	9,105
<i>Capital Outlay</i>										
640	Equipment		136	80	812	2,552	1,290	1,290	1,290	1,290
Total Instruction			1,307,882	1,377,196	1,493,987	1,575,555	1,749,952	1,902,634	2,028,897	2,123,700
Support Services:										
<i>Salaries:</i>										
141	Noncert	Regular Sal/Wages	36,886	40,236	41,264	41,873	51,799	53,307	53,516	53,709
144	Noncertified	Overtime	42	200	99	294	500	500	500	500
149	Noncert	Merit Incentive	0	0	200	0	800	800	800	800
Total Salaries			36,928	40,436	41,563	42,167	53,099	54,607	54,816	55,009
<i>Fringe Benefits</i>										
221	SERS - Employer's	Share	5,225	5,971	5,886	5,992	7,434	7,645	7,674	7,701
251	Noncert	Medical/Hospital	23,988	24,485	24,936	26,977	31,383	34,764	38,480	42,563
252	Noncert	Life Insurance	106	99	101	103	134	134	135	135
259	Noncert	Other Insurance Benefit	489	606	551	553	769	792	795	798
262	Noncert	Workers Comp	194	185	157	160	241	247	248	249
Total Fringe Benefits			30,002	31,346	31,631	33,785	39,961	43,582	47,332	51,446

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,658	1,664	2,100	2,361	2,319	2,412	2,508	2,609
	423	Repairs/Maintenance Services	605	1,373	880	2,244	3,034	3,034	3,034	3,034
	425	Rentals	0	0	175	27	1,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	458	285	170	866	1,000	1,000	1,000	1,000
	461	Printing and Binding	47	0	0	0	0	0	0	0
		<i>Total Purchase Services</i>	<i>2,768</i>	<i>3,322</i>	<i>3,325</i>	<i>5,498</i>	<i>7,353</i>	<i>7,446</i>	<i>7,542</i>	<i>7,643</i>
		<i>Supplies and Materials</i>								
	531	New Library Books	0	43	0	0	0	0	0	0
	571	Land	985	791	1,075	1,577	2,000	2,000	2,000	2,000
	572	Buildings	2,777	4,085	7,536	6,192	8,000	8,000	8,000	8,000
	573	Equipment and Furniture	199	1,003	12	11,625	8,000	8,000	8,000	8,000
		<i>Total Materials and Supplies</i>	<i>3,961</i>	<i>5,922</i>	<i>8,623</i>	<i>19,394</i>	<i>18,000</i>	<i>18,000</i>	<i>18,000</i>	<i>18,000</i>
		<i>Capital Outlay</i>								
	640	Equipment	5,143	1,880	21,098	0	0	0	0	0
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	0	125	0	0	0	0	0	0
		<i>Total Support Services</i>	<i>78,802</i>	<i>83,031</i>	<i>106,240</i>	<i>100,844</i>	<i>118,413</i>	<i>123,635</i>	<i>127,691</i>	<i>132,098</i>
		<i>Total Expenditures and Other Financing Uses</i>	<i>\$1,386,684</i>	<i>\$1,460,227</i>	<i>\$1,600,227</i>	<i>\$1,676,399</i>	<i>\$1,868,365</i>	<i>\$2,026,269</i>	<i>\$2,156,588</i>	<i>\$2,255,797</i>

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$95,272	\$96,637	\$101,828	\$141,865	\$117,863	\$92,466	\$93,422	\$94,456
144	Noncertificated Overtime		400	1,200	2,334	5,740	0	0	0	0
149	Noncert Merit Incentive		0	0	400	200	2,000	2,000	2,000	2,000
Total Salaries			95,672	97,837	104,562	147,805	119,863	94,466	95,422	96,456
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		13,483	14,354	14,827	20,984	16,781	13,225	13,359	13,504
251	Noncert Medical/Hospital		47,975	48,970	49,872	65,304	78,457	69,527	76,958	85,125
252	Noncert Life Insurance		228	234	244	308	297	233	235	238
259	Noncert Other Insurance Benefit		1,318	1,339	1,439	2,045	1,738	1,370	1,384	1,399
262	Noncert Workers Comp		506	445	373	570	543	429	433	436
Total Fringe Benefits			63,510	65,342	66,755	89,211	97,816	84,784	92,369	100,702
<i>Purchase Services</i>										
418	Professional/Legal Services		14,279	26,137	27,580	15,972	77,200	77,200	77,200	77,200
439	Travel/Mileage/Meeting Expense		133	0	0	0	1,400	1,400	1,400	1,400
490	Other Purchased Services		31,115	49,111	60,439	130,721	168,605	168,605	168,605	168,605
Total Purchase Services			45,527	75,248	88,019	146,693	247,205	247,205	247,205	247,205
<i>Supplies and Materials</i>										
512	Office Supplies		164	295	358	570	1,000	1,000	1,000	1,000
573	Equipment and Furniture		0	0	2,768	0	0	0	0	0
590	Other Supplies and Materials		3,008	0	4,217	7,990	6,500	6,500	6,500	6,500
Total Materials and Supplies			3,172	295	7,343	8,560	7,500	7,500	7,500	7,500
<i>Capital Outlay</i>										
640	Equipment		5,694	17,288	16,036	11,326	12,000	12,000	12,000	12,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		500	0	375	375	700	700	700	700
Total Expenditures and Other Financing Uses			\$214,075	\$256,010	\$283,090	\$403,970	\$485,084	\$446,655	\$455,196	\$464,563

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: Guidance District Wide -143

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
119		Other Cert Salaries	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Fringe Benefits</i>										
249		Cert Other Insurance Benefit	5	0	0	0	0	0	0	0
261		Certified Workers Comp	5	0	0	0	0	0	0	0
<i>Total Fringe Benefits</i>			<i>10</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Purchase Services</i>										
490		Other Purchased Services	0	0	0	20,010	0	0	0	0
Total Expenditures and Other Financing Uses			\$410	\$0	\$0	\$20,010	\$0	\$0	\$0	\$0

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$83,139	\$84,084	\$85,927	\$58,554	\$57,407	\$60,685	\$63,964	\$65,903
119	Other Cert Salaries		0	200	600	200	800	800	800	800
141	Noncert Regular Sal/Wages		39,615	40,195	40,951	41,740	42,596	42,596	42,596	42,596
144	Noncertified Overtime		0	0	768	701	1,000	0	0	0
149	Noncert Merit Incentive		0	0	0	0	800	800	800	800
Total Salaries			122,754	124,479	128,246	101,195	102,603	104,881	108,160	110,099
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		11,967	11,584	12,491	8,238	8,149	8,608	9,067	9,338
221	SERS - Employer's Share		5,606	5,969	5,943	6,036	6,215	6,076	6,075	6,075
241	Cert Medical/Hospital		20,260	20,869	21,159	3,830	0	0	0	0
242	Cert Life Insurance		203	209	214	133	148	156	165	171
249	Cert Other Insurance Benefit		1,141	1,154	1,188	841	844	892	940	967
251	Noncert Medical/Hospital		23,988	24,485	24,936	26,977	31,383	34,764	38,479	42,563
252	Noncert Life Insurance		94	98	99	102	107	107	107	107
259	Noncert Other Insurance Benefit		544	548	572	581	644	629	629	629
261	Certified Workers Comp		445	385	325	240	264	279	293	302
262	Noncert Workers Comp		208	183	192	164	201	197	197	197
Total Fringe Benefits			64,456	65,484	67,119	47,142	47,955	51,708	55,952	60,349
<i>Purchase Services</i>										
410	Professional Services		245,782	188,878	312,495	333,390	381,301	391,840	403,595	415,703
439	Travel/Mileage/Meeting Expense		203	137	143	176	500	500	500	500
Total Purchase Services			245,985	189,015	312,638	333,566	381,801	392,340	404,095	416,203
<i>Supplies and Materials</i>										
514	Health/Hygiene Supplies		2,663	6,583	4,869	2,743	5,500	5,500	5,500	5,500
Total Expenditures and Other Financing Uses			\$435,858	\$385,561	\$512,872	\$484,646	\$537,859	\$554,429	\$573,707	\$592,151

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,270,640	\$1,339,599	\$1,290,561	\$1,318,847	\$1,441,153	\$1,565,071	\$1,634,166	\$1,673,332
112	Temp Cert-Salary/Wages		0	0	4,049	0	0	0	0	0
113	Supplemental Cert-Salary/Wages		54,529	54,173	54,414	53,944	55,160	60,929	62,993	63,934
119	Other Cert Salaries		1,900	1,900	1,200	1,400	4,000	4,000	4,000	4,000
Total Salaries			1,327,069	1,395,672	1,350,224	1,374,191	1,500,313	1,630,000	1,701,159	1,741,266
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		190,613	192,062	187,400	189,288	210,044	228,200	238,162	243,777
241	Cert Medical/Hospital		233,822	240,508	228,001	251,262	291,270	320,307	352,242	387,359
242	Cert Life Insurance		3,113	3,189	2,983	3,142	3,777	4,106	4,285	4,386
249	Cert Other Insurance Benefit		18,415	19,382	18,850	19,120	21,755	23,635	24,667	25,248
261	Certified Workers Comp		6,901	6,484	5,572	5,848	6,796	7,384	7,707	7,888
Total Fringe Benefits			452,864	461,625	442,806	468,660	533,642	583,632	627,063	668,658
<i>Purchase Services</i>										
411	Instruction Services		0	0	0	35,306	0	0	0	0
439	Travel/Mileage/Meeting Expense		282	116	279	44	2,000	2,000	2,000	2,000
490	Other Purchased Services		2,568	0	148	499	3,000	3,000	3,000	3,000
Total Purchase Services			2,850	116	427	35,849	5,000	5,000	5,000	5,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		13,871	12,500	16,754	17,028	18,500	18,500	18,500	18,500
Total Expenditures and Other Financing Uses			\$1,796,654	\$1,869,913	\$1,810,211	\$1,895,728	\$2,057,455	\$2,237,132	\$2,351,722	\$2,433,424

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	\$5,104	\$3,414	\$5,054	\$3,049	\$5,000	\$5,000	\$5,000	\$5,000
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	739	467	724	427	700	700	700	700
	249	Cert Other Insurance Benefit	71	47	69	42	73	73	73	73
	261	Certified Workers Comp	24	14	260	6	22	23	23	23
		Total Fringe Benefits	834	528	1,053	475	795	795	795	795
		<i>Purchase Services</i>								
	411	Instruction Services	299,745	214,375	300,558	343,931	367,500	367,500	367,500	367,500
	439	Travel/Mileage/Meeting Expense	319	0	114	0	500	500	500	500
	490	Other Purchased Services	3,589	760	5,724	1,223	3,000	3,000	3,000	3,000
		Total Purchase Services	303,653	215,135	306,396	345,154	371,000	371,000	371,000	371,000
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	5,764	6,010	6,178	5,983	6,000	6,000	6,000	6,000
	569	Other - Food	477	525	1,069	1,363	1,800	1,800	1,800	1,800
		Total Materials and Supplies	6,241	6,535	7,247	7,346	7,800	7,800	7,800	7,800
		<i>Capital Outlay</i>								
	640	Equipment	16,121	5,164	16,988	20,968	20,000	20,000	20,000	20,000
		Total Instruction	331,953	230,776	336,738	376,992	404,595	404,595	404,595	404,595
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	208,381	216,703	223,839	234,802	248,548	342,298	359,019	361,320
	113	Supplemental Cert-Salary/Wages	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
	119	Other Cert Salaries	0	0	0	0	1,000	1,000	1,000	1,000
	141	Noncert Regular Sal/Wages	54,264	56,216	58,213	60,641	62,940	64,326	64,430	64,430
	149	Noncert Merit Incentive	0	0	0	200	1,000	1,000	1,000	1,000
		Total Salaries	268,145	278,419	287,552	301,143	318,988	414,124	430,949	433,250
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	30,625	30,128	33,110	33,410	35,707	48,832	51,173	51,495
	212	STRS - "Pickup"	33,964	34,886	36,352	38,016	40,546	42,083	42,497	42,204
	221	SERS - Employer's Share	7,593	8,255	8,192	8,507	8,952	9,146	9,160	9,160
	222	SERS - "Pickup"	5,903	6,115	6,333	6,585	6,923	7,076	7,087	7,087
	241	Cert Medical/Hospital	45,399	46,715	47,400	50,603	57,330	92,033	101,141	111,152
	242	Cert Life Insurance	776	798	820	858	960	1,209	1,254	1,262
	249	Cert Other Insurance Benefit	2,965	3,065	3,168	3,337	3,698	5,058	5,300	5,333
	251	Noncert Medical/Hospital	24,137	24,671	24,827	26,687	29,918	32,525	35,733	39,259
	252	Noncert Life Insurance	200	208	180	147	238	243	244	244
	259	Noncert Other Insurance Benefit	777	799	834	862	927	947	949	949
	261	Certified Workers Comp	2,104	1,915	1,631	1,713	1,155	1,580	1,656	1,666
	262	Noncert Workers Comp	288	258	221	233	291	295	296	296
		Total Fringe Benefits	154,731	157,813	163,068	170,958	186,645	241,026	256,490	270,108
		<i>Purchase Services</i>								
	411	Instruction Services	390,703	400,269	382,429	383,399	426,500	426,500	426,500	426,500
	439	Travel/Mileage/Meeting Expense	1,390	32	283	653	2,000	2,000	2,000	2,000
	490	Other Purchased Services	13,450	7,469	7,419	19,126	29,500	29,500	37,600	29,500
		Total Purchase Services	405,543	407,770	390,131	403,178	458,000	458,000	466,100	458,000
		<i>Supplies and Materials</i>								
	512	Office Supplies	335	0	536	0	1,000	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	7,435	3,949	0	0	0	0	0	0
		Total Support Services	836,189	847,951	841,287	875,279	964,633	1,114,150	1,154,539	1,162,358
		Total Expenditures and Other Financing Uses	\$1,168,142	\$1,078,727	\$1,178,025	\$1,252,271	\$1,369,228	\$1,518,745	\$1,559,134	\$1,566,953

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$2,100,833	\$2,009,727	\$2,136,567	\$2,253,986	\$2,377,001	\$2,502,900	\$2,532,661	\$2,553,021
142	Noncert Temp Salary/Wages		96,205	57,644	63,189	92,979	100,000	100,000	100,000	100,000
144	Noncertificated Overtime		103,467	106,636	202,101	186,075	180,000	180,000	180,000	180,000
149	Noncert Merit Incentive		9,300	12,200	8,800	10,800	15,000	15,000	15,000	15,000
169	Other Non-Certificated Compensation		43,650	31,650	0	0	0	0	0	0
Total Salaries			2,353,455	2,217,857	2,410,657	2,543,840	2,672,001	2,797,900	2,827,661	2,848,021
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		326,605	322,010	340,517	360,900	374,080	391,706	395,873	398,723
222	SERS - "Pickup"		12,125	14,354	14,356	14,913	15,624	16,420	16,799	17,152
229	SERS - "Surcharge"		6,709	7,286	8,029	6,411	4,487	5,000	5,000	5,000
251	Noncert Medical/Hospital		941,877	850,952	818,903	854,118	1,041,557	1,151,014	1,271,765	1,404,460
252	Noncert Life Insurance		5,226	5,009	5,149	5,411	6,259	6,524	6,579	6,635
259	Noncert Other Insurance Benefit		31,243	29,502	32,528	34,646	38,744	40,570	41,002	41,296
262	Noncert Workers Comp		12,899	10,073	9,257	9,844	12,103	12,675	12,807	12,902
Total Fringe Benefits			1,336,684	1,239,186	1,228,739	1,286,243	1,492,854	1,623,909	1,749,825	1,886,168
<i>Purchase Services</i>										
413	Health Services		6,361	7,783	6,884	8,445	9,000	9,000	9,000	9,000
416	Data Processing Services		35,966	17,008	0	11,450	19,500	19,500	19,500	19,500
419	Other Prof/Tech Services		1,070	2,090	8,740	1,785	4,000	4,000	4,000	4,000
423	Repairs/Maintenance Services		13,082	23,671	30,847	16,488	21,000	21,000	21,000	21,000
439	Travel/Mileage/Meeting Expense		1,786	0	5,650	3,319	6,000	6,000	6,000	6,000
443	Postage		140	601	500	0	1,000	1,000	1,000	1,000
483	Stud Transp-Other Sources		324,377	174,570	249,914	341,117	400,000	400,000	400,000	400,000
489	Other Pupil Transp Services		11,685	8,499	15,186	29,320	50,000	50,000	50,000	50,000
490	Other Purchased Services		0	0	493	0	0	0	0	0
Total Purchase Services			394,467	234,222	318,214	411,924	510,500	510,500	510,500	510,500
<i>Supplies and Materials</i>										
512	Office Supplies		6,195	4,719	1,850	3,130	3,000	3,000	3,000	3,000
572	Buildings		0	6,043	669	0	0	0	0	0
573	Equipment and Furniture		2,419	2,665	1,886	2,952	5,000	5,000	5,000	5,000
581	Parts-Maint/Rep Motor Vehicles		155,305	172,062	184,732	204,995	250,000	250,000	250,000	250,000
582	Fuel		170,555	130,321	263,791	362,357	350,000	350,000	350,000	350,000
583	Tires and Tubes		6,027	0	15,573	32,025	35,000	35,000	35,000	35,000
590	Other Supplies and Materials		0	2,958	0	0	0	0	0	0
Total Materials and Supplies			340,501	318,768	468,501	605,459	643,000	643,000	643,000	643,000
<i>Capital Outlay</i>										
640	Equipment		7,275	(2,638)	9,902	5,686	15,000	15,000	15,000	15,000
<i>Other Objects</i>										
851	Liability Insurance		86,703	91,983	92,203	98,052	106,043	113,466	121,409	129,907
Total Expenditures and Other Financing Uses			\$4,519,085	\$4,099,378	\$4,528,216	\$4,951,204	\$5,439,398	\$5,703,775	\$5,867,395	\$6,032,596

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$126,179	\$132,861	\$136,888	\$141,486	\$149,336	\$154,989	\$157,665	\$157,865
113	Supplemental Cert-Salary/Wages		3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
119	Other Cert Salaries		0	0	0	0	1,000	1,000	1,000	1,000
141	Noncert Regular Sal/Wages		141,729	147,858	134,168	139,224	148,064	152,444	154,705	156,812
144	Noncertificated Overtime		324	136	865	151	2,000	2,000	2,000	2,000
149	Noncert Merit Incentive		400	400	200	1,200	3,000	3,000	3,000	3,000
Total Salaries			272,382	285,005	275,871	285,811	307,150	317,183	322,120	324,427
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		18,492	18,225	20,027	20,153	21,572	22,363	22,738	22,766
212	STRS - "Pickup"		20,509	21,104	21,990	22,932	24,433	25,335	25,762	25,794
221	SERS - Employer's Share		20,027	21,971	19,231	19,603	21,429	22,042	22,359	22,654
222	SERS - "Pickup"		12,160	12,588	11,284	11,729	12,363	12,748	12,910	13,051
241	Cert Medical/Hospital		22,700	23,357	23,700	25,302	28,665	31,491	34,596	38,008
242	Cert Life Insurance		463	480	491	514	579	600	610	611
249	Cert Other Insurance Benefit		1,831	1,903	1,951	2,027	2,234	2,316	2,355	2,358
251	Noncert Medical/Hospital		57,120	58,414	36,295	37,224	41,787	45,428	49,912	54,839
252	Noncert Life Insurance		520	507	460	476	515	530	538	545
259	Noncert Other Insurance Benefit		2,011	2,070	1,907	1,992	2,219	2,283	2,316	2,346
261	Certified Workers Comp		690	643	552	553	698	724	736	737
262	Noncert Workers Comp		757	674	522	512	695	714	723	732
Total Fringe Benefits			157,280	161,936	138,410	143,017	157,189	166,574	175,555	184,441
<i>Purchase Services</i>										
413	Health Services		13,200	12,100	14,300	13,200	13,320	13,320	13,320	13,320
418	Professional/Legal Services		31,932	74,587	90,281	26,025	110,000	110,000	110,000	110,000
419	Other Prof/Tech Services		62,296	61,268	62,719	68,495	98,160	102,074	102,074	102,074
432	Cert Meeting Expense		7,244	5,640	8,372	16,146	17,600	17,600	17,600	17,600
439	Travel/Mileage/Meeting Expense		6,068	2,728	7,244	10,464	10,100	10,100	10,100	10,100
461	Printing and Binding		0	0	0	2,931	0	0	0	0
490	Other Purchased Services		1,811	420	280	325	750	750	750	750
Total Purchase Services			122,551	156,743	183,196	137,586	249,930	253,844	253,844	253,844
<i>Supplies and Materials</i>										
512	Office Supplies		885	439	4,141	476	500	500	500	500
<i>Capital Outlay</i>										
640	Equipment		0	6,500	3,522	3,438	2,500	2,500	2,500	2,500
<i>Other Objects</i>										
841	Membership-Professional Organizations		734	659	539	689	764	764	764	764
889	Other Awards and Prizes		75	0	427	932	1,000	1,000	1,000	1,000
Total Other Objects			809	659	966	1,621	1,764	1,764	1,764	1,764
Total Expenditures and Other Financing Uses			\$553,907	\$611,282	\$606,106	\$571,949	\$719,033	\$742,365	\$756,283	\$767,476

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
<i>Support Services:</i>										
		<i>Purchase Services</i>								
	419	Other Prof/Tech Services	\$12,475	\$12,326	\$12,988	\$13,340	\$30,000	\$30,000	\$30,000	\$30,000
		<i>Supplies and Materials</i>								
	512	Office Supplies	3,448	3,715	3,219	4,820	35,000	35,000	35,000	35,000
Total Expenditures and Other Financing Uses			\$15,941	\$16,041	\$16,207	\$18,160	\$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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$152,114	\$157,054	\$164,004	\$170,163	\$177,099	\$184,757	\$188,534	\$192,019
144	Noncertificated Overtime		0	0	37	215	0	0	0	0
149	Noncert Merit Incentive		0	0	0	0	1,000	1,000	1,000	1,000
Total Salaries			152,114	157,054	164,041	170,378	178,099	185,757	189,534	193,019
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		21,357	23,140	23,161	24,028	24,934	26,006	26,535	27,023
222	SERS - "Pickup"		16,602	17,142	17,694	18,600	19,481	20,323	20,739	21,122
251	Noncert Medical/Hospital		31,685	32,615	44,516	51,988	58,583	64,016	70,329	77,268
252	Noncert Life Insurance		558	576	604	620	669	698	713	726
259	Noncert Other Insurance Benefit		2,140	2,205	2,291	2,375	2,582	2,693	2,748	2,799
262	Noncert Workers Comp		805	722	612	649	807	841	858	874
Total Fringe Benefits			73,147	76,400	88,878	98,260	107,056	114,577	121,922	129,812
<i>Purchase Services</i>										
418	Professional/Legal Services		14,535	4,564	7,558	109,647	125,139	125,139	125,139	125,139
419	Other Prof/Tech Services		59,510	41,782	80,406	93,968	32,746	32,746	32,746	32,746
423	Repairs/Maintenance Services		7,750	20,032	15,500	15,500	15,500	15,500	15,500	15,500
439	Travel/Mileage/Meeting Expense		2,030	1,029	1,021	2,756	2,450	2,450	2,450	2,450
443	Postage		0	0	8,809	5,013	5,000	5,000	5,000	5,000
444	Postage Machine Rental		0	0	1,822	1,855	1,855	1,855	1,855	1,855
Total Purchase Services			83,825	67,407	115,116	228,739	182,690	182,690	182,690	182,690
<i>Supplies and Materials</i>										
512	Office Supplies		2,720	1,726	2,683	926	2,000	2,000	2,000	2,000
<i>Capital Outlay</i>										
640	Equipment		2,066	8,297	1,094	17,411	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		935	911	938	966	1,000	1,000	1,000	1,000
851	Liability Insurance		40,884	50,470	57,186	58,192	64,187	70,606	77,666	85,433
Total Other Objects			41,819	51,381	58,124	59,158	65,187	71,606	78,666	86,433
Total Expenditures and Other Financing Uses			\$355,691	\$362,265	\$429,936	\$574,872	\$545,032	\$566,630	\$584,812	\$603,954

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$454,278	\$446,655	\$494,140	\$530,340	\$558,272	\$570,113	\$581,848	\$592,867
144	Noncertificated Overtime		2,856	3,708	4,083	3,998	5,000	5,000	5,000	5,000
149	Noncert Merit Incentive		1,200	1,600	1,600	1,600	5,000	5,000	5,000	5,000
Total Salaries			458,334	451,963	499,823	535,938	568,272	580,113	591,848	602,867
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		0	0	6,641	6,016	7,000	7,000	7,000	7,000
221	SERS - Employer's Share		92,795	89,084	95,474	95,698	112,558	114,216	115,859	117,401
222	SERS - "Pickup"		36,071	36,576	38,700	42,242	45,454	46,643	47,824	48,931
229	SERS - "Surcharge"		6,666	9,224	7,526	8,309	10,000	10,000	10,000	10,000
251	Noncert Medical/Hospital		163,065	137,596	164,071	172,635	199,506	213,735	235,679	259,795
252	Noncert Life Insurance		1,315	1,119	1,205	1,292	1,928	1,971	2,014	2,055
259	Noncert Other Insurance Benefit		8,147	8,107	8,966	9,556	8,240	8,412	8,582	8,742
262	Noncert Workers Comp		5,014	4,644	4,531	4,654	2,573	2,627	2,680	2,730
282	Noncert Unemployment Insurance		427	16,949	7,347	(5,747)	10,000	10,000	10,000	10,000
Total Fringe Benefits			313,500	303,299	334,461	334,655	397,259	414,604	439,638	466,654
<i>Purchase Services</i>										
413	Health Services		549	599	57	3,750	1,000	1,000	1,000	1,000
415	Management Services		7,228	7,248	7,297	7,384	8,000	8,000	8,000	8,000
418	Professional/Legal Services		103,408	135,958	147,687	171,600	100,000	100,000	100,000	100,000
419	Other Prof/Tech Services		20,630	10,029	135,199	10,345	15,000	15,000	15,000	15,000
439	Travel/Mileage/Meeting Expense		3,748	1,715	6,363	5,434	8,000	8,000	8,000	8,000
443	Postage		5,965	3,053	18	290	15,000	15,000	15,000	15,000
444	Postage Machine Rental		2,619	2,600	0	0	2,700	2,700	2,700	2,700
446	Advertising		0	739	807	27	500	500	500	500
490	Other Purchased Services		0	0	779	3,499	0	0	0	0
Total Purchase Services			144,147	161,941	298,207	202,329	150,200	150,200	150,200	150,200
<i>Supplies and Materials</i>										
512	Office Supplies		5,590	8,677	2,768	3,521	5,000	5,000	5,000	5,000
516	Software Materials		81,616	43,804	56,850	81,763	87,800	87,800	87,800	87,800
573	Equipment and Furniture		0	0	0	2,268	0	0	0	0
Total Materials and Supplies			87,206	52,481	59,618	87,552	92,800	92,800	92,800	92,800
<i>Capital Outlay</i>										
640	Equipment		35,247	14,654	0	5,343	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		5,147	5,047	4,980	5,215	5,500	5,500	5,500	5,500
843	Charges for Audit Exams		41,588	41,638	42,294	42,263	50,000	50,000	50,000	50,000
845	Cnty Auditors/Treas Fees		650,123	691,427	692,454	795,271	754,000	765,000	773,000	780,000
846	Election Expense		2,186	53,594	31,963	0	40,000	40,000	40,000	40,000
847	Delinquent Land Taxes		95,110	100,197	196,023	187,473	178,000	180,000	182,000	184,000
848	Bank Charges		18,332	20,210	22,600	25,377	30,000	30,000	30,000	30,000
890	Other Misc. Expenditures		535	0	0	0	0	0	0	0
Total Other Objects			813,021	912,113	990,314	1,055,599	1,057,500	1,070,500	1,080,500	1,089,500
Total Expenditures and Other Financing Uses			\$1,851,455	\$1,896,451	\$2,182,423	\$2,221,416	\$2,276,031	\$2,318,217	\$2,364,986	\$2,412,021

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: SUBSTITUTES - 161

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$0	\$0	\$0	\$0	\$0	\$158,242	\$184,586	\$185,120
112	Temp	Cert-Salary/Wages	285,043	321,064	362,888	333,953	400,000	400,000	400,000	400,000
113	Supplemental	Cert-Salary/Wages	20,250	22,641	68,823	59,331	63,000	63,000	63,000	63,000
142	Noncert	Temp Salary/Wages	42,992	40,241	68,790	74,527	77,000	77,000	77,000	77,000
Total Salaries			348,285	383,946	500,501	467,811	540,000	698,242	724,586	725,120
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	44,070	46,684	61,913	54,356	64,820	86,974	90,662	90,737
221	SERS - Employer's	Share	6,136	5,773	9,652	10,449	10,780	10,780	10,780	10,780
241	Cert Medical/Hospital		0	5,686	5,045	0	0	94,762	104,179	114,531
242	Cert Life Insurance		0	0	0	0	0	399	465	467
249	Cert Other Insurance Benefit		4,500	4,949	6,214	5,686	6,714	9,008	9,390	9,398
259	Noncert Other Insurance Benefit		619	580	943	1,078	1,117	1,117	1,117	1,117
261	Certified Workers Comp		1,703	1,317	1,302	1,766	2,097	2,813	2,934	2,935
262	Noncert Workers Comp		267	131	244	266	349	349	349	349
Total Fringe Benefits			57,295	65,120	85,313	73,601	85,877	206,201	219,875	230,313
Total Insutraction			405,580	449,066	585,814	541,412	625,877	904,443	944,461	955,433
Support Services:										
<i>Salaries:</i>										
112	Temp	Cert-Salary/Wages	6,161	3,421	17,159	47,306	0	0	0	0
142	Noncert	Temp Salary/Wages	31,289	20,779	56,120	40,716	38,000	38,000	38,000	38,000
Total Salaries			37,450	24,200	73,279	88,022	38,000	38,000	38,000	38,000
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	860	472	2,433	6,960	0	0	0	0
221	SERS - Employer's	Share	4,485	2,991	7,845	5,311	5,320	5,320	5,320	5,320
241	Cert Medical/Hospital		0	0	0	1,144	0	0	0	0
249	Cert Other Insurance Benefit		89	50	249	683	0	0	0	0
251	Noncert Medical/Hospital		0	0	11,336	0	0	0	0	0
259	Noncert Other Insurance Benefit		446	298	804	584	551	551	551	551
261	Certified Workers Comp		71	0	82	199	0	0	0	0
262	Noncert Workers Comp		155	68	202	143	171	172	172	172
Total Fringe Benefits			6,106	3,879	22,951	15,024	6,042	6,043	6,043	6,043
Total Support Services			43,556	28,079	96,230	103,046	44,042	44,043	44,043	44,043
Total Expenditures and Other Financing Uses			\$449,136	\$477,145	\$682,044	\$644,458	\$669,919	\$948,487	\$988,504	\$999,476

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 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Instruction:										
Salaries:										
	111	Regular Cert-Salary/Wages	\$0	\$10,785	\$0	\$0	\$100,000	\$250,000	\$450,000	\$650,000
	113	Supplemental Cert-Salary/Wages	6,000	(600)	5,250	5,250	6,000	6,000	6,000	6,000
	139	Other Cert Compensation	77,838	87,788	88,100	85,575	90,000	90,000	90,000	90,000
	169	Other Non-Certificated Compensation	0	0	41,250	42,138	40,000	40,000	40,000	40,000
Total Salaries			83,838	97,973	134,600	132,963	236,000	386,000	586,000	786,000
Fringe Benefits										
	211	STRS - Employer's Share	0	1,922	757	734	27,440	48,440	76,440	104,440
	221	SERS - Employer's Share	0	0	0	0	5,600	5,600	5,600	5,600
	229	SERS - "Surcharge"	18,200	5,807	18,330	23,034	24,000	24,000	24,000	24,000
	241	Cert Medical/Hospital	(4,800)	(12,247)	(18)	(104)	0	0	0	0
	242	Cert Life Insurance	0	0	2	(2)	0	0	0	0
	249	Cert Other Insurance Benefit	1,205	1,302	1,343	1,307	2,842	5,017	7,917	10,817
	259	Noncert Other Insurance Benefit	0	0	596	609	580	580	580	580
	261	Certified Workers Comp	2,534	2,395	2,096	(7,038)	5,500	6,050	6,655	7,320
	262	Noncert Workers Comp	110	90	404	467	17,568	19,326	21,259	23,385
	281	Cert Unemployment Insurance	1,910	26,030	(2,748)	0	20,000	20,000	20,000	20,000
Total Fringe Benefits			19,159	25,299	20,762	19,007	103,530	129,013	162,451	196,142
Other Objects										
	869	Other Judgments	21,000	0	0	0	0	0	0	0
Total Insutruction			123,997	123,272	155,362	151,970	339,530	515,013	748,451	982,142
Support Services:										
Fringe Benefits										
	229	SERS - "Surcharge"	33,356	46,363	47,393	55,044	56,000	56,000	56,000	56,000
	261	Certified Workers Comp	691	678	621	384	0	0	0	0
	262	Noncert Workers Comp	288	594	215	207	0	0	0	0
Total Fringe Benefits			34,335	47,635	48,229	55,635	56,000	56,000	56,000	56,000
Other Objects										
	899	Other Miscellaneous	0	0	0	10,065	0	0	0	0
Total Support Services			34,335	47,635	48,229	65,700	56,000	56,000	56,000	56,000
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	309,018	327,143	340,897	355,310	375,414	45,000	45,000	50,000
	821	Serial Bonds - Interest	106,746	91,543	75,801	59,162	42,033	32,052	30,117	28,075
Total Other Objects			415,764	418,686	416,698	414,472	417,447	77,052	75,117	78,075
Total Debt Service			415,764	418,686	416,698	414,472	417,447	77,052	75,117	78,075
Total Expenditures			574,096	589,593	620,289	632,142	822,977	658,065	889,568	1,126,217
Other Financing Uses:										
Other Financing Uses										
	910	Transfers Out	594,993	1,003,289	395,709	26,079,722	1,570,793	749,747	729,539	775,861
	921	Initial Advance Out	86,603	126,861	211,951	197,620	80,000	80,000	80,000	80,000
Total Other Uses of Funds			681,596	1,130,150	607,660	26,277,342	1,650,793	829,747	809,539	855,861
Total Expenditures and Other Financing Uses			\$1,255,692	\$1,719,743	\$1,227,949	\$26,909,484	\$2,473,770	\$1,487,812	\$1,699,107	\$1,982,078

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
		Purchase Services								
471		Tuition Paid-Other Oh District	\$55,979	\$59,842	\$108,127	\$67,379	\$75,000	\$75,000	\$75,000	\$75,000
473		Spec Ed. - Tuition and Settlements	967,029	908,108	1,082,923	1,335,225	1,405,413	1,405,413	1,405,413	1,405,413
474		Excess Cost	37,836	15,617	16,112	6,071	10,000	10,000	10,000	10,000
475		Spec Ed. - Indistrict Payment	18,469	10,764	12,371	2,827	10,000	10,000	10,000	10,000
477		Open Enrollment Indistrict	139,580	168,114	0	0	0	0	0	0
478		Community School-Indistrict	1,202,944	1,532,308	0	0	0	0	0	0
479		Other Tuition Payment	875,322	905,110	236,739	264,545	276,754	275,000	275,000	275,000
		Total Purchase Services	3,297,159	3,599,863	1,456,272	1,676,047	1,777,167	1,775,413	1,775,413	1,775,413
Total Expenditures and Other Financing Uses			\$3,297,159	\$3,599,863	\$1,456,272	\$1,676,047	\$1,777,167	\$1,775,413	\$1,775,413	\$1,775,413

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Extracurricular Activities										
<i>Salaries:</i>										
113		Supplemental Cert-Salary/Wages	107,643	106,569	108,892	114,526	120,000	158,000	158,000	158,000
143		Noncert Supplemental Salary/Wages	11,530	12,518	24,757	22,347	20,000	20,000	20,000	20,000
Total Salaries			119,173	119,087	133,649	136,873	140,000	178,000	178,000	178,000
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	15,262	14,239	15,520	15,938	16,800	22,120	22,120	22,120
221		SERS - Employer's Share	1,701	1,823	3,477	3,841	2,800	2,800	2,800	2,800
229		SERS - "Surcharge"	1,503	464	271	1,384	2,542	2,700	2,700	2,700
249		Cert Other Insurance Benefit	1,306	1,290	1,336	1,476	1,740	2,291	2,291	2,291
259		Noncert Other Insurance Benefit	156	173	338	340	290	290	290	290
261		Certified Workers Comp	525	454	498	406	544	715	715	715
262		Noncert Workers Comp	34	45	71	75	91	91	91	91
Total Fringe Benefits			20,487	18,488	21,511	23,460	24,807	31,007	31,007	31,007
Total Expenditures and Other Financing Uses			\$139,660	\$137,575	\$155,160	\$160,333	\$164,807	\$209,007	\$209,007	\$209,007

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: ATHLETICS - 191

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Extracurricular Activities										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$2,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113	Supplemental	Cert-Salary/Wages	328,733	355,258	340,621	334,568	407,440	418,643	429,109	429,109
141	Noncert	Regular Sal/Wages	129,285	143,944	147,271	224,973	241,484	249,290	253,153	256,707
143	Noncert	Supplemental Salary/Wages	224,468	252,729	260,101	325,751	328,240	337,266	345,698	345,698
144	Noncertificated	Overtime	0	95	0	2,329	1,000	1,000	1,000	1,000
149	Noncert	Merit Incentive	0	0	0	800	2,000	2,000	2,000	2,000
Total Salaries			685,342	752,026	747,993	888,421	980,164	1,008,199	1,030,960	1,034,514
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	45,822	47,881	47,485	46,332	57,042	58,610	60,075	60,075
221	SERS - Employer's	Share	45,043	58,278	57,436	77,923	80,179	82,538	84,259	84,757
222	SERS - "Pickup"		10,159	10,319	10,616	19,263	20,847	21,706	22,131	22,522
229	SERS - "Surcharge"		23,760	37,658	38,057	36,386	43,889	45,000	45,000	45,000
249	Cert Other	Insurance Benefit	4,751	5,050	4,831	4,696	5,908	6,070	6,222	6,222
251	Noncert	Medical/Hospital	42,902	47,843	48,637	74,803	91,220	99,813	109,946	121,081
252	Noncert	Life Insurance	438	458	478	740	847	876	891	905
259	Noncert	Other Insurance Benefit	5,056	5,640	5,795	7,839	8,305	8,549	8,727	8,778
261	Certified	Workers Comp	1,976	1,688	1,286	1,235	1,846	1,896	1,944	1,944
262	Noncert	Workers Comp	1,786	1,857	1,536	1,938	2,594	2,672	2,727	2,742
Total Fringe Benefits			181,693	216,672	216,157	271,155	312,677	327,730	341,922	354,026
<i>Purchase Services</i>										
490	Other	Purchased Services	45,010	42,559	59,639	46,176	28,273	29,119	29,995	47,600
<i>Supplies and Materials</i>										
516	Software	Materials	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Capital Outlay</i>										
640	Equipment		136,000	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$1,053,045	\$1,016,257	\$1,028,789	\$1,210,752	\$1,326,114	\$1,370,048	\$1,407,877	\$1,441,140

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$1,686,336	\$1,660,792	\$1,749,481	\$1,868,742	\$1,986,540	\$2,207,319	\$2,316,641	\$2,360,320
113	Supplemental	Cert-Salary/Wages	2,000	2,000	2,000	3,800	0	0	0	0
119	Other	Cert Salaries	2,660	3,820	880	680	5,000	5,000	5,000	5,000
141	Noncert	Regular Sal/Wages	218,309	223,433	240,113	226,230	246,258	249,938	252,863	255,242
142	Noncert	Temp Salary/Wages	(47)	0	387	740	0	0	0	0
144	Noncertified	Overtime	841	45	0	0	0	0	0	0
149	Noncert	Merit Incentive	400	400	200	100	1,600	1,600	1,600	1,600
Total Salaries			1,910,499	1,890,490	1,993,061	2,100,292	2,239,398	2,463,857	2,576,104	2,622,162
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	242,934	229,201	254,453	262,565	278,816	309,725	325,030	331,145
221	SERS - Employer's	Share	30,942	33,181	34,234	32,292	34,700	35,215	35,625	35,958
241	Cert	Medical/Hospital	287,095	272,071	290,222	334,422	360,857	472,686	519,793	571,594
242	Cert	Life Insurance	4,082	3,876	4,160	4,426	5,030	5,579	5,856	5,965
249	Cert	Other Insurance Benefit	22,327	23,100	24,474	26,091	28,877	32,079	33,664	34,297
251	Noncert	Medical/Hospital	144,551	168,852	184,193	179,506	219,680	243,346	269,353	297,939
252	Noncert	Life Insurance	537	551	603	508	621	631	638	643
259	Noncert	Other Insurance Benefit	2,955	2,968	3,198	2,988	3,594	3,647	3,690	3,724
261	Certified	Workers Comp	8,736	8,404	7,424	7,985	9,022	10,022	10,517	10,715
262	Noncert	Workers Comp	1,452	1,276	1,090	1,005	1,123	1,139	1,153	1,163
Total Fringe Benefits			745,611	743,480	804,051	851,788	942,319	1,114,069	1,205,318	1,293,143
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	3,984	4,553	6,602	7,656	4,500	4,500	4,500	4,500
443	Postage		250	0	0	249	250	250	250	250
461	Printing and	Binding	331	0	0	0	150	150	150	150
490	Other Purchased	Services	0	147	0	78	500	500	500	500
Total Purchase Services			4,565	4,700	6,602	7,983	5,400	5,400	5,400	5,400
<i>Supplies and Materials</i>										
511	Instructional	Supplies	9,172	9,114	15,909	21,795	22,657	22,657	22,657	22,657
514	Health/Hygiene	Supplies	313	392	377	670	300	300	300	300
516	Software	Materials	2,852	3,543	3,250	3,877	931	931	931	931
573	Equipment and	Furniture	0	0	49	0	0	0	0	0
Total Materials and Supplies			12,337	13,049	19,585	26,342	23,888	23,888	23,888	23,888
<i>Capital Outlay</i>										
640	Equipment		3,642	3,290	2,110	1,183	5,000	5,000	5,000	5,000
Total Insutruction			2,676,654	2,655,009	2,825,409	2,987,588	3,216,005	3,612,214	3,815,710	3,949,593
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	141,139	161,245	167,993	125,673	123,025	184,023	200,629	205,902
113	Supplemental	Cert-Salary/Wages	919	2,854	892	122	0	1,520	1,520	1,520
141	Noncert	Regular Sal/Wages	88,527	76,943	82,113	84,633	88,302	89,475	90,499	91,616
144	Noncertified	Overtime	85	219	2,182	564	1,500	1,500	1,500	1,500
149	Noncert	Merit Incentive	0	500	700	400	2,400	2,400	2,400	2,400
Total Salaries			230,670	241,761	253,880	211,392	215,227	278,918	296,548	302,938
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	20,438	22,611	24,553	17,695	17,224	25,976	28,301	29,039
212	STRS - "Pickup"		13,799	14,768	14,706	15,734	16,357	17,238	17,585	17,905
221	SERS - Employer's	Share	12,614	11,388	11,994	12,110	12,908	13,073	13,216	13,372
229	SERS - "Surcharge"		0	0	0	417	0	0	0	0
241	Cert	Medical/Hospital	34,927	28,460	24,817	28,516	33,948	49,141	54,008	59,351
242	Cert	Life Insurance	372	474	481	392	439	604	647	664
249	Cert	Other Insurance Benefit	1,966	2,294	2,363	1,727	1,784	2,690	2,931	3,008
251	Noncert	Medical/Hospital	34,418	31,330	44,372	53,954	62,767	69,528	76,958	85,126
252	Noncert	Life Insurance	190	162	173	204	223	226	228	231
259	Noncert	Other Insurance Benefit	719	1,067	1,158	1,130	1,337	1,354	1,369	1,385
261	Certified	Workers Comp	742	746	791	714	557	841	916	940
262	Noncert	Workers Comp	456	333	324	320	418	423	428	433
Total Fringe Benefits			120,641	113,633	125,732	132,913	147,962	181,093	196,586	211,453

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Purchase Services										
422	Garbage Removal/Cleaning		2,311	2,263	2,801	3,498	3,083	3,206	3,335	3,468
423	Repairs/Maintenance Services		14,457	11,952	711	1,932	6,362	6,362	6,362	6,362
425	Rentals		0	0	334	167	2,000	2,000	2,000	2,000
439	Travel/Mileage/Meeting Expense		1,920	0	199	737	1,250	1,250	1,250	1,250
443	Postage		0	660	0	0	0	0	0	0
461	Printing and Binding		0	0	63	0	150	150	150	150
Total Purchase Services			18,688	14,875	4,108	6,334	12,845	12,968	13,097	13,230
Supplies and Materials										
512	Office Supplies		1,877	4,605	2,372	1,059	1,000	1,000	1,000	1,000
516	Software Materials		945	374	79	845	380	380	380	380
519	Other General Supplies		98	30	2,150	1,595	1,607	1,607	1,607	1,607
531	New Library Books		0	624	687	1,048	1,000	1,000	1,000	1,000
542	Periodicals		73	0	110	121	150	150	150	150
571	Land		1,539	2,947	4,215	12,954	4,000	4,000	4,000	4,000
572	Buildings		8,586	9,892	17,572	17,643	20,500	20,500	20,500	20,500
573	Equipment and Furniture		221	1,498	2,971	40,487	15,000	15,000	15,000	15,000
Total Materials and Supplies			13,339	19,970	30,156	75,752	43,637	43,637	43,637	43,637
Capital Outlay										
640	Equipment		15,844	20,597	20,745	12,743	11,000	11,000	11,000	11,000
Other Objects										
841	Membership-Professional Organizations		370	384	295	295	0	0	0	0
Total Support Services			399,552	411,220	434,916	439,429	430,671	527,617	560,868	582,258
Total Expenditures and Other Financing Uses			\$3,076,206	\$3,066,229	\$3,260,325	\$3,427,017	\$3,646,676	\$4,139,831	\$4,376,577	\$4,531,852

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: KINSNER ELEMENTARY SCHOOL - 225

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$2,379,899	\$2,556,914	\$2,773,526	\$2,931,458	\$2,965,955	\$3,200,756	\$3,352,482	\$3,415,819
113	Supplemental	Cert-Salary/Wages	2,000	2,000	2,000	4,153	0	0	0	0
119	Other	Cert Salaries	4,800	8,120	4,200	2,320	6,500	6,500	6,500	6,500
141	Noncert	Regular Sal/Wages	112,138	118,466	123,163	139,452	159,925	162,106	163,636	164,890
144	Noncertificated	Overtime	217	2,404	277	480	0	0	0	0
149	Noncert	Merit Incentive	400	800	500	300	1,600	1,600	1,600	1,600
Total Salaries			2,499,454	2,688,704	2,903,666	3,078,163	3,133,980	3,370,962	3,524,218	3,588,809
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	342,757	352,508	403,146	411,644	416,144	449,016	470,257	479,125
221	SERS - Employer's	Share	15,821	17,932	17,561	19,860	22,614	22,919	23,133	23,309
241	Cert	Medical/Hospital	428,864	457,718	506,245	569,467	627,735	719,804	791,557	870,459
242	Cert	Life Insurance	5,255	5,638	6,211	6,487	7,499	8,091	8,473	8,634
249	Cert	Other Insurance Benefit	33,121	35,538	38,414	40,567	43,101	46,505	48,705	49,624
251	Noncert	Medical/Hospital	93,818	77,926	76,763	104,368	138,967	153,797	170,093	188,002
252	Noncert	Life Insurance	237	277	303	349	405	409	412	415
259	Noncert	Other Insurance Benefit	1,335	1,503	1,527	1,743	2,342	2,374	2,396	2,414
261	Certified	Workers Comp	12,194	11,662	10,559	11,261	13,465	14,529	15,216	15,503
262	Noncert	Workers Comp	586	549	463	517	732	742	749	754
Total Fringe Benefits			933,988	961,251	1,061,192	1,166,263	1,273,004	1,418,185	1,530,991	1,638,238
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	6,880	5,379	7,404	8,394	7,000	7,000	7,000	7,000
423	Repairs/Maintenance	Services	51	37	13	0	450	450	450	450
443	Postage		0	300	0	433	600	600	600	600
461	Printing and Binding		2,515	0	133	0	0	0	0	0
490	Other Purchased	Services	100	387	0	0	0	0	0	0
Total Purchase Services			9,546	6,103	7,550	8,827	8,050	8,050	8,050	8,050
<i>Supplies and Materials</i>										
511	Instructional	Supplies	14,640	13,873	21,688	31,484	33,817	33,817	33,817	33,817
514	Health/Hygiene	Supplies	544	776	856	656	1,000	1,000	1,000	1,000
516	Software	Materials	445	995	770	247	250	250	250	250
573	Equipment and	Furniture	0	29	206	1,345	1,000	1,000	1,000	1,000
Total Materials and Supplies			15,629	15,673	23,520	33,732	36,067	36,067	36,067	36,067
<i>Capital Outlay</i>										
640	Equipment		3,718	8,391	10,274	3,156	10,000	10,000	10,000	10,000
Total Instruction			3,462,335	3,680,122	4,006,202	4,290,141	4,461,101	4,843,264	5,109,326	5,281,164
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	152,950	132,449	134,866	180,942	207,276	298,150	314,605	321,339
113	Supplemental	Cert-Salary/Wages	2,669	4,137	2,047	3,573	1,824	1,824	1,824	5,574
119	Other	Cert Salaries	0	0	0	600	0	0	0	0
141	Noncert	Regular Sal/Wages	104,358	107,583	110,315	113,338	141,385	147,420	148,682	149,903
144	Noncertificated	Overtime	523	3,879	848	1,415	1,500	1,500	1,500	1,500
149	Noncert	Merit Incentive	1,000	1,600	1,600	1,400	2,300	2,300	2,300	2,300
Total Salaries			261,500	249,648	249,676	301,268	354,285	451,194	468,911	480,616
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	22,269	18,697	19,780	25,645	29,274	41,996	44,300	45,768
212	STRS - "Pickup"		14,075	14,608	14,728	15,677	17,830	31,398	33,183	34,379
221	SERS - Employer's	Share	14,922	16,515	15,816	16,305	20,326	21,171	21,347	21,518
241	Cert	Medical/Hospital	39,035	32,748	32,164	34,493	70,425	103,653	113,920	125,206
242	Cert	Life Insurance	353	391	401	510	668	1,003	1,059	1,093
249	Cert	Other Insurance Benefit	2,159	1,891	1,898	2,592	3,031	4,350	4,588	4,740
251	Noncert	Medical/Hospital	34,339	35,300	35,828	38,699	44,818	49,505	54,656	60,314
252	Noncert	Life Insurance	257	233	236	232	368	372	376	379
259	Noncert	Other Insurance Benefit	1,487	1,583	1,580	1,624	2,105	2,193	2,211	2,229
261	Certified	Workers Comp	840	653	640	798	947	1,359	1,433	1,481
262	Noncert	Workers Comp	570	492	423	432	658	685	691	696
Total Fringe Benefits			130,306	123,111	123,494	137,007	190,450	257,684	277,765	297,803

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: KINSNER ELEMENTARY SCHOOL - 225

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,738	1,654	2,386	3,223	3,083	3,206	3,335	3,468
	423	Repairs/Maintenance Services	7,861	10,732	6,848	4,374	7,636	7,636	7,636	7,636
	425	Rentals	0	1,460	530	3,455	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	1,136	105	811	443	1,500	1,500	1,500	1,500
	461	Printing and Binding	74	0	0	0	350	350	350	350
		<i>Total Purchase Services</i>	<i>10,809</i>	<i>13,951</i>	<i>10,575</i>	<i>11,495</i>	<i>14,569</i>	<i>14,692</i>	<i>14,821</i>	<i>14,954</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	203	79	392	89	650	650	650	650
	519	Other General Supplies	244	0	33	1,243	2,438	2,438	2,438	2,438
	531	New Library Books	0	226	1,314	479	1,000	1,000	1,000	1,000
	542	Periodicals	97	0	110	121	150	150	150	150
	571	Land	986	1,142	1,025	4,791	4,000	4,000	4,000	4,000
	572	Buildings	10,863	10,333	19,872	12,995	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	13,318	1,363	3,711	7,283	15,100	15,100	15,100	15,100
		<i>Total Materials and Supplies</i>	<i>25,711</i>	<i>13,143</i>	<i>26,457</i>	<i>27,001</i>	<i>43,338</i>	<i>43,338</i>	<i>43,338</i>	<i>43,338</i>
		<i>Capital Outlay</i>								
	640	Equipment	22,298	8,484	9,138	599	12,000	12,000	12,000	12,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	275	295	89	0	300	300	300	300
		Total Support Services	450,899	408,632	419,429	477,370	614,942	779,209	817,134	849,011
		Total Expenditures and Other Financing Uses	\$3,913,234	\$4,088,754	\$4,425,631	\$4,767,511	\$5,076,043	\$5,622,473	\$5,926,461	\$6,130,176

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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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,899,880	\$2,097,152	\$2,200,456	\$2,419,993	\$2,590,135	\$2,742,004	\$2,864,702	\$2,920,729
113	Supplemental Cert-Salary/Wages		1,998	2,000	2,000	2,348	0	0	0	0
119	Other Cert Salaries		3,260	6,180	4,700	3,620	5,000	5,000	5,000	5,000
141	Noncert Regular Sal/Wages		137,630	143,951	148,501	169,467	187,595	189,494	190,586	191,725
144	Noncertificated Overtime		103	139	521	582	0	0	0	0
149	Noncert Merit Incentive		400	500	600	300	1,600	1,600	1,600	1,600
Total Salaries			2,043,271	2,249,922	2,356,778	2,596,310	2,784,330	2,938,098	3,061,888	3,119,054
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		273,741	289,132	320,058	339,557	363,319	384,581	401,758	409,602
221	SERS - Employer's Share		19,456	21,397	21,199	24,135	26,487	26,753	26,906	27,066
241	Cert Medical/Hospital		336,284	394,300	378,320	470,426	579,657	643,371	707,517	778,057
242	Cert Life Insurance		4,528	4,985	5,168	5,821	6,548	6,931	7,241	7,383
249	Cert Other Insurance Benefit		26,526	29,224	30,758	33,695	37,629	39,832	41,611	42,423
251	Noncert Medical/Hospital		34,243	54,016	50,325	60,847	89,637	99,012	109,312	120,628
252	Noncert Life Insurance		351	352	365	412	475	478	481	484
259	Noncert Other Insurance Benefit		1,946	1,967	2,083	2,293	2,743	2,771	2,787	2,803
261	Certified Workers Comp		9,851	9,536	8,686	9,118	11,756	12,444	13,000	13,254
262	Noncert Workers Comp		701	659	588	607	857	866	871	876
Total Fringe Benefits			707,627	805,568	817,550	946,911	1,119,108	1,217,038	1,311,483	1,402,575
<i>Purchase Services</i>										
419	Other Prof/Tech Services		4,670	3,560	6,402	7,609	5,000	5,000	5,000	5,000
439	Travel/Mileage/Meeting Expense		0	0	0	0	300	300	300	300
443	Postage		495	500	360	252	275	275	275	275
461	Printing and Binding		1,960	0	0	0	500	500	500	500
490	Other Purchased Services		0	270	0	0	0	0	0	0
Total Purchase Services			7,125	4,330	6,762	7,861	6,075	6,075	6,075	6,075
<i>Supplies and Materials</i>										
511	Instructional Supplies		7,927	11,206	12,288	20,547	21,863	21,863	21,863	21,863
512	Office Supplies		0	258	150	650	650	650	650	650
514	Health/Hygiene Supplies		410	555	771	755	500	500	500	500
516	Software Materials		644	3,740	4,612	4,521	3,300	3,300	3,300	3,300
573	Equipment and Furniture		0	0	0	376	1,000	1,000	1,000	1,000
Total Materials and Supplies			8,981	15,759	17,821	26,849	27,313	27,313	27,313	27,313
<i>Capital Outlay</i>										
640	Equipment		4,411	2,214	7,420	7,753	8,000	8,000	8,000	8,000
Total Insutruction			2,771,415	3,077,793	3,206,331	3,585,684	3,944,826	4,196,524	4,414,759	4,563,017
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		196,481	233,462	244,508	218,540	222,359	230,690	235,824	238,189
113	Supplemental Cert-Salary/Wages		1,601	1,653	3,169	3,280	3,966	3,966	3,966	3,966
119	Other Cert Salaries		0	0	0	400	0	0	0	0
141	Noncert Regular Sal/Wages		96,503	103,930	99,193	106,773	96,345	103,113	104,306	105,491
144	Noncertificated Overtime		126	273	1,136	1,249	1,500	1,500	1,500	1,500
149	Noncert Merit Incentive		600	700	300	910	2,400	2,400	2,400	2,400
Total Salaries			295,311	340,018	348,306	331,152	326,570	341,669	347,996	351,546
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		28,515	31,940	35,809	30,945	31,685	32,852	33,571	33,902
212	STRS - "Pickup"		14,765	15,136	16,086	16,907	18,160	18,955	19,305	19,625
221	SERS - Employer's Share		13,663	15,470	14,276	15,238	14,034	14,982	15,149	15,315
241	Cert Medical/Hospital		42,960	44,226	44,859	48,279	55,081	60,542	66,545	73,143
242	Cert Life Insurance		434	641	672	608	714	741	756	766
249	Cert Other Insurance Benefit		2,758	3,249	3,461	3,083	3,282	3,403	3,477	3,511
251	Noncert Medical/Hospital		47,296	49,063	49,872	53,954	33,364	36,904	40,790	45,059
252	Noncert Life Insurance		186	199	234	234	257	260	264	266
259	Noncert Other Insurance Benefit		1,299	1,435	1,356	1,463	1,456	1,552	1,569	1,586
261	Certified Workers Comp		1,061	1,067	1,122	993	1,025	1,063	1,086	1,097
262	Noncert Workers Comp		508	479	371	394	454	485	490	496
Total Fringe Benefits			153,445	162,905	168,118	172,098	159,512	171,738	183,002	194,765

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,738	1,654	2,100	3,127	3,083	3,206	3,335	3,468
	423	Repairs/Maintenance Services	1,482	7,438	3,965	1,975	6,000	6,000	6,000	6,000
	425	Rentals	145	466	1,094	1,033	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	420	623	1,255	1,730	1,800	1,800	1,800	1,800
	443	Postage	0	0	0	0	100	100	100	100
	461	Printing and Binding	10	0	0	0	200	200	200	200
		<i>Total Purchase Services</i>	<i>3,795</i>	<i>10,181</i>	<i>8,414</i>	<i>7,865</i>	<i>13,183</i>	<i>13,306</i>	<i>13,435</i>	<i>13,568</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	523	134	1,199	117	1,150	1,150	1,150	1,150
	519	Other General Supplies	0	0	481	1,621	1,922	1,922	1,922	1,922
	531	New Library Books	0	0	1,939	0	1,500	1,500	1,500	1,500
	542	Periodicals	73	0	110	121	100	100	100	100
	571	Land	3,659	4,428	1,123	2,031	4,000	4,000	4,000	4,000
	572	Buildings	10,316	37,211	9,881	14,621	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	3,292	2,651	4,450	18,509	20,000	20,000	20,000	20,000
		<i>Total Materials and Supplies</i>	<i>17,863</i>	<i>44,424</i>	<i>19,183</i>	<i>37,020</i>	<i>48,672</i>	<i>48,672</i>	<i>48,672</i>	<i>48,672</i>
		<i>Capital Outlay</i>								
	640	Equipment	10,655	18,858	14,339	3,771	6,500	6,500	6,500	6,500
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	275	0	295	295	500	500	500	500
		Total Support Services	481,344	576,386	558,655	552,201	554,937	582,385	600,104	615,551
		Total Expenditures and Other Financing Uses	\$3,252,759	\$3,654,179	\$3,764,986	\$4,137,885	\$4,499,763	\$4,778,909	\$5,014,863	\$5,178,568

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: SURREARER ELEMENTARY SCHOOL - 240

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,820,406	\$1,765,726	\$1,826,309	\$1,872,804	\$1,906,735	\$2,189,708	\$2,314,569	\$2,366,663
113	Supplemental Cert-Salary/Wages		2,000	2,000	2,000	4,854	0	0	0	0
119	Other Cert Salaries		2,060	3,360	1,800	1,820	4,000	4,000	4,000	4,000
141	Noncert Regular Sal/Wages		217,787	192,751	186,125	200,590	202,311	209,991	213,286	216,556
144	Noncertificated Overtime		126	99	102	332	0	0	0	0
149	Noncert Merit Incentive		500	1,600	700	400	3,600	3,600	3,600	3,600
Total Salaries			2,042,879	1,965,536	2,017,036	2,080,800	2,116,646	2,407,299	2,535,455	2,590,819
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		262,383	243,641	265,551	263,275	267,503	307,119	324,600	331,893
221	SERS - Employer's Share		30,792	28,599	26,522	28,539	28,828	29,903	30,364	30,822
241	Cert Medical/Hospital		309,256	274,542	296,504	407,153	415,566	474,765	522,096	574,144
242	Cert Life Insurance		4,541	4,078	4,283	1,993	4,829	5,549	5,864	5,997
249	Cert Other Insurance Benefit		25,371	24,681	25,509	25,829	27,706	31,809	33,619	34,375
251	Noncert Medical/Hospital		119,721	64,937	53,381	57,103	104,815	115,637	127,522	140,576
252	Noncert Life Insurance		482	461	448	480	523	530	538	547
259	Noncert Other Insurance Benefit		2,781	2,604	2,548	2,735	2,986	3,097	3,145	3,192
261	Certified Workers Comp		9,520	8,516	7,344	7,491	8,656	9,937	10,503	10,739
262	Noncert Workers Comp		1,237	980	800	947	933	968	982	997
Total Fringe Benefits			766,084	653,039	682,890	795,545	862,344	979,314	1,059,233	1,133,282
<i>Purchase Services</i>										
419	Other Prof/Tech Services		3,799	4,002	5,700	7,101	4,500	4,500	4,500	4,500
443	Postage		0	0	198	246	250	250	250	250
461	Printing and Binding		1,480	0	168	69	1,250	1,250	1,250	1,250
Total Purchase Services			5,279	4,002	6,066	7,416	6,000	6,000	6,000	6,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		3,691	7,074	7,481	21,540	16,867	16,867	16,867	16,867
512	Office Supplies		136	811	141	(152)	2,000	2,000	2,000	2,000
514	Health/Hygiene Supplies		573	310	249	461	700	700	700	700
516	Software Materials		0	0	70	926	0	0	0	0
573	Equipment and Furniture		0	0	446	0	0	0	0	0
Total Materials and Supplies			4,400	8,195	8,387	22,775	19,567	19,567	19,567	19,567
<i>Capital Outlay</i>										
640	Equipment		18,420	2,816	2,950	12,230	4,500	4,500	4,500	4,500
Total Insutruction			2,837,062	2,633,588	2,717,329	2,918,766	3,009,057	3,416,680	3,624,755	3,754,168
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		156,232	144,930	146,590	208,686	226,194	238,237	246,331	251,626
113	Supplemental Cert-Salary/Wages		6,633	9,102	6,594	7,936	6,266	6,266	6,266	6,266
119	Other Cert Salaries		0	0	40	40	0	0	0	0
141	Noncert Regular Sal/Wages		85,264	87,190	83,372	84,378	96,787	97,224	97,425	97,638
144	Noncertificated Overtime		0	18	196	140	1,500	1,500	1,500	1,500
149	Noncert Merit Incentive		600	800	800	600	2,400	2,400	2,400	2,400
Total Salaries			248,729	242,040	237,592	301,780	333,147	345,627	353,922	359,430
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		23,363	21,127	22,141	30,269	32,544	34,230	35,364	36,105
212	STRS - "Pickup"		17,248	18,124	18,207	19,093	19,543	20,433	20,784	21,104
221	SERS - Employer's Share		12,321	12,953	11,896	12,024	14,096	14,157	14,186	14,215
241	Cert Medical/Hospital		34,856	32,226	32,164	34,493	65,648	72,162	79,324	87,197
242	Cert Life Insurance		456	453	462	604	740	778	800	815
249	Cert Other Insurance Benefit		2,267	2,147	2,136	3,051	3,371	3,545	3,663	3,739
251	Noncert Medical/Hospital		46,638	47,792	48,583	52,553	62,766	69,526	76,957	85,126
252	Noncert Life Insurance		199	199	207	205	245	245	246	246
259	Noncert Other Insurance Benefit		1,170	1,170	1,119	1,117	1,457	1,466	1,469	1,472
261	Certified Workers Comp		857	728	578	782	1,053	1,108	1,144	1,168
262	Noncert Workers Comp		430	401	316	325	456	458	459	460
Total Fringe Benefits			139,805	137,320	137,809	154,516	201,919	218,109	234,395	251,648

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: SURREARER ELEMENTARY SCHOOL - 240

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,818	1,654	2,196	2,289	2,319	2,412	2,508	2,609
	423	Repairs/Maintenance Services	1,703	7,622	5,135	9,348	9,397	9,397	9,397	9,397
	425	Rentals	0	0	132	3,431	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	167	22	11	0	1,000	1,000	1,000	1,000
	443	Postage	0	140	126	0	200	200	200	200
		<i>Total Purchase Services</i>	<i>3,688</i>	<i>9,438</i>	<i>7,600</i>	<i>15,068</i>	<i>14,916</i>	<i>15,009</i>	<i>15,105</i>	<i>15,206</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	251	(140)	148	76	600	600	600	600
	519	Other General Supplies	0	0	633	1,140	1,213	1,213	1,213	1,213
	531	New Library Books	0	409	959	999	1,000	1,000	1,000	1,000
	542	Periodicals	73	0	83	121	100	100	100	100
	571	Land	596	1,678	4,301	4,697	3,000	3,000	3,000	3,000
	572	Buildings	10,105	9,870	16,593	15,400	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	1,022	1,997	1,526	16,988	15,000	15,000	15,000	15,000
		<i>Total Materials and Supplies</i>	<i>12,047</i>	<i>13,814</i>	<i>24,243</i>	<i>39,421</i>	<i>40,913</i>	<i>40,913</i>	<i>40,913</i>	<i>40,913</i>
		<i>Capital Outlay</i>								
	640	Equipment	18,523	4,193	459	10,445	10,000	10,000	10,000	10,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	364	384	295	295	400	400	400	400
		Total Support Services	423,156	407,189	407,998	521,525	601,295	630,058	654,735	677,597
		Total Expenditures and Other Financing Uses	\$3,260,218	\$3,040,777	\$3,125,327	\$3,440,291	\$3,610,353	\$4,046,738	\$4,279,491	\$4,431,765

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: WHITNEY ELEMENTARY SCHOOL - 250

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$2,006,319	\$1,976,775	\$2,156,650	\$2,214,180	\$2,235,742	\$2,331,432	\$2,416,483	\$2,457,068
113	Supplemental Cert-Salary/Wages		3,500	2,013	2,000	3,741	0	0	0	0
119	Other Cert Salaries		2,660	7,260	3,220	4,680	5,000	5,000	5,000	5,000
141	Noncert Regular Sal/Wages		95,541	100,287	104,942	120,056	130,896	132,412	133,349	134,313
144	Noncertificated Overtime		93	103	360	231	0	0	0	0
149	Noncert Merit Incentive		300	900	300	100	3,200	3,200	3,200	3,200
Total Salaries			2,108,413	2,087,338	2,267,472	2,342,988	2,374,838	2,472,044	2,558,032	2,599,581
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		289,374	273,393	307,590	308,852	313,704	327,100	339,008	344,690
221	SERS - Employer's Share		13,504	14,907	14,986	17,033	18,773	18,986	19,117	19,252
241	Cert Medical/Hospital		340,534	326,698	365,361	409,587	486,714	535,244	588,618	647,312
242	Cert Life Insurance		4,507	4,493	4,973	5,078	5,649	5,890	6,104	6,207
249	Cert Other Insurance Benefit		26,793	27,539	30,126	30,801	32,491	33,878	35,112	35,700
251	Noncert Medical/Hospital		53,370	59,383	60,255	65,159	76,201	84,270	93,135	102,877
252	Noncert Life Insurance		225	245	250	270	331	334	336	339
259	Noncert Other Insurance Benefit		1,302	1,365	1,432	1,641	1,944	1,966	1,980	1,994
261	Certified Workers Comp		10,461	9,106	8,277	8,611	10,151	10,584	10,969	11,153
262	Noncert Workers Comp		485	461	388	429	607	614	619	623
Total Fringe Benefits			740,555	717,590	793,638	847,461	946,565	1,018,867	1,094,997	1,170,146
<i>Purchase Services</i>										
419	Other Prof/Tech Services		5,104	3,289	4,696	4,807	5,000	5,000	5,000	5,000
423	Repairs/Maintenance Services		979	1,373	1,127	1,708	0	0	0	0
439	Travel/Mileage/Meeting Expense		0	0	0	0	500	500	500	500
443	Postage		55	165	100	240	300	300	300	300
461	Printing and Binding		1,929	0	120	0	0	0	0	0
490	Other Purchased Services		1,149	3,608	4,456	500	0	0	0	0
Total Purchase Services			9,216	8,435	10,499	7,255	5,800	5,800	5,800	5,800
<i>Supplies and Materials</i>										
511	Instructional Supplies		9,634	13,540	11,492	21,125	18,066	18,066	18,066	18,066
514	Health/Hygiene Supplies		595	448	56	915	700	700	700	700
516	Software Materials		0	0	154	4,567	4,270	4,270	4,270	4,270
573	Equipment and Furniture		0	0	0	0	1,500	1,500	1,500	1,500
Total Materials and Supplies			10,270	13,988	11,702	26,607	24,536	24,536	24,536	24,536
<i>Capital Outlay</i>										
640	Equipment		4,075	963	1,579	4,383	5,000	5,000	5,000	5,000
Total Insutruction			2,872,529	2,828,314	3,084,890	3,228,694	3,356,739	3,526,247	3,688,365	3,805,063
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		176,148	194,476	201,356	191,327	196,278	203,269	207,993	210,312
113	Supplemental Cert-Salary/Wages		3,669	6,101	3,642	2,481	912	912	912	912
119	Other Cert Salaries		0	0	160	360	0	0	0	0
141	Noncert Regular Sal/Wages		90,471	94,630	101,087	100,529	90,535	92,894	94,571	96,432
144	Noncertificated Overtime		107	534	346	409	1,500	1,500	1,500	1,500
149	Noncert Merit Incentive		300	1,100	300	600	3,200	3,200	3,200	3,200
Total Salaries			270,695	296,841	306,891	295,706	292,425	301,775	308,176	312,356
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		25,662	27,498	29,585	26,978	27,607	28,585	29,247	29,571
212	STRS - "Pickup"		16,975	17,829	17,665	15,621	15,951	16,598	16,945	17,265
221	SERS - Employer's Share		13,037	14,100	14,430	14,361	13,333	13,663	13,898	14,158
241	Cert Medical/Hospital		38,908	43,705	44,859	48,280	55,081	60,542	66,545	73,143
242	Cert Life Insurance		500	585	603	539	623	646	660	669
249	Cert Other Insurance Benefit		2,501	2,780	2,843	2,672	2,859	2,961	3,029	3,063
251	Noncert Medical/Hospital		48,034	49,063	49,872	49,225	62,766	69,526	76,960	85,125
252	Noncert Life Insurance		201	223	241	231	230	235	238	243
259	Noncert Other Insurance Benefit		1,235	1,286	1,383	1,383	1,381	1,415	1,439	1,466
261	Certified Workers Comp		952	918	783	753	893	925	946	957
262	Noncert Workers Comp		474	423	372	380	431	442	450	458
Total Fringe Benefits			148,479	158,410	162,636	160,423	181,156	195,538	210,357	226,119

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: WHITNEY ELEMENTARY SCHOOL - 250

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,738	1,654	2,196	2,534	2,319	2,412	2,508	2,609
	423	Repairs/Maintenance Services	3,354	2,266	1,058	2,876	7,242	7,242	7,242	7,242
	425	Rentals	0	0	473	289	2,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	1,831	304	2,095	1,628	2,500	2,500	2,500	2,500
	461	Printing and Binding	0	0	0	0	500	500	500	500
		<i>Total Purchase Services</i>	<i>6,923</i>	<i>4,224</i>	<i>5,822</i>	<i>7,327</i>	<i>14,561</i>	<i>14,654</i>	<i>14,750</i>	<i>14,851</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	63	0	192	217	300	300	300	300
	519	Other General Supplies	660	633	856	810	1,569	1,569	1,569	1,569
	531	New Library Books	675	409	365	1,523	750	750	750	750
	542	Periodicals	94	0	110	121	100	100	100	100
	571	Land	1,131	1,446	9,494	5,763	3,000	3,000	3,000	3,000
	572	Buildings	8,172	11,805	11,469	16,605	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	3,890	345	4,587	23,875	15,000	15,000	15,000	15,000
		<i>Total Materials and Supplies</i>	<i>14,685</i>	<i>14,638</i>	<i>27,073</i>	<i>48,914</i>	<i>40,719</i>	<i>40,719</i>	<i>40,719</i>	<i>40,719</i>
		<i>Capital Outlay</i>								
	640	Equipment	8,175	9,326	21,494	2,807	12,500	12,500	12,500	12,500
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	599	619	619	89	335	335	335	335
		Total Support Services	449,556	484,058	524,535	515,266	541,696	565,521	586,837	606,880
		Total Expenditures and Other Financing Uses	\$3,322,085	\$3,312,372	\$3,609,425	\$3,743,960	\$3,898,435	\$4,091,768	\$4,275,202	\$4,411,943

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Purchase Services</i>										
422	Garbage Removal/Cleaning		\$1,738	\$1,654	\$2,100	\$2,361	\$2,319	\$2,412	\$2,508	\$2,609
423	Repairs/Maintenance Services		2,610	1,685	2,793	1,075	5,889	5,889	5,889	5,889
425	Rentals		185	0	894	0	2,000	2,000	2,000	2,000
Total Purchase Services			4,533	3,339	5,787	3,436	10,208	10,301	10,397	10,498
<i>Supplies and Materials</i>										
571	Land		351	450	3,658	0	2,000	2,000	2,000	2,000
572	Buildings		11,551	4,837	7,787	2,424	8,000	8,000	8,000	8,000
573	Equipment and Furniture		9,663	1,531	2,814	7,620	8,000	8,000	8,000	8,000
Total Materials and Supplies			21,565	6,818	14,259	10,044	18,000	18,000	18,000	18,000
<i>Capital Outlay</i>										
640	Equipment		39,570	0	55,665	0	2,000	2,000	2,000	2,000
Total Expenditures and Other Financing Uses			\$65,668	\$10,157	\$75,711	\$13,480	\$30,208	\$30,301	\$30,397	\$30,498

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$0	\$488,546	\$28,653	\$0	\$0	\$0	\$0	\$0
119	Other Cert Salaries		0	200	0	0	0	0	0	0
Total Salaries			0	488,746	28,653	0	0	0	0	0
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		0	66,144	4,533	0	0	0	0	0
241	Cert Medical/Hospital		0	32,315	2,532	0	0	0	0	0
242	Cert Life Insurance		0	582	46	0	0	0	0	0
249	Cert Other Insurance Benefit		0	6,898	401	0	0	0	0	0
261	Certified Workers Comp		0	1,410	215	0	0	0	0	0
Total Fringe Benefits			0	107,349	7,727	0	0	0	0	0
<i>Purchase Services</i>										
411	Instruction Services		0	519,880	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$0	\$1,115,975	\$36,380	\$0	\$0	\$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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$6,942,141	\$7,217,657	\$7,481,611	\$7,711,800	\$8,248,667	\$8,752,532	\$9,128,818	\$9,265,167
113		Supplemental Cert-Salary/Wages	34,303	30,692	31,761	50,645	46,500	46,500	46,500	46,500
119		Other Cert Salaries	12,260	21,960	12,140	9,480	20,000	20,000	20,000	20,000
141		Noncert Regular Sal/Wages	229,420	242,284	260,653	269,650	288,713	295,975	299,489	302,734
144		Noncertificated Overtime	570	124	137	1,205	0	0	0	0
149		Noncert Merit Incentive	600	900	600	300	1,200	1,200	1,200	1,200
Total Salaries			7,219,294	7,513,617	7,786,902	8,043,080	8,605,080	9,116,207	9,496,007	9,635,601
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	1,004,444	998,582	1,091,709	1,088,622	1,164,123	1,234,664	1,287,345	1,306,433
221		SERS - Employer's Share	32,411	35,934	37,108	38,491	40,588	41,605	42,096	42,551
241		Cert Medical/Hospital	1,159,543	1,202,000	1,318,017	1,474,492	1,684,263	1,883,917	2,107,182	2,317,229
242		Cert Life Insurance	16,265	16,357	17,044	17,581	20,839	22,104	23,054	23,397
249		Cert Other Insurance Benefit	97,244	101,160	104,523	107,556	120,570	127,876	133,332	135,309
251		Noncert Medical/Hospital	100,453	106,499	127,310	133,479	158,064	173,818	192,395	212,813
252		Noncert Life Insurance	532	597	635	647	733	748	756	764
259		Noncert Other Insurance Benefit	3,037	3,187	3,351	3,474	4,204	4,309	4,360	4,407
261		Certified Workers Comp	36,492	33,173	28,484	29,605	37,668	39,950	41,655	42,272
262		Noncert Workers Comp	1,358	1,163	1,123	1,106	1,313	1,346	1,362	1,377
Total Fringe Benefits			2,451,779	2,498,652	2,729,304	2,895,053	3,232,365	3,530,337	3,833,537	4,086,553
<i>Purchase Services</i>										
419		Other Prof/Tech Services	19,239	7,125	11,698	13,449	15,000	15,000	15,000	15,000
423		Repairs/Maintenance Services	228	0	0	0	500	500	500	500
439		Travel/Mileage/Meeting Expense	0	0	0	105	1,000	1,000	1,000	1,000
490		Other Purchased Services	5,000	0	0	3,000	3,000	3,000	3,000	3,000
Total Purchase Services			24,467	7,125	11,698	16,554	19,500	19,500	19,500	19,500
<i>Supplies and Materials</i>										
511		Instructional Supplies	5,337	12,825	16,035	35,005	43,136	43,136	43,136	43,136
514		Health/Hygiene Supplies	198	20	498	678	1,000	1,000	1,000	1,000
516		Software Materials	625	885	3,138	0	2,200	2,200	2,200	2,200
519		Other General Supplies	187	457	0	1,500	0	0	0	0
573		Equipment and Furniture	0	0	0	5,078	0	0	0	0
Total Materials and Supplies			6,347	14,187	19,671	42,261	46,336	46,336	46,336	46,336
<i>Capital Outlay</i>										
640		Equipment	6,010	0	32,522	2,783	15,490	15,490	15,490	15,490
Total Insutruction			9,707,897	10,033,581	10,580,097	10,999,731	11,918,771	12,727,870	13,410,870	13,803,480
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	603,025	665,123	669,856	660,525	734,146	772,664	799,770	815,950
112		Temp Cert-Salary/Wages	0	1,643	0	0	0	0	0	0
113		Supplemental Cert-Salary/Wages	19,124	26,039	23,524	16,998	15,994	16,380	16,770	16,964
119		Other Cert Salaries	0	600	0	0	0	0	0	0
141		Noncert Regular Sal/Wages	266,613	266,443	273,799	289,609	304,156	315,363	317,367	319,028
144		Noncertificated Overtime	299	1,432	424	847	3,000	3,000	3,000	3,000
149		Noncert Merit Incentive	800	1,100	900	1,000	4,800	4,800	4,800	4,800
Total Salaries			889,861	962,380	968,503	968,979	1,062,096	1,112,207	1,141,707	1,159,742
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	89,219	94,605	100,782	94,977	105,020	110,466	114,316	116,608
212		STRS - "Pickup"	48,309	47,631	47,894	49,496	65,820	68,646	69,671	70,588
221		SERS - Employer's Share	37,715	39,694	39,010	41,261	43,674	45,243	45,523	45,756
241		Cert Medical/Hospital	150,409	171,343	157,898	115,297	131,877	144,957	159,336	175,144
242		Cert Life Insurance	1,776	1,921	1,965	1,768	2,414	2,535	2,611	2,660
249		Cert Other Insurance Benefit	8,485	9,311	9,486	9,380	10,877	11,441	11,840	12,077
251		Noncert Medical/Hospital	117,212	123,624	129,136	118,591	198,210	219,118	242,081	267,317
252		Noncert Life Insurance	689	622	653	677	786	795	800	804
259		Noncert Other Insurance Benefit	3,659	3,722	3,748	4,025	4,523	4,686	4,715	4,739
261		Certified Workers Comp	3,303	3,177	2,685	2,519	3,398	3,574	3,699	3,773
262		Noncert Workers Comp	1,398	1,192	1,028	1,077	1,413	1,464	1,473	1,481
Total Fringe Benefits			462,174	496,842	494,285	439,068	568,012	612,925	656,065	700,947

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Purchase Services										
422	Garbage Removal/Cleaning		7,896	7,495	9,335	11,328	10,276	10,687	11,115	11,559
423	Repairs/Maintenance Services		8,991	13,455	8,295	19,578	36,293	36,293	36,293	36,293
425	Rentals		0	0	917	133	2,000	2,000	2,000	2,000
432	Cert Meeting Expense		245	281	1,128	1,018	1,000	1,000	1,000	1,000
439	Travel/Mileage/Meeting Expense		1,135	218	450	1,555	2,200	2,200	2,200	2,200
443	Postage		715	1,775	1,411	698	1,500	1,500	1,500	1,500
461	Printing and Binding		252	0	0	0	1,000	1,000	1,000	1,000
490	Other Purchased Services		4,710	4,860	7,109	5,571	6,000	6,000	6,000	6,000
Total Purchase Services			23,944	28,084	28,645	39,881	60,269	60,680	61,108	61,552
Supplies and Materials										
512	Office Supplies		11,985	5,571	5,855	8,321	9,200	9,200	9,200	9,200
516	Software Materials		436	62	0	143	500	500	500	500
519	Other General Supplies		340	15	1,422	6,272	3,729	3,729	3,729	3,729
531	New Library Books		0	0	55	773	500	500	500	500
571	Land		1,261	3,979	2,216	15,682	2,000	2,000	2,000	2,000
572	Buildings		17,312	28,104	49,193	48,382	80,000	80,000	80,000	80,000
573	Equipment and Furniture		2,209	2,933	4,493	84,592	21,000	21,000	21,000	21,000
Total Materials and Supplies			33,543	40,664	63,234	164,165	116,929	116,929	116,929	116,929
Capital Outlay										
640	Equipment		35,667	22,604	14,683	39,291	24,780	24,780	24,780	24,780
Other Objects										
841	Membership-Professional Organizations		1,281	1,363	964	175	1,500	1,500	1,500	1,500
Total Support Services			1,446,470	1,551,937	1,570,314	1,651,559	1,833,586	1,929,021	2,002,088	2,065,450
Extracurricular Activities										
Supplies and Materials										
511	Instructional Supplies		1,110	0	1,279	640	0	0	0	0
Capital Outlay										
640	Equipment		0	8,684	7,000	1,459	0	0	0	0
Total Extracurricular Activities			1,110	8,684	8,279	2,099	0	0	0	0
Total Expenditures and Other Financing Uses			\$11,155,477	\$11,594,202	\$12,158,690	\$12,653,389	\$13,752,357	\$14,656,892	\$15,412,958	\$15,868,929

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$8,040,061	\$8,229,348	\$8,579,684	\$8,739,922	\$9,233,324	\$9,739,714	\$10,114,734	\$10,254,515
113	Supplemental Cert-Salary/Wages		40,651	37,884	39,429	41,257	42,000	42,000	42,000	42,000
119	Other Cert Salaries		14,300	28,200	16,020	17,320	25,000	25,000	25,000	25,000
141	Noncert Regular Sal/Wages		173,950	166,679	174,140	175,812	247,729	261,547	264,961	268,118
144	Noncertificated Overtime		1,004	0	330	92	0	0	0	0
149	Noncert Merit Incentive		400	200	100	200	2,000	2,000	2,000	2,000
Total Salaries			8,270,366	8,462,311	8,809,703	8,974,603	9,550,053	10,070,261	10,448,695	10,591,633
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		1,163,268	1,139,161	1,252,683	1,231,677	1,302,045	1,372,940	1,425,443	1,445,012
221	SERS - Employer's Share		24,758	24,701	24,821	24,982	34,962	36,897	37,375	37,817
241	Cert Medical/Hospital		1,445,412	1,528,610	1,527,218	1,712,438	2,037,261	2,259,353	2,489,678	2,737,944
242	Cert Life Insurance		20,451	19,924	20,766	21,263	23,318	24,593	25,539	25,890
249	Cert Other Insurance Benefit		111,896	114,250	119,121	120,802	134,855	142,197	147,635	149,662
251	Noncert Medical/Hospital		101,908	85,160	87,529	107,024	161,762	178,222	196,304	216,171
252	Noncert Life Insurance		417	400	427	435	649	660	669	677
259	Noncert Other Insurance Benefit		2,225	2,114	2,228	2,171	3,621	3,821	3,871	3,917
261	Certified Workers Comp		42,307	37,772	32,673	33,673	42,130	44,424	46,123	46,756
262	Noncert Workers Comp		1,297	1,028	873	870	1,131	1,194	1,209	1,224
Total Fringe Benefits			2,913,939	2,953,120	3,068,339	3,255,335	3,741,735	4,064,302	4,373,846	4,665,069
<i>Purchase Services</i>										
419	Other Prof/Tech Services		13,987	8,379	12,664	12,259	15,000	15,000	15,000	15,000
423	Repairs/Maintenance Services		4,110	125	727	175	1,000	1,000	1,000	1,000
439	Travel/Mileage/Meeting Expense		2,641	0	157	1,080	2,000	2,000	2,000	2,000
461	Printing and Binding		1,096	0	0	0	1,000	1,000	1,000	1,000
490	Other Purchased Services		1,344	370	1,188	6,260	11,000	11,000	11,000	11,000
Total Purchase Services			23,178	8,874	14,736	19,774	30,000	30,000	30,000	30,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		12,217	47,546	14,685	25,008	28,922	28,922	28,922	28,922
514	Health/Hygiene Supplies		0	0	873	336	1,500	1,500	1,500	1,500
516	Software Materials		0	0	5,014	0	0	0	0	0
519	Other General Supplies		8,245	4,995	336	2,633	2,000	2,000	2,000	2,000
590	Other Supplies and Materials		0	900	0	390	1,500	1,500	1,500	1,500
Total Materials and Supplies			20,462	53,441	20,908	28,367	33,922	33,922	33,922	33,922
<i>Capital Outlay</i>										
640	Equipment		20,529	13,772	10,008	10,595	15,000	15,000	15,000	15,000
Total Insutruction			11,248,474	11,491,518	11,923,694	12,288,674	13,370,710	14,213,485	14,901,463	15,335,624
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		932,947	862,200	896,098	973,623	1,025,115	1,062,014	1,087,566	1,097,673
113	Supplemental Cert-Salary/Wages		43,520	45,112	34,603	46,172	36,078	36,531	36,955	36,955
119	Other Cert Salaries		0	200	400	600	0	0	0	0
141	Noncert Regular Sal/Wages		569,996	574,244	579,657	610,975	677,460	684,653	688,477	692,190
144	Noncertificated Overtime		3,222	2,490	3,994	2,965	5,000	5,000	5,000	5,000
149	Noncert Merit Incentive		3,200	3,000	2,800	2,000	6,000	6,000	6,000	6,000
162	Noncert Termination Benefit		0	7,332	0	0	0	0	0	0
169	Other Non-Certificated Compensation		0	600	0	0	0	0	0	0
Total Salaries			1,552,885	1,495,178	1,517,552	1,636,335	1,749,653	1,794,198	1,823,998	1,837,818
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		138,779	124,515	134,660	142,473	148,567	153,796	157,433	158,848
212	STRS - "Pickup"		51,051	63,627	64,923	67,699	71,247	74,418	75,808	77,085
221	SERS - Employer's Share		81,228	85,543	83,049	87,210	96,384	97,391	97,927	98,447
241	Cert Medical/Hospital		166,759	159,905	161,793	194,401	226,846	249,401	274,200	301,468
242	Cert Life Insurance		2,602	2,533	2,650	2,908	3,237	3,357	3,432	3,469
249	Cert Other Insurance Benefit		13,699	12,603	12,992	14,103	15,386	15,929	16,306	16,452
251	Noncert Medical/Hospital		301,659	313,480	304,441	329,009	460,150	507,011	560,682	619,665
252	Noncert Life Insurance		1,352	1,348	1,381	1,429	1,716	1,727	1,736	1,743
259	Noncert Other Insurance Benefit		7,810	7,941	7,960	8,339	9,985	10,087	10,142	10,196
261	Certified Workers Comp		5,151	4,224	3,527	3,802	4,807	4,976	5,094	5,140
262	Noncert Workers Comp		3,051	2,659	2,225	2,295	3,119	3,151	3,169	3,185
Total Fringe Benefits			773,141	778,378	779,601	853,668	1,041,444	1,121,245	1,205,928	1,295,698

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Purchase Services										
422	Garbage Removal/Cleaning		10,066	11,617	14,003	17,348	15,414	16,031	16,672	17,339
423	Repairs/Maintenance Services		14,798	25,155	25,506	54,302	40,097	40,097	40,097	40,097
425	Rentals		3,824	2,217	2,445	2,596	3,000	3,000	3,000	3,000
443	Postage		(558)	8,448	7,480	2,699	6,000	6,000	6,000	6,000
444	Postage Machine Rental		1,143	2,058	1,845	1,845	3,000	3,000	3,000	3,000
461	Printing and Binding		0	0	0	6,100	1,000	1,000	1,000	1,000
490	Other Purchased Services		25,283	22,897	15,232	14,478	24,500	24,500	24,500	24,500
Total Purchase Services			54,556	72,392	66,511	99,368	93,011	93,628	94,269	94,936
Supplies and Materials										
512	Office Supplies		17,340	9,717	11,065	22,041	13,000	13,000	13,000	13,000
516	Software Materials		0	23,116	22,315	19,411	20,000	20,000	20,000	20,000
519	Other General Supplies		298	229	5,174	2,723	5,322	5,322	5,322	5,322
531	New Library Books		1,375	0	1,947	700	1,000	1,000	1,000	1,000
532	Replacement Library Books		0	0	0	0	500	500	500	500
542	Periodicals		137	137	0	0	350	350	350	350
571	Land		8,642	10,275	13,419	16,331	2,000	2,000	2,000	2,000
572	Buildings		30,787	43,703	60,552	82,773	80,000	80,000	80,000	80,000
573	Equipment and Furniture		10,945	32,420	36,177	48,075	44,000	44,000	44,000	44,000
Total Materials and Supplies			69,524	119,597	150,649	192,054	166,172	166,172	166,172	166,172
Capital Outlay										
640	Equipment		14,451	7,281	33,991	36,440	12,070	12,070	12,070	12,070
Other Objects										
841	Membership-Professional Organizations		1,475	590	1,980	1,180	1,500	1,500	1,500	1,500
889	Other Awards and Prizes		10,836	21,595	13,886	14,242	15,000	15,000	15,000	15,000
Total Other Objects			12,311	22,185	15,866	15,422	16,500	16,500	16,500	16,500
Total Support Services			2,476,868	2,495,011	2,564,170	2,833,287	3,078,850	3,203,813	3,318,937	3,423,194
Extracurricular Activities										
Supplies and Materials										
511	Instructional Supplies		3,000	463	5,402	3,000	0	0	0	0
Capital Outlay										
640	Equipment		10,722	12,470	14,434	25,058	15,000	15,000	15,000	15,000
Total Extracurricular Activities			13,722	12,933	19,836	28,058	15,000	15,000	15,000	15,000
Total Expenditures and Other Financing Uses			\$13,739,064	\$13,999,462	\$14,507,700	\$15,150,019	\$16,464,560	\$17,432,297	\$18,235,400	\$18,773,818

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$493,844	\$607,095	\$658,051	\$685,016	\$719,375	\$717,633	\$722,625	\$725,995
144	Noncertificated Overtime		32,043	36,412	60,783	51,463	35,000	35,000	35,000	35,000
149	Noncert Merit Incentive		2,400	2,400	2,000	3,400	5,000	5,000	5,000	5,000
169	Other Non-Certificated Compensation		0	1,350	0	0	0	0	0	0
Total Salaries			528,287	647,257	720,834	739,879	759,375	757,633	762,625	765,995
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		74,005	95,225	101,803	104,235	106,313	106,069	106,768	107,239
229	SERS - "Surcharge"		0	0	14	55	0	0	0	0
251	Noncert Medical/Hospital		125,704	154,113	172,468	171,907	201,733	223,324	247,051	273,128
252	Noncert Life Insurance		1,166	1,486	1,576	1,645	1,786	1,808	1,821	1,830
259	Noncert Other Insurance Benefit		7,481	9,085	10,120	10,456	11,011	10,985	11,058	11,107
262	Noncert Workers Comp		2,713	2,987	2,604	2,758	3,440	3,432	3,455	3,470
Total Fringe Benefits			211,069	262,896	288,585	291,056	324,283	345,618	370,153	396,774
<i>Purchase Services</i>										
422	Garbage Removal/Cleaning		2,231	2,209	2,807	3,148	3,083	3,206	3,335	3,468
423	Repairs/Maintenance Services		79,073	61,059	72,503	74,119	75,010	75,010	75,010	75,010
424	Property Insurance		176,305	189,371	213,091	255,697	294,111	314,699	336,728	360,299
425	Rentals		0	0	750	0	0	0	0	0
439	Travel/Mileage/Meeting Expense		2,220	278	156	1,291	380	380	380	380
441	Telephone Service		29,147	29,098	24,509	23,132	32,000	32,000	32,000	32,000
451	Electricity		944,855	881,301	1,023,331	845,828	918,494	955,233	993,442	1,033,180
452	Water and Sewage		146,768	128,050	190,758	174,914	176,598	183,662	191,008	198,649
453	Gas		157,298	173,031	173,381	190,043	203,786	211,937	220,414	229,231
Total Purchase Services			1,537,897	1,464,397	1,701,286	1,568,172	1,703,462	1,776,127	1,852,318	1,932,216
<i>Supplies and Materials</i>										
571	Land		26,414	13,702	34,189	31,971	35,718	35,718	35,718	35,718
572	Buildings		40,819	39,816	71,770	60,784	57,648	57,648	57,648	57,648
573	Equipment and Furniture		0	9,010	87	3,797	500	500	500	500
581	Parts-Maint/Rep Motor Vehicles		14,861	18,583	29,342	19,667	27,396	27,396	27,396	27,396
582	Fuel		372	0	0	0	0	0	0	0
583	Tires and Tubes		1,800	1,340	2,359	2,668	3,000	3,000	3,000	3,000
Total Materials and Supplies			84,266	82,451	137,747	118,887	124,262	124,262	124,262	124,262
<i>Capital Outlay</i>										
640	Equipment		70,801	53,168	97,908	16,089	0	0	0	0
<i>Other Objects</i>										
849	Other Dues and Fees		3,024	3,198	3,198	3,188	3,306	3,306	3,306	3,306
Total Expenditures and Other Financing Uses			\$2,435,344	\$2,513,367	\$2,949,558	\$2,737,271	\$2,914,688	\$3,006,946	\$3,112,664	\$3,222,553

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$2,346,553	\$2,384,353	\$2,488,184	\$2,538,385	\$2,707,613	\$2,740,488	\$2,762,404	\$2,783,347
142	Noncert Temp Salary/Wages		77,183	68,235	53,580	15,492	100,000	100,000	100,000	100,000
144	Noncertificated Overtime		85,241	92,829	113,909	139,401	135,000	135,000	135,000	135,000
149	Noncert Merit Incentive		12,800	17,500	14,300	11,000	20,000	20,000	20,000	20,000
172	Student Workers		0	0	0	5,285	35,992	40,000	40,000	40,000
Total Salaries			2,521,777	2,562,917	2,669,973	2,709,563	2,998,605	3,035,488	3,057,404	3,078,347
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		360,714	377,667	381,687	387,079	419,805	424,968	428,037	430,969
229	SERS - "Surcharge"		8,047	9,020	6,279	5,545	1,285	2,000	2,000	2,000
251	Noncert Medical/Hospital		842,928	821,190	804,407	839,339	1,048,539	1,159,397	1,281,202	1,415,050
252	Noncert Life Insurance		5,572	5,711	5,908	6,083	6,823	6,906	6,961	7,014
259	Noncert Other Insurance Benefit		34,861	34,941	36,799	37,243	43,480	44,015	44,332	44,636
262	Noncert Workers Comp		13,254	10,819	10,117	10,247	13,584	13,751	13,850	13,945
Total Fringe Benefits			1,265,376	1,259,348	1,245,197	1,285,536	1,533,516	1,651,037	1,776,382	1,913,614
<i>Supplies and Materials</i>										
572	Buildings		15,399	32,991	9,591	13,966	19,579	19,579	19,579	19,579
Total Expenditures and Other Financing Uses			\$3,802,552	\$3,855,256	\$3,924,761	\$4,009,065	\$4,551,700	\$4,706,104	\$4,853,365	\$5,011,540

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$96,457	\$124,381	\$164,584	\$79,026	\$125,112	\$125,707	\$125,707	\$125,707
144	Noncertificated Overtime		436	95	598	290	1,000	1,000	1,000	1,000
149	Noncert Merit Incentive		0	400	0	0	1,000	1,000	1,000	1,000
Total Salaries			96,893	124,876	165,182	79,316	127,112	127,707	127,707	127,707
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		13,791	18,052	23,239	11,163	17,796	17,879	17,879	17,879
229	SERS - "Surcharge"		7,602	3,789	4,318	6,453	4,651	4,500	4,500	4,500
251	Noncert Medical/Hospital		23,988	24,485	22,856	14,051	14,281	15,972	17,830	19,872
252	Noncert Life Insurance		103	108	103	59	315	315	315	315
259	Noncert Other Insurance Benefit		1,372	1,774	2,362	1,128	1,843	1,852	1,852	1,852
262	Noncert Workers Comp		551	441	555	301	576	579	579	579
Total Fringe Benefits			47,407	48,649	53,433	33,155	39,462	41,097	42,955	44,997
<i>Purchase Services</i>										
439	Travel/Mileage/Meeting Expense		0	1,005	250	0	0	0	0	0
<i>Supplies and Materials</i>										
519	Other General Supplies		230	115	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$144,530	\$174,645	\$218,865	\$112,471	\$166,574	\$168,804	\$170,662	\$172,704



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:

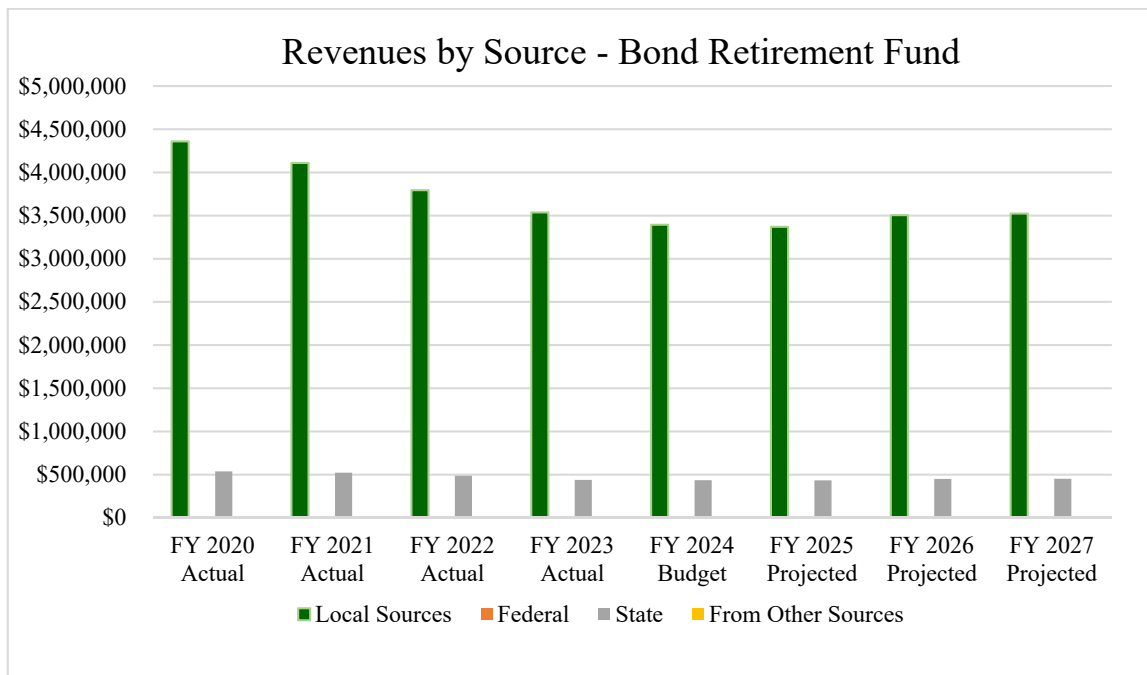
- Bond Retirement Fund

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Taxes	\$4,269,243	\$4,108,435	\$3,793,970	\$3,535,872	\$3,394,290	\$3,370,001	\$3,505,871	\$3,523,880
Earnings on Investments	90,384	0	0	0	0	0	0	0
Other Local Revenues	0	852	0	0	0	0	0	0
Intergovernmental - State	537,597	521,359	487,282	438,164	435,950	432,830	450,281	452,594
From Other Sources	19,368	0	13,162	0	0	0	0	0
Total Revenues	4,916,592	4,630,646	4,294,414	3,974,036	3,830,240	3,802,831	3,956,152	3,976,474



Local Sources:

Local sources are the largest component of revenues as they make up 88.6% of total revenues. As indicated by the graphs, the District's revenues from local sources has remained decreased from year to year. The decline is due to the District refunding outstanding debt and the amount that is needed to be collected from property taxes for the outstanding debt has been reduced. From tax year 2018 to tax year 2019, the millage rate decreased from 3.0 mills to 2.8 mills, from tax year 2020 to tax year 2021 the millage rate decreased from 2.8 mills to 2.3 mills, and from tax year 2021 to tax year 2022 the millage rate decreased from 2.3 mills to 2.0 mills. The collection year is a one-year lag from the tax year. For example, collections for tax year 2023 will be collected in collection year 2024. 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 88.6% of all revenues. Tax revenues are based on a 2.0 mill level to retire debt for the 2013 School Improvement Bonds.

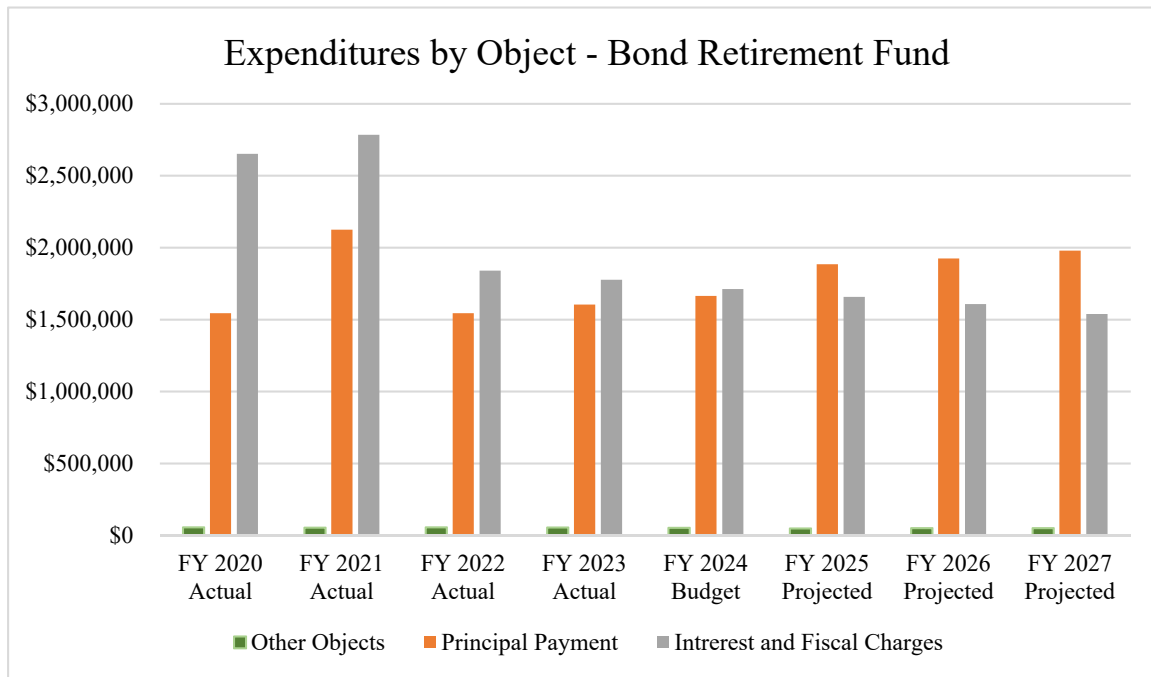
State Sources:

Revenues from State sources make up 11.4% 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Other Objects	\$56,682	\$54,179	\$56,435	\$54,913	\$52,962	\$48,536	\$50,452	\$50,706
Principal Payment	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000
Interest and Fiscal Charges	2,652,638	2,784,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650
Total Expenditures	4,254,320	4,963,305	3,442,135	3,437,613	3,430,262	3,591,536	3,583,577	3,570,356

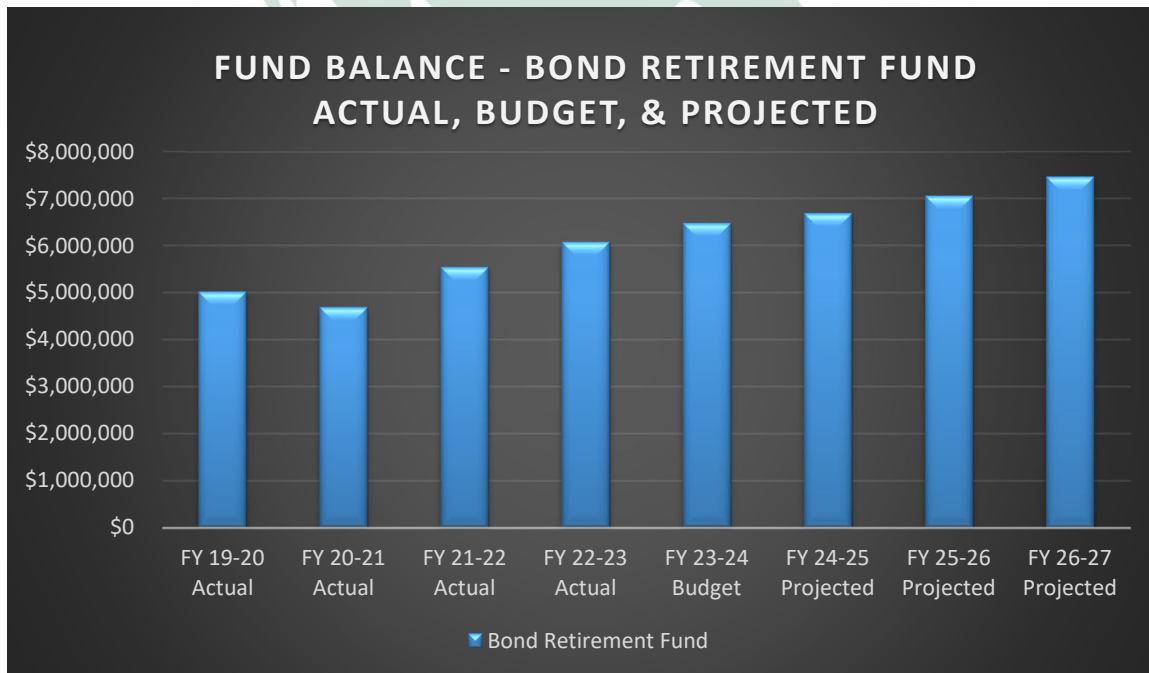


Other Objects and Other Financing Uses:

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.

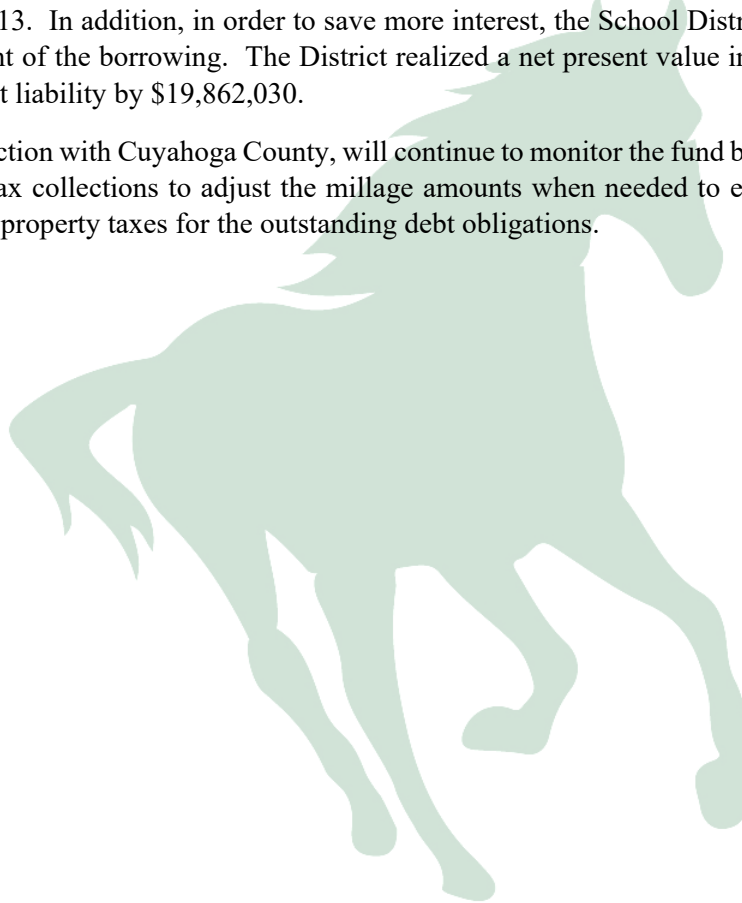


FUND BALANCE - BOND RETIREMENT FUND								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	4,361,044	5,023,316	4,690,657	5,542,936	6,079,359	6,479,337	6,690,632	7,063,207
Ending Cash Balance	5,023,316	4,690,657	5,542,936	6,079,359	6,479,337	6,690,632	7,063,207	7,469,325
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	5,023,316	4,690,657	5,542,936	6,079,359	6,479,337	6,690,632	7,063,207	7,469,325

As indicated by the charts above, the fund balance increased from FY 20 to FY 23.

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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
BOND RETIREMENT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$4,269,243	\$4,108,435	\$3,793,970	\$3,535,872	\$3,394,290	\$3,370,001	\$3,505,871	\$3,523,880
	Earnings on Investments	90,384	0	0	0	0	0	0	0
	Other Local Revenues	0	852	0	0	0	0	0	0
	Intergovernmental - State	537,597	521,359	487,282	438,164	435,950	432,830	450,281	452,594
Total Revenues		4,897,224	4,630,646	4,281,252	3,974,036	3,830,240	3,802,831	3,956,152	3,976,474
Support Services:									
	Other Objects	56,682	54,179	56,435	54,913	52,962	48,536	50,452	50,706
Total Support Services		56,682	54,179	56,435	54,913	52,962	48,536	50,452	50,706
Debt Service:									
	Principal Payment	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000
	Interest and Fiscal Charges	2,652,638	2,784,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650
Total Debt Service		4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650
Total Expenditures		4,254,320	4,963,305	3,442,135	3,437,613	3,430,262	3,591,536	3,583,577	3,570,356
Excess of Revenues Over / (Under) Expenditures		642,904	(332,659)	839,117	536,423	399,978	211,295	372,575	406,118
Other Financing Sources / (Uses):									
	Transfers In	0	0	13,162	0	0	0	0	0
	Refund of Prior Year Expenditure	19,368	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		19,368	0	13,162	0	0	0	0	0
Net Change in Fund Balance		662,272	(332,659)	852,279	536,423	399,978	211,295	372,575	406,118
Cash Balance at Beginning of Fiscal Year		4,361,044	5,023,316	4,690,657	5,542,936	6,079,359	6,479,337	6,690,632	7,063,207
Cash Balance at End of Fiscal Year		5,023,316	4,690,657	5,542,936	6,079,359	6,479,337	6,690,632	7,063,207	7,469,325
Year End Encumbrances Appropriated		0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$5,023,316	\$4,690,657	\$5,542,936	\$6,079,359	\$6,479,337	\$6,690,632	\$7,063,207	\$7,469,325

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

BOND RETIREMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL BOND RETIREMENT FUND

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Taxes	\$4,269,243	\$4,108,435	\$3,793,970	\$3,535,872	\$3,394,290	\$3,370,001	\$3,505,871	\$3,523,880
		Earnings on Investments	90,384	0	0	0	0	0	0	0
		Other Local Revenues	0	852	0	0	0	0	0	0
		Intergovernmental - State	537,597	521,359	487,282	438,164	435,950	432,830	450,281	452,594
Total Revenues			4,897,224	4,630,646	4,281,252	3,974,036	3,830,240	3,802,831	3,956,152	3,976,474
Support Services:										
	Other Objects									
	845	Cnty Auditors/Treas Fees	49,299	47,020	43,400	43,899	42,311	38,707	40,267	40,474
	847	Delinquent Land Taxes	6,883	6,659	12,035	10,014	9,651	8,829	9,185	9,232
	848	Bank Charges	500	500	1,000	1,000	1,000	1,000	1,000	1,000
	Total Other Objects		56,682	54,179	56,435	54,913	52,962	48,536	50,452	50,706
Total Support Services			56,682	54,179	56,435	54,913	52,962	48,536	50,452	50,706
Debt Service:										
	Other Objects									
	811	Serial Bonds - Principal	1,545,000	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000
	821	Serial Bonds - Interest	2,652,638	1,484,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650
	831	Payments to Escrow Agents	0	1,300,000	0	0	0	0	0	0
	Total Other Objects		4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650
Total Debt Service			4,197,638	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650
Total Expenditures			4,254,320	4,963,305	3,442,135	3,437,613	3,430,262	3,591,536	3,583,577	3,570,356
Excess of Revenues Over / (Under) Expenditures			642,904	(332,659)	839,117	536,423	399,978	211,295	372,575	406,118
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	13,162	0	0	0	0	0
	930	Refund of Prior Year Receipt	19,368	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			19,368	0	13,162	0	0	0	0	0
Net Change in Fund Balance			662,272	(332,659)	852,279	536,423	399,978	211,295	372,575	406,118
Cash Balance at Beginning of Fiscal Year			4,361,044	5,023,316	4,690,657	5,542,936	6,079,359	6,479,337	6,690,632	7,063,207
Cash Balance at End of Fiscal Year			5,023,316	4,690,657	5,542,936	6,079,359	6,479,337	6,690,632	7,063,207	7,469,325
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,023,316	\$4,690,657	\$5,542,936	\$6,079,359	\$6,479,337	\$6,690,632	\$7,063,207	\$7,469,325

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
- Capital Projects 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. The enrollment analysis has been completed and presented to the Board in May of 2022, which indicate that student enrollment projections for fiscal year 2032 estimate an enrollment of 6,609 students, an increase of 1,154 or 21.2% from fiscal year 2023 estimates. ***Based on the projected increase in enrollment, and the current condition and available space of the elementary buildings, in July of 2022, the Board has engaged with a partner to conduct Master Planning Services to either continue with the current capital improvement plan or to develop a facilities plan for the future of the District. A recommendation to the Board in September of 2023.***

The original 30 Year Strategic plan listed below will serve as the foundation of the Board Facilities Development Committee to initiate action items. Although some of the dates may have passed, an action item was initiated to develop a facilities plan for the future of the district. During the course of 2023 from February to August, a Elementary Facilities Master Planning Committee was formed and met monthly to finalize a recommendation to the Board. The recommendation of the committee is highlighted on the following graphic's:

PreK-5 Facilities

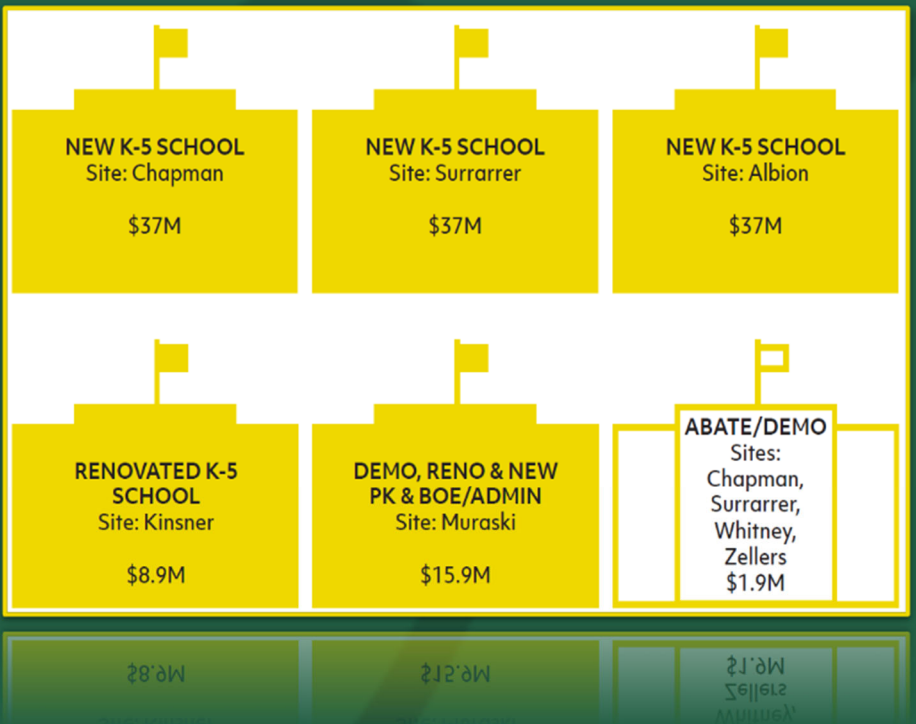
Growing Enrollment
Aging Buildings
Educational Adequacy

Elementary Facilities Planning Committee

100+ Members /
Key Communicators

Nine (9) Month Intensive
Study and Visioning for
Facility Needs

Community Survey with
500+ Respondents



Plan	Description	Cost	Priority	Notes
Yellow Plan	New K-5 School - Albion Site	\$37,450,000	Must Do (Tier I)	New building inclusive of a turf multipurpose field
Yellow Plan	New K-5 School - Chapman Site	\$37,450,000	Must Do (Tier I)	New building inclusive of a turf multipurpose field
Yellow Plan	New K-5 School - Surrarrer Site	\$37,450,000	Must Do (Tier I)	New building inclusive of a turf multipurpose field
Yellow Plan	Renovated K-5 School - Kinsner Site	\$9,350,000	Must Do (Tier I)	Note. Look at any usable space for a multipurpose field
Yellow Plan	New / Renovated PreK & SAO - Muraski Site	\$15,900,000	Must Do (Tier I)	---
Yellow Plan	Abate / Demo - Chapman, Surrarrer, Whitney, Zellers	\$1,900,000	Must Do (Tier I)	---
Other Needs	Performing Arts - SHS	\$1,950,000	Must Do (Tier I)	---
Other Needs	Performing Arts - SMS	\$0	Like to Do (Tier III)	---
Other Needs	Athletic Field House	\$12,900,000	Must Do (Tier I)	---
Other Needs	Stadium Renovations - SHS	\$0	Should Do (Tier II)	Consider using \$2.2M of 070 funds for this project
Other Needs	Stadium Lighting - SMS	\$0	Like to Do (Tier III)	---
Other Needs	Turf - Albion Football Field	\$0	Should Do (Tier II)	---
Other Needs	Turf - SHS Baseball / Softball Field	\$1,300,000	Must Do (Tier I)	---
Other Needs	Turf - SHS Media Center Field	\$0	Like to Do (Tier III)	---
Other Needs	Turf - SHS Post Office Fields	\$0	Should Do (Tier II)	Exact location dependant upon final field house location, but a portion of turf should be included on the HS site
Other Needs	Turf - SHS Practice Field	\$0	Like to Do (Tier III)	Exact location dependant upon final field house location, but a portion of turf should be included on the HS site
		Must Do (Tier I)	\$155,650,000	
		Should Do (Tier II)	\$0	
		Like to Do (Tier III)	\$0	
		070 Fund	-\$20,000,000	
		TOTAL COST OF ALL OPTIONS	\$135,650,000	

Based on the committee's recommendation and the need to pursue a Bond issue to move forward with the project, the Board has accepted and approved the recommendation, however, at this time the Board has tabled moving forward with the Bond issue until the district's operating renewal levies are renewed. In the meantime

the District in conjunction with the Board Facilities Development Committee is focusing critical repairs of the 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, 2023 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	69-73%	36%	32%; 76%	68-72%	77-81%	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

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.

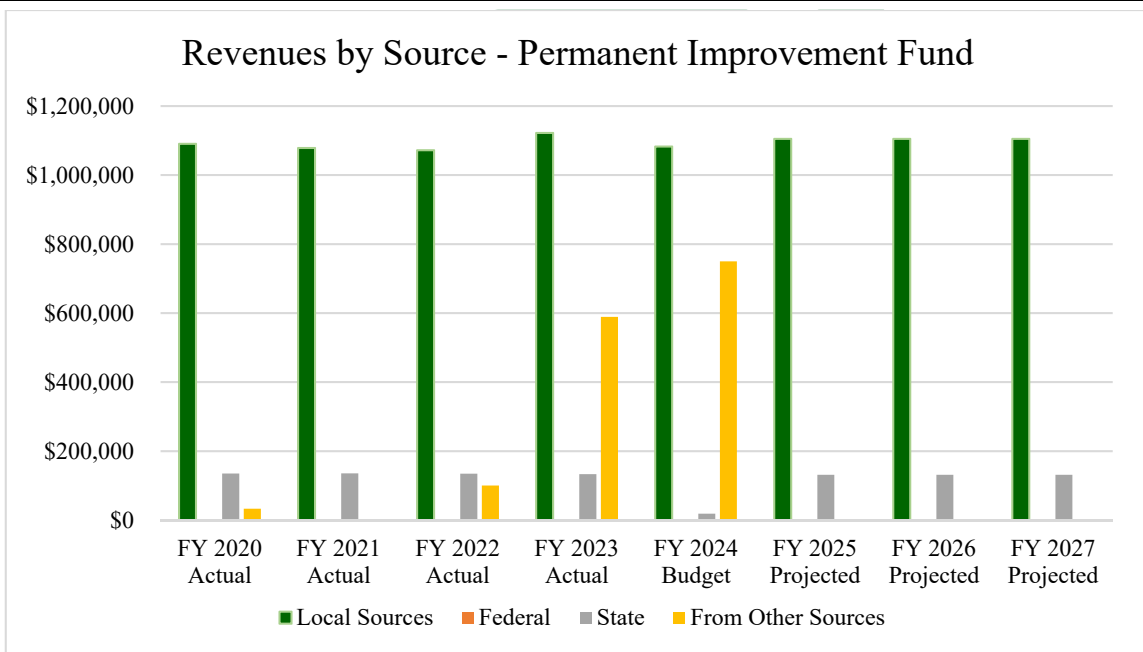
Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Asphalt Maintenance	\$75,000	\$215,000	\$215,000	\$84,700	\$90,000
Bus Purchases	390,000	390,000	390,000	390,000	390,000
Cameras / Security	5,000	5,000	5,000	5,000	5,000
Copiers Project	5,000	5,000	5,000	5,000	5,000
County Fees	17,735	17,735	17,735	17,735	17,735
Glass/Windows	15,000	15,000	23,000	0	15,000
GPS	35,000	35,000	35,000	35,000	37,000
HVAC	0	750,000	0	0	0
Mobile Unit	42,500	42,500	42,500	42,500	0
Muraski Elementary Debt Payments	275,494	269,019	271,419	268,519	271,106
Roofing	327,097	0	0	0	0
Vehicles	0	50,000	0	0	50,000
Total	\$1,187,826	\$1,794,254	\$1,004,654	\$848,454	\$880,841

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Taxes	\$1,070,099	\$1,078,349	\$1,071,664	\$1,121,731	\$1,082,403	\$1,104,723	\$1,104,723	\$1,104,723
Earnings on Investments	20,309	0	0	0	0	0	0	0
Intergovernmental - State	135,253	135,605	134,879	133,464	128,786	131,440	131,440	131,440
From Other Sources	33,221	2,000	100,656	589,278	750,000	0	0	0
Total Revenues	1,258,882	1,215,954	1,307,199	1,844,473	1,961,189	1,236,163	1,236,163	1,236,163



Local Sources:

Local sources are the largest component of revenues as they make up 55.19% of total revenues. As indicated by the graphs, the District’s revenues from local sources has remained consistent from year to year.

The largest component of revenue is property taxes which make up 100.0% of the local resources and 85.19% of all revenues. Tax revenues are based on a 1 mill level permanent improvement levy.

State Sources:

Revenues from State sources make up 6.57% of the permanent improvement fund revenue. State sources are made up property tax allocations from the State of Ohio.

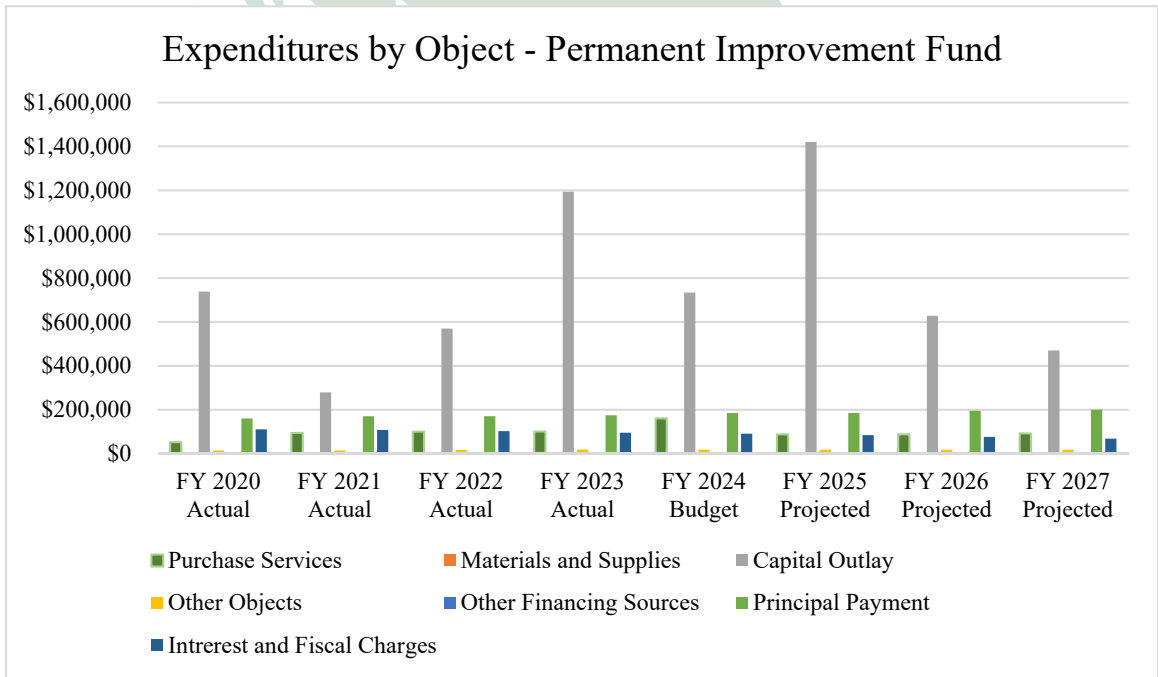
From Other Sources:

Revenue from other sources are transfers from the general fund to cover expenditures related to designated capital projects. During fiscal year 2022 a \$101,656 transfer was approved for copier purchases throughout the district. During fiscal year 2023 a \$565,562 transfer was approved for the high school track replacement. During fiscal year 2024 a \$750,000 transfer is budgeted for the HVAC replacement unit for Kinsner Elementary.

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								
	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Purchase Services	\$51,685	\$93,835	\$99,795	\$100,923	\$160,597	\$87,500	\$87,500	\$92,200
Materials and Supplies	0	0	0	0	0	0	0	0
Capital Outlay	738,375	279,241	569,759	1,193,784	734,000	1,420,000	628,000	470,000
Other Objects	14,080	14,128	16,583	18,337	17,735	17,735	17,735	17,735
Principal Payment	160,000	170,000	170,000	175,000	185,000	185,000	195,000	200,000
Interest and Fiscal Charges	110,319	107,319	102,219	95,412	90,494	84,019	76,419	68,519
Total Expenditures	1,074,459	664,523	958,356	1,583,456	1,187,826	1,794,254	1,004,654	848,454



Purchase Services, Materials & Supplies, Capital Outlay:

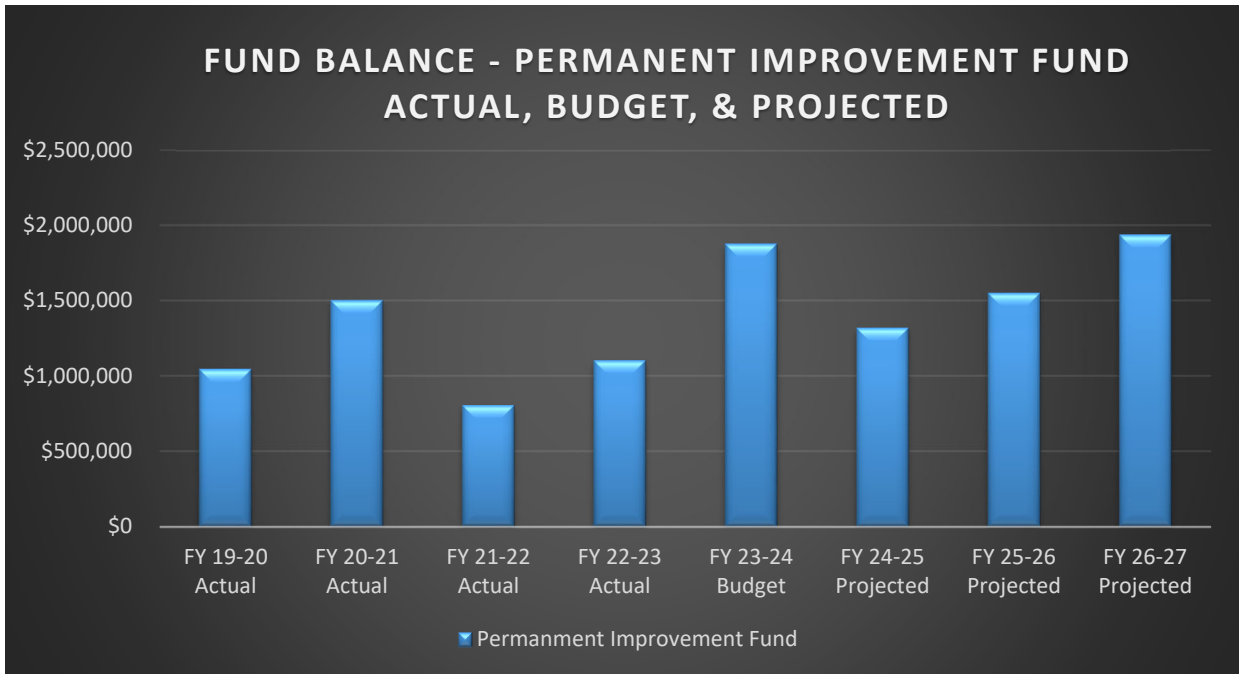
As indicated on the graphs above, capital outlay is largest expenditure object for the permanent improvement fund as this fund is primarily used for building improvements.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	1,049,997	1,234,420	1,785,851	2,134,694	2,395,711	3,169,074	2,610,983	2,842,492
Ending Cash Balance	1,234,420	1,785,851	2,134,694	2,395,711	3,169,074	2,610,983	2,842,492	3,230,201
Year End Encumbrances	187,756	282,576	1,327,713	1,290,761	1,290,761	1,290,761	1,290,761	1,290,761
Unencumbered Fund Balance	1,046,664	1,503,275	806,981	1,104,950	1,878,313	1,320,222	1,551,731	1,939,440

As indicated by the charts above, the fund balance has increased slightly from 2020 through 2023. 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.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
PERMANENT IMPROVEMENT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$1,070,099	\$1,078,349	\$1,071,664	\$1,121,731	\$1,082,403	\$1,104,723	\$1,104,723	\$1,104,723
	Earnings on Investments	20,309	0	0	0	0	0	0	0
	Intergovernmental - State	135,253	135,605	134,879	133,464	128,786	131,440	131,440	131,440
Total Revenues		1,225,661	1,213,954	1,206,543	1,255,195	1,211,189	1,236,163	1,236,163	1,236,163
Support Services:									
	Purchase Services	51,685	93,835	99,795	100,923	160,597	87,500	87,500	92,200
	Capital Outlay	738,375	279,241	569,759	1,193,784	734,000	1,420,000	628,000	470,000
	Other Objects	14,080	14,128	16,583	18,337	17,735	17,735	17,735	17,735
Total Support Services		804,140	387,204	686,137	1,313,044	912,332	1,525,235	733,235	579,935
Debt Service:									
	Principal Payment	160,000	170,000	170,000	175,000	185,000	185,000	195,000	200,000
	Interest and Fiscal Charges	110,319	107,319	102,219	95,412	90,494	84,019	76,419	68,519
Total Debt Service		270,319	277,319	272,219	270,412	275,494	269,019	271,419	268,519
Total Expenditures		1,074,459	664,523	958,356	1,583,456	1,187,826	1,794,254	1,004,654	848,454
Excess of Revenues Over / (Under) Expenditures		151,202	549,431	248,187	(328,261)	23,363	(558,091)	231,509	387,709
Other Financing Sources / (Uses):									
	Transfers In	0	0	100,656	565,562	750,000	0	0	0
	Refund of Prior Year Expenditure	33,221	2,000	0	23,716	0	0	0	0
Total Other Financing Sources / (Uses)		33,221	2,000	100,656	589,278	750,000	0	0	0
Net Change in Fund Balance		184,423	551,431	348,843	261,017	773,363	(558,091)	231,509	387,709
Cash Balance at Beginning of Fiscal Year		1,049,997	1,234,420	1,785,851	2,134,694	2,395,711	3,169,074	2,610,983	2,842,492
Cash Balance at End of Fiscal Year		1,234,420	1,785,851	2,134,694	2,395,711	3,169,074	2,610,983	2,842,492	3,230,201
Year End Encumbrances Appropriated		187,756	282,576	1,327,713	1,290,761	1,290,761	1,290,761	1,290,761	1,290,761
Unencumbered Fund Balance at End of Fiscal Year		\$1,046,664	\$1,503,275	\$806,981	\$1,104,950	\$1,878,313	\$1,320,222	\$1,551,731	\$1,939,440

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

PERMANENT IMPROVEMENT FUND BUDGET CENTER: PERMANENT IMPROVEMENT FUND

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
From Local Sources:										
		Taxes	\$1,070,099	\$1,078,349	\$1,071,664	\$1,121,731	\$1,082,403	\$1,104,723	\$1,104,723	\$1,104,723
		Earnings on Investments	20,309	0	0	0	0	0	0	0
		Intergovernmental - State	135,253	135,605	134,879	133,464	128,786	131,440	131,440	131,440
Total Revenues			1,225,661	1,213,954	1,206,543	1,255,195	1,211,189	1,236,163	1,236,163	1,236,163
Support Services:										
Purchase Services										
	417	Statistical Services	5,600	0	0	0	0	0	0	0
	425	Rentals	0	0	0	23,887	0	0	0	0
	426	Lease Purchase. Agreements	46,085	93,835	99,795	77,036	146,597	82,500	82,500	87,200
	490	Other Purchased Services	0	0	0	0	14,000	5,000	5,000	5,000
Total Purchase Services			51,685	93,835	99,795	100,923	160,597	87,500	87,500	92,200
Capital Outlay										
	620	Building Improvements	71,849	108,580	236,583	1,002,907	379,000	980,000	238,000	80,000
	640	Equipment	666,526	170,661	333,176	190,877	355,000	440,000	390,000	390,000
Total Equipment			738,375	279,241	569,759	1,193,784	734,000	1,420,000	628,000	470,000
Other Objects										
	845	Cnty Auditors/Treas Fees	12,357	12,347	12,230	13,916	13,429	13,429	13,429	13,429
	847	Delinquent Land Taxes	1,723	1,781	3,453	3,271	3,156	3,156	3,156	3,156
	848	Bank Charges	0	0	900	1,150	1,150	1,150	1,150	1,150
Total Other Objects			14,080	14,128	16,583	18,337	17,735	17,735	17,735	17,735
Total Support Services			804,140	387,204	686,137	1,313,044	912,332	1,525,235	733,235	579,935
Debt Service:										
Other Objects										
	811	Serial Bonds - Principal	160,000	170,000	170,000	175,000	185,000	185,000	195,000	200,000
	821	Serial Bonds - Interest	110,319	107,319	102,219	95,412	90,494	84,019	76,419	68,519
Total Debt Service			270,319	277,319	272,219	270,412	275,494	269,019	271,419	268,519
Total Expenditures			1,074,459	664,523	958,356	1,583,456	1,187,826	1,794,254	1,004,654	848,454
Excess of Revenues Over / (Under) Expenditures			151,202	549,431	248,187	(328,261)	23,363	(558,091)	231,509	387,709
Other Financing Sources / (Uses):										
Other Financing Uses										
	911	Transfers In	0	0	100,656	565,562	750,000	0	0	0
	930	Refund of Prior Year Expenditure	33,221	2,000	0	23,716	0	0	0	0
Total Other Financing Sources / (Uses)			33,221	2,000	100,656	589,278	750,000	0	0	0
Net Change in Fund Balance			184,423	551,431	348,843	261,017	773,363	(558,091)	231,509	387,709
Cash Balance at Beginning of Fiscal Year			1,049,997	1,234,420	1,785,851	2,134,694	2,395,711	3,169,074	2,610,983	2,842,492
Cash Balance at End of Fiscal Year			1,234,420	1,785,851	2,134,694	2,395,711	3,169,074	2,610,983	2,842,492	3,230,201
Year End Encumbrances Appropriated			187,756	282,576	1,327,713	1,290,761	1,290,761	1,290,761	1,290,761	1,290,761
Unencumbered Fund Balance at End of Fiscal Year			\$1,046,664	\$1,503,275	\$806,981	\$1,104,950	\$1,878,313	\$1,320,222	\$1,551,731	\$1,939,440

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 24 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	0
Total Construction Fund	6,233,647	6,525,088	6,516,677	0
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	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
BUILDING FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$14,254	\$1,113	\$1,906	\$30,483	\$25,000	\$25,000	\$15,000	\$10,000
	Other Local Revenues	94,556	122,581	29,500	31,000	31,000	31,000	31,000	6,000
Total Revenues		108,810	123,694	31,406	61,483	56,000	56,000	46,000	16,000
Facilities Acquisition and Construction:									
	Purchase Services	4,065	0	0	0	0	0	0	0
	Capital Outlay	171,400	354,781	0	0	0	0	0	0
Total Facilities Acquisition and Construction		175,465	354,781	0	0	0	0	0	0
Total Expenditures		175,465	354,781	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures		(66,655)	(231,087)	31,406	61,483	56,000	56,000	46,000	16,000
Other Financing Sources / (Uses):									
	Transfers Out	0	0	(13,162)	0	0	0	0	0
	Transfers In	57,434	56,697	55,934	55,144	54,327	53,481	52,605	35,000
Total Other Financing Sources / (Uses)		57,434	56,697	42,772	55,144	54,327	53,481	52,605	35,000
Net Change in Fund Balance		(9,221)	(174,390)	74,178	116,627	110,327	109,481	98,605	51,000
	Cash Balance at Beginning of Fiscal Year	851,674	842,453	668,063	742,241	858,868	969,195	1,078,676	1,177,281
	Cash Balance at End of Fiscal Year	842,453	668,063	742,241	858,868	969,195	1,078,676	1,177,281	1,228,281
	Year End Encumbrances Appropriated	344,202	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$498,251	\$668,063	\$742,241	\$858,868	\$969,195	\$1,078,676	\$1,177,281	\$1,228,281

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL BUILDING FUND

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$14,254	\$1,113	\$1,906	\$30,483	\$25,000	\$25,000	\$15,000	\$10,000
Other Local Revenues	94,556	122,581	29,500	31,000	31,000	31,000	31,000	6,000
Total Revenues	108,810	123,694	31,406	61,483	56,000	56,000	46,000	16,000
Facilities Acquisition and Construction:								
Purchase Services								
410 Professional Services	4,065	0	0	0	0	0	0	0
Capital Outlay								
620 Building Improvements	4,148	0	0	0	0	0	0	0
630 Improvements Other Than Buildings	167,252	354,781	0	0	0	0	0	0
Total Capital Outlay	171,400	354,781	0	0	0	0	0	0
Total Facilities Acquisition and Construction	175,465	354,781	0	0	0	0	0	0
Total Expenditures	175,465	354,781	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	(66,655)	(231,087)	31,406	61,483	56,000	56,000	46,000	16,000
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	0	0	(13,162)	0	0	0	0	0
911 Transfers In	57,434	56,697	55,934	55,144	54,327	53,481	52,605	35,000
Total Other Financing Sources / (Uses)	57,434	56,697	42,772	55,144	54,327	53,481	52,605	35,000
Net Change in Fund Balance	(9,221)	(174,390)	74,178	116,627	110,327	109,481	98,605	51,000
Cash Balance at Beginning of Fiscal Year	851,674	842,453	668,063	742,241	858,868	969,195	1,078,676	1,177,281
Cash Balance at End of Fiscal Year	842,453	668,063	742,241	858,868	969,195	1,078,676	1,177,281	1,228,281
Year End Encumbrances Appropriated	344,202	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$498,251	\$668,063	\$742,241	\$858,868	\$969,195	\$1,078,676	\$1,177,281	\$1,228,281

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

BUILDING FUND BUDGET CENTER: CONSTRUCTION FUND - 0000

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	(216,274)	0	0	0	0	0	0	0
Total Revenues			(216,274)	0	0	0	0	0	0	0
Facilities Acquisition and Construction:										
Total Expenditures			0	0	0	0	0	0	0	0
Net Change in Fund Balance			(216,274)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			216,274	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

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

BUILDING FUND BUDGET CENTER: CONSTRUCTION LFI - 9914

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$8,154	\$201	\$4	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	216,274	0	0	0	0	0	0	0
Total Revenues			224,428	201	4	0	0	0	0	0
Facilities Acquisition and Construction:										
	Purchase Services									
	410	Professional Services	4,065	0	0	0	0	0	0	0
	Capital Outlay									
	620	Building Improvements	4,148	0	0	0	0	0	0	0
	630	Improvements Other Than Buildings	167,252	335,791	0	0	0	0	0	0
	Total Capital Outlay		171,400	335,791	0	0	0	0	0	0
Total Facilities Acquisition and Construction			175,465	335,791	0	0	0	0	0	0
Total Expenditures			175,465	335,791	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			48,963	(335,590)	4	0	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	910	Transfers Out	0	0	(13,162)	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(13,162)	0	0	0	0	0
Net Change in Fund Balance			48,963	(335,590)	(13,158)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			299,785	348,748	13,158	0	0	0	0	0
Cash Balance at End of Fiscal Year			348,748	13,158	0	0	0	0	0	0
Year End Encumbrances Appropriated			344,202	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,546	\$13,158	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

BUILDING FUND BUDGET CENTER: EXCELLENCE IN ATHLETICS - 9953

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$6,100	\$912	\$1,902	\$30,483	\$25,000	\$25,000	\$15,000	\$10,000
		Other Local Revenues	94,556	122,581	29,500	31,000	31,000	31,000	31,000	6,000
Total Revenues			100,656	123,493	31,402	61,483	56,000	56,000	46,000	16,000
Facilities Acquisition and Construction:										
	Capital Outlay									
	630	Improvements Other Than Buildings	0	18,990	0	0	0	0	0	0
Total Expenditures			0	18,990	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			100,656	104,503	31,402	61,483	56,000	56,000	46,000	16,000
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	57,434	56,697	55,934	55,144	54,327	53,481	52,605	35,000
Total Other Financing Sources / (Uses)			57,434	56,697	55,934	55,144	54,327	53,481	52,605	35,000
Net Change in Fund Balance			158,090	161,200	87,336	116,627	110,327	109,481	98,605	51,000
Cash Balance at Beginning of Fiscal Year			335,615	493,705	654,905	742,241	858,868	969,195	1,078,676	1,177,281
Cash Balance at End of Fiscal Year			493,705	654,905	742,241	858,868	969,195	1,078,676	1,177,281	1,228,281
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$493,705	\$654,905	\$742,241	\$858,868	\$969,195	\$1,078,676	\$1,177,281	\$1,228,281



CAPITAL PROJECTS FUND

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

- Capital Projects Fund - Facilities

On April 27, 2023, the Board of Education approved a resolution to establish a capital projects fund (Uniform School Accounting System Fund No. 070), to be known as the Facilities Capital Projects Fund, for the purpose of accumulating resources for the Project, namely, the acquisition, construction, renovation, installation, improvement and equipping of School District preschool, elementary schools, middle school and high school facilities. The sources of the money to be used to fund the Facilities Capital Projects Fund for the Project shall be lawfully available money in the General Fund as determined by the Board from time to time. The amount of money to be accumulated in the Facilities Capital Projects Fund for the foregoing purpose shall be (a maximum of) \$100,000,000, and the period of time over which that amount is to be accumulated is (a maximum of) ten years, commencing on the date of the resolution.

If the Board has not, by April 27, 2033 (being 10 years from the passage of the resolution) entered into a contract, any and all money of the Facilities Capital Projects Fund, shall be returned to the General Fund.

The Board has authorized and directs that all interest and investment earnings on moneys in the Facilities Capital Projects Fund be retained and post to the fund to be used for the acquisition, construction, or improvement of capital projects as specified within the resolution.

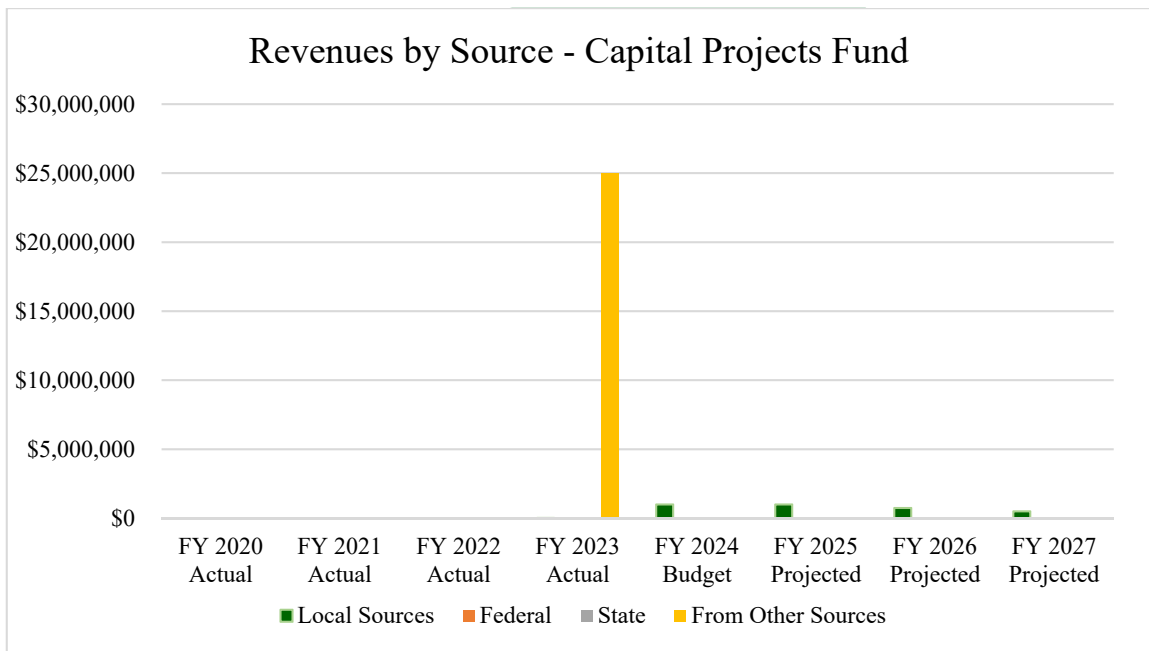
During fiscal year 2023, during the adoption of a new cash balance policy for the General Fund, the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

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 capital projects 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 capital projects fund.

REVENUE BY SOURCE - CAPITAL PROJECTS FUND								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$0	\$0	\$0	\$25,978	\$1,000,000	\$1,000,000	\$750,000	\$500,000
From Other Sources	0	0	0	25,000,000	0	0	0	0
Total Revenues	0	0	0	25,025,978	1,000,000	1,000,000	750,000	500,000



Local Sources:

Local sources, earnings on investments, make up the only sources of revenues for fiscal year 2024. As indicated by the graphs, the District’s revenues from local sources is projected to decrease slightly in projected years due to declining interest rates.

From Other Sources:

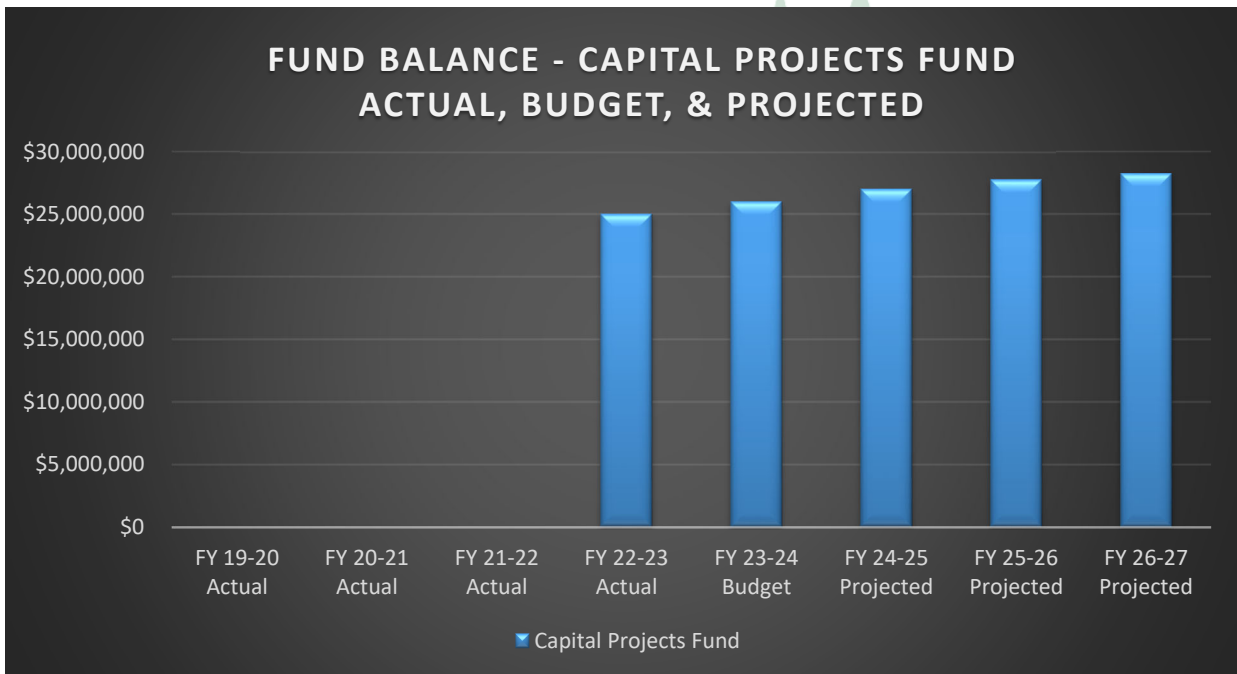
Revenue from other sources are transfers from the general fund in accordance within the District’s Cash Balance Policy.

Expenditures:

At this time, no appropriations have been planned. At the appropriate time, the funds will be used in accordance with the District Master Facilities Plan as outlined in the introduction section of the Capital Projects Funds Section of this document.

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 capital projects fund.



FUND BALANCE - PERMANENT IMPROVEMENT FUND								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	0	25,025,978	26,025,978	27,025,978	27,775,978
Ending Cash Balance	0	0	0	25,025,978	26,025,978	27,025,978	27,775,978	28,275,978
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	0	25,025,978	26,025,978	27,025,978	27,775,978	28,275,978

As indicated by the charts above, the fund balance has increased from 2020 through 2023. The fund balance will continue to grow until the funds are utilized in conjunction with the District's Master Facilities Plan. The amount of money to be accumulated in the Facilities Capital Projects Fund for the foregoing purpose shall be (a maximum of) \$100,000,000, and the period of time over which that amount is to be accumulated is (a maximum of) ten years, commencing on the date of the passage of the resolution.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
CAPITAL PROJECTS FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$0	\$0	\$0	\$25,978	\$1,000,000	\$1,000,000	\$750,000	\$500,000
Total Revenues		0	0	0	25,978	1,000,000	1,000,000	750,000	500,000
	Facilities Acquisition and Construction:								
Total Facilities Acquisition and Construction		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	25,978	1,000,000	1,000,000	750,000	500,000
Other Financing Sources / (Uses):									
	Transfers In	0	0	0	25,000,000	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	0	25,000,000	0	0	0	0
Net Change in Fund Balance		0	0	0	25,025,978	1,000,000	1,000,000	750,000	500,000
	Cash Balance at Beginning of Fiscal Year	0	0	0	0	25,025,978	26,025,978	27,025,978	27,775,978
	Cash Balance at End of Fiscal Year	0	0	0	25,025,978	26,025,978	27,025,978	27,775,978	28,275,978
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$25,025,978	\$26,025,978	\$27,025,978	\$27,775,978	\$28,275,978

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL CAPITAL PROJECTS FUND

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Earnings on Investments	\$0	\$0	\$0	\$25,978	\$1,000,000	\$1,000,000	\$750,000	\$500,000
Total Revenues			0	0	0	25,978	1,000,000	1,000,000	750,000	500,000
Facilities Acquisition and Construction:										
Total Facilities Acquisition and Construction			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	25,978	1,000,000	1,000,000	750,000	500,000
Other Financing Sources / (Uses):										
		Other Financing Uses								
		911 Transfers In	0	0	0	25,000,000	0	0	0	0
Net Change in Fund Balance			0	0	0	25,025,978	1,000,000	1,000,000	750,000	500,000
Cash Balance at Beginning of Fiscal Year			0	0	0	0	25,025,978	26,025,978	27,025,978	27,775,978
Cash Balance at End of Fiscal Year			0	0	0	25,025,978	26,025,978	27,025,978	27,775,978	28,275,978
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$25,025,978	\$26,025,978	\$27,025,978	\$27,775,978	\$28,275,978

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:

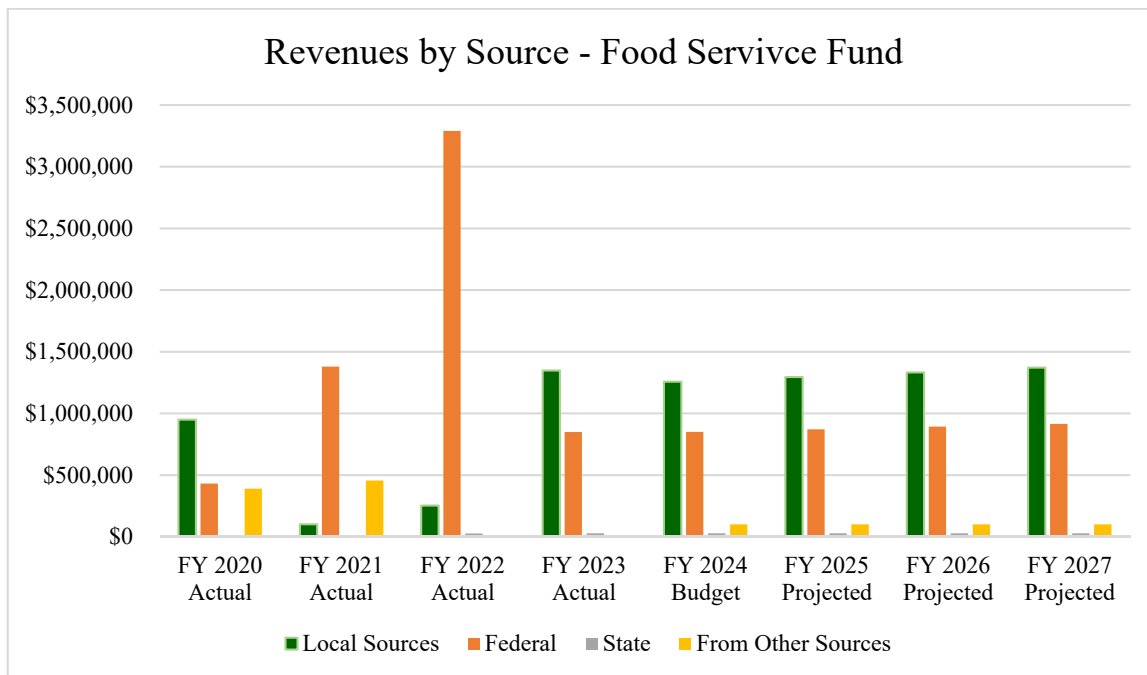
- Food Service Fund

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Food Services	\$900,937	\$100,060	\$241,700	\$1,325,454	\$1,236,150	\$1,273,235	\$1,311,432	\$1,350,774
Other Local Revenues	48,974	436	11,664	21,917	21,000	21,000	21,000	21,000
Intergovernmental - Federal	430,635	1,379,642	3,290,068	848,834	850,000	871,250	893,031	915,357
Intergovernmental - State	9,784	10,227	26,856	27,642	28,000	28,000	28,000	28,000
From Other Sources	390,364	455,783	1	454	100,000	100,000	100,000	100,000
Total Revenues	1,780,694	1,946,148	3,570,289	2,224,301	2,235,150	2,293,485	2,353,463	2,415,132



Local Sources:

Local sources make up the largest component of revenues for the food services for fiscal year. As indicated by the graphs, the District's revenues from local sources has decreased during fiscal years 2021 and 2022 and then is expected to increase again in fiscal year 2023 and beyond. The fluctuation 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 during fiscal years 2021 and 2022. The Seamless Summer Option ended at the end of the 2022 fiscal year and beginning with the 2023 fiscal year the traditional National School Lunch Program has gone back in to effect.

Federal Sources:

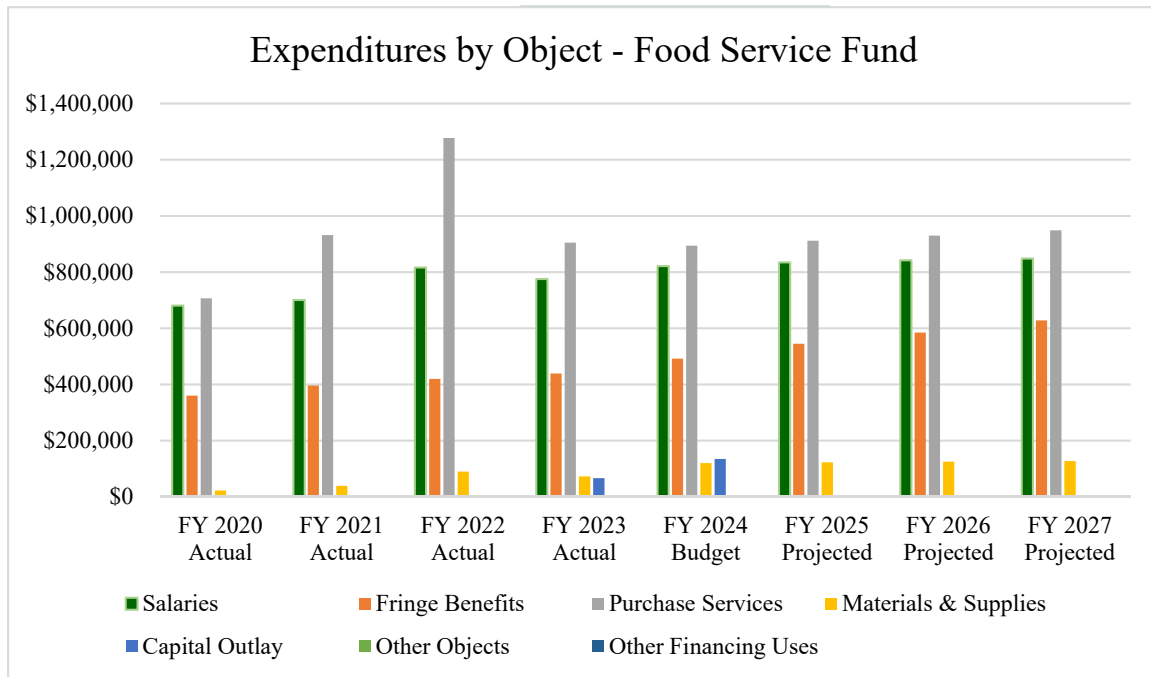
Federal sources make up 38.0% of total revenues. The District receives a federal reimbursement for each reimbursable meal served through the District's food service program.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Salaries	\$680,789	\$700,540	\$816,260	\$775,094	\$821,428	\$834,513	\$841,749	\$848,363
Fringe Benefits	360,453	396,174	419,584	439,183	492,015	545,241	584,816	628,095
Purchase Services	706,965	931,944	1,277,374	904,922	893,922	911,790	930,016	948,607
Materials and Supplies	22,881	39,523	89,906	72,810	120,491	122,881	125,318	127,805
Capital Outlay	0	0	0	66,543	135,000	0	0	0
Total Expenditures	1,771,088	2,068,181	2,603,124	2,258,552	2,462,856	2,414,425	2,481,900	2,552,870



Salaries:

Salaries make up the second largest object category of food service expenditures at 33.4%. Combined with fringe benefits, salary and benefits make up 53.3% 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:

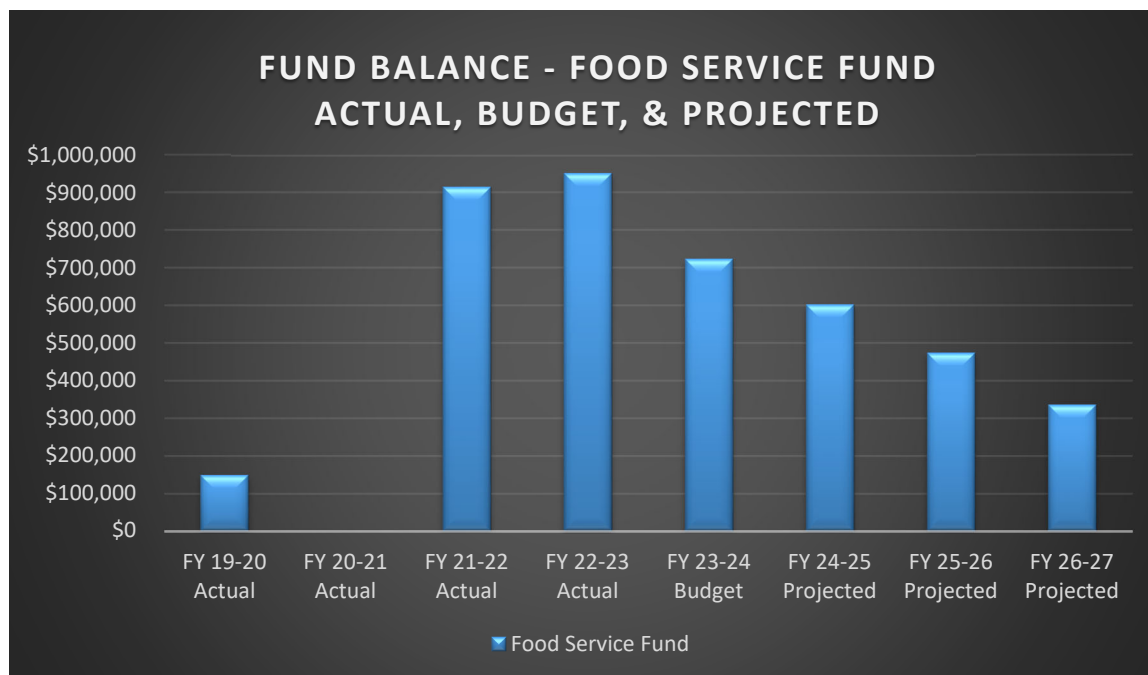
Within the projections, an annual increase of 15.00% for the budgeted year and 10% in healthcare cost is forecasted in the projected years. A 10% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services are the largest object category of food service expenditures at 36.3%. 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	172,428	182,034	60,001	1,027,166	992,915	765,209	644,269	515,831
Ending Cash Balance	182,034	60,001	1,027,166	992,915	765,209	644,269	515,831	378,093
Year End Encumbrances	32,030	60,001	112,156	41,228	41,228	41,228	41,228	41,228
Unencumbered Fund Balance	150,004	0	915,010	951,687	723,981	603,041	474,603	336,865

As indicated by the charts above, the fund balance has fluctuated from fiscal year 2020 and moving forward. During the fiscal years of 2020 and prior, 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. During fiscal year 2022, the food service fund saw an influx in cash due to increases participation during the Seamless Summer Option. The influx in cash will be invested back into the program by making equipment upgrades and replacements back into the program.

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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
FOOD SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Food Services	\$900,937	\$100,060	\$241,700	\$1,325,454	\$1,236,150	\$1,273,235	\$1,311,432	\$1,350,774
	Other Local Revenues	48,974	436	11,664	21,917	21,000	21,000	21,000	21,000
	Intergovernmental - Federal	430,635	1,379,642	3,290,068	848,834	850,000	871,250	893,031	915,357
	Intergovernmental - State	9,784	10,227	26,856	27,642	28,000	28,000	28,000	28,000
Total Revenues		1,390,330	1,490,365	3,570,288	2,223,847	2,135,150	2,193,485	2,253,463	2,315,132
Operation of Non-Instructional Services:									
	Salaries	680,789	700,540	816,260	775,094	821,428	834,513	841,749	848,363
	Fringe Benefits	360,453	396,174	419,584	439,183	492,015	545,241	584,816	628,095
	Purchase Services	706,965	931,944	1,277,374	904,922	893,922	911,790	930,016	948,607
	Materials and Supplies	22,881	39,523	89,906	72,810	120,491	122,881	125,318	127,805
	Capital Outlay	0	0	0	66,543	135,000	0	0	0
Total Operational of Non-Instructional Services		1,771,088	2,068,181	2,603,124	2,258,552	2,462,856	2,414,425	2,481,900	2,552,870
Total Expenditures		1,771,088	2,068,181	2,603,124	2,258,552	2,462,856	2,414,425	2,481,900	2,552,870
Excess of Revenues Over / (Under) Expenditures		(380,758)	(577,816)	967,164	(34,705)	(327,706)	(220,940)	(228,437)	(237,738)
Other Financing Sources / (Uses):									
	Transfers In	358,662	455,605	0	0	100,000	100,000	100,000	100,000
	Refund of Prior Year Expenditure	31,702	178	1	454	0	0	0	0
Total Other Financing Sources / (Uses)		390,364	455,783	1	454	100,000	100,000	100,000	100,000
Net Change in Fund Balance		9,606	(122,033)	967,165	(34,251)	(227,706)	(120,940)	(128,437)	(137,738)
Cash Balance at Beginning of Fiscal Year		172,428	182,034	60,001	1,027,166	992,915	765,209	644,269	515,831
Cash Balance at End of Fiscal Year		182,034	60,001	1,027,166	992,915	765,209	644,269	515,831	378,093
Year End Encumbrances Appropriated		32,030	60,001	112,156	41,228	41,228	41,228	41,228	41,228
Unencumbered Fund Balance at End of Fiscal Year		\$150,004	\$0	\$915,010	\$951,687	\$723,981	\$603,041	\$474,603	\$336,865

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL FOOD SERVICE FUND

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Food Services	\$900,937	\$100,060	\$241,700	\$1,325,454	\$1,236,150	\$1,273,235	\$1,311,432	\$1,350,774
		Other Local Revenues	48,974	436	11,664	21,917	21,000	21,000	21,000	21,000
		Intergovernmental - Federal	430,635	1,379,642	3,290,068	848,834	850,000	871,250	893,031	915,357
		Intergovernmental - State	9,784	10,227	26,856	27,642	28,000	28,000	28,000	28,000
Total Revenues			1,390,330	1,490,365	3,570,288	2,223,847	2,135,150	2,193,485	2,253,463	2,315,132
Operation of Non-Instructional Services:										
		Salaries:								
	141	Noncert Regular Sal/Wages	628,003	639,617	727,949	729,810	740,628	752,713	759,949	766,563
	142	Noncert Temp Salary/Wages	20,123	24,430	23,196	20,011	37,000	37,000	37,000	37,000
	144	Noncertificated Overtime	19,313	25,443	54,615	14,873	30,000	30,000	30,000	30,000
	149	Noncert Merit Incentive	6,000	6,100	6,000	5,600	8,800	8,800	8,800	8,800
	169	Other Non-Certificated Compensation	7,350	4,950	4,500	4,800	5,000	6,000	6,000	6,000
		Total Salaries	680,789	700,540	816,260	775,094	821,428	834,513	841,749	848,363
		Fringe Benefits								
	221	SERS - Employer's Share	94,628	101,916	113,381	108,654	115,000	116,832	117,845	118,771
	229	SERS - "Surcharge"	27,211	31,175	29,797	36,373	36,500	50,000	50,000	50,000
	251	Noncert Medical/Hospital	224,050	249,021	260,613	278,900	323,017	360,831	399,239	441,449
	252	Noncert Life Insurance	1,458	1,461	1,617	1,661	1,866	1,900	1,917	1,934
	259	Noncert Other Insurance Benefit	9,406	9,523	11,207	10,668	11,911	12,100	12,205	12,301
	262	Noncert Workers Comp	3,700	3,078	2,969	2,927	3,721	3,577	3,610	3,640
		Total Fringe Benefits	360,453	396,174	419,584	439,183	492,015	545,241	584,816	628,095
		Purchase Services								
	433	Noncert Travel Reimbursement	0	0	0	153	500	500	500	500
	462	Contracted Food Services	706,965	931,944	1,277,374	904,769	893,422	911,290	929,516	948,107
		Total Purchase Services	706,965	931,944	1,277,374	904,922	893,922	911,790	930,016	948,607
		Supplies and Materials								
	512	Office Supplies	811	1,083	1,000	400	1,000	1,000	1,000	1,000
	566	Staples and Condiments	1,997	614	2,266	1,672	26,000	26,520	27,050	27,591
	569	Other - Food	20,073	37,826	86,640	70,738	93,491	95,361	97,268	99,213
		Total Materials and Supplies	22,881	39,523	89,906	72,810	120,491	122,881	125,318	127,805
		Equipment								
	640	Equipment	0	0	0	66,543	135,000	0	0	0
Total Expenditures			1,771,088	2,068,181	2,603,124	2,258,552	2,462,856	2,414,425	2,481,900	2,552,870
Excess of Revenues Over / (Under) Expenditures			(380,758)	(577,816)	967,164	(34,705)	(327,706)	(220,940)	(228,437)	(237,738)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	358,662	455,605	0	0	100,000	100,000	100,000	100,000
	930	Refund of Prior Year Receipt	31,702	178	1	454	0	0	0	0
Total Other Financing Sources / (Uses)			390,364	455,783	1	454	100,000	100,000	100,000	100,000
Net Change in Fund Balance			9,606	(122,033)	967,165	(34,251)	(227,706)	(120,940)	(128,437)	(137,738)
Cash Balance at Beginning of Fiscal Year			172,428	182,034	60,001	1,027,166	992,915	765,209	644,269	515,831
Cash Balance at End of Fiscal Year			182,034	60,001	1,027,166	992,915	765,209	644,269	515,831	378,093
Year End Encumbrances Appropriated			32,030	60,001	112,156	41,228	41,228	41,228	41,228	41,228
Unencumbered Fund Balance at End of Fiscal Year			\$150,004	\$0	\$915,010	\$951,687	\$723,981	\$603,041	\$474,603	\$336,865

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:

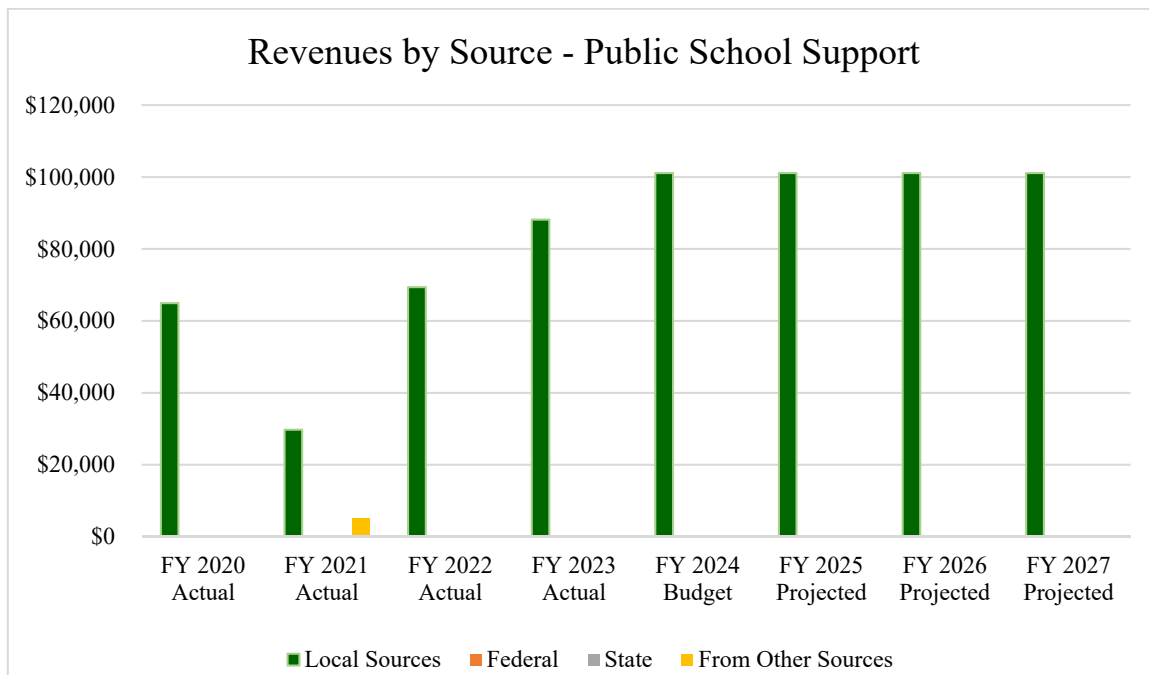
- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarer Elementary
- Whitney Elementary
- Strongsville Early Learning Preschool
- Strongsville Middle School
- Strongsville High School

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$35,767	\$7,376	\$39,070	\$46,704	\$61,500	\$61,500	\$61,500	\$61,500
Other Local Revenues	29,154	22,372	30,309	41,450	39,600	39,600	39,600	39,600
From Other Sources	0	5,216	0	0	0	0	0	0
Total Revenues	64,921	34,964	69,379	88,154	101,100	101,100	101,100	101,100



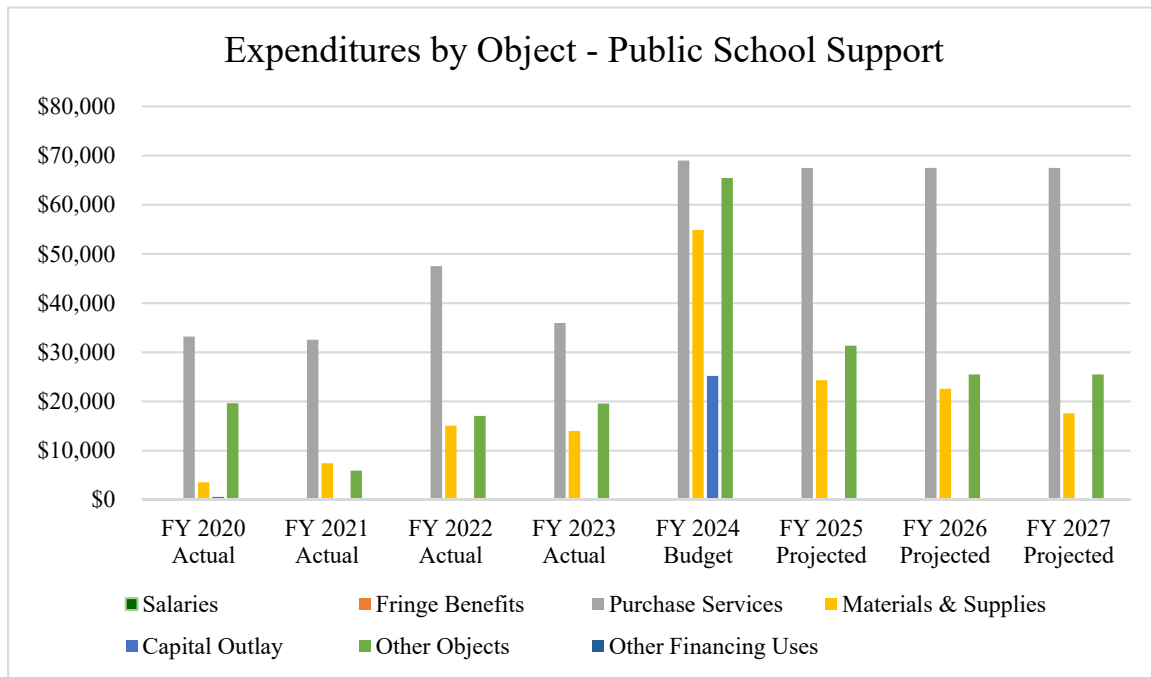
Local Sources:

For FY 24 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								
	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Purchase Services	\$33,201	\$32,556	\$47,535	\$35,957	\$69,000	\$67,500	\$67,500	\$67,500
Materials and Supplies	3,565	7,429	15,093	14,017	54,882	24,334	22,600	17,600
Capital Outlay	595	0	231	0	25,200	0	0	0
Other Objects	19,636	5,938	17,055	19,578	65,440	31,365	25,500	25,500
Total Expenditures	56,997	45,923	79,914	69,552	214,522	123,199	115,600	110,600

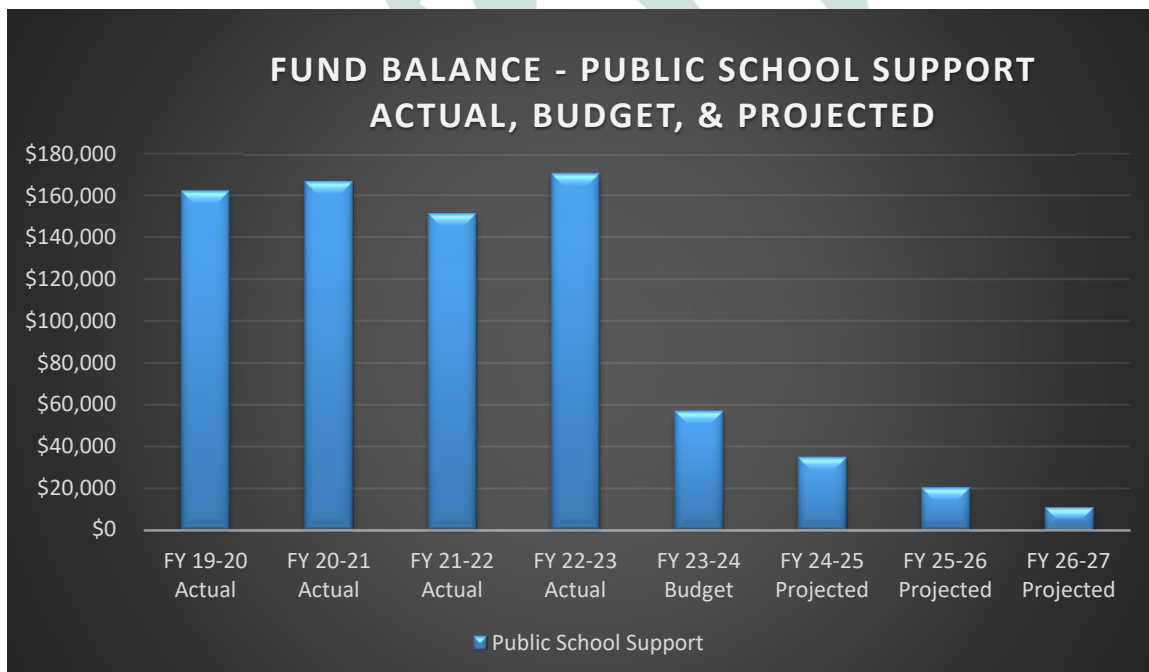


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	170,204	178,128	167,169	156,634	175,236	61,814	39,715	25,215
Ending Cash Balance	178,128	167,169	156,634	175,236	61,814	39,715	25,215	15,715
Year End Encumbrances	15,744	210	5,023	4,565	4,565	4,565	4,565	4,565
Unencumbered Fund Balance	162,384	166,959	151,611	170,671	57,249	35,150	20,650	11,150

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 2024 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
PUBLIC SCHOOL SUPPORT- LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$35,767	\$7,376	\$39,070	\$46,704	\$61,500	\$61,500	\$61,500	\$61,500
	Other Local Revenues	29,154	22,372	30,309	41,450	39,600	39,600	39,600	39,600
Total Revenues		64,921	29,748	69,379	88,154	101,100	101,100	101,100	101,100
Instruction:									
	Purchase Services	33,201	32,556	47,535	35,957	69,000	67,500	67,500	67,500
	Materials and Supplies	3,565	7,429	15,093	14,017	54,882	24,334	22,600	17,600
	Capital Outlay	595	0	231	0	25,200	0	0	0
	Other Objects	19,636	5,938	17,055	19,578	65,440	31,365	25,500	25,500
Total Instruction		56,997	45,923	79,914	69,552	214,522	123,199	115,600	110,600
Total Expenditures		56,997	45,923	79,914	69,552	214,522	123,199	115,600	110,600
Excess of Revenues Over / (Under) Expenditures		7,924	(16,175)	(10,535)	18,602	(113,422)	(22,099)	(14,500)	(9,500)
Other Financing Sources / (Uses):									
	Transfers In	0	5,216	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	5,216	0	0	0	0	0	0
Net Change in Fund Balance		7,924	(10,959)	(10,535)	18,602	(113,422)	(22,099)	(14,500)	(9,500)
	Cash Balance at Beginning of Fiscal Year	170,204	178,128	167,169	156,634	175,236	61,814	39,715	25,215
	Cash Balance at End of Fiscal Year	178,128	167,169	156,634	175,236	61,814	39,715	25,215	15,715
	Year End Encumbrances Appropriated	15,744	210	5,023	4,565	4,565	4,565	4,565	4,565
Unencumbered Fund Balance at End of Fiscal Year		\$162,384	\$166,959	\$151,611	\$170,671	\$57,249	\$35,150	\$20,650	\$11,150

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL PUBLIC SUPPORT

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$35,767	\$7,376	\$39,070	\$46,704	\$61,500	\$61,500	\$61,500	\$61,500
		Other Local Revenues	29,154	22,372	30,309	41,450	39,600	39,600	39,600	39,600
Total Revenues			64,921	29,748	69,379	88,154	101,100	101,100	101,100	101,100
Instruction:										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	0	0	500	500	500	500
	490	Other Purchased Services	33,201	32,556	47,535	35,957	68,500	67,000	67,000	67,000
		Total Purchase Services	33,201	32,556	47,535	35,957	69,000	67,500	67,500	67,500
		Supplies and Materials								
	510	General Supplies	1,210	375	1,341	850	11,647	6,045	4,900	4,900
	560	Food	727	837	3,245	6,741	12,535	6,189	5,600	5,600
	590	Other Supplies and Materials	1,628	6,217	10,507	6,426	30,700	12,100	12,100	7,100
		Total Materials and Supplies	3,565	7,429	15,093	14,017	54,882	24,334	22,600	17,600
		Capital Outlay								
	640	Equipment	595	0	231	0	25,200	0	0	0
		Other Objects								
	889	Other Awards and Prizes	7,653	1,053	1,023	2,233	19,946	13,042	10,700	10,700
	890	Other Misc. Expenditures	11,129	4,538	13,325	10,965	41,494	15,300	12,300	12,300
		Total Other Objects	19,636	5,938	17,055	19,578	65,440	31,365	25,500	25,500
Total Expenditures			56,997	45,923	79,914	69,552	214,522	123,199	115,600	110,600
Excess of Revenues Over / (Under) Expenditures			7,924	(16,175)	(10,535)	18,602	(113,422)	(22,099)	(14,500)	(9,500)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	5,216	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	5,216	0	0	0	0	0	0
Net Change in Fund Balance			7,924	(10,959)	(10,535)	18,602	(113,422)	(22,099)	(14,500)	(9,500)
Cash Balance at Beginning of Fiscal Year			170,204	178,128	167,169	156,634	175,236	61,814	39,715	25,215
Cash Balance at End of Fiscal Year			178,128	167,169	156,634	175,236	61,814	39,715	25,215	15,715
Year End Encumbrances Appropriated			15,744	210	5,023	4,565	4,565	4,565	4,565	4,565
Unencumbered Fund Balance at End of Fiscal Year			\$162,384	\$166,959	\$151,611	\$170,671	\$57,249	\$35,150	\$20,650	\$11,150

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

PUBLIC SUPPORT SUPPORT BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$2,698	\$708	\$1,932	\$2,716	\$2,500	\$2,500	\$2,500	\$2,500
Total Revenues			2,698	708	1,932	2,716	2,500	2,500	2,500	2,500
Instruction:										
	Purchase Services									
490		Other Purchased Services	0	0	0	357	0	0	0	0
	Supplies and Materials									
510		General Supplies	108	0	0	199	500	1,000	1,000	1,000
560		Food	0	0	0	991	500	1,089	500	500
590		Other Supplies and Materials	175	0	464	749	500	500	500	500
	Total Materials and Supplies		283	0	464	1,939	1,500	2,589	2,000	2,000
	Other Objects									
890		Other Misc. Expenditures	234	526	1,099	1,382	6,745	500	500	500
Total Expenditures			517	526	1,563	3,678	8,245	3,089	2,500	2,500
Net Change in Fund Balance			2,181	182	369	(962)	(5,745)	(589)	0	0
Cash Balance at Beginning of Fiscal Year			4,564	6,745	6,927	7,296	6,334	589	0	0
Cash Balance at End of Fiscal Year			6,745	6,927	7,296	6,334	589	0	0	0
Year End Encumbrances Appropriated			92	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,653	\$6,927	\$7,296	\$6,334	\$589	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

PUBLIC SUPPORT SUPPORT BUDGET CENTER: MURASKI ELEMENTARY - 9210

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$708	\$0	\$0	\$150	\$0	\$0	\$0	\$0
		Other Local Revenues	2,071	1,617	2,221	3,833	4,000	4,000	4,000	4,000
Total Revenues			2,779	1,617	2,221	3,983	4,000	4,000	4,000	4,000
Instruction:										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	500	500	500	500
	Other Objects									
	889	Other Awards and Prizes	48	22	0	0	3,500	4,342	2,000	2,000
	890	Other Misc. Expenditures	1,086	1,011	565	1,857	3,500	3,500	1,500	1,500
	Total Other Objects		1,134	1,033	565	1,857	7,000	7,842	3,500	3,500
Total Expenditures			1,134	1,033	565	1,857	7,500	8,342	4,000	4,000
Net Change in Fund Balance			1,645	584	1,656	2,126	(3,500)	(4,342)	0	0
Cash Balance at Beginning of Fiscal Year			1,831	3,476	4,060	5,716	7,842	4,342	0	0
Cash Balance at End of Fiscal Year			3,476	4,060	5,716	7,842	4,342	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,476	\$4,060	\$5,716	\$7,842	\$4,342	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

PUBLIC SUPPORT SUPPORT BUDGET CENTER: KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	2,906	1,099	6,034	3,913	6,000	6,000	6,000	6,000
Total Revenues			2,906	1,099	6,034	3,913	11,000	11,000	11,000	11,000
Instruction:										
		Supplies and Materials								
	510	General Supplies	60	0	0	0	3,897	1,000	1,000	1,000
		Other Objects								
	889	Other Awards and Prizes	0	420	140	0	5,134	5,000	5,000	5,000
	890	Other Misc. Expenditures	3,358	577	3,257	364	15,155	5,000	5,000	5,000
		Total Other Objects	3,358	997	3,397	364	20,289	10,000	10,000	10,000
Total Expenditures			3,418	997	3,397	364	24,186	11,000	11,000	11,000
Net Change in Fund Balance			(512)	102	2,637	3,549	(13,186)	0	0	0
		Cash Balance at Beginning of Fiscal Year	7,410	6,898	7,000	9,637	13,186	0	0	0
		Cash Balance at End of Fiscal Year	6,898	7,000	9,637	13,186	0	0	0	0
		Year End Encumbrances Appropriated	350	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,548	\$7,000	\$9,637	\$13,186	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
PUBLIC SUPPORT SUPPORT BUDGET CENTER: SURRERRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	1,497	1,465	2,045	2,557	2,500	2,500	2,500	2,500
Total Revenues			1,497	1,465	2,045	2,557	4,000	4,000	4,000	4,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	79	79	79	0	1,000	500	500	500
		Supplies and Materials								
	510	General Supplies	1,042	375	204	22	3,000	500	500	500
	560	Food	589	0	625	414	2,000	500	500	500
	590	Other Supplies and Materials	161	0	0	236	1,000	500	500	500
		Total Materials and Supplies	1,792	375	829	672	6,000	1,500	1,500	1,500
		Other Objects								
	889	Other Awards and Prizes	0	597	533	1,693	1,112	1,000	1,000	1,000
	890	Other Misc. Expenditures	456	1,662	2,829	1,079	3,000	1,000	1,000	1,000
		Total Other Objects	456	2,259	3,362	2,772	4,112	2,000	2,000	2,000
Total Expenditures			2,327	2,713	4,270	3,444	11,112	4,000	4,000	4,000
Net Change in Fund Balance			(830)	(1,248)	(2,225)	(887)	(7,112)	0	0	0
		Cash Balance at Beginning of Fiscal Year	12,302	11,472	10,224	7,999	7,112	0	0	0
		Cash Balance at End of Fiscal Year	11,472	10,224	7,999	7,112	0	0	0	0
		Year End Encumbrances Appropriated	0	140	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$11,472	\$10,084	\$7,999	\$7,112	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

PUBLIC SUPPORT SUPPORT BUDGET CENTER: WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	4,555	2,121	2,168	4,235	3,600	3,600	3,600	3,600
Total Revenues			4,555	2,121	2,168	4,235	4,100	4,100	4,100	4,100
Instruction:										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	0	0	0	0	500	500	500	500
	Supplies and Materials									
	560	Food	78	0	0	0	500	500	500	500
	Capital Outlay									
	640	Equipment	0	0	231	0	1,500	0	0	0
	Other Objects									
	890	Other Misc. Expenditures	5,975	762	3,721	3,474	10,594	3,100	3,100	3,100
Total Expenditures			6,053	762	3,952	3,474	13,094	4,100	4,100	4,100
Net Change in Fund Balance			(1,498)	1,359	(1,784)	761	(8,994)	0	0	0
Cash Balance at Beginning of Fiscal Year			10,552	9,054	10,413	8,629	9,390	396	396	396
Cash Balance at End of Fiscal Year			9,054	10,413	8,629	9,390	396	396	396	396
Year End Encumbrances Appropriated			138	20	102	396	396	396	396	396
Unencumbered Fund Balance at End of Fiscal Year			\$8,916	\$10,393	\$8,527	\$8,994	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	13	619	783	1,500	1,500	1,500	1,500
Total Revenues			0	13	619	783	2,000	2,000	2,000	2,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	0	0	79	0	500	500	500	500
		Supplies and Materials								
	510	General Supplies	0	0	0	0	1,750	2,045	900	900
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	0	0	0	0	2,000	100	100	100
		Total Materials and Supplies	0	0	0	0	3,850	2,245	1,100	1,100
		Capital Outlay								
	640	Equipment	288	0	0	0	1,700	0	0	0
		Other Objects								
	889	Other Awards and Prizes	0	0	0	69	200	200	200	200
	890	Other Misc. Expenditures	20	0	73	25	500	200	200	200
		Total Other Objects	20	0	73	94	700	400	400	400
Total Expenditures			308	0	152	94	6,750	3,145	2,000	2,000
Net Change in Fund Balance			(308)	13	467	689	(4,750)	(1,145)	0	0
		Cash Balance at Beginning of Fiscal Year	5,209	4,901	4,914	5,381	6,070	1,320	175	175
		Cash Balance at End of Fiscal Year	4,901	4,914	5,381	6,070	1,320	175	175	175
		Year End Encumbrances Appropriated	100	50	52	175	175	175	175	175
Unencumbered Fund Balance at End of Fiscal Year			\$4,801	\$4,864	\$5,329	\$5,895	\$1,145	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$396	\$152	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	3,556	4,003	4,659	6,277	3,500	3,500	3,500	3,500
Total Revenues			3,556	4,003	5,055	6,429	7,500	7,500	7,500	7,500
Instruction:										
		Purchase Services								
	490	Other Purchased Services	1,815	94	0	500	2,000	1,000	1,000	1,000
		Supplies and Materials								
	510	General Supplies	0	0	1,137	629	2,000	1,000	1,000	1,000
	560	Food	0	637	2,002	2,208	3,000	1,000	1,000	1,000
	590	Other Supplies and Materials	0	141	0	255	2,200	1,000	1,000	1,000
		Total Materials and Supplies	0	778	3,139	3,092	7,200	3,000	3,000	3,000
		Capital Outlay								
	640	Equipment	307	0	0	0	2,000	0	0	0
		Other Objects								
	890	Other Misc. Expenditures	0	0	1,781	2,784	2,000	2,000	1,000	1,000
	899	Other Miscellaneous	98	347	2,707	3,380	4,000	3,023	2,500	2,500
		Total Other Objects	98	347	4,488	6,164	6,000	5,023	3,500	3,500
Total Expenditures			2,220	1,219	7,627	9,756	17,200	9,023	7,500	7,500
Net Change in Fund Balance			1,336	2,784	(2,572)	(3,327)	(9,700)	(1,523)	0	0
		Cash Balance at Beginning of Fiscal Year	13,047	14,383	17,167	14,595	11,268	1,568	45	45
		Cash Balance at End of Fiscal Year	14,383	17,167	14,595	11,268	1,568	45	45	45
		Year End Encumbrances Appropriated	0	0	461	45	45	45	45	45
Unencumbered Fund Balance at End of Fiscal Year			\$14,383	\$17,167	\$14,134	\$11,223	\$1,523	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$35,059	\$7,376	\$38,674	\$46,402	\$50,000	\$50,000	\$50,000	\$50,000
		Other Local Revenues	11,871	11,346	10,631	17,136	16,000	16,000	16,000	16,000
Total Revenues			46,930	18,722	49,305	63,538	66,000	66,000	66,000	66,000
Instruction:										
	Purchase Services									
490		Other Purchased Services	31,307	32,383	47,377	35,100	65,000	65,000	65,000	65,000
	Supplies and Materials									
560		Food	60	200	618	3,128	6,435	3,000	3,000	3,000
590		Other Supplies and Materials	1,292	6,076	10,043	5,186	25,000	10,000	10,000	5,000
	Total Materials and Supplies		1,352	6,276	10,661	8,314	31,435	13,000	13,000	8,000
	Capital Outlay									
640		Equipment	0	0	0	0	20,000	0	0	0
	Other Objects									
881		Scholarships	756	0	0	3,000	0	0	0	0
889		Other Awards and Prizes	7,605	14	350	471	10,000	2,500	2,500	2,500
	Total Other Objects		8,361	14	350	3,471	10,000	2,500	2,500	2,500
Total Expenditures			41,020	38,673	58,388	46,885	126,435	80,500	80,500	75,500
Excess of Revenues Over / (Under) Expenditures			5,910	(19,951)	(9,083)	16,653	(60,435)	(14,500)	(14,500)	(9,500)
Other Financing Sources / (Uses):										
	Other Financing Uses									
911		Transfers In	0	5,216	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	5,216	0	0	0	0	0	0
Net Change in Fund Balance			5,910	(14,735)	(9,083)	16,653	(60,435)	(14,500)	(14,500)	(9,500)
Cash Balance at Beginning of Fiscal Year			115,289	121,199	106,464	97,381	114,034	53,599	39,099	24,599
Cash Balance at End of Fiscal Year			121,199	106,464	97,381	114,034	53,599	39,099	24,599	15,099
Year End Encumbrances Appropriated			15,064	0	4,408	3,949	3,949	3,949	3,949	3,949
Unencumbered Fund Balance at End of Fiscal Year			\$106,135	\$106,464	\$92,973	\$110,085	\$49,650	\$35,150	\$20,650	\$11,150

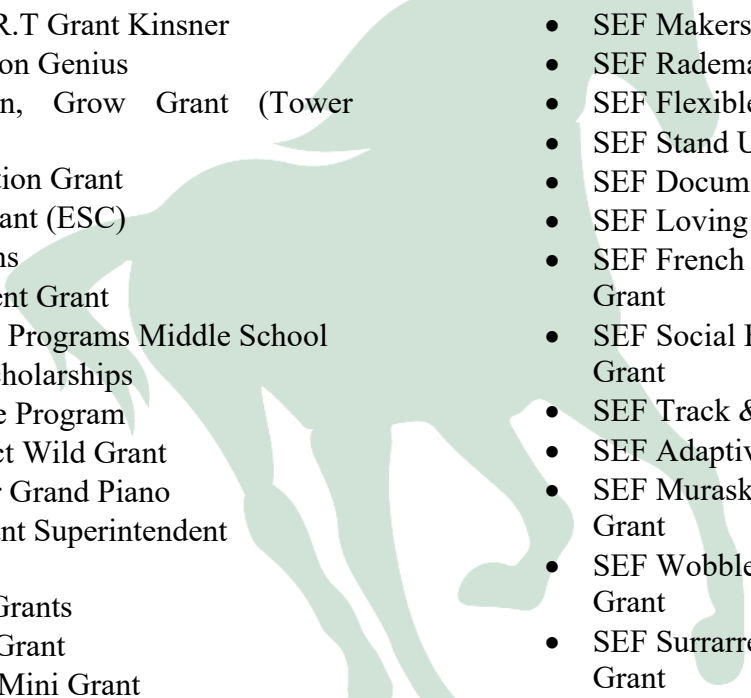
OTHER LOCAL GRANTS FUND

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:

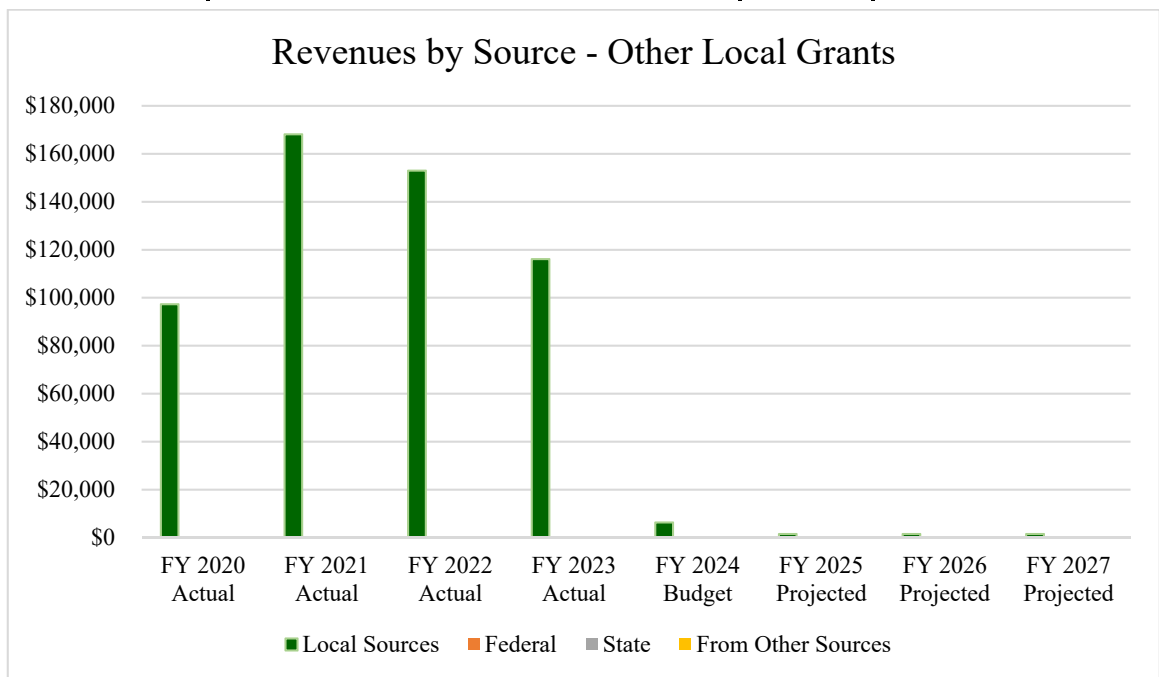
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- GPD S.M.A.R.T Grant Kinsner
 - SEF Generation Genius
 - Teach, Learn, Grow Grant (Tower Garden)
 - GPD Foundation Grant
 - Higher Ed Grant (ESC)
 - SEF Donations
 - SEF Equipment Grant
 - Rotary Social Programs Middle School
 - Coca-Cola Scholarships
 - USAC E-Rate Program
 - ODNR Project Wild Grant
 - Donations for Grand Piano
 - Donation/Grant Superintendent Initiatives
 - Makerspace Grants
 - Staples/Intel 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues: From Local Sources: Other Local Revenues	\$97,321	\$168,153	\$152,989	\$116,141	\$6,317	\$1,500	\$1,500	\$1,500
Total Revenues	97,321	168,153	152,989	116,141	6,317	1,500	1,500	1,500

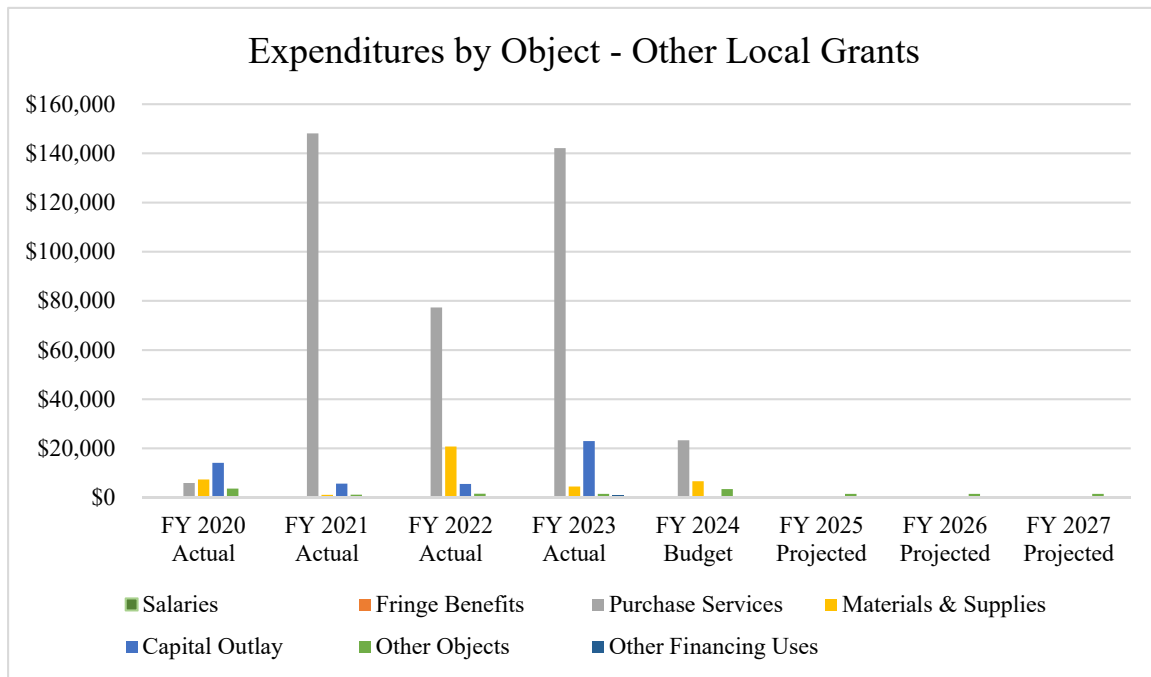


Local Sources:
For FY 24 and beyond, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District’s revenues from local sources vary from year to year as grants are awarded. Since these funds are grant accounts, revenues can vary on an annual basis based on interest and activity level. During FY 21 and FY 22, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Purchase Services	\$5,941	\$148,102	\$77,311	\$142,115	\$23,298	\$0	\$0	\$0
Materials and Supplies	7,384	1,110	20,736	4,473	6,618	0	0	0
Capital Outlay	14,116	5,701	5,538	22,963	0	0	0	0
Other Objects	3,677	1,152	1,587	1,500	3,478	1,500	1,500	1,500
Other Financing Uses	0	0	0	911	0	0	0	0
Total Expenditures	31,118	156,065	105,172	171,962	33,394	1,500	1,500	1,500

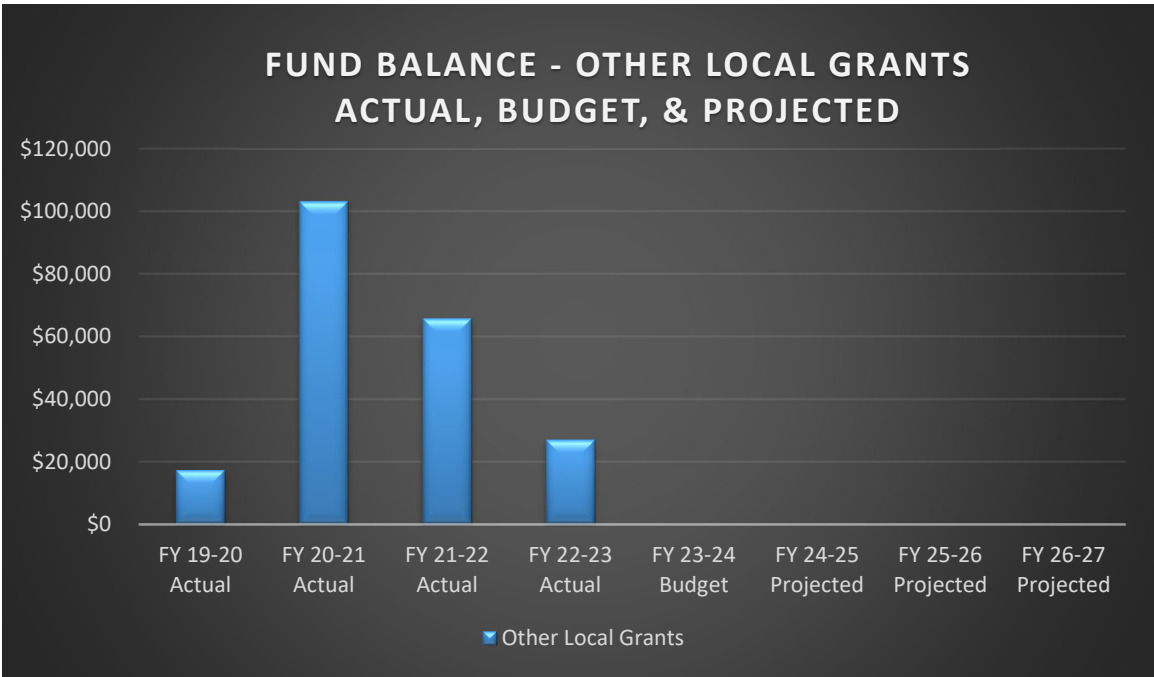


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the requirements of the grants. During FY 21 through FY 23, 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	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	100,920	167,123	179,211	227,028	171,207	144,130	144,130	144,130
Ending Cash Balance	167,123	179,211	227,028	171,207	144,130	144,130	144,130	144,130
Year End Encumbrances	149,687	75,982	161,180	144,130	144,130	144,130	144,130	144,130
Unencumbered Fund Balance	17,436	103,229	65,848	27,077	0	0	0	0

Fund balance can fluctuate on an annual basis based on available grants and needs. The decrease in fund balance in FY 2024 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
OTHER LOCAL GRANTS- LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
From Local Sources:									
Other Local Revenues		\$97,321	\$168,153	\$152,989	\$116,141	\$6,317	\$1,500	\$1,500	\$1,500
Total Revenues		97,321	168,153	152,989	116,141	6,317	1,500	1,500	1,500
Instruction:									
Purchase Services		2,065	148,102	70,871	124,016	23,298	0	0	0
Materials and Supplies		3,161	1,110	20,541	4,473	6,618	0	0	0
Capital Outlay		7,655	5,701	5,538	4,597	0	0	0	0
Other Objects		759	1,152	87	0	1,685	0	0	0
Total Instruction		13,640	156,065	97,037	133,086	31,601	0	0	0
Support Services:									
Purchase Services		2,451	0	6,440	18,099	0	0	0	0
Materials and Supplies		4,223	0	195	0	0	0	0	0
Capital Outlay		5,295	0	0	0	0	0	0	0
Other Objects		2,918	0	1,500	1,500	1,793	1,500	1,500	1,500
Total Support Services		14,887	0	8,135	19,599	1,793	1,500	1,500	1,500
Extracurricular Activities									
Purchase Services		1,425	0	0	0	0	0	0	0
Capital Outlay		1,166	0	0	18,366	0	0	0	0
Total Extracurricular Activities		2,591	0	0	18,366	0	0	0	0
Total Expenditures		31,118	156,065	105,172	171,051	33,394	1,500	1,500	1,500
Excess of Revenues Over / (Under) Expenditures		66,203	12,088	47,817	(54,910)	(27,077)	0	0	0
Other Financing Sources / (Uses):									
Refund of Prior Year Receipt		0	0	0	(911)	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	0	(911)	0	0	0	0
Net Change in Fund Balance		66,203	12,088	47,817	(55,821)	(27,077)	0	0	0
Cash Balance at Beginning of Fiscal Year		100,920	167,123	179,211	227,028	171,207	144,130	144,130	144,130
Cash Balance at End of Fiscal Year		167,123	179,211	227,028	171,207	144,130	144,130	144,130	144,130
Year End Encumbrances Appropriated		149,687	75,982	161,180	144,130	144,130	144,130	144,130	144,130
Unencumbered Fund Balance at End of Fiscal Year		\$17,436	\$103,229	\$65,848	\$27,077	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL OTHER LOCAL GRANTS

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$97,321	\$168,153	\$152,989	\$116,141	\$6,317	\$1,500	\$1,500	\$1,500
Total Revenues			97,321	168,153	152,989	116,141	6,317	1,500	1,500	1,500
Instruction:										
	Purchase Services									
	490	Other Purchased Services	2,065	148,102	70,871	124,016	23,298	0	0	0
	Supplies and Materials									
	511	Instructional Supplies	0	125	500	500	500	0	0	0
	590	Other Supplies and Materials	3,161	985	20,041	3,973	6,118	0	0	0
	Total Materials and Supplies		3,161	1,110	20,541	4,473	6,618	0	0	0
	Capital Outlay									
	640	Equipment	7,655	5,701	5,538	4,597	0	0	0	0
	Other Objects									
	890	Other Misc. Expenditures	259	1,152	87	0	1,685	0	0	0
	890	Other Expenditures	500	0	0	0	0	0	0	0
	Total Other Objects		759	1,152	87	0	1,685	0	0	0
Total Insutruction			13,640	156,065	97,037	133,086	31,601	0	0	0
Support Services:										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	207	0	0	0	0	0	0	0
	490	Other Purchased Services	2,244	0	6,440	18,099	0	0	0	0
	Total Purchase Services		2,451	0	6,440	18,099	0	0	0	0
	Supplies and Materials									
	590	Other Supplies and Materials	4,223	0	195	0	0	0	0	0
	Capital Outlay									
	640	Equipment	5,295	0	0	0	0	0	0	0
	Other Objects									
	881	Scholarships	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
	890	Other Expenditures	1,418	0	0	0	293	0	0	0
	Total Other Objects		2,918	0	1,500	1,500	1,793	1,500	1,500	1,500
Total Support Services			14,887	0	8,135	19,599	1,793	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	500	0	0	0	0	0	0	0
	490	Other Purchased Services	925	0	0	0	0	0	0	0
	Total Purchase Services		1,425	0	0	0	0	0	0	0
	Capital Outlay									
	640	Equipment	1,166	0	0	18,366	0	0	0	0
Total Extracurricular Activities			2,591	0	0	18,366	0	0	0	0
Total Expenditures			31,118	156,065	105,172	171,051	33,394	1,500	1,500	1,500
Excess of Revenues Over / (Under) Expenditures			66,203	12,088	47,817	(54,910)	(27,077)	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	930	Refund of Prior Year Receipt	0	0	0	(911)	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	(911)	0	0	0	0
Net Change in Fund Balance			66,203	12,088	47,817	(55,821)	(27,077)	0	0	0
Cash Balance at Beginning of Fiscal Year			100,920	167,123	179,211	227,028	171,207	144,130	144,130	144,130
Cash Balance at End of Fiscal Year			167,123	179,211	227,028	171,207	144,130	144,130	144,130	144,130
Year End Encumbrances Appropriated			149,687	75,982	161,180	144,130	144,130	144,130	144,130	144,130
Unencumbered Fund Balance at End of Fiscal Year			\$17,436	\$103,229	\$65,848	\$27,077	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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:										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	80	0	0	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	0	0	0	0
Total Expenditures			80	0	0	0	0	0	0	0
Net Change in Fund Balance			(80)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			80	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF GENERATION GENIUS - 9601

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	125	0	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	511	Instructional Supplies	0	125	0	0	0	0	0	0
Total Expenditures			0	125	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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:								
Supplies and Materials								
590 Other Supplies and Materials	13	0	0	0	0	0	0	0
Total Expenditures	13	0	0	0	0	0	0	0
Net Change in Fund Balance	(13)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	13	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: GPD FOUNDATION GRANT - 9909

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	12,000	0	0	0	0
<i>Extracurricular Activities</i>										
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	12,000	0	0	0	0
Total Expenditures			0	0	0	12,000	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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:										
	Supplies and Materials									
	590	Other Supplies and Materials	323	0	0	0	0	0	0	0
Total Expenditures			323	0	0	0	0	0	0	0
Net Change in Fund Balance			(323)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			323	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF DONATIONS - 9911

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$2,244	\$0	\$6,986	\$17,474	\$0	\$0	\$0	\$0
Total Revenues			2,244	0	6,986	17,474	0	0	0	0
Support Services:										
	Purchase Services									
	490	Other Purchased Services	2,244	0	6,440	18,099	0	0	0	0
Total Support Services			2,244	0	6,440	18,099	0	0	0	0
Total Expenditures			2,244	0	6,440	18,099	0	0	0	0
Net Change in Fund Balance			0	0	546	(625)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			79	79	79	625	0	0	0	0
Cash Balance at End of Fiscal Year			79	79	625	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	546	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$79	\$79	\$79	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF EQUIPMENT GRANT - 9915

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$0	\$8,733	\$23,054	\$14,694	\$4,817	\$0	\$0	\$0
Total Revenues			0	8,733	23,054	14,694	4,817	0	0	0
Instruction:										
	Purchase Services									
	490	Other Purchased Services	0	0	0	161	639	0	0	0
	Supplies and Materials									
	590	Other Supplies and Materials	572	196	20,041	3,912	6,118	0	0	0
	Capital Outlay									
	640	Equipment	1,145	236	5,538	4,587	0	0	0	0
Total Expenditures			1,717	432	25,579	8,660	6,757	0	0	0
Excess of Revenues Over / (Under) Expenditures			(1,717)	8,301	(2,525)	6,034	(1,940)	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	930	Refund of Prior Year Receipt	0	0	0	(911)	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	(911)	0	0	0	0
Net Change in Fund Balance			(1,717)	8,301	(2,525)	5,123	(1,940)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,717	0	8,301	5,776	10,899	8,959	8,959	8,959
Cash Balance at End of Fiscal Year			0	8,301	5,776	10,899	8,959	8,959	8,959	8,959
Year End Encumbrances Appropriated			0	5,111	3,573	8,959	8,959	8,959	8,959	8,959
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$3,190	\$2,203	\$1,940	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			500	0	0	0	0	0	0	0
Instruction:										
	<i>Supplies and Materials</i>									
	511	Instructional Supplies	0	0	0	0	0	0	0	0
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	0	0	0	0
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	259	1,152	87	0	1,685	0	0	0
Total Expenditures			259	1,152	87	0	1,685	0	0	0
Net Change in Fund Balance			241	(1,152)	(87)	0	(1,685)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,683	2,924	1,772	1,685	1,685	0	0	0
Cash Balance at End of Fiscal Year			2,924	1,772	1,685	1,685	0	0	0	0
Year End Encumbrances Appropriated			466	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,458	\$1,772	\$1,685	\$1,685	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$1,500	\$0	\$3,000	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Total Revenues			1,500	0	3,000	0	1,500	1,500	1,500	1,500
Support Services:										
	Other Objects									
	881	Scholarships	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
Total Expenditures			1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
Net Change in Fund Balance			0	0	1,500	(1,500)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	1,500	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	1,500	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	\$1,500	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: USAC E-RATE PROGRAM - 9926

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$75,008	\$153,795	\$119,449	\$71,473	\$0	\$0	\$0	\$0
Total Revenues			75,008	153,795	119,449	71,473	0	0	0	0
Instruction:										
	Purchase Services									
	490	Other Purchased Services	2,065	148,102	70,871	123,855	22,659	0	0	0
Total Expenditures			2,065	148,102	70,871	123,855	22,659	0	0	0
Net Change in Fund Balance			72,943	5,693	48,578	(52,382)	(22,659)	0	0	0
Cash Balance at Beginning of Fiscal Year			82,998	155,941	161,634	210,212	157,830	135,171	135,171	135,171
Cash Balance at End of Fiscal Year			155,941	161,634	210,212	157,830	135,171	135,171	135,171	135,171
Year End Encumbrances Appropriated			149,221	70,871	157,061	135,171	135,171	135,171	135,171	135,171
Unencumbered Fund Balance at End of Fiscal Year			\$6,720	\$90,763	\$53,151	\$22,659	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0
Total Revenues			500	500	500	500	0	0	0	0
Instruction:										
	<i>Supplies and Materials</i>									
	511	Instructional Supplies	0	0	500	500	500	0	0	0
	<i>Other Objects</i>									
	890	Other Expenditures	500	0	0	0	0	0	0	0
Total Expenditures			500	0	500	500	500	0	0	0
Net Change in Fund Balance			0	500	0	0	(500)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	500	500	500	0	0	0
Cash Balance at End of Fiscal Year			0	500	500	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			\$0	\$500	\$500	\$500	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			100	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
	<i>Capital Outlay</i>									
	640	Equipment	1,166	0	0	6,366	0	0	0	0
Total Expenditures			1,166	0	0	6,366	0	0	0	0
Net Change in Fund Balance			(1,066)	0	0	(6,366)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			7,432	6,366	6,366	6,366	0	0	0	0
Cash Balance at End of Fiscal Year			6,366	6,366	6,366	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			\$6,366	\$6,366	\$6,366	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			1,000	0	0	0	0	0	0	0
Support Services:										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	207	0	0	0	0	0	0	0
	Other Objects									
	890	Other Expenditures	1,418	0	0	0	293	0	0	0
Total Expenditures			1,625	0	0	0	293	0	0	0
Net Change in Fund Balance			(625)	0	0	0	(293)	0	0	0
Cash Balance at Beginning of Fiscal Year			918	293	293	293	293	0	0	0
Cash Balance at End of Fiscal Year			293	293	293	293	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$293	\$293	\$293	\$293	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: MAKERSPACE GRANTS - 9957

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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:										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	303	0	0	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	4,312	0	0	0	0	0	0	0
Total Expenditures			4,615	0	0	0	0	0	0	0
Net Change in Fund Balance			(4,615)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			4,615	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: STAPLES/INTEL GRANT - 9958

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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:										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	62	0	0	0	0	0	0	0
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	0	0	0	0
Total Expenditures			62	0	0	0	0	0	0	0
Net Change in Fund Balance			(62)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			62	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$3,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	3,540	0	0	0	0	0	0	0
Support Services:								
Supplies and Materials								
590 Other Supplies and Materials	3,540	0	0	0	0	0	0	0
Total Expenditures	3,540	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	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF MAKERSPACE DESIGN & PRINTER - 9961

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$5,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			5,793	0	0	0	0	0	0	0
Support Services:										
	Supplies and Materials									
	590	Other Supplies and Materials	303	0	195	0	0	0	0	0
	Capital Outlay									
	640	Equipment	5,295	0	0	0	0	0	0	0
Total Expenditures			5,598	0	195	0	0	0	0	0
Net Change in Fund Balance			195	0	(195)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	195	195	0	0	0	0	0
Cash Balance at End of Fiscal Year			195	195	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			\$195	\$195	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	500	0	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
439 Travel/Mileage/Meeting Expense	500	0	0	0	0	0	0	0
Total Expenditures	500	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	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			800	0	0	0	0	0	0	0
Instruction:										
		Capital Outlay								
	640	Equipment	800	0	0	0	0	0	0	0
Total Expenditures			800	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			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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF STAND UP DESKS GRANT - 9964

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$898	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			898	0	0	0	0	0	0	0
Instruction:										
		Capital Outlay								
	640	Equipment	898	0	0	0	0	0	0	0
Total Expenditures			898	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			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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$500	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			500	200	0	0	0	0	0	0
Instruction:										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	190	0	10	0	0	0	0
	<i>Capital Outlay</i>									
	640	Equipment	500	0	0	0	0	0	0	0
Total Expenditures			500	190	0	10	0	0	0	0
Net Change in Fund Balance			0	10	0	(10)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	10	10	0	0	0	0
Cash Balance at End of Fiscal Year			0	10	10	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	\$10	\$10	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF LOVING LITERACY GRANT - 9966

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$1,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	1,575	0	0	0	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	1,575	0	0	0	0	0	0	0
Total Expenditures	1,575	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	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF FRENCH & SPANISH ART MOVEMENTS GRANT - 9967

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	258	0	0	0	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	233	0	0	25	0	0	0	0
Total Expenditures	233	0	0	25	0	0	0	0
Net Change in Fund Balance	25	0	0	(25)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	25	25	25	0	0	0	0
Cash Balance at End of Fiscal Year	25	25	25	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	\$25	\$25	\$25	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	380	0	0	0	0	0	0	0
Support Services:								
Supplies and Materials								
590 Other Supplies and Materials	380	0	0	0	0	0	0	0
Total Expenditures	380	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	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

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

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$925	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	925	0	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	925	0	0	0	0	0	0	0
Total Expenditures	925	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	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF ADAPTIVE CLIMBING WALL - 9970

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$4,800	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	4,800	0	0	0	0	0	0
Instruction:										
	Capital Outlay									
	640	Equipment	0	4,800	0	0	0	0	0	0
Total Expenditures			0	4,800	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF MURASKI FLEXIBLE SEATING ROOM GRANT - 9971

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	425	0	0	0	0	0	0	0
Instruction:								
Capital Outlay								
640 Equipment	0	423	0	2	0	0	0	0
Total Expenditures	0	423	0	2	0	0	0	0
Net Change in Fund Balance	425	(423)	0	(2)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	425	2	2	0	0	0	0
Cash Balance at End of Fiscal Year	425	2	2	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	\$425	\$2	\$2	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF WOBBLE STOOLS FLEXIBLE SEATING GRANT - 9972

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	250	0	0	0	0	0	0	0
Instruction:								
Capital Outlay								
640 Equipment	0	242	0	8	0	0	0	0
Total Expenditures	0	242	0	8	0	0	0	0
Net Change in Fund Balance	250	(242)	0	(8)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	250	8	8	0	0	0	0
Cash Balance at End of Fiscal Year	250	8	8	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	\$250	\$8	\$8	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

OTHER LOCAL GRANTS BUDGET CENTER: SEF SURRARRER SCHOOL YARD HABITAT GRANT - 9973

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	625	0	0	0	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	0	599	0	26	0	0	0	0
Total Expenditures	0	599	0	26	0	0	0	0
Net Change in Fund Balance	625	(599)	0	(26)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	625	26	26	0	0	0	0
Cash Balance at End of Fiscal Year	625	26	26	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	\$625	\$26	\$26	\$0	\$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:

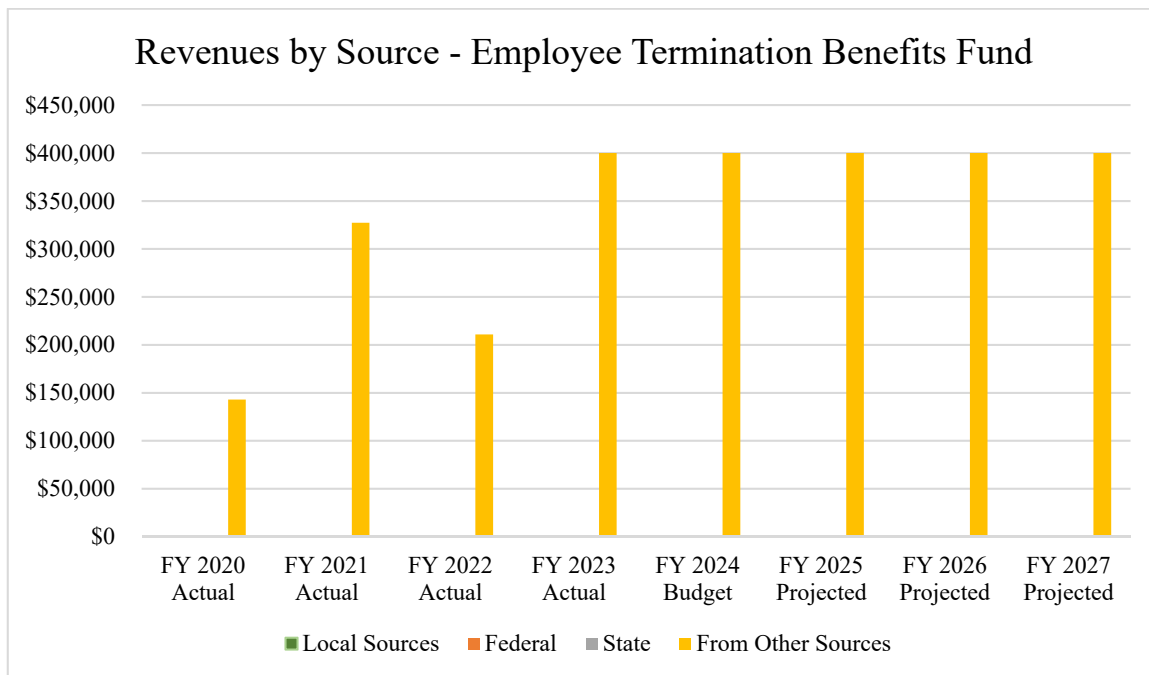
- Employee Termination Benefits Fund

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Other Sources	142,970	327,368	210,901	400,051	400,000	400,000	400,000	400,000
Total Revenues	142,970	327,368	210,901	400,051	400,000	400,000	400,000	400,000



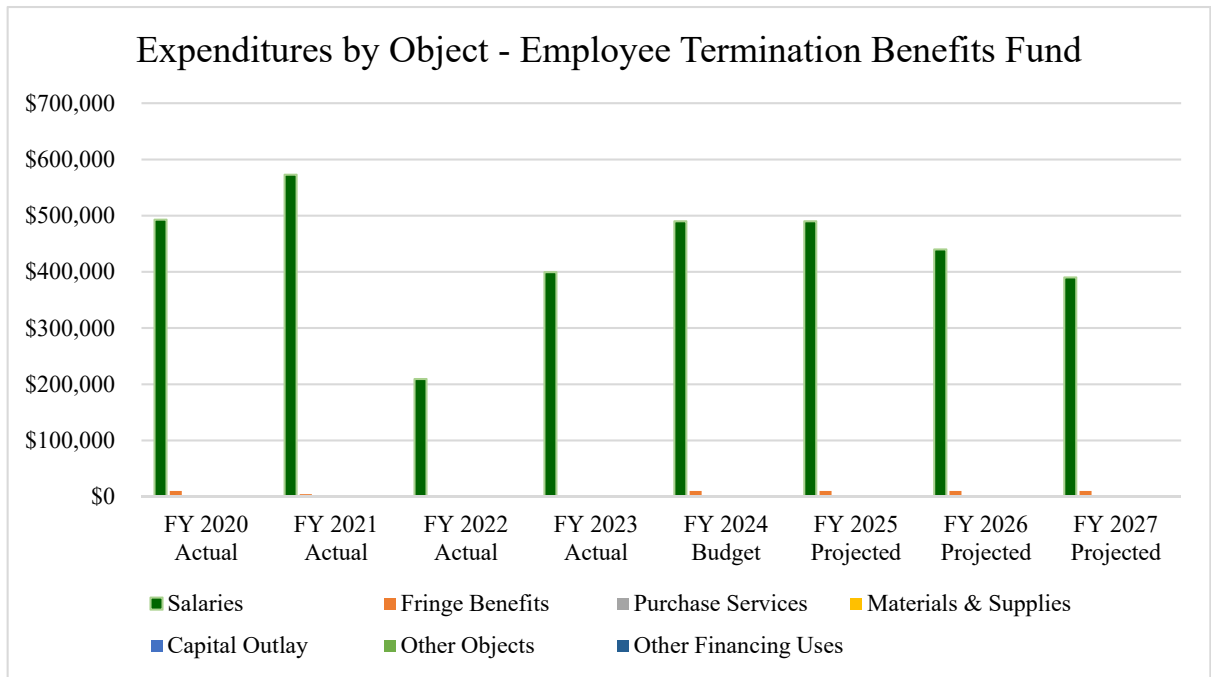
From Other Sources:

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$492,933	\$572,857	\$209,393	\$399,507	\$490,000	\$490,000	\$440,000	\$390,000
Fringe Benefits	10,037	4,511	1,508	544	10,000	10,000	10,000	10,000
Total Expenditures	502,970	577,368	210,901	400,051	500,000	500,000	450,000	400,000

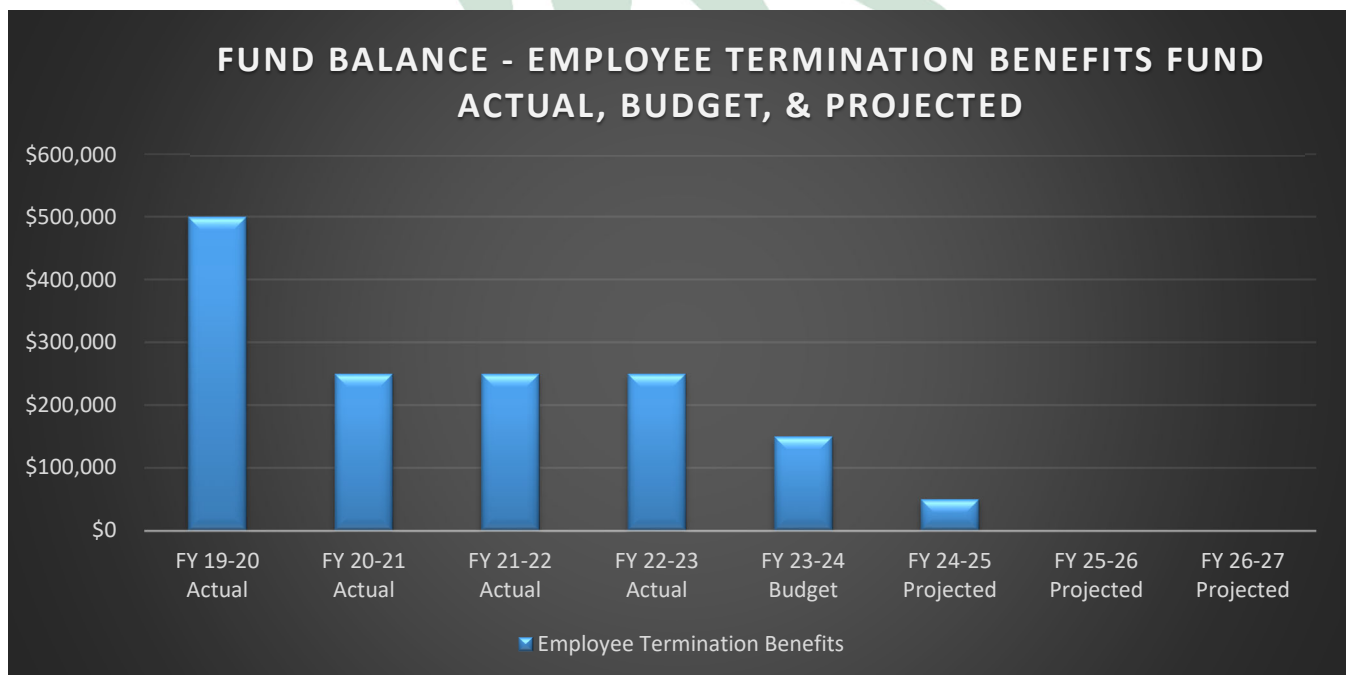


Significant Expenditure Changes and Assumptions

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 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	860,000	500,000	250,000	250,000	250,000	150,000	50,000	0
Ending Cash Balance	500,000	250,000	250,000	250,000	150,000	50,000	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	500,000	250,000	250,000	250,000	150,000	50,000	0	0

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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
EMPLOYEE TERMINATION BENEFITS FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	370,525	256,690	105,379	361,401	357,000	357,000	332,000	307,000
	Fringe Benefits	6,120	0	0	0	5,000	5,000	5,000	5,000
Total Instruction		376,645	256,690	105,379	361,401	362,000	362,000	337,000	312,000
Operation of Non-Instructional Services:									
	Salaries	122,408	316,167	104,014	38,106	133,000	133,000	108,000	83,000
	Fringe Benefits	3,917	4,511	1,508	544	5,000	5,000	5,000	5,000
Total Operational of Non-Instructional Services		126,325	320,678	105,522	38,650	138,000	138,000	113,000	88,000
Total Expenditures		502,970	577,368	210,901	400,051	500,000	500,000	450,000	400,000
Excess of Revenues Over / (Under) Expenditures		(502,970)	(577,368)	(210,901)	(400,051)	(500,000)	(500,000)	(450,000)	(400,000)
Other Financing Sources / (Uses):									
	Transfers In	142,970	327,368	210,901	400,051	400,000	400,000	400,000	400,000
Total Other Financing Sources / (Uses)		142,970	327,368	210,901	400,051	400,000	400,000	400,000	400,000
Net Change in Fund Balance		(360,000)	(250,000)	0	0	(100,000)	(100,000)	(50,000)	0
	Cash Balance at Beginning of Fiscal Year	860,000	500,000	250,000	250,000	250,000	150,000	50,000	0
	Cash Balance at End of Fiscal Year	500,000	250,000	250,000	250,000	150,000	50,000	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$500,000	\$250,000	\$250,000	\$250,000	\$150,000	\$50,000	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

EMPLOYEE TERMINATION BENEFITS FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL EMPLOYEE TERMINATION BENEFITS FUND

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	370,525	256,690	105,379	361,401	357,000	357,000	332,000	307,000
Fringe Benefits										
211	STRS - Employer's	Share	2,818	0	0	0	0	0	0	0
212	STRS - "Pickup"		3,025	0	0	0	0	0	0	0
249	Cert Other Insurance	Benefit	277	0	0	0	5,000	5,000	5,000	5,000
Total Fringe Benefits			6,120	0	0	0	5,000	5,000	5,000	5,000
Total Insutruction			376,645	256,690	105,379	361,401	362,000	362,000	337,000	312,000
Operation of Non-Instructional Services:										
	Salaries:									
162	Noncert	Termination Benefit	122,408	316,167	104,014	38,106	133,000	133,000	108,000	83,000
Fringe Benefits										
221	SERS - Employer's	Share	2,203	0	0	0	0	0	0	0
259	Noncert Other Insurance	Benefit	1,714	4,511	1,508	544	5,000	5,000	5,000	5,000
Total Fringe Benefits			3,917	4,511	1,508	544	5,000	5,000	5,000	5,000
Total Operational of Non-Instructional Services			126,325	320,678	105,522	38,650	138,000	138,000	113,000	88,000
Total Expenditures			502,970	577,368	210,901	400,051	500,000	500,000	450,000	400,000
Excess of Revenues Over / (Under) Expenditures			(502,970)	(577,368)	(210,901)	(400,051)	(500,000)	(500,000)	(450,000)	(400,000)
Other Financing Sources / (Uses):										
	Other Financing Uses									
911	Transfers In		142,970	327,368	210,901	400,051	400,000	400,000	400,000	400,000
Net Change in Fund Balance			(360,000)	(250,000)	0	0	(100,000)	(100,000)	(50,000)	0
Cash Balance at Beginning of Fiscal Year			860,000	500,000	250,000	250,000	250,000	150,000	50,000	0
Cash Balance at End of Fiscal Year			500,000	250,000	250,000	250,000	150,000	50,000	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$500,000	\$250,000	\$250,000	\$250,000	\$150,000	\$50,000	\$0	\$0

STUDENT MANAGED

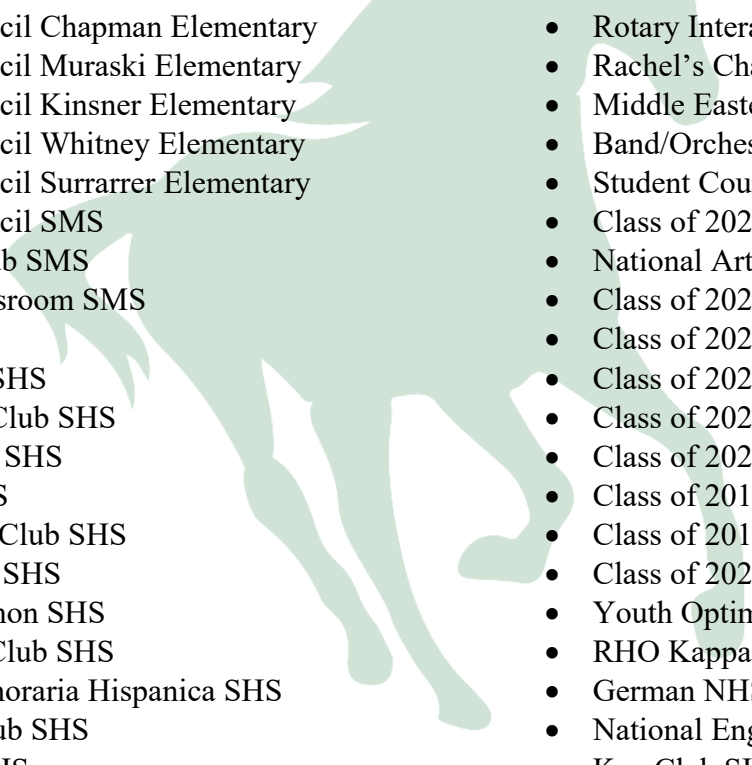
STUDENT ACTIVITY FUND

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:

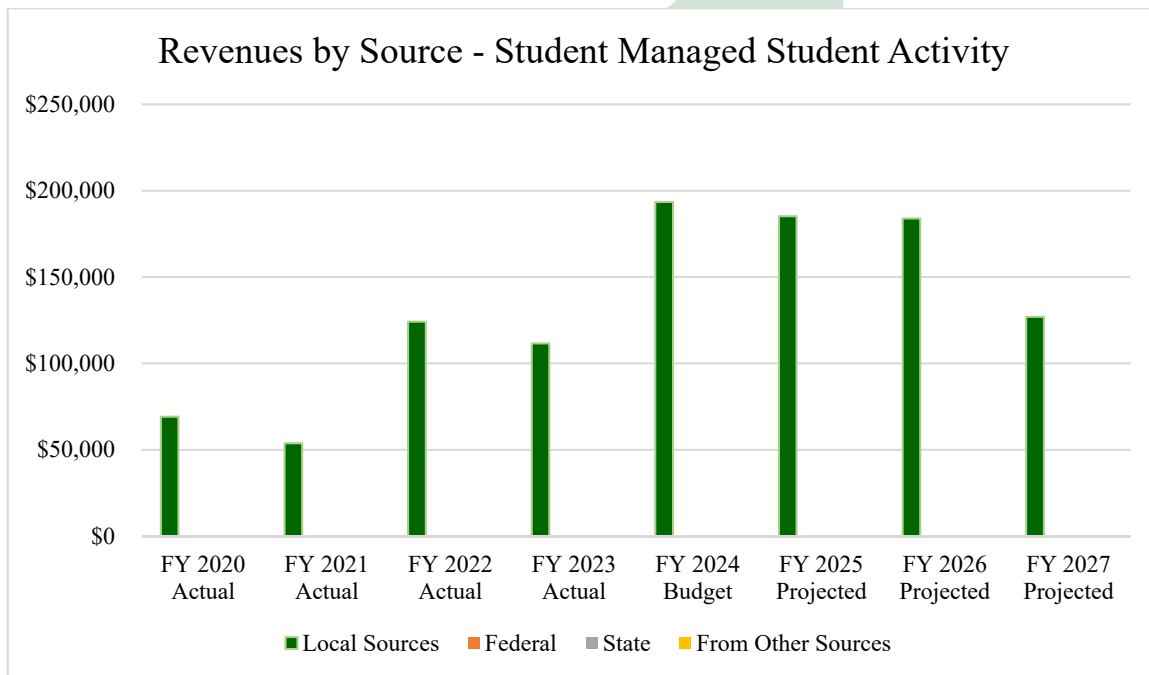
- 
- Student Council Chapman Elementary
 - Student Council Muraski Elementary
 - Student Council Kinsner Elementary
 - Student Council Whitney Elementary
 - Student Council Surrarer Elementary
 - Student Council SMS
 - Guidance Club SMS
 - CD/MD Classroom SMS
 - Art SHS
 - STEM Club SHS
 - Planetarium 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 2022 SHS
 - National Art Society SHS
 - Class of 2021 SHS
 - Class of 2024 SHS
 - Class of 2025 SHS
 - Class of 2026 SHS
 - Class of 2027 SHS
 - Class of 2018 SHS
 - Class of 2019 SHS
 - Class of 2020 SHS
 - Youth Optimist Advisors SHS
 - RHO Kappa NHS SHS
 - German NHS SHS
 - National English Honors Society 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$61,184	\$36,148	\$113,840	\$92,481	\$164,750	\$160,000	\$159,000	\$112,000
Other Local Revenues	7,990	17,612	10,378	19,121	28,750	25,200	24,950	14,950
From Other Sources	0	214	0	0	0	0	0	0
Total Revenues	69,174	53,974	124,218	111,602	193,500	185,200	183,950	126,950



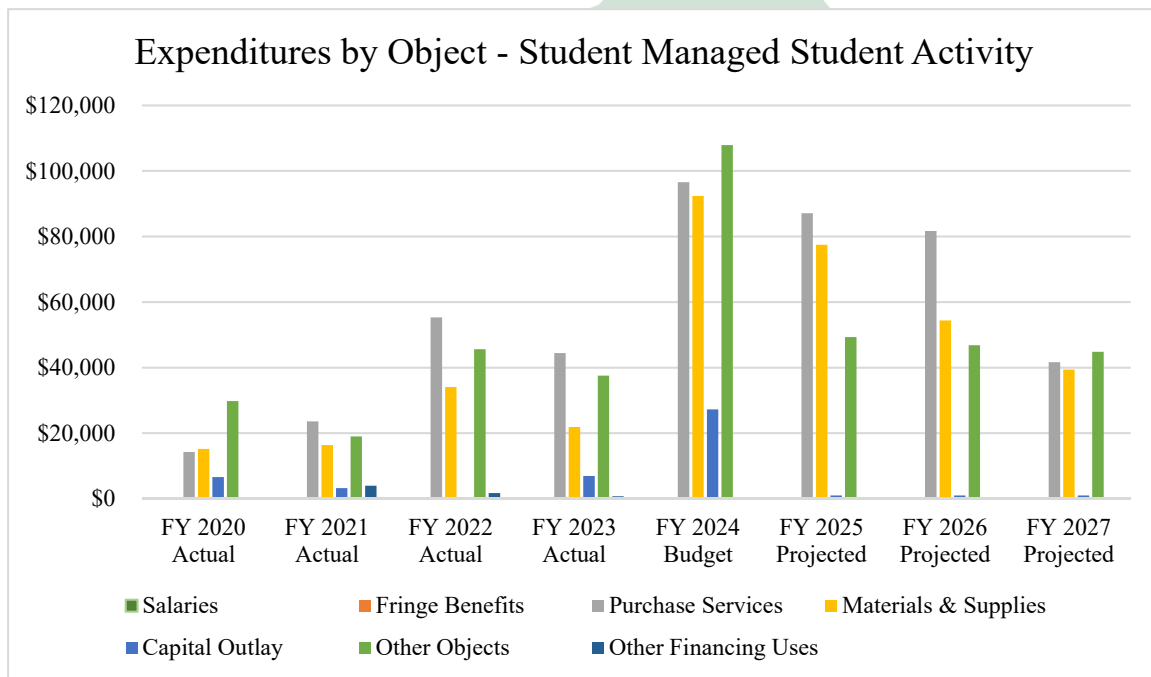
Local Sources:

For FY 2024 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Purchase Services	\$14,277	\$23,604	\$55,339	\$44,450	\$96,589	\$87,125	\$81,675	\$41,675
Materials and Supplies	15,193	16,378	34,082	21,878	92,403	77,498	54,425	39,425
Capital Outlay	6,613	3,259	0	6,969	27,250	1,000	1,000	1,000
Other Objects	29,789	19,026	45,601	37,576	107,925	49,313	46,850	44,850
Other Financing Uses	302	3,980	1,760	779	0	0	0	0
Total Expenditures	66,174	66,247	136,782	111,652	324,167	214,936	183,950	126,950

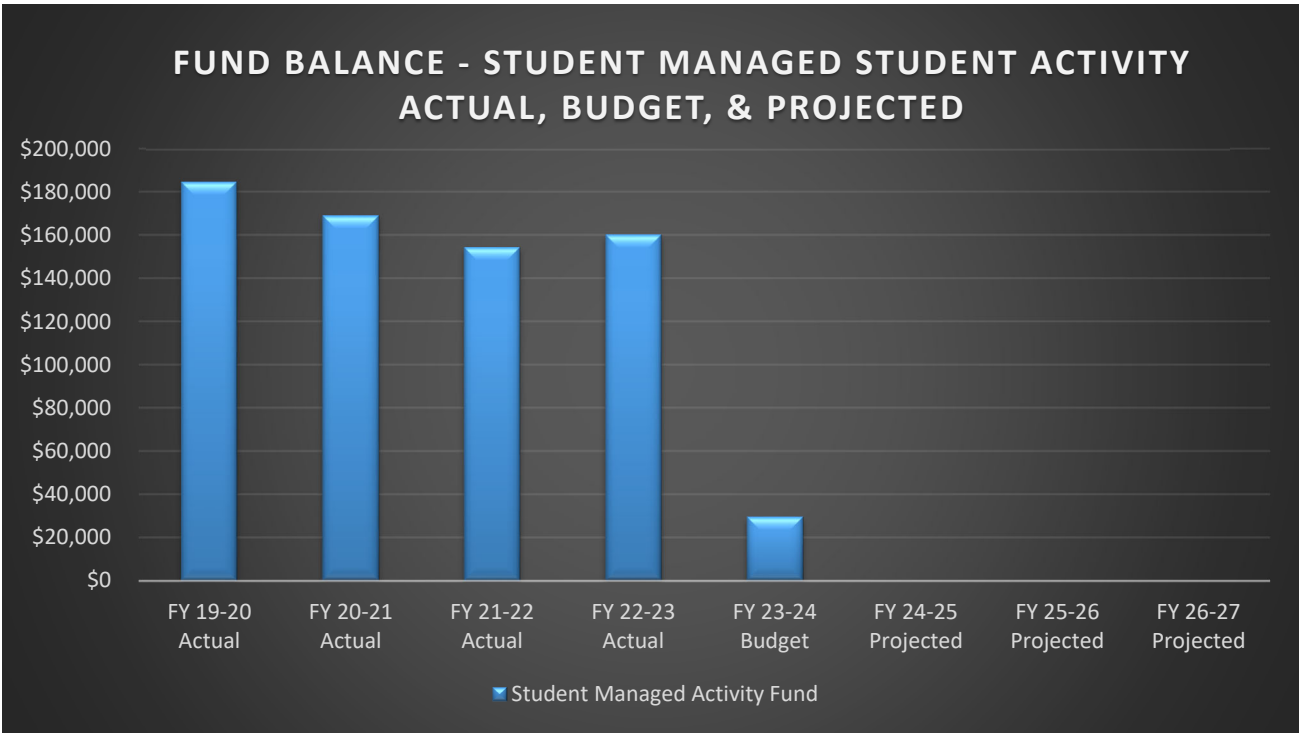


Significant Expenditure Changes and Assumptions

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 2024 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	184,560	187,560	175,287	162,723	162,673	32,006	2,270	2,270
Ending Cash Balance	187,560	175,287	162,723	162,673	32,006	2,270	2,270	2,270
Year End Encumbrances	2,898	6,171	8,311	2,361	2,361	2,270	2,270	2,270
Unencumbered Fund Balance	184,662	169,116	154,412	160,312	29,645	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 2024 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
STUDENT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$61,184	\$36,148	\$113,840	\$92,481	\$164,750	\$160,000	\$159,000	\$112,000
	Other Local Revenues	7,990	17,612	10,378	19,121	28,750	25,200	24,950	14,950
Total Revenues		69,174	53,760	124,218	111,602	193,500	185,200	183,950	126,950
Extracurricular Activities									
	Purchase Services	14,277	23,604	55,339	44,450	96,589	87,125	81,675	41,675
	Materials and Supplies	15,193	16,378	34,082	21,878	92,403	77,498	54,425	39,425
	Capital Outlay	6,613	3,259	0	6,969	27,250	1,000	1,000	1,000
	Other Objects	29,789	19,026	45,601	37,576	107,925	49,313	46,850	44,850
Total Extracurricular Activities		65,872	62,267	135,022	110,873	324,167	214,936	183,950	126,950
Total Expenditures		65,872	62,267	135,022	110,873	324,167	214,936	183,950	126,950
Excess of Revenues Over / (Under) Expenditures		3,302	(8,507)	(10,804)	729	(130,667)	(29,736)	0	0
Other Financing Sources / (Uses):									
	Transfers Out	(302)	(3,980)	(1,760)	(779)	0	0	0	0
	Transfers In	0	214	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		(302)	(3,766)	(1,760)	(779)	0	0	0	0
Net Change in Fund Balance		3,000	(12,273)	(12,564)	(50)	(130,667)	(29,736)	0	0
	Cash Balance at Beginning of Fiscal Year	184,560	187,560	175,287	162,723	162,673	32,006	2,270	2,270
	Cash Balance at End of Fiscal Year	187,560	175,287	162,723	162,673	32,006	2,270	2,270	2,270
	Year End Encumbrances Appropriated	2,898	6,171	8,311	2,361	2,361	2,270	2,270	2,270
Unencumbered Fund Balance at End of Fiscal Year		\$184,662	\$169,116	\$154,412	\$160,312	\$29,645	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL STUDENT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$61,184	\$36,148	\$113,840	\$92,481	\$164,750	\$160,000	\$159,000	\$112,000
		Other Local Revenues	7,990	17,612	10,378	19,121	28,750	25,200	24,950	14,950
Total Revenues			69,174	53,760	124,218	111,602	193,500	185,200	183,950	126,950
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	14,277	23,604	55,339	44,450	96,589	87,125	81,675	41,675
		Supplies and Materials								
	510	General Supplies	0	0	163	356	1,800	1,500	1,500	1,500
	560	Food	425	0	636	673	4,050	4,258	4,250	4,250
	590	Other Supplies and Materials	14,768	16,378	33,283	20,849	86,553	71,740	48,675	33,675
		Total Materials and Supplies	15,193	16,378	34,082	21,878	92,403	77,498	54,425	39,425
		Capital Outlay								
	640	Equipment	6,613	3,259	0	6,969	27,250	1,000	1,000	1,000
		Other Objects								
	881	Scholarships	500	500	500	500	2,400	1,900	1,900	1,900
	883	Mememrials	17,591	18,223	16,722	33,143	52,975	17,999	17,175	15,175
	889	Other Awards and Prizes	380	0	78	1,345	10,828	3,811	3,525	3,525
	891	Student Activity Payments	11,318	303	28,301	2,588	41,722	25,603	24,250	24,250
		Total Other Objects	29,789	19,026	45,601	37,576	107,925	49,313	46,850	44,850
Total Expenditures			65,872	62,267	135,022	110,873	324,167	214,936	183,950	126,950
Excess of Revenues Over / (Under) Expenditures			3,302	(8,507)	(10,804)	729	(130,667)	(29,736)	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	910	Transfers Out	(302)	(3,980)	(1,760)	(779)	0	0	0	0
	911	Transfers In	0	214	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			(302)	(3,766)	(1,760)	(779)	0	0	0	0
Net Change in Fund Balance			3,000	(12,273)	(12,564)	(50)	(130,667)	(29,736)	0	0
Cash Balance at Beginning of Fiscal Year			184,560	187,560	175,287	162,723	162,673	32,006	2,270	2,270
Cash Balance at End of Fiscal Year			187,560	175,287	162,723	162,673	32,006	2,270	2,270	2,270
Year End Encumbrances Appropriated			2,898	6,171	8,311	2,361	2,361	2,270	2,270	2,270
Unencumbered Fund Balance at End of Fiscal Year			\$184,662	\$169,116	\$154,412	\$160,312	\$29,645	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL CHAPMAN ELEMENTARY - 9141

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$786	\$0	\$2,410	\$907	\$4,500	\$4,500	\$4,500	\$4,500
Total Revenues			786	0	2,410	907	4,500	4,500	4,500	4,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	57	0	0	0	250	250	250	250
		Supplies and Materials								
	510	General Supplies	0	0	163	356	500	500	500	500
	560	Food	50	0	148	475	1,250	1,258	1,250	1,250
	590	Other Supplies and Materials	0	0	143	79	850	850	850	850
		Total Materials and Supplies	50	0	454	910	2,600	2,608	2,600	2,600
		Capital Outlay								
	640	Equipment	0	0	0	0	2,000	0	0	0
		Other Objects								
	891	Student Activity Payments	0	0	1,563	0	1,000	2,875	1,650	1,650
Total Expenditures			107	0	2,017	910	5,850	5,733	4,500	4,500
Net Change in Fund Balance			679	0	393	(3)	(1,350)	(1,233)	0	0
		Cash Balance at Beginning of Fiscal Year	1,514	2,193	2,193	2,586	2,583	1,233	0	0
		Cash Balance at End of Fiscal Year	2,193	2,193	2,586	2,583	1,233	0	0	0
		Year End Encumbrances Appropriated	0	0	11	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,193	\$2,193	\$2,575	\$2,583	\$1,233	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL MURASKI ELEMENTARY - 9241

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$292	\$10	\$300	\$455	\$1,500	\$1,500	\$1,500	\$1,500
Other Local Revenues	0	0	0	0	1,100	1,100	1,100	1,100
Total Revenues	292	10	300	455	2,600	2,600	2,600	2,600
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	210	500	500	500	500
Supplies and Materials								
510 General Supplies	0	0	0	0	500	500	500	500
Capital Outlay								
640 Equipment	0	0	0	0	500	500	500	500
Other Objects								
881 Scholarships	500	500	500	500	1,000	500	500	500
891 Student Activity Payments	188	0	1,218	395	4,000	728	600	600
Total Other Objects	688	500	1,718	895	5,000	1,228	1,100	1,100
Total Expenditures	688	500	1,718	1,105	6,500	2,728	2,600	2,600
Net Change in Fund Balance	(396)	(490)	(1,418)	(650)	(3,900)	(128)	0	0
Cash Balance at Beginning of Fiscal Year	6,982	6,586	6,096	4,678	4,028	128	0	0
Cash Balance at End of Fiscal Year	6,586	6,096	4,678	4,028	128	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$6,586	\$6,096	\$4,678	\$4,028	\$128	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL KINSNER ELEMENTARY - 9242

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$970	\$1,275	\$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			0	0	970	1,275	3,000	3,000	3,000	3,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	276	956	270	0	1,000	1,000	1,000	1,000
		Supplies and Materials								
	560	Food	0	0	253	0	400	500	500	500
	590	Other Supplies and Materials	0	172	0	217	0	500	500	500
		Total Materials and Supplies	0	172	253	217	400	1,000	1,000	1,000
		Other Objects								
	891	Student Activity Payments	61	0	0	1,063	3,742	1,000	1,000	1,000
Total Expenditures			337	1,128	523	1,280	5,142	3,000	3,000	3,000
Net Change in Fund Balance			(337)	(1,128)	447	(5)	(2,142)	0	0	0
		Cash Balance at Beginning of Fiscal Year	3,705	3,368	2,240	2,687	2,682	540	540	540
		Cash Balance at End of Fiscal Year	3,368	2,240	2,687	2,682	540	540	540	540
		Year End Encumbrances Appropriated	0	0	0	540	540	540	540	540
Unencumbered Fund Balance at End of Fiscal Year			\$3,368	\$2,240	\$2,687	\$2,142	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL WHITNEY ELEMENTARY - 9341

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$17,693	\$0	\$23,036	\$10,345	\$18,500	\$18,500	\$18,500	\$18,500
		Other Local Revenues	430	0	0	0	100	100	100	100
Total Revenues			18,123	0	23,036	10,345	18,600	18,600	18,600	18,600
Extracurricular Activities										
		Supplies and Materials								
	590	Other Supplies and Materials	0	142	352	0	6,000	1,000	1,000	1,000
		Capital Outlay								
	640	Equipment	0	3,259	0	6,969	0	0	0	0
		Other Objects								
	889	Other Awards and Prizes	290	0	78	973	6,000	1,000	1,000	1,000
	891	Student Activity Payments	11,029	303	25,520	1,130	27,247	16,600	16,600	16,600
		Total Other Objects	11,319	303	25,598	2,103	33,247	17,600	17,600	17,600
Total Expenditures			11,319	3,704	25,950	9,072	39,247	18,600	18,600	18,600
Net Change in Fund Balance			6,804	(3,704)	(2,914)	1,273	(20,647)	0	0	0
		Cash Balance at Beginning of Fiscal Year	20,838	27,642	23,938	21,024	22,297	1,650	1,650	1,650
		Cash Balance at End of Fiscal Year	27,642	23,938	21,024	22,297	1,650	1,650	1,650	1,650
		Year End Encumbrances Appropriated	0	0	106	1,650	1,650	1,650	1,650	1,650
Unencumbered Fund Balance at End of Fiscal Year			\$27,642	\$23,938	\$20,918	\$20,647	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL SURRERRER ELEMENTARY - 9342

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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								
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL STRONGSVILLE MIDDLE SCHOOL - 9641

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$3,820	\$0	\$0	\$0	\$8,250	\$8,250	\$8,250	\$8,250
		Other Local Revenues	0	0	0	4,713	3,000	3,000	3,000	3,000
Total Revenues			3,820	0	0	4,713	11,250	11,250	11,250	11,250
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	1,275	0	0	260	4,000	2,000	2,000	2,000
		Supplies and Materials								
	510	General Supplies	0	0	0	0	800	500	500	500
	560	Food	375	0	235	198	2,400	2,500	2,500	2,500
	590	Other Supplies and Materials	258	0	0	121	1,000	500	500	500
		Total Materials and Supplies	633	0	235	319	4,200	3,500	3,500	3,500
		Capital Outlay								
	640	Equipment	3,000	0	0	0	3,000	0	0	0
		Other Objects								
	881	Scholarships	0	0	0	0	500	500	500	500
	883	Mememrials	0	0	0	3,686	2,250	2,000	2,000	2,000
	889	Other Awards and Prizes	90	0	0	372	550	500	500	500
	891	Student Activity Payments	40	0	0	0	2,283	2,750	2,750	2,750
		Total Other Objects	130	0	0	4,058	5,583	5,750	5,750	5,750
Total Expenditures			5,038	0	235	4,637	16,783	11,250	11,250	11,250
Net Change in Fund Balance			(1,218)	0	(235)	76	(5,533)	0	0	0
		Cash Balance at Beginning of Fiscal Year	6,910	5,692	5,692	5,457	5,533	0	0	0
		Cash Balance at End of Fiscal Year	5,692	5,692	5,457	5,533	0	0	0	0
		Year End Encumbrances Appropriated	0	0	15	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,692	\$5,692	\$5,442	\$5,533	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: GUIDANCE CLUB STRONGSVILLE MIDDLE SCHOOL - 9645

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$13	\$0	\$0	\$800	\$800	\$800	\$800
Total Revenues	0	13	0	0	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	0	0	0	0	0	0	0
590 Other Supplies and Materials	0	0	0	0	63	50	50	50
Total Materials and Supplies	0	0	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	0	0	0	863	800	800	800
Net Change in Fund Balance	0	13	0	0	(63)	0	0	0
Cash Balance at Beginning of Fiscal Year	50	50	63	63	63	0	0	0
Cash Balance at End of Fiscal Year	50	63	63	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	\$50	\$63	\$63	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CD/MD CLASSROOM STRONGSVILLE MIDDLE SCHOOL - 9670

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	7	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	7	0	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
		910 Transfers Out	0	0	(1,760)	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(1,760)	0	0	0	0	0
Net Change in Fund Balance			0	0	(1,753)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,753	1,753	1,753	0	0	0	0	0
Cash Balance at End of Fiscal Year			1,753	1,753	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			\$1,753	\$1,753	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: SHS ART STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$280	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			280	0	0	0	1,100	1,100	1,100	1,100
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	250	250	250
		Supplies and Materials								
	590	Other Supplies and Materials	233	0	0	0	600	300	300	300
		Other Objects								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	503	500	500	500
		Total Other Objects	0	0	0	0	553	550	550	550
Total Expenditures			233	0	0	0	1,653	1,100	1,100	1,100
Net Change in Fund Balance			47	0	0	0	(553)	0	0	0
		Cash Balance at Beginning of Fiscal Year	506	553	553	553	553	0	0	0
		Cash Balance at End of Fiscal Year	553	553	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			\$553	\$553	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: STEM CLUB STRONGSVILLE HIGH SCHOOL - 9902

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	0	150	0	100	100	100	100
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	600	500	500	500
Total Expenditures			0	0	150	0	700	600	600	600
Net Change in Fund Balance			0	0	(150)	0	(100)	0	0	0
Cash Balance at Beginning of Fiscal Year			250	250	250	100	100	0	0	0
Cash Balance at End of Fiscal Year			250	250	100	100	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	\$100	\$100	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: PLANETARIUM CLUB STRONGSVILLE HIGH SCHOOL - 9903

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	(214)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	0	(214)	0	0	0	0	0	0
Net Change in Fund Balance	0	(214)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	214	214	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	214	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	\$214	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: DEBATE TEAM STRONGSVILLE HIGH SCHOOL - 9904

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	0	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	0	0	0	751	600	600	600
Net Change in Fund Balance	0	0	0	0	(151)	0	0	0
Cash Balance at Beginning of Fiscal Year	151	151	151	151	151	0	0	0
Cash Balance at End of Fiscal Year	151	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	\$151	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: C.A.R.E. STRONGSVILLE HIGH SCHOOL - 9905

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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
Extracurricular Activities								
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
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	(90)	0	0	0	0	0	0
Net Change in Fund Balance	0	(90)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	90	90	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	90	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	\$90	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: MATHEMATICS CLUB STRONGSVILLE HIGH SCHOOL - 9907

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$2,375	\$1,775	\$2,075	\$1,907	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			2,375	1,775	2,075	1,907	3,100	3,100	3,100	3,100
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	308	0	309	0	5,000	1,500	1,500	1,500
		Supplies and Materials								
	590	Other Supplies and Materials	1,426	2,061	1,898	2,292	5,000	8,478	1,350	1,350
		Other Objects								
	881	Scholarships	0	0	0	0	250	250	250	250
	883	Mememrials	0	0	0	0	250	0	0	0
	889	Other Awards and Prizes	0	0	0	0	1,500	0	0	0
	891	Student Activity Payments	0	0	0	0	1,000	0	0	0
		Total Other Objects	0	0	0	0	3,000	250	250	250
Total Expenditures			1,734	2,061	2,207	2,292	13,000	10,228	3,100	3,100
Net Change in Fund Balance			641	(286)	(132)	(385)	(9,900)	(7,128)	0	0
		Cash Balance at Beginning of Fiscal Year	17,190	17,831	17,545	17,413	17,028	7,128	0	0
		Cash Balance at End of Fiscal Year	17,831	17,545	17,413	17,028	7,128	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$17,831	\$17,545	\$17,413	\$17,028	\$7,128	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: SCIENCE CLUB STRONGSVILLE HIGH SCHOOL - 9909

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$380	(\$80)	\$2,592	\$1,890	\$11,000	\$11,000	\$11,000	\$11,000
Other Local Revenues	0	0	0	0	2,500	2,500	2,500	2,500
Total Revenues	380	(80)	2,592	1,890	13,500	13,500	13,500	13,500
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	1,760	1,504	11,000	11,000	11,000	11,000
Supplies and Materials								
590 Other Supplies and Materials	0	0	881	400	4,939	2,500	2,500	2,500
Total Expenditures	0	0	2,641	1,904	15,939	13,500	13,500	13,500
Excess of Revenues Over / (Under) Expenditures	380	(80)	(49)	(14)	(2,439)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
911 Transfers In	0	214	0	0	0	0	0	0
Net Change in Fund Balance	380	134	(49)	(14)	(2,439)	0	0	0
Cash Balance at Beginning of Fiscal Year	1,988	2,368	2,502	2,453	2,439	0	0	0
Cash Balance at End of Fiscal Year	2,368	2,502	2,453	2,439	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$2,368	\$2,502	\$2,453	\$2,439	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: DANCE MARATHON STRONGSVILLE HIGH SCHOOL - 9911

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	0	0	0	0
		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
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	(525)	0	0	0	0	0	0
Net Change in Fund Balance			0	(525)	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	525	525	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	525	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			\$525	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: TECHNOLOGY CLUB STRONGSVILLE HIGH SCHOOL - 9912

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$390	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	765	0	0	0	250	250	250	250
Total Revenues			1,155	0	0	0	750	750	750	750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	120	0	0	0	2,500	409	250	250
		Capital Outlay								
	640	Equipment	765	0	0	0	1,000	500	500	500
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	200	0	0	0
Total Expenditures			885	0	0	0	4,200	909	750	750
Net Change in Fund Balance			270	0	0	0	(3,450)	(159)	0	0
		Cash Balance at Beginning of Fiscal Year	3,339	3,609	3,609	3,609	3,609	159	0	0
		Cash Balance at End of Fiscal Year	3,609	3,609	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			\$3,609	\$3,609	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: SOCIEDAD HONORARIA HISPANICA STRONGSVILLE HIGH SCHOOL - 9913

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,000	\$625	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			1,000	625	0	0	2,000	2,000	2,000	2,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	130	0	1,000	1,000	1,000	1,000
		Supplies and Materials								
	590	Other Supplies and Materials	548	0	227	0	1,400	1,000	1,000	1,000
		Capital Outlay								
	640	Equipment	0	0	0	0	750	0	0	0
		Other Objects								
	883	Mememrials	46	0	0	0	100	0	0	0
	889	Other Awards and Prizes	0	0	0	0	600	286	0	0
		Total Other Objects	46	0	0	0	700	286	0	0
Total Expenditures			594	0	357	0	3,850	2,286	2,000	2,000
Net Change in Fund Balance			406	625	(357)	0	(1,850)	(286)	0	0
		Cash Balance at Beginning of Fiscal Year	1,462	1,868	2,493	2,136	2,136	286	0	0
		Cash Balance at End of Fiscal Year	1,868	2,493	2,136	2,136	286	0	0	0
		Year End Encumbrances Appropriated	0	0	58	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,868	\$2,493	\$2,078	\$2,136	\$286	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: COMPUTER CLUB STRONGSVILLE HIGH SCHOOL - 9914

Function Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures		0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):									
<i>Other Financing Uses</i>									
910 Transfers Out		(135)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		(135)	0	0	0	0	0	0	0
Net Change in Fund Balance		(135)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year		135	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

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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: LATIN CLUB STRONGSVILLE HIGH SCHOOL - 9916

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	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

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: FRENCH CLUB STRONGSVILLE HIGH SCHOOL - 9917

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,425	\$1,261	\$1,552	\$785	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	95	0	0	0	50	50	50	50
Total Revenues			1,520	1,261	1,552	785	2,050	2,050	2,050	2,050
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	996	1,276	888	452	3,500	4,355	1,350	1,350
		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
		Total Other Objects	0	0	0	0	200	200	200	200
Total Expenditures			996	1,276	888	452	4,200	5,055	2,050	2,050
Net Change in Fund Balance			524	(15)	664	333	(2,150)	(3,005)	0	0
		Cash Balance at Beginning of Fiscal Year	3,649	4,173	4,158	4,822	5,155	3,005	0	0
		Cash Balance at End of Fiscal Year	4,173	4,158	4,822	5,155	3,005	0	0	0
		Year End Encumbrances Appropriated	0	0	177	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,173	\$4,158	\$4,645	\$5,155	\$3,005	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: GERMAN CLUB STRONGSVILLE HIGH SCHOOL - 9918

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$870	(\$35)	\$0	\$237	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			870	(35)	0	237	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	630	70	0	210	1,500	934	650	650
		Other Objects								
	883	Mememrials	0	0	0	0	52	100	100	100
	889	Other Awards and Prizes	0	0	0	0	50	100	100	100
		Total Other Objects	0	0	0	0	102	200	200	200
Total Expenditures			630	70	0	210	1,852	1,384	1,100	1,100
Net Change in Fund Balance			240	(105)	0	27	(752)	(284)	0	0
		Cash Balance at Beginning of Fiscal Year	874	1,114	1,009	1,009	1,036	284	0	0
		Cash Balance at End of Fiscal Year	1,114	1,009	1,009	1,036	284	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,114	\$1,009	\$1,009	\$1,036	\$284	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: SPANISH CLUB STRONGSVILLE HIGH SCHOOL - 9919

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	850	850	850	850
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	60	0	7	0	1,411	250	250	250
		Other Objects								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		Total Other Objects	0	0	0	0	100	100	100	100
Total Expenditures			60	0	7	0	2,011	850	850	850
Net Change in Fund Balance			(60)	0	(7)	0	(1,161)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,228	1,168	1,168	1,161	1,161	0	0	0
		Cash Balance at End of Fiscal Year	1,168	1,168	1,161	1,161	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,168	\$1,168	\$1,161	\$1,161	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: ASAP CLUB STRONGSVILLE HIGH SCHOOL - 9920

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
910 Transfers Out	(12)	0	0	0	0	0	0	0
Net Change in Fund Balance	(12)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	12	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: H20 CLUB STRONGSVILLE HIGH SCHOOL - 9922

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	0	(2,390)	0	0	0	0	0	0
Net Change in Fund Balance	0	(2,390)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	2,390	2,390	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	2,390	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	\$2,390	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2023 STRONGSVILLE HIGH SCHOOL - 9923

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$58	\$0	\$38,700	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	500	0	7,500	4,767	0	0	0	0
Total Revenues	558	0	46,200	4,767	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	40,778	465	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	24	0	985	3,411	131	0	0	0
Other Objects								
883 Mememrials	0	0	0	0	5,640	91	0	0
Total Expenditures	24	0	41,763	3,876	5,771	91	0	0
Net Change in Fund Balance	534	0	4,437	891	(5,771)	(91)	0	0
Cash Balance at Beginning of Fiscal Year	0	534	534	4,971	5,862	91	0	0
Cash Balance at End of Fiscal Year	534	534	4,971	5,862	91	0	0	0
Year End Encumbrances Appropriated	0	0	0	91	91	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$534	\$534	\$4,971	\$5,771	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: BUSINESS CLUB FUND STRONGSVILLE HIGH SCHOOL - 9927

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$350	\$350	\$350	\$350
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	400	400	400	400
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	50	50	50	50
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	459	300	300	300
		Other Objects								
	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
		Total Other Objects	0	0	0	0	50	50	50	50
Total Expenditures			0	0	0	0	559	400	400	400
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: ROTARY INTERACT CLUB STRONGSVILLE HIGH SCHOOL - 9929

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	100	0	250	250	250	250
Total Revenues			0	0	100	0	750	750	750	750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	250	150	150
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	108	750	324	250	250
		Other Objects								
	883	Mememrials	0	0	0	0	250	250	250	250
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
		Total Other Objects	0	0	0	0	350	350	350	350
Total Expenditures			0	0	0	108	1,600	924	750	750
Net Change in Fund Balance			0	0	100	(108)	(850)	(174)	0	0
		Cash Balance at Beginning of Fiscal Year	1,032	1,032	1,032	1,132	1,024	174	0	0
		Cash Balance at End of Fiscal Year	1,032	1,032	1,132	1,024	174	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,032	\$1,032	\$1,132	\$1,024	\$174	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: RACHEL'S CHALLENGE STRONGSVILLE HIGH SCHOOL - 9932

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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
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	(779)	0	0	0	0
Total Other Financing Sources / (Uses)	0	0	0	(779)	0	0	0	0
Net Change in Fund Balance	0	0	0	(779)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	779	779	779	779	0	0	0	0
Cash Balance at End of Fiscal Year	779	779	779	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	\$779	\$779	\$779	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: MIDDLE EASTERN CLUB STRONGSVILLE HIGH SCHOOL - 9933

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	(155)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	(155)	0	0	0	0	0	0	0
Net Change in Fund Balance	(155)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	155	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: BAND/ORCHESTRA STRONGSVILLE HIGH SCHOOL - 9934

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	0	(20)	0	0	0	0	0	0
Net Change in Fund Balance	0	(20)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	20	20	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	20	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	\$20	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL STRONGSVILLE HIGH SCHOOL - 9941

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$22,120	\$3,800	\$26,390	\$28,496	\$31,100	\$31,100	\$31,100	\$31,100
		Other Local Revenues	0	0	0	1	1,000	1,000	1,000	1,000
Total Revenues			22,120	3,800	26,390	28,497	32,100	32,100	32,100	32,100
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	1,830	1,225	2,477	4,163	15,000	20,000	15,000	15,000
		Supplies and Materials								
	590	Other Supplies and Materials	3,722	2,407	17,470	4,687	15,000	22,325	11,500	11,500
		Capital Outlay								
	640	Equipment	0	0	0	0	20,000	0	0	0
		Other Objects								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	10,000	5,000	11,500	20,416	30,000	5,000	5,000	5,000
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
	891	Student Activity Payments	0	0	0	0	50	50	50	50
		Total Other Objects	10,000	5,000	11,500	20,416	30,600	5,600	5,600	5,600
Total Expenditures			15,552	8,632	31,447	29,266	80,600	47,925	32,100	32,100
Net Change in Fund Balance			6,568	(4,832)	(5,057)	(769)	(48,500)	(15,825)	0	0
		Cash Balance at Beginning of Fiscal Year	68,415	74,983	70,151	65,094	64,325	15,825	0	0
		Cash Balance at End of Fiscal Year	74,983	70,151	65,094	64,325	15,825	0	0	0
		Year End Encumbrances Appropriated	0	2,766	7,078	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$74,983	\$67,385	\$58,016	\$64,325	\$15,825	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2022 STRONGSVILLE HIGH SCHOOL - 9943

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$17,670	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	500	10,005	1,000	0	0	0	0	0
Total Revenues	500	27,675	1,000	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	16,221	2,184	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	2,541	2,081	0	0	0	0	0
Other Objects								
883 Mememrials	0	0	0	6,267	0	0	0	0
Total Expenditures	0	18,762	4,265	6,267	0	0	0	0
Net Change in Fund Balance	500	8,913	(3,265)	(6,267)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	119	619	9,532	6,267	0	0	0	0
Cash Balance at End of Fiscal Year	619	9,532	6,267	0	0	0	0	0
Year End Encumbrances Appropriated	0	3,000	216	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$619	\$6,532	\$6,051	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL ART HONOR SOCIETY STRONGSVILLE HIGH SCHOOL - 9945

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$805	\$245	\$210	\$350	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	200	0	200	200	250	250	250	250
Total Revenues			1,005	245	410	550	1,750	1,750	1,750	1,750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	185	120	100	85	900	700	700	700
		Supplies and Materials								
	590	Other Supplies and Materials	859	0	787	81	2,500	500	500	500
		Other Objects								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	0	0	0	0	451	500	500	500
	891	Student Activity Payments	0	0	0	0	0	0	0	0
		Total Other Objects	0	0	0	0	501	550	550	550
Total Expenditures			1,044	120	887	166	3,901	1,750	1,750	1,750
Net Change in Fund Balance			(39)	125	(477)	384	(2,151)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,158	2,119	2,244	1,767	2,151	0	0	0
		Cash Balance at End of Fiscal Year	2,119	2,244	1,767	2,151	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,119	\$2,244	\$1,767	\$2,151	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2021 STRONGSVILLE HIGH SCHOOL - 9953

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	5,500	6,975	0	0	0	0	0	0
Total Revenues	5,688	6,975	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	1,447	900	405	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	3,326	2,513	0	0	0	0	0
Other Objects								
883 Mememrials	0	5,000	0	0	0	0	0	0
Total Expenditures	1,447	9,226	2,918	0	0	0	0	0
Net Change in Fund Balance	4,241	(2,251)	(2,918)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	928	5,169	2,918	0	0	0	0	0
Cash Balance at End of Fiscal Year	5,169	2,918	0	0	0	0	0	0
Year End Encumbrances Appropriated	1,448	405	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$3,721	\$2,513	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2024 STRONGSVILLE HIGH SCHOOL - 9954

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$100	\$33,813	\$7,000	\$0	\$0	\$0
Other Local Revenues	0	0	0	7,500	5,000	0	0	0
Total Revenues	0	0	100	41,313	12,000	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	34,162	4,000	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	80	1,044	8,000	0	0	0
Other Objects								
883 Mememrials	0	0	0	0	6,127	0	0	0
Total Expenditures	0	0	80	35,206	18,127	0	0	0
Net Change in Fund Balance	0	0	20	6,107	(6,127)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	20	6,127	0	0	0
Cash Balance at End of Fiscal Year	0	0	20	6,127	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	\$20	\$6,127	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2023 STRONGSVILLE HIGH SCHOOL - 9955

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$400	\$221	\$47,000	\$3,000	\$0	\$0
Other Local Revenues	0	0	5	0	10,000	1,500	0	0
Total Revenues	0	0	405	221	57,000	4,500	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	0	40,000	1,000	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	193	0	15,000	1,000	0	0
Other Objects								
883 Mememrials	0	0	0	0	2,000	2,933	0	0
Total Expenditures	0	0	193	0	57,000	4,933	0	0
Net Change in Fund Balance	0	0	212	221	0	(433)	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	212	433	433	0	0
Cash Balance at End of Fiscal Year	0	0	212	433	433	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	\$212	\$433	\$433	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2026 STRONGSVILLE HIGH SCHOOL - 9956

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$47,000	\$3,000	\$0
Other Local Revenues	0	0	0	250	250	10,000	1,500	0
Total Revenues	0	0	0	250	1,250	57,000	4,500	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	0	100	40,000	1,000	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	1,000	15,000	1,000	0
Other Objects								
883 Mememrials	0	0	0	0	250	2,150	2,500	0
Total Expenditures	0	0	0	0	1,350	57,150	4,500	0
Net Change in Fund Balance	0	0	0	250	(100)	(150)	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	250	150	0	0
Cash Balance at End of Fiscal Year	0	0	0	250	150	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	\$250	\$150	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2027 STRONGSVILLE HIGH SCHOOL - 9957

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$750	\$1,000	\$47,000	\$3,000
Other Local Revenues	0	0	0	0	50	250	10,000	1,500
Total Revenues	0	0	0	0	800	1,250	57,000	4,500
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	0	250	100	40,000	1,000
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	400	1,000	15,000	1,000
Other Objects								
883 Mememrials	0	0	0	0	150	150	2,000	2,500
Total Expenditures	0	0	0	0	800	1,250	57,000	4,500
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2018 STRONGSVILLE HIGH SCHOOL - 9958

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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								
883 Mememrials	3,600	0	0	0	0	0	0	0
Total Expenditures	3,600	0	0	0	0	0	0	0
Net Change in Fund Balance	(3,600)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	3,600	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2019 STRONGSVILLE HIGH SCHOOL - 9959

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	0	0	0	0
		Capital Outlay								
	640	Equipment	2,848	0	0	0	0	0	0	0
		Other Objects								
	883	Mememrials	2,943	0	0	0	0	0	0	0
Total Expenditures			5,791	0	0	0	0	0	0	0
Net Change in Fund Balance			(5,791)	0	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	5,791	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2020 STRONGSVILLE HIGH SCHOOL - 9960

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues	105	0	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	5,000	450	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	1,417	224	0	0	0	0	0	0
Other Objects								
883 Mememrials	0	6,975	0	0	0	0	0	0
Total Expenditures	6,417	7,649	0	0	0	0	0	0
Net Change in Fund Balance	(6,312)	(7,649)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	13,961	7,649	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	7,649	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	950	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$6,699	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER- YOUTH OPTIMIST ADVISORS STRONGSVILLE HIGH SCHOOL - 9961

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$700	\$700	\$700	\$700
Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues	0	0	0	0	750	750	750	750
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	0	250	250	250	250
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	729	325	325	325
Other Objects								
883 Mememrials	0	0	0	0	175	175	175	175
Total Expenditures	0	0	0	0	1,154	750	750	750
Net Change in Fund Balance	0	0	0	0	(404)	0	0	0
Cash Balance at Beginning of Fiscal Year	404	404	404	404	404	0	0	0
Cash Balance at End of Fiscal Year	404	404	404	404	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$404	\$404	\$404	\$404	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: RHO KAPPA NHS STRONGSVILLE HIGH SCHOOL - 9962

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$859	\$1,020	\$840	\$525	\$1,250	\$1,250	\$1,250	\$1,250
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			859	1,020	840	525	1,300	1,300	1,300	1,300
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	75	75	660	675	1,500	500	250	250
		Supplies and Materials								
	590	Other Supplies and Materials	863	450	0	225	2,625	516	500	500
		Other Objects								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
		Total Other Objects	0	0	0	0	550	550	550	550
Total Expenditures			938	525	660	900	4,675	1,566	1,300	1,300
Net Change in Fund Balance			(79)	495	180	(375)	(3,375)	(266)	0	0
		Cash Balance at Beginning of Fiscal Year	3,420	3,341	3,836	4,016	3,641	266	0	0
		Cash Balance at End of Fiscal Year	3,341	3,836	4,016	3,641	266	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,341	\$3,836	\$4,016	\$3,641	\$266	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: GERMAN NHS STRONGSVILLE HIGH SCHOOL - 9963

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$125	\$190	\$550	\$550	\$550	\$550
Other Local Revenues	0	110	0	0	100	100	100	100
Total Revenues	0	110	125	190	650	650	650	650
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	100	0	300	300	300	300
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	200	250	200	200	200
Other Objects								
883 Mememrials	0	0	0	0	225	150	150	150
Total Expenditures	0	0	100	200	775	650	650	650
Net Change in Fund Balance	0	110	25	(10)	(125)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	110	135	125	0	0	0
Cash Balance at End of Fiscal Year	0	110	135	125	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	\$110	\$135	\$125	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL ENGLISH HONORS SOCIETY STRONGSVILLE HIGH SCHOOL - 9964

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$1,112	\$1,080	\$1,750	\$1,750	\$1,750	\$1,750
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	1,112	1,080	1,850	1,850	1,850	1,850
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	615	480	1,139	750	750	750
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	108	405	1,095	900	900	900
		Other Objects								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	0	0	0	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		Total Other Objects	0	0	0	0	200	200	200	200
Total Expenditures			0	0	723	885	2,434	1,850	1,850	1,850
Net Change in Fund Balance			0	0	389	195	(584)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	389	584	0	0	0
		Cash Balance at End of Fiscal Year	0	0	389	584	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	\$389	\$584	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: KEY CLUB STRONGSVILLE HIGH SCHOOL - 9965

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$4,265	\$6,975	\$8,654	\$5,648	\$7,750	\$7,750	\$7,750	\$7,750
		Other Local Revenues	0	522	0	190	500	500	500	500
Total Revenues			4,265	7,497	8,654	5,838	8,250	8,250	8,250	8,250
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	3,169	3,272	4,588	1,960	5,500	2,625	2,625	2,625
		Supplies and Materials								
	590	Other Supplies and Materials	1,493	1,314	1,997	2,607	2,325	2,375	2,375	2,375
		Other Objects								
	883	Mememrials	0	968	3,800	1,464	2,810	2,500	2,500	2,500
	891	Student Activity Payments	0	0	0	0	1,500	750	750	750
		Total Other Objects	0	968	3,800	1,464	4,310	3,250	3,250	3,250
Total Expenditures			4,662	5,554	10,385	6,031	12,135	8,250	8,250	8,250
Net Change in Fund Balance			(397)	1,943	(1,731)	(193)	(3,885)	0	0	0
		Cash Balance at Beginning of Fiscal Year	4,263	3,866	5,809	4,078	3,885	0	0	0
		Cash Balance at End of Fiscal Year	3,866	5,809	4,078	3,885	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,866	\$5,809	\$4,078	\$3,885	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: SHS PRIDE CLUB STRONGSVILLE HIGH SCHOOL - 9976

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	0	(149)	0	0	0	0	0	0
Net Change in Fund Balance	0	(149)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	149	149	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	149	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	\$149	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: ANIME CLUB STRONGSVILLE HIGH SCHOOL - 9978

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	0	(184)	0	0	0	0	0	0
Net Change in Fund Balance	0	(184)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	184	184	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	184	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	\$184	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL HONORS SOCIETY STRONGSVILLE HIGH SCHOOL - 9985

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$3,473	\$2,869	\$4,288	\$4,357	\$5,750	\$5,750	\$5,750	\$5,750
Other Local Revenues	0	0	73	0	500	500	500	500
Total Revenues	3,473	2,869	4,361	4,357	6,250	6,250	6,250	6,250
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	655	385	813	486	1,000	1,000	1,000	1,000
Supplies and Materials								
590 Other Supplies and Materials	2,119	2,395	2,438	3,211	4,500	4,324	3,750	3,750
Other Objects								
883 Mememrials	1,002	280	1,422	1,310	1,500	1,500	1,500	1,500
Total Expenditures	3,776	3,060	4,673	5,007	7,000	6,824	6,250	6,250
Net Change in Fund Balance	(303)	(191)	(312)	(650)	(750)	(574)	0	0
Cash Balance at Beginning of Fiscal Year	2,860	2,557	2,366	2,054	1,404	654	80	80
Cash Balance at End of Fiscal Year	2,557	2,366	2,054	1,404	654	80	80	80
Year End Encumbrances Appropriated	500	0	0	80	80	80	80	80
Unencumbered Fund Balance at End of Fiscal Year	\$2,057	\$2,366	\$2,054	\$1,324	\$574	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: SPIRIT SQUAD STRONGSVILLE HIGH SCHOOL - 9990

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$79	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	1,500	1,500	1,000	1,000	1,000	1,000
Total Revenues			0	0	1,579	1,500	1,500	1,500	1,500	1,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	450	450	450	450
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	235	1,099	2,000	500	500	500
		Other Objects								
	881	Scholarships	0	0	0	0	500	500	500	500
	883	Mememrials	0	0	0	0	295	50	50	50
		Total Other Objects	0	0	0	0	795	550	550	550
Total Extracurricular Activities			0	0	235	1,099	3,245	1,500	1,500	1,500
Total Expenditures			0	0	235	1,099	3,245	1,500	1,500	1,500
Net Change in Fund Balance			0	0	1,344	401	(1,745)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	1,344	1,745	0	0	0
Cash Balance at End of Fiscal Year			0	0	1,344	1,745	0	0	0	0
Year End Encumbrances Appropriated			0	0	650	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$694	\$1,745	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: PIN'EM CLUB STRONGSVILLE HIGH SCHOOL - 9993

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	0	(198)	0	0	0	0	0	0
Net Change in Fund Balance	0	(198)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	198	198	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	198	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	\$198	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

STUDENT MANAGED ACTIVITY BUDGET CENTER: ICE HOCKEY SPIRIT CLUB STRONGSVILLE HIGH SCHOOL - 9994

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	0	(204)	0	0	0	0	0	0
Net Change in Fund Balance	0	(204)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	204	204	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	204	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	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0




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
 - CD/MD Classroom 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 (FY21) / MILE Unit (FY23) SHS
 - SHS Makers SHS
 - Football Summer Camp SHS
 - Athletic Programs SHS
 - Step Team SHS
 - OSHAA Tournaments 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
 - Boys Volleyball SHS

- Girls Volleyball SHS
- Project Support SHS
- Girls Tennis SHS
- Boys Tennis SHS
- Swim Team SHS
- Wrestling Team SHS
- Ice Hockey SHS
- Lantern SHS
- Strohigan/Yearbook SHS
- Baseball SHS
- Softball SHS

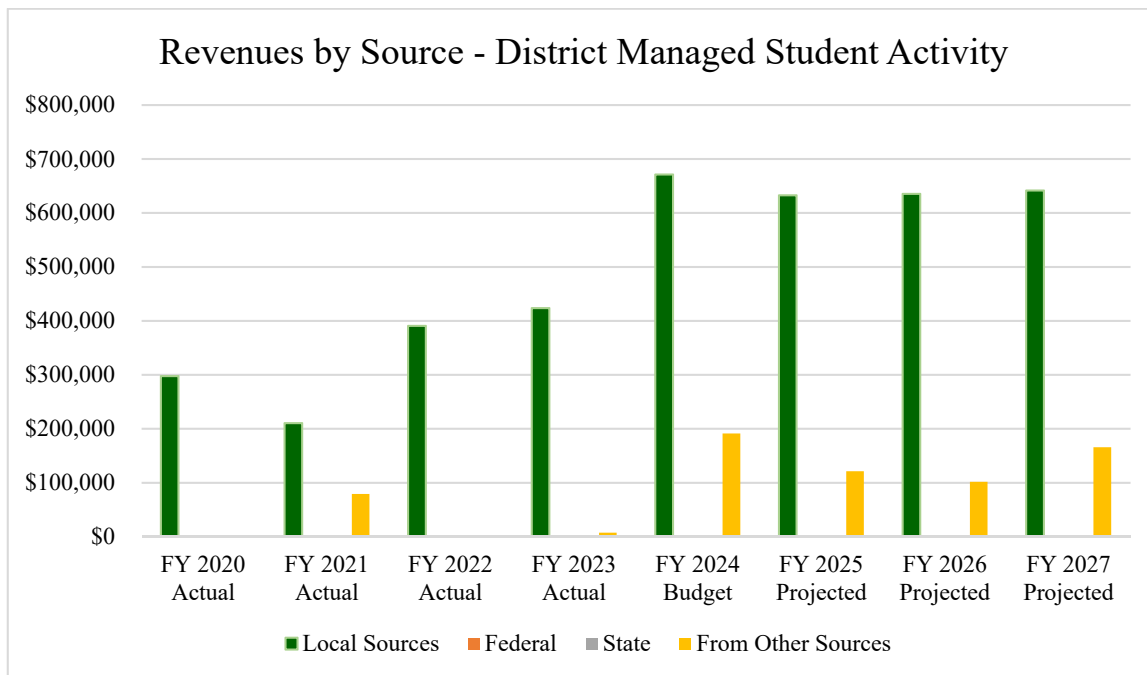
- Girls Cross Country SHS
- Boys Cross Country SHS
- Boys Golf SHS
- Gymnastics SHS
- Girls Golf SHS
- Trainer Fund SHS
- Weight Room SHS
- Fall Cheerleaders SHS
- Winter Cheerleaders SHS

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$212,084	\$157,497	\$332,468	\$373,115	\$561,829	\$522,164	\$524,964	\$531,064
Other Local Revenues	85,607	52,915	58,285	50,656	109,600	110,600	110,600	110,600
From Other Sources	1,340	79,443	1,760	7,610	191,466	121,266	101,934	165,861
Total Revenues	299,031	289,855	392,513	431,381	862,895	754,030	737,498	807,525



Local Sources:

For FY 24, revenue from local sources makes up 77.8% 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.

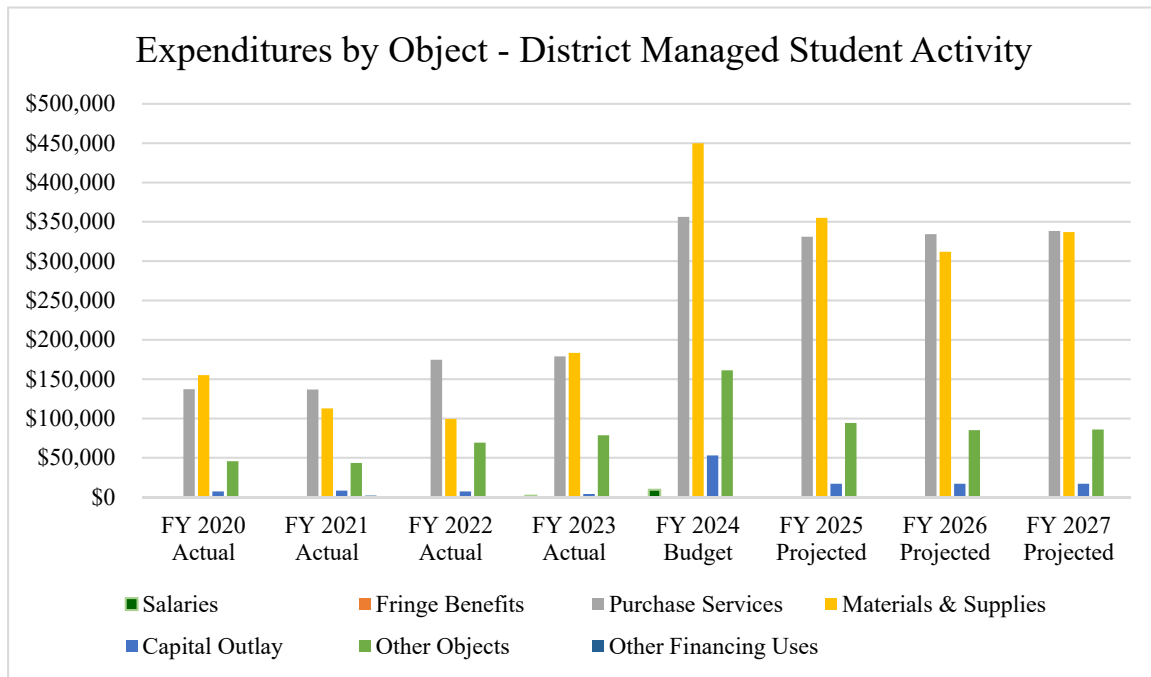
From Other Sources:

For FY 24, revenue from other sources make up 22.2% of the total. Revenue from other sources are transfers from the general fund to the middle school and high school athletic accounts to subsidize the basic needs of the athletic programs.

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								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$0	\$1,905	\$9,500	\$0	\$0	\$0
Fringe Benefits	0	0	0	294	1,468	0	0	0
Purchase Services	137,319	136,737	174,704	187,848	356,296	331,067	334,320	338,320
Materials and Supplies	155,160	112,747	99,332	183,312	449,802	355,055	311,853	377,030
Capital Outlay	7,292	8,276	7,334	3,942	53,134	17,100	17,100	17,100
Other Objects	45,781	43,577	69,413	78,669	161,142	94,393	85,225	86,075
Other Financing Uses	1,340	2,089	0	0	0	0	0	0
Total Expenditures	346,892	303,426	350,783	455,970	1,031,342	797,615	748,498	818,525

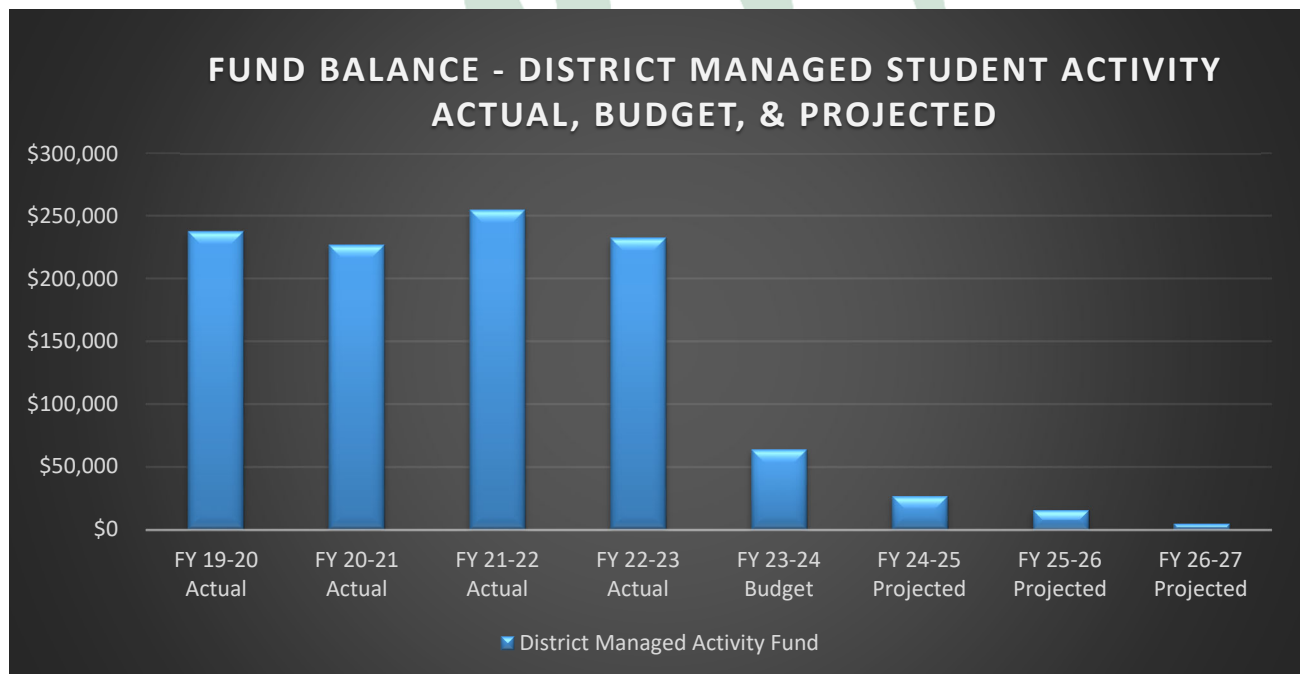


Significant Expenditure Changes and Assumptions

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 2024 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	302,775	254,914	241,343	283,073	258,484	90,037	46,452	35,452
Ending Cash Balance	254,914	241,343	283,073	258,484	90,037	46,452	35,452	24,452
Year End Encumbrances	17,174	14,315	28,087	25,865	25,865	19,483	19,483	19,483
Unencumbered Fund Balance	237,740	227,028	254,986	232,619	64,172	26,969	15,969	4,969

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 2024 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$212,084	\$157,497	\$332,468	\$373,115	\$561,829	\$522,164	\$524,964	\$531,064
	Other Local Revenues	85,607	52,915	58,285	50,656	109,600	110,600	110,600	110,600
Total Revenues		297,691	210,412	390,753	423,771	671,429	632,764	635,564	641,664
Support Services:									
	Salaries	0	0	0	1,905	5,500	0	0	0
	Fringe Benefits	0	0	0	294	850	0	0	0
Total Support Services		0	0	0	2,199	6,350	0	0	0
Extracurricular Activities									
	Salaries	0	0	0	0	4,000	0	0	0
	Fringe Benefits	0	0	0	0	618	0	0	0
	Purchase Services	137,319	136,737	174,704	187,848	356,296	331,067	334,320	338,320
	Materials and Supplies	155,160	112,747	99,332	183,312	449,802	355,055	311,853	377,030
	Capital Outlay	7,292	8,276	7,334	3,942	53,134	17,100	17,100	17,100
	Other Objects	45,781	43,577	69,413	78,669	161,142	94,393	85,225	86,075
Total Extracurricular Activities		345,552	301,337	350,783	453,771	1,024,992	797,615	748,498	818,525
Total Expenditures		345,552	301,337	350,783	455,970	1,031,342	797,615	748,498	818,525
Excess of Revenues Over / (Under) Expenditures		(47,861)	(90,925)	39,970	(32,199)	(359,913)	(164,851)	(112,934)	(176,861)
Other Financing Sources / (Uses):									
	Transfers Out	(1,340)	(2,089)	0	0	0	0	0	0
	Transfers In	1,340	79,443	1,760	7,610	191,466	121,266	101,934	165,861
Total Other Financing Sources / (Uses)		0	77,354	1,760	7,610	191,466	121,266	101,934	165,861
Net Change in Fund Balance		(47,861)	(13,571)	41,730	(24,589)	(168,447)	(43,585)	(11,000)	(11,000)
	Cash Balance at Beginning of Fiscal Year	302,775	254,914	241,343	283,073	258,484	90,037	46,452	35,452
	Cash Balance at End of Fiscal Year	254,914	241,343	283,073	258,484	90,037	46,452	35,452	24,452
	Year End Encumbrances Appropriated	17,174	14,315	28,087	25,865	25,865	19,483	19,483	19,483
Unencumbered Fund Balance at End of Fiscal Year		\$237,740	\$227,028	\$254,986	\$232,619	\$64,172	\$26,969	\$15,969	\$4,969

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL DISTRICT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$212,084	\$157,497	\$332,468	\$373,115	\$561,829	\$522,164	\$524,964	\$531,064
		Other Local Revenues	85,875	52,927	58,285	50,656	109,600	110,600	110,600	110,600
Total Revenues			297,959	210,424	390,753	423,771	671,429	632,764	635,564	641,664
Support Services:										
		Salaries:								
		144 Noncertificated Overtime	0	0	0	1,905	5,500	0	0	0
		Fringe Benefits								
		221 SERS - Employer's Share	0	0	0	269	770	0	0	0
Total Support Services			0	0	0	2,199	6,350	0	0	0
Extracurricular Activities										
		Salaries:								
		113 Supplemental Cert-Salary/Wages	0	0	0	0	2,000	0	0	0
		143 Noncert Supplemental Salary/Wages	0	0	0	0	2,000	0	0	0
		Total Salaries	0	0	0	0	4,000	0	0	0
		Fringe Benefits								
		291 Cert Other Retire/Insurance	0	0	0	0	309	0	0	0
		292 Noncert Other Retire/Insurance	0	0	0	0	309	0	0	0
		Total Fringe Benefits	0	0	0	0	618	0	0	0
		Purchase Services								
		419 Other Prof/Tech Services	60,558	75,738	73,739	86,710	99,805	103,930	108,920	112,620
		423 Repairs/Maintenance Services	8,143	13,113	9,891	8,117	12,000	12,000	12,000	12,000
		425 Rentals	1,255	2,415	862	0	35,900	36,500	36,500	36,500
		431 Certified Travel Reimbursement	388	442	1,612	3,399	2,500	2,500	2,500	2,500
		432 Cert Meeting Expense	1,671	0	505	4,269	10,000	10,000	10,000	10,000
		461 Printing and Binding	0	469	351	0	0	0	0	0
		490 Other Purchased Services	65,304	44,560	87,744	85,353	196,091	166,137	164,400	164,700
		Total Purchase Services	137,319	136,737	174,704	187,848	356,296	331,067	334,320	338,320
		Supplies and Materials								
		510 General Supplies	6,302	7,981	3,922	11,703	38,357	27,250	26,250	26,250
		512 Office Supplies	0	0	0	520	750	1,000	1,250	1,500
		514 Health/Hygiene Supplies	4,233	7,019	4,122	6,168	7,500	7,500	7,500	7,500
		516 Software Materials	4,852	5,146	8,559	11,692	25,750	25,750	25,750	25,750
		519 Other General Supplies	260	1,284	0	0	0	0	0	0
		543 DVD, CD's and Videos	2,500	0	0	0	0	0	0	0
		560 Food	0	0	0	0	1,450	1,400	1,400	1,400
		571 Land	1,428	0	0	0	0	0	0	0
		573 Equipment and Furniture	32,385	30,227	23,774	31,529	53,200	43,980	45,580	45,860
		590 Other Supplies and Materials	103,200	61,090	58,955	121,700	322,795	248,175	204,123	268,770
		Total Materials and Supplies	155,160	112,747	99,332	183,312	449,802	355,055	311,853	377,030
		Capital Outlay								
		640 Equipment	7,292	8,276	7,334	3,942	53,134	17,100	17,100	17,100
		Other Objects								
		849 Other Dues and Fees	21,414	25,296	27,717	35,113	23,000	23,000	23,000	23,000
		881 Scholarships	6,000	6,250	3,500	2,500	10,600	8,050	8,050	8,050
		883 Memorials	4,364	180	0	0	12,338	9,925	9,925	9,925
		889 Other Awards and Prizes	5,561	7,000	9,281	11,699	20,984	18,360	18,550	18,900
		890 Other Misc. Expenditures	669	763	1,535	18,061	66,882	11,758	1,950	2,000
		891 Student Activity Payments	7,773	4,088	27,380	11,296	25,838	21,800	22,250	22,700
		Total Other Objects	45,781	43,577	69,413	78,669	161,142	94,393	85,225	86,075
Total Extracurricular Activities			345,552	301,337	350,783	453,771	1,024,992	797,615	748,498	818,525
Total Expenditures			345,552	301,337	350,783	455,970	1,031,342	797,615	748,498	818,525
Excess of Revenues Over / (Under) Expenditures			(47,593)	(90,913)	39,970	(32,199)	(359,913)	(164,851)	(112,934)	(176,861)
Other Financing Sources / (Uses):										
		Other Financing Uses								
		910 Transfers Out	(1,340)	(2,089)	0	0	0	0	0	0

Financial Section

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STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL DISTRICT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Projection	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection
	911	Transfers In	1,340	79,443	1,760	7,610	191,466	121,266	101,934	165,861
Total Other Financing Sources / (Uses)			0	77,354	1,760	7,610	191,466	121,266	101,934	165,861
Net Change in Fund Balance			(47,593)	(13,559)	41,730	(24,589)	(168,447)	(43,585)	(11,000)	(11,000)
		Cash Balance at Beginning of Fiscal Year	302,495	254,902	241,343	283,073	258,484	90,037	46,452	35,452
		Cash Balance at End of Fiscal Year	254,902	241,343	283,073	258,484	90,037	46,452	35,452	24,452
		Year End Encumbrances Appropriated	17,174	14,315	28,087	25,865	25,865	19,483	19,483	19,483
Unencumbered Fund Balance at End of Fiscal Year			\$237,728	\$227,028	\$254,986	\$232,619	\$64,172	\$26,969	\$15,969	\$4,969

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETIC DEPARTMENT - 0000

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$102,137	\$80,283	\$150,344	\$150,488	\$134,880	\$169,900	\$172,900	\$178,400
		Other Local Revenues	16,320	5,370	17,480	22,266	28,100	28,100	28,100	28,100
Total Revenues			118,457	85,653	167,824	172,754	162,980	198,000	201,000	206,500
Extracurricular Activities										
		Salaries:								
	190	Other Salary and Wages	0	0	0	0	0	0	0	0
		Fringe Benefits								
	290	Other Benefits	0	0	0	0	0	0	0	0
		Purchase Services								
	419	Other Prof/Tech Services	55,810	67,720	71,103	82,323	72,075	75,525	79,000	82,550
	423	Repairs/Maintenance Services	8,143	13,113	9,891	8,117	12,000	12,000	12,000	12,000
	425	Rentals	1,255	2,415	862	0	35,900	36,500	36,500	36,500
	431	Certified Travel Reimbursement	388	442	1,612	3,399	2,500	2,500	2,500	2,500
	432	Cert Meeting Expense	1,671	0	505	4,269	10,000	10,000	10,000	10,000
	461	Printing and Binding	0	469	351	0	0	0	0	0
	490	Other Purchased Services	2,139	1,578	997	1,125	150	7,500	7,500	7,500
		Total Purchase Services	69,406	85,737	85,321	99,233	132,625	144,025	147,500	151,050
		Supplies and Materials								
	512	Office Supplies	0	0	0	520	750	1,000	1,250	1,500
	514	Health/Hygiene Supplies	4,233	7,019	4,122	6,168	7,500	7,500	7,500	7,500
	516	Software Materials	4,852	5,146	8,559	11,692	25,750	25,750	25,750	25,750
	519	Other General Supplies	260	1,284	0	0	0	0	0	0
	543	DVD, CD's and Videos	2,500	0	0	0	0	0	0	0
	560	Food	0	0	0	0	1,000	1,000	1,000	1,000
	571	Land	1,428	0	0	0	0	0	0	0
	573	Equipment and Furniture	32,385	30,227	23,774	31,529	53,200	43,980	45,580	45,860
	590	Other Supplies and Materials	0	0	0	8,225	66,650	26,150	7,750	53,600
		Total Materials and Supplies	45,658	43,676	36,455	58,134	154,850	105,380	88,830	135,210
		Capital Outlay								
	640	Equipment	169	1,562	330	690	2,500	0	0	0
		Other Objects								
	849	Other Dues and Fees	21,414	25,296	27,717	35,113	23,000	23,000	23,000	23,000
	889	Other Awards and Prizes	4,269	5,727	7,619	7,528	9,250	9,500	9,750	10,000
	890	Other Misc. Expenditures	669	763	1,304	0	850	900	950	1,000
		Total Other Objects	26,352	31,786	36,640	42,641	33,100	33,400	33,700	34,000
Total Expenditures			141,585	162,761	158,746	200,698	323,075	282,805	270,030	320,260
Excess of Revenues Over / (Under) Expenditures			(23,128)	(77,108)	9,078	(27,944)	(160,095)	(84,805)	(69,030)	(113,760)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	78,804	0	0	144,840	77,305	69,030	113,760
Total Other Financing Sources / (Uses)			0	78,804	0	0	144,840	77,305	69,030	113,760
Net Change in Fund Balance			(23,128)	1,696	9,078	(27,944)	(15,255)	(7,500)	0	0
		Cash Balance at Beginning of Fiscal Year	63,534	40,406	42,102	51,180	23,236	7,981	481	481
		Cash Balance at End of Fiscal Year	40,406	42,102	51,180	23,236	7,981	481	481	481
		Year End Encumbrances Appropriated	8,003	903	1,850	481	481	481	481	481
Unencumbered Fund Balance at End of Fiscal Year			\$32,403	\$41,199	\$49,330	\$22,755	\$7,500	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SKI CLUB STRONGSVILLE MIDDLE SCHOOL - 9610

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$5,767	\$100	\$0	\$0	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			5,767	100	0	0	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	5,765	0	0	0	6,126	6,000	6,000	6,000
Total Expenditures			5,765	0	0	0	6,126	6,000	6,000	6,000
Net Change in Fund Balance			2	100	0	0	(126)	0	0	0
Cash Balance at Beginning of Fiscal Year			24	26	126	126	126	0	0	0
Cash Balance at End of Fiscal Year			26	126	126	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			\$26	\$126	\$126	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA STRONGSVILLE MIDDLE SCHOOL - 9633

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,513	\$3,513	\$22,436	\$10,147	\$5,100	\$5,100	\$5,100	\$5,100
		Other Local Revenues	3,595	(581)	123	1,785	3,200	3,200	3,200	3,200
Total Revenues			5,108	2,932	22,559	11,932	8,300	8,300	8,300	8,300
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	405	75	0	0	1,000	1,500	1,500	1,500
	490	Other Purchased Services	0	0	484	3,398	1,500	1,500	1,500	1,500
	Total Purchase Services		405	75	484	3,398	2,500	3,000	3,000	3,000
	Supplies and Materials									
	510	General Supplies	3,100	5,926	1,280	10,014	12,074	2,000	2,000	2,000
	560	Food	0	0	0	0	250	200	200	200
	590	Other Supplies and Materials	1,593	0	0	0	2,000	1,000	1,000	1,000
	Total Materials and Supplies		4,693	5,926	1,280	10,014	14,324	3,200	3,200	3,200
	Capital Outlay									
	640	Equipment	0	0	862	0	3,000	1,000	1,000	1,000
	Other Objects									
	889	Other Awards and Prizes	0	0	0	150	100	100	100	100
	891	Student Activity Payments	2,798	0	10,415	0	0	1,000	1,000	1,000
	Total Other Objects		2,798	0	10,415	150	100	1,100	1,100	1,100
Total Expenditures			7,896	6,001	13,041	13,562	19,924	8,300	8,300	8,300
Net Change in Fund Balance			(2,788)	(3,069)	9,518	(1,630)	(11,624)	0	0	0
Cash Balance at Beginning of Fiscal Year			11,043	8,255	5,186	14,704	13,074	1,450	1,450	1,450
Cash Balance at End of Fiscal Year			8,255	5,186	14,704	13,074	1,450	1,450	1,450	1,450
Year End Encumbrances Appropriated			0	1,899	2,178	1,450	1,450	1,450	1,450	1,450
Unencumbered Fund Balance at End of Fiscal Year			\$8,255	\$3,287	\$12,526	\$11,624	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND STRONGSVILLE MIDDLE SCHOOL - 9634

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$980	\$3,103	\$15,950	\$2,028	\$35,000	\$35,000	\$35,000	\$35,000
		Other Local Revenues	1,654	48	0	1,453	2,500	2,500	2,500	2,500
Total Revenues			2,634	3,151	15,950	3,481	37,500	37,500	37,500	37,500
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	984	398	546	147	4,500	4,500	4,500	4,500
	490	Other Purchased Services	0	110	0	1,445	15,000	15,000	15,000	15,000
	Total Purchase Services		984	508	546	1,592	19,500	19,500	19,500	19,500
	Supplies and Materials									
	510	General Supplies	1,882	1,115	1,244	1,187	4,000	4,000	4,000	4,000
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	3,352	1,504	0	255	7,000	5,900	5,900	5,900
	Total Materials and Supplies		5,234	2,619	1,244	1,442	11,100	10,000	10,000	10,000
	Capital Outlay									
	640	Equipment	0	0	0	0	2,000	2,000	2,000	2,000
	Other Objects									
	889	Other Awards and Prizes	0	96	0	337	1,000	1,000	1,000	1,000
	891	Student Activity Payments	760	988	8,210	2,245	7,067	5,000	5,000	5,000
	Total Other Objects		760	1,084	8,210	2,582	8,067	6,000	6,000	6,000
Total Expenditures			6,978	4,211	10,000	5,616	40,667	37,500	37,500	37,500
Net Change in Fund Balance			(4,344)	(1,060)	5,950	(2,135)	(3,167)	0	0	0
Cash Balance at Beginning of Fiscal Year			6,474	2,130	1,070	7,020	4,885	1,718	1,718	1,718
Cash Balance at End of Fiscal Year			2,130	1,070	7,020	4,885	1,718	1,718	1,718	1,718
Year End Encumbrances Appropriated			0	392	1,000	1,718	1,718	1,718	1,718	1,718
Unencumbered Fund Balance at End of Fiscal Year			\$2,130	\$678	\$6,020	\$3,167	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ART DEPARTMENT STRONGSVILLE MIDDLE SCHOOL - 9635

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$975	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	0	0	0	0	300	300	300	300
Total Revenues			975	0	0	0	4,300	4,300	4,300	4,300
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	740	0	0	0	5,085	3,800	3,800	3,800
	590	Other Supplies and Materials	294	0	0	0	500	500	500	500
Total Expenditures			1,034	0	0	0	5,585	4,300	4,300	4,300
Net Change in Fund Balance			(59)	0	0	0	(1,285)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,344	1,285	1,285	1,285	1,285	0	0	0
Cash Balance at End of Fiscal Year			1,285	1,285	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			\$1,285	\$1,285	\$1,285	\$1,285	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE MIDDLE SCHOOL - 9637

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,858	\$1,111	\$6,473	\$1,129	\$26,500	\$26,500	\$26,500	\$26,500
		Other Local Revenues	50	0	0	50	400	400	400	400
Total Revenues			1,908	1,111	6,473	1,179	26,900	26,900	26,900	26,900
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	0	0	0	0	500	500	500	500
	490	Other Purchased Services	0	180	0	0	473	500	500	500
	Total Purchase Services		0	180	0	0	973	1,000	1,000	1,000
	Supplies and Materials									
	510	General Supplies	508	800	1,157	479	4,000	4,000	4,000	4,000
	590	Other Supplies and Materials	0	1,359	2,402	204	18,500	16,900	16,900	16,900
	Total Materials and Supplies		508	2,159	3,559	683	22,500	20,900	20,900	20,900
	Other Objects									
	891	Student Activity Payments	1,340	0	6,842	2,085	5,000	5,000	5,000	5,000
Total Expenditures			1,848	2,339	10,401	2,768	28,473	26,900	26,900	26,900
Net Change in Fund Balance			60	(1,228)	(3,928)	(1,589)	(1,573)	0	0	0
Cash Balance at Beginning of Fiscal Year			8,258	8,318	7,090	3,162	1,573	0	0	0
Cash Balance at End of Fiscal Year			8,318	7,090	3,162	1,573	0	0	0	0
Year End Encumbrances Appropriated			0	500	50	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$8,318	\$6,590	\$3,112	\$1,573	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM ADMIRALS STRONGSVILLE MIDDLE SCHOOL - 9640

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$13	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	13	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
		Supplies and Materials								
	510	General Supplies	0	0	0	0	1,013	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,013	1,000	1,000	1,000
Net Change in Fund Balance			0	0	13	0	(13)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	13	13	0	0	0
Cash Balance at End of Fiscal Year			0	0	13	13	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	\$13	\$13	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CAPTAINS STRONGSVILLE MIDDLE SCHOOL - 9641

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	1,000	0	0	0	0
Total Revenues			0	0	0	1,000	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	0	0	1,000	2,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	2,000	1,000	1,000
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	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CRUISERS STRONGSVILLE MIDDLE SCHOOL - 9642

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	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

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VIKINGS STRONGSVILLE MIDDLE SCHOOL - 9643

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
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

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM DISCOVERERS STRONGSVILLE MIDDLE SCHOOL - 9644

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	333	0	0	0	0	0
Total Revenues			0	0	333	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	0	0	1,008	1,000	1,000	1,000
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	325	0	0	0	0
Total Expenditures			0	0	0	325	1,008	1,000	1,000	1,000
Net Change in Fund Balance			0	0	333	(325)	(8)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	333	8	0	0	0
Cash Balance at End of Fiscal Year			0	0	333	8	0	0	0	0
Year End Encumbrances Appropriated			0	0	325	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$8	\$8	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM GLOBETROTTERS STRONGSVILLE MIDDLE SCHOOL - 9645

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
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

STRONGSVILLE CITY SCHOOL DISTRICT

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM PIONEERS STRONGSVILLE MIDDLE SCHOOL - 9646

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
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

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM SEEKERS STRONGSVILLE MIDDLE SCHOOL - 9647

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
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

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM ADVENTURERS STRONGSVILLE MIDDLE SCHOOL - 9648

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,644	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			1,644	0	0	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	1,196	80	90	341	1,107	500	500	500
		<i>Other Objects</i>								
	889	Other Awards and Prizes	0	24	0	0	450	0	0	0
	891	Student Activity Payments	0	0	0	0	300	500	500	500
		<i>Total Other Objects</i>	<i>0</i>	<i>24</i>	<i>0</i>	<i>0</i>	<i>750</i>	<i>500</i>	<i>500</i>	<i>500</i>
Total Expenditures			1,196	104	90	341	1,857	1,000	1,000	1,000
Net Change in Fund Balance			448	(104)	(90)	(341)	(857)	0	0	0
Cash Balance at Beginning of Fiscal Year			944	1,392	1,288	1,198	857	0	0	0
Cash Balance at End of Fiscal Year			1,392	1,288	1,198	857	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,392	\$1,288	\$1,198	\$857	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CRUSADERS STRONGSVILLE MIDDLE SCHOOL - 9649

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	1,442	0	0	440	2,200	2,200	2,200	2,200
Total Revenues			1,442	0	0	440	2,400	2,400	2,400	2,400
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	510	General Supplies	43	0	0	74	200	200	200	200
		<i>Other Objects</i>								
	889	Other Awards and Prizes	342	35	0	0	500	500	500	500
	891	Student Activity Payments	0	0	604	1,177	1,996	1,700	1,700	1,700
		<i>Total Other Objects</i>	<i>342</i>	<i>35</i>	<i>604</i>	<i>1,177</i>	<i>2,496</i>	<i>2,200</i>	<i>2,200</i>	<i>2,200</i>
Total Expenditures			385	35	604	1,251	2,696	2,400	2,400	2,400
Net Change in Fund Balance			1,057	(35)	(604)	(811)	(296)	0	0	0
		Cash Balance at Beginning of Fiscal Year	689	1,746	1,711	1,107	296	0	0	0
		Cash Balance at End of Fiscal Year	1,746	1,711	1,107	296	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,746	\$1,711	\$1,107	\$296	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM DRAGONS STRONGSVILLE MIDDLE SCHOOL - 9650

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	1,559	0	2,174	661	2,200	2,200	2,200	2,200
Total Revenues			1,559	0	2,174	661	3,700	3,700	3,700	3,700
Extracurricular Activities										
		Supplies and Materials								
	510	General Supplies	29	0	241	(391)	2,250	2,250	2,250	2,250
		Other Objects								
	889	Other Awards and Prizes	316	71	1,404	2,152	3,092	1,610	1,450	1,450
	891	Student Activity Payments	0	0	604	0	0	0	0	0
		Total Other Objects	316	71	2,008	2,152	3,092	1,610	1,450	1,450
Total Expenditures			345	71	2,249	1,761	5,342	3,860	3,700	3,700
Net Change in Fund Balance			1,214	(71)	(75)	(1,100)	(1,642)	(160)	0	0
		Cash Balance at Beginning of Fiscal Year	1,834	3,048	2,977	2,902	1,802	160	0	0
		Cash Balance at End of Fiscal Year	3,048	2,977	2,902	1,802	160	0	0	0
		Year End Encumbrances Appropriated	0	0	334	160	160	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,048	\$2,977	\$2,568	\$1,642	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM PIRATES STRONGSVILLE MIDDLE SCHOOL - 9651

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	89	0	0	500	500	500	500
Total Revenues			0	89	0	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	140	0	340	1,713	1,000	1,000	1,000
Total Expenditures			0	140	0	340	1,713	1,000	1,000	1,000
Net Change in Fund Balance			0	(51)	0	(340)	(713)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,104	1,104	1,053	1,053	713	0	0	0
Cash Balance at End of Fiscal Year			1,104	1,053	1,053	713	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,104	\$1,053	\$1,053	\$713	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VOYAGERS STRONGSVILLE MIDDLE SCHOOL - 9652

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$14	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	14	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
		Supplies and Materials								
	510	General Supplies	0	0	0	0	1,014	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,014	1,000	1,000	1,000
Net Change in Fund Balance			0	14	0	0	(14)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	14	14	14	0	0	0
Cash Balance at End of Fiscal Year			0	14	14	14	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	\$14	\$14	\$14	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETICS STRONGSVILLE MIDDLE SCHOOL - 9659

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$14,312	\$20,457	\$19,145	\$30,709	\$32,599	\$32,914	\$32,714	\$33,314
		Other Local Revenues	3,476	209	0	126	0	0	0	0
Total Revenues			17,788	20,666	19,145	30,835	32,599	32,914	32,714	33,314
Extracurricular Activities										
	Salaries:									
	190	Other Salary and Wages	0	0	0	0	0	0	0	0
	Fringe Benefits									
	290	Other Benefits	0	0	0	0	0	0	0	0
	Purchase Services									
	419	Other Prof/Tech Services	3,359	7,545	2,090	4,240	21,730	21,905	23,420	23,570
	490	Other Purchased Services	2,773	2,353	7,120	7,337	9,900	10,200	10,500	10,800
	Total Purchase Services		6,132	9,898	9,210	11,577	31,630	32,105	33,920	34,370
	Supplies and Materials									
	590	Other Supplies and Materials	4,371	5,585	8,064	26,971	34,595	34,520	20,898	39,695
	Capital Outlay									
	640	Equipment	0	180	0	0	600	0	0	0
	Other Objects									
	889	Other Awards and Prizes	634	1,047	204	1,207	1,600	1,700	1,800	1,900
	891	Student Activity Payments	2,875	3,100	705	5,789	10,800	8,550	9,000	9,450
	Total Other Objects		3,509	4,147	909	6,996	12,400	10,250	10,800	11,350
Total Expenditures			14,012	19,810	18,183	45,544	79,225	76,875	65,618	85,415
Excess of Revenues Over / (Under) Expenditures			3,776	856	962	(14,709)	(46,626)	(43,961)	(32,904)	(52,101)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	0	6,831	46,626	43,961	32,904	52,101
Total Other Financing Sources / (Uses)			0	0	0	6,831	46,626	43,961	32,904	52,101
Net Change in Fund Balance			3,776	856	962	(7,878)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			5,697	9,473	10,329	11,291	3,413	3,413	3,413	3,413
Cash Balance at End of Fiscal Year			9,473	10,329	11,291	3,413	3,413	3,413	3,413	3,413
Year End Encumbrances Appropriated			4,100	3,090	3,446	3,413	3,413	3,413	3,413	3,413
Unencumbered Fund Balance at End of Fiscal Year			\$5,373	\$7,239	\$7,845	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: CD/MD CLASSROOM STRONGSVILLE MIDDLE SCHOOL - 9670

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$658	\$1,083	\$600	\$600	\$600	\$600
		Other Local Revenues	0	0	34	0	400	400	400	400
Total Revenues			0	0	692	1,083	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	1,050	690	1,598	500	500	500
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	0	0	210	487	500	500	500	500
Total Expenditures			0	0	1,260	1,177	2,098	1,000	1,000	1,000
Excess of Revenues Over / (Under) Expenditures			0	0	(568)	(94)	(1,098)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	0	1,760	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	1,760	0	0	0	0	0
Net Change in Fund Balance			0	0	1,192	(94)	(1,098)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	1,192	1,098	0	0	0
Cash Balance at End of Fiscal Year			0	0	1,192	1,098	0	0	0	0
Year End Encumbrances Appropriated			0	0	430	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$762	\$1,098	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: PHYS ED STRONGSVILLE MIDDLE SCHOOL - 9690

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	1,163	500	2,176	1,160	2,000	2,000	2,000	2,000
Total Revenues			1,163	500	2,176	1,160	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	207	498	332	747	3,580	3,000	3,000	3,000
	<i>Capital Outlay</i>									
	640	Equipment	57	2,000	0	550	2,000	500	500	500
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	0	0	21	0	1,500	500	500	500
Total Expenditures			264	2,498	353	1,297	7,080	4,000	4,000	4,000
Net Change in Fund Balance			899	(1,998)	1,823	(137)	(3,080)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,493	3,392	1,394	3,217	3,080	0	0	0
Cash Balance at End of Fiscal Year			3,392	1,394	3,217	3,080	0	0	0	0
Year End Encumbrances Appropriated			2,000	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,392	\$1,394	\$3,217	\$3,080	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: INSTRUMENTAL UNIFORM FUND STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$9,948	\$6,880	\$10,340	\$9,070	\$10,000	\$10,000	\$10,000	\$10,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			9,948	6,880	10,340	9,070	10,500	10,500	10,500	10,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	2,686	4,393	8,250	4,474	10,000	7,000	7,000	7,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	50,915	2,182	0	775	7,000	6,365	3,500	3,500
Total Expenditures			53,601	6,575	8,250	5,249	17,000	13,365	10,500	10,500
Net Change in Fund Balance			(43,653)	305	2,090	3,821	(6,500)	(2,865)	0	0
Cash Balance at Beginning of Fiscal Year			49,950	6,297	6,602	8,692	12,513	6,013	3,148	3,148
Cash Balance at End of Fiscal Year			6,297	6,602	8,692	12,513	6,013	3,148	3,148	3,148
Year End Encumbrances Appropriated			1,050	0	2,000	3,148	3,148	3,148	3,148	3,148
Unencumbered Fund Balance at End of Fiscal Year			\$5,247	\$6,602	\$6,692	\$9,365	\$2,865	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND NATIONAL TRIP STRONGSVILLE HIGH SCHOOL - 9902

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
910 Transfers Out	0	(262)	0	0	0	0	0	0
Net Change in Fund Balance	0	(262)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	262	262	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	262	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	\$262	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CHORAL NATIONAL TRIP STRONGSVILLE HIGH SCHOOL - 9903

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
910 Transfers Out	0	(357)	0	0	0	0	0	0
Net Change in Fund Balance	0	(357)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	357	357	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	357	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	\$357	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: CHORAL MUSIC CLOTHING STRONGSVILLE HIGH SCHOOL - 9904

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	0	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			0	0	0	0	2,990	2,500	2,500	2,500
Net Change in Fund Balance			0	0	0	0	(490)	0	0	0
Cash Balance at Beginning of Fiscal Year			490	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND STRONGSVILLE HIGH SCHOOL - 9905

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$870	\$1,960	\$810	\$1,090	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	100	0	500	500	500	500
Total Revenues			870	1,960	910	1,090	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	14	380	170	3,500	3,000	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	1,165	0	0	0	2,304	1,000	1,000	1,000
	<i>Capital Outlay</i>									
	640	Equipment	0	899	0	0	0	0	0	0
Total Expenditures			1,179	1,279	170	3,500	5,304	1,500	1,500	1,500
Excess of Revenues Over / (Under) Expenditures			(309)	681	740	(2,410)	(3,804)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	262	0	0	0	0	0	0
Net Change in Fund Balance			(309)	943	740	(2,410)	(3,804)	0	0	0
Cash Balance at Beginning of Fiscal Year			4,840	4,531	5,474	6,214	3,804	0	0	0
Cash Balance at End of Fiscal Year			4,531	5,474	6,214	3,804	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,531	\$5,474	\$6,214	\$3,804	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DRAMA CLUB STRONGSVILLE HIGH SCHOOL - 9906

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$3,537	\$0	\$2,634	\$5,157	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	1,126	1,092	1,664	411	1,500	1,500	1,500	1,500
Total Revenues			4,663	1,092	4,298	5,568	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	621	444	1,367	2,617	5,000	5,000	5,000	5,000
	Supplies and Materials									
	590	Other Supplies and Materials	214	212	648	2,276	6,000	4,435	500	500
	Capital Outlay									
	640	Equipment	0	0	0	0	2,000	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	313	0	0	0
	889	Other Awards and Prizes	0	0	0	0	1,000	500	500	500
	Total Other Objects		0	0	0	0	1,313	500	500	500
Total Expenditures			835	656	2,015	4,893	14,313	9,935	6,000	6,000
Net Change in Fund Balance			3,828	436	2,283	675	(8,313)	(3,935)	0	0
Cash Balance at Beginning of Fiscal Year			5,026	8,854	9,290	11,573	12,248	3,935	0	0
Cash Balance at End of Fiscal Year			8,854	9,290	11,573	12,248	3,935	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$8,854	\$9,290	\$11,573	\$12,248	\$3,935	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ASAP CLUB STRONGSVILLE HIGH SCHOOL - 9907

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	210	12	0	250	200	200	200	200
Total Revenues			210	12	0	250	950	950	950	950
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	500	200	200	200
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	864	950	750	750
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	1,364	1,150	950	950
Net Change in Fund Balance			210	12	0	250	(414)	(200)	0	0
Cash Balance at Beginning of Fiscal Year			142	352	364	364	614	200	0	0
Cash Balance at End of Fiscal Year			352	364	364	614	200	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$352	\$364	\$364	\$614	\$200	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SEAC CLUB STRONGSVILLE HIGH SCHOOL - 9908

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$3,779	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	569	2,234	100	0	2,000	2,000	2,000	2,000
Total Revenues			569	2,234	100	3,779	5,000	5,000	5,000	5,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	350	350	350	350
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	2,383	1,127	1,000	1,000	1,000
		Other Objects								
	881	Scholarships	1,000	2,000	1,000	1,000	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
		Total Other Objects	1,000	2,000	1,000	1,000	4,200	3,650	3,650	3,650
Total Expenditures			1,000	2,000	1,000	3,383	5,677	5,000	5,000	5,000
Net Change in Fund Balance			(431)	234	(900)	396	(677)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,378	947	1,181	281	677	0	0	0
Cash Balance at End of Fiscal Year			947	1,181	281	677	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$947	\$1,181	\$281	\$677	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: THE STAMPEDE STRONGSVILLE HIGH SCHOOL - 9909

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$60	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	155	0	160	250	250	250	250
Total Revenues			0	155	60	160	1,250	1,250	1,250	1,250
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	250	250	250	250
		Supplies and Materials								
	590	Other Supplies and Materials	415	0	361	160	502	500	500	500
		Other Objects								
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			415	0	361	160	1,252	1,250	1,250	1,250
Net Change in Fund Balance			(415)	155	(301)	0	(2)	0	0	0
Cash Balance at Beginning of Fiscal Year			563	148	303	2	2	0	0	0
Cash Balance at End of Fiscal Year			148	303	2	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			\$148	\$303	\$2	\$2	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SKI CLUB CLUB STRONGSVILLE HIGH SCHOOL - 9910

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$2,474	\$0	\$0	\$0	\$23,000	\$23,000	\$23,000	\$23,000
Total Revenues			2,474	0	0	0	23,000	23,000	23,000	23,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
490	Other Purchased Services		2,625	0	0	0	22,500	22,000	22,000	22,000
	<i>Supplies and Materials</i>									
590	Other Supplies and Materials		0	0	0	0	739	1,000	1,000	1,000
Total Expenditures			2,625	0	0	0	23,239	23,000	23,000	23,000
Net Change in Fund Balance			(151)	0	0	0	(239)	0	0	0
Cash Balance at Beginning of Fiscal Year			390	239	239	239	239	0	0	0
Cash Balance at End of Fiscal Year			239	239	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			\$239	\$239	\$239	\$239	\$0	\$0	\$0	\$0

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9911

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<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	100	100	100	100
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	100	100	100	100
Total Expenditures			0	0	0	0	250	250	250	250
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
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9912

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	4,873	0	0	0	50	50	50	50
Total Revenues			4,873	0	0	0	250	250	250	250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	2,132	1,650	0	0	50	50	50	50
	Supplies and Materials									
	590	Other Supplies and Materials	0	3,275	1,540	0	100	100	100	100
	Capital Outlay									
	640	Equipment	0	0	0	0	100	100	100	100
Total Expenditures			2,132	4,925	1,540	0	250	250	250	250
Net Change in Fund Balance			2,741	(4,925)	(1,540)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			3,724	6,465	1,540	0	0	0	0	0
Cash Balance at End of Fiscal Year			6,465	1,540	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			\$6,465	\$1,540	\$0	\$0	\$0	\$0	\$0	\$0

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: LEADERSHIP ACADEMY STRONGSVILLE HIGH SCHOOL - 9913

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	70	0	0	0	1,500	1,500	1,500	1,500
Total Revenues			70	0	0	0	4,500	4,500	4,500	4,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	2,110	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	140	5,000	750	750	750
		Other Objects								
	881	Scholarships	0	0	0	0	1,500	1,500	1,500	1,500
	883	Mememrials	0	0	0	0	2,250	1,500	1,500	1,500
	889	Other Awards and Prizes	0	0	0	0	274	250	250	250
		Total Other Objects	0	0	0	0	4,024	3,250	3,250	3,250
Total Expenditures			0	0	0	140	11,134	4,500	4,500	4,500
Net Change in Fund Balance			70	0	0	(140)	(6,634)	0	0	0
		Cash Balance at Beginning of Fiscal Year	6,704	6,774	6,774	6,774	6,634	0	0	0
		Cash Balance at End of Fiscal Year	6,774	6,774	6,774	6,634	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,774	\$6,774	\$6,774	\$6,634	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: JROTC STRONGSVILLE HIGH SCHOOL (FY21) / MILE UNIT (FY23) - 9914

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$489	\$0	\$0	\$2,692	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	70	0	0	1,534	1,500	1,500	1,500	1,500
Total Revenues			559	0	0	4,226	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	624	1,500	1,500	1,500	1,500
	Supplies and Materials									
	590	Other Supplies and Materials	260	0	0	413	6,321	3,300	3,300	3,300
	Capital Outlay									
	640	Equipment	0	0	0	0	500	500	500	500
	Other Objects									
	881	Scholarships	0	0	0	0	100	100	100	100
	883	Mememrials	0	0	0	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
	Total Other Objects		0	0	0	0	700	700	700	700
Total Expenditures			260	0	0	1,037	9,021	6,000	6,000	6,000
Excess of Revenues Over / (Under) Ependitures			299	0	0	3,189	(3,021)	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	910	Transfers Out	0	(1,402)	0	0	0	0	0	0
Net Change in Fund Balance			299	(1,402)	0	3,189	(3,021)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,103	1,402	0	0	3,189	168	168	168
Cash Balance at End of Fiscal Year			1,402	0	0	3,189	168	168	168	168
Year End Encumbrances Appropriated			0	0	0	168	168	168	168	168
Unencumbered Fund Balance at End of Fiscal Year			\$1,402	\$0	\$0	\$3,021	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SHS MAKERS STRONGSVILLE HIGH SCHOOL - 9915

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	175	0	0	500	500	500	500
Total Revenues			0	175	0	0	1,500	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	575	400	400	400
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	1,000	1,000	1,000	1,000
	Capital Outlay									
	640	Equipment	0	0	0	0	50	50	50	50
	Other Objects									
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			0	0	0	0	1,675	1,500	1,500	1,500
Net Change in Fund Balance			0	175	0	0	(175)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	175	175	175	0	0	0
Cash Balance at End of Fiscal Year			0	175	175	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	\$175	\$175	\$175	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: FOOTBALL SUMMER CAMP STRONGSVILLE HIGH SCHOOL - 9916

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	689	600	0	0	500	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	65	20	914	700	700	700
	Capital Outlay									
	640	Equipment	0	0	0	0	250	250	250	250
	Other Objects									
	891	Student Activity Payments	0	0	0	0	50	50	50	50
Total Expenditures			689	600	65	20	1,714	1,500	1,500	1,500
Net Change in Fund Balance			(689)	(600)	(65)	(20)	(214)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,588	899	299	234	214	0	0	0
Cash Balance at End of Fiscal Year			899	299	234	214	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$899	\$299	\$234	\$214	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETIC PROGRAMS STRONGSVILLE HIGH SCHOOL - 9917

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$3,546	\$770	\$0	\$0	\$0	\$0
		Other Local Revenues	11,325	13,844	12,520	1,386	0	0	0	0
Total Revenues			11,325	13,844	16,066	2,156	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	12,153	6,800	10,950	185	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	7,965	6,796	1,122	2,826	764	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	4,321	0	2,545	0	0	0	0	0
Total Expenditures			24,439	13,596	14,617	3,011	764	0	0	0
Net Change in Fund Balance			(13,114)	248	1,449	(855)	(764)	0	0	0
		Cash Balance at Beginning of Fiscal Year	13,036	(78)	170	1,619	764	0	0	0
		Cash Balance at End of Fiscal Year	(78)	170	1,619	764	0	0	0	0
		Year End Encumbrances Appropriated	0	33	743	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			(\$78)	\$137	\$876	\$764	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: STEP TEAM STRONGSVILLE HIGH SCHOOL - 9918

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			255	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	187	0	0	0	0	0	0	0
Total Expenditures			187	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			68	0	0	0	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	910	Transfers Out	0	(68)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	(68)	0	0	0	0	0	0
Net Change in Fund Balance			68	(68)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	68	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			68	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			\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
 FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
 DISTRICT MANAGED ACTIVITY BUDGET CENTER: OHSAA TOURNAMENTS STRONGSVILLE HIGH SCHOOL - 9919

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$29,631	\$75,000	\$0	\$0	\$0
Total Revenues	0	0	0	29,631	75,000	0	0	0
Support Services:								
Salaries:								
144 Noncertificated Overtime	0	0	0	1,905	5,500	0	0	0
Fringe Benefits								
221 SERS - Employer's Share	0	0	0	269	770	0	0	0
259 Noncert Other Insurance Benefit	0	0	0	25	80	0	0	0
Total Fringe Benefits	0	0	0	294	850	0	0	0
Total Support Services	0	0	0	2,199	6,350	0	0	0
Extracurricular Activities								
Salaries:								
113 Supplemental Cert-Salary/Wages	0	0	0	0	2,000	0	0	0
143 Noncert Supplemental Salary/Wages	0	0	0	0	2,000	0	0	0
Total Salaries	0	0	0	0	4,000	0	0	0
Fringe Benefits								
291 Cert Other Retire/Insurance	0	0	0	0	309	0	0	0
292 Noncert Other Retire/Insurance	0	0	0	0	309	0	0	0
Total Fringe Benefits	0	0	0	0	618	0	0	0
Other Objects								
890 Other Misc. Expenditures	0	0	0	17,574	64,032	9,858	0	0
Total Expenditures	0	0	0	19,773	75,000	9,858	0	0
Net Change in Fund Balance	0	0	0	9,858	0	(9,858)	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	9,858	9,858	0	0
Cash Balance at End of Fiscal Year	0	0	0	9,858	9,858	0	0	0
Year End Encumbrances Appropriated	0	0	0	6,222	6,222	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$3,636	\$3,636	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TRACK FUND STRONGSVILLE HIGH SCHOOL - 9920

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$1,745	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	8,228	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			8,228	1,745	0	0	2,500	2,500	2,500	2,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	1,267	1,250	0	0	1,000	1,000	1,000	1,000
		Supplies and Materials								
	590	Other Supplies and Materials	5,673	8,442	0	816	1,000	1,000	1,000	1,000
		Capital Outlay								
	640	Equipment	2,245	0	0	0	1,390	500	500	500
Total Expenditures			9,185	9,692	0	816	3,390	2,500	2,500	2,500
Net Change in Fund Balance			(957)	(7,947)	0	(816)	(890)	0	0	0
Cash Balance at Beginning of Fiscal Year			10,610	9,653	1,706	1,706	890	0	0	0
Cash Balance at End of Fiscal Year			9,653	1,706	1,706	890	0	0	0	0
Year End Encumbrances Appropriated			0	0	242	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$9,653	\$1,706	\$1,464	\$890	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TRACK FUND STRONGSVILLE HIGH SCHOOL - 9921

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$1,821	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			0	1,821	0	0	1,500	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	750	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	69	330	1,350	59	1,007	750	750	750
	Capital Outlay									
	640	Equipment	0	0	0	0	250	250	250	250
	Other Objects									
	883	Mememrials	0	0	0	0	50	0	0	0
Total Expenditures			69	330	1,350	59	2,057	1,500	1,500	1,500
Net Change in Fund Balance			(69)	1,491	(1,350)	(59)	(557)	0	0	0
Cash Balance at Beginning of Fiscal Year			544	475	1,966	616	557	0	0	0
Cash Balance at End of Fiscal Year			475	1,966	616	557	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$475	\$1,966	\$616	\$557	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: MD VOCATIONAL TRAINING STRONGSVILLE HIGH SCHOOL - 9922

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$6,150	\$11,681	\$40,637	\$35,000	\$35,000	\$35,000	\$35,000
		Other Local Revenues	6,500	2,232	513	0	6,500	6,500	6,500	6,500
Total Revenues			6,500	8,382	12,194	40,637	41,500	41,500	41,500	41,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	210	143	2,500	2,500	2,500	2,500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	9,626	14,763	35,538	45,134	38,500	38,500	38,500
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	2,000	0	0	0
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
Total Expenditures			0	9,626	14,973	35,681	50,134	41,500	41,500	41,500
Excess of Revenues Over / (Under) Expenditures			6,500	(1,244)	(2,779)	4,956	(8,634)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	0	0	779	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	779	0	0	0	0
Net Change in Fund Balance			6,500	(1,244)	(2,779)	5,735	(8,634)	0	0	0
Cash Balance at Beginning of Fiscal Year			999	7,499	6,255	3,476	9,211	577	577	577
Cash Balance at End of Fiscal Year			7,499	6,255	3,476	9,211	577	577	577	577
Year End Encumbrances Appropriated			0	0	0	577	577	577	577	577
Unencumbered Fund Balance at End of Fiscal Year			\$7,499	\$6,255	\$3,476	\$8,634	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ENGINEERING CLUB STRONGSVILLE HIGH SCHOOL - 9923

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	0	0	0	1,500	1,500	1,500	1,500
Total Revenues			0	0	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	0	278	0	2,000	1,500	1,500	1,500
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	1,489	1,500	1,500	1,500
Total Expenditures			0	0	278	0	4,989	4,500	4,500	4,500
Net Change in Fund Balance			0	0	(278)	0	(489)	0	0	0
Cash Balance at Beginning of Fiscal Year			767	767	767	489	489	0	0	0
Cash Balance at End of Fiscal Year			767	767	489	489	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$767	\$767	\$489	\$489	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DECA FUND STRONGSVILLE HIGH SCHOOL - 9924

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$30,549	\$4,042	\$21,841	\$21,831	\$26,000	\$26,000	\$26,000	\$26,000
		Other Local Revenues	3,068	0	2,200	1,432	5,000	5,000	5,000	5,000
Total Revenues			33,617	4,042	24,041	23,263	31,000	31,000	31,000	31,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	6,153	4,665	17,522	15,799	30,500	20,000	20,000	20,000
	Supplies and Materials									
	590	Other Supplies and Materials	4,415	3,259	3,325	3,420	12,000	10,000	10,000	10,000
	Capital Outlay									
	640	Equipment	0	0	0	0	1,000	1,000	1,000	1,000
	Other Objects									
	883	Mememrials	4,364	180	0	0	5,500	5,000	5,000	5,000
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
	Total Other Objects		4,364	180	0	0	6,000	5,500	5,500	5,500
Total Expenditures			14,932	8,104	20,847	19,219	49,500	36,500	36,500	36,500
Net Change in Fund Balance			18,685	(4,062)	3,194	4,044	(18,500)	(5,500)	(5,500)	(5,500)
Cash Balance at Beginning of Fiscal Year			18,075	36,760	32,698	35,892	39,936	21,436	15,936	10,436
Cash Balance at End of Fiscal Year			36,760	32,698	35,892	39,936	21,436	15,936	10,436	4,936
Year End Encumbrances Appropriated			800	0	3,793	1,733	1,733	1,733	1,733	1,733
Unencumbered Fund Balance at End of Fiscal Year			\$35,960	\$32,698	\$32,099	\$38,203	\$19,703	\$14,203	\$8,703	\$3,203

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: OHIO CAREER ASSOCIATION STRONGSVILLE HIGH SCHOOL - 9928

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	300	300	300	300
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	2,214	0	152	100	100	100
		Other Objects								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		Total Other Objects	0	0	0	0	100	100	100	100
Total Expenditures			0	0	2,214	0	352	300	300	300
Net Change in Fund Balance			0	0	(2,214)	0	(52)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,266	2,266	2,266	52	52	0	0	0
		Cash Balance at End of Fiscal Year	2,266	2,266	52	52	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	\$52	\$52	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
 FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FAMILY, CAREER & COMMUNITY LEADERS OF AMERICA STRONGSVILLE HIGH SCHOOL - 9929

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	100	100	100	100
		<i>Supplies and Materials</i>								
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	0	0	0	0	50	50	50	50
		<i>Total Materials and Supplies</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>150</i>	<i>150</i>	<i>150</i>	<i>150</i>
Total Expenditures			0	0	0	0	250	250	250	250
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DANCE TEAM STRONGSVILLE HIGH SCHOOL - 9930

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,975	\$0	\$0	\$0	\$1,750	\$1,750	\$1,750	\$1,750
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			1,975	0	0	0	2,250	2,250	2,250	2,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	396	414	150	1,284	1,000	1,000	1,000	1,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	782	41	451	626	1,000	1,000	1,000	1,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	200	200	200	200
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	54	0	68	50	50	50
Total Expenditures			1,178	455	655	1,910	2,268	2,250	2,250	2,250
Net Change in Fund Balance			797	(455)	(655)	(1,910)	(18)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,241	3,038	2,583	1,928	18	0	0	0
Cash Balance at End of Fiscal Year			3,038	2,583	1,928	18	0	0	0	0
Year End Encumbrances Appropriated			0	200	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,038	\$2,383	\$1,928	\$18	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS SOCCER KICK-A-THON STRONGSVILLE HIGH SCHOOL - 9934

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$100	\$100	\$100	\$100
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	200	200	200	200
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	126	100	100	100
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	40	100	100	100	100
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	50	0	0	0
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	0	0	0
Total Expenditures			0	0	0	40	326	200	200	200
Net Change in Fund Balance			0	0	0	(40)	(126)	0	0	0
		Cash Balance at Beginning of Fiscal Year	166	166	166	166	126	0	0	0
		Cash Balance at End of Fiscal Year	166	166	166	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			\$166	\$166	\$166	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA FUND STRONGSVILLE HIGH SCHOOL - 9935

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,665	\$2,472	\$1,260	\$1,440	\$7,000	\$7,000	\$7,000	\$7,000
		Other Local Revenues	100	200	990	1,400	2,500	2,500	2,500	2,500
Total Revenues			1,765	2,672	2,250	2,840	9,500	9,500	9,500	9,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	83	153	302	0	5,000	5,237	3,200	3,200
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	8,016	7,000	5,000	5,000
	Capital Outlay									
	640	Equipment	0	876	0	914	5,000	1,000	1,000	1,000
	Other Objects									
	883	Mememrials	0	0	0	0	1,500	300	300	300
Total Expenditures			83	1,029	302	914	19,516	13,537	9,500	9,500
Excess of Revenues Over / (Under) Ependitures			1,682	1,643	1,948	1,926	(10,016)	(4,037)	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	20	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	20	0	0	0	0	0	0
Net Change in Fund Balance			1,682	1,663	1,948	1,926	(10,016)	(4,037)	0	0
Cash Balance at Beginning of Fiscal Year			6,834	8,516	10,179	12,127	14,053	4,037	0	0
Cash Balance at End of Fiscal Year			8,516	10,179	12,127	14,053	4,037	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$8,516	\$10,179	\$12,127	\$14,053	\$4,037	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS SOCCER FUND STRONGSVILLE HIGH SCHOOL - 9936

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$25	\$0	\$0	\$0	\$250	\$250	\$250	\$250
		Other Local Revenues	79	0	0	0	0	0	0	0
Total Revenues			104	0	0	0	250	250	250	250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	500	300	0	0	100	100	100	100
	Supplies and Materials									
	590	Other Supplies and Materials	24	0	22	0	136	125	125	125
	Capital Outlay									
	640	Equipment	0	0	0	0	50	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	25	25	25	25
Total Expenditures			524	300	22	0	311	250	250	250
Net Change in Fund Balance			(420)	(300)	(22)	0	(61)	0	0	0
Cash Balance at Beginning of Fiscal Year			803	383	83	61	61	0	0	0
Cash Balance at End of Fiscal Year			383	83	61	61	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$383	\$83	\$61	\$61	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE HIGH SCHOOL - 9937

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	100	0	500	500	500	500
Total Revenues			0	0	100	0	2,000	2,000	2,000	2,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	5	0	0	0	1,000	1,000	1,000	1,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	1,711	950	950	950
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
Total Expenditures			5	0	0	0	2,761	2,000	2,000	2,000
Excess of Revenues Over / (Under) Expenditures			(5)	0	100	0	(761)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	357	0	0	0	0	0	0
Net Change in Fund Balance			(5)	357	100	0	(761)	0	0	0
Cash Balance at Beginning of Fiscal Year			309	304	661	761	761	0	0	0
Cash Balance at End of Fiscal Year			304	661	761	761	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$304	\$661	\$761	\$761	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: MUSIC PRODUCTION STRONGSVILLE HIGH SCHOOL - 9939

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$2,712	\$12,108	\$12,005	\$15,500	\$15,500	\$15,500	\$15,500
		Other Local Revenues	0	1,084	365	493	1,000	1,000	1,000	1,000
Total Revenues			0	3,796	12,473	12,498	16,500	16,500	16,500	16,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	2,444	935	2,000	3,452	10,000	5,000	5,000	5,000
	Supplies and Materials									
	590	Other Supplies and Materials	661	1,083	2,121	2,194	15,000	12,000	12,000	12,000
	Capital Outlay									
	640	Equipment	0	0	0	0	5,000	5,000	5,000	5,000
	Other Objects									
	891	Student Activity Payments	0	0	0	0	125	0	0	0
Total Expenditures			3,105	2,018	4,121	5,646	30,125	22,000	22,000	22,000
Net Change in Fund Balance			(3,105)	1,778	8,352	6,852	(13,625)	(5,500)	(5,500)	(5,500)
Cash Balance at Beginning of Fiscal Year			18,014	14,909	16,687	25,039	31,891	18,266	12,766	7,266
Cash Balance at End of Fiscal Year			14,909	16,687	25,039	31,891	18,266	12,766	7,266	1,766
Year End Encumbrances Appropriated			675	0	164	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$14,234	\$16,687	\$24,875	\$31,891	\$18,266	\$12,766	\$7,266	\$1,766

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9941

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	500	0	0	0	150	150	150	150
	Supplies and Materials									
	590	Other Supplies and Materials	0	22	0	35	188	100	100	100
	Capital Outlay									
	640	Equipment	0	0	0	0	50	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	50	0	0	0
Total Expenditures			500	22	0	35	438	250	250	250
Net Change in Fund Balance			(500)	(22)	0	(35)	(188)	0	0	0
Cash Balance at Beginning of Fiscal Year			745	245	223	223	188	0	0	0
Cash Balance at End of Fiscal Year			245	223	223	188	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$245	\$223	\$223	\$188	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9946

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$7,802	\$485	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			7,802	485	0	0	250	250	250	250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	1,471	600	0	0	100	100	100	100
	Supplies and Materials									
	590	Other Supplies and Materials	4,122	6,979	1,806	35	271	100	100	100
	Capital Outlay									
	640	Equipment	0	0	0	0	50	50	50	50
Total Expenditures			5,593	7,579	1,806	35	421	250	250	250
Net Change in Fund Balance			2,209	(7,094)	(1,806)	(35)	(171)	0	0	0
Cash Balance at Beginning of Fiscal Year			6,897	9,106	2,012	206	171	0	0	0
Cash Balance at End of Fiscal Year			9,106	2,012	206	171	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$9,106	\$2,012	\$206	\$171	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9949

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$1,865	\$6,307	\$7,500	\$7,500	\$7,500	\$7,500
		Other Local Revenues	0	0	1,800	1,994	500	500	500	500
Total Revenues			0	0	3,665	8,301	8,000	8,000	8,000	8,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	3,742	6,717	5,950	6,000	6,000	6,000
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	346	1,161	2,000	2,000	2,000	2,000
	Capital Outlay									
	640	Equipment	0	0	0	0	50	0	0	0
Total Expenditures			0	0	4,088	7,878	8,000	8,000	8,000	8,000
Net Change in Fund Balance			0	0	(423)	423	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	(423)	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	(423)	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	(\$423)	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9950

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	2,100	0	0	0	250	250	250	250
Total Revenues			2,100	0	0	0	1,250	1,250	1,250	1,250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	2,150	600	0	0	500	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	3,153	765	11	0	501	750	750	750
	Capital Outlay									
	640	Equipment	0	0	0	0	250	0	0	0
Total Expenditures			5,303	1,365	11	0	1,251	1,250	1,250	1,250
Net Change in Fund Balance			(3,203)	(1,365)	(11)	0	(1)	0	0	0
Cash Balance at Beginning of Fiscal Year			4,580	1,377	12	1	1	0	0	0
Cash Balance at End of Fiscal Year			1,377	12	1	1	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,377	\$12	\$1	\$1	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: PROJECT SUPPORT FUND STRONGSVILLE HIGH SCHOOL - 9951

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$31	\$0	\$36	\$85	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			31	0	36	85	2,100	2,100	2,100	2,100
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	36	0	431	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	16	141	2,000	1,500	1,500	1,500
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			0	0	52	141	2,531	2,100	2,100	2,100
Net Change in Fund Balance			31	0	(16)	(56)	(431)	0	0	0
Cash Balance at Beginning of Fiscal Year			472	503	503	487	431	0	0	0
Cash Balance at End of Fiscal Year			503	503	487	431	0	0	0	0
Year End Encumbrances Appropriated			0	0	100	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$503	\$503	\$387	\$431	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9955

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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	1	250	250	250	250
Total Revenues			0	0	0	1	1,250	1,250	1,250	1,250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	885	25	0	0	2,000	150	150	150
	Supplies and Materials									
	590	Other Supplies and Materials	0	55	11	680	2,001	1,000	1,000	1,000
	Capital Outlay									
	640	Equipment	0	0	0	0	100	100	100	100
	Other Objects									
	891	Student Activity Payments	0	0	0	0	0	0	0	0
Total Expenditures			885	80	11	680	4,101	1,250	1,250	1,250
Net Change in Fund Balance			(885)	(80)	(11)	(679)	(2,851)	0	0	0
Cash Balance at Beginning of Fiscal Year			4,506	3,621	3,541	3,530	2,851	0	0	0
Cash Balance at End of Fiscal Year			3,621	3,541	3,530	2,851	0	0	0	0
Year End Encumbrances Appropriated			0	0	700	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,621	\$3,541	\$2,830	\$2,851	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9956

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	100	100	100	100
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	22	0	22	162	150	150	150
Total Expenditures			0	22	0	22	262	250	250	250
Net Change in Fund Balance			0	(22)	0	(22)	(12)	0	0	0
Cash Balance at Beginning of Fiscal Year			56	56	34	34	12	0	0	0
Cash Balance at End of Fiscal Year			56	34	34	12	0	0	0	0
Year End Encumbrances Appropriated			0	0	22	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$56	\$34	\$12	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SWIM TEAM FUND STRONGSVILLE HIGH SCHOOL - 9960

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	100	100	100	100
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	22	22	69	205	150	150	150
Total Expenditures			0	22	22	69	305	250	250	250
Net Change in Fund Balance			0	(22)	(22)	(69)	(55)	0	0	0
Cash Balance at Beginning of Fiscal Year			168	168	146	124	55	0	0	0
Cash Balance at End of Fiscal Year			168	146	124	55	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$168	\$146	\$124	\$55	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WRESTLING TEAM FUND STRONGSVILLE HIGH SCHOOL - 9961

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$1,747	\$3,500	\$3,500	\$3,500	\$3,500
		Other Local Revenues	0	0	0	100	500	500	500	500
Total Revenues			0	0	0	1,847	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	1,848	1,800	1,800	1,800
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	1,549	2,000	2,000	2,000	2,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	250	0	0	0
		<i>Other Objects</i>								
	889	Other Awards and Prizes	0	0	0	0	200	200	200	200
Total Expenditures			0	0	0	1,549	4,298	4,000	4,000	4,000
Net Change in Fund Balance			0	0	0	298	(298)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	298	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	298	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	\$298	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ICE HOCKEY FUND STRONGSVILLE HIGH SCHOOL - 9965

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	100	100	100	100
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	150	150	150	150
Total Expenditures			0	0	0	0	250	250	250	250
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: LANTERN FUND STRONGSVILLE HIGH SCHOOL - 9967

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$3,227	\$0	\$2,521	\$160	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	2,100	0	4,300	100	2,500	2,500	2,500	2,500
Total Revenues			5,327	0	6,821	260	6,500	6,500	6,500	6,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	3,663	650	1,360	1,942	2,500	2,500	2,500	2,500
	Supplies and Materials									
	590	Other Supplies and Materials	327	0	635	240	3,217	3,450	3,450	3,450
	Capital Outlay									
	640	Equipment	0	0	3,530	0	1,500	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	50	550	550	550
Total Expenditures			3,990	650	5,525	2,182	7,267	6,500	6,500	6,500
Net Change in Fund Balance			1,337	(650)	1,296	(1,922)	(767)	0	0	0
Cash Balance at Beginning of Fiscal Year			706	2,043	1,393	2,689	767	0	0	0
Cash Balance at End of Fiscal Year			2,043	1,393	2,689	767	0	0	0	0
Year End Encumbrances Appropriated			0	65	345	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,043	\$1,328	\$2,344	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: STROHIGAN/YEARBOOK STRONGSVILLE HIGH SCHOOL - 9968

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$4,918	\$2,095	\$4,087	\$4,090	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	4,364	0	30	0	3,500	3,500	3,500	3,500
Total Revenues			9,282	2,095	4,117	4,090	8,500	8,500	8,500	8,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	5	0	0	3,847	2,500	2,500	2,500
		Supplies and Materials								
	590	Other Supplies and Materials	625	516	2,197	2,405	3,120	2,500	2,500	2,500
		Capital Outlay								
	640	Equipment	0	0	67	1,788	1,500	0	0	0
		Other Objects								
	881	Scholarships	5,000	4,250	2,500	1,500	5,000	3,000	3,000	3,000
	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
		Total Other Objects	5,000	4,250	2,500	1,500	6,500	3,500	3,500	3,500
Total Expenditures			5,625	4,771	4,764	5,693	14,967	8,500	8,500	8,500
Net Change in Fund Balance			3,657	(2,676)	(647)	(1,603)	(6,467)	0	0	0
Cash Balance at Beginning of Fiscal Year			7,736	11,393	8,717	8,070	6,467	0	0	0
Cash Balance at End of Fiscal Year			11,393	8,717	8,070	6,467	0	0	0	0
Year End Encumbrances Appropriated			0	2,200	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$11,393	\$6,517	\$8,070	\$6,467	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BASEBALL FUND STRONGSVILLE HIGH SCHOOL - 9970

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$11,640	\$0	\$12,500	\$12,500	\$12,500	\$12,500
		Other Local Revenues	4,937	23,358	550	10,850	22,500	22,500	22,500	22,500
Total Revenues			4,937	23,358	12,190	10,850	35,000	35,000	35,000	35,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	1,593	0	6,090	8,001	12,000	9,500	9,500	9,500
	Supplies and Materials									
	590	Other Supplies and Materials	3,513	6,383	8,013	6,669	26,607	22,000	22,000	22,000
	Capital Outlay									
	640	Equipment	0	0	0	0	2,000	2,000	2,000	2,000
	Other Objects									
	899	Other Miscellaneous	0	0	0	0	1,500	1,500	1,500	1,500
Total Expenditures			5,106	6,383	14,103	14,670	42,107	35,000	35,000	35,000
Net Change in Fund Balance			(169)	16,975	(1,913)	(3,820)	(7,107)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,034	865	17,840	15,927	12,107	5,000	5,000	5,000
Cash Balance at End of Fiscal Year			865	17,840	15,927	12,107	5,000	5,000	5,000	5,000
Year End Encumbrances Appropriated			546	1,033	10,332	5,000	5,000	5,000	5,000	5,000
Unencumbered Fund Balance at End of Fiscal Year			\$319	\$16,807	\$5,595	\$7,107	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SOFTBALL FUND STRONGSVILLE HIGH SCHOOL - 9971

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$2,320	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Other Local Revenues	0	2,700	0	0	500	500	500	500
Total Revenues	0	5,020	0	0	1,500	1,500	1,500	1,500
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	2,550	0	0	500	500	500	500
Supplies and Materials								
590 Other Supplies and Materials	4,664	33	0	72	572	500	500	500
Capital Outlay								
640 Equipment	0	2,449	0	0	500	500	500	500
Total Expenditures	4,664	5,032	0	72	1,572	1,500	1,500	1,500
Net Change in Fund Balance	(4,664)	(12)	0	(72)	(72)	0	0	0
Cash Balance at Beginning of Fiscal Year	4,820	156	144	144	72	0	0	0
Cash Balance at End of Fiscal Year	156	144	144	72	0	0	0	0
Year End Encumbrances Appropriated	0	0	33	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$156	\$144	\$111	\$72	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9972

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$592	\$800	\$3,375	\$2,170	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	4,476	0	5,598	0	1,000	1,000	1,000	1,000
Total Revenues			5,068	800	8,973	2,170	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	2,971	312	4,987	4,506	2,377	2,000	2,000	2,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	299	553	1,767	827	3,500	2,000	2,000	2,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	1,500	0	0	0
Total Expenditures			3,270	865	6,754	5,333	7,377	4,000	4,000	4,000
Net Change in Fund Balance			1,798	(65)	2,219	(3,163)	(3,377)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,963	4,761	4,696	6,915	3,752	375	375	375
Cash Balance at End of Fiscal Year			4,761	4,696	6,915	3,752	375	375	375	375
Year End Encumbrances Appropriated			0	2,000	0	375	375	375	375	375
Unencumbered Fund Balance at End of Fiscal Year			\$4,761	\$2,696	\$6,915	\$3,377	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9975

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$6,335	\$2,010	\$3,275	\$3,050	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	1,140	0	3,135	0	2,500	2,500	2,500	2,500
Total Revenues			7,475	2,010	6,410	3,050	5,500	5,500	5,500	5,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	8,491	0	4,987	4,881	2,500	2,500	2,500	2,500
	Supplies and Materials									
	590	Other Supplies and Materials	24	0	1,693	837	3,000	2,845	2,500	2,500
	Capital Outlay									
	640	Equipment	0	0	0	0	1,500	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			8,515	0	6,680	5,718	7,500	5,845	5,500	5,500
Net Change in Fund Balance			(1,040)	2,010	(270)	(2,668)	(2,000)	(345)	0	0
Cash Balance at Beginning of Fiscal Year			4,688	3,648	5,658	5,388	2,720	720	375	375
Cash Balance at End of Fiscal Year			3,648	5,658	5,388	2,720	720	375	375	375
Year End Encumbrances Appropriated			0	2,000	0	375	375	375	375	375
Unencumbered Fund Balance at End of Fiscal Year			\$3,648	\$3,658	\$5,388	\$2,345	\$345	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9976

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,200	(\$80)	(\$80)	(\$47)	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			1,200	(80)	(80)	(47)	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	815	0	0	275	2,678	1,500	1,500	1,500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	318	0	18	0	2,039	2,000	2,000	2,000
		<i>Capital Outlay</i>								
	640	Equipment	500	0	0	0	500	0	0	0
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			1,633	0	18	275	5,717	4,000	4,000	4,000
Net Change in Fund Balance			(433)	(80)	(98)	(322)	(1,717)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,650	2,217	2,137	2,039	1,717	0	0	0
Cash Balance at End of Fiscal Year			2,217	2,137	2,039	1,717	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,217	\$2,137	\$2,039	\$1,717	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GYMNASTICS FUND STRONGSVILLE HIGH SCHOOL - 9980

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	550	550	550	550
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	150	250	250	250
	Supplies and Materials									
	590	Other Supplies and Materials	0	3	33	34	150	200	200	200
	Capital Outlay									
	640	Equipment	0	0	0	0	216	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			0	3	33	34	616	550	550	550
Net Change in Fund Balance			0	(3)	(33)	(34)	(66)	0	0	0
Cash Balance at Beginning of Fiscal Year			136	136	133	100	66	0	0	0
Cash Balance at End of Fiscal Year			136	133	100	66	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	\$133	\$100	\$66	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9985

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$48	\$150	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	500	0	0	0	500	500	500	500
Total Revenues			548	150	0	0	2,000	2,000	2,000	2,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	1,500	700	700	700
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	332	33	55	60	1,063	1,000	1,000	1,000
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	300	300	300	300
Total Expenditures			332	33	55	60	2,863	2,000	2,000	2,000
Net Change in Fund Balance			216	117	(55)	(60)	(863)	0	0	0
Cash Balance at Beginning of Fiscal Year			645	861	978	923	863	0	0	0
Cash Balance at End of Fiscal Year			861	978	923	863	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$861	\$978	\$923	\$863	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TRAINER FUND STRONGSVILLE HIGH SCHOOL - 9990

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$20	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	400	30	0	600	500	1,500	1,500	1,500
Total Revenues			420	30	0	600	1,500	2,500	2,500	2,500
Extracurricular Activities										
		Purchase Services								
		490 Other Purchased Services	320	405	320	80	500	500	500	500
		Supplies and Materials								
		590 Other Supplies and Materials	510	85	0	752	1,500	2,000	2,000	2,000
		Capital Outlay								
		640 Equipment	0	310	0	0	1,139	0	0	0
Total Expenditures			830	800	320	832	3,139	2,500	2,500	2,500
Excess of Revenues Over / (Under) Expenditures			(410)	(770)	(320)	(232)	(1,639)	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
		911 Transfers In	1,340	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			1,340	0	0	0	0	0	0	0
Net Change in Fund Balance			930	(770)	(320)	(232)	(1,639)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,691	3,621	2,851	2,531	2,299	660	660	660
Cash Balance at End of Fiscal Year			3,621	2,851	2,531	2,299	660	660	660	660
Year End Encumbrances Appropriated			0	0	0	660	660	660	660	660
Unencumbered Fund Balance at End of Fiscal Year			\$3,621	\$2,851	\$2,531	\$1,639	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WEIGHT ROOM FUND STRONGSVILLE HIGH SCHOOL - 9991

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
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):								
<i>Other Financing Uses</i>								
910 Transfers Out	(1,340)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	(1,340)	0	0	0	0	0	0	0
Net Change in Fund Balance	(1,340)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	1,340	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT MANAGED ACTIVITY BUDGET CENTER: FALL CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9992

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$160	\$0	\$0	\$0	\$300	\$300	\$300	\$300
		Other Local Revenues	118	0	0	0	100	100	100	100
Total Revenues			278	0	0	0	400	400	400	400
<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	140	0	0	0	488	350	350	350
Total Expenditures			140	0	0	0	538	400	400	400
Net Change in Fund Balance			138	0	0	0	(138)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	138	138	138	138	0	0	0
Cash Balance at End of Fiscal Year			138	138	138	138	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$138	\$138	\$138	\$138	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WINTER CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9996

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$6,778	\$13,354	\$26,450	\$31,867	\$29,000	\$29,000	\$29,000	\$29,000
		Other Local Revenues	263	176	2,000	1,004	2,500	2,500	2,500	2,500
Total Revenues			7,041	13,530	28,450	32,871	31,500	31,500	31,500	31,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	13,208	16,700	13,568	22,000	16,000	16,000	16,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	1,415	1,347	2,134	16,993	11,000	17,185	14,500	14,500
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	12,000	0	0	0
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			1,415	14,555	18,834	30,561	46,000	34,185	31,500	31,500
Net Change in Fund Balance			5,626	(1,025)	9,616	2,310	(14,500)	(2,685)	0	0
Cash Balance at Beginning of Fiscal Year			1,043	6,669	5,644	15,260	17,570	3,070	385	385
Cash Balance at End of Fiscal Year			6,669	5,644	15,260	17,570	3,070	385	385	385
Year End Encumbrances Appropriated			0	0	0	385	385	385	385	385
Unencumbered Fund Balance at End of Fiscal Year			\$6,669	\$5,644	\$15,260	\$17,185	\$2,685	\$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:

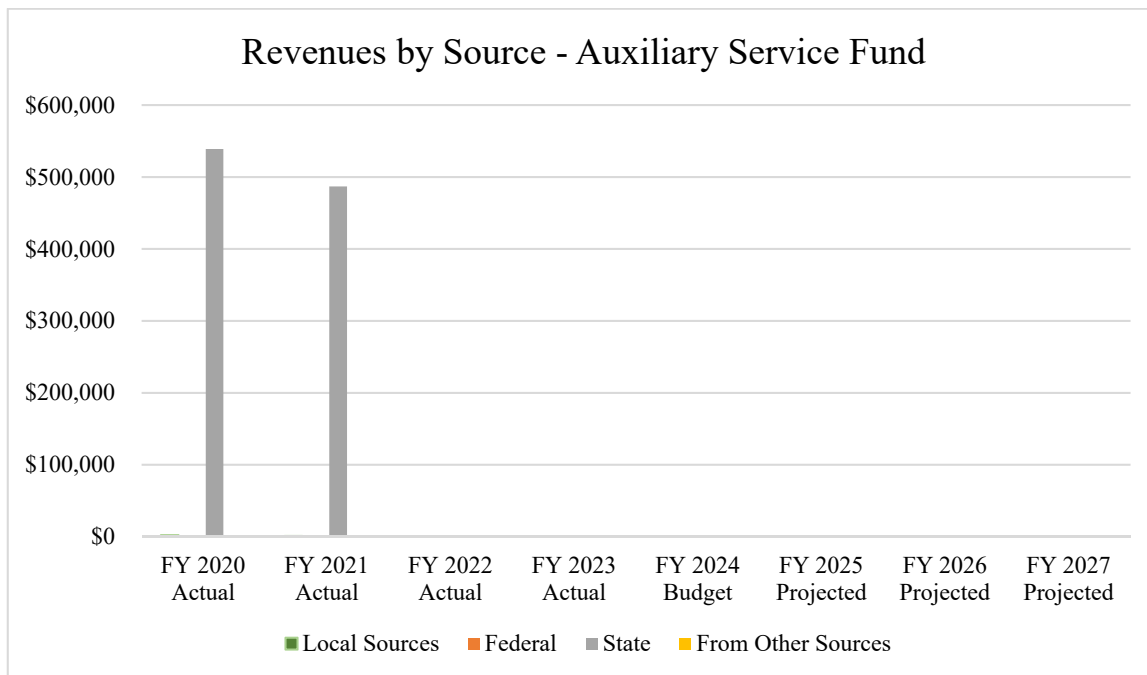
- Auxiliary Service Fund

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$2,097	\$999	\$47	\$0	\$0	\$0	\$0	\$0
Intergovernmental - State	538,911	486,885	0	0	0	0	0	0
Total Revenues	541,008	487,884	47	0	0	0	0	0



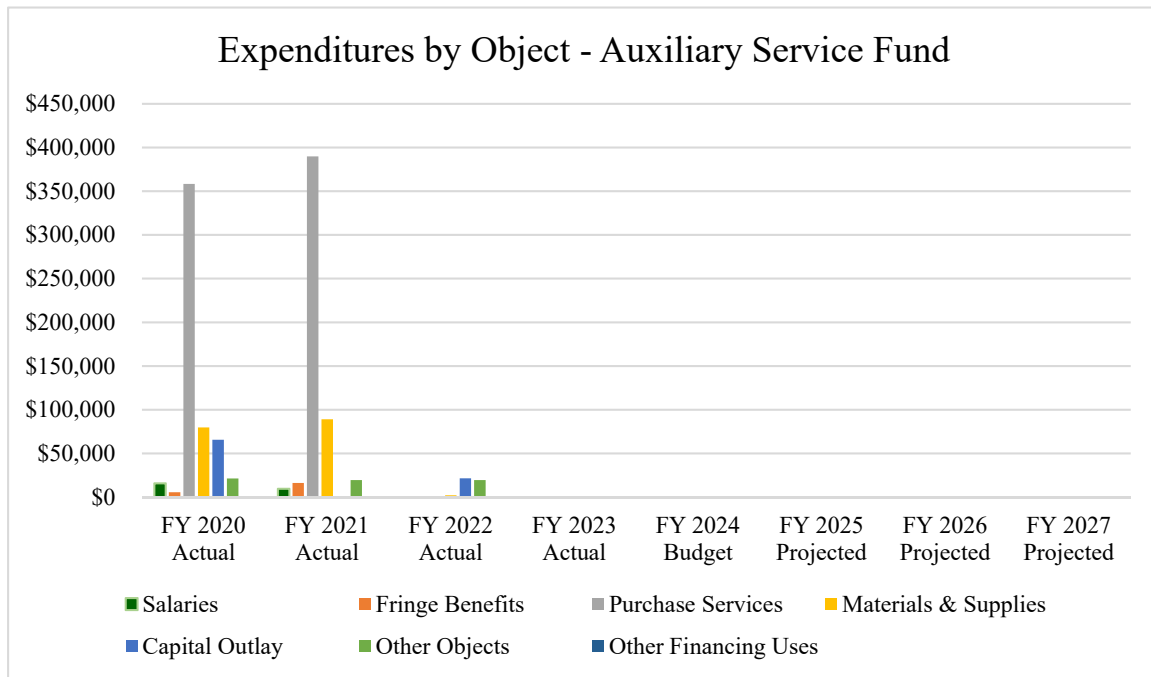
State Sources:

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. Beginning in 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$15,712	\$9,559	\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	5,575	16,220	0	0	0	0	0	0
Purchase Services	358,304	389,853	822	0	0	0	0	0
Materials and Supplies	79,839	89,169	2,099	0	0	0	0	0
Capital Outlay	65,735	0	21,629	0	0	0	0	0
Other Objects	21,470	19,475	19,640	17	12	0	0	0
Other Financing Uses	1,344	0	0	0	0	0	0	0
Total Expenditures	547,979	524,276	44,190	17	12	0	0	0

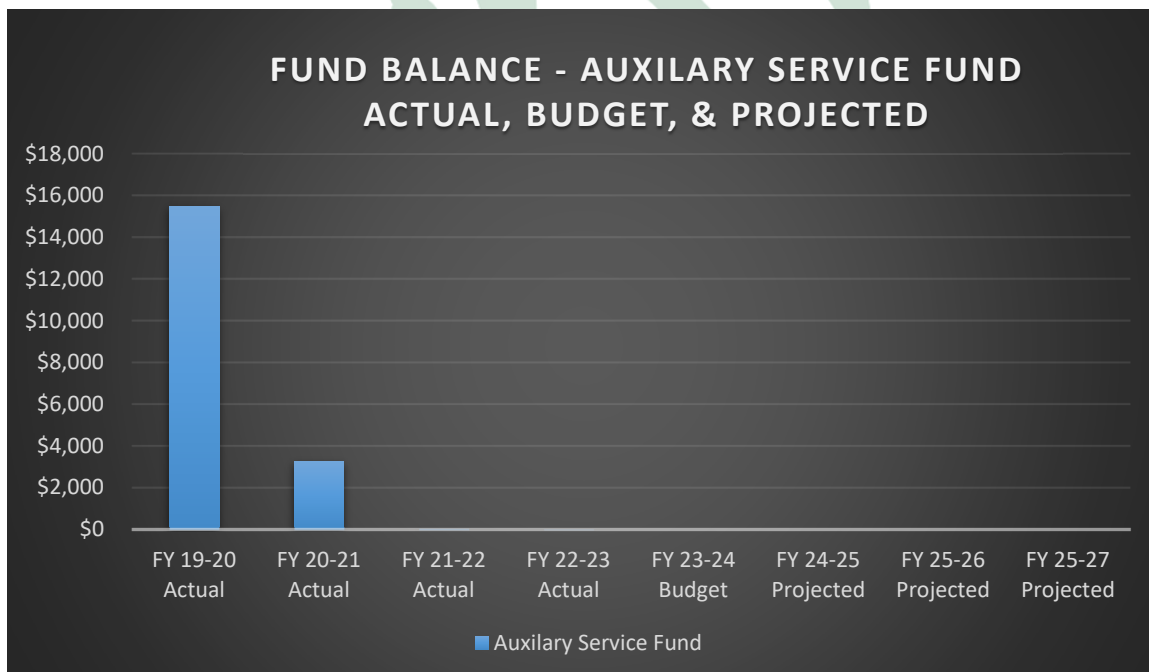


Significant Expenditure Changes and Assumptions

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. Beginning in fiscal year 2022 and beyond, the District does not anticipate any Auxiliary State revenue and related expenditures 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 - AUXILARY SERVICE FUND								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	87,535	80,564	44,172	29	12	0	0	0
Ending Cash Balance	80,564	44,172	29	12	0	0	0	0
Year End Encumbrances	65,089	40,922	0	0	0	0	0	0
Unencumbered Fund Balance	15,475	3,250	29	12	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
AUXILIARY SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$2,097	\$999	\$47	\$0	\$0	\$0	\$0	\$0
	Intergovernmental - State	538,911	486,885	0	0	0	0	0	0
Total Revenues		541,008	487,884	47	0	0	0	0	0
Operation of Non-Instructional Services:									
	Salaries	15,712	9,559	0	0	0	0	0	0
	Fringe Benefits	5,575	16,220	0	0	0	0	0	0
	Purchase Services	358,304	389,853	822	0	0	0	0	0
	Materials and Supplies	79,839	89,169	2,099	0	0	0	0	0
	Capital Outlay	65,735	0	21,629	0	0	0	0	0
	Other Objects	21,470	19,475	19,640	17	12	0	0	0
Total Operational of Non-Instructional Services		546,635	524,276	44,190	17	12	0	0	0
Total Expenditures		546,635	524,276	44,190	17	12	0	0	0
Excess of Revenues Over / (Under) Expenditures		(5,627)	(36,392)	(44,143)	(17)	(12)	0	0	0
Other Financing Sources / (Uses):									
	Refund of Prior Year Receipt	(1,344)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		(1,344)	0	0	0	0	0	0	0
Net Change in Fund Balance		(6,971)	(36,392)	(44,143)	(17)	(12)	0	0	0
	Cash Balance at Beginning of Fiscal Year	87,535	80,564	44,172	29	12	0	0	0
	Cash Balance at End of Fiscal Year	80,564	44,172	29	12	0	0	0	0
	Year End Encumbrances Appropriated	65,089	40,922	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$15,475	\$3,250	\$29	\$12	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
AUXILIARY SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$2,097	\$999	\$47	\$0	\$0	\$0	\$0	\$0
	Intergovernmental - State	538,911	486,885	0	0	0	0	0	0
Total Revenues		541,008	487,884	47	0	0	0	0	0
Operation of Non-Instructional Services:									
	Salaries	15,712	9,559	0	0	0	0	0	0
	Fringe Benefits	5,575	16,220	0	0	0	0	0	0
	Purchase Services	358,304	389,853	822	0	0	0	0	0
	Materials and Supplies	79,839	89,169	2,099	0	0	0	0	0
	Capital Outlay	65,735	0	21,629	0	0	0	0	0
	Other Objects	21,470	19,475	19,640	17	12	0	0	0
Total Operational of Non-Instructional Services		546,635	524,276	44,190	17	12	0	0	0
Total Expenditures		546,635	524,276	44,190	17	12	0	0	0
Excess of Revenues Over / (Under) Expenditures		(5,627)	(36,392)	(44,143)	(17)	(12)	0	0	0
Other Financing Sources / (Uses):									
	Refund of Prior Year Receipt	(1,344)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		(1,344)	0	0	0	0	0	0	0
Net Change in Fund Balance		(6,971)	(36,392)	(44,143)	(17)	(12)	0	0	0
	Cash Balance at Beginning of Fiscal Year	87,535	80,564	44,172	29	12	0	0	0
	Cash Balance at End of Fiscal Year	80,564	44,172	29	12	0	0	0	0
	Year End Encumbrances Appropriated	65,089	40,922	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$15,475	\$3,250	\$29	\$12	\$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:

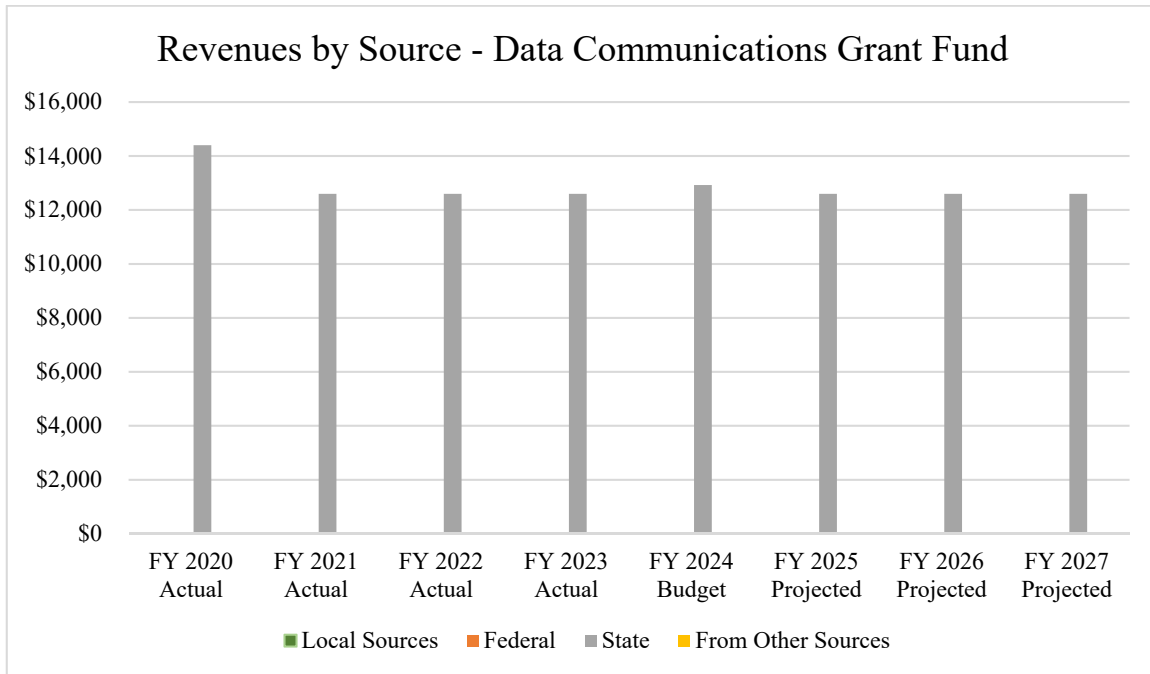
- Data Communications Grant

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - State	\$14,400	\$12,600	\$12,600	\$12,600	\$12,923	\$12,600	\$12,600	\$12,600
Total Revenues	14,400	12,600	12,600	12,600	12,923	12,600	12,600	12,600



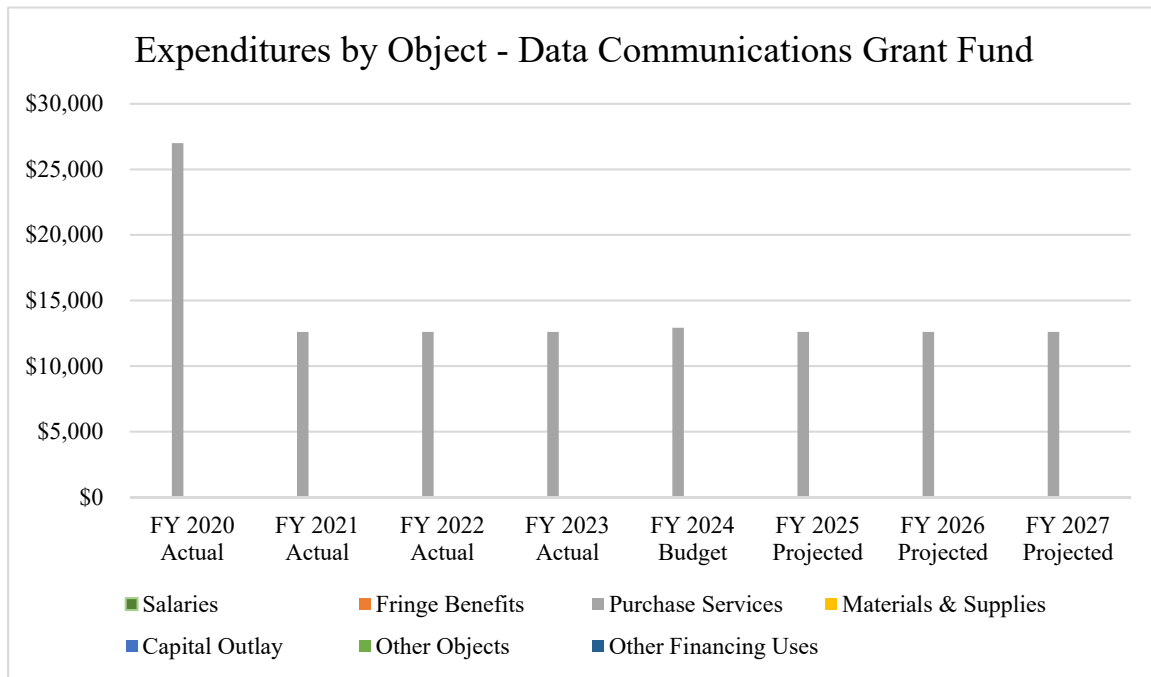
State Sources:

For FY 2024, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Purchase Services	\$27,000	\$12,600	\$12,600	\$12,600	\$12,923	\$12,600	\$12,600	\$12,600
Total Expenditures	27,000	12,600	12,600	12,600	12,923	12,600	12,600	12,600

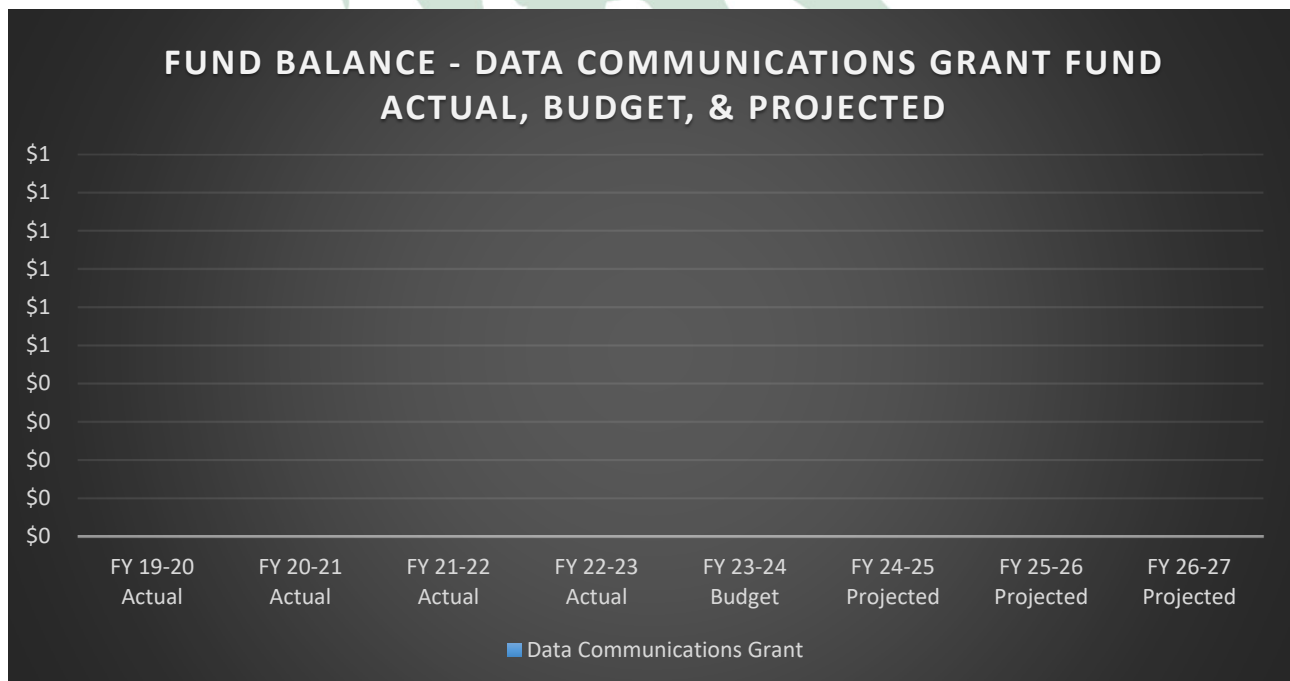


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	12,600	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 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DATA COMMUNICATIONS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - State	\$14,400	\$12,600	\$12,600	\$12,600	\$12,923	\$12,600	\$12,600	\$12,600
Total Revenues		14,400	12,600	12,600	12,600	12,923	12,600	12,600	12,600
Support Services:									
	Purchase Services	27,000	12,600	12,600	12,600	12,923	12,600	12,600	12,600
Total Support Services		27,000	12,600	12,600	12,600	12,923	12,600	12,600	12,600
Total Expenditures		27,000	12,600	12,600	12,600	12,923	12,600	12,600	12,600
Net Change in Fund Balance		(12,600)	0	0	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	12,600	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

DATA COMMUNICATIONS GRANT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL DATA COMMUNICATIONS GRANT

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		Intergovernmental - State	\$14,400	\$12,600	\$12,600	\$12,600	\$12,923	\$12,600	\$12,600	\$12,600
Total Revenues			14,400	12,600	12,600	12,600	12,923	12,600	12,600	12,600
Support Services:										
		Purchase Services								
	449	Other Communications Services	27,000	12,600	12,600	12,600	12,923	12,600	12,600	12,600
Total Expenditures			27,000	12,600	12,600	12,600	12,923	12,600	12,600	12,600
Net Change in Fund Balance			(12,600)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			12,600	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

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, fiscal year 2023, fiscal year 2024, and fiscal year 2025.**

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:

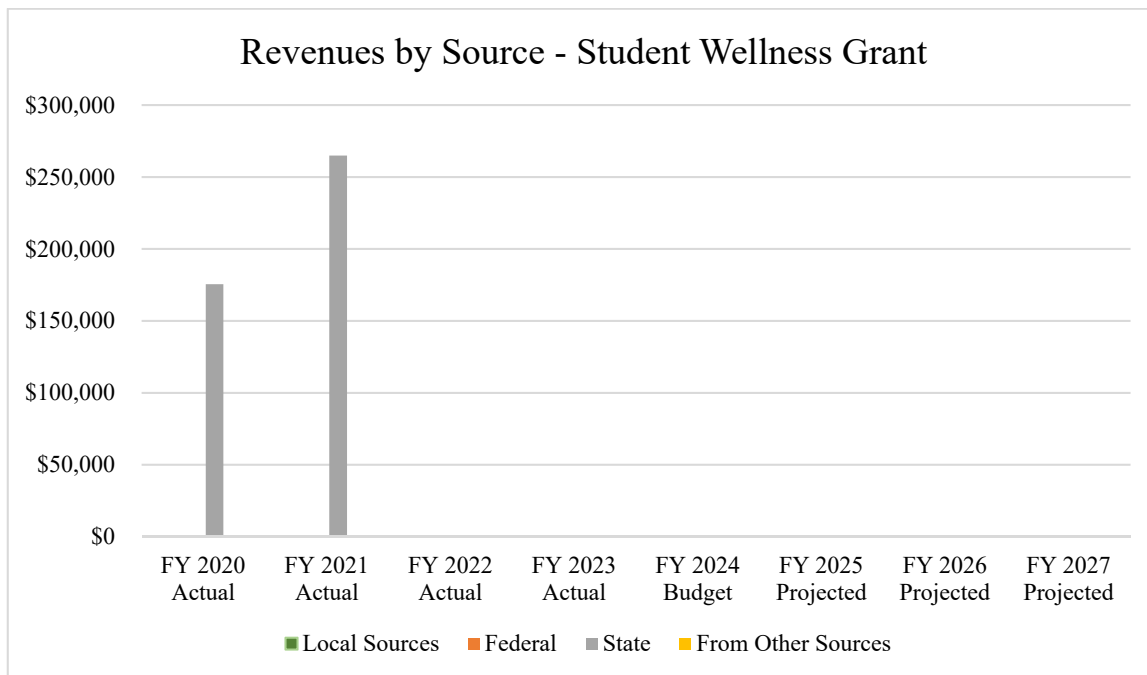
- Student Wellness Grant

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - State	\$175,555	\$264,927	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	175,555	264,927	0	0	0	0	0	0



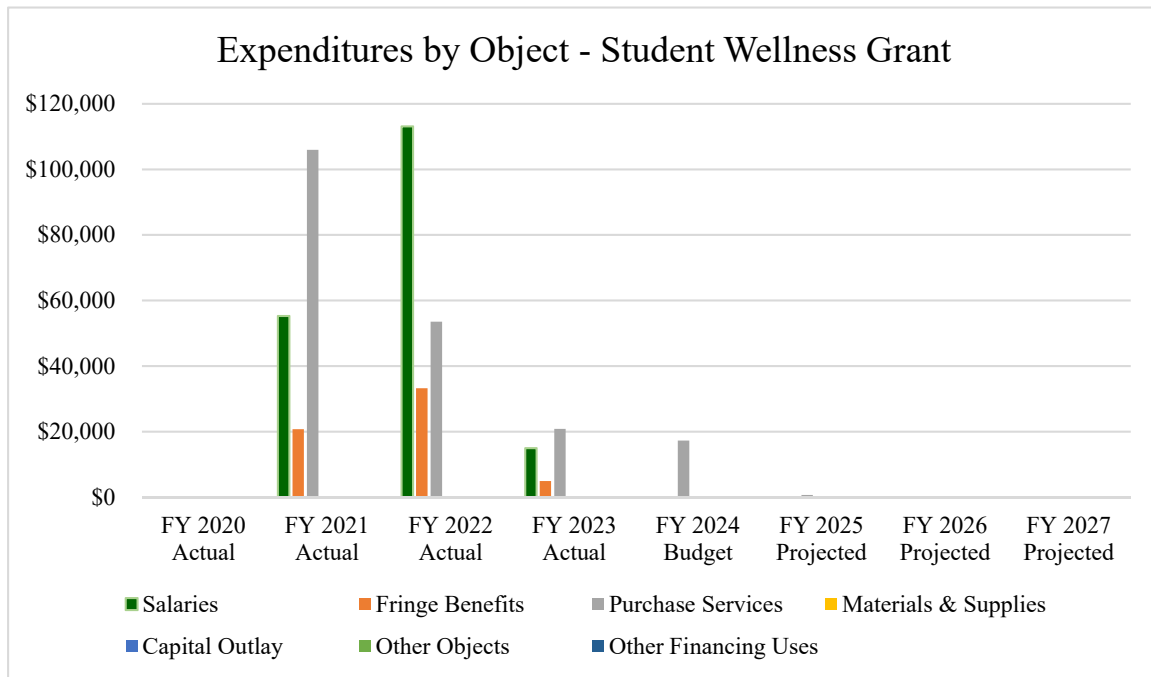
State Sources:

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, fiscal year 2023, fiscal year 2024, and fiscal year 2025.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$0	\$55,275	\$113,123	\$14,931	\$0	\$0	\$0	\$0
Fringe Benefits	0	20,739	33,230	4,900	0	0	0	0
Purchase Services	0	105,963	53,527	20,835	17,264	695	0	0
Total Expenditures	0	181,977	199,880	40,666	17,264	695	0	0

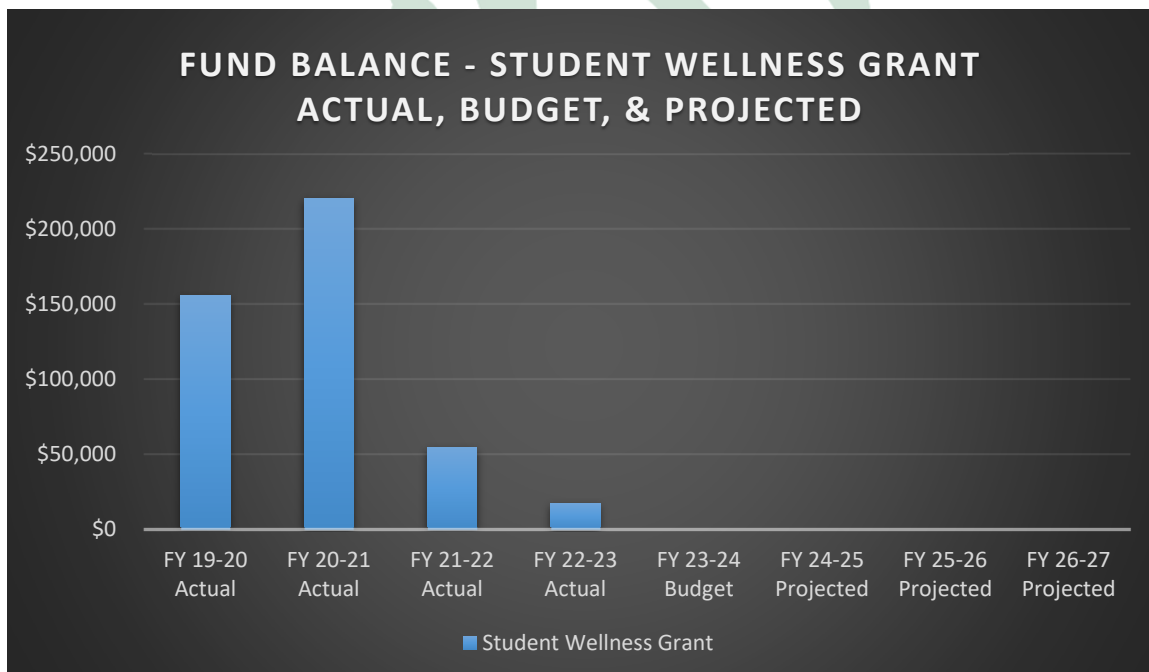


Significant Expenditure Changes and Assumptions

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, fiscal year 2023, fiscal year 2024, and fiscal year 2025.

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 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	175,555	258,505	58,625	17,959	695	0	0
Ending Cash Balance	175,555	258,505	58,625	17,959	695	0	0	0
Year End Encumbrances	20,000	38,017	4,089	695	695	0	0	0
Unencumbered Fund Balance	155,555	220,488	54,536	17,264	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. This grant has been discontinued beginning in fiscal year 2022, the District will spend down the remaining cash during fiscal year 2022, fiscal year 2023, fiscal year 2024, and fiscal year 2025.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
STUDENT WELLNESS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - State	\$175,555	\$264,927	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		175,555	264,927	0	0	0	0	0	0
Support Services:									
	Salaries	0	55,275	113,123	14,931	0	0	0	0
	Fringe Benefits	0	20,739	33,230	4,900	0	0	0	0
	Purchase Services	0	104,439	53,527	20,835	17,264	695	0	0
Total Support Services		0	180,453	199,880	40,666	17,264	695	0	0
Operation of Non-Instructional Services:									
	Purchase Services	0	1,524	0	0	0	0	0	0
Total Operational of Non-Instructional Services		0	1,524	0	0	0	0	0	0
Total Expenditures		0	181,977	199,880	40,666	17,264	695	0	0
Net Change in Fund Balance		175,555	82,950	(199,880)	(40,666)	(17,264)	(695)	0	0
	Cash Balance at Beginning of Fiscal Year	0	175,555	258,505	58,625	17,959	695	0	0
	Cash Balance at End of Fiscal Year	175,555	258,505	58,625	17,959	695	0	0	0
	Year End Encumbrances Appropriated	20,000	38,017	4,089	695	695	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$155,555	\$220,488	\$54,536	\$17,264	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

ALTERNATIVE SCHOOLS GRANT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL STUDENT WELLNESS GRANT

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		Intergovernmental - State	\$175,555	\$264,927	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			175,555	264,927	0	0	0	0	0	0
Support Services:										
<i>Salaries:</i>										
	111	Regular Cert-Salary/Wages	\$0	\$53,597	\$111,237	\$14,745	\$0	\$0	\$0	\$0
	113	Supplemental Cert-Salary/Wages	0	1,278	1,486	186	0	0	0	0
	119	Other Cert Salaries	0	400	400	0	0	0	0	0
<i>Total Salaries</i>			<i>0</i>	<i>55,275</i>	<i>113,123</i>	<i>14,931</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fringe Benefits</i>										
	211	STRS - Employer's Share	0	12,477	15,225	2,197	0	0	0	0
	241	Cert Medical/Hospital	0	7,138	15,743	2,344	0	0	0	0
	242	Cert Life Insurance	0	129	269	25	0	0	0	0
	249	Cert Other Insurance Benefit	0	778	1,593	210	0	0	0	0
	261	Certified Workers Comp	0	217	400	124	0	0	0	0
<i>Total Fringe Benefits</i>			<i>0</i>	<i>20,739</i>	<i>33,230</i>	<i>4,900</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Purchase Services</i>										
	419	Other Prof/Tech Services	0	104,439	53,527	20,835	17,264	695	0	0
Total Support Services			0	180,453	199,880	40,666	17,264	695	0	0
Operation of Non-Instructional Services:										
<i>Purchase Services</i>										
	419	Other Prof/Tech Services	0	1,524	0	0	0	0	0	0
Total Operational of Non-Instructional Services			0	1,524	0	0	0	0	0	0
Total Expenditures			0	181,977	199,880	40,666	17,264	695	0	0
Net Change in Fund Balance			175,555	82,950	(199,880)	(40,666)	(17,264)	(695)	0	0
Cash Balance at Beginning of Fiscal Year			0	175,555	258,505	58,625	17,959	695	0	0
Cash Balance at End of Fiscal Year			175,555	258,505	58,625	17,959	695	0	0	0
Year End Encumbrances Appropriated			20,000	38,017	4,089	695	695	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$155,555	\$220,488	\$54,536	\$17,264	\$0	\$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:

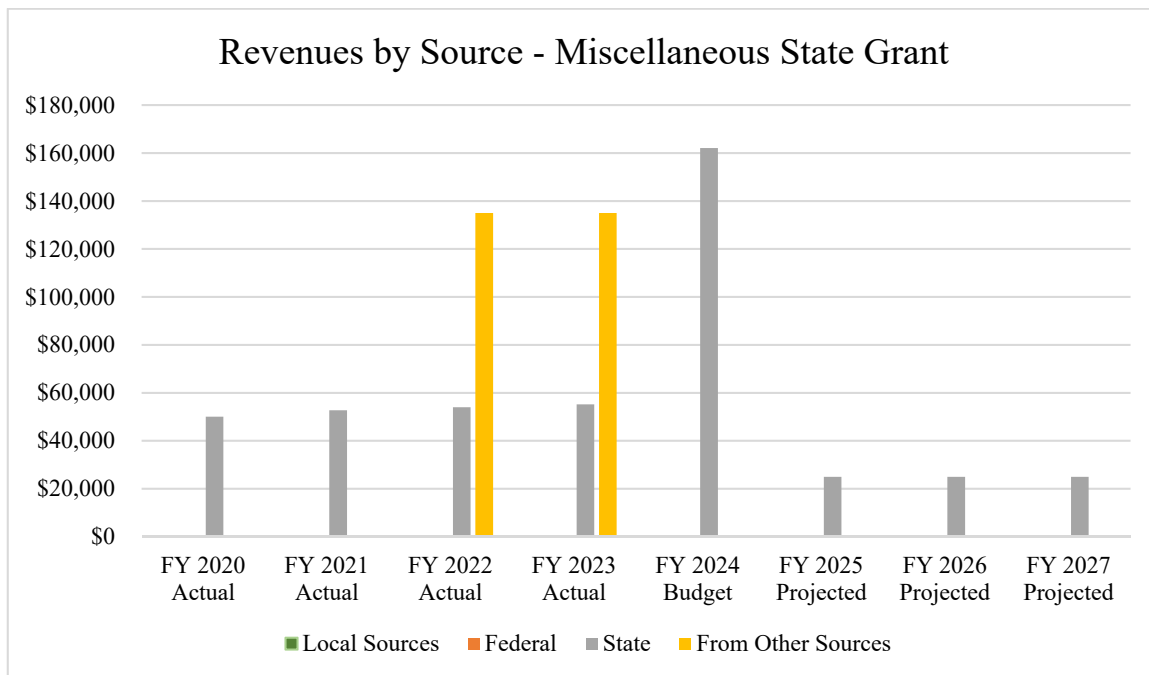
- Parent Mentor Grant
- Strategies Secondary Transition Grant (FY 2018, FY 2019)
- School Safety Grant (FY 2019, FY 2020, FY 2021, FY 2022, FY 2023)
- School Bus Purchase Grant (FY 2022, FY 2023, FY 2024)

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - State	\$50,038	\$52,764	\$53,999	\$55,226	\$162,084	\$25,000	\$25,000	\$25,000
From Other Sources	0	0	135,000	135,000	0	0	0	0
Total Revenues	50,038	52,764	188,999	190,226	162,084	25,000	25,000	25,000



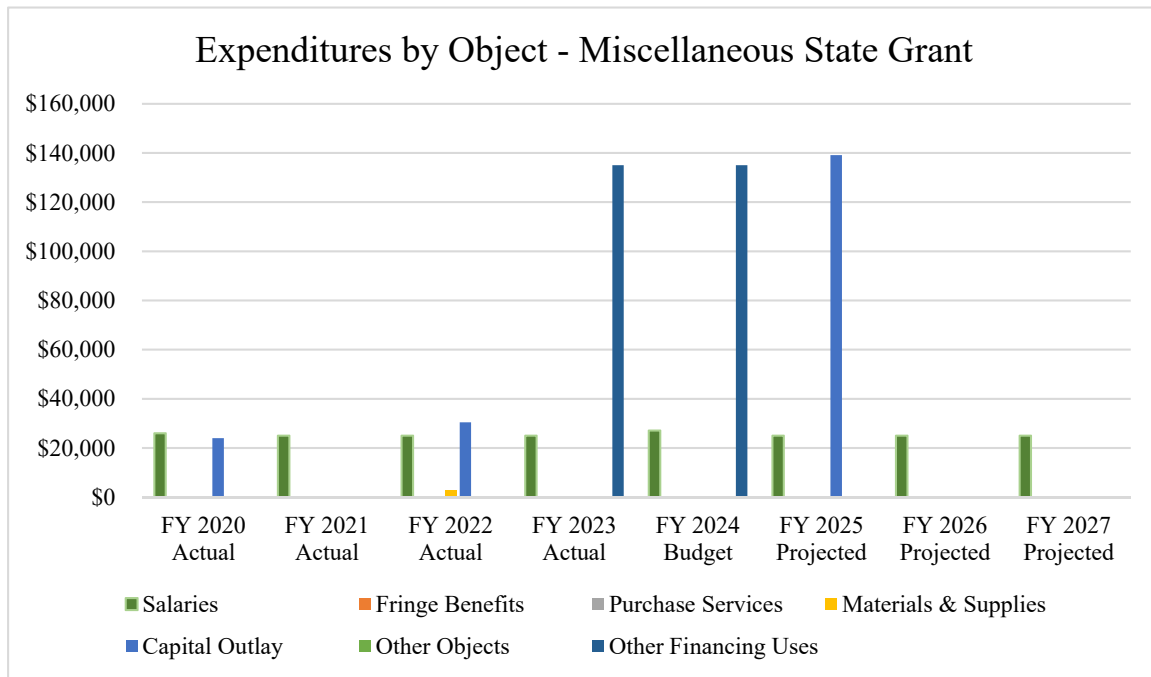
State Sources:

For FY 2024, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$26,017	\$25,029	\$25,001	\$25,001	\$27,084	\$25,000	\$25,000	\$25,000
Purchase Services	0	0	0	23,716	26,100	0	0	0
Materials and Supplies	0	0	2,575	0	0	0	0	0
Capital Outlay	24,021	0	30,442	0	0	139,125	0	0
Other Financing Uses	0	0	0	135,000	135,000	0	0	0
Total Expenditures	50,038	25,029	58,018	183,717	188,184	164,125	25,000	25,000

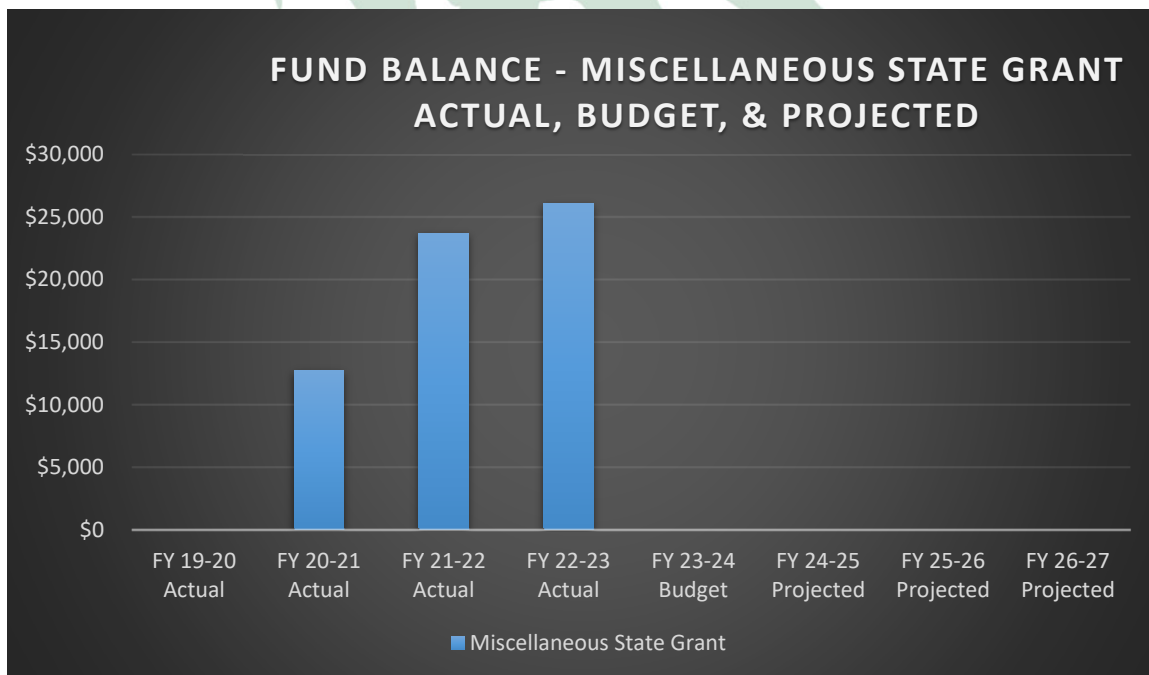


Significant Expenditure Changes and Assumptions

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 and purchase buses via the state school bus grant.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	0	0	27,735	158,716	165,225	139,125	0	0
Ending Cash Balance	0	27,735	158,716	165,225	139,125	0	0	0
Year End Encumbrances	0	14,999	135,000	139,125	139,125	0	0	0
Unencumbered Fund Balance	0	12,736	23,716	26,100	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
MISCELLANEOUS STATE GRANTS - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - State	\$50,038	\$52,764	\$53,999	\$55,226	\$162,084	\$25,000	\$25,000	\$25,000
Total Revenues		50,038	52,764	53,999	55,226	162,084	25,000	25,000	25,000
Support Services:									
	Salaries	26,017	25,029	25,001	25,001	27,084	25,000	25,000	25,000
	Purchase Services	0	0	0	23,716	26,100	0	0	0
	Materials and Supplies	0	0	2,575	0	0	0	0	0
	Capital Outlay	24,021	0	30,442	0	0	139,125	0	0
Total Support Services		50,038	25,029	58,018	48,717	53,184	164,125	25,000	25,000
Total Expenditures		50,038	25,029	58,018	48,717	53,184	164,125	25,000	25,000
Excess of Revenues Over / (Under) Expenditures		0	27,735	(4,019)	6,509	108,900	(139,125)	0	0
Other Financing Sources / (Uses):									
	Advance In	0	0	135,000	135,000	0	0	0	0
	Advance Out	0	0	0	(135,000)	(135,000)	0	0	0
Total Other Financing Sources / (Uses)		0	0	135,000	0	(135,000)	0	0	0
Net Change in Fund Balance		0	27,735	130,981	6,509	(26,100)	(139,125)	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	27,735	158,716	165,225	139,125	0	0
	Cash Balance at End of Fiscal Year	0	27,735	158,716	165,225	139,125	0	0	0
	Year End Encumbrances Appropriated	0	14,999	135,000	139,125	139,125	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$12,736	\$23,716	\$26,100	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL MISCELLANEOUS STATE GRANTS

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - State	\$50,038	\$52,764	\$53,999	\$55,226	\$162,084	\$25,000	\$25,000	\$25,000
Total Revenues	50,038	52,764	53,999	55,226	162,084	25,000	25,000	25,000
Support Services:								
Salaries:								
141 Noncert Regular Sal/Wages	26,017	25,029	25,001	25,001	27,084	25,000	25,000	25,000
Purchase Services								
490 Other Purchased Services	0	0	0	23,716	26,100	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	2,575	0	0	0	0	0
Capital Outlay								
640 Equipment	24,021	0	30,442	0	0	139,125	0	0
Total Expenditures	50,038	25,029	58,018	48,717	53,184	164,125	25,000	25,000
Excess of Revenues Over / (Under) Expenditures	0	27,735	(4,019)	6,509	108,900	(139,125)	0	0
Other Financing Sources / (Uses):								
921 Advance In	0	0	135,000	135,000	0	0	0	0
922 Advance Out	0	0	0	(135,000)	(135,000)	0	0	0
Total Other Financing Sources / (Uses)	0	0	135,000	0	(135,000)	0	0	0
Net Change in Fund Balance	0	27,735	130,981	6,509	(26,100)	(139,125)	0	0
Cash Balance at Beginning of Fiscal Year	0	0	27,735	158,716	165,225	139,125	0	0
Cash Balance at End of Fiscal Year	0	27,735	158,716	165,225	139,125	0	0	0
Year End Encumbrances Appropriated	0	14,999	135,000	139,125	139,125	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$12,736	\$23,716	\$26,100	\$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:

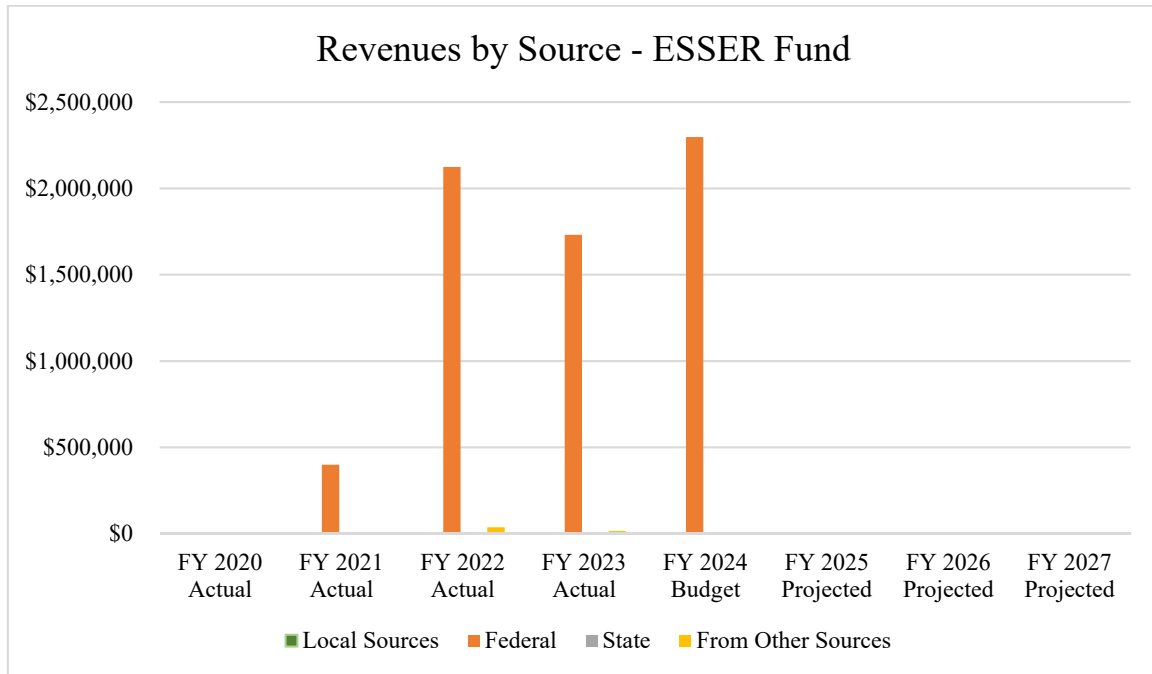
- Elementary and Secondary School Emergency Relief (ESSER) Fund
- American Recovery Plan Elementary and Secondary School Emergency Relief (ESSER) Fund
- American Recovery Plan Homeless Fund

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$400,087	\$2,124,508	\$1,731,207	\$2,297,358	\$0	\$0	\$0
From Other Sources	0	9,509	37,112	16,321	0	0	0	0
Total Revenues	0	409,596	2,161,620	1,747,528	2,297,358	0	0	0



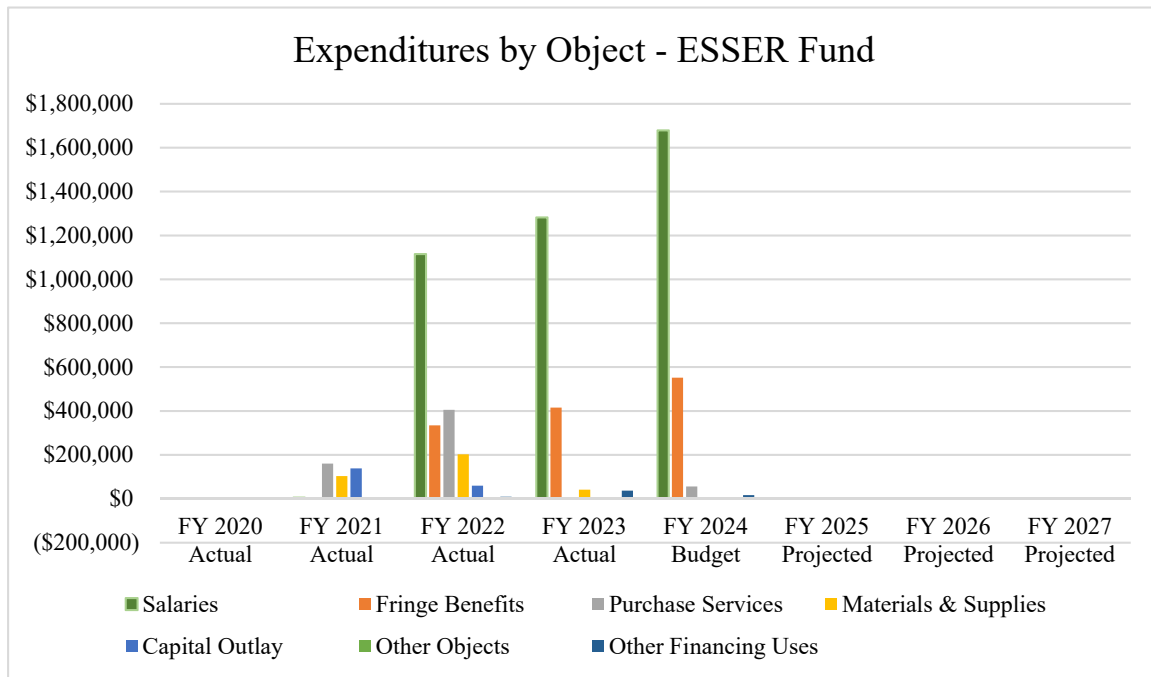
Federal Sources:

For FY 2024, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$0	\$5,237	\$1,115,230	\$1,282,386	\$1,678,445	\$0	\$0	\$0
Fringe Benefits	0	825	334,338	415,844	551,850	0	0	0
Purchase Services	0	160,477	405,359	(2,149)	55,832	4,335	0	0
Materials and Supplies	0	103,346	202,279	41,332	0	0	0	0
Capital Outlay	0	138,711	59,483	0	0	0	0	0
Other Financing Uses	0	0	9,509	37,112	16,321	0	0	0
Total Expenditures	0	408,596	2,126,198	1,774,525	2,302,448	4,335	0	0



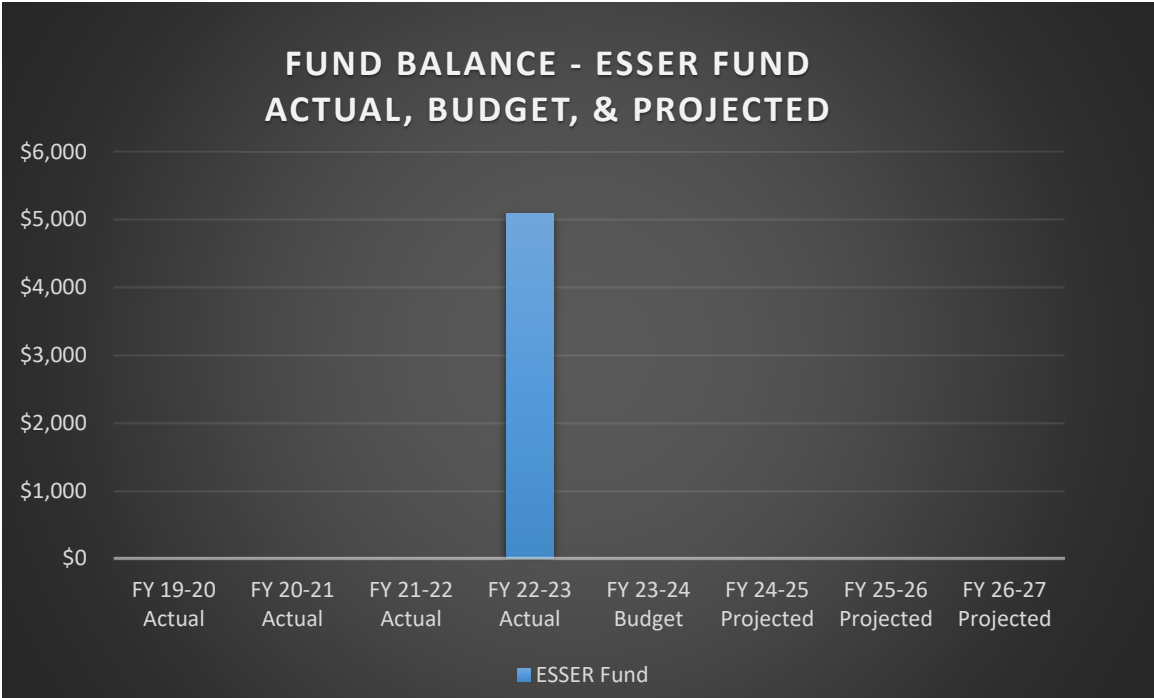
Significant Expenditure Changes and Assumptions

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, and various personal protection equipment and needs.

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
	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	0	0	1,000	36,422	9,425	4,335	0	0
Ending Cash Balance	0	1,000	36,422	9,425	4,335	0	0	0
Year End Encumbrances	0	1,000	36,422	4,335	4,335	0	0	0
Unencumbered Fund Balance	0	0	0	5,090	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER) - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$0	\$400,087	\$2,124,508	\$1,731,207	\$2,297,358	\$0	\$0	\$0
Total Revenues		0	400,087	2,124,508	1,731,207	2,297,358	0	0	0
Instruction:									
	Salaries	0	0	724,083	779,886	1,146,253	0	0	0
	Fringe Benefits	0	0	191,319	226,287	326,965	0	0	0
	Purchase Services	0	156,409	325,465	0	0	0	0	0
	Materials and Supplies	0	0	27,446	0	0	0	0	0
Total Instruction		0	156,409	1,268,313	1,006,173	1,473,218	0	0	0
Support Services:									
	Salaries	0	5,237	391,147	502,500	532,192	0	0	0
	Fringe Benefits	0	825	143,019	189,557	224,885	0	0	0
	Purchase Services	0	4,068	79,894	(2,149)	55,832	4,335	0	0
	Materials and Supplies	0	71,560	173,536	38,036	0	0	0	0
	Capital Outlay	0	133,893	59,483	0	0	0	0	0
Total Support Services		0	215,583	847,079	727,944	812,909	4,335	0	0
Operation of Non-Instructional Services:									
	Materials and Supplies	0	31,786	1,297	3,296	0	0	0	0
	Capital Outlay	0	4,818	0	0	0	0	0	0
Total Operational of Non-Instructional Services		0	36,604	1,297	3,296	0	0	0	0
Total Expenditures		0	408,596	2,116,689	1,737,413	2,286,127	4,335	0	0
Excess of Revenues Over / (Under) Expenditures		0	(8,509)	7,819	(6,206)	11,231	(4,335)	0	0
Other Financing Sources / (Uses):									
	Advance In	0	9,509	37,112	16,321	0	0	0	0
	Advance Out	0	0	(9,509)	(37,112)	(16,321)	0	0	0
Total Other Financing Sources / (Uses)		0	9,509	27,603	(20,791)	(16,321)	0	0	0
Net Change in Fund Balance		0	1,000	35,422	(26,997)	(5,090)	(4,335)	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	1,000	36,422	9,425	4,335	0	0
	Cash Balance at End of Fiscal Year	0	1,000	36,422	9,425	4,335	0	0	0
	Year End Encumbrances Appropriated	0	1,000	36,422	4,335	4,335	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$5,090	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026

TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		Intergovernmental - Federal	\$0	\$400,087	\$2,124,508	\$1,731,207	\$2,297,358	\$0	\$0	\$0
Total Revenues			0	400,087	2,124,508	1,731,207	2,297,358	0	0	0
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	0	0	682,461	745,938	1,109,631	0	0	0
	112	Temp Cert-Salary/Wages	0	0	7,871	0	0	0	0	0
	113	Supplemental Cert-Salary/Wages	0	0	27,890	32,668	36,622	0	0	0
	119	Other Cert Salaries	0	0	1,840	1,280	0	0	0	0
	141	Noncert Regular Sal/Wages	0	0	4,021	0	0	0	0	0
		Total Salaries	0	0	724,083	779,886	1,146,253	0	0	0
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	104,133	111,562	158,885	0	0	0
	221	SERS - Employer's Share	0	0	606	0	0	0	0	0
	241	Cert Medical/Hospital	0	0	74,974	102,056	149,370	0	0	0
	242	Cert Life Insurance	0	0	1,426	1,476	2,006	0	0	0
	249	Cert Other Insurance Benefit	0	0	10,124	11,193	16,704	0	0	0
	259	Noncert Other Insurance Benefit	0	0	56	0	0	0	0	0
		Total Fringe Benefits	0	0	191,319	226,287	326,965	0	0	0
		Purchase Services								
	411	Instruction Services	0	156,409	325,465	0	0	0	0	0
		Supplies and Materials								
	516	Software Materials	0	0	20,400	0	0	0	0	0
	590	Other Supplies and Materials	0	0	7,046	0	0	0	0	0
		Total Materials and Supplies	0	0	27,446	0	0	0	0	0
Total Insutruction			0	156,409	1,268,313	1,006,173	1,473,218	0	0	0
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	0	0	337,694	380,144	340,498	0	0	0
	112	Temp Cert-Salary/Wages	0	0	15,535	58,842	88,408	0	0	0
	113	Supplemental Cert-Salary/Wages	0	0	14,715	13,089	8,806	0	0	0
	119	Other Cert Salaries	0	0	500	600	0	0	0	0
	141	Noncert Regular Sal/Wages	0	5,237	22,703	49,825	94,480	0	0	0
		Total Salaries	0	5,237	391,147	502,500	532,192	0	0	0
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	52,742	63,041	62,300	0	0	0
	212	STRS - "Pickup"	0	0	24,627	25,816	30,578	0	0	0
	221	SERS - Employer's Share	0	753	3,353	6,991	13,211	0	0	0
	241	Cert Medical/Hospital	0	0	55,847	52,918	39,116	0	0	0
	242	Cert Life Insurance	0	0	1,025	1,126	1,195	0	0	0
	249	Cert Other Insurance Benefit	0	0	5,108	6,358	6,552	0	0	0
	251	Noncert Medical/Hospital	0	0	0	32,627	70,156	0	0	0
	252	Noncert Life Insurance	0	0	0	111	252	0	0	0
	259	Noncert Other Insurance Benefit	0	72	317	569	1,525	0	0	0
		Total Fringe Benefits	0	825	143,019	189,557	224,885	0	0	0
		Purchase Services								
	449	Other Communications Services	0	4,068	0	0	0	0	0	0
	490	Other Purchased Services	0	0	79,894	(2,149)	55,832	4,335	0	0
		Total Purchase Services	0	4,068	79,894	(2,149)	55,832	4,335	0	0
		Supplies and Materials								
	516	Software Materials	0	47,997	149,115	20,010	0	0	0	0
	590	Other Supplies and Materials	0	23,563	24,421	18,026	0	0	0	0
		Total Materials and Supplies	0	71,560	173,536	38,036	0	0	0	0
		Capital Outlay								
	640	Equipment	0	133,893	59,483	0	0	0	0	0
Total Support Services			0	215,583	847,079	727,944	812,909	4,335	0	0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2019 ACTUAL THROUGH PROJECTION TO FY 2026
TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Operation of Non-Instructional Services:										
<i>Supplies and Materials</i>										
516	Software Materials		0	8,959	0	0	0	0	0	0
590	Other Supplies and Materials		0	22,827	1,297	3,296	0	0	0	0
Total Materials and Supplies			0	31,786	1,297	3,296	0	0	0	0
<i>Equipment</i>										
640	Equipment		0	4,818	0	0	0	0	0	0
Total Operational of Non-Instructional Services			0	36,604	1,297	3,296	0	0	0	0
Total Expenditures			0	408,596	2,116,689	1,737,413	2,286,127	4,335	0	0
Excess of Revenues Over / (Under) Expenditures			0	(8,509)	7,819	(6,206)	11,231	(4,335)	0	0
Other Financing Sources / (Uses):										
<i>Other Financing Uses</i>										
921	Advance In		0	9,509	37,112	16,321	0	0	0	0
922	Advance Out		0	0	(9,509)	(37,112)	(16,321)	0	0	0
Total Other Financing Sources / (Uses)			0	9,509	27,603	(20,791)	(16,321)	0	0	0
Net Change in Fund Balance			0	1,000	35,422	(26,997)	(5,090)	(4,335)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	1,000	36,422	9,425	4,335	0	0
Cash Balance at End of Fiscal Year			0	1,000	36,422	9,425	4,335	0	0	0
Year End Encumbrances Appropriated			0	1,000	36,422	4,335	4,335	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$5,090	\$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:

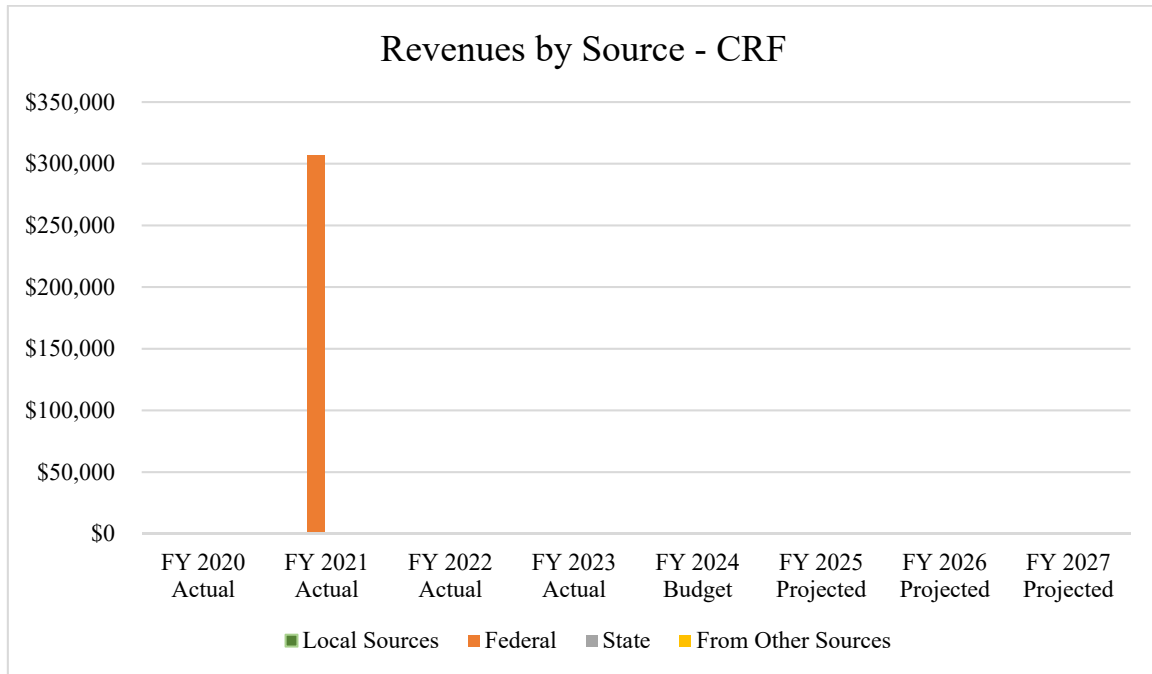
- Coronavirus Relief Fund (CRF)

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$306,586	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	306,586	0	0	0	0	0	0



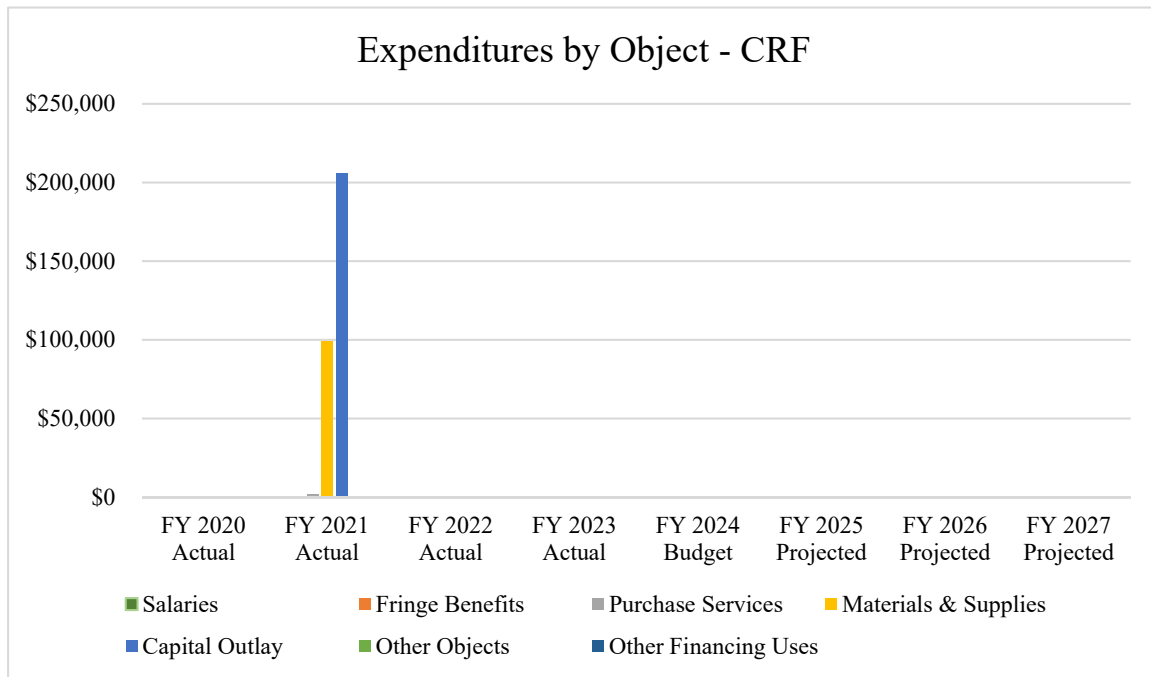
Federal Sources:

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Purchase Services	\$0	\$1,766	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	0	99,040	0	0	0	0	0	0
Capital Outlay	0	205,780	0	0	0	0	0	0
Total Expenditures	0	306,586	0	0	0	0	0	0

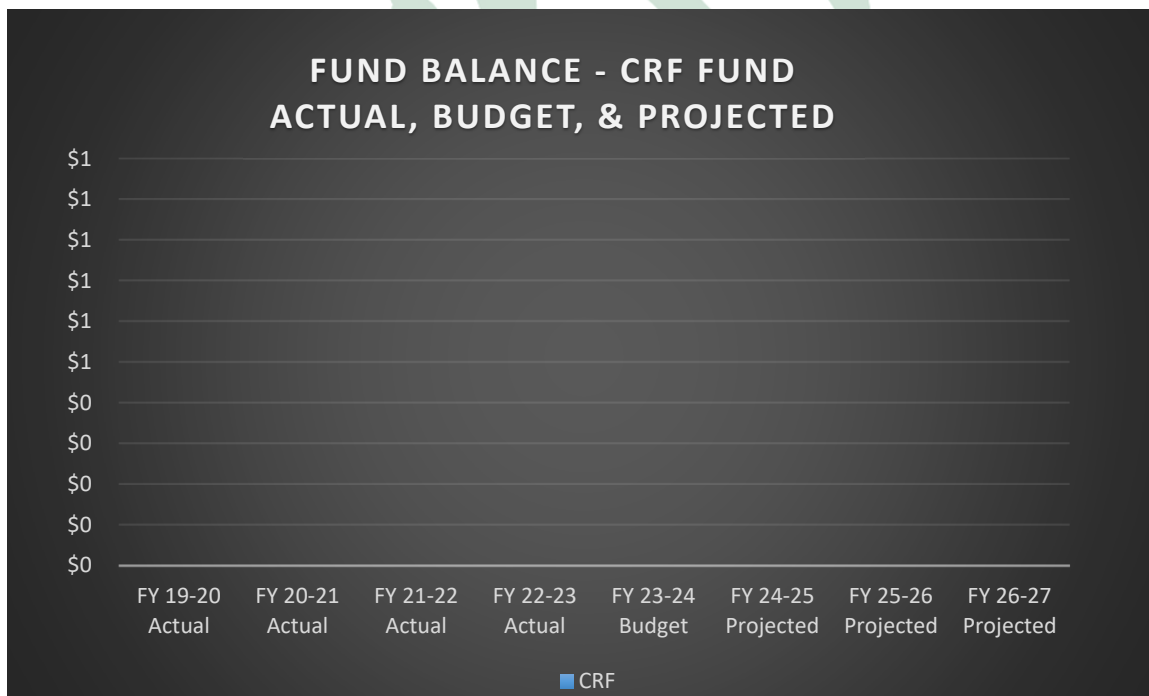


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
CORONAVIRUS RELIEF FUND (CRF) - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$0	\$306,586	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		0	306,586	0	0	0	0	0	0
Support Services:									
	Purchase Services	0	1,766	0	0	0	0	0	0
	Materials and Supplies	0	99,040	0	0	0	0	0	0
	Capital Outlay	0	205,780	0	0	0	0	0	0
Total Support Services		0	306,586	0	0	0	0	0	0
Total Expenditures		0	306,586	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

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL CORONAVIRUS RELIEF FUND (CRF)

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$306,586	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	306,586	0	0	0	0	0	0
Support Services:								
<i>Purchase Services</i>								
449 Other Communications Services	0	1,766	0	0	0	0	0	0
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	99,040	0	0	0	0	0	0
<i>Capital Outlay</i>								
640 Equipment	0	205,780	0	0	0	0	0	0
Total Expenditures	0	306,586	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

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:

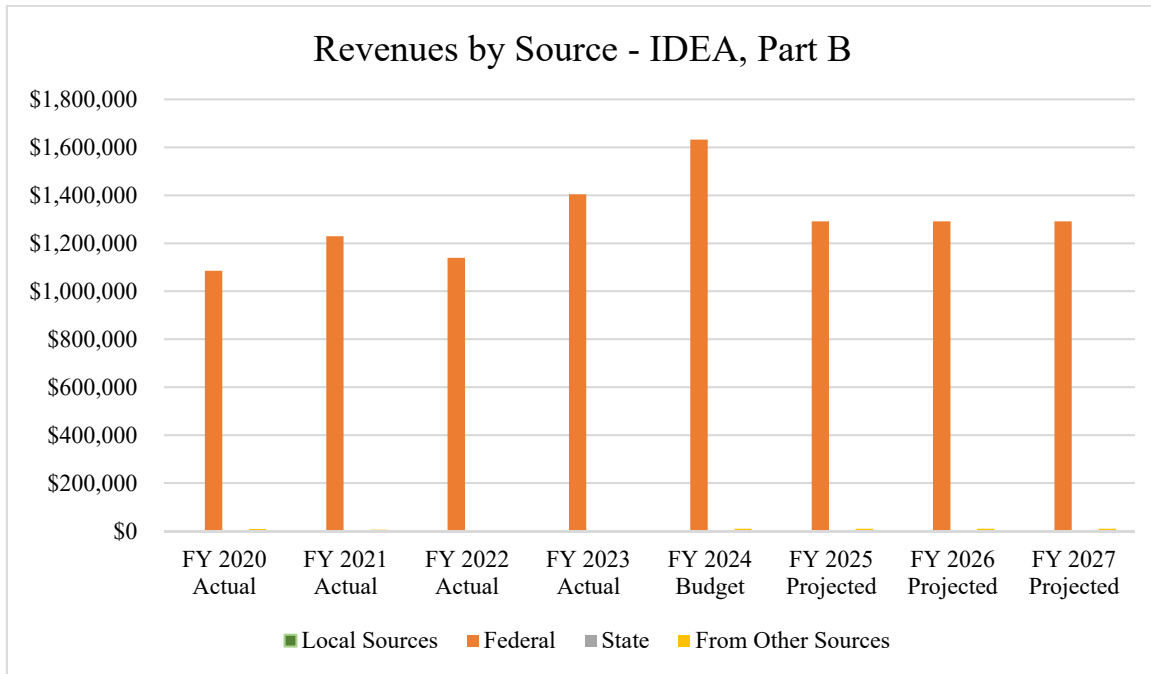
- IDEA, Part-B Special Education Grant
- ARP IDEA, Part-B Special Education Grant (FY 2023, FY 2024)

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$1,085,277	\$1,229,744	\$1,139,231	\$1,404,088	\$1,632,700	\$1,291,319	\$1,291,319	\$1,291,319
From Other Sources	8,776	5,582	942	752	10,000	10,000	10,000	10,000
Total Revenues	1,094,053	1,235,326	1,140,173	1,404,840	1,642,700	1,301,319	1,301,319	1,301,319



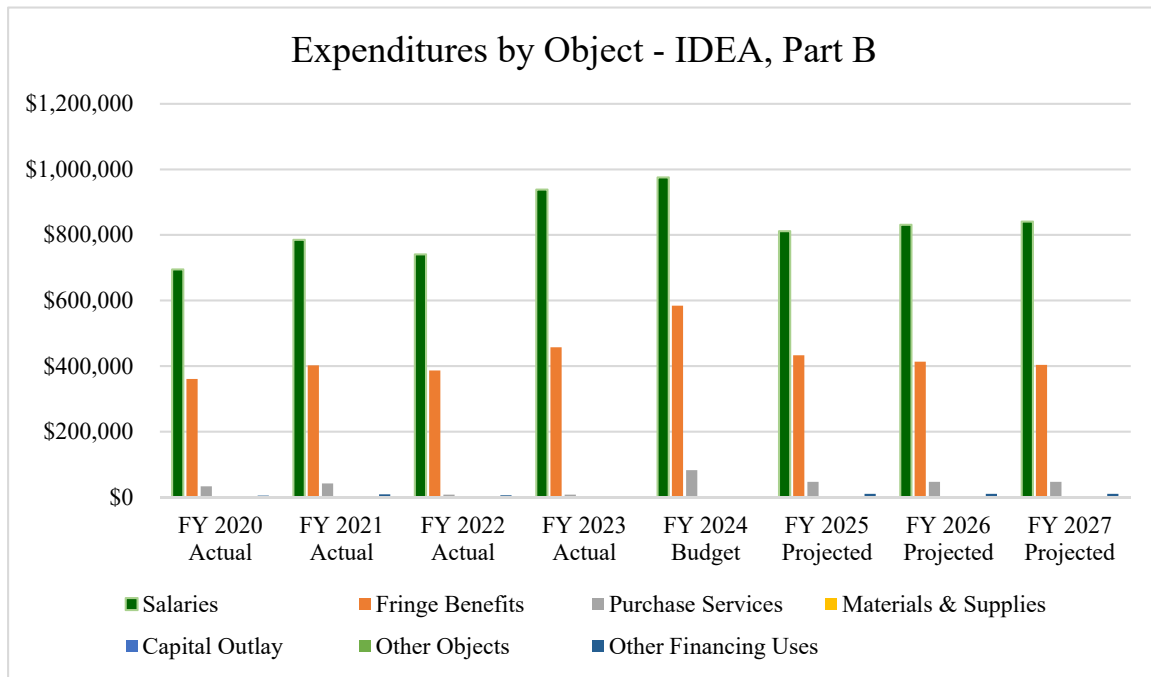
Federal Sources:

For FY 2024, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Salaries	\$694,608	\$785,183	\$740,657	\$938,306	\$975,601	\$811,582	\$830,996	\$840,548
Fringe Benefits	360,692	401,967	386,525	457,469	584,077	432,737	413,323	403,771
Purchase Services	33,144	41,980	7,504	7,715	82,272	47,000	47,000	47,000
Materials and Supplies	0	1,997	0	0	0	0	0	0
Other Financing Uses	4,983	8,776	5,582	942	750	10,000	10,000	10,000
Total Expenditures	1,093,427	1,239,903	1,140,268	1,404,432	1,642,700	1,301,319	1,301,319	1,301,319



Salaries:

Salaries make up the largest object category of expenditures at 59.4%. Combined with fringe benefits, salary and benefits make up 94.6% 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:

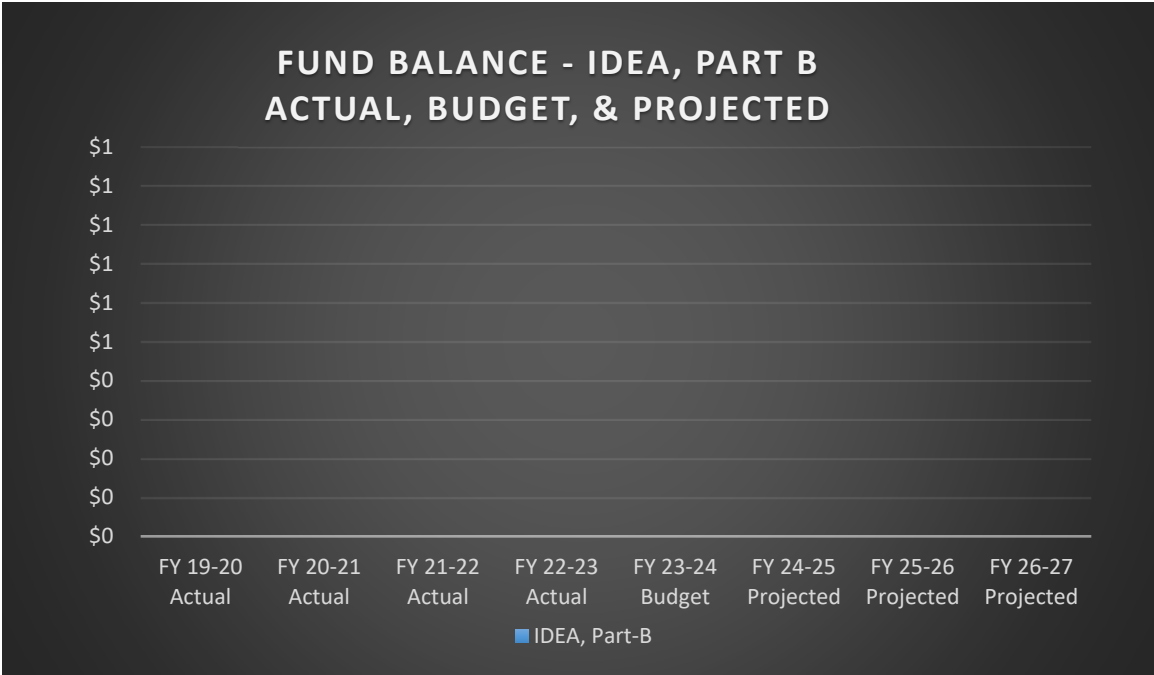
Within in the projections, an annual increase of 15.00% for the budgeted year and 10.00% in healthcare cost is forecasted in the projected years. A 10% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

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	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Year	Year	Year	Year	Year	Year	Year	Year
	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	4,248	4,874	297	202	610	610	610	610
Ending Cash Balance	4,874	297	202	610	610	610	610	610
Year End Encumbrances	4,874	297	202	610	610	610	610	610
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
IDEA, PART-B SPECIAL EDUCATION - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$1,085,277	\$1,229,744	\$1,139,231	\$1,404,088	\$1,632,700	\$1,291,319	\$1,291,319	\$1,291,319
Total Revenues		1,085,277	1,229,744	1,139,231	1,404,088	1,632,700	1,291,319	1,291,319	1,291,319
Instruction:									
	Salaries	385,985	466,076	410,835	595,820	587,127	438,880	449,333	455,072
	Fringe Benefits	230,392	270,455	249,625	315,077	400,633	270,819	243,844	226,889
Total Instruction		616,377	736,531	660,460	910,897	987,760	709,699	693,177	681,961
Support Services:									
	Salaries	308,623	319,107	329,822	342,486	388,474	372,702	381,663	385,476
	Fringe Benefits	130,300	131,512	136,900	142,392	183,444	161,918	169,479	176,882
	Materials and Supplies	0	1,997	0	0	0	0	0	0
Total Support Services		438,923	452,616	466,722	484,878	571,918	534,620	551,142	562,358
Operation of Non-Instructional Services:									
	Purchase Services	33,144	41,980	7,504	7,715	82,272	47,000	47,000	47,000
Total Operational of Non-Instructional Services		33,144	41,980	7,504	7,715	82,272	47,000	47,000	47,000
Total Expenditures		1,088,444	1,231,127	1,134,686	1,403,490	1,641,950	1,291,319	1,291,319	1,291,319
Excess of Revenues Over / (Under) Expenditures		(3,167)	(1,383)	4,545	598	(9,250)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	8,776	5,582	942	752	10,000	10,000	10,000	10,000
	Advance Out	(4,983)	(8,776)	(5,582)	(942)	(750)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		3,793	(3,194)	(4,640)	(190)	9,250	0	0	0
Net Change in Fund Balance		626	(4,577)	(95)	408	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	4,248	4,874	297	202	610	610	610	610
	Cash Balance at End of Fiscal Year	4,874	297	202	610	610	610	610	610
	Year End Encumbrances Appropriated	4,874	297	202	610	610	610	610	610
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL IDEA, PART-B SPECIAL EDUCATION

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		Intergovernmental - Federal	\$1,085,277	\$1,229,744	\$1,139,231	\$1,404,088	\$1,632,700	\$1,291,319	\$1,291,319	\$1,291,319
Total Revenues			1,085,277	1,229,744	1,139,231	1,404,088	1,632,700	1,291,319	1,291,319	1,291,319
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	172,373	262,911	200,770	374,188	316,508	206,659	215,042	218,374
	119	Other Cert Salaries	0	0	400	200	800	800	800	800
	141	Noncert Regular Sal/Wages	212,714	202,899	209,216	220,652	264,479	226,121	228,191	230,598
	144	Noncertified Overtime	698	66	249	580	40	0	0	0
	149	Noncert Merit Incentive	200	200	200	200	2,600	2,600	2,600	2,600
	169	Other Non-Certificated Compensation	0	0	0	0	2,700	2,700	2,700	2,700
		Total Salaries	385,985	466,076	410,835	595,820	587,127	438,880	449,333	455,072
		Fringe Benefits								
	211	STRS - Employer's Share	24,704	36,211	29,562	52,365	40,353	28,971	30,148	30,703
	221	SERS - Employer's Share	30,291	30,090	29,767	31,516	37,338	31,620	31,947	32,246
	291	Cert Other Retire/Insurance	31,311	51,909	35,685	64,914	79,564	32,573	41,092	44,164
	292	Noncert Other Retire/Insurance	144,086	152,245	154,611	166,282	243,378	177,655	140,657	119,776
		Total Fringe Benefits	230,392	270,455	249,625	315,077	400,633	270,819	243,844	226,889
Total Insutruction			616,377	736,531	660,460	910,897	987,760	709,699	693,177	681,961
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	273,008	281,408	291,300	303,479	345,777	328,913	337,738	341,551
	113	Supplemental Cert-Salary/Wages	9,064	8,994	9,132	9,006	10,039	9,203	9,250	9,250
	119	Other Cert Salaries	0	0	0	0	1,600	1,600	1,600	1,600
	141	Noncert Regular Sal/Wages	26,551	28,705	29,390	30,001	31,058	32,986	33,075	33,075
		Total Salaries	308,623	319,107	329,822	342,486	388,474	372,702	381,663	385,476
		Fringe Benefits								
	211	STRS - Employer's Share	40,585	39,825	43,537	43,606	50,406	47,337	48,503	49,112
	291	Cert Other Retire/Insurance	65,549	67,437	69,347	73,401	87,883	86,121	91,217	96,610
	292	Noncert Other Retire/Insurance	24,166	24,250	24,016	25,385	45,155	28,460	29,759	31,160
		Total Fringe Benefits	130,300	131,512	136,900	142,392	183,444	161,918	169,479	176,882
		Supplies and Materials								
	590	Other Supplies and Materials	0	1,997	0	0	0	0	0	0
Total Support Services			438,923	452,616	466,722	484,878	571,918	534,620	551,142	562,358
Operation of Non-Instructional Services:										
		Purchase Services								
	490	Other Purchased Services	33,144	41,980	7,504	7,715	82,272	47,000	47,000	47,000
Total Operational of Non-Instructional Services			33,144	41,980	7,504	7,715	82,272	47,000	47,000	47,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA, PART-B SPECIAL EDUCATION - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL IDEA, PART-B SPECIAL EDUCATION

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Total Expenditures	1,088,444	1,231,127	1,134,686	1,403,490	1,641,950	1,291,319	1,291,319	1,291,319
Excess of Revenues Over / (Under) Expenditures	(3,167)	(1,383)	4,545	598	(9,250)	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
921 Advance In	8,776	5,582	942	752	10,000	10,000	10,000	10,000
922 Advance Out	(4,983)	(8,776)	(5,582)	(942)	(750)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)	3,793	(3,194)	(4,640)	(190)	9,250	0	0	0
Net Change in Fund Balance	626	(4,577)	(95)	408	0	0	0	0
Cash Balance at Beginning of Fiscal Year	4,248	4,874	297	202	610	610	610	610
Cash Balance at End of Fiscal Year	4,874	297	202	610	610	610	610	610
Year End Encumbrances Appropriated	4,874	297	202	610	610	610	610	610
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:

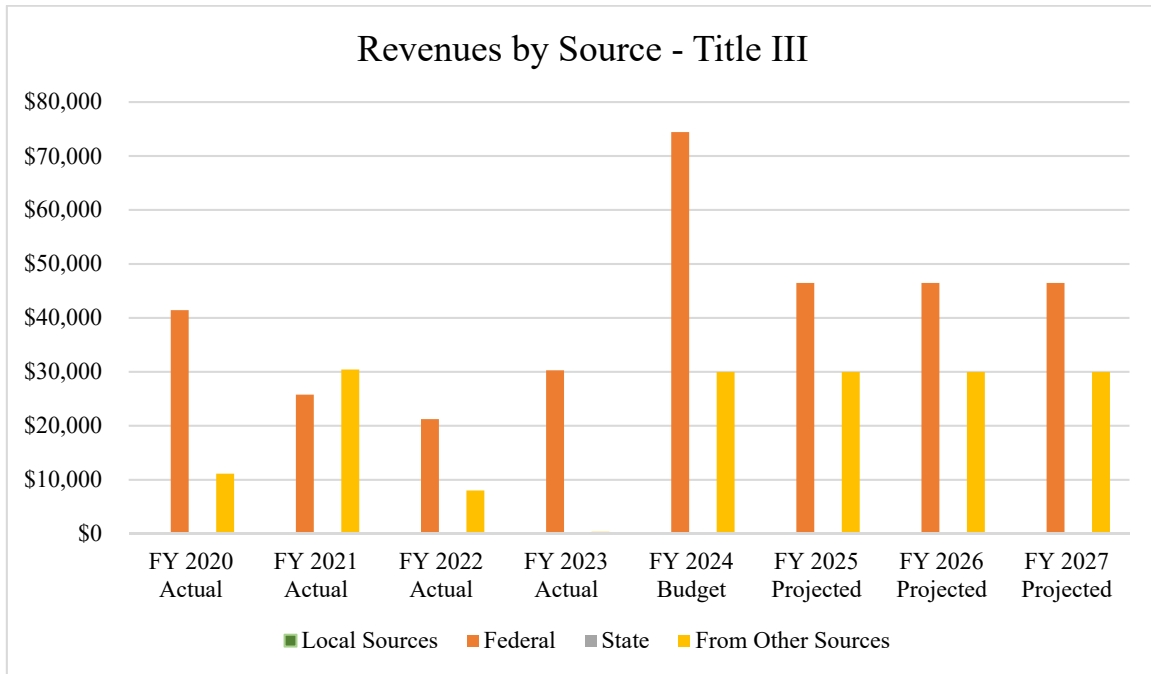
- Title III, Limited English Proficiency Grant

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$41,441	\$25,795	\$21,232	\$30,287	\$74,442	\$46,486	\$46,486	\$46,486
From Other Sources	11,126	30,450	8,024	380	30,000	30,000	30,000	30,000
Total Revenues	52,567	56,245	29,256	30,667	104,442	76,486	76,486	76,486



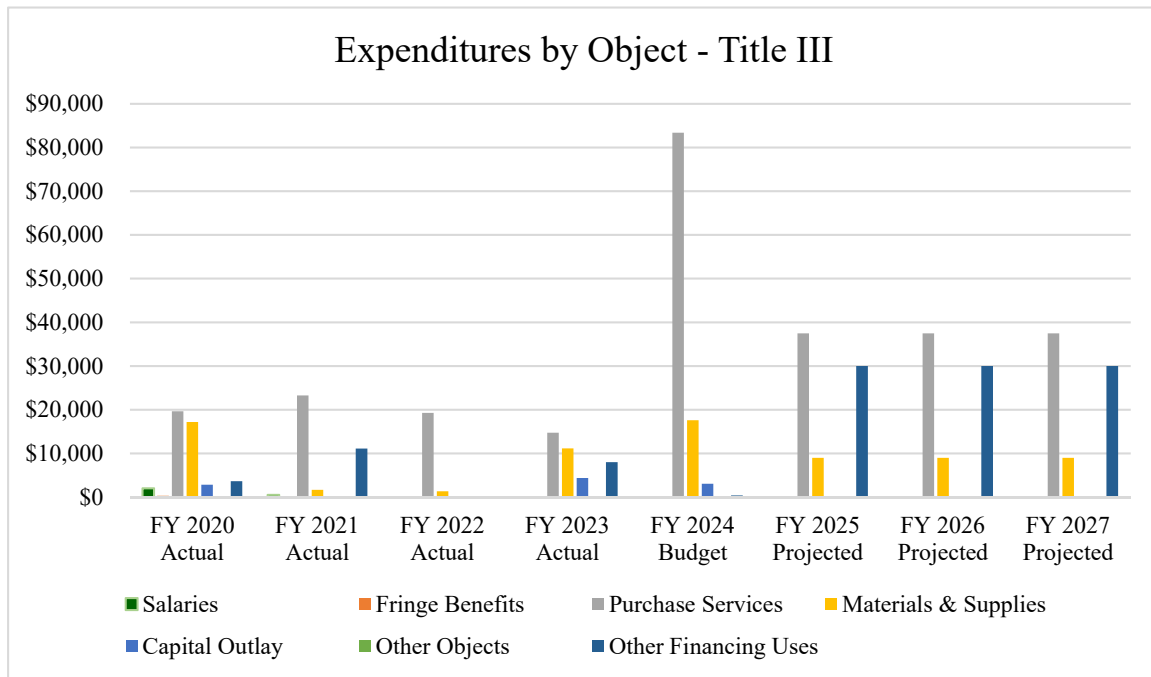
Federal Sources:

For FY 2024, 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 2024 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$2,025	\$540	\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	326	87	0	0	0	0	0	0
Purchase Services	19,634	23,271	19,279	14,754	83,393	37,486	37,486	37,486
Materials and Supplies	17,198	1,660	1,345	11,164	17,614	9,000	9,000	9,000
Capital Outlay	2,849	0	0	4,369	3,055	0	0	0
Other Financing Uses	3,647	11,126	0	8,024	380	30,000	30,000	30,000
Total Expenditures	45,679	36,684	20,624	38,311	104,442	76,486	76,486	76,486

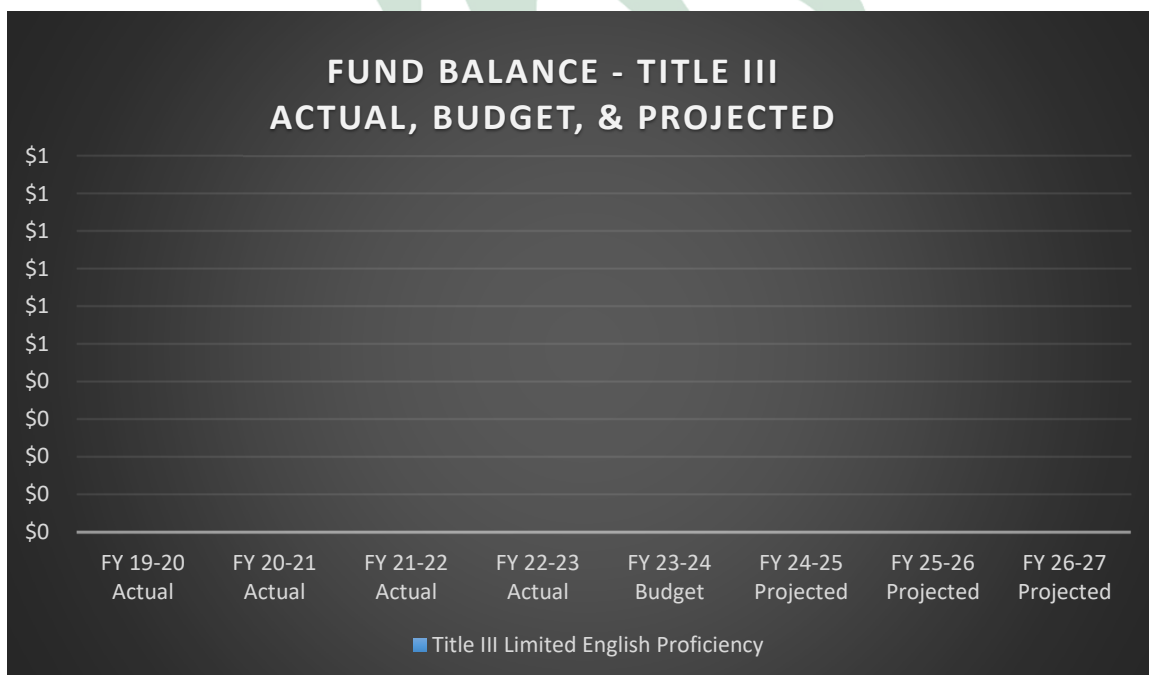


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2024 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 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	3,393	10,281	29,842	8,024	380	380	380	380
Ending Cash Balance	10,281	29,842	8,024	380	380	380	380	380
Year End Encumbrances	10,281	29,842	8,024	380	380	380	380	380
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TITLE III LIMITED ENGLISH PROFICIENCY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$41,441	\$25,795	\$21,232	\$30,287	\$74,442	\$46,486	\$46,486	\$46,486
Total Revenues		41,441	25,795	21,232	30,287	74,442	46,486	46,486	46,486
Instruction:									
	Salaries	2,025	540	0	0	0	0	0	0
	Fringe Benefits	326	87	0	0	0	0	0	0
	Purchase Services	16,943	18,900	17,584	11,688	78,105	33,486	33,486	33,486
	Materials and Supplies	15,681	1,660	1,345	11,164	17,614	9,000	9,000	9,000
	Capital Outlay	0	0	0	4,369	3,055	0	0	0
Total Instruction		34,975	21,187	18,929	27,221	98,774	42,486	42,486	42,486
Support Services:									
	Purchase Services	2,550	4,371	1,695	2,445	4,454	3,000	3,000	3,000
	Capital Outlay	2,849	0	0	0	0	0	0	0
Total Support Services		5,399	4,371	1,695	2,445	4,454	3,000	3,000	3,000
Operation of Non-Instructional Services:									
	Purchase Services	141	0	0	621	834	1,000	1,000	1,000
	Materials and Supplies	1,517	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services		1,658	0	0	621	834	1,000	1,000	1,000
Total Expenditures		42,032	25,558	20,624	30,287	104,062	46,486	46,486	46,486
Excess of Revenues Over / (Under) Expenditures		(591)	237	608	0	(29,620)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	11,126	30,450	8,024	380	30,000	30,000	30,000	30,000
	Advance Out	(3,647)	(11,126)	(30,450)	(8,024)	(380)	(30,000)	(30,000)	(30,000)
Total Other Financing Sources / (Uses)		7,479	19,324	(22,426)	(7,644)	29,620	0	0	0
Net Change in Fund Balance		6,888	19,561	(21,818)	(7,644)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	3,393	10,281	29,842	8,024	380	380	380	380
	Cash Balance at End of Fiscal Year	10,281	29,842	8,024	380	380	380	380	380
	Year End Encumbrances Appropriated	10,281	29,842	8,024	380	380	380	380	380
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TITLE III LIMITED ENGLISH PROFICIENCY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$41,441	\$25,795	\$21,232	\$30,287	\$74,442	\$46,486	\$46,486	\$46,486
Total Revenues		41,441	25,795	21,232	30,287	74,442	46,486	46,486	46,486
Instruction:									
	Salaries	2,025	540	0	0	0	0	0	0
	Fringe Benefits	326	87	0	0	0	0	0	0
	Purchase Services	16,943	18,900	17,584	11,688	78,105	33,486	33,486	33,486
	Materials and Supplies	15,681	1,660	1,345	11,164	17,614	9,000	9,000	9,000
	Capital Outlay	0	0	0	4,369	3,055	0	0	0
Total Instruction		34,975	21,187	18,929	27,221	98,774	42,486	42,486	42,486
Support Services:									
	Purchase Services	2,550	4,371	1,695	2,445	4,454	3,000	3,000	3,000
	Capital Outlay	2,849	0	0	0	0	0	0	0
Total Support Services		5,399	4,371	1,695	2,445	4,454	3,000	3,000	3,000
Operation of Non-Instructional Services:									
	Purchase Services	141	0	0	621	834	1,000	1,000	1,000
	Materials and Supplies	1,517	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services		1,658	0	0	621	834	1,000	1,000	1,000
Total Expenditures		42,032	25,558	20,624	30,287	104,062	46,486	46,486	46,486
Excess of Revenues Over / (Under) Expenditures		(591)	237	608	0	(29,620)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	11,126	30,450	8,024	380	30,000	30,000	30,000	30,000
	Advance Out	(3,647)	(11,126)	(30,450)	(8,024)	(380)	(30,000)	(30,000)	(30,000)
Total Other Financing Sources / (Uses)		7,479	19,324	(22,426)	(7,644)	29,620	0	0	0
Net Change in Fund Balance		6,888	19,561	(21,818)	(7,644)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	3,393	10,281	29,842	8,024	380	380	380	380
	Cash Balance at End of Fiscal Year	10,281	29,842	8,024	380	380	380	380	380
	Year End Encumbrances Appropriated	10,281	29,842	8,024	380	380	380	380	380
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:

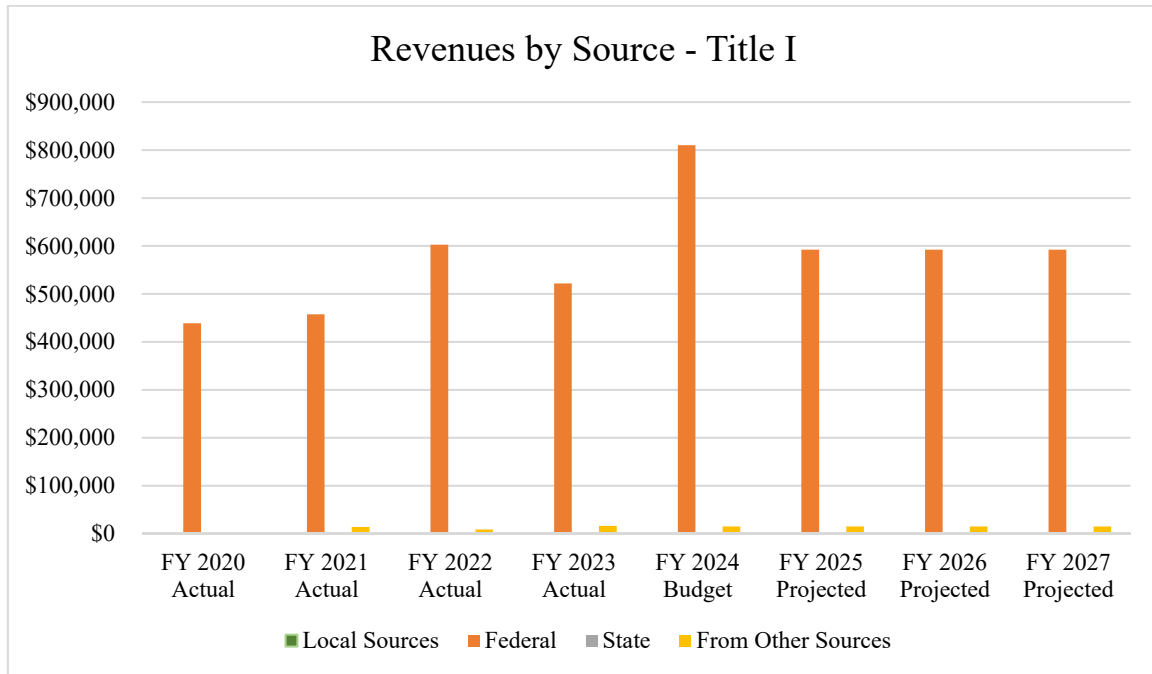
- Title I Disadvantaged Youth Grant

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$438,825	\$457,447	\$602,505	\$521,829	\$810,147	\$592,380	\$592,380	\$592,380
From Other Sources	1,374	14,070	8,956	16,599	15,000	15,000	15,000	15,000
Total Revenues	440,199	471,517	611,461	538,428	825,147	607,380	607,380	607,380



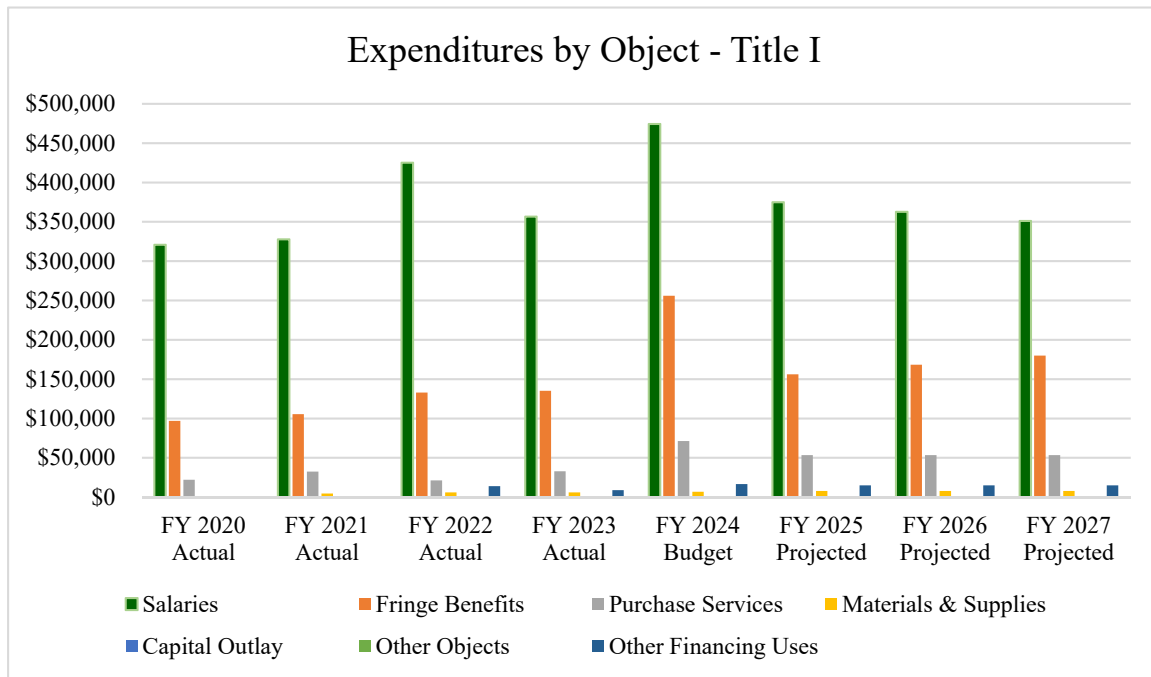
Federal Sources:

For FY 2024, 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 2024 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$320,874	\$327,648	\$425,034	\$356,618	\$474,399	\$374,941	\$362,621	\$351,067
Fringe Benefits	97,050	105,614	132,883	135,123	256,014	156,139	168,459	180,013
Purchase Services	22,194	32,512	21,316	32,816	71,280	53,400	53,400	53,400
Materials and Supplies	0	4,692	5,982	6,138	6,855	7,900	7,900	7,900
Other Financing Uses	226	1,374	14,070	8,956	16,599	15,000	15,000	15,000
Total Expenditures	440,344	471,840	599,285	539,651	825,147	607,380	607,380	607,380



Salaries:

Salaries make up the largest object category of expenditures at 57.5%. Combined with fringe benefits, salary and benefits make up 88.5% 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:

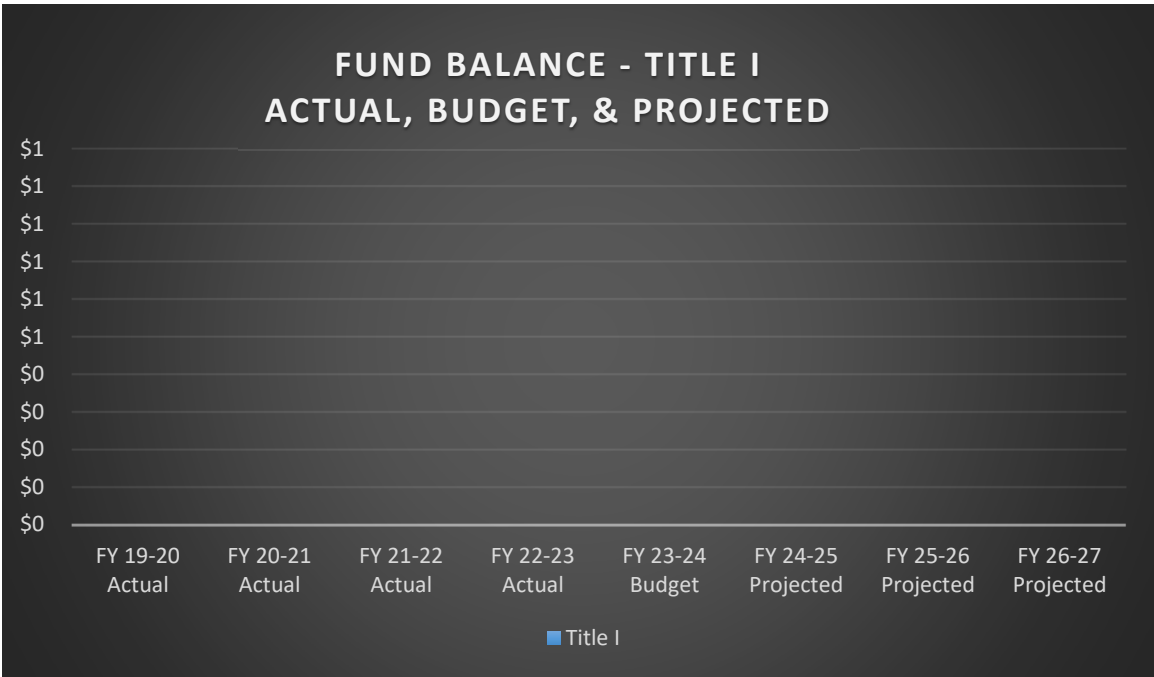
Within in the projections, an annual increase of 15.00% for the budgeted year and 10.00% in healthcare cost is forecasted in the projected years. A 10% increase is forecasted due to the unexpected nature of healthcare cost and the projected increase is in line with industry standards.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, purchase services and materials & supplies object categories are 8.6% 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	787	642	319	12,495	11,272	11,272	11,272	11,272
Ending Cash Balance	642	319	12,495	11,272	11,272	11,272	11,272	11,272
Year End Encumbrances	642	319	12,495	11,272	11,272	11,272	11,272	11,272
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TITLE I-DISADVANTAGED YOUTH - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$438,825	\$457,447	\$602,505	\$521,829	\$810,147	\$592,380	\$592,380	\$592,380
Total Revenues		438,825	457,447	602,505	521,829	810,147	592,380	592,380	592,380
Instruction:									
	Salaries	320,874	327,648	425,034	356,618	474,399	374,941	362,621	351,067
	Fringe Benefits	97,050	105,614	132,883	135,123	256,014	156,139	168,459	180,013
	Purchase Services	0	0	0	0	3,675	3,675	3,675	3,675
Total Instruction		417,924	433,262	557,917	491,741	734,088	534,755	534,755	534,755
Support Services:									
	Purchase Services	0	0	0	0	5,438	2,725	2,725	2,725
Total Support Services		0	0	0	0	5,438	2,725	2,725	2,725
Operation of Non-Instructional Services:									
	Purchase Services	22,194	32,512	21,316	32,816	62,167	47,000	47,000	47,000
	Materials and Supplies	0	4,692	5,982	6,138	6,855	7,900	7,900	7,900
Total Operational of Non-Instructional Services		22,194	37,204	27,298	38,954	69,022	54,900	54,900	54,900
Total Expenditures		440,118	470,466	585,215	530,695	808,548	592,380	592,380	592,380
Excess of Revenues Over / (Under) Expenditures		(1,293)	(13,019)	17,290	(8,866)	1,599	0	0	0
Other Financing Sources / (Uses):									
	Advance In	1,374	14,070	8,956	16,599	15,000	15,000	15,000	15,000
	Advance Out	(226)	(1,374)	(14,070)	(8,956)	(16,599)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)		1,148	12,696	(5,114)	7,643	(1,599)	0	0	0
Net Change in Fund Balance		(145)	(323)	12,176	(1,223)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	787	642	319	12,495	11,272	11,272	11,272	11,272
	Cash Balance at End of Fiscal Year	642	319	12,495	11,272	11,272	11,272	11,272	11,272
	Year End Encumbrances Appropriated	642	319	12,495	11,272	11,272	11,272	11,272	11,272
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL TITLE I - DISADVANTAGED CHILDREN

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$438,825	\$457,447	\$602,505	\$521,829	\$810,147	\$592,380	\$592,380	\$592,380
Total Revenues	438,825	457,447	602,505	521,829	810,147	592,380	592,380	592,380
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	320,674	326,648	418,059	354,339	459,099	373,941	361,621	350,067
119 Other Cert Salaries	200	1,000	200	400	1,000	1,000	1,000	1,000
141 Noncert Regular Sal/Wages	0	0	6,775	1,879	14,300	0	0	0
Total Salaries	320,874	327,648	425,034	356,618	474,399	374,941	362,621	351,067
Fringe Benefits								
291 Cert Other Retire/Insurance	97,050	105,614	131,809	134,806	256,014	156,139	168,459	180,013
292 Noncert Other Retire/Insurance	0	0	1,074	317	0	0	0	0
Total Fringe Benefits	97,050	105,614	132,883	135,123	256,014	156,139	168,459	180,013
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	3,675	3,675	3,675	3,675
Total Insutruction	417,924	433,262	557,917	491,741	734,088	534,755	534,755	534,755
Support Services:								
Purchase Services								
490 Other Purchased Services	0	0	0	0	5,438	2,725	2,725	2,725
Total Support Services	0	0	0	0	5,438	2,725	2,725	2,725
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	22,194	32,512	21,316	32,816	62,167	47,000	47,000	47,000
Supplies and Materials								
590 Other Supplies and Materials	0	4,692	5,982	6,138	6,855	7,900	7,900	7,900
Total Operational of Non-Instructional Services	22,194	37,204	27,298	38,954	69,022	54,900	54,900	54,900
Total Expenditures	440,118	470,466	585,215	530,695	808,548	592,380	592,380	592,380
Excess of Revenues Over / (Under) Ependitures	(1,293)	(13,019)	17,290	(8,866)	1,599	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	1,374	14,070	8,956	16,599	15,000	15,000	15,000	15,000
922 Advance Out	(226)	(1,374)	(14,070)	(8,956)	(16,599)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)	1,148	12,696	(5,114)	7,643	(1,599)	0	0	0
Net Change in Fund Balance	(145)	(323)	12,176	(1,223)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	787	642	319	12,495	11,272	11,272	11,272	11,272
Cash Balance at End of Fiscal Year	642	319	12,495	11,272	11,272	11,272	11,272	11,272
Year End Encumbrances Appropriated	642	319	12,495	11,272	11,272	11,272	11,272	11,272
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:

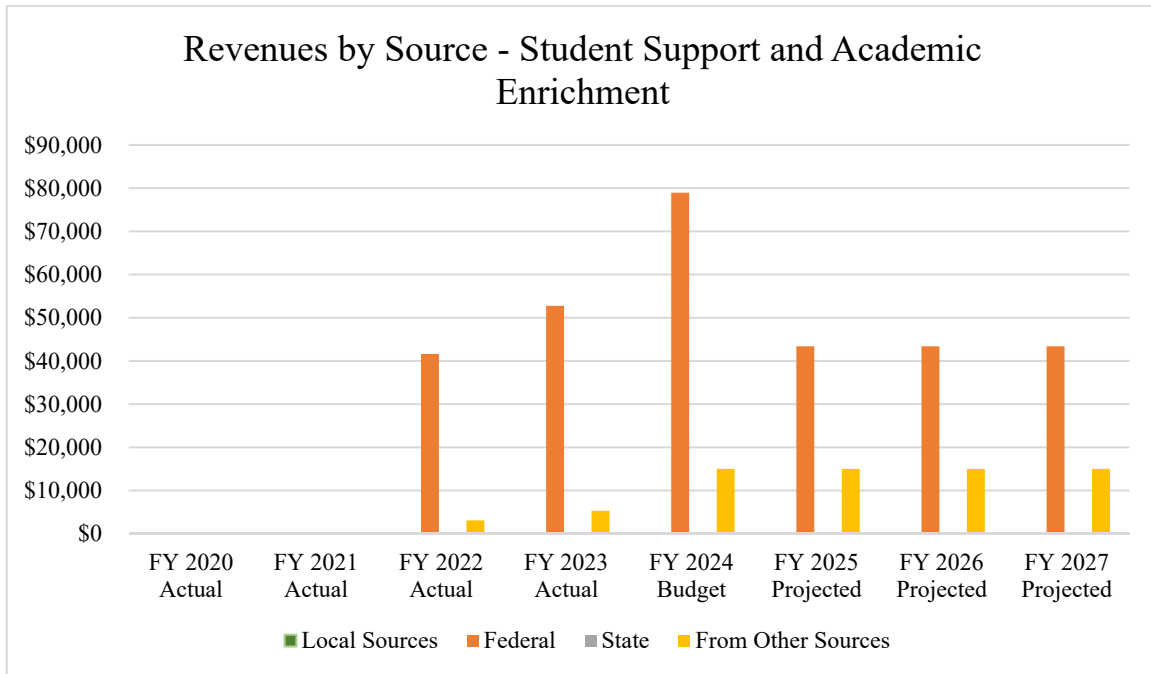
- Title IV-A Student Support and Academic Enrichment

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$0	\$41,604	\$52,763	\$78,964	\$43,390	\$43,390	\$43,390
From Other Sources	0	0	3,082	5,296	15,000	15,000	15,000	15,000
Total Revenues	0	0	44,686	58,059	93,964	58,390	58,390	58,390



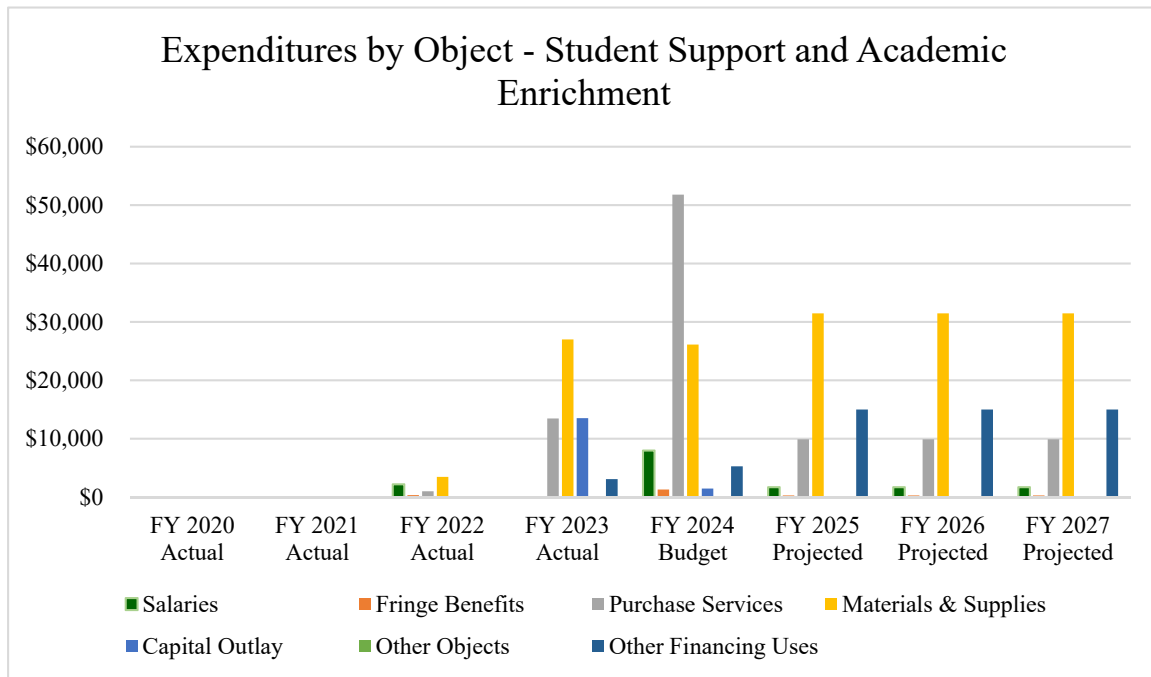
Federal Sources:

For FY 2024, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$2,202	\$0	\$7,970	\$1,709	\$1,709	\$1,709
Fringe Benefits	0	0	348	0	1,299	291	291	291
Purchase Services	0	0	999	13,462	51,808	9,918	9,918	9,918
Materials and Supplies	0	0	3,470	26,998	26,120	31,472	31,472	31,472
Capital Outlay	0	0	0	13,529	1,471	0	0	0
Other Financing Uses	0	0	0	3,082	5,296	15,000	15,000	15,000
Total Expenditures	0	0	7,019	57,071	93,964	58,390	58,390	58,390

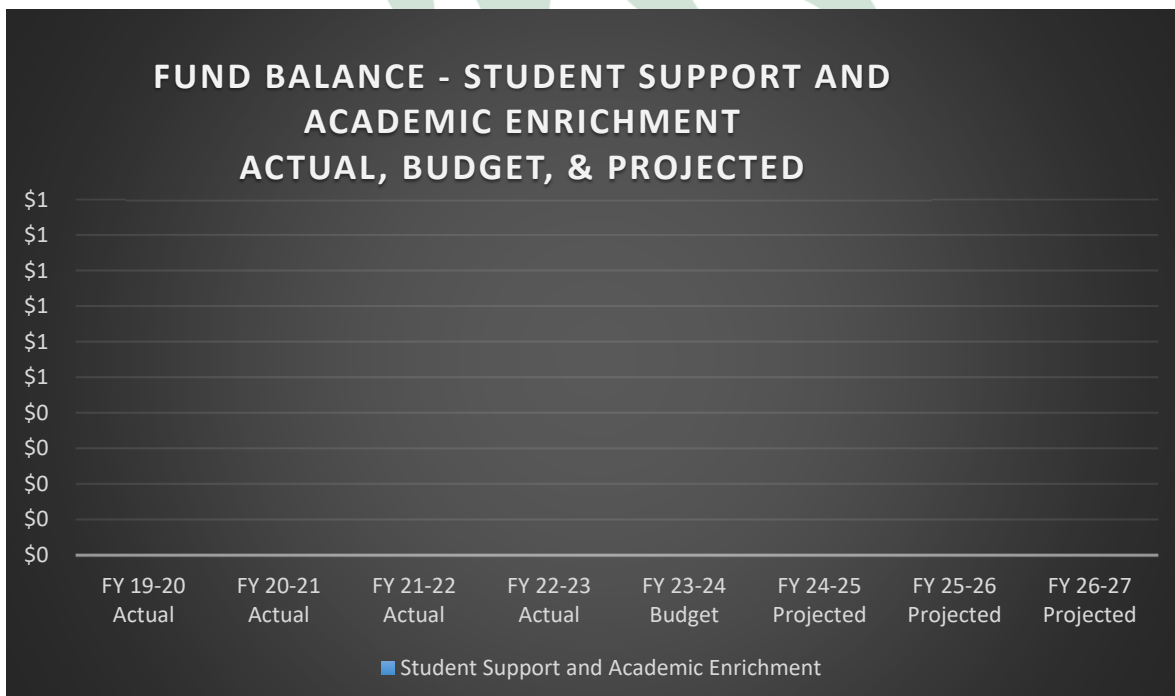


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	3,080	4,068	4,068	4,068	4,068
Ending Cash Balance	0	0	3,080	4,068	4,068	4,068	4,068	4,068
Year End Encumbrances	0	0	3,080	4,068	4,068	4,068	4,068	4,068
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
STUDENT SUPPORT AND ACADEMIC ENRICHMENT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$0	\$0	\$41,604	\$52,763	\$78,964	\$43,390	\$43,390	\$43,390
Total Revenues		0	0	41,604	52,763	78,964	43,390	43,390	43,390
Instruction:									
	Purchase Services	0	0	1,659	9,012	25,924	9,818	9,818	9,818
	Materials and Supplies	0	0	30,774	17,610	7,323	17,620	17,620	17,620
	Capital Outlay	0	0	2,154	12,620	1,380	0	0	0
Total Instruction		0	0	34,587	39,242	34,627	27,438	27,438	27,438
Support Services:									
	Salaries	0	0	2,202	0	7,970	1,709	1,709	1,709
	Fringe Benefits	0	0	348	0	1,299	291	291	291
	Purchase Services	0	0	999	2,346	24,684	100	100	100
	Materials and Supplies	0	0	3,470	9,388	11,708	7,552	7,552	7,552
	Capital Outlay	0	0	0	909	91	0	0	0
Total Support Services		0	0	7,019	12,643	45,752	9,652	9,652	9,652
Operation of Non-Instructional Services:									
	Purchase Services	0	0	0	2,104	1,200	0	0	0
	Materials and Supplies	0	0	0	0	7,089	6,300	6,300	6,300
Total Operational of Non-Instructional Services		0	0	0	2,104	8,289	6,300	6,300	6,300
Total Expenditures		0	0	41,606	53,989	88,668	43,390	43,390	43,390
Excess of Revenues Over / (Under) Expenditures		0	0	(2)	(1,226)	(9,704)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	0	0	3,082	5,296	15,000	15,000	15,000	15,000
	Advance Out	0	0	0	(3,082)	(5,296)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)		0	0	3,082	2,214	9,704	0	0	0
Net Change in Fund Balance		0	0	3,080	988	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	3,080	4,068	4,068	4,068	4,068
	Cash Balance at End of Fiscal Year	0	0	3,080	4,068	4,068	4,068	4,068	4,068
	Year End Encumbrances Appropriated	0	0	3,080	4,068	4,068	4,068	4,068	4,068
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL STUDENT SUPPORT AND ACADEMIC ENRICHMENT

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2024 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$0	\$41,604	\$52,763	\$78,964	\$43,390	\$43,390	\$43,390
Total Revenues	0	0	41,604	52,763	78,964	43,390	43,390	43,390
Instruction:								
<i>Purchase Services</i>								
490 Other Purchased Services	0	0	1,659	9,012	25,924	9,818	9,818	9,818
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	30,774	17,610	7,323	17,620	17,620	17,620
<i>Capital Outlay</i>								
640 Equipment	0	0	2,154	12,620	1,380	0	0	0
Total Insutruction	0	0	34,587	39,242	34,627	27,438	27,438	27,438
Support Services:								
<i>Salaries:</i>								
111 Regular Cert-Salary/Wages	0	0	1,600	0	0	1,709	1,709	1,709
141 Noncert Regular Sal/Wages	0	0	602	0	7,970	0	0	0
<i>Total Salaries</i>	0	0	2,202	0	7,970	1,709	1,709	1,709
<i>Fringe Benefits</i>								
291 Cert Other Retire/Insurance	0	0	253	0	0	291	291	291
292 Noncert Other Retire/Insurance	0	0	95	0	1,299	0	0	0
<i>Total Fringe Benefits</i>	0	0	348	0	1,299	291	291	291
<i>Purchase Services</i>								
490 Other Purchased Services	0	0	999	2,346	24,684	100	100	100
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	3,470	9,388	11,708	7,552	7,552	7,552
<i>Capital Outlay</i>								
640 Equipment	0	0	0	909	91	0	0	0
Total Support Services	0	0	7,019	12,643	45,752	9,652	9,652	9,652
Operation of Non-Instructional Services:								
<i>Purchase Services</i>								
490 Other Purchased Services	0	0	0	2,104	1,200	0	0	0
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	0	0	7,089	6,300	6,300	6,300
Total Operational of Non-Instructional Services	0	0	0	2,104	8,289	6,300	6,300	6,300
Total Expenditures	0	0	41,606	53,989	88,668	43,390	43,390	43,390
Excess of Revenues Over / (Under) Ependitures	0	0	(2)	(1,226)	(9,704)	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
921 Advance In	0	0	3,082	5,296	15,000	15,000	15,000	15,000
922 Advance Out	0	0	0	(3,082)	(5,296)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)	0	0	3,082	2,214	9,704	0	0	0
Net Change in Fund Balance	0	0	3,080	988	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	3,080	4,068	4,068	4,068	4,068
Cash Balance at End of Fiscal Year	0	0	3,080	4,068	4,068	4,068	4,068	4,068
Year End Encumbrances Appropriated	0	0	3,080	4,068	4,068	4,068	4,068	4,068
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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:

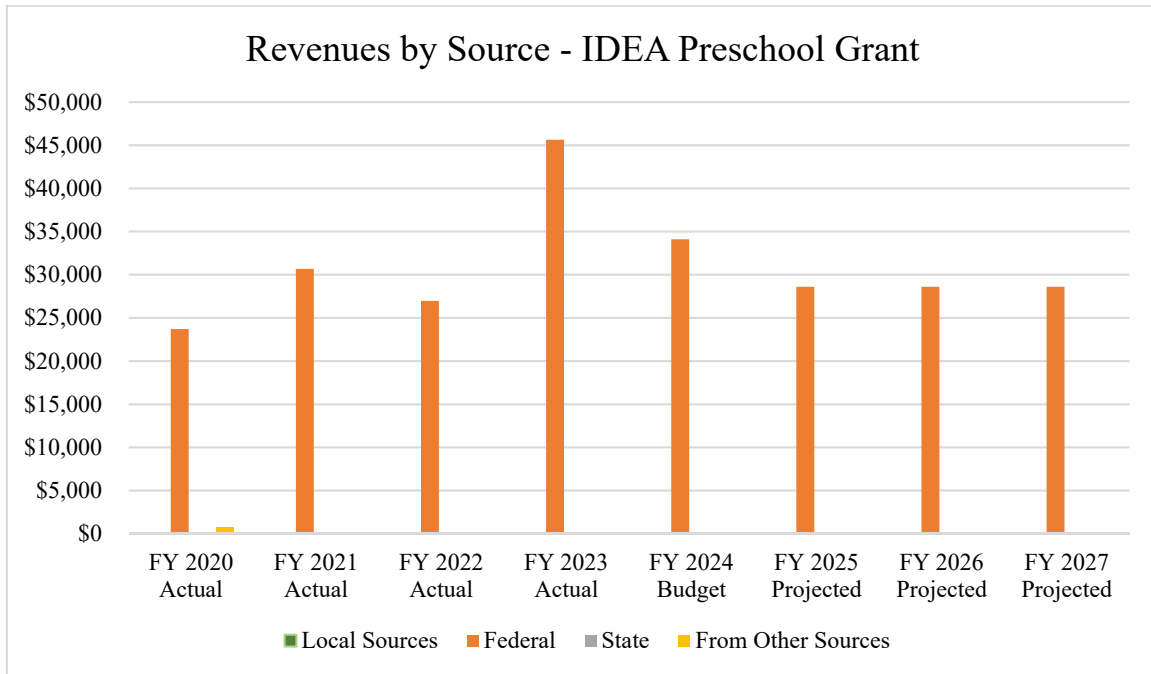
- IDEA Preschool Grant
- ARP IDEA Preschool Grant

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$23,720	\$30,674	\$26,981	\$45,631	\$34,113	\$28,601	\$28,601	\$28,601
From Other Sources	797	0	0	0	0	0	0	0
Total Revenues	24,517	30,674	26,981	45,631	34,113	28,601	28,601	28,601



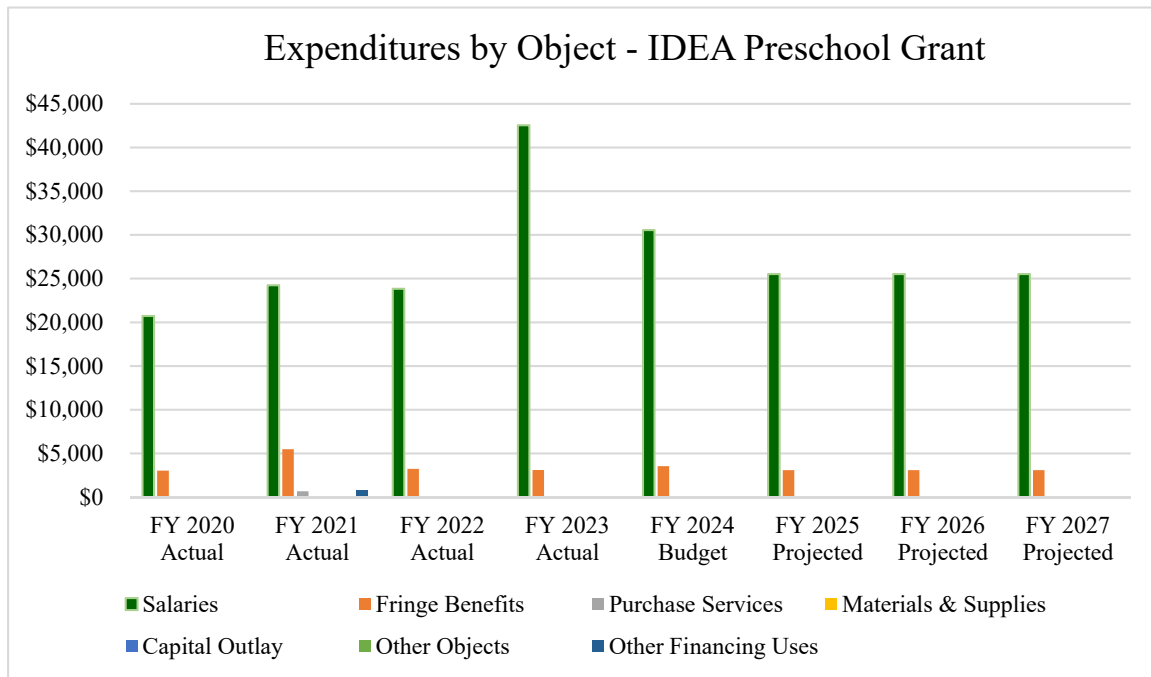
Federal Sources:

For FY 2024, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$20,720	\$24,233	\$23,840	\$42,547	\$30,563	\$25,514	\$25,514	\$25,514
Fringe Benefits	3,043	5,487	3,236	3,111	3,551	3,087	3,087	3,087
Purchase Services	105	683	0	0	0	0	0	0
Other Financing Uses	0	797	0	0	0	0	0	0
Total Expenditures	23,868	31,200	27,076	45,658	34,114	28,601	28,601	28,601

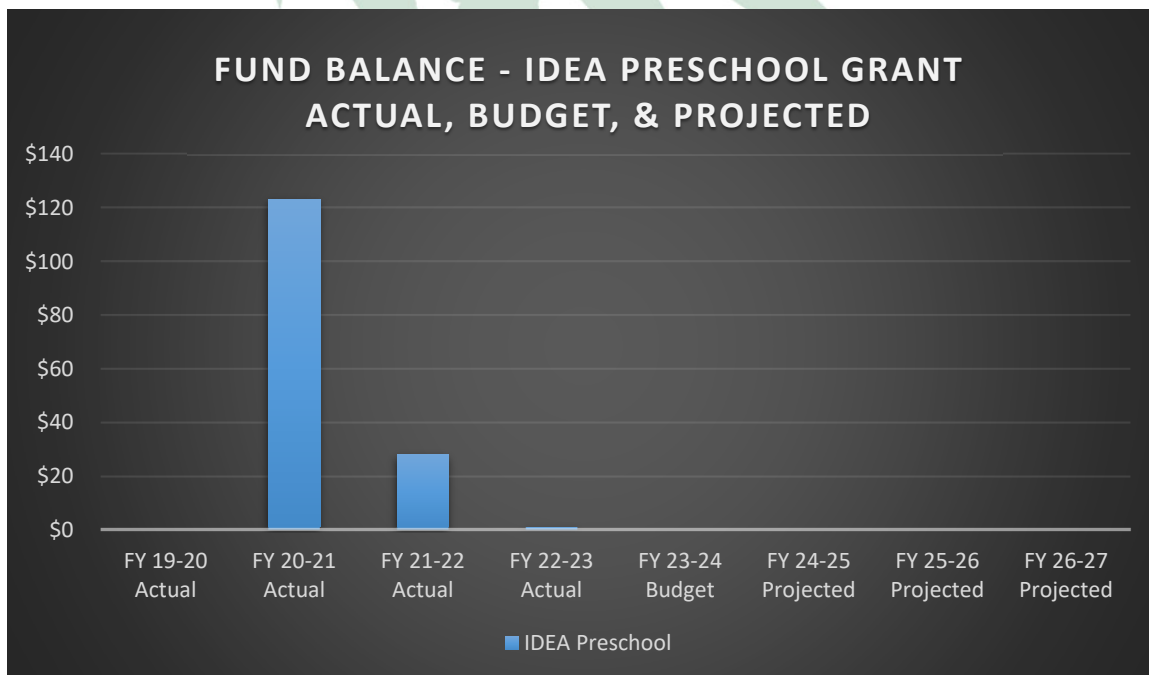


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	0	649	123	28	1	0	0	0
Ending Cash Balance	649	123	28	1	0	0	0	0
Year End Encumbrances	649	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	123	28	1	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
IDEA PRESCHOOL - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$23,720	\$30,674	\$26,981	\$45,631	\$34,113	\$28,601	\$28,601	\$28,601
Total Revenues		23,720	30,674	26,981	45,631	34,113	28,601	28,601	28,601
Instruction:									
	Salaries	20,720	24,233	23,840	42,547	30,563	25,514	25,514	25,514
	Fringe Benefits	3,043	5,487	3,236	3,111	3,551	3,087	3,087	3,087
Total Instruction		23,763	29,720	27,076	45,658	34,114	28,601	28,601	28,601
Support Services:									
	Purchase Services	0	0	0	0	0	0	0	0
	Materials and Supplies	105	683	0	0	0	0	0	0
Total Support Services		105	683	0	0	0	0	0	0
Total Expenditures		23,868	30,403	27,076	45,658	34,114	28,601	28,601	28,601
Excess of Revenues Over / (Under) Expenditures		(148)	271	(95)	(27)	(1)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	797	0	0	0	0	0	0	0
	Advance Out	0	(797)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		797	(797)	0	0	0	0	0	0
Net Change in Fund Balance		649	(526)	(95)	(27)	(1)	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	649	123	28	1	0	0	0
	Cash Balance at End of Fiscal Year	649	123	28	1	0	0	0	0
	Year End Encumbrances Appropriated	649	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$123	\$28	\$1	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA - PRESCHOOL - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL IDEA PRESCHOOL

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$23,720	\$30,674	\$26,981	\$45,631	\$34,113	\$28,601	\$28,601	\$28,601
Total Revenues	23,720	30,674	26,981	45,631	34,113	28,601	28,601	28,601
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	0	0	0	18,390	2,628	0	0	0
141 Noncert Regular Sal/Wages	20,720	24,233	23,840	24,157	27,935	25,514	25,514	25,514
Total Salaries	20,720	24,233	23,840	42,547	30,563	25,514	25,514	25,514
Fringe Benefits								
292 Noncert Other Retire/Insurance	3,043	5,487	3,236	3,111	3,551	3,087	3,087	3,087
Total Insutruction	23,763	29,720	27,076	45,658	34,114	28,601	28,601	28,601
Support Services:								
Supplies and Materials								
590 Other Supplies and Materials	105	683	0	0	0	0	0	0
Total Support Services	105	683	0	0	0	0	0	0
Total Expenditures	23,868	30,403	27,076	45,658	34,114	28,601	28,601	28,601
Excess of Revenues Over / (Under) Ependitures	(148)	271	(95)	(27)	(1)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	797	0	0	0	0	0	0	0
922 Advance Out	0	(797)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	797	(797)	0	0	0	0	0	0
Net Change in Fund Balance	649	(526)	(95)	(27)	(1)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	649	123	28	1	0	0	0
Cash Balance at End of Fiscal Year	649	123	28	1	0	0	0	0
Year End Encumbrances Appropriated	649	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$123	\$28	\$1	\$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:

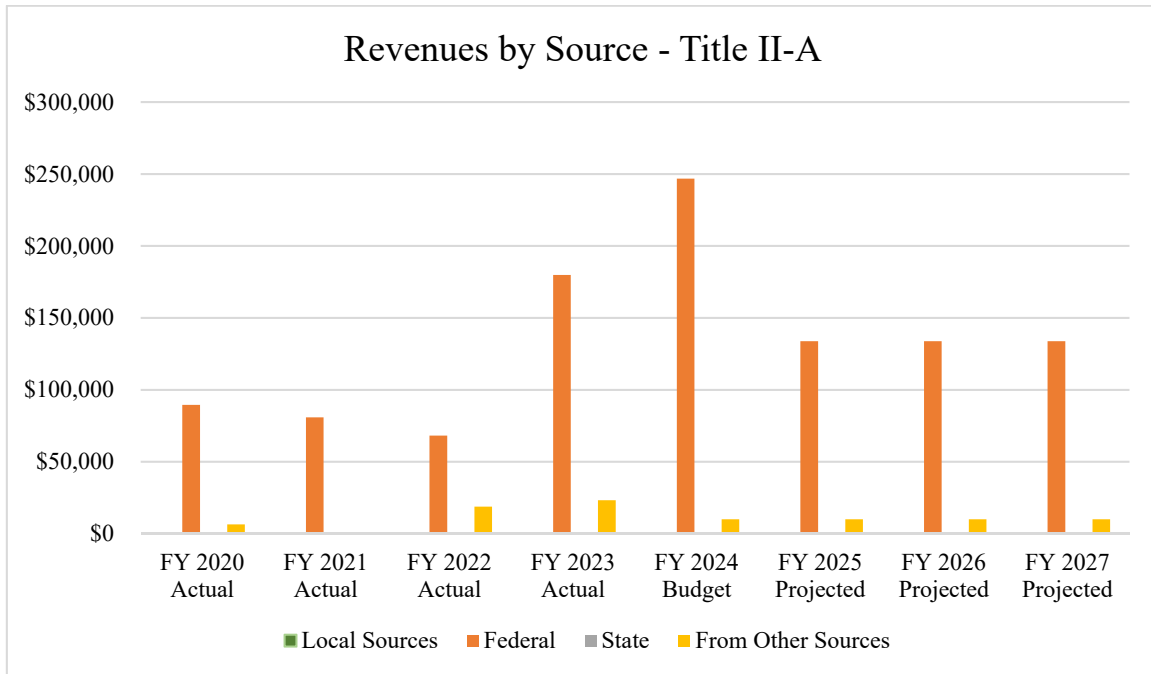
- Title II-A, Improving Teacher Quality Grant

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$89,608	\$80,927	\$68,234	\$179,814	\$246,805	\$133,804	\$133,804	\$133,804
From Other Sources	6,538	0	18,837	23,274	10,000	10,000	10,000	10,000
Total Revenues	96,146	80,927	87,071	203,088	256,805	143,804	143,804	143,804



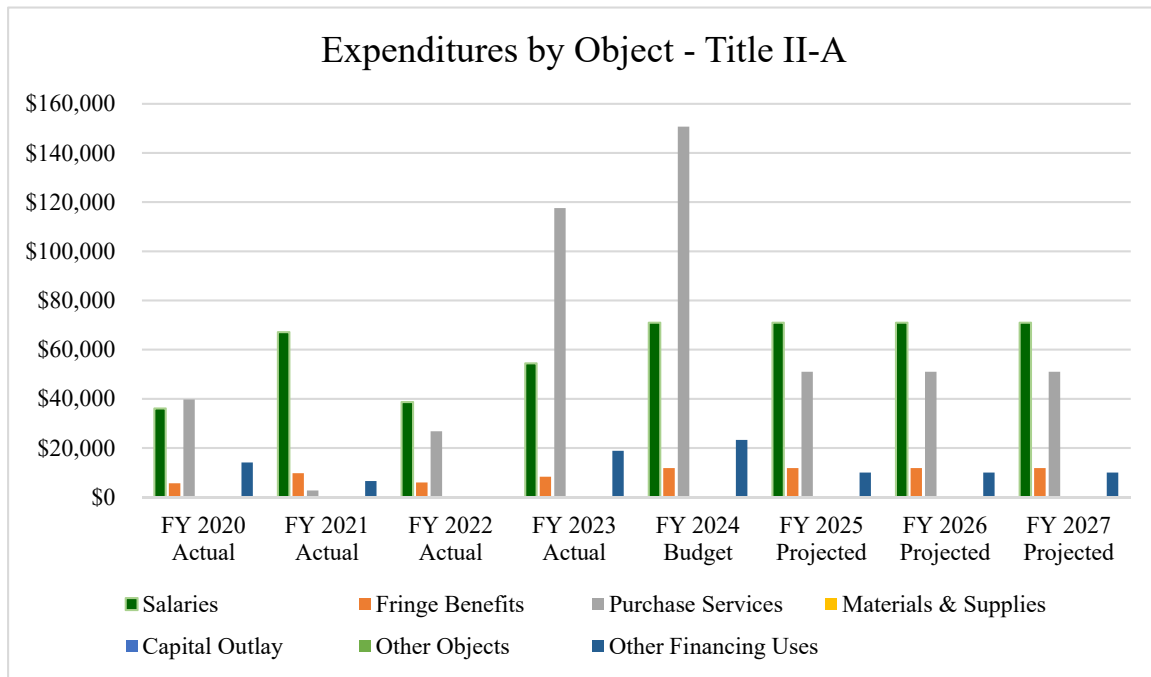
Federal Sources:

For FY 2024, 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 2024 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$36,077	\$67,140	\$38,650	\$54,410	\$70,990	\$70,990	\$70,990	\$70,990
Fringe Benefits	5,622	9,778	5,958	8,324	11,808	11,808	11,808	11,808
Purchase Services	39,777	2,695	26,829	117,602	150,733	51,006	51,006	51,006
Materials and Supplies	0	0	455	255	0	0	0	0
Other Financing Uses	14,109	6,538	0	18,837	23,274	10,000	10,000	10,000
Total Expenditures	95,585	86,151	71,892	199,428	256,805	143,804	143,804	143,804

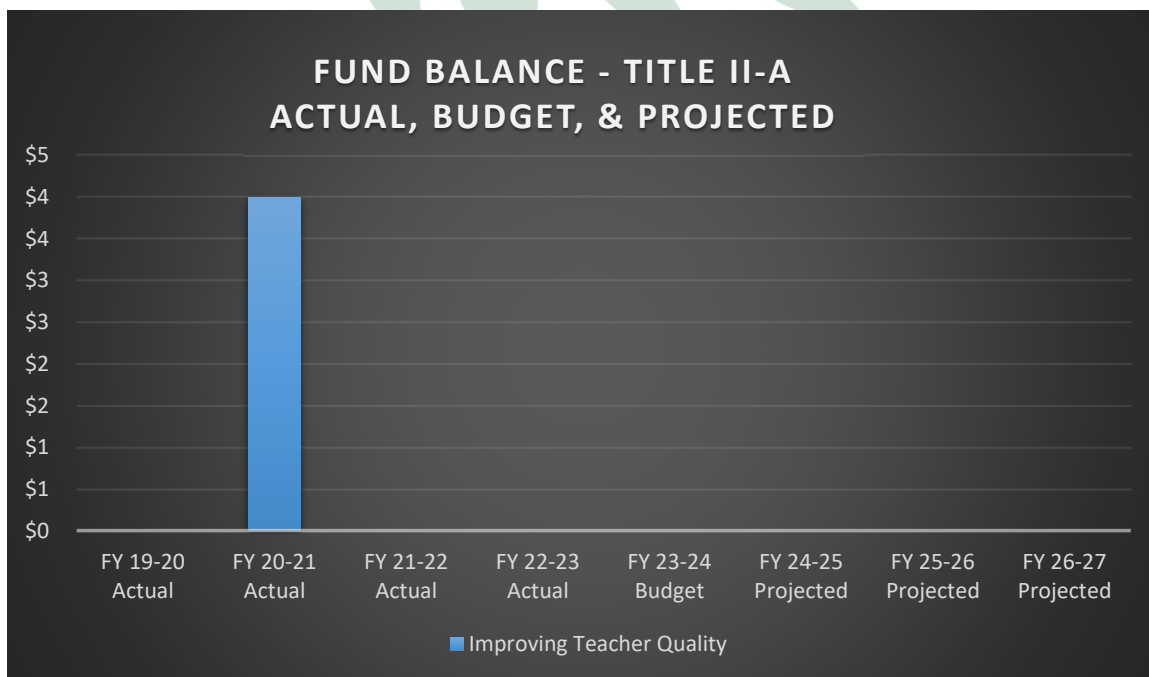


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	4,667	5,228	4	15,183	18,843	18,843	18,843	18,843
Ending Cash Balance	5,228	4	15,183	18,843	18,843	18,843	18,843	18,843
Year End Encumbrances	5,228	0	15,183	18,843	18,843	18,843	18,843	18,843
Unencumbered Fund Balance	0	4	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL IMPROVING TEACHER QUALITY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$89,608	\$80,927	\$68,234	\$179,814	\$246,805	\$133,804	\$133,804	\$133,804
Total Revenues		89,608	80,927	68,234	179,814	246,805	133,804	133,804	133,804
Support Services:									
	Salaries	36,077	67,140	38,650	54,410	70,990	70,990	70,990	70,990
	Fringe Benefits	5,622	9,778	5,958	8,324	11,808	11,808	11,808	11,808
	Purchase Services	31,304	2,952	7,743	103,656	141,036	41,309	41,309	41,309
Total Support Services		73,003	79,870	52,351	166,390	223,834	124,107	124,107	124,107
Operation of Non-Instructional Services:									
	Purchase Services	8,473	(257)	19,086	13,946	9,697	9,697	9,697	9,697
	Materials and Supplies	0	0	455	255	0	0	0	0
Total Operational of Non-Instructional Services		8,473	(257)	19,541	14,201	9,697	9,697	9,697	9,697
Total Expenditures		81,476	79,613	71,892	180,591	233,531	133,804	133,804	133,804
Excess of Revenues Over / (Under) Expenditures		8,132	1,314	(3,658)	(777)	13,274	0	0	0
Other Financing Sources / (Uses):									
	Advance In	6,538	0	18,837	23,274	10,000	10,000	10,000	10,000
	Advance Out	(14,109)	(6,538)	0	(18,837)	(23,274)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		(7,571)	(6,538)	18,837	4,437	(13,274)	0	0	0
Net Change in Fund Balance		561	(5,224)	15,179	3,660	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	4,667	5,228	4	15,183	18,843	18,843	18,843	18,843
	Cash Balance at End of Fiscal Year	5,228	4	15,183	18,843	18,843	18,843	18,843	18,843
	Year End Encumbrances Appropriated	5,228	0	15,183	18,843	18,843	18,843	18,843	18,843
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$4	\$0	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL IMPROVING TEACHER QUALITY

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$89,608	\$80,927	\$68,234	\$179,814	\$246,805	\$133,804	\$133,804	\$133,804
Total Revenues	89,608	80,927	68,234	179,814	246,805	133,804	133,804	133,804
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	36,077	67,140	38,650	54,410	70,990	70,990	70,990	70,990
Fringe Benefits								
291 Cert Other Retire/Insurance	5,622	9,778	5,958	8,324	11,808	11,808	11,808	11,808
Purchase Services								
439 Travel/Mileage/Meeting Expense	31,304	2,952	7,743	82,691	126,651	26,309	26,309	26,309
490 Other Purchased Services	0	0	0	20,965	14,385	15,000	15,000	15,000
Total Purchase Services	31,304	2,952	7,743	103,656	141,036	41,309	41,309	41,309
Total Support Services	73,003	79,870	52,351	166,390	223,834	124,107	124,107	124,107
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	8,473	(257)	19,086	13,946	9,697	9,697	9,697	9,697
Supplies and Materials								
590 Other Supplies and Materials	0	0	455	255	0	0	0	0
Total Operational of Non-Instructional Services	8,473	(257)	19,541	14,201	9,697	9,697	9,697	9,697
Total Expenditures	81,476	79,613	71,892	180,591	233,531	133,804	133,804	133,804
Excess of Revenues Over / (Under) Expenditures	8,132	1,314	(3,658)	(777)	13,274	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	6,538	0	18,837	23,274	10,000	10,000	10,000	10,000
922 Advance Out	(14,109)	(6,538)	0	(18,837)	(23,274)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)	(7,571)	(6,538)	18,837	4,437	(13,274)	0	0	0
Net Change in Fund Balance	561	(5,224)	15,179	3,660	0	0	0	0
Cash Balance at Beginning of Fiscal Year	4,667	5,228	4	15,183	18,843	18,843	18,843	18,843
Cash Balance at End of Fiscal Year	5,228	4	15,183	18,843	18,843	18,843	18,843	18,843
Year End Encumbrances Appropriated	5,228	0	15,183	18,843	18,843	18,843	18,843	18,843
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$4	\$0	\$0	\$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:

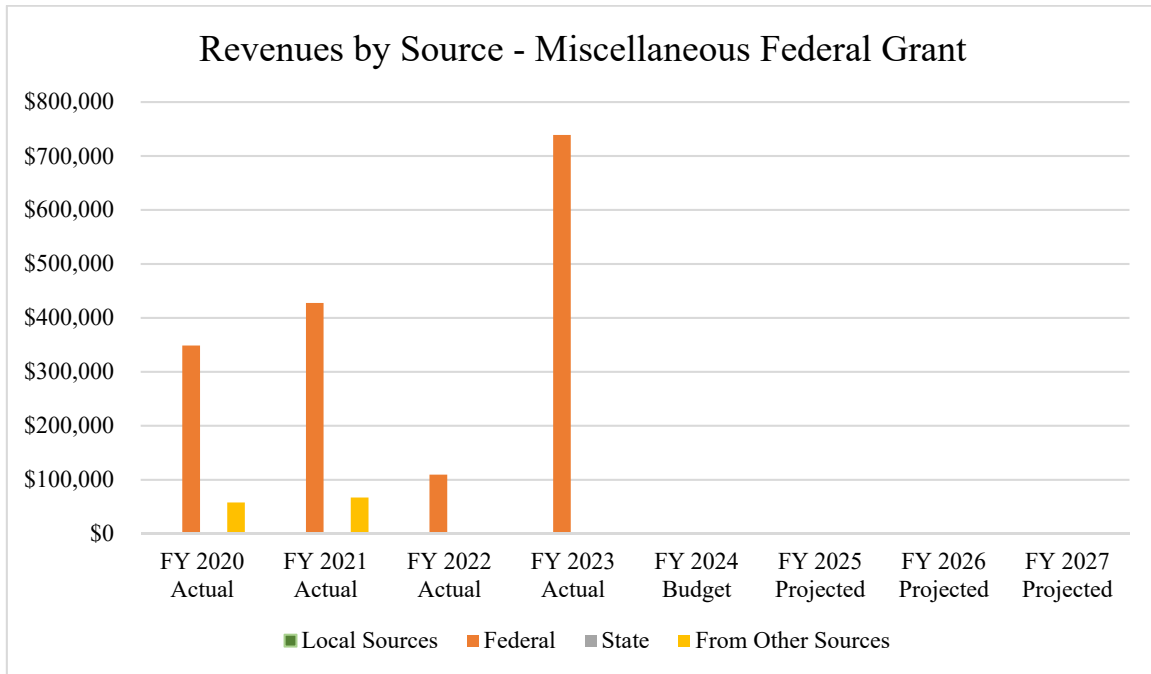
- Title IV-A Student Support and Academic Enrichment (FY 2018-2021)
- Striving Readers Literacy Grant (FY 2019 – FY 2022)
- School Safety Grant (FY 2023 – FY 2024)

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$348,761	\$427,619	\$109,535	\$739,044	\$0	\$0	\$0	\$0
From Other Sources	57,992	67,252	0	0	0	0	0	0
Total Revenues	406,753	494,871	109,535	739,044	0	0	0	0



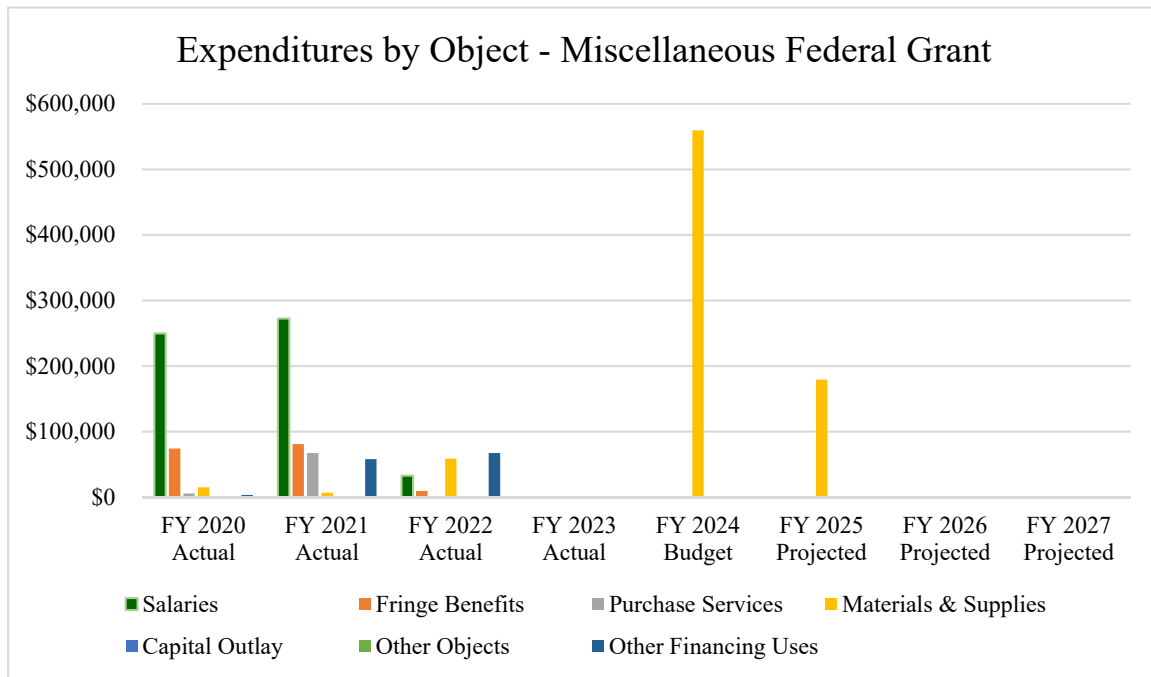
Federal Sources:

For FY 2024 and beyond, there is no anticipated revenue from federal sources at this time. However, based on federal grant awards, that can be subject to change based on availability of federal 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 Miscellaneous Federal Grant fund.

EXPENDITURES BY OBJECT - MISCELLANEOUS FEDERAL GRANT								
Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$249,624	\$272,341	\$32,738	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	74,131	80,893	9,545	0	0	0	0	0
Purchase Services	5,694	67,374	0	0	0	0	0	0
Materials and Supplies	15,147	6,803	58,730	0	559,653	179,391	0	0
Capital Outlay	2,639	7,213	0	0	0	0	0	0
Other Financing Uses	3,428	57,992	67,252	0	0	0	0	0
Total Expenditures	350,663	492,616	168,265	0	559,653	179,391	0	0

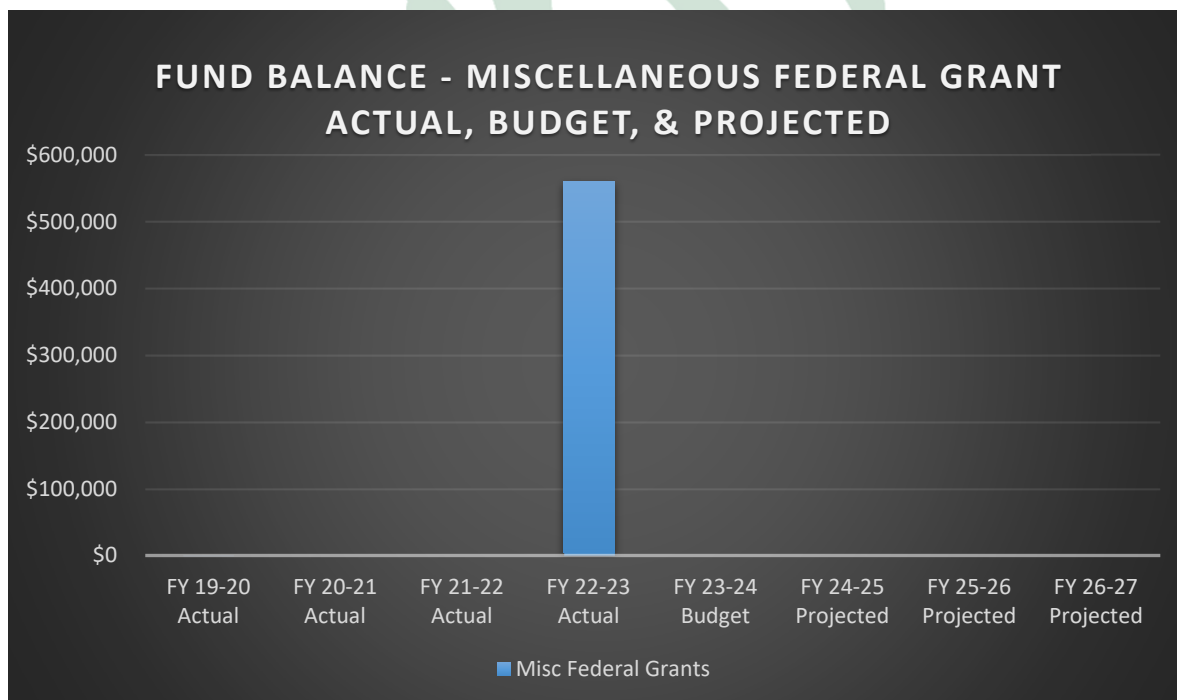


Significant Expenditure Changes and Assumptions

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. For FY 2024 and FY 2025, the materials & supplies object category will be utilized to purchase window film, security camera, and digital radios utilizing the school safety 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	385	56,475	58,730	0	739,044	179,391	0	0
Ending Cash Balance	56,475	58,730	0	739,044	179,391	0	0	0
Year End Encumbrances	56,424	58,730	0	179,391	179,391	0	0	0
Unencumbered Fund Balance	51	0	0	559,653	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL MISCELLANEOUS FEDERAL GRANT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	Intergovernmental - Federal	\$348,761	\$427,619	\$109,535	\$739,044	\$0	\$0	\$0	\$0
Total Revenues		348,761	427,619	109,535	739,044	0	0	0	0
Instruction:									
	Salaries	249,624	272,341	32,738	0	0	0	0	0
	Fringe Benefits	74,131	80,893	9,545	0	0	0	0	0
	Purchase Services	0	57,624	0	0	0	0	0	0
	Materials and Supplies	15,147	3,803	58,730	0	0	0	0	0
	Capital Outlay	2,639	687	0	0	0	0	0	0
Total Instruction		341,541	415,348	101,013	0	0	0	0	0
Support Services:									
	Salaries	0	0	0	0	0	0	0	0
	Fringe Benefits	0	0	0	0	0	0	0	0
	Purchase Services	2,450	6,750	0	0	0	0	0	0
	Materials and Supplies	0	3,000	0	0	0	0	0	0
	Capital Outlay	0	6,526	0	0	0	0	0	0
Total Support Services		2,450	16,276	0	0	0	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	3,244	3,000	0	0	0	0	0	0
	Materials and Supplies	0	0	0	0	559,653	179,391	0	0
Total Operational of Non-Instructional Services		3,244	3,000	0	0	559,653	179,391	0	0
Total Expenditures		347,235	434,624	101,013	0	559,653	179,391	0	0
Excess of Revenues Over / (Under) Ependitures		1,526	(7,005)	8,522	739,044	(559,653)	(179,391)	0	0
Other Financing Sources / (Uses):									
	Advance In	57,992	67,252	0	0	0	0	0	0
	Advance Out	(3,428)	(57,992)	(67,252)	0	0	0	0	0
Total Other Financing Sources / (Uses)		54,564	9,260	(67,252)	0	0	0	0	0
Net Change in Fund Balance		56,090	2,255	(58,730)	739,044	(559,653)	(179,391)	0	0
	Cash Balance at Beginning of Fiscal Year	385	56,475	58,730	0	739,044	179,391	0	0
	Cash Balance at End of Fiscal Year	56,475	58,730	0	739,044	179,391	0	0	0
	Year End Encumbrances Appropriated	56,424	58,730	0	179,391	179,391	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$51	\$0	\$0	\$559,653	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL MISCELLANEOUS FEDERAL GRANT FUND

Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
Intergovernmental - Federal	\$348,761	\$427,619	\$109,535	\$739,044	\$0	\$0	\$0	\$0
Total Revenues	348,761	427,619	109,535	739,044	0	0	0	0
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	249,624	272,341	32,738	0	0	0	0	0
Fringe Benefits								
291 Cert Other Retire/Insurance	74,131	80,893	9,545	0	0	0	0	0
Purchase Services								
411 Instruction Services	0	55,000	0	0	0	0	0	0
439 Travel/Mileage/Meeting Expense	0	2,624	0	0	0	0	0	0
Total Purchase Services	0	57,624	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	15,147	3,803	58,730	0	0	0	0	0
Capital Outlay								
640 Equipment	2,639	687	0	0	0	0	0	0
Total Instruction	341,541	415,348	101,013	0	0	0	0	0
Support Services:								
Purchase Services								
490 Other Purchased Services	2,450	6,750	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	3,000	0	0	0	0	0	0
Capital Outlay								
640 Equipment	0	6,526	0	0	0	0	0	0
Total Support Services	2,450	16,276	0	0	0	0	0	0
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	3,244	3,000	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	559,653	179,391	0	0
Total Operational of Non-Instructional Services	3,244	3,000	0	0	559,653	179,391	0	0
Total Expenditures	347,235	434,624	101,013	0	559,653	179,391	0	0
Excess of Revenues Over / (Under) Expenditures	1,526	(7,005)	8,522	739,044	(559,653)	(179,391)	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	57,992	67,252	0	0	0	0	0	0
922 Advance Out	(3,428)	(57,992)	(67,252)	0	0	0	0	0
Total Other Financing Sources / (Uses)	54,564	9,260	(67,252)	0	0	0	0	0
Net Change in Fund Balance	56,090	2,255	(58,730)	739,044	(559,653)	(179,391)	0	0
Cash Balance at Beginning of Fiscal Year	385	56,475	58,730	0	739,044	179,391	0	0
Cash Balance at End of Fiscal Year	56,475	58,730	0	739,044	179,391	0	0	0
Year End Encumbrances Appropriated	56,424	58,730	0	179,391	179,391	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$51	\$0	\$0	\$559,653	\$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:

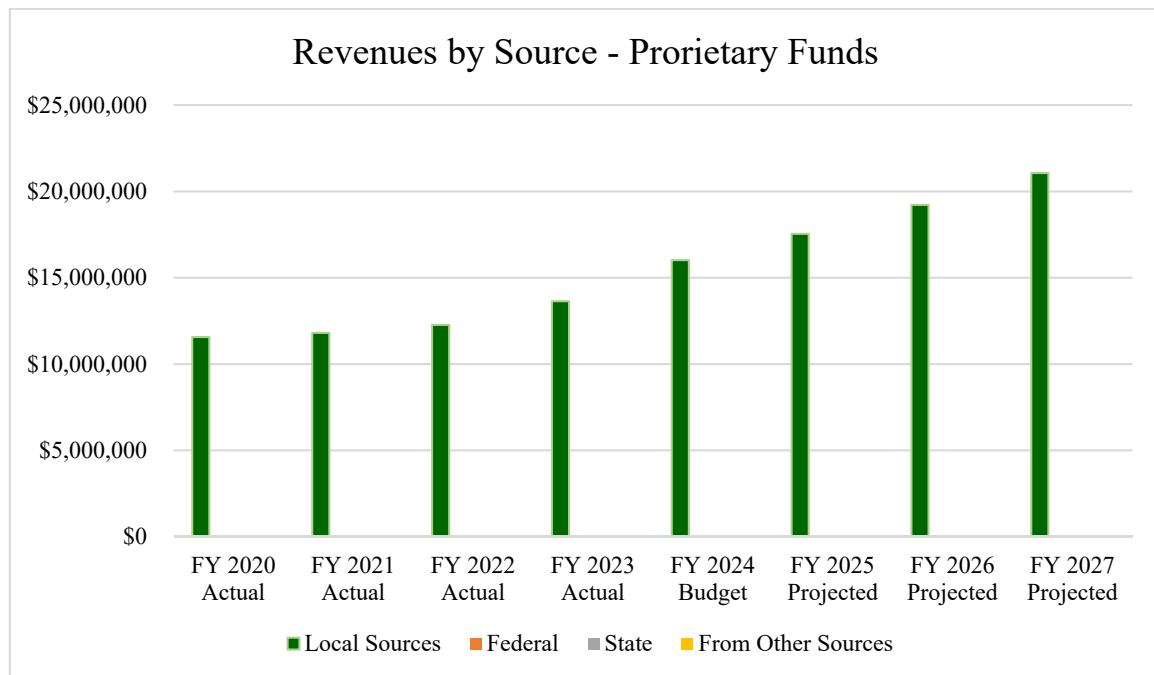
- Enterprise Funds – Account for any activity for which a fee is charged to external users for goods and services.
 - Uniform School Supplies
- Internal Service Funds – Account for the financing of good or services provided by one department or agency to other departments for agencies of the School District, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Tuition	\$7,540	\$26,561	\$30,975	\$29,885	\$7,947	\$7,947	\$7,947	\$7,947
Classroom Materials and Fees	229,416	161,264	221,177	209,498	339,600	339,600	339,600	339,600
Extracurricular	125,715	87,774	93,565	117,250	268,200	268,200	268,200	268,200
Other Local Revenues	11,200,266	11,529,594	11,926,435	13,286,408	15,400,388	16,925,967	18,604,103	20,450,054
From Other Sources	35,929	84,815	28,218	52,134	75,000	75,000	75,000	75,000
Total Revenues	11,598,866	11,890,008	12,300,370	13,695,175	16,091,135	17,616,714	19,294,850	21,140,801



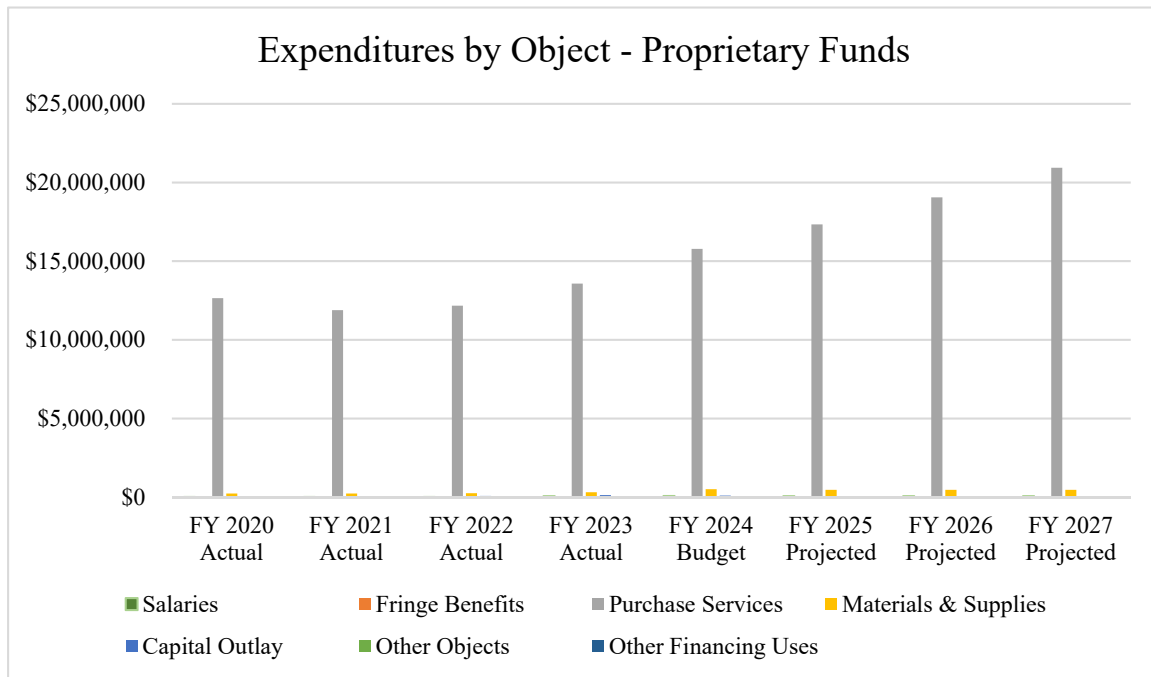
Local Sources:

The largest revenue source within the internal service fund is the employee benefits self-insurance fund. During fiscal year 2024, the District experienced an 15.00% premium rate increase. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00% 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								
	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Salaries	\$14,885	\$11,817	\$11,739	\$66,839	\$76,000	\$62,547	\$65,399	\$65,400
Fringe Benefits	2,573	2,000	2,465	12,932	12,088	11,900	9,049	9,047
Purchase Services	12,651,963	11,887,645	12,171,873	13,571,995	15,781,511	17,338,564	19,053,501	20,939,931
Materials and Supplies	234,516	234,514	256,132	309,540	503,655	467,220	465,000	465,000
Capital Outlay	71,979	45,606	76,612	128,370	95,500	65,500	65,500	65,500
Other Objects	33,238	4,509	4,862	20,506	45,700	46,168	45,700	45,700
Total Expenditures	13,009,154	12,186,091	12,523,683	14,110,182	16,514,454	17,991,899	19,704,148	21,590,577



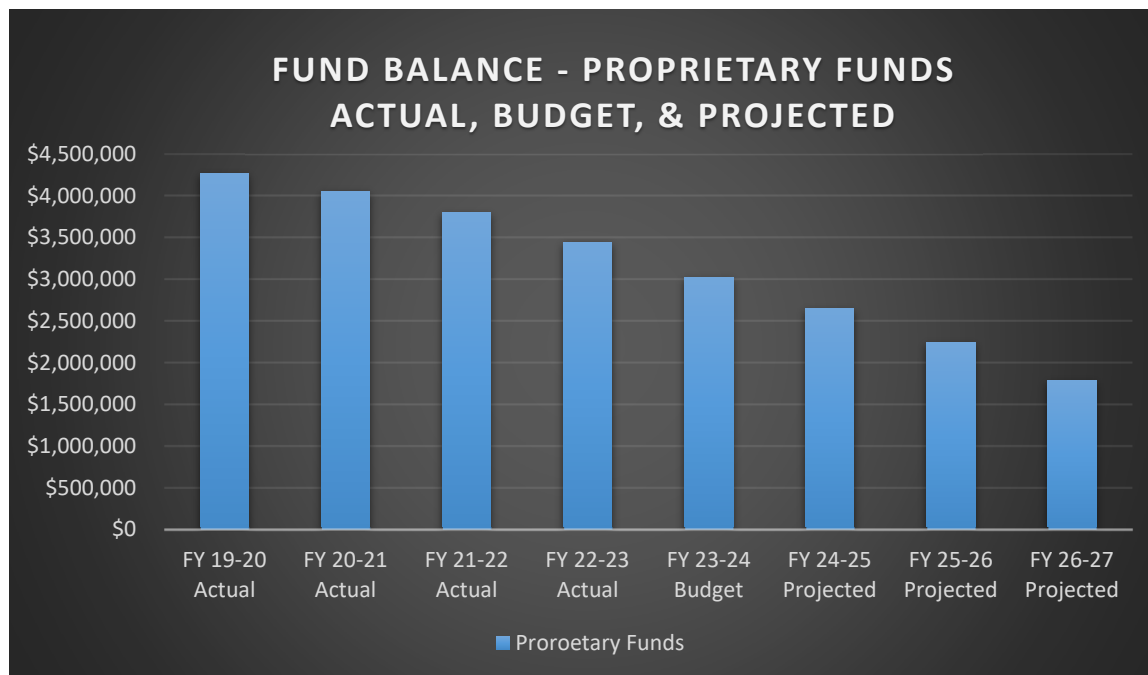
Significant Expenditure Changes and Assumptions

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 2024, the District experienced an 15.00% premium rate increase, however, the underwriting suggested a 17.53% increase. The District elected to take the lower premium rate increase of 15.00%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2024. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00% 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	5,821,308	4,411,020	4,114,937	3,891,624	3,476,617	3,053,298	2,678,113	2,268,815
Ending Cash Balance	4,411,020	4,114,937	3,891,624	3,476,617	3,053,298	2,678,113	2,268,815	1,819,038
Year End Encumbrances	142,442	60,428	95,984	32,658	32,658	32,658	32,658	32,658
Unencumbered Fund Balance	4,268,578	4,054,509	3,795,640	3,443,959	3,020,640	2,645,455	2,236,157	1,786,380

As indicated by the charts above, fund balance was increasing leading through fiscal year 2020 and then began to decline in fiscal year 2021 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL PROPRIETARY FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
From Local Sources:									
	Tuition	\$7,540	\$26,561	\$30,975	\$29,885	\$7,947	\$7,947	\$7,947	\$7,947
	Classroom Materials and Fees	229,416	161,264	221,177	209,498	339,600	339,600	339,600	339,600
	Extracurricular	125,715	87,774	93,565	117,250	268,200	268,200	268,200	268,200
	Other Local Revenues	11,200,266	11,529,594	11,926,435	13,286,408	15,400,388	16,925,967	18,604,103	20,450,054
Total Revenues		11,562,937	11,805,193	12,272,152	13,643,041	16,016,135	17,541,714	19,219,850	21,065,801
Instruction:									
	Salaries	12,376	8,283	8,531	39,993	47,000	33,547	36,399	36,400
	Fringe Benefits	2,139	1,405	1,505	6,804	7,474	7,288	4,437	4,435
	Purchase Services	114,805	113,300	109,409	107,972	171,180	169,200	169,200	169,200
	Materials and Supplies	237,899	233,460	240,078	250,475	345,314	342,485	341,800	341,800
	Capital Outlay	0	0	0	0	500	500	500	500
	Other Objects	17,648	4,509	1,100	17	4,500	4,500	4,500	4,500
Total Instruction		384,867	360,957	360,623	405,261	575,968	557,520	556,836	556,835
Support Services:									
	Salaries	2,509	3,534	3,208	26,846	29,000	29,000	29,000	29,000
	Fringe Benefits	434	595	960	6,128	4,614	4,612	4,612	4,612
	Purchase Services	12,537,158	11,774,345	12,062,464	13,464,023	15,610,331	17,169,364	18,884,301	20,770,731
	Materials and Supplies	(3,383)	1,054	16,054	59,065	158,341	124,735	123,200	123,200
	Capital Outlay	71,979	45,606	76,612	128,370	95,000	65,000	65,000	65,000
Total Support Services		12,608,697	11,825,134	12,159,298	13,684,432	15,897,286	17,392,711	19,106,112	20,992,542
Extracurricular Activities									
	Other Objects	15,590	0	3,762	20,489	41,200	41,668	41,200	41,200
Total Extracurricular Activities		15,590	0	3,762	20,489	41,200	41,668	41,200	41,200
Total Expenditures		13,009,154	12,186,091	12,523,683	14,110,182	16,514,454	17,991,899	19,704,148	21,590,577
Excess of Revenues Over / (Under) Expenditures		(1,446,217)	(380,898)	(251,531)	(467,141)	(498,319)	(450,185)	(484,298)	(524,777)
Other Financing Sources / (Uses):									
	Transfers In	35,929	84,815	28,218	52,134	75,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)		35,929	84,815	28,218	52,134	75,000	75,000	75,000	75,000
Net Change in Fund Balance		(1,410,288)	(296,083)	(223,313)	(415,007)	(423,319)	(375,185)	(409,298)	(449,777)
Cash Balance at Beginning of Fiscal Year		5,821,308	4,411,020	4,114,937	3,891,624	3,476,617	3,053,298	2,678,113	2,268,815
Cash Balance at End of Fiscal Year		4,411,020	4,114,937	3,891,624	3,476,617	3,053,298	2,678,113	2,268,815	1,819,038
Year End Encumbrances Appropriated		142,442	60,428	95,984	32,658	32,658	32,658	32,658	32,658
Unencumbered Fund Balance at End of Fiscal Year		\$4,268,578	\$4,054,509	\$3,795,640	\$3,443,959	\$3,020,640	\$2,645,455	\$2,236,157	\$1,786,380



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:

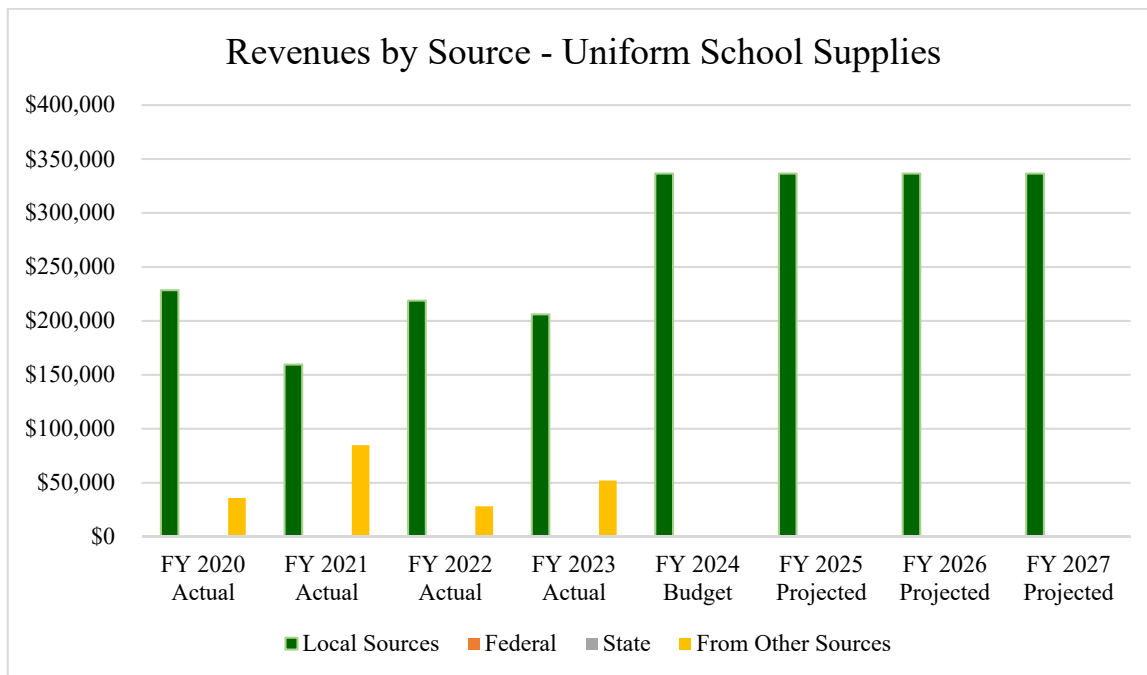
- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarer Elementary
- Whitney Elementary
- Strongsville Early Learning Preschool
- Strongsville Middle School
- Strongsville High School

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Classroom Materials and Fees	\$228,393	\$159,492	\$218,756	\$206,112	\$336,500	\$336,500	\$336,500	\$336,500
Other Local Revenues	6	0	0	0	0	0	0	0
From Other Sources	35,929	84,815	28,218	52,134	0	0	0	0
Total Revenues	264,328	244,307	246,974	258,246	336,500	336,500	336,500	336,500



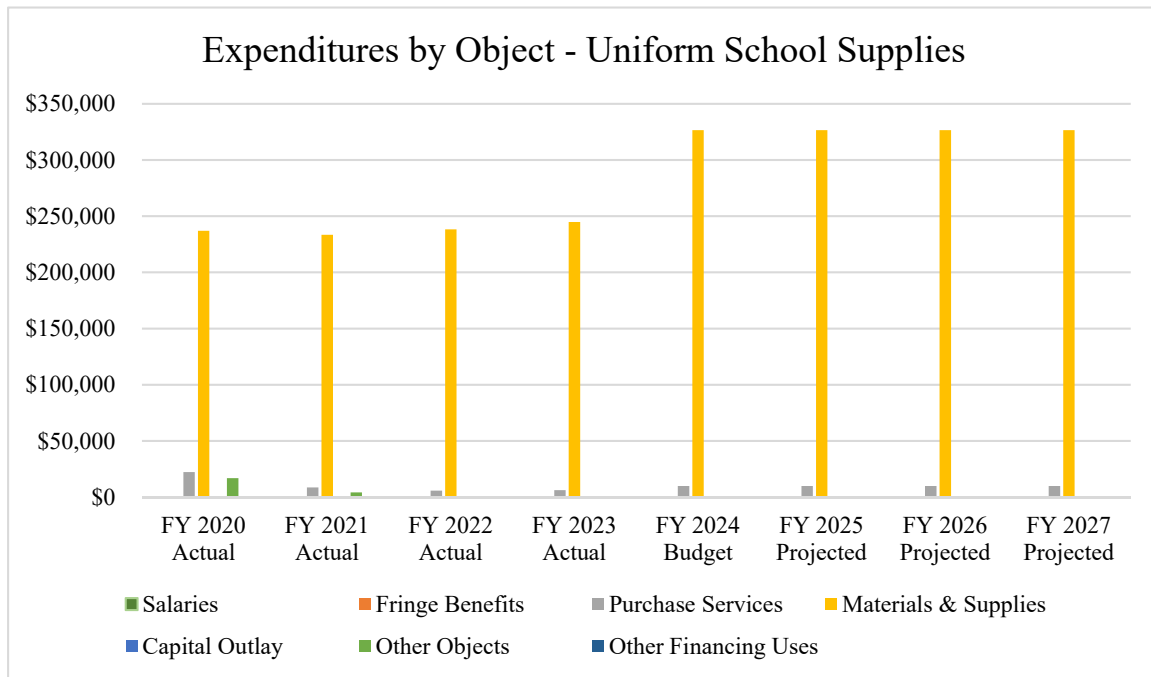
Local Sources:

For FY 2024, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Purchase Services	\$22,356	\$8,732	\$5,882	\$6,180	\$10,000	\$10,000	\$10,000	\$10,000
Materials and Supplies	237,030	233,460	238,231	244,776	326,500	326,500	326,500	326,500
Other Objects	16,948	4,200	0	0	0	0	0	0
Total Expenditures	276,334	246,392	244,113	250,956	336,500	336,500	336,500	336,500

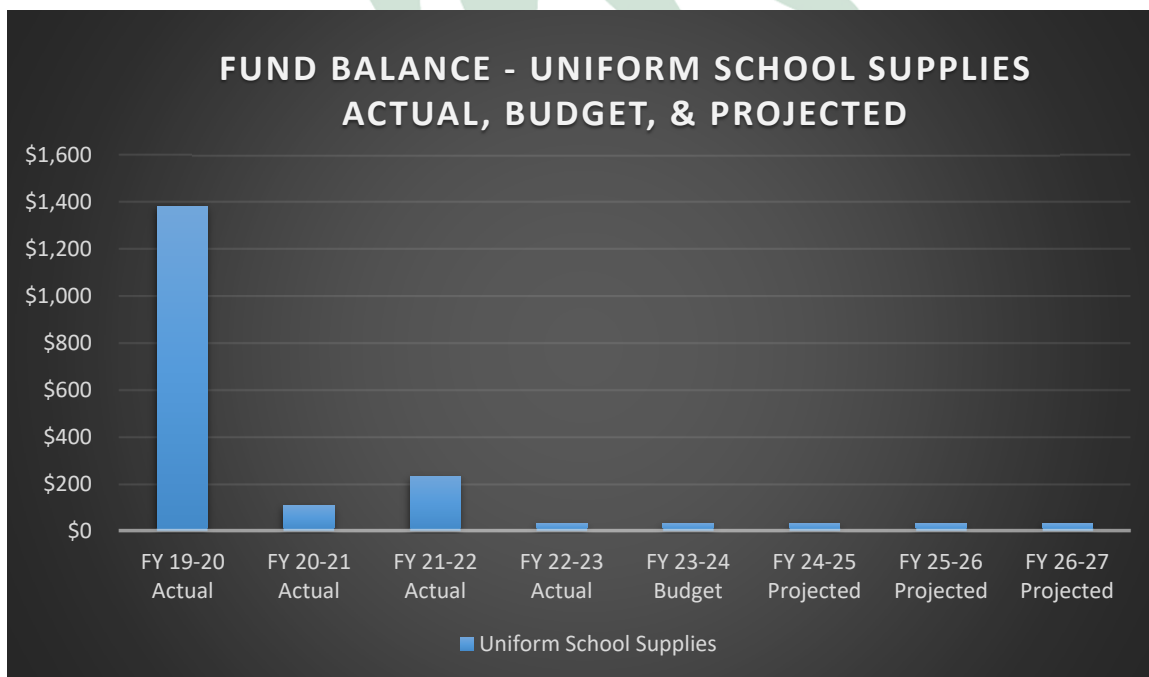


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	14,755	2,749	664	3,525	10,815	10,815	10,815	10,815
Ending Cash Balance	2,749	664	3,525	10,815	10,815	10,815	10,815	10,815
Year End Encumbrances	1,365	556	3,292	10,786	10,786	10,786	10,786	10,786
Unencumbered Fund Balance	1,384	108	233	29	29	29	29	29

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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
UNIFORM SCHOOL SUPPLIES FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Classroom Materials and Fees	\$228,393	\$159,492	\$218,756	\$206,112	\$336,500	\$336,500	\$336,500	\$336,500
	Other Local Revenues	6	0	0	0	0	0	0	0
Total Revenues		228,399	159,492	218,756	206,112	336,500	336,500	336,500	336,500
Instruction:									
	Purchase Services	22,356	8,732	5,882	6,180	10,000	10,000	10,000	10,000
	Materials and Supplies	237,030	233,460	238,231	244,776	326,500	326,500	326,500	326,500
	Other Objects	16,948	4,200	0	0	0	0	0	0
Total Insutruction		276,334	246,392	244,113	250,956	336,500	336,500	336,500	336,500
Total Expenditures		276,334	246,392	244,113	250,956	336,500	336,500	336,500	336,500
Excess of Revenues Over / (Under) Ependitures		(47,935)	(86,900)	(25,357)	(44,844)	0	0	0	0
Other Financing Sources / (Uses):									
	Transfers In	35,929	84,815	28,218	52,134	0	0	0	0
Total Other Financing Sources / (Uses)		35,929	84,815	28,218	52,134	0	0	0	0
Net Change in Fund Balance		(12,006)	(2,085)	2,861	7,290	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	14,755	2,749	664	3,525	10,815	10,815	10,815	10,815
	Cash Balance at End of Fiscal Year	2,749	664	3,525	10,815	10,815	10,815	10,815	10,815
	Year End Encumbrances Appropriated	1,365	556	3,292	10,786	10,786	10,786	10,786	10,786
Unencumbered Fund Balance at End of Fiscal Year		\$1,384	\$108	\$233	\$29	\$29	\$29	\$29	\$29

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL UNIFORM SCHOOL SUPPLIES

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	228,393	159,492	218,756	206,112	336,500	336,500	336,500	336,500
		Other Local Revenues	6	0	0	0	0	0	0	0
Total Revenues			228,399	159,492	218,756	206,112	336,500	336,500	336,500	336,500
Instruction:										
		Purchase Services								
	490	Other Purchased Services	22,356	8,732	5,882	6,180	10,000	10,000	10,000	10,000
		Supplies and Materials								
	511	Instructional Supplies	85	2,101	1,886	5,913	4,000	4,000	4,000	4,000
	551	Supplies for Resale	111,573	89,572	106,002	127,471	141,500	141,500	141,500	141,500
	552	Workbooks for Resale	125,372	141,787	130,343	111,392	181,000	181,000	181,000	181,000
		Total Materials and Supplies	237,030	233,460	238,231	244,776	326,500	326,500	326,500	326,500
		Other Objects								
	890	Other Misc. Expenditures	16,948	4,200	0	0	0	0	0	0
Total Expenditures			276,334	246,392	244,113	250,956	336,500	336,500	336,500	336,500
Excess of Revenues Over / (Under) Expenditures			(47,935)	(86,900)	(25,357)	(44,844)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	35,929	84,815	28,218	52,134	0	0	0	0
Total Other Financing Sources / (Uses)			35,929	84,815	28,218	52,134	0	0	0	0
Net Change in Fund Balance			(12,006)	(2,085)	2,861	7,290	0	0	0	0
Cash Balance at Beginning of Fiscal Year			14,755	2,749	664	3,525	10,815	10,815	10,815	10,815
Cash Balance at End of Fiscal Year			2,749	664	3,525	10,815	10,815	10,815	10,815	10,815
Year End Encumbrances Appropriated			1,365	556	3,292	10,786	10,786	10,786	10,786	10,786
Unencumbered Fund Balance at End of Fiscal Year			\$1,384	\$108	\$233	\$29	\$29	\$29	\$29	\$29

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$10,839	\$12,471	\$7,615	\$8,930	\$17,000	\$17,000	\$17,000	\$17,000
Total Revenues			10,839	12,471	7,615	8,930	17,000	17,000	17,000	17,000
Instruction:										
	Supplies and Materials									
	551	Supplies for Resale	3,139	1,640	2,789	3,500	3,500	3,500	3,500	3,500
	552	Workbooks for Resale	14,771	12,399	6,994	9,550	13,500	13,500	13,500	13,500
Total Expenditures			17,910	14,039	9,783	13,050	17,000	17,000	17,000	17,000
Excess of Revenues Over / (Under) Ependitures			(7,071)	(1,568)	(2,168)	(4,120)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	7,071	1,568	2,173	5,234	0	0	0	0
Total Other Financing Sources / (Uses)			7,071	1,568	2,173	5,234	0	0	0	0
Net Change in Fund Balance			0	0	5	1,114	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	5	1,119	1,119	1,119	1,119
Cash Balance at End of Fiscal Year			0	0	5	1,119	1,119	1,119	1,119	1,119
Year End Encumbrances Appropriated			0	0	0	1,119	1,119	1,119	1,119	1,119
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$5	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: MURASKI ELEMENTARY - 9210

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$15,327	\$11,016	\$10,937	\$13,130	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenues			15,327	11,016	10,937	13,130	20,000	20,000	20,000	20,000
Instruction:										
	Purchase Services									
	Supplies and Materials									
	551	Supplies for Resale	3,982	4,589	4,360	3,954	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	21,349	19,584	9,309	11,875	16,000	16,000	16,000	16,000
Total Expenditures			25,331	24,173	13,669	15,829	20,000	20,000	20,000	20,000
Excess of Revenues Over / (Under) Expenditures			(10,004)	(13,157)	(2,732)	(2,699)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	10,004	13,157	2,732	4,213	0	0	0	0
Total Other Financing Sources / (Uses)			10,004	13,157	2,732	4,213	0	0	0	0
Net Change in Fund Balance			0	0	0	1,514	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	1,514	1,514	1,514	1,514
Cash Balance at End of Fiscal Year			0	0	0	1,514	1,514	1,514	1,514	1,514
Year End Encumbrances Appropriated			0	0	0	1,514	1,514	1,514	1,514	1,514
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$23,489	\$19,214	\$14,062	\$15,487	\$29,000	\$29,000	\$29,000	\$29,000
Total Revenues			23,489	19,214	14,062	15,487	29,000	29,000	29,000	29,000
Instruction:										
		<i>Supplies and Materials</i>								
	551	Supplies for Resale	3,723	3,419	5,221	5,500	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	25,449	24,748	11,157	14,881	25,000	25,000	25,000	25,000
Total Expenditures			29,172	28,167	16,378	20,381	29,000	29,000	29,000	29,000
Excess of Revenues Over / (Under) Ependitures			(5,683)	(8,953)	(2,316)	(4,894)	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	5,611	8,953	2,316	7,027	0	0	0	0
Total Other Financing Sources / (Uses)			5,611	8,953	2,316	7,027	0	0	0	0
Net Change in Fund Balance			(72)	0	0	2,133	0	0	0	0
Cash Balance at Beginning of Fiscal Year			72	0	0	0	2,133	2,133	2,133	2,133
Cash Balance at End of Fiscal Year			0	0	0	2,133	2,133	2,133	2,133	2,133
Year End Encumbrances Appropriated			0	0	0	2,133	2,133	2,133	2,133	2,133
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: SURRARRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$13,485	\$11,894	\$7,930	\$9,731	\$19,500	\$19,500	\$19,500	\$19,500
Total Revenues			13,485	11,894	7,930	9,731	19,500	19,500	19,500	19,500
Instruction:										
		<i>Supplies and Materials</i>								
	551	Supplies for Resale	2,477	2,100	3,713	3,759	2,000	2,000	2,000	2,000
	552	Workbooks for Resale	15,564	15,017	8,160	8,693	17,500	17,500	17,500	17,500
Total Expenditures			18,041	17,117	11,873	12,452	19,500	19,500	19,500	19,500
Excess of Revenues Over / (Under) Ependitures			(4,556)	(5,223)	(3,943)	(2,721)	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	4,556	5,223	3,969	3,797	0	0	0	0
Total Other Financing Sources / (Uses)			4,556	5,223	3,969	3,797	0	0	0	0
Net Change in Fund Balance			0	0	26	1,076	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	26	1,102	1,102	1,102	1,102
		Cash Balance at End of Fiscal Year	0	0	26	1,102	1,102	1,102	1,102	1,102
		Year End Encumbrances Appropriated	0	0	0	1,102	1,102	1,102	1,102	1,102
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$26	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$17,565	\$15,986	\$9,795	\$11,236	\$18,000	\$18,000	\$18,000	\$18,000
Total Revenues			17,565	15,986	9,795	11,236	18,000	18,000	18,000	18,000
Instruction:										
		Purchase Services								
		Supplies and Materials								
	551	Supplies for Resale	1,592	1,724	2,702	2,326	3,000	3,000	3,000	3,000
	552	Workbooks for Resale	19,624	17,040	11,453	12,538	15,000	15,000	15,000	15,000
Total Expenditures			21,216	18,764	14,155	14,864	18,000	18,000	18,000	18,000
Excess of Revenues Over / (Under) Expenditures			(3,651)	(2,778)	(4,360)	(3,628)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	3,648	2,778	4,445	5,436	0	0	0	0
Total Other Financing Sources / (Uses)			3,648	2,778	4,445	5,436	0	0	0	0
Net Change in Fund Balance			(3)	0	85	1,808	0	0	0	0
Cash Balance at Beginning of Fiscal Year			3	0	0	85	1,893	1,893	1,893	1,893
Cash Balance at End of Fiscal Year			0	0	85	1,893	1,893	1,893	1,893	1,893
Year End Encumbrances Appropriated			0	0	85	1,893	1,893	1,893	1,893	1,893
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
Supplies and Materials										
552		Workbooks for Resale	0	0	0	0	0	0	0	0
559		Other Items for Resale	0	0	0	0	0	0	0	0
Total Materials and Supplies			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			29	29	29	29	29	29	29	29
Cash Balance at End of Fiscal Year			29	29	29	29	29	29	29	29
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$29	\$29	\$29	\$29	\$29	\$29	\$29	\$29

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
 FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$56,757	\$29,653	\$67,702	\$65,475	\$113,000	\$113,000	\$113,000	\$113,000
Total Revenues			56,757	29,653	67,702	65,475	113,000	113,000	113,000	113,000
Instruction:										
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	85	2,101	1,886	5,913	4,000	4,000	4,000	4,000
	551	Supplies for Resale	30,062	33,401	31,233	50,534	55,000	55,000	55,000	55,000
	552	Workbooks for Resale	23,033	23,065	40,471	25,537	54,000	54,000	54,000	54,000
		Total Materials and Supplies	53,180	58,567	73,590	81,984	113,000	113,000	113,000	113,000
		<i>Other Objects</i>								
	890	Other Misc. Expenditures	16,948	4,200	0	0	0	0	0	0
Total Expenditures			70,128	62,767	73,590	81,984	113,000	113,000	113,000	113,000
Excess of Revenues Over / (Under) Expenditures			(13,371)	(33,114)	(5,888)	(16,509)	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	0	32,465	6,455	15,590	0	0	0	0
Total Other Financing Sources / (Uses)			0	32,465	6,455	15,590	0	0	0	0
Net Change in Fund Balance			(13,371)	(649)	567	(919)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			14,390	1,019	370	937	18	18	18	18
Cash Balance at End of Fiscal Year			1,019	370	937	18	18	18	18	18
Year End Encumbrances Appropriated			269	370	865	18	18	18	18	18
Unencumbered Fund Balance at End of Fiscal Year			\$750	\$0	\$72	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$90,931	\$59,258	\$100,715	\$82,123	\$120,000	\$120,000	\$120,000	\$120,000
		Other Local Revenues	6	0	0	0	0	0	0	0
Total Revenues			90,937	59,258	100,715	82,123	120,000	120,000	120,000	120,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	22,356	8,732	5,882	6,180	10,000	10,000	10,000	10,000
		Supplies and Materials								
	551	Supplies for Resale	66,598	42,699	55,984	57,898	70,000	70,000	70,000	70,000
	552	Workbooks for Resale	5,582	29,934	42,799	28,318	40,000	40,000	40,000	40,000
		Total Materials and Supplies	72,180	72,633	98,783	86,216	110,000	110,000	110,000	110,000
Total Expenditures			94,536	81,365	104,665	92,396	120,000	120,000	120,000	120,000
Excess of Revenues Over / (Under) Expenditures			(3,599)	(22,107)	(3,950)	(10,273)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	5,039	20,671	6,128	10,837	0	0	0	0
Total Other Financing Sources / (Uses)			5,039	20,671	6,128	10,837	0	0	0	0
Net Change in Fund Balance			1,440	(1,436)	2,178	564	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	261	1,701	265	2,443	3,007	3,007	3,007	3,007
		Cash Balance at End of Fiscal Year	1,701	265	2,443	3,007	3,007	3,007	3,007	3,007
		Year End Encumbrances Appropriated	1,096	186	2,342	3,007	3,007	3,007	3,007	3,007
Unencumbered Fund Balance at End of Fiscal Year			\$605	\$79	\$101	\$0	\$0	\$0	\$0	\$0

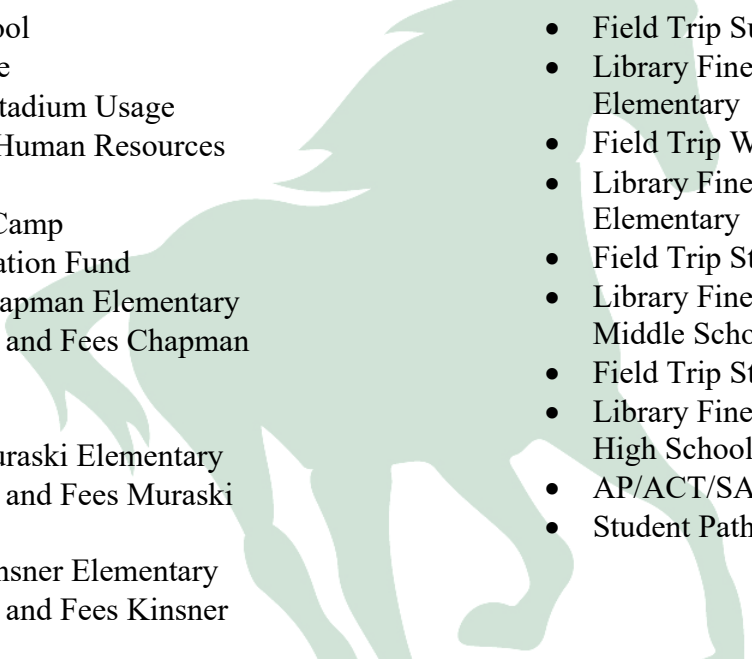
INTERNAL SERVICE ROTARY FUND

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:

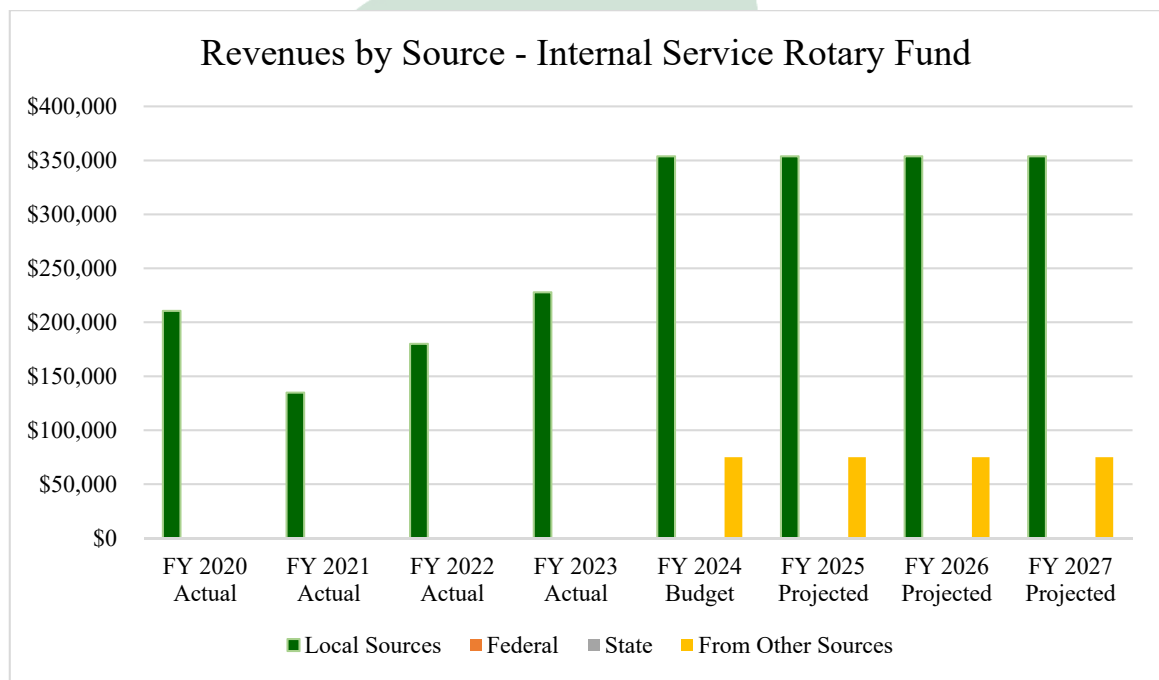
- 
- Summer School
 - Facility Usage
 - Field Turf / Stadium Usage
 - Webcheck – Human Resources
 - Audio Visual
 - Makerspace Camp
 - Special Education Fund
 - Field Trip Chapman Elementary
 - Library Fines and Fees Chapman Elementary
 - Stockroom
 - Field Trip Muraski Elementary
 - Library Fines and Fees Muraski Elementary
 - Field Trip Kinsner Elementary
 - Library Fines and Fees Kinsner Elementary
 - Field Trip Surrarer Elementary
 - Library Fines and Fees Surrarer 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
 - Student Paths

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Tuition	\$7,540	\$26,561	\$30,975	\$29,885	\$7,947	\$7,947	\$7,947	\$7,947
Classroom Materials and Fees	1,023	1,772	2,421	3,386	3,100	3,100	3,100	3,100
Extracurricular	125,715	87,774	93,565	117,250	268,200	268,200	268,200	268,200
Other Local Revenues	76,338	18,666	53,034	77,285	74,600	74,600	74,600	74,600
From Other Sources	0	0	0	0	75,000	75,000	75,000	75,000
Total Revenues	210,616	134,773	179,995	227,806	428,847	428,847	428,847	428,847



Local Sources:

For FY 2024, revenue from local sources is the largest revenue source making up 76.2% of total revenues. 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.

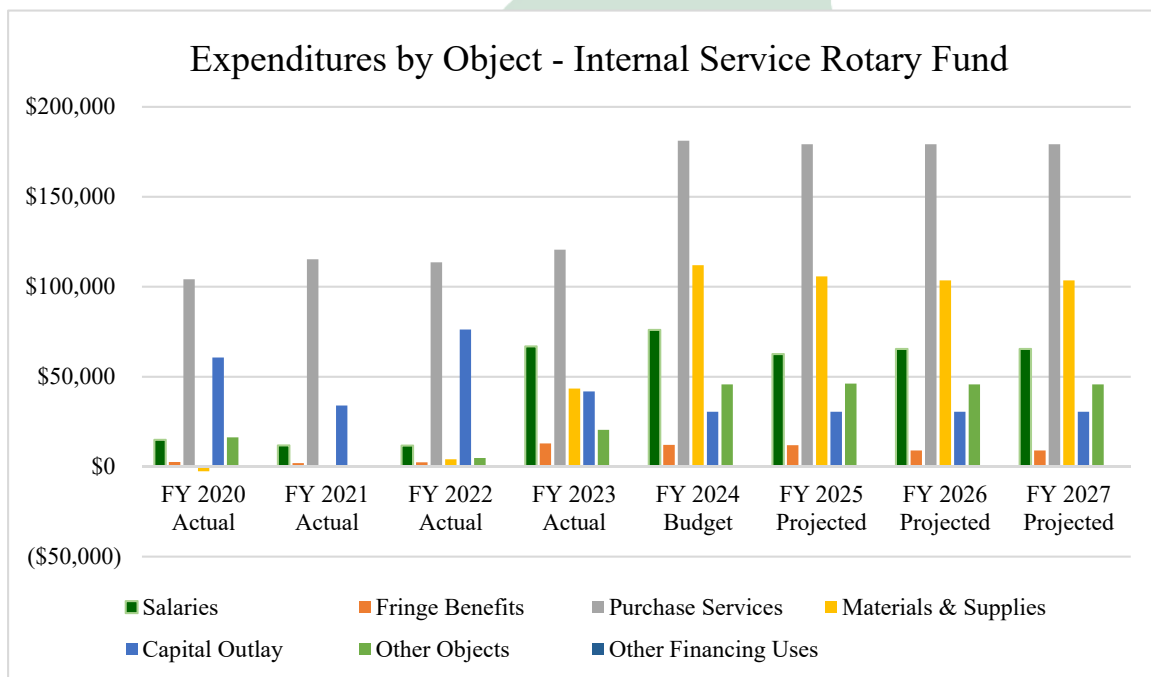
From Other Sources:

For FY 24, revenue from other sources make up 23.8% of total revenues. Revenue from other sources are transfers from the general fund to the fund to subsidize the summer school program.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures: By Object								
Salaries	\$14,885	\$11,817	\$11,739	\$66,839	\$76,000	\$62,547	\$65,399	\$65,400
Fringe Benefits	2,573	2,000	2,465	12,932	12,088	11,900	9,049	9,047
Purchase Services	104,186	115,277	113,572	120,619	181,180	179,200	179,200	179,200
Materials and Supplies	(2,514)	885	4,098	43,446	111,951	105,720	103,500	103,500
Capital Outlay	60,660	34,006	76,212	41,857	30,500	30,500	30,500	30,500
Other Objects	16,290	309	4,862	20,506	45,700	46,168	45,700	45,700
Total Expenditures	196,080	164,294	212,948	306,199	457,419	436,035	433,348	433,347

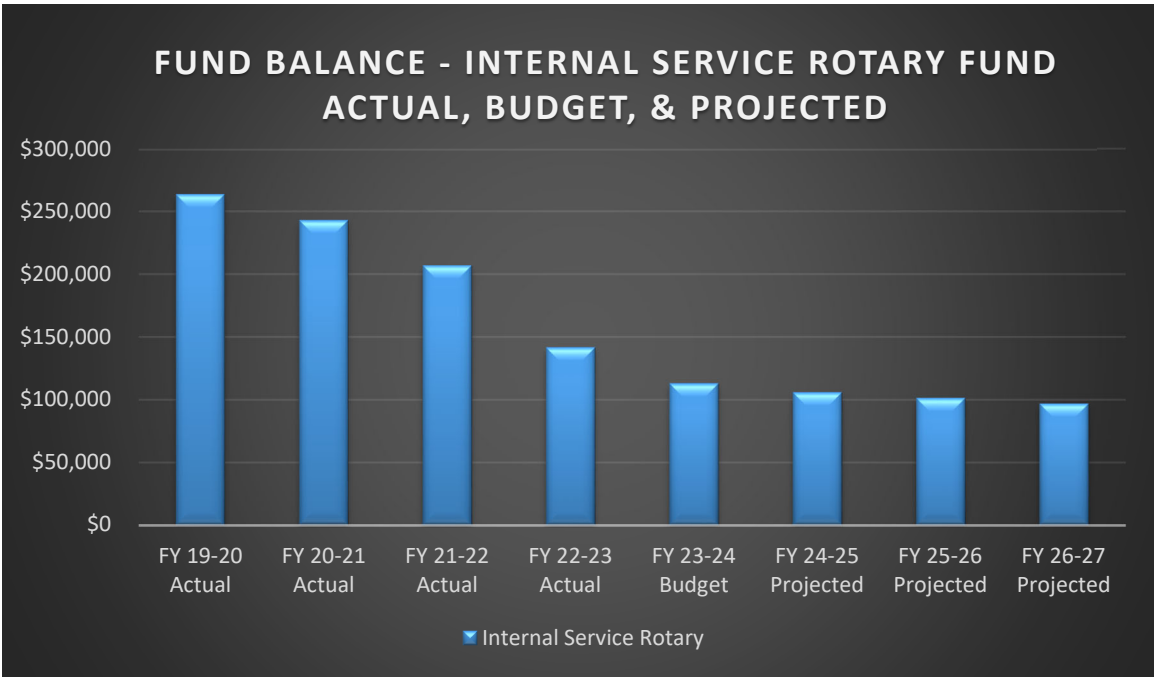


Significant Expenditure Changes and Assumptions

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 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	285,536	300,072	270,551	237,598	159,205	130,633	123,445	118,944
Ending Cash Balance	300,072	270,551	237,598	159,205	130,633	123,445	118,944	114,445
Year End Encumbrances	36,284	27,516	30,443	17,457	17,457	17,457	17,457	17,457
Unencumbered Fund Balance	263,788	243,035	207,155	141,748	113,176	105,988	101,487	96,988

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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
INTERNAL SERVICE ROTARY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Tuition	\$7,540	\$26,561	\$30,975	\$29,885	\$7,947	\$7,947	\$7,947	\$7,947
	Classroom Materials and Fees	1,023	1,772	2,421	3,386	3,100	3,100	3,100	3,100
	Extracurricular	125,715	87,774	93,565	117,250	268,200	268,200	268,200	268,200
	Other Local Revenues	76,338	18,666	53,034	77,285	74,600	74,600	74,600	74,600
Total Revenues		210,616	134,773	179,995	227,806	353,847	353,847	353,847	353,847
Instruction:									
	Salaries	12,376	8,283	8,531	39,993	47,000	33,547	36,399	36,400
	Fringe Benefits	2,139	1,405	1,505	6,804	7,474	7,288	4,437	4,435
	Purchase Services	92,449	104,568	103,527	101,792	161,180	159,200	159,200	159,200
	Materials and Supplies	869	0	1,847	5,699	18,814	15,985	15,300	15,300
	Capital Outlay	0	0	0	0	500	500	500	500
	Other Objects	700	309	1,100	17	4,500	4,500	4,500	4,500
Total Instruction		108,533	114,565	116,510	154,305	239,468	221,020	220,336	220,335
Support Services:									
	Salaries	2,509	3,534	3,208	26,846	29,000	29,000	29,000	29,000
	Fringe Benefits	434	595	960	6,128	4,614	4,612	4,612	4,612
	Purchase Services	11,737	10,709	10,045	18,827	20,000	20,000	20,000	20,000
	Materials and Supplies	(3,383)	885	2,251	37,747	93,137	89,735	88,200	88,200
	Capital Outlay	60,660	34,006	76,212	41,857	30,000	30,000	30,000	30,000
Total Support Services		71,957	49,729	92,676	131,405	176,751	173,347	171,812	171,812
Extracurricular Activities									
	Other Objects	15,590	0	3,762	20,489	41,200	41,668	41,200	41,200
Total Extracurricular Activities		15,590	0	3,762	20,489	41,200	41,668	41,200	41,200
Total Expenditures		196,080	164,294	212,948	306,199	457,419	436,035	433,348	433,347
Excess of Revenues Over / (Under) Expenditures		14,536	(29,521)	(32,953)	(78,393)	(103,572)	(82,188)	(79,501)	(79,500)
Other Financing Sources / (Uses):									
	Transfers In	0	0	0	0	75,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)		0	0	0	0	75,000	75,000	75,000	75,000
Net Change in Fund Balance		14,536	(29,521)	(32,953)	(78,393)	(28,572)	(7,188)	(4,501)	(4,500)
Cash Balance at Beginning of Fiscal Year		285,536	300,072	270,551	237,598	159,205	130,633	123,445	118,944
Cash Balance at End of Fiscal Year		300,072	270,551	237,598	159,205	130,633	123,445	118,944	114,445
Year End Encumbrances Appropriated		36,284	27,516	30,443	17,457	17,457	17,457	17,457	17,457
Unencumbered Fund Balance at End of Fiscal Year		\$263,788	\$243,035	\$207,155	\$141,748	\$113,176	\$105,988	\$101,487	\$96,988

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS) FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027 TOTAL INTERNAL SERVICE ROTARY FUND</p>
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Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Tuition	\$7,540	\$26,561	\$30,975	\$29,885	\$7,947	\$7,947	\$7,947	\$7,947
		Classroom Materials and Fees	1,023	1,772	2,421	3,386	3,100	3,100	3,100	3,100
		Extracurricular	125,715	87,774	93,565	117,250	268,200	268,200	268,200	268,200
		Other Local Revenues	76,338	18,666	53,034	77,285	74,600	74,600	74,600	74,600
Total Revenues			210,616	134,773	179,995	227,806	353,847	353,847	353,847	353,847
Instruction:										
		Salaries:								
		111 Regular Cert-Salary/Wages	12,376	8,283	8,531	34,607	41,500	28,047	30,899	30,900
		112 Temp Cert-Salary/Wages	0	0	0	4,802	5,000	5,000	5,000	5,000
		141 Noncert Regular Sal/Wages	0	0	0	584	500	500	500	500
		Total Salaries	12,376	8,283	8,531	39,993	47,000	33,547	36,399	36,400
		Fringe Benefits								
		211 STRS - Employer's Share	1,824	1,212	1,322	5,811	5,810	5,810	2,959	2,957
		221 SERS - Employer's Share	0	0	0	91	770	770	770	770
		249 Cert Other Insurance Benefit	173	117	120	562	602	415	415	415
		259 Noncert Other Insurance Benefit	0	0	0	8	80	80	80	80
		261 Certified Workers Comp	142	76	63	326	211	211	211	211
		262 Noncert Workers Comp	0	0	0	6	2	2	2	2
		Total Fringe Benefits	2,139	1,405	1,505	6,804	7,474	7,288	4,437	4,435
		Purchase Services								
		439 Travel/Mileage/Meeting Expense	0	0	0	0	1,180	1,200	1,200	1,200
		490 Other Purchased Services	92,449	104,568	103,527	101,792	160,000	158,000	158,000	158,000
		Total Purchase Services	92,449	104,568	103,527	101,792	161,180	159,200	159,200	159,200
		Supplies and Materials								
		510 General Supplies	135	0	1,415	4,900	7,764	7,750	7,750	7,750
		560 Food	0	0	0	0	1,500	1,500	1,500	1,500
		590 Other Supplies and Materials	734	0	432	799	9,550	6,735	6,050	6,050
		Total Materials and Supplies	869	0	1,847	5,699	18,814	15,985	15,300	15,300
		Capital Outlay								
		640 Equipment	0	0	0	0	500	500	500	500
		Other Objects								
		889 Other Awards and Prizes	0	0	0	0	1,500	1,500	1,500	1,500
		890 Other Misc. Expenditures	700	309	1,100	17	3,000	3,000	3,000	3,000
		Total Other Objects	700	309	1,100	17	4,500	4,500	4,500	4,500
Total Instruction			108,533	114,565	116,510	154,305	239,468	221,020	220,336	220,335
Support Services:										
		Salaries:								
		111 Regular Cert-Salary/Wages	2,500	2,500	2,500	10,834	12,000	12,000	12,000	12,000
		141 Noncert Regular Sal/Wages	9	1,034	708	16,012	17,000	17,000	17,000	17,000
		Total Salaries	2,509	3,534	3,208	26,846	29,000	29,000	29,000	29,000
		Fringe Benefits								
		211 STRS - Employer's Share	368	368	385	1,590	1,680	1,680	1,680	1,680
		221 SERS - Employer's Share	1	153	107	2,393	2,380	2,380	2,380	2,380
		249 Cert Other Insurance Benefit	35	35	36	155	174	174	174	174
		259 Noncert Other Insurance Benefit	0	14	10	223	247	247	247	247
		261 Certified Workers Comp	29	23	18	90	54	54	54	54
		262 Noncert Workers Comp	1	2	5	81	79	77	77	77
		Total Fringe Benefits	434	595	960	6,128	4,614	4,612	4,612	4,612
		Purchase Services								
		490 Other Purchased Services	11,737	10,709	10,045	18,827	20,000	20,000	20,000	20,000
		Supplies and Materials								
		532 Replacement Library Books	0	438	2,207	1,432	7,262	4,535	3,100	3,100
		590 Other Supplies and Materials	(3,383)	447	44	36,315	85,875	85,200	85,100	85,100
		Total Materials and Supplies	(3,383)	885	2,251	37,747	93,137	89,735	88,200	88,200
		Capital Outlay								
		620 Building Improvements	60,660	34,006	76,212	41,857	30,000	30,000	30,000	30,000
Total Support Services			71,957	49,729	92,676	131,405	176,751	173,347	171,812	171,812
Extracurricular Activities										
		Other Objects								
		890 Other Misc. Expenditures	562	0	0	2,394	3,500	3,451	3,500	3,500
		891 Student Activity Payments	15,028	0	3,762	18,095	37,700	38,217	37,700	37,700
		Total Other Objects	15,590	0	3,762	20,489	41,200	41,668	41,200	41,200

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH <i>INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)</i> <i>FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027</i> TOTAL INTERNAL SERVICE ROTARY FUND</p>
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Function Object Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Total Extracurricular Activities	15,590	0	3,762	20,489	41,200	41,668	41,200	41,200
Total Expenditures	196,080	164,294	212,948	306,199	457,419	436,035	433,347	433,347
Excess of Revenues Over / (Under) Expenditures	14,536	(29,521)	(32,953)	(78,393)	(103,572)	(82,188)	(79,500)	(79,500)
Other Financing Sources / (Uses): Other Financing Uses 911 Transfers In	0	0	0	0	75,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)	0	0	0	0	75,000	75,000	75,000	75,000
Net Change in Fund Balance	14,536	(29,521)	(32,953)	(78,393)	(28,572)	(7,188)	(4,500)	(4,500)
Cash Balance at Beginning of Fiscal Year	285,536	300,072	270,551	237,598	159,205	130,633	123,445	118,945
Cash Balance at End of Fiscal Year	300,072	270,551	237,598	159,205	130,633	123,445	118,945	114,445
Year End Encumbrances Appropriated	36,284	27,516	30,443	17,457	17,457	17,457	17,457	17,457
Unencumbered Fund Balance at End of Fiscal Year	\$263,788	\$243,035	\$207,155	\$141,748	\$113,176	\$105,988	\$101,488	\$96,988

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SUMMER SCHOOL - 9001

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Tuition	\$7,690	\$26,561	\$30,975	\$29,885	\$5,947	\$5,947	\$5,947	\$5,947
Total Revenues			7,690	26,561	30,975	29,885	5,947	5,947	5,947	5,947
Instruction:										
	Salaries:									
	111	Regular Cert-Salary/Wages	12,376	8,283	8,531	34,607	41,500	28,047	30,899	30,900
	112	Temp Cert-Salary/Wages	0	0	0	4,802	5,000	5,000	5,000	5,000
	141	Noncert Regular Sal/Wages	0	0	0	584	500	500	500	500
	Total Salaries		12,376	8,283	8,531	39,993	47,000	33,547	36,399	36,400
	Fringe Benefits									
	211	STRS - Employer's Share	1,824	1,212	1,322	5,811	5,810	5,810	2,959	2,957
	221	SERS - Employer's Share	0	0	0	91	770	770	770	770
	249	Cert Other Insurance Benefit	173	117	120	562	602	415	415	415
	259	Noncert Other Insurance Benefit	0	0	0	8	80	80	80	80
	261	Certified Workers Comp	142	76	63	326	211	211	211	211
	262	Noncert Workers Comp	0	0	0	6	2	2	2	2
	Total Fringe Benefits		2,139	1,405	1,505	6,804	7,474	7,288	4,437	4,435
	Supplies and Materials									
	510	General Supplies	135	0	1,415	4,900	5,000	5,000	5,000	5,000
	Other Objects									
	890	Other Misc. Expenditures	700	309	1,100	17	1,500	1,500	1,500	1,500
Total Insutruction			15,350	9,997	12,551	51,714	60,974	47,335	47,336	47,335
Support Services:										
	Salaries:									
	111	Regular Cert-Salary/Wages	2,500	2,500	2,500	10,834	12,000	12,000	12,000	12,000
	141	Noncert Regular Sal/Wages	9	1,034	708	16,012	17,000	17,000	17,000	17,000
	Total Salaries		2,509	3,534	3,208	26,846	29,000	29,000	29,000	29,000
	Fringe Benefits									
	211	STRS - Employer's Share	368	368	385	1,590	1,680	1,680	1,680	1,680
	212	STRS - "Pickup"	0	0	399	1,596	0	0	0	0
	221	SERS - Employer's Share	1	153	107	2,393	2,380	2,380	2,380	2,380
	249	Cert Other Insurance Benefit	35	35	36	155	174	174	174	174
	259	Noncert Other Insurance Benefit	0	14	10	223	247	247	247	247
	261	Certified Workers Comp	29	23	18	90	54	54	54	54
	262	Noncert Workers Comp	1	2	5	81	79	77	77	77
	Total Fringe Benefits		434	595	960	6,128	4,614	4,612	4,612	4,612
Total Support Services			2,943	4,129	4,168	32,974	33,614	33,612	33,612	33,612
Total Expenditures			18,293	14,126	16,719	84,688	94,588	80,947	80,947	80,947
Excess of Revenues Over / (Under) Expenditures			(10,603)	12,435	14,256	(54,803)	(88,641)	(75,000)	(75,000)	(75,000)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	0	0	75,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)			0	0	0	0	75,000	75,000	75,000	75,000
Net Change in Fund Balance			(10,603)	12,435	14,256	(54,803)	(13,641)	0	(0)	0
Cash Balance at Beginning of Fiscal Year			52,376	41,773	54,208	68,464	13,661	20	20	20
Cash Balance at End of Fiscal Year			41,773	54,208	68,464	13,661	20	20	20	20
Year End Encumbrances Appropriated			0	2,150	3,480	20	20	20	20	20
Unencumbered Fund Balance at End of Fiscal Year			\$41,773	\$52,058	\$64,984	\$13,641	(\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FACILITY USAGE FUND - 9002

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	62,366	8,745	35,964	50,401	44,000	44,000	44,000	44,000
Total Revenues			62,366	8,745	35,964	50,401	44,000	44,000	44,000	44,000
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	37,076	25,000	25,000	25,000	25,000
		Capital Outlay								
	620	Building Improvements	60,660	34,006	76,212	41,857	30,000	30,000	30,000	30,000
Total Expenditures			60,660	34,006	76,212	78,933	55,000	55,000	55,000	55,000
Net Change in Fund Balance			1,706	(25,261)	(40,248)	(28,532)	(11,000)	(11,000)	(11,000)	(11,000)
Cash Balance at Beginning of Fiscal Year			160,434	162,140	136,879	96,631	68,099	57,099	46,099	35,099
Cash Balance at End of Fiscal Year			162,140	136,879	96,631	68,099	57,099	46,099	35,099	24,099
Year End Encumbrances Appropriated			17,602	13,924	14,424	14,087	14,087	14,087	14,087	14,087
Unencumbered Fund Balance at End of Fiscal Year			\$144,538	\$122,955	\$82,207	\$54,012	\$43,012	\$32,012	\$21,012	\$10,012

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TURF / STADIUM USAGE FUND - 9003

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	1,576	625	3,758	4,250	5,000	5,000	5,000	5,000
Total Revenues			1,576	625	3,758	4,250	5,000	5,000	5,000	5,000
Support Services:										
	Capital Outlay									
	620	Building Improvements	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Net Change in Fund Balance			1,576	625	3,758	4,250	5,000	5,000	5,000	5,000
Cash Balance at Beginning of Fiscal Year			11,168	12,744	13,369	17,127	21,377	26,377	31,377	36,377
Cash Balance at End of Fiscal Year			12,744	13,369	17,127	21,377	26,377	31,377	36,377	41,377
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$12,744	\$13,369	\$17,127	\$21,377	\$26,377	\$31,377	\$36,377	\$41,377

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: WEBCHECK - HUMAN RESOURCES - 9005

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$12,376	\$9,276	\$9,474	\$19,184	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenues			12,376	9,276	9,474	19,184	20,000	20,000	20,000	20,000
Support Services:										
		Purchase Services								
	490	Other Purchased Services	11,737	10,709	10,045	18,827	20,000	20,000	20,000	20,000
Net Change in Fund Balance			639	(1,433)	(571)	357	0	0	0	0
Cash Balance at Beginning of Fiscal Year			9,403	10,042	8,609	8,038	8,395	8,395	8,395	8,395
Cash Balance at End of Fiscal Year			10,042	8,609	8,038	8,395	8,395	8,395	8,395	8,395
Year End Encumbrances Appropriated			7,393	8,314	9,128	2,075	2,075	2,075	2,075	2,075
Unencumbered Fund Balance at End of Fiscal Year			\$2,649	\$295	(\$1,090)	\$6,320	\$6,320	\$6,320	\$6,320	\$6,320

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AUDIO VISUAL FUNDS - 9006

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$20	\$20	\$0	\$0	\$100	\$100	\$100	\$100
Total Revenues			20	20	0	0	100	100	100	100
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	875	200	100	100
Total Expenditures			0	0	0	0	875	200	100	100
Net Change in Fund Balance			20	20	0	0	(775)	(100)	0	0
Cash Balance at Beginning of Fiscal Year			835	855	875	875	875	100	0	0
Cash Balance at End of Fiscal Year			855	875	875	875	100	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$855	\$875	\$875	\$875	\$100	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: MAKERSPACE CAMP - 9007

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Tuition	(\$150)	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Total Revenues			(150)	0	0	0	2,000	2,000	2,000	2,000
Instruction:										
		<i>Supplies and Materials</i>								
	510	General Supplies	0	0	0	0	1,014	1,000	1,000	1,000
	590	Other Supplies and Materials	0	0	0	0	2,050	1,000	1,000	1,000
Total Expenditures			0	0	0	0	3,064	2,000	2,000	2,000
Net Change in Fund Balance			(150)	0	0	0	(1,064)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,214	1,064	1,064	1,064	1,064	0	0	0
Cash Balance at End of Fiscal Year			1,064	1,064	1,064	1,064	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,064	\$1,064	\$1,064	\$1,064	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SPECIAL EDUCATION FUND - 9010

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 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
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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$2,404	(\$1,792)	\$0	\$2,345	\$3,500	\$3,500	\$3,500	\$3,500
Total Revenues			2,404	(1,792)	0	2,345	3,500	3,500	3,500	3,500
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	890	Other Misc. Expenditures	562	0	0	2,394	3,500	3,451	3,500	3,500
Total Expenditures			562	0	0	2,394	3,500	3,451	3,500	3,500
Net Change in Fund Balance			1,842	(1,792)	0	(49)	0	49	0	0
Cash Balance at Beginning of Fiscal Year			(50)	1,792	0	0	(49)	(49)	0	0
Cash Balance at End of Fiscal Year			1,792	0	0	(49)	(49)	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,792	\$0	\$0	(\$49)	(\$49)	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES CHAPMAN ELEMENTARY - 9111

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$80	\$22	\$143	\$173	\$200	\$200	\$200	\$200
Total Revenues			80	22	143	173	200	200	200	200
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	167	194	0	385	272	200	200
Total Expenditures			0	167	194	0	385	272	200	200
Net Change in Fund Balance			80	(145)	(51)	173	(185)	(72)	0	0
Cash Balance at Beginning of Fiscal Year			200	280	135	84	257	72	0	0
Cash Balance at End of Fiscal Year			280	135	84	257	72	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$280	\$135	\$84	\$257	\$72	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STOCKROOM - 9150

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$60,000	\$60,000
Total Revenues			0	0	0	0	60,000	60,000	60,000	60,000
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	(3,383)	447	44	(761)	60,000	60,000	60,000	60,000
Total Expenditures			(3,383)	447	44	(761)	60,000	60,000	60,000	60,000
Net Change in Fund Balance			3,383	(447)	(44)	761	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,697	5,080	4,633	4,589	5,350	5,350	5,350	5,350
Cash Balance at End of Fiscal Year			5,080	4,633	4,589	5,350	5,350	5,350	5,350	5,350
Year End Encumbrances Appropriated			2,481	2,628	2,718	1,256	1,256	1,256	1,256	1,256
Unencumbered Fund Balance at End of Fiscal Year			\$2,599	\$2,005	\$1,871	\$4,094	\$4,094	\$4,094	\$4,094	\$4,094

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND MURASKI ELEMENTARY - 9210

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$2,107	(\$1,055)	\$0	\$2,804	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues			2,107	(1,055)	0	2,804	5,000	5,000	5,000	5,000
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	1,126	0	0	2,785	5,000	5,019	5,000	5,000
Total Expenditures			1,126	0	0	2,785	5,000	5,019	5,000	5,000
Net Change in Fund Balance			981	(1,055)	0	19	0	(19)	0	0
Cash Balance at Beginning of Fiscal Year			74	1,055	0	0	19	19	0	0
Cash Balance at End of Fiscal Year			1,055	0	0	19	19	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,055	\$0	\$0	\$19	\$19	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES MURASKI ELEMENTARY - 9211

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2026 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$254	\$387	\$625	\$418	\$600	\$600	\$600	\$600
Total Revenues			254	387	625	418	600	600	600	600
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	734	0	1,355	898	600	600
Total Expenditures			0	0	734	0	1,355	898	600	600
Net Change in Fund Balance			254	387	(109)	418	(755)	(298)	0	0
Cash Balance at Beginning of Fiscal Year			103	357	744	635	1,053	298	0	0
Cash Balance at End of Fiscal Year			357	744	635	1,053	298	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$357	\$744	\$635	\$1,053	\$298	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,574	(\$73)	\$150	\$5,399	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			1,574	(73)	150	5,399	6,000	6,000	6,000	6,000
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	1,546	0	150	5,218	6,000	6,181	6,000	6,000
Total Expenditures			1,546	0	150	5,218	6,000	6,181	6,000	6,000
Net Change in Fund Balance			28	(73)	0	181	0	(181)	0	0
Cash Balance at Beginning of Fiscal Year			45	73	0	0	181	181	0	0
Cash Balance at End of Fiscal Year			73	0	0	181	181	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$73	\$0	\$0	\$181	\$181	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES KINSNER ELEMENTARY - 9221

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$156	(\$28)	\$333	\$211	\$350	\$350	\$350	\$350
Total Revenues			156	(28)	333	211	350	350	350	350
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	271	0	361	490	491	350	350
Total Expenditures			0	271	0	361	490	491	350	350
Net Change in Fund Balance			156	(299)	333	(150)	(140)	(141)	0	0
Cash Balance at Beginning of Fiscal Year			241	397	98	431	281	141	0	0
Cash Balance at End of Fiscal Year			397	98	431	281	141	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$397	\$98	\$431	\$281	\$141	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND SURRERRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$873	(\$20)	\$0	\$2,210	\$3,200	\$3,200	\$3,200	\$3,200
Total Revenues			873	(20)	0	2,210	3,200	3,200	3,200	3,200
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	1,299	0	0	2,096	3,200	3,314	3,200	3,200
Total Expenditures			1,299	0	0	2,096	3,200	3,314	3,200	3,200
Net Change in Fund Balance			(426)	(20)	0	114	0	(114)	0	0
Cash Balance at Beginning of Fiscal Year			446	20	0	0	114	114	0	0
Cash Balance at End of Fiscal Year			20	0	0	114	114	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$20	\$0	\$0	\$114	\$114	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES SURRERRER ELEMENTARY - 9301

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$106	\$31	\$81	\$95	\$400	\$400	\$400	\$400
Total Revenues			106	31	81	95	400	400	400	400
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	295	0	454	495	400	400
Total Expenditures			0	0	295	0	454	495	400	400
Net Change in Fund Balance			106	31	(214)	95	(54)	(95)	0	0
Cash Balance at Beginning of Fiscal Year			131	237	268	54	149	95	0	0
Cash Balance at End of Fiscal Year			237	268	54	149	95	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$237	\$268	\$54	\$149	\$95	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$923	(\$85)	\$0	\$2,336	\$4,500	\$4,500	\$4,500	\$4,500
Total Revenues			923	(85)	0	2,336	4,500	4,500	4,500	4,500
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	804	0	0	2,311	4,500	4,525	4,500	4,500
Total Expenditures			804	0	0	2,311	4,500	4,525	4,500	4,500
Net Change in Fund Balance			119	(85)	0	25	0	(25)	0	0
Cash Balance at Beginning of Fiscal Year			(34)	85	0	0	25	25	0	0
Cash Balance at End of Fiscal Year			85	0	0	25	25	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$85	\$0	\$0	\$25	\$25	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES WHITNEY ELEMENTARY - 9311

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$229	\$884	\$279	\$484	\$350	\$350	\$350	\$350
Total Revenues			229	884	279	484	350	350	350	350
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	984	1,071	453	456	350	350
Total Expenditures			0	0	984	1,071	453	456	350	350
Net Change in Fund Balance			229	884	(705)	(587)	(103)	(106)	0	0
Cash Balance at Beginning of Fiscal Year			388	617	1,501	796	209	106	0	0
Cash Balance at End of Fiscal Year			617	1,501	796	209	106	0	0	0
Year End Encumbrances Appropriated			0	0	693	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$617	\$1,501	\$103	\$209	\$106	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$5,328	\$0	\$890	\$0	\$7,500	\$7,500	\$7,500	\$7,500
Total Revenues			5,328	0	890	0	7,500	7,500	7,500	7,500
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	5,343	0	712	0	7,500	7,678	7,500	7,500
Total Expenditures			5,343	0	712	0	7,500	7,678	7,500	7,500
Net Change in Fund Balance			(15)	0	178	0	0	(178)	0	0
Cash Balance at Beginning of Fiscal Year			15	0	0	178	178	178	0	0
Cash Balance at End of Fiscal Year			0	0	178	178	178	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	\$178	\$178	\$178	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE MIDDLE SCHOOL - 9601

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$99	\$152	\$608	\$1,162	\$700	\$700	\$700	\$700
Total Revenues			99	152	608	1,162	700	700	700	700
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	0	1,998	1,423	700	700
Total Expenditures			0	0	0	0	1,998	1,423	700	700
Net Change in Fund Balance			99	152	608	1,162	(1,298)	(723)	0	0
Cash Balance at Beginning of Fiscal Year			0	99	251	859	2,021	723	0	0
Cash Balance at End of Fiscal Year			99	251	859	2,021	723	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$99	\$251	\$859	\$2,021	\$723	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE HIGH SCHOOL - 9900

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$7,521	(\$4,296)	\$2,740	\$5,864	\$11,500	\$11,500	\$11,500	\$11,500
Total Revenues			7,521	(4,296)	2,740	5,864	11,500	11,500	11,500	11,500
<i>Extracurricular Activities</i>										
	Other Objects									
	891	Student Activity Payments	4,910	0	2,900	5,685	11,500	11,500	11,500	11,500
Total Expenditures			4,910	0	2,900	5,685	11,500	11,500	11,500	11,500
Net Change in Fund Balance			2,611	(4,296)	(160)	179	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,685	4,296	0	(160)	19	19	19	19
Cash Balance at End of Fiscal Year			4,296	0	(160)	19	19	19	19	19
Year End Encumbrances Appropriated			0	0	0	19	19	19	19	19
Unencumbered Fund Balance at End of Fiscal Year			\$4,296	\$0	(\$160)	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$99	\$324	\$352	\$843	\$500	\$500	\$500	\$500
Total Revenues			99	324	352	843	500	500	500	500
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	0	2,127	500	500	500
Total Expenditures			0	0	0	0	2,127	500	500	500
Net Change in Fund Balance			99	324	352	843	(1,627)	0	0	0
Cash Balance at Beginning of Fiscal Year			9	108	432	784	1,627	0	0	0
Cash Balance at End of Fiscal Year			108	432	784	1,627	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$108	\$432	\$784	\$1,627	\$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 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AP/ACT/SAT TESTING - 9903

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$104,985	\$95,095	\$89,785	\$96,292	\$167,000	\$167,000	\$167,000	\$167,000
Total Revenues			104,985	95,095	89,785	96,292	167,000	167,000	167,000	167,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	92,449	104,568	103,402	100,975	157,000	157,000	157,000	157,000
		Supplies and Materials								
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
	560	Food	0	0	0	0	1,500	1,500	1,500	1,500
	590	Other Supplies and Materials	734	0	0	0	3,500	3,500	3,500	3,500
		Total Materials and Supplies	734	0	0	0	6,000	6,000	6,000	6,000
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	1,000	1,000	1,000	1,000
	890	Other Misc. Expenditures	0	0	0	0	1,500	1,500	1,500	1,500
		Total Other Objects	0	0	0	0	2,500	2,500	2,500	2,500
Total Expenditures			93,183	104,568	103,402	100,975	165,500	165,500	165,500	165,500
Net Change in Fund Balance			11,802	(9,473)	(13,617)	(4,683)	1,500	1,500	1,500	1,500
		Cash Balance at Beginning of Fiscal Year	45,133	56,935	47,462	33,845	29,162	30,662	32,162	33,662
		Cash Balance at End of Fiscal Year	56,935	47,462	33,845	29,162	30,662	32,162	33,662	35,162
		Year End Encumbrances Appropriated	8,808	500	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$48,127	\$46,962	\$33,845	\$29,162	\$30,662	\$32,162	\$33,662	\$35,162

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STUDENT PATHS - 9904

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$3,838	\$3,450	\$5,500	\$5,500	\$5,500	\$5,500
Total Revenues			0	0	3,838	3,450	5,500	5,500	5,500	5,500
Instruction:										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	0	0	0	0	1,180	1,200	1,200	1,200
	490	Other Purchased Services	0	0	125	817	3,000	1,000	1,000	1,000
	Total Purchase Services		0	0	125	817	4,180	2,200	2,200	2,200
	Supplies and Materials									
	510	General Supplies	0	0	0	0	750	750	750	750
	590	Other Supplies and Materials	0	0	432	799	4,000	2,235	1,550	1,550
	Total Materials and Supplies		0	0	432	799	4,750	2,985	2,300	2,300
	Capital Outlay									
	640	Equipment	0	0	0	0	500	500	500	500
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
Total Expenditures			0	0	557	1,616	9,930	6,185	5,500	5,500
Net Change in Fund Balance			0	0	3,281	1,834	(4,430)	(685)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	3,281	5,115	685	0	0
Cash Balance at End of Fiscal Year			0	0	3,281	5,115	685	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	\$3,281	\$5,115	\$685	\$0	\$0	\$0



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:

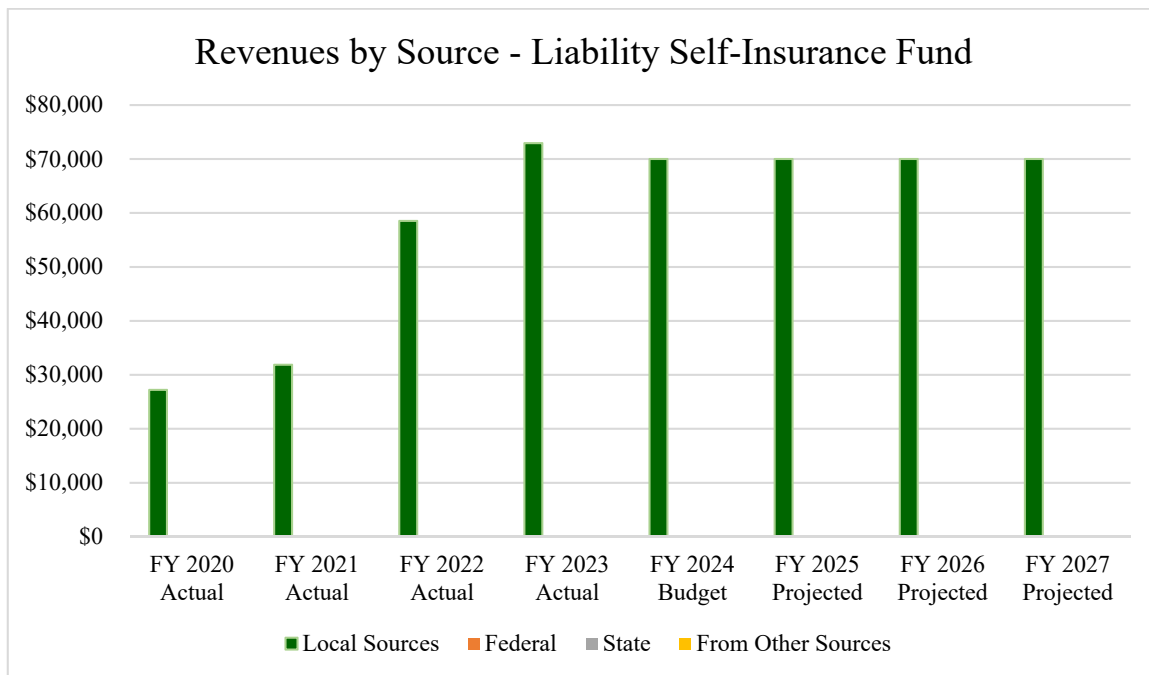
- Liability Self-Insurance

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$27,212	\$31,864	\$58,540	\$72,951	\$70,000	\$70,000	\$70,000	\$70,000
Total Revenues	27,212	31,864	58,540	72,951	70,000	70,000	70,000	70,000



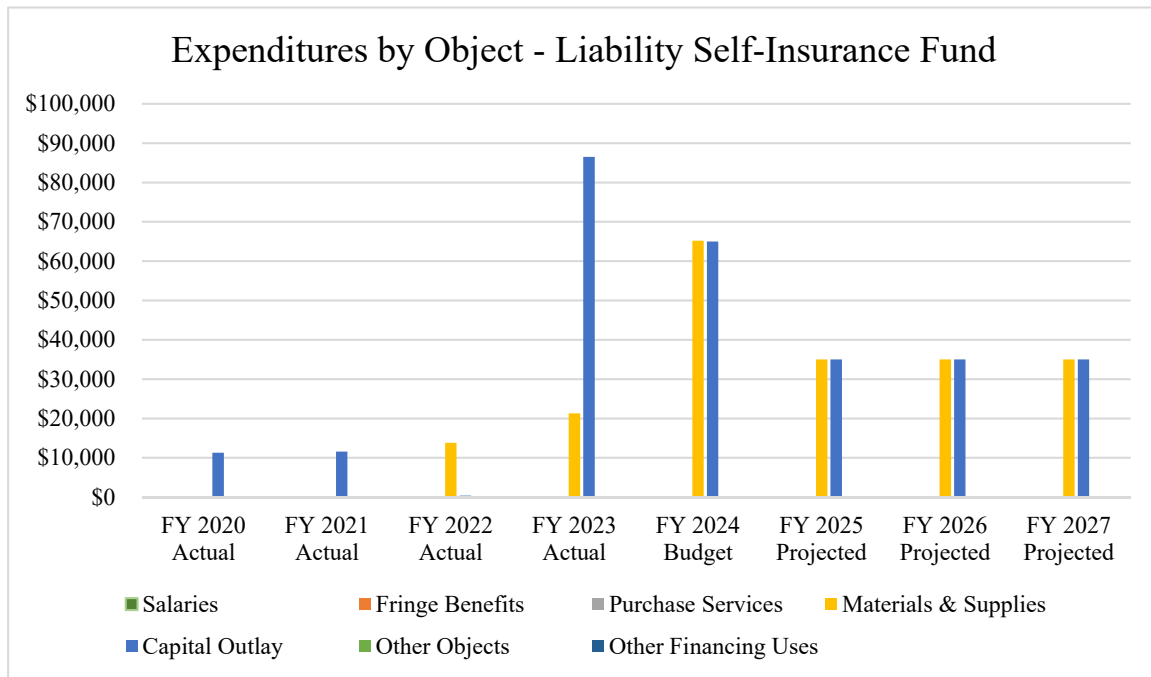
Local Sources:

For FY 2024, 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Materials and Supplies	\$0	\$169	\$13,803	\$21,318	\$65,204	\$35,000	\$35,000	\$35,000
Capital Outlay	11,319	11,600	400	86,513	65,000	35,000	35,000	35,000
Total Expenditures	11,319	11,769	14,203	107,831	130,204	70,000	70,000	70,000

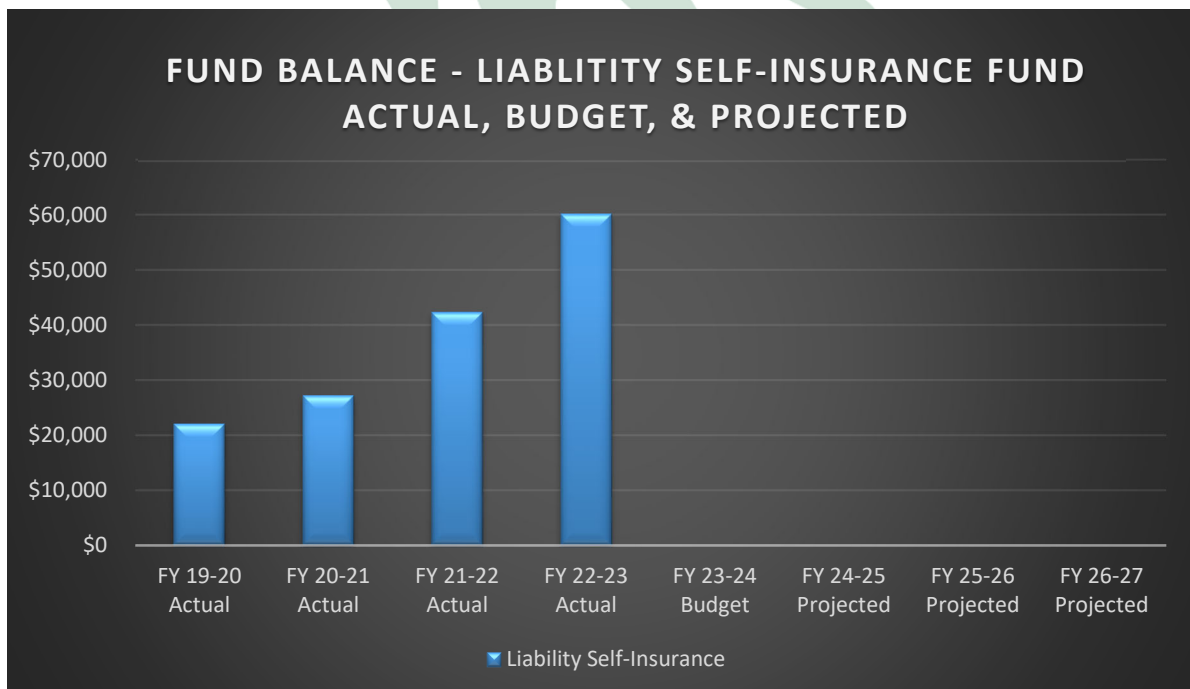


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the amount of damaged Chromebooks needing repair or replaced. The increase in FY 2024 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	14,759	30,652	50,747	95,084	60,204	0	0	0
Ending Cash Balance	30,652	50,747	95,084	60,204	0	0	0	0
Year End Encumbrances	8,567	23,481	52,729	0	0	0	0	0
Unencumbered Fund Balance	22,085	27,266	42,355	60,204	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 2024 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
LIABILITY SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$27,212	\$31,864	\$58,540	\$72,951	\$70,000	\$70,000	\$70,000	\$70,000
Total Revenues		27,212	31,864	58,540	72,951	70,000	70,000	70,000	70,000
Support Services:									
	Materials and Supplies	0	169	13,803	21,318	65,204	35,000	35,000	35,000
	Capital Outlay	11,319	11,600	400	86,513	65,000	35,000	35,000	35,000
Total Support Services		11,319	11,769	14,203	107,831	130,204	70,000	70,000	70,000
Total Expenditures		11,319	11,769	14,203	107,831	130,204	70,000	70,000	70,000
Net Change in Fund Balance		15,893	20,095	44,337	(34,880)	(60,204)	0	0	0
	Cash Balance at Beginning of Fiscal Year	14,759	30,652	50,747	95,084	60,204	0	0	0
	Cash Balance at End of Fiscal Year	30,652	50,747	95,084	60,204	0	0	0	0
	Year End Encumbrances Appropriated	8,567	23,481	52,729	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$22,085	\$27,266	\$42,355	\$60,204	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL LIABILITY SELF-INSURANCE FUND (1:1 CHROMBOOKS)

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$27,212	\$31,864	\$58,540	\$72,951	\$70,000	\$70,000	\$70,000	\$70,000
Total Revenues			27,212	31,864	58,540	72,951	70,000	70,000	70,000	70,000
Support Services:										
		Supplies and Materials								
	519	Other General Supplies	0	169	13,803	21,318	65,204	35,000	35,000	35,000
		Capital Outlay								
	640	Equipment	11,319	11,600	400	86,513	65,000	35,000	35,000	35,000
Total Expenditures			11,319	11,769	14,203	107,831	130,204	70,000	70,000	70,000
Net Change in Fund Balance			15,893	20,095	44,337	(34,880)	(60,204)	0	0	0
Cash Balance at Beginning of Fiscal Year			14,759	30,652	50,747	95,084	60,204	0	0	0
Cash Balance at End of Fiscal Year			30,652	50,747	95,084	60,204	0	0	0	0
Year End Encumbrances Appropriated			8,567	23,481	52,729	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$22,085	\$27,266	\$42,355	\$60,204	\$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:

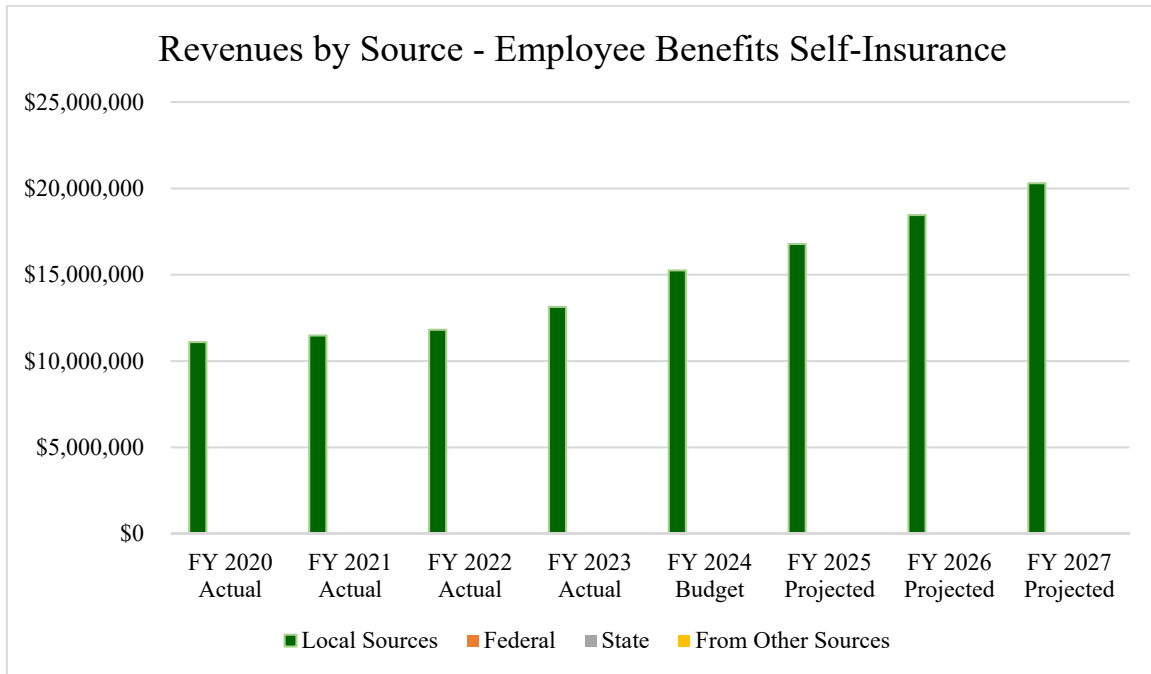
- Employee Benefits Self-Insurance

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$11,096,710	\$11,479,064	\$11,814,861	\$13,136,172	\$15,255,788	\$16,781,367	\$18,459,503	\$20,305,454
Total Revenues	11,096,710	11,479,064	11,814,861	13,136,172	15,255,788	16,781,367	18,459,503	20,305,454



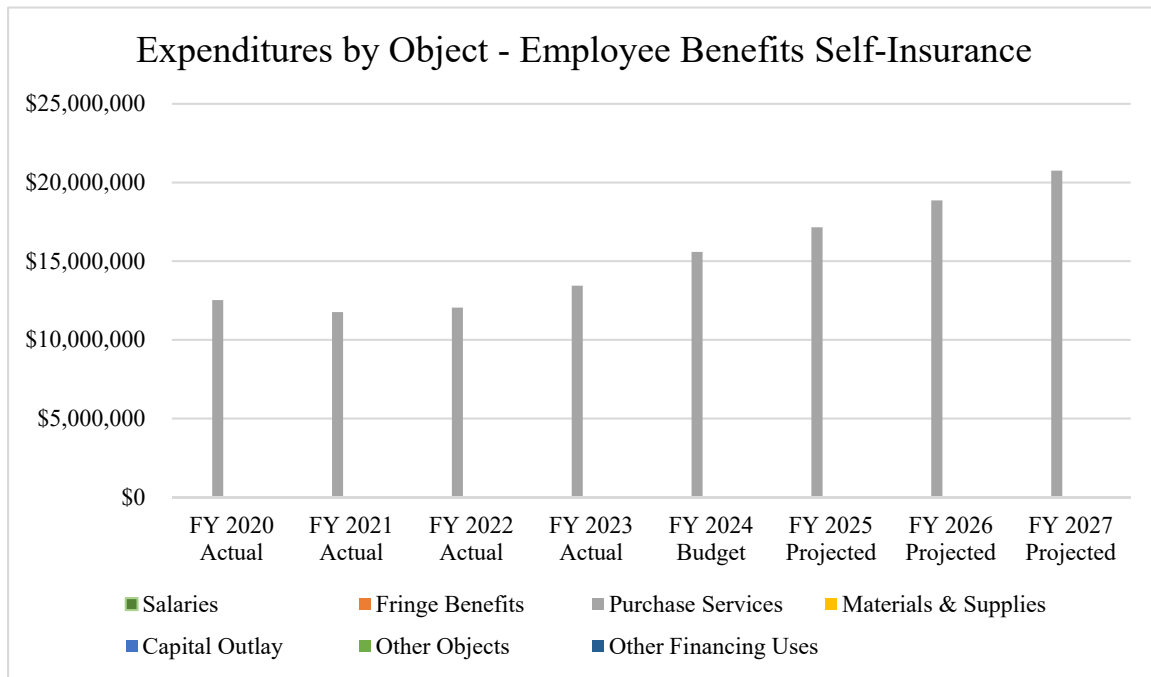
Local Sources:

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 2024, the District experienced an 15.00% premium rate increase. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00% 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Purchase Services	\$12,525,421	\$11,763,636	\$12,052,419	\$13,445,196	\$15,590,331	\$17,149,364	\$18,864,301	\$20,750,731
Total Expenditures	12,525,421	11,763,636	12,052,419	13,445,196	15,590,331	17,149,364	18,864,301	20,750,731



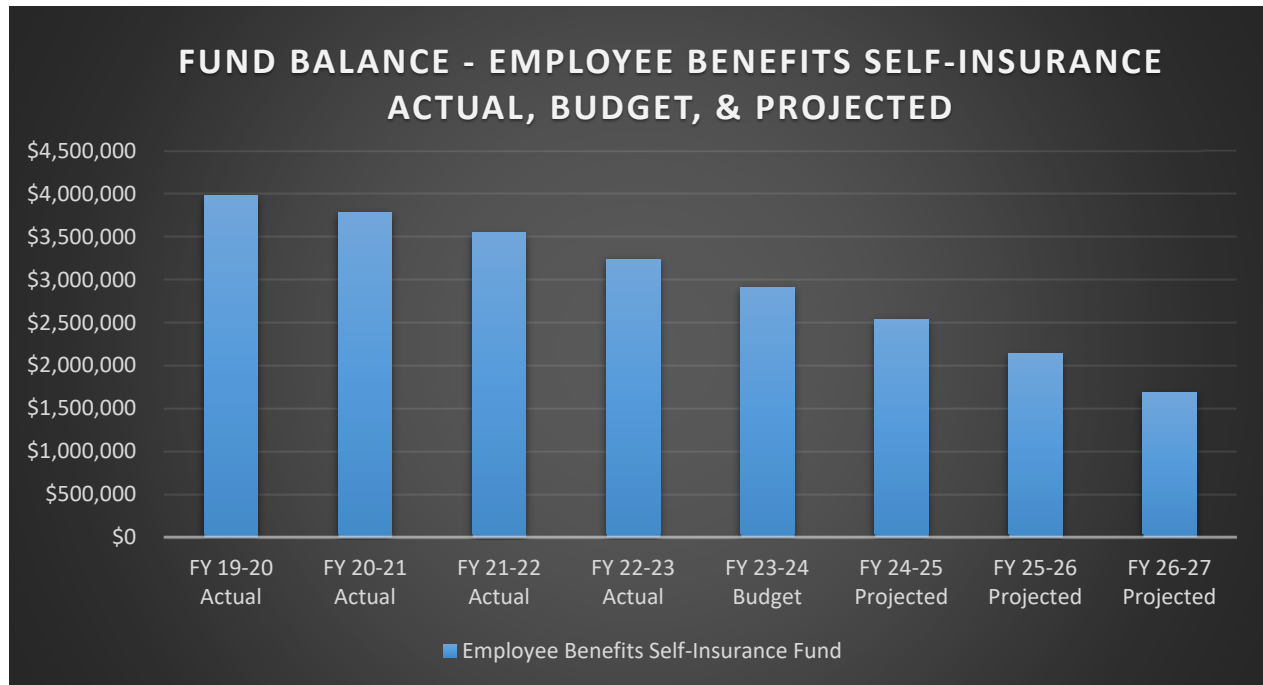
Significant Expenditure Changes and Assumptions

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 2024, the District experienced an 15.00% premium rate increase, however, the underwriting suggested a 17.53% increase. The District elected to take the lower premium rate increase of 15.00%, and use excess fund balance within the self-insurance fund to make up the difference for fiscal year 2024. Within in the projections for fiscal year 2025 and beyond, an annual increase of 10.00% in healthcare cost is forecasted in the projected years. A 10.00% 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								
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	5,506,258	4,077,547	3,792,975	3,555,417	3,246,393	2,911,850	2,543,853	2,139,056
Ending Cash Balance	4,077,547	3,792,975	3,555,417	3,246,393	2,911,850	2,543,853	2,139,056	1,693,779
Year End Encumbrances	96,226	8,875	9,520	4,415	4,415	4,415	4,415	4,415
Unencumbered Fund Balance	3,981,321	3,784,100	3,545,897	3,241,978	2,907,435	2,539,438	2,134,641	1,689,364

As indicated by the charts above, fund balance was increasing leading through fiscal year 2020 and then began to decline in fiscal year 2021 and beyond within the employee benefits 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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$11,096,710	\$11,479,064	\$11,814,861	\$13,136,172	\$15,255,788	\$16,781,367	\$18,459,503	\$20,305,454
Total Revenues		11,096,710	11,479,064	11,814,861	13,136,172	15,255,788	16,781,367	18,459,503	20,305,454
Support Services:									
	Purchase Services	12,525,421	11,763,636	12,052,419	13,445,196	15,590,331	17,149,364	18,864,301	20,750,731
Total Support Services		12,525,421	11,763,636	12,052,419	13,445,196	15,590,331	17,149,364	18,864,301	20,750,731
Total Expenditures		12,525,421	11,763,636	12,052,419	13,445,196	15,590,331	17,149,364	18,864,301	20,750,731
Net Change in Fund Balance		(1,428,711)	(284,572)	(237,558)	(309,024)	(334,543)	(367,997)	(404,797)	(445,277)
	Cash Balance at Beginning of Fiscal Year	5,506,258	4,077,547	3,792,975	3,555,417	3,246,393	2,911,850	2,543,853	2,139,056
	Cash Balance at End of Fiscal Year	4,077,547	3,792,975	3,555,417	3,246,393	2,911,850	2,543,853	2,139,056	1,693,779
	Year End Encumbrances Appropriated	96,226	8,875	9,520	4,415	4,415	4,415	4,415	4,415
Unencumbered Fund Balance at End of Fiscal Year		\$3,981,321	\$3,784,100	\$3,545,897	\$3,241,978	\$2,907,435	\$2,539,438	\$2,134,641	\$1,689,364

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

EMPLOYEE BENEFITS SELF INSURANCE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL EMPLOYEE BENEFITS SELF INSURANCE FUND

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$11,096,710	\$11,479,064	\$11,814,861	\$13,136,172	\$15,255,788	\$16,781,367	\$18,459,503	\$20,305,454
Total Revenues			11,096,710	11,479,064	11,814,861	13,136,172	15,255,788	16,781,367	18,459,503	20,305,454
Support Services:										
		Purchase Services								
	413	Health Services	12,524,421	11,763,636	12,052,419	13,445,196	15,590,331	17,149,364	18,864,301	20,750,731
	419	Other Prof/Tech Services	1,000	0	0	0	0	0	0	0
		Total Purchase Services	12,525,421	11,763,636	12,052,419	13,445,196	15,590,331	17,149,364	18,864,301	20,750,731
Total Expenditures			12,525,421	11,763,636	12,052,419	13,445,196	15,590,331	17,149,364	18,864,301	20,750,731
Net Change in Fund Balance			(1,428,711)	(284,572)	(237,558)	(309,024)	(334,543)	(367,997)	(404,797)	(445,277)
		Cash Balance at Beginning of Fiscal Year	5,506,258	4,077,547	3,792,975	3,555,417	3,246,393	2,911,850	2,543,853	2,139,056
		Cash Balance at End of Fiscal Year	4,077,547	3,792,975	3,555,417	3,246,393	2,911,850	2,543,853	2,139,056	1,693,779
		Year End Encumbrances Appropriated	96,226	8,875	9,520	4,415	4,415	4,415	4,415	4,415
Unencumbered Fund Balance at End of Fiscal Year			\$3,981,321	\$3,784,100	\$3,545,897	\$3,241,978	\$2,907,435	\$2,539,438	\$2,134,641	\$1,689,364

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:

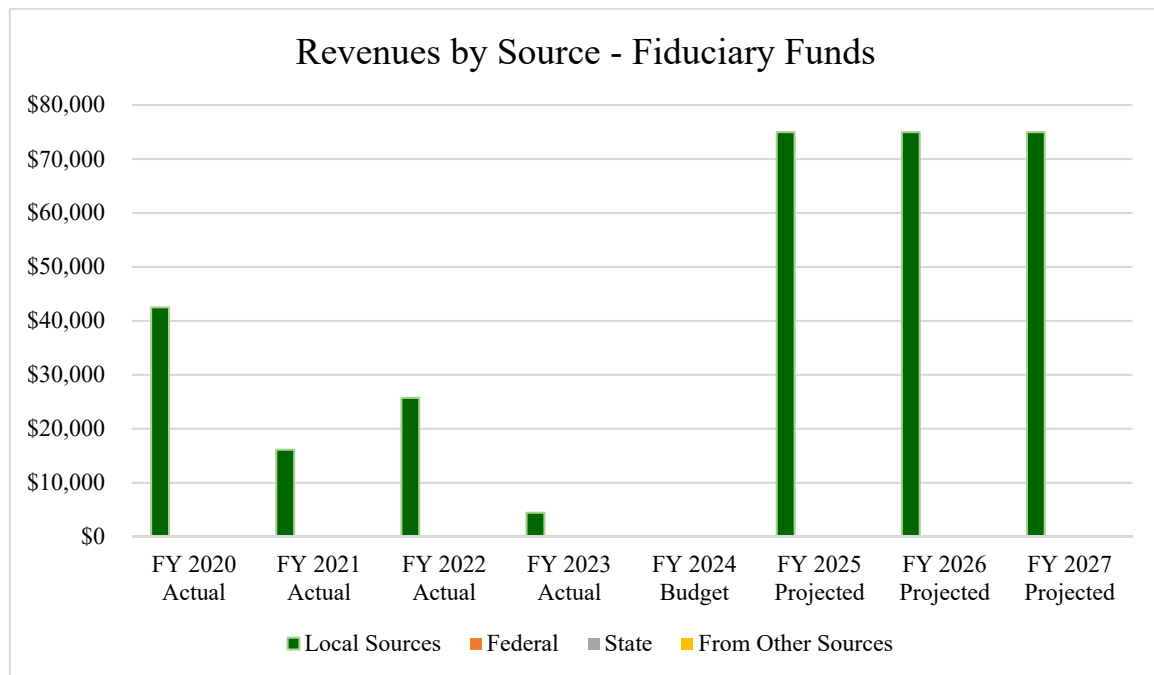
- Agency Funds – Account for resources held by the reporting government in a purely custodial capacity.
 - District Agency

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$41,787	\$16,117	\$24,163	\$2,200	\$0	\$75,000	\$75,000	\$75,000
Other Local Revenues	720	0	1,566	2,236	0	0	0	0
Total Revenues	42,507	16,117	25,729	4,436	0	75,000	75,000	75,000



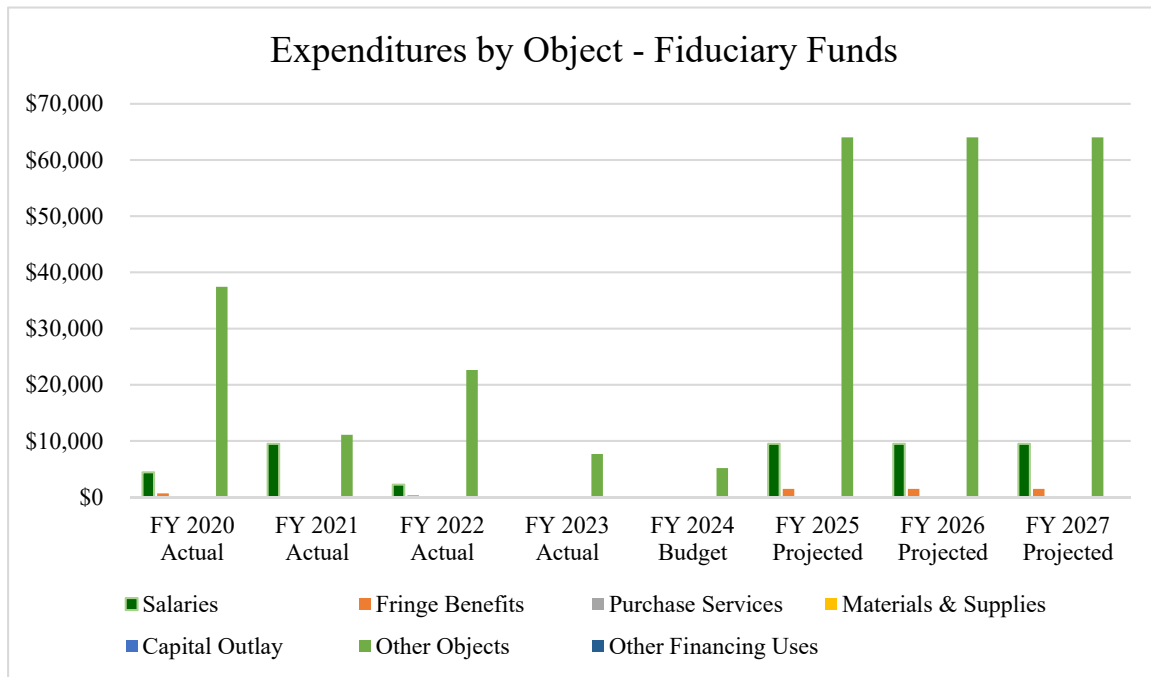
Local Sources:

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. For FY 2024, the OSHAA Tournament bookkeeping is taking place in the District Managed Student Activities funds. However, beginning in FY 2025, the bookkeeping of those funds will return to the Fiduciary Funds. The changes were made by the State of Ohio.

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$7,720	\$4,436	\$402	\$0	\$0	\$9,500	\$9,500	\$9,500
Fringe Benefits	1,169	667	63	0	0	1,468	1,468	1,468
Other Objects	23,238	37,432	11,109	7,681	5,181	64,032	64,032	64,032
Total Expenditures	32,127	42,535	11,574	7,681	5,181	75,000	75,000	75,000

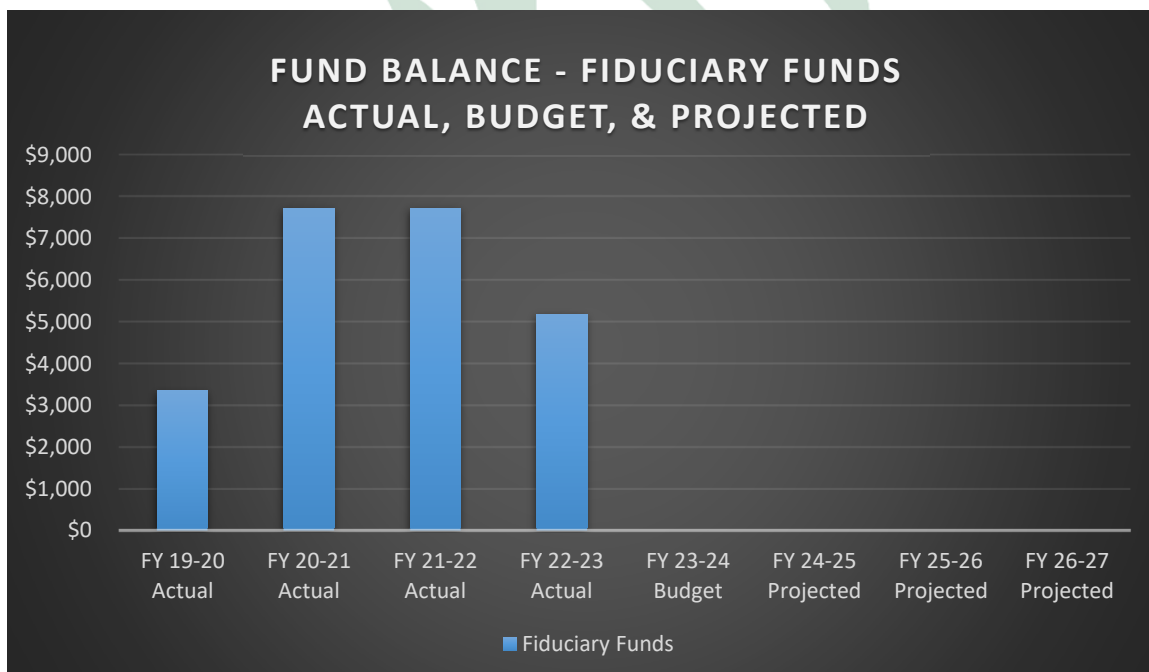


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	3,378	3,350	7,893	8,426	5,181	0	0	0
Ending Cash Balance	3,350	7,893	8,426	5,181	0	0	0	0
Year End Encumbrances	0	166	700	0	0	0	0	0
Unencumbered Fund Balance	3,350	7,727	7,726	5,181	0	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
TOTAL FIDUCIARY FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$41,787	\$16,117	\$24,163	\$2,200	\$0	\$75,000	\$75,000	\$75,000
	Other Local Revenues	720	0	1,566	2,236	0	0	0	0
Total Revenues		42,507	16,117	25,729	4,436	0	75,000	75,000	75,000
Support Services:									
	Salaries	3,567	0	2,217	0	0	5,500	5,500	5,500
	Fringe Benefits	526	0	342	0	0	850	850	850
	Other Objects	0	0	1,245	646	5,181	0	0	0
Total Support Services		4,093	0	3,804	646	5,181	6,350	6,350	6,350
Extracurricular Activities									
	Salaries	869	402	0	0	0	4,000	4,000	4,000
	Fringe Benefits	141	63	0	0	0	618	618	618
	Other Objects	37,432	11,109	21,392	7,035	0	64,032	64,032	64,032
Total Extracurricular Activities		38,442	11,574	21,392	7,035	0	68,650	68,650	68,650
Total Expenditures		42,535	11,574	25,196	7,681	5,181	75,000	75,000	75,000
Net Change in Fund Balance		(28)	4,543	533	(3,245)	(5,181)	0	0	0
	Cash Balance at Beginning of Fiscal Year	3,378	3,350	7,893	8,426	5,181	0	0	0
	Cash Balance at End of Fiscal Year	3,350	7,893	8,426	5,181	0	0	0	0
	Year End Encumbrances Appropriated	0	166	700	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$3,350	\$7,727	\$7,726	\$5,181	\$0	\$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:

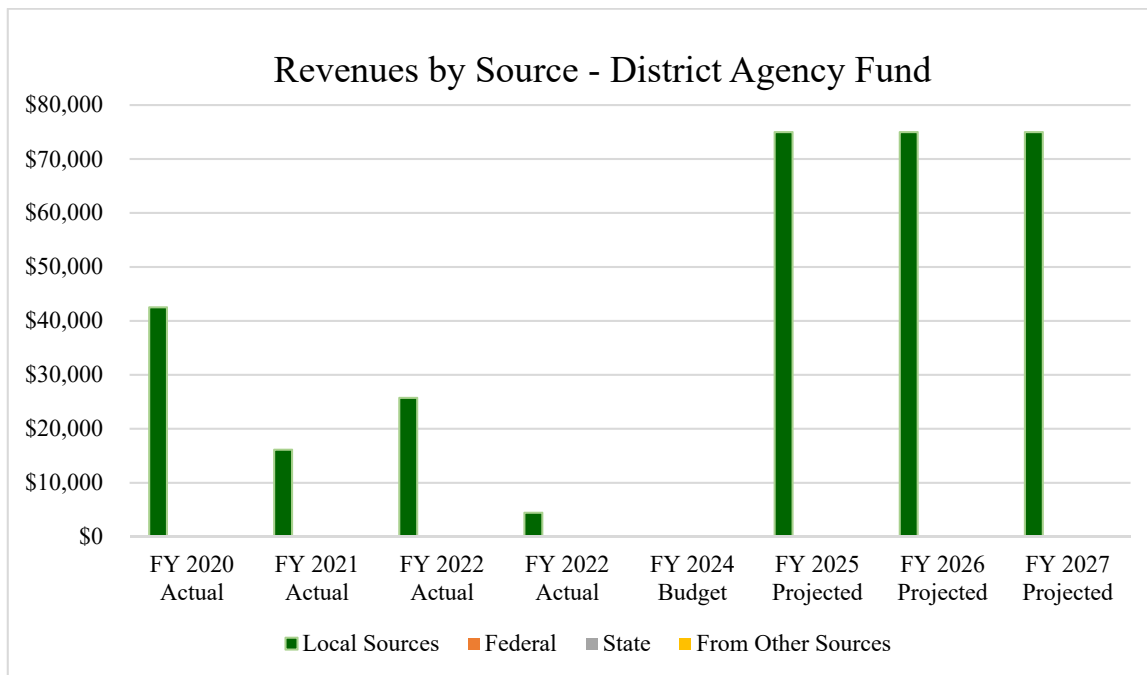
- OHSAA Tournaments
- Unclaimed Funds

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$41,787	\$16,117	\$24,163	\$2,200	\$0	\$75,000	\$75,000	\$75,000
Other Local Revenues	720	0	1,566	2,236	0	0	0	0
Total Revenues	42,507	16,117	25,729	4,436	0	75,000	75,000	75,000



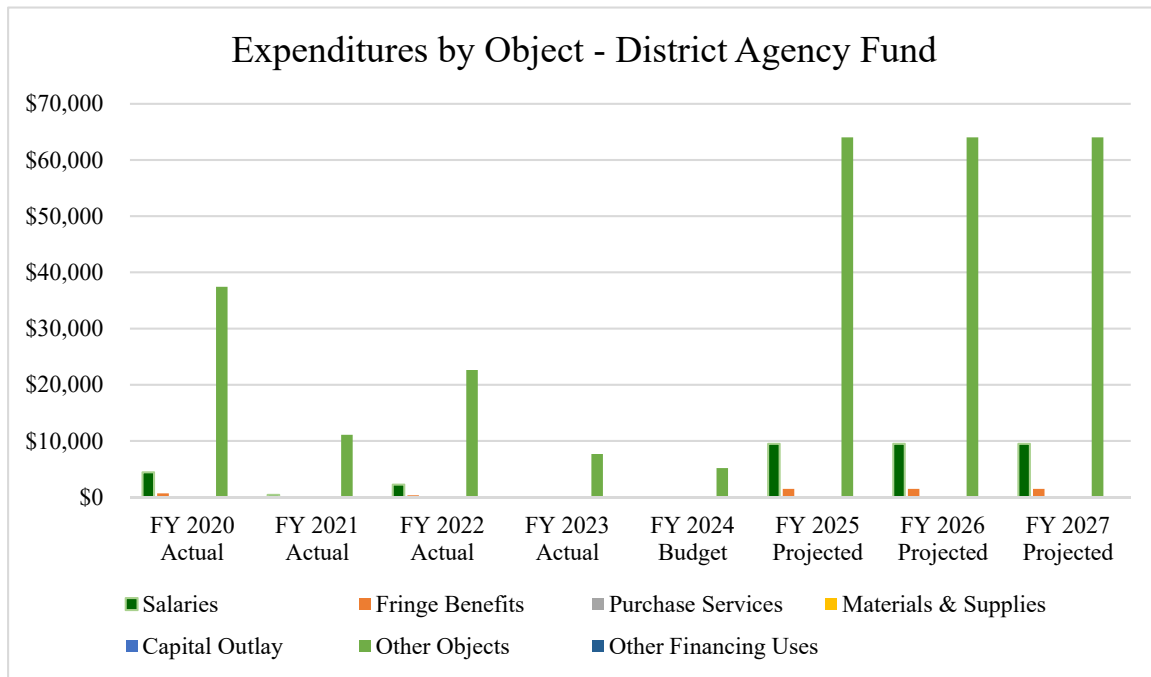
Local Sources:

For FY 2023 and prior, revenue from local sources is the only expected revenue source. For FY 2024, the OSHAA Tournament bookkeeping is taking place in the District Managed Student Activities funds. However, beginning in FY 2025, the bookkeeping of those funds will return to the Fiduciary Funds. The changes were made by the State of Ohio. 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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Expenditures:								
By Object								
Salaries	\$4,436	\$402	\$2,217	\$0	\$0	\$9,500	\$9,500	\$9,500
Fringe Benefits	667	63	342	0	0	1,468	1,468	1,468
Other Objects	37,432	11,109	22,637	7,681	5,181	64,032	64,032	64,032
Total Expenditures	42,535	11,574	25,196	7,681	5,181	75,000	75,000	75,000

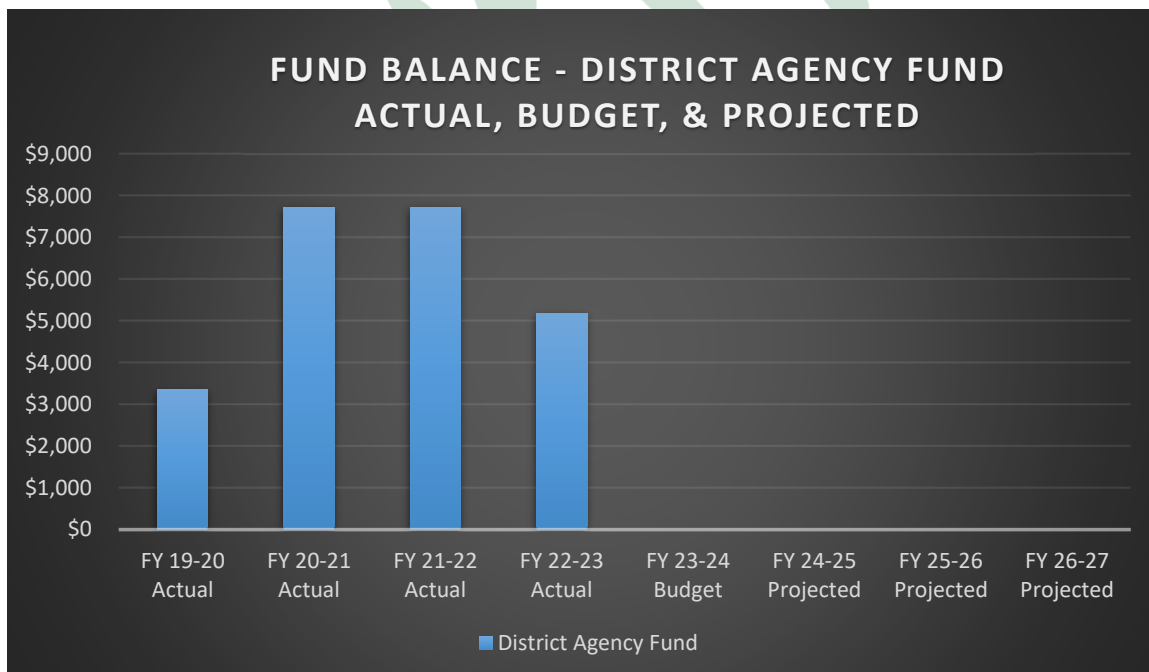


Significant Expenditure Changes and Assumptions

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 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Fund Balance:								
Beginning Cash Balance	3,378	3,350	7,893	8,426	5,181	0	0	0
Ending Cash Balance	3,350	7,893	8,426	5,181	0	0	0	0
Year End Encumbrances	0	166	700	0	0	0	0	0
Unencumbered Fund Balance	3,350	7,727	7,726	5,181	0	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 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT AGENCY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$41,787	\$16,117	\$24,163	\$2,200	\$0	\$75,000	\$75,000	\$75,000
	Other Local Revenues	720	0	1,566	2,236	0	0	0	0
Total Revenues		42,507	16,117	25,729	4,436	0	75,000	75,000	75,000
Support Services:									
	Salaries	3,567	0	2,217	0	0	5,500	5,500	5,500
	Fringe Benefits	526	0	342	0	0	850	850	850
	Other Objects	0	0	1,245	646	5,181	0	0	0
Total Support Services		4,093	0	3,804	646	5,181	6,350	6,350	6,350
Extracurricular Activities									
	Salaries	869	402	0	0	0	4,000	4,000	4,000
	Fringe Benefits	141	63	0	0	0	618	618	618
	Other Objects	37,432	11,109	21,392	7,035	0	64,032	64,032	64,032
Total Extracurricular Activities		38,442	11,574	21,392	7,035	0	68,650	68,650	68,650
Total Expenditures		42,535	11,574	25,196	7,681	5,181	75,000	75,000	75,000
Net Change in Fund Balance		(28)	4,543	533	(3,245)	(5,181)	0	0	0
	Cash Balance at Beginning of Fiscal Year	3,378	3,350	7,893	8,426	5,181	0	0	0
	Cash Balance at End of Fiscal Year	3,350	7,893	8,426	5,181	0	0	0	0
	Year End Encumbrances Appropriated	0	166	700	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$3,350	\$7,727	\$7,726	\$5,181	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

TOTAL DISTRICT AGENCY FUND

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$41,787	\$16,117	\$24,163	\$2,200	\$0	\$75,000	\$75,000	\$75,000
		Other Local Revenues	720	0	1,566	2,236	0	0	0	0
Total Revenues			42,507	16,117	25,729	4,436	0	75,000	75,000	75,000
Support Services:										
		Salaries:								
		144 Noncertificated Overtime	3,567	0	2,217	0	0	5,500	5,500	5,500
		Total Salaries	3,567	0	2,217	0	0	5,500	5,500	5,500
		Fringe Benefits								
		221 SERS - Employer's Share	476	0	310	0	0	770	770	770
		292 Noncert Other Retire/Insurance	50	0	32	0	0	80	80	80
		Total Fringe Benefits	526	0	342	0	0	850	850	850
		Other Objects								
		890 Other Expenditures	0	0	1,245	646	5,181	0	0	0
Total Support Services			4,093	0	3,804	646	5,181	6,350	6,350	6,350
Extracurricular Activities										
		Salaries:								
		113 Supplemental Cert-Salary/Wages	100	0	0	0	0	2,000	2,000	2,000
		143 Noncert Supplemental Salary/Wages	769	402	0	0	0	2,000	2,000	2,000
		Total Salaries	869	402	0	0	0	4,000	4,000	4,000
		Fringe Benefits								
		291 Cert Other Retire/Insurance	16	0	0	0	0	309	309	309
		292 Noncert Other Retire/Insurance	125	63	0	0	0	309	309	309
		Total Fringe Benefits	141	63	0	0	0	618	618	618
		Other Objects								
		890 Other Expenditures	37,432	11,109	21,392	7,035	0	64,032	64,032	64,032
Total Extracurricular Activities			38,442	11,574	21,392	7,035	0	68,650	68,650	68,650
Total Expenditures			42,535	11,574	25,196	7,681	5,181	75,000	75,000	75,000
Net Change in Fund Balance			(28)	4,543	533	(3,245)	(5,181)	0	0	0
		Cash Balance at Beginning of Fiscal Year	3,378	3,350	7,893	8,426	5,181	0	0	0
		Cash Balance at End of Fiscal Year	3,350	7,893	8,426	5,181	0	0	0	0
		Year End Encumbrances Appropriated	0	166	700	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,350	\$7,727	\$7,726	\$5,181	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027

DISTRICT AGENCY FUND BUDGET CENTER: OSHAA TOURNAMENTS - 9014

Function	Object	Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$41,787	\$16,117	\$24,163	\$2,200	\$0	\$75,000	\$75,000	\$75,000
Total Revenues			41,787	16,117	24,163	2,200	0	75,000	75,000	75,000
Support Services:										
	Salaries:									
	144 Noncertificated Overtime		3,567	0	2,217	0	0	5,500	5,500	5,500
	Total Salaries		3,567	0	2,217	0	0	5,500	5,500	5,500
	Fringe Benefits									
	221 SERS - Employer's Share		476	0	310	0	0	770	770	770
	292 Noncert Other Retire/Insurance		50	0	32	0	0	80	80	80
	Total Fringe Benefits		526	0	342	0	0	850	850	850
Total Support Services			4,093	0	2,559	0	0	6,350	6,350	6,350
Extracurricular Activities										
	Salaries:									
	113 Supplemental Cert-Salary/Wages		100	0	0	0	0	2,000	2,000	2,000
	143 Noncert Supplemental Salary/Wages		769	402	0	0	0	2,000	2,000	2,000
	Total Salaries		869	402	0	0	0	4,000	4,000	4,000
	Fringe Benefits									
	291 Cert Other Retire/Insurance		16	0	0	0	0	309	309	309
	292 Noncert Other Retire/Insurance		125	63	0	0	0	309	309	309
	Total Fringe Benefits		141	63	0	0	0	618	618	618
	Other Objects									
	890 Other Misc. Expenditures		37,432	11,109	21,392	7,035	0	64,032	64,032	64,032
Total Extracurricular Activities			38,442	11,574	21,392	7,035	0	68,650	68,650	68,650
Total Expenditures			42,535	11,574	23,951	7,035	0	75,000	75,000	75,000
Net Change in Fund Balance			(748)	4,543	212	(4,835)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			828	80	4,623	4,835	0	0	0	0
Cash Balance at End of Fiscal Year			80	4,623	4,835	0	0	0	0	0
Year End Encumbrances Appropriated			0	166	700	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$80	\$4,457	\$4,135	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2020 ACTUAL THROUGH PROJECTION TO FY 2027
DISTRICT AGENCY FUND BUDGET CENTER: UNCLAIMED FUNDS - 9017

			Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projection	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$720	\$0	\$1,566	\$2,236	\$0	\$0	\$0	\$0
Total Revenues			720	0	1,566	2,236	0	0	0	0
Support Services:										
	Other Objects									
	890	Other Expenditures	0	0	1,245	646	5,181	0	0	0
Total Expenditures			0	0	1,245	646	5,181	0	0	0
Net Change in Fund Balance			720	0	321	1,590	(5,181)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,550	3,270	3,270	3,591	5,181	0	0	0
Cash Balance at End of Fiscal Year			3,270	3,270	3,591	5,181	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,270	\$3,270	\$3,591	\$5,181	\$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
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 2021)	\$1,859,020,240
Rate	9%
Total Voted Debt Limit	167,311,822
Less: Amount of Debt Applicable	(61,500,724)
Total Voted Debt Leeway within 9% debt limitation	\$105,811,098
Un-voted Debt Margin	
Assessed Valuation (Tax Year 2021)	\$1,859,020,240
Rate	0.10%
Total Voted Debt Limit	1,859,020
Less: Amount of Debt Applicable	(765,000)
Total Voted Debt Leeway within 1/10 of 1% debt limitation	\$1,094,020
Energy Conservation Debt Margin	
Assessed Valuation (Tax Year 2021)	\$1,859,020,240
Rate	0.90%
Total Voted Debt Limit	16,731,182
Less: Amount of Debt Applicable	(645,724)
Total Voted Debt Leeway within 9/10 of 1% debt limitation	\$16,085,458

Source: Information provided from the Annual Debt Filing report for fiscal year 2022.

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, 2023, 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. SERS' 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 SERS' health care coverage. In addition to age and service retirees, disability benefit recipients and beneficiaries who are receiving monthly benefits due to the death of a member or retiree, are eligible for SERS' health care coverage. Most retirees and dependents choosing SERS' 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 Plan is included in the report of SERS 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 pensions and 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 2023, SERS did not allocate any employer contributions to post-employment 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 2023, this amount was \$25,000. 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 2023, the School District's surcharge obligation was \$201,986.

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 \$201,986 for fiscal year 2023.

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. 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, 2023, STRS Ohio did not allocate any employer contributions to post-employment health care.



INFORMATIONAL SECTION

2023 *Mustangs* 2024



**INSPIRING & EMPOWERING TODAY'S
LEARNERS TO BUILD TOMORROW'S LEADERS**

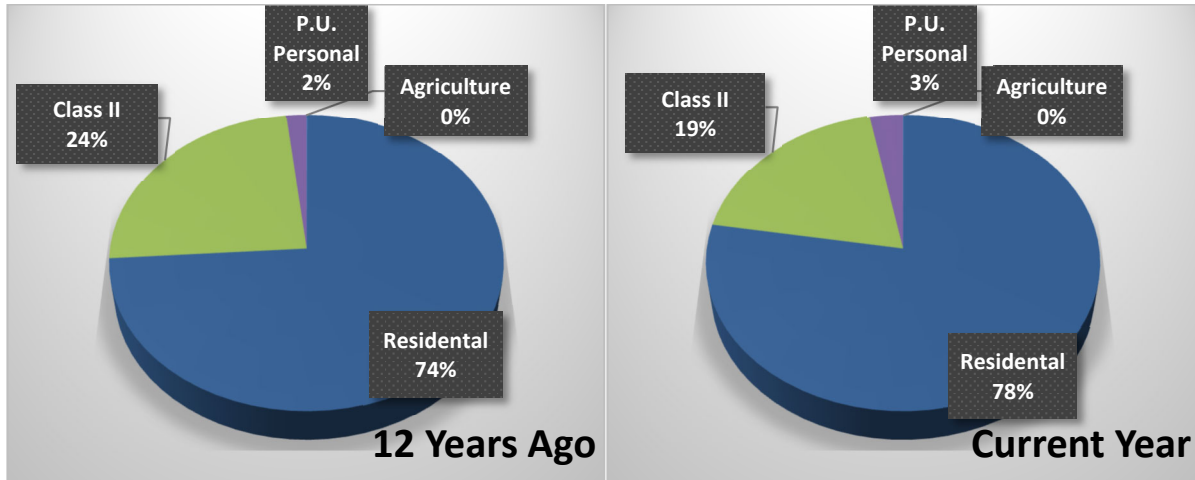


**Strongsville City School District
Informational Section
Fiscal Year 2023-2024 Budget Document**

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 2023) compared to twelve years ago (tax year 2011).



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.

Strongsville City School District
Informational Section
Fiscal Year 2023-2024 Budget Document

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.

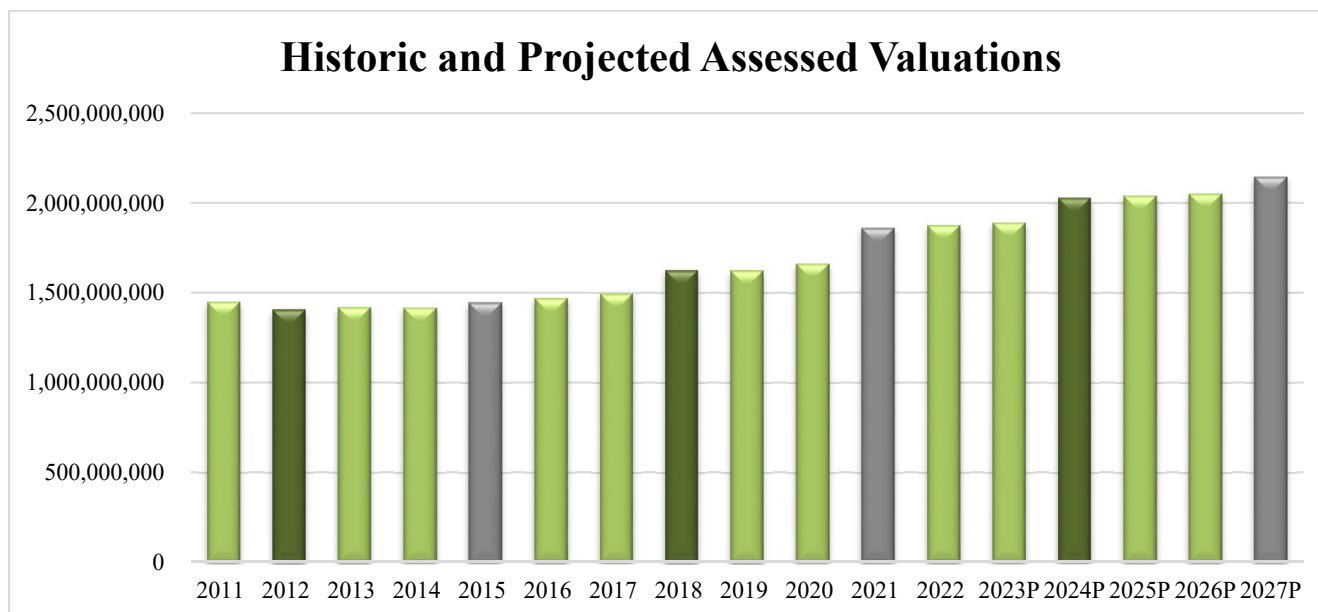
Within the last decade, there has been a substantial change in the district's tax base. As noted above, a large portion of the tax base, tangible personal property, was eliminated and the recession of 2008 caused a reduction in residential and commercial property values. The illustrations below detail 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).

**Strongsville City School District
Informational Section
Fiscal Year 2023-2024 Budget Document**

The following charts provides historic (2011-2022) and projected assessed valuations (2023-2027).



Source: District and Cuyahoga County Records

Tax Years: 2011-2022 Actuals; 2023-2027 Projected

Re-appraisal years: 2012, 2018, 2024, 2030

Triennial update years: 2009, 2015, 2021, 2027

Historic and Projected Assessed Valuations					
Tax Year	Class I	Class II	TPP	P.U. Personal	Total
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	1,447,677,090	361,300,040	0	50,043,110	1,859,020,240
2022	1,454,625,980	364,907,500	0	53,238,640	1,872,772,120
2023 P	1,465,384,526	365,673,806	0	56,645,913	1,887,704,245
2024 P	1,595,442,438	375,327,594	0	60,271,251	2,031,041,283
2025 P	1,607,243,026	369,922,877	0	64,128,611	2,041,294,514
2026 P	1,619,130,938	364,595,987	0	68,232,843	2,051,959,768
2027 P	1,711,377,603	360,621,891	0	72,599,745	2,144,599,239

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. Since 2018, the bond rate has decreased by 1.0 mill.

Total Rates and Effective Tax Rates											
						General		Total		Total	Total
				Class I	Class II	Fund		Class I	Total Class	Class I	Class II
				Res.	Comm.	Inside		Res.	II Comm.	Res.	Comm.
Tax	Total	Total	Total	Res.	Comm.	Millage	Bond	Operating	Operating	PI Fund	PI Fund
Year	Millage	Operating	Fund	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
2022	86.68	83.68	1.00	38.28	47.42	5.60	2.00	30.02	39.11	0.66	0.71
2021	86.98	83.68	1.00	38.59	48.10	5.60	2.30	30.03	39.49	0.66	0.72
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

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 2018 through 2022. According to the Zillow Home Value Index, August 2023, the average home value within the City of Strongsville is \$324,529.

SCHOOL TAXES ON A \$100,000 OWNER/OCCUPIED HOME				
Tax Year 2018				
General Fund	Inside Millage	5.60		\$171.50
General Fund	Class I Res/Ag	28.73		\$879.86
P.I Fund	Class I Res/Ag	0.76		\$23.28
Bond	Debt Issuance	3.00		\$91.88
Total Tax Year		38.09		\$1,166.51
Tax Year 2019				
General Fund	Inside Millage	5.60		\$171.50
General Fund	Class I Res/Ag	34.58		\$1,059.01
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
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
Tax Year 2021				
General Fund	Inside Millage	5.60		\$171.50
	Current Exp -			
General Fund	Class I Res/Ag	30.03		\$919.67
	Current Exp -			
P.I Fund	Class I Res/Ag	0.66		\$20.21
Bond	Debt Issuance	2.30		\$70.44
Total Tax Year		38.59		\$1,181.82
Tax Year 2022				
General Fund	Inside Millage	5.60		\$171.50
	Current Exp -			
General Fund	Class I Res/Ag	30.02		\$919.36
	Current Exp -			
P.I Fund	Class I Res/Ag	0.66		\$20.21
Bond	Debt Issuance	2.00		\$61.25
Total Tax Year		38.28		\$1,172.33
Calculations 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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
1st Half Delinquency Collections	\$1,057,366	\$786,318	\$864,827	\$1,478,594	\$1,424,119	\$1,000,000
2nd Half Delinquency Collections	\$121,879	\$128,728	\$265,972	\$258,372	\$254,839	\$200,000

Source: District and Cuyahoga County Records

GENERAL FUND COLLECTION RATES						
Collection Year	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Class I & Class II Current Collection Rate	97.83%	97.93%	94.98%	96.44%	96.54%	96.04%
Class I & Class II Gross Collection Rate	99.77%	98.53%	96.14%	95.49%	98.81%	97.16%

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
2024P	\$62,143,312	\$59,680,917	96.04%	\$1,080,000	(\$380,835)	\$60,380,082	97.16%
2023	\$61,781,057	\$59,645,889	96.54%	\$1,678,958	(\$281,647)	\$61,043,200	98.81%
2022	\$61,508,865	\$59,318,120	96.44%	\$1,736,966	(\$2,318,975)	\$58,736,111	95.49%
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%
Note: Collection Year 2024 - projected.							

Source: District and Cuyahoga County Records

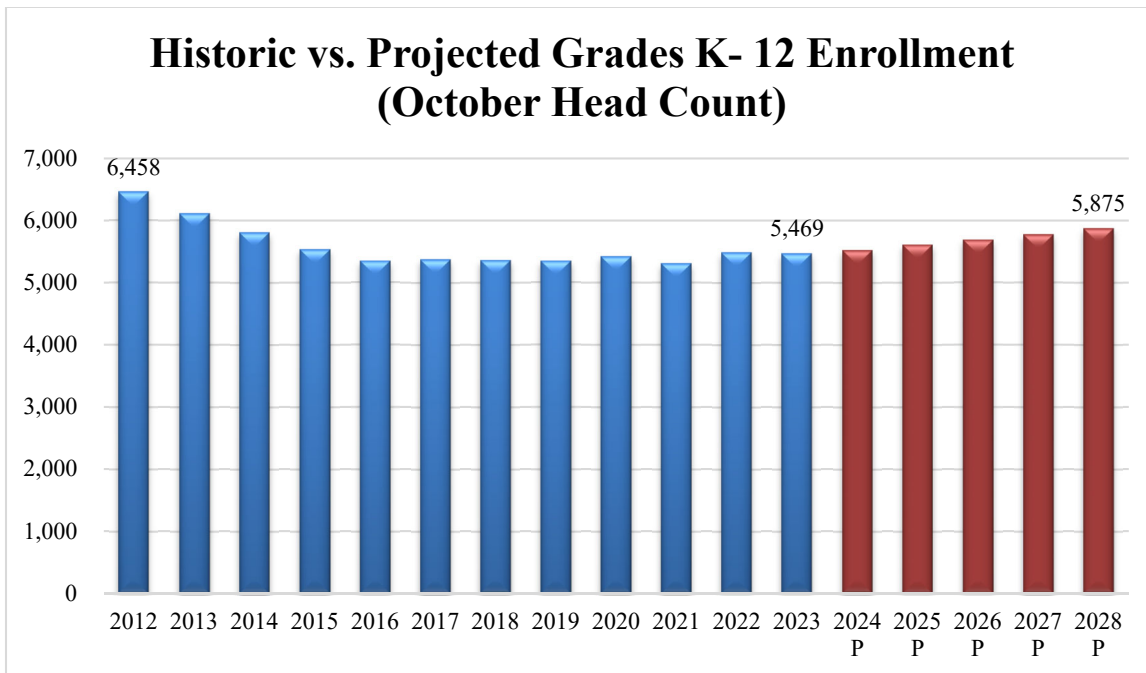
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Student Enrollment Trends:

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 2012 and 2023, the School District’s enrollment has seen a decline of 15.31%. 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. From 2016 to 2022 enrollment has increased by 2.38% and between 2023 to 2028 enrollment is projected to increase by 7.43%.

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
2015	368	2021	325	(43)
2016	384	2022	363	(21)
2017	401	2023	337	(64)
2018	392	2024	348	(44)
2019P	428	2025	374	(54)
2020P	383	2026	335	(48)
2021P	425	2027	372	(53)
2022P	422	2028	369	(53)

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				
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
K	319	259	274	271	285	305	289	331	393	325	363	337	348	374	335	372	369
1	379	365	314	328	315	338	342	342	382	398	376	376	360	372	400	358	397
2	466	382	356	312	333	317	354	352	358	374	424	396	388	372	384	413	370
3	397	470	373	355	316	350	336	351	373	361	398	439	410	402	385	398	428
4	458	402	457	384	361	351	375	348	363	367	375	416	449	420	411	394	407
5	466	456	414	463	376	380	374	377	380	376	391	392	436	471	440	431	413
6	509	473	445	414	468	402	418	395	398	384	416	431	421	468	505	472	463
7	532	508	468	448	421	491	434	445	396	407	406	431	448	437	486	525	490
8	512	529	508	469	446	427	504	439	450	400	421	416	441	458	447	498	537
9	613	528	525	533	492	478	454	535	495	488	475	486	475	504	523	510	568
10	602	596	506	510	522	495	479	457	533	474	471	451	465	455	482	501	488
11	571	581	580	493	510	514	483	483	425	517	439	443	426	440	430	456	474
12	634	562	590	554	497	530	519	488	475	437	534	455	457	440	454	444	471
TOTAL	6,458	6,111	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,489	5,469	5,524	5,613	5,682	5,772	5,875
Average Change	-5.4%	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	3.4%	-0.4%	1.0%	1.6%	1.2%	1.6%	1.8%	

Sources:

Actual - O.D.E October Head Count Report.
Current Year - District Data as 09/30/23.
Projection - Mobility Calculation based on a 3 year average.

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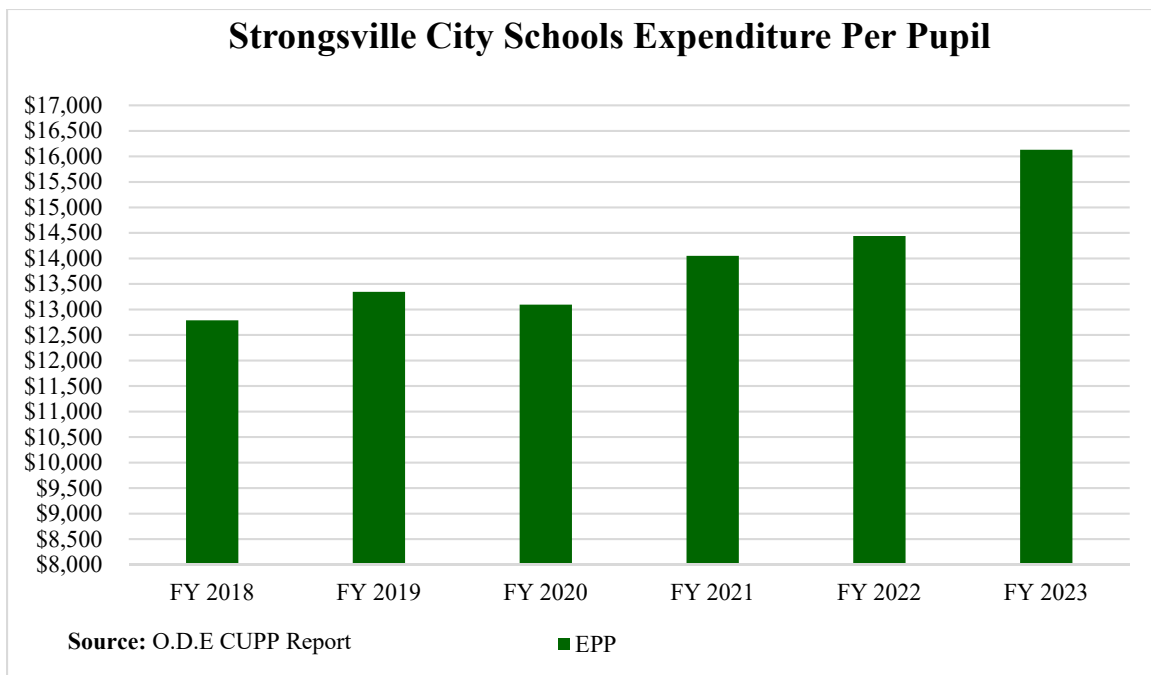
School District Expenditure Per Pupil:

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.

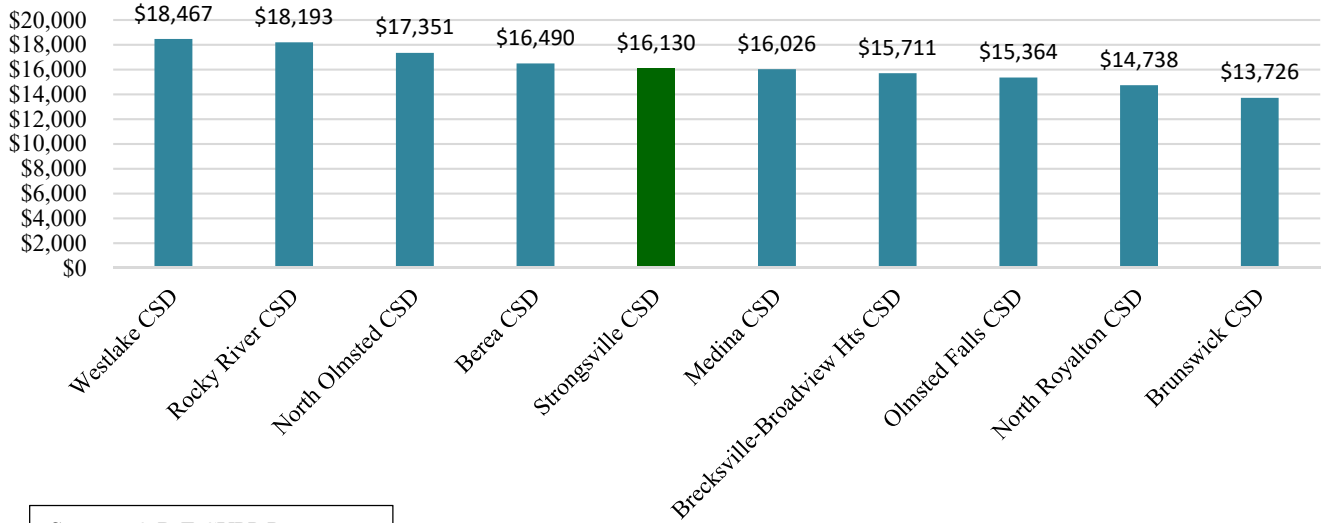
Below are a series of charts that illustrate the School Districts historic expenditure per pupil amounts and comparisons to the surrounding and similar districts.

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 23 Surrounding District Comparison Expenditures Per Pupil



Source: O.D.E CUPP Report

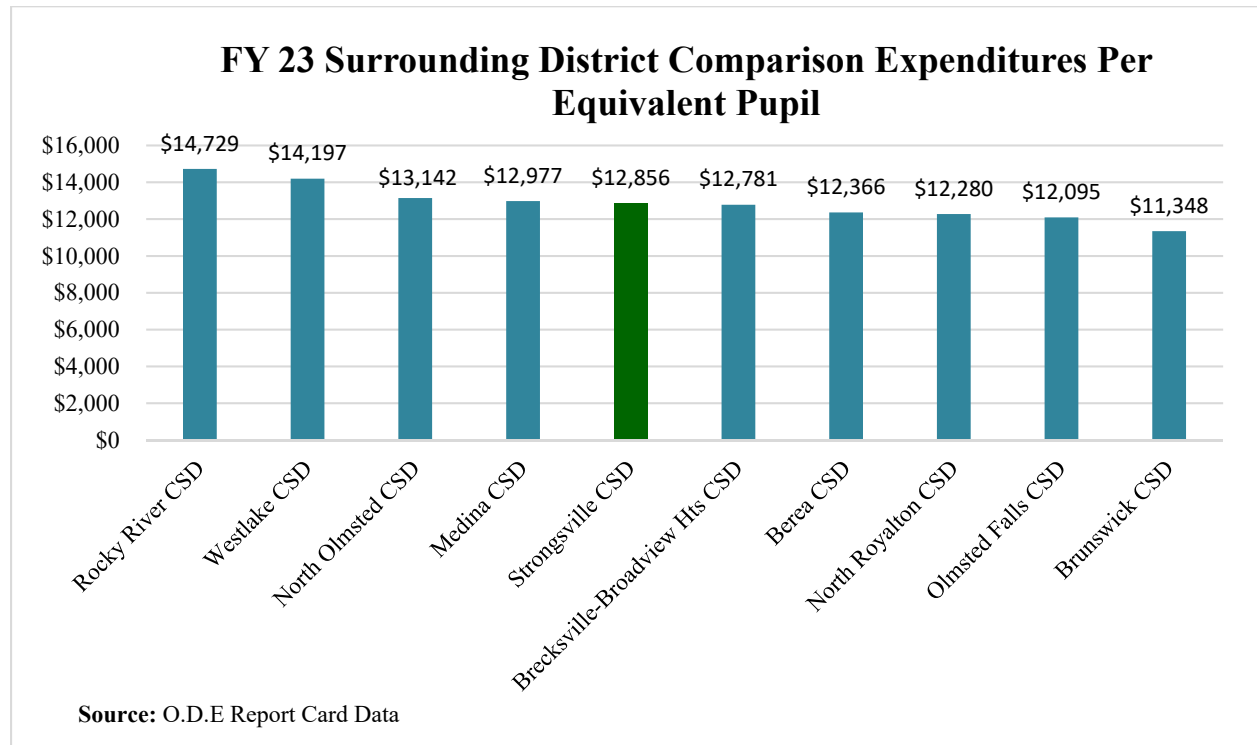
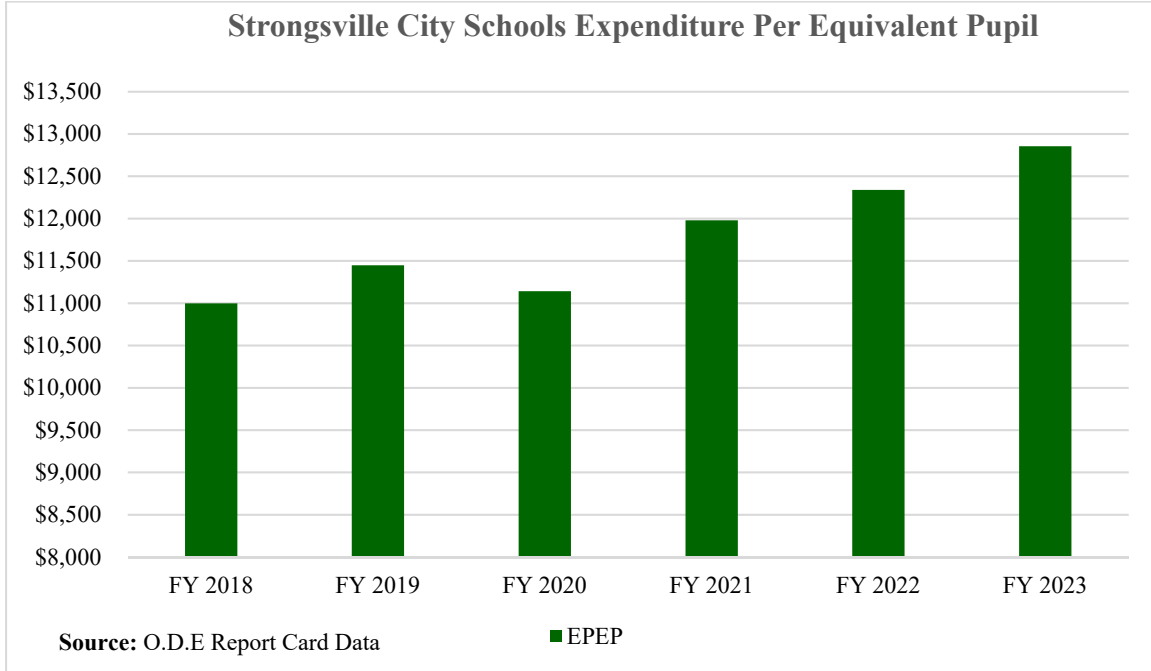
SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER PUPIL COMPARISON

School District	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Westlake CSD	\$14,046	\$14,752	\$14,455	\$16,140	\$16,426	\$18,467
Rocky River CSD	\$14,207	\$14,299	\$15,211	\$16,162	\$16,234	\$18,193
North Olmsted CSD	\$15,077	\$15,703	\$15,278	\$17,217	\$17,180	\$17,351
Berea CSD	\$12,889	\$13,643	\$14,102	\$15,103	\$15,629	\$16,490
Strongsville CSD	\$12,789	\$13,345	\$13,096	\$14,052	\$14,441	\$16,130
Medina CSD	\$11,647	\$12,082	\$12,536	\$13,844	\$14,465	\$16,026
Brecksville-Broadview Heights CSD	\$12,824	\$13,332	\$13,996	\$14,270	\$15,776	\$15,711
Olmsted Falls CSD	\$12,083	\$12,782	\$12,983	\$13,020	\$14,031	\$15,364
North Royalton CSD	\$12,397	\$12,879	\$12,885	\$12,876	\$13,924	\$14,738
Brunswick CSD	\$10,654	\$11,013	\$11,555	\$11,545	\$12,708	\$13,726

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.

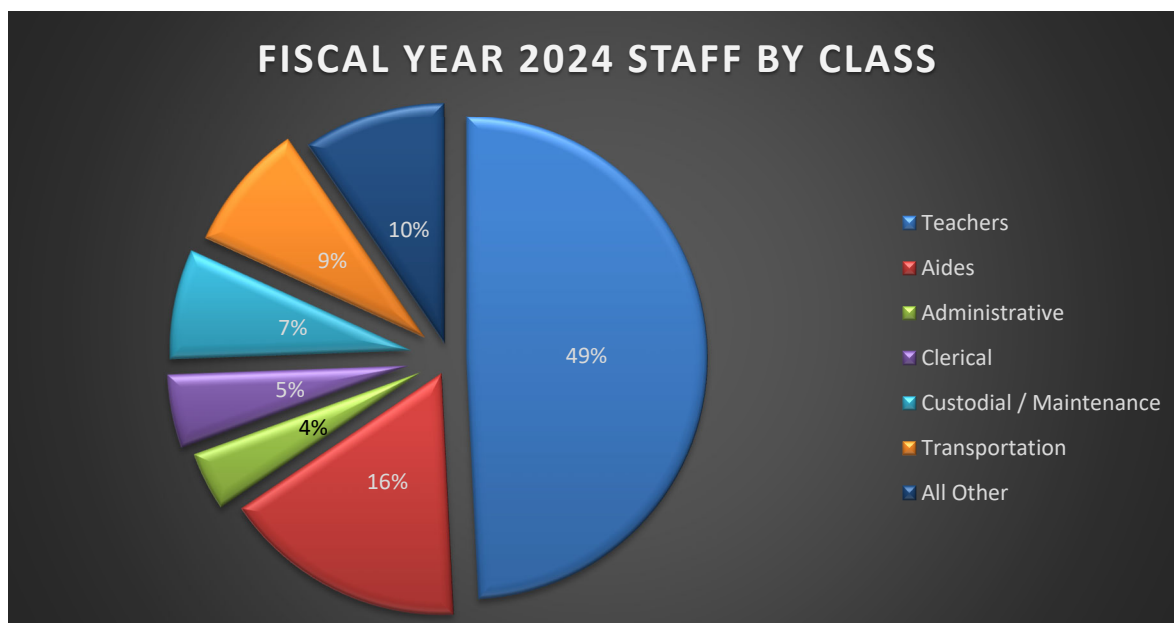


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SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER EQUIVALENT PUPIL COMPARISON						
School District	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Rocky River CSD	\$12,230	\$12,406	\$13,063	\$13,689	\$13,844	\$14,729
Westlake CSD	\$11,643	\$12,331	\$12,091	\$13,494	\$13,577	\$14,197
North Olmsted CSD	\$12,214	\$12,640	\$12,332	\$13,684	\$13,757	\$13,142
Medina CSD	\$9,880	\$10,278	\$10,582	\$11,613	\$12,005	\$12,977
Strongsville CSD	\$10,998	\$11,448	\$11,143	\$11,980	\$12,340	\$12,856
Brecksville-Broadview Heights CSD	\$11,257	\$11,705	\$12,258	\$12,441	\$13,780	\$12,781
Berea CSD	\$10,329	\$10,857	\$11,194	\$12,000	\$12,420	\$12,366
North Royalton CSD	\$10,752	\$11,108	\$11,123	\$11,229	\$12,005	\$12,280
Olmsted Falls CSD	\$10,180	\$10,700	\$10,749	\$10,706	\$11,402	\$12,095
Brunswick CSD	\$9,343	\$9,591	\$9,987	\$9,927	\$10,778	\$11,348
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 2024.



Source: District Budgeting Records

Since fiscal year 2021, the District's staffing levels have increased by 83.89 full time equivalents (FTE). Of this total increase, 63.11 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<i>Superintendent Office</i>							
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
<i>Curriculum & Instruction</i>							
Director / Supervisor of Curriculum	2.00	3.00	4.00	4.00	3.00	3.00	3.00
Gifted Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Literacy Coach	1.00	5.00	5.00	5.00	5.80	5.80	5.80
Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Technology</i>							
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
<i>Communications</i>							
Communications Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Strongsville Early Learning Preschool</i>							
Teacher - Intervention Specialist	7.50	8.00	8.50	9.55	10.00	10.00	10.00
Teacher - Regular Education	0.80	1.00	0.80	0.00	0.00	0.00	0.00
Aide/Attendant (Special Ed)	12.00	13.00	13.00	17.00	17.00	17.00	17.00
Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Pupil Services</i>							
Social Worker	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Data Input Specialist	2.00	2.00	3.00	2.50	2.00	2.00	2.00
<i>Nurses</i>							
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
<i>Psychologist / Speech Therapists</i>							
Psychologists	6.63	7.00	7.00	6.66	7.31	7.31	7.31
Speech & Language Pathologist	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<i>Special Education</i>							
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	2.00	2.00	2.00
Executive 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Secretary	1.00	1.00	1.50	1.50	1.50	1.50	1.50
Bus Aides	6.50	6.25	8.75	10.75	10.75	10.75	10.75
Bus Drivers	52.75	53.75	51.25	51.75	54.75	54.75	54.75
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
Substitutes							
Floating Teaching Substitutes	0.00	0.00	0.00	0.00	8.00	8.00	8.00
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 Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Athletics							
Athletic Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Athletic Director	0.00	0.00	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	0.60	0.60	0.00	0.00	1.00	1.00	1.00
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	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	16.80	17.80	18.80	20.30	20.80	20.80	20.80
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/Attendant (Special Ed)	7.00	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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Kinsner Elementary								
	Principal	1.00	1.00	1.00	1.00	1.50	1.50	1.50
	Guidance Counselor	0.20	1.20	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	4.00	4.00	4.00	4.00	4.50	4.50	4.50
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	27.70	29.80	30.90	31.40	32.40	32.40	32.40
	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/Attendant (Special Ed)	3.00	4.00	4.00	5.00	5.00	5.00	5.00
	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	1.50	1.50	1.50
	Guidance Counselor	1.20	1.20	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	4.00	4.00	4.00	4.00	4.50	4.50	4.50
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	24.40	23.80	26.70	27.20	27.20	27.20	27.20
	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/Attendant (Special Ed)	4.00	4.00	4.00	5.00	5.00	5.00	5.00
	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	0.20	0.20	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	5.00	4.00	5.00	5.00	7.00	7.00	7.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	19.70	18.70	19.70	19.20	20.70	20.70	20.70
	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/Attendant (Special Ed)	7.00	6.00	6.00	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	0.80	0.80	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	2.00	2.00	2.00	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	20.80	23.30	22.80	22.30	22.30	22.30	22.30
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	4.00	4.00	5.00	5.00	5.00	5.00	5.00
	Aide/Attendant (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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	3.00	3.00	3.00	3.00
	Guidance Counselor	3.00	4.00	3.00	3.00	3.00	3.00	3.00
	Teacher - Intervention Specialist	12.00	12.00	12.00	15.57	16.57	16.57	16.57
	Teacher - Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Regular Education	78.14	78.94	79.14	80.14	80.64	80.64	80.64
	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/Attendant (Special Ed)	10.00	11.00	11.00	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
	Assistant Principal	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Guidance Counselor	5.00	4.00	5.00	5.00	5.00	5.00	5.00
	Teacher - Intervention Specialist	19.00	18.80	19.60	19.80	19.80	19.80	19.80
	Teacher - Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Regular Education	82.06	84.70	85.30	87.30	87.80	87.80	87.80
	Aide Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Aide Monitor	13.00	13.00	15.00	15.00	15.00	15.00	15.00
	Aide/Attendant (Special Ed)	7.00	7.00	7.00	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	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	9.00	9.00	10.00	10.00	10.00	10.00	10.00
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	38.00	39.00	38.00	39.00	39.00	39.00	39.00
Building and Grounds								
	Office Secretary	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Food Service								
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Cafeteria Employees	37.00	39.00	39.00	39.00	39.00	39.00	39.00
Auxiliary Services								
	Clerk I	1.00	0.00	0.00	0.00	0.00	0.00	0.00
							(continued)	

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTED		
LOCATION & POSTION		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	1.00	1.00	1.00	0.00	0.00	0.00
	MTSS Coordinator	0.00	2.00	2.00	2.00	0.00	0.00	0.00
	Gifted Coordinator	0.00	1.00	1.00	1.00	0.00	0.00	0.00
	Guidance Counselor	0.00	1.00	1.00	1.00	0.00	0.00	0.00
	Teacher - Floating Substitutes	0.00	0.00	11.00	11.00	0.00	0.00	0.00
	Teacher - Intervention Specialist	0.00	8.00	8.00	5.45	0.00	0.00	0.00
	Teacher - Regular Education	0.00	2.20	2.80	2.80	0.00	0.00	0.00
	Teacher - Reading Specialist	0.00	2.00	2.00	2.00	0.00	0.00	0.00
	Transportation - Floating Substitutes	0.00	0.00	3.00	3.00	0.00	0.00	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/Attendant (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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FTE'S		728.78	762.04	791.04	812.67	807.82	807.82	807.82
Year to Year Change			33.26	29.00	21.63	(4.85)	0.00	0.00

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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’s 2020 and 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). Beginning with the 2021-2022 school year, the O.D.E revamped its report performance metric from the prior graded score to a star score. The maximum number of stars a category can earn is 5 (five) stars.

STATE REPORT RESULTS					
Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Achievement	B	NR	NR	5 stars	5 stars
Performance Index	B	NR	NR	N/A	N/A
Indicators met	D	NR	NR	N/A	N/A
Gap Closing	A	NR	NR	5 stars	5 stars
Early Literacy	C	NR	NR	4 stars	4 stars
Progress	A	NR	NR	5 stars	5 stars
Overall	A	NR	NR	N/A	N/A
Gifted	A	NR	NR	N/A	N/A
Students with Disabilities	A	NR	NR	N/A	N/A
Lowest 20% in Achievement	A	NR	NR	N/A	N/A
Graduation Rate	A	NR	NR	4 stars	4 stars
4-Year Graduation Rate	A	NR	NR	95.5%	94.7%
5 Year Graduation Rate	A	NR	NR	94.8%	96.2%
Prepared for Success	C	NR	NR	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.

STANDARDIZED TEST SCORES BY GRADE LEVEL				
Grade Level	Test Subject	FY 2021 Proficient Percentage	FY 2022 Proficient Percentage	FY 2023 Proficient Percentage
3rd Grade	Reading / English Language Arts	75%	85%	86%
3rd Grade	Mathematics	82%	84%	83%
4th Grade	Reading / English Language Arts	84%	78%	77%
4th Grade	Mathematics	86%	84%	88%
5th Grade	Reading / English Language Arts	84%	88%	83%
5th Grade	Mathematics	76%	81%	76%
6th Grade	Reading / English Language Arts	72%	79%	84%
6th Grade	Mathematics	68%	77%	79%
7th Grade	Reading / English Language Arts	82%	80%	84%
7th Grade	Mathematics	55%	58%	55%
8th Grade	Reading / English Language Arts	76%	74%	74%
8th Grade	Mathematics	73%	81%	73%
High School	Algebra I	77%	81%	84%
High School	Biology	82%	88%	89%
High School	English I	NC	NC	NC
High School	English II	82%	82%	85%
High School	Geometry	66%	72%	77%
High School	Government	85%	88%	90%
High School	History	92%	91%	92%
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 2021	FY 2022	FY 2023
4-Year Graduation Rate	94.00%	95.50%	94.70%
5-Year Graduation Rate	95.20%	94.80%	96.20%

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. The fluctuation in economically disadvantage 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 during fiscal years 2021 and 2022. Since breakfast and lunch was free for all, the District saw a decrease of economically disadvantaged applications. The Seamless Summer Option ended at the end of the 2022 fiscal year and beginning with the 2023 fiscal year the traditional National School Lunch Program has gone back in to effect.

ECONOMICALLY DISADVANTAGED STUDENT DATA						
	FY 2021		FY 2022		FY 2023	
	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment
Economically Disadvantaged	815	14.7%	686	11.8%	913	16.7%
Free Lunch Applications	805	14.2%	649	11.2%	741	13.5%
Reduced Lunch Applications	162	2.9%	69	1.2%	127	2.3%

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
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
2024	\$330,414	\$8,045	\$338,459

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2013 School Improvement Bonds			
Fiscal Year	Principal	Interest	Total
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
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
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.

Annual Comprehensive Financial Report (ACFR) – 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.

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.

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.

Fair School Funding Plan (FSFP) – is the funding formula that was implemented in fiscal year 2022 to be used by the Ohio Department of Education to distribute state funding assistance to local school district.

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

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